



Annual Budget 2017-2018

Maine Township High School District 207

Administration Office

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2017-2018 Annual Budget

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MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2017-18

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2017-18 Budget has a small deficit of \$739,909, when you exclude the \$8,400,000 transfer timing difference. The deficit is due to the District budgeting three quarterly payments from the State instead of four for the mandated categorical payments. The District has historically performed better than Budget, which means that it is likely that the District will actually end 2017-18 with a small surplus.

The 2017-18 Budget for revenue is approximately \$287,000 more than the 2016-17 Budget (all Funds except Self Insurance and Debt Service). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$600,000 which is the result of the 2016 Consumer Price Index of 2.1% (which funds the 2017 tax levy, which partially funds the 2017-18 budget) and the estimated 2018 Consumer Price Index of 1.5% (which funds the 2018 tax levy, which partially funds the 2017-18 budget). These increases were offset by increased refunds of about 1%.

Budgeted revenue from the State is budgeted to decrease as the Budget is based on receiving only three of the four quarterly payments from the State. This caused a Budget to Budget reduction in State revenue of over \$1.2 million. The State has not passed legislation to implement the budget and these State funds are at risk of not being received.

The Maine Township High School District 207 2016-17 Budget for expenditures increased by approximately \$10.3 million. \$8.4 million is due to the boiler replacements at Maine South and Maine West. When you exclude the boiler replacement, the budgeted expenditures increased by less than 1.5%.

Salary increases have remained below the average CPI because of savings on retiree replacements and staffing turnover. The District has salary metrics that provide long-term savings from turn-over. The District was able to increase staff in some targeted areas and still remain below a 2% increase. Employee Benefits continue to be a challenge. More employees are electing medical coverage and more are electing family coverage. The State increased the employer contribution for the Teacher's Health Insurance System by 5.0%. This is a State mandated payment and is a percentage of certified salaries.

Additional details on the revenues and expenditures of each Fund are provided within the 2017-18 Budget document. Maine Township High School District 207's 2017-18 Budget is the result of a significant amount of work by the entire District. The District must continue to monitor the State's reductions in funding and its focus on reducing/containing expenditures.

Maine Township High School District 207

2017-2018 Summary Budget

	Projected Fund Balance 6/30/17	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/18	Surplus (Deficit)
Operating Funds							
Education	\$ 69,155,816	\$ 106,228,476	\$ -	\$ 108,112,171	\$ -	\$ 67,272,121	\$ (1,883,695)
Operations & Maintenance	\$ 8,622,101	\$ 17,764,170	\$ 8,810,000	\$ 17,737,589	\$ 8,400,000	\$ 9,058,682	\$ 436,581
Transportation	\$ 2,844,877	\$ 1,909,970		\$ 2,427,650		\$ 2,327,197	\$ (517,680)
Operating Fund Totals	\$ 80,622,794	\$ 125,902,616	\$ 8,810,000	\$ 128,277,410	\$ 8,400,000	\$ 78,658,000	\$ (1,964,794)
IMRF/FICA	\$ 2,196,760	\$ 3,924,790		\$ 3,779,525		\$ 2,342,025	\$ 145,265
Working Cash	\$ 37,150,348	\$ 410,000	\$ -		\$ 8,810,000	\$ 28,750,348	\$ (8,400,000)
Fire Prevention & Safety	\$ 4,303,216	\$ 1,143,420		\$ 230,000	\$ -	\$ 5,216,636	\$ 913,420
Tort Immunity	\$ 691,177	\$ 1,134,200		\$ 1,169,000	\$ -	\$ 656,377	\$ (34,800)
Capital Projects	\$ 4,463,704	\$ 200,000	\$ 8,400,000	\$ 8,399,000	\$ -	\$ 4,664,704	\$ 201,000
Other Funds Sub-Total	\$ 48,805,205	\$ 6,812,410	\$ 8,400,000	\$ 13,577,525	\$ 8,810,000	\$ 41,630,090	\$ (7,175,115)
Sub-Total Funds	\$ 129,427,999	\$ 132,715,026	\$ 17,210,000	\$ 141,854,935	\$ 17,210,000	\$ 120,288,090	\$ (9,139,909)
Self Insurance	\$ 4,040,000	\$ 16,527,204		\$ 15,340,940		\$ 5,226,264	\$ 1,186,264
Debt Service	\$ 80,000	\$ 1,575,940	\$ -	\$ 1,563,113	\$ -	\$ 92,827	\$ 12,827
Total All Funds	\$ 133,547,999	\$ 150,818,170	\$ 17,210,000	\$ 158,758,988	\$ 17,210,000	\$ 125,607,181	\$ (7,940,818)

Educational Fund

The Educational Fund has been able to contain the increases in expenditures, but revenues have continued to decline or remain flat. Local revenue, which is primarily property taxes, has declined because of lower tax collections, less new property growth and property tax refunds. The District moved to a flat fee for student resources. This resulted in a savings to families and less revenue to the District of almost \$500,000. The State has not approved a budget for 2015-16, 2016-17 and has not passed legislation that would allow the 2017-18 budget to be released to schools. The Budget was developed using last year's figures; assuming three payments for the quarterly mandated categorical payments. The 2016-17 actual reflects three payments. Federal revenues are budgeted to remain flat with the exception of IDEA.

Expenditures increased by 3.52%. Salaries increased by over 3% and included some additional positions to meet the needs of student and adult learners. Supplies increased as the District purchased two new pieces of software to provide analytics on student growth and learning areas. In addition, the District shifted funds to supplies from capital outlay based on the needs of each building. The tuition and other budget is based on actual student placements.

The District is budgeted to have a deficit of \$1.9 million in the Educational Fund. Based on historical performance, this deficit will be reduced as not all areas will use 100% of their budget. The District has historically only spent what is needed and not what is budgeted.

EDUCATIONAL FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 94,119,718	\$ 97,362,606	\$ 95,959,915	\$ 97,309,679	\$ 96,854,190	\$ (455,489)	-0.47%
STATE SOURCES	\$ 5,634,319	\$ 6,440,343	\$ 5,961,780	\$ 5,913,286	\$ 5,529,100	\$ (384,186)	-6.50%
FEDERAL SOURCES	\$ 3,490,601	\$ 3,657,871	\$ 3,326,260	\$ 3,282,449	\$ 3,845,186	\$ 562,737	17.14%
TRANSFER FROM OTHER FUNDS	\$ 980					\$ -	#DIV/0!
	<u>\$ 103,245,618</u>	<u>\$ 107,460,820</u>	<u>\$ 105,247,955</u>	<u>\$ 106,505,414</u>	<u>\$ 106,228,476</u>	<u>\$ (276,938)</u>	<u>-0.26%</u>
SALARIES	\$ 76,486,782	\$ 76,272,616	\$ 77,051,734	\$ 76,659,418	\$ 79,630,558	\$ 2,971,140	3.88%
EMPLOYEE BENEFITS	\$ 11,720,346	\$ 12,065,149	\$ 12,862,911	\$ 12,486,991	\$ 13,121,911	\$ 634,920	5.08%
PURCHASED SERVICES	\$ 3,047,101	\$ 2,775,158	\$ 3,189,327	\$ 3,127,460	\$ 3,388,374	\$ 260,914	8.34%
SUPPLIES	\$ 5,490,780	\$ 5,388,755	\$ 4,507,864	\$ 4,337,782	\$ 5,185,622	\$ 847,840	19.55%
CAPITAL OUTLAY/EQUIPMENT	\$ 653,352	\$ 506,815	\$ 720,522	\$ 717,107	\$ 352,850	\$ (364,257)	-50.80%
TUITION/OTHER OBJECTS	\$ 4,951,857	\$ 4,385,841	\$ 5,674,554	\$ 4,373,704	\$ 5,895,035	\$ 1,521,331	34.78%
NON-CAPITALIZED EQUIPMENT	\$ 4,221	\$ 15,577	\$ 20,000	\$ 8,903	\$ 37,821	\$ 28,918	324.81%
CONTINGENCY			\$ 500,000		\$ 500,000	\$ 500,000	100.00%
TRANSFERS TO OTHER FUNDS	\$ 1,400,000	\$ 800,000				\$ -	#DIV/0!
	<u>\$ 103,754,439</u>	<u>\$ 102,209,911</u>	<u>\$ 104,526,912</u>	<u>\$ 101,711,365</u>	<u>\$ 108,112,171</u>	<u>\$ 3,585,259</u>	<u>3.52%</u>

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase by less than 1%. The 2016 tax levy is estimated to increase by less than 1% and the 2017 tax levy is estimated to be less than 2%. During the past year the District saw a drop in the collection percentage and an increase in prior year tax refunds. This is the result of refunds from the Property Tax Appeals Board and the Circuit Court.

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue has not come out with estimates for Replacement Taxes. The Tentative Budget is based on current year allocations less a 10% reduction forecasted by the Illinois Municipal League.

Tuition – This is out of district tuition paid by students. We anticipate only one student from out of district for the 2017-18 year.

Interest on Investments – The increase is due to 2016-17 having a market to actual adjustment that reduced earnings by close to \$500,000. Each year during the audit the change between market and actual is recorded. No such adjustment is budgeted for 2017-18.

Bookstore – The District moved to a flat resource fee for 2016-17. Chromebooks will be paid by students over four years. Students will no longer purchase textbooks and e-books, these resources will be provided from the flat fee. This change saved families and decreased revenue to the District by over \$500,000. The increase for 2017-18 is based on student enrollment and the actual fees based on course selection.

Tax Increment Financing – The District negotiated an amendment to the Intergovernmental Agreement with the City of Park Ridge. \$500,000 in revenue was received in June of 2016. Additional payment under this Agreement begin in 2017-18.

Drivers Education – The decrease is consistent with the 2016-17 revenue. The vast majority of students who take Driver Education at the schools are on fee waivers.

Other Revenue – This area includes the donations from Rivers Casino for Maine West, exclusive beverage revenue from Pepsi and the Chicago Land Coaching Center conference revenue. The revenue from the Chicagoland Coaching Center is new in 2017-18

Revenue from State Sources – This amount is General State Aid and was budgeted at the 2016-17 level. This revenue is at risk as the State has not passed legislation that would allow these funds to be distributed.

Special Education/Orphan– This amount represents the Special Education reimbursement payments (mandated categorical). This amount was budgeted at the 2016-17 level and only three of the four payments were budgeted. The State is severely behind in making payments. The actual 2016-17 amounts reflect three payments.

Federal Revenue – Federal revenue is based on the 2016-17 allocations. The 2017-18 allocations have not been finalized. As shown historically, Federal Revenue does not change dramatically. IDEA is the only area that is budgeted to have an increase and most of that increase is funds that were not spent in previous years.

	2014-15 FYTD Activity	2015-16 FYTD Activity	2016-17 Original Budget	2016-17 FY Activity	2017-18 Original Budget	Dollar Difference	% Difference
*AD VALOREM TAX LEVY-LOC ED AG	\$ 82,480,180	\$ 85,519,248	\$ 86,356,350	\$ 86,150,975	\$ 86,674,600	\$ 523,625	0.61%
*SPECIAL EDUCATION TAXES	\$ 1,469,267	\$ 1,502,699	\$ 1,515,200	\$ 1,574,400	\$ 1,527,070	\$ (47,330)	-3.01%
*CORPORATE PER/PROPERTY TAX	\$ 5,339,518	\$ 4,892,066	\$ 4,179,000	\$ 6,064,664	\$ 4,670,000	\$ (1,394,664)	-23.00%
*REGULAR SCHOOL DAY TUITION	\$ 69,852	\$ 21,758	\$ 19,000	\$ 42,273	\$ 19,000	\$ (23,273)	-55.05%
*SUMMER SCHOOL TUITION	\$ 693,044	\$ 806,229	\$ 638,000	\$ 971,145	\$ 685,000	\$ (286,145)	-29.46%
*INTEREST ON INVESTMENTS	\$ 766,892	\$ 819,239	\$ 800,000	\$ 291,064	\$ 800,000	\$ 508,936	174.85%
FOOD SERVICE	\$ 100,819	\$ 68,483	\$ 85,000	\$ 62,724	\$ 70,000	\$ 7,276	11.60%
*ADMISSIONS	\$ 58,103	\$ 61,307	\$ 57,900	\$ 76,716	\$ 62,800	\$ (13,916)	-18.14%
*FEES	\$ 140,182	\$ 143,075	\$ 2,400	\$ 10,478	\$ 5,700	\$ (4,778)	-45.60%
*BOOKSTORE	\$ 1,200,808	\$ 1,111,104	\$ 1,451,440	\$ 1,290,543	\$ 1,397,910	\$ 107,367	8.32%
*OTHER FEES	\$ 973,708	\$ 930,496	\$ 165,050	\$ 83,654	\$ 183,560	\$ 99,906	119.43%
*RESALE ACCOUNTS	\$ 130,499	\$ 129,826	\$ 84,075	\$ 80,139	\$ 93,320	\$ 13,181	16.45%
*OTHER PUPIL ACTIVITY REVENUE	\$ 143,727	\$ 176,395	\$ 149,200	\$ 158,516	\$ 142,500	\$ (16,016)	-10.10%
*TEXTBOOK SALES	\$ 1,450	\$ (64)		\$ 17		\$ -	0.00%
*RENTALS	\$ 69,178	\$ 84,167	\$ 67,700	\$ 101,374	\$ 72,000	\$ (29,374)	-28.98%
*CONTRIBUTIONS	\$ 45,320	\$ 48,252	\$ 35,000	\$ 44,558	\$ 35,000	\$ (9,558)	-21.45%
*SALE OR COMP LOSS FIXED ASSET	\$ 15,719	\$ 21,255	\$ 11,800	\$ 17,710	\$ 10,200	\$ (7,510)	-42.41%
*SERVICES PROVIDED OTHER DIST	\$ 1,896	\$ 1,920	\$ 1,800	\$ 1,927	\$ 1,800	\$ (127)	-6.60%
*REFUND OF PRIOR YEARS EXPEND	\$ 95,509	\$ 100,846	\$ 60,000	\$ 101,538	\$ 60,000	\$ (41,538)	-40.91%
*TAX INCREMENT FINANCING PAYMENT	\$ 34,848	\$ 517,923		\$ 17,830	\$ 118,000	\$ 100,170	561.81%
*DRIVERS EDUCATION	\$ 158,190	\$ 143,075	\$ 144,000	\$ 60,859	\$ 74,830	\$ 13,971	22.96%
*OTHER REVENUE	\$ 131,010	\$ 263,306	\$ 137,000	\$ 106,577	\$ 150,900	\$ 44,323	41.59%
*REVENUE FROM LOCAL SOURCES	\$ 94,119,718	\$ 97,362,606	\$ 95,959,915	\$ 97,309,679	\$ 96,854,190	\$ (455,489)	-0.47%
GENERAL STATE AID	\$ 3,217,216	\$ 3,424,622	\$ 3,000,000	\$ 3,634,864	\$ 3,000,000	\$ (634,864)	-17.47%
SPECIAL EDUCATION PRIVATE FACI	\$ 473,060	\$ 543,327	\$ 520,000	\$ 380,188	\$ 417,600	\$ 37,412	9.84%
SPECIAL EDUCATION EXTRAORDINAR	\$ 618,778	\$ 834,458	\$ 840,000	\$ 632,536	\$ 631,500	\$ (1,036)	-0.16%
SPECIAL EDUCATION PERSONNEL	\$ 778,080	\$ 967,116	\$ 948,000	\$ 739,746	\$ 753,300	\$ 13,554	1.83%
OPRPHAN/INDIVIDUAL	\$ 53,060	\$ 176,294	\$ 60,000	\$ 170,473	\$ 110,800	\$ (59,673)	-35.00%
ORPHAN INDIV SUM SCH	\$ 2,295	\$ 7,644	\$ 8,000		\$ 10,800	\$ -	0.00%

SPECIAL ED SUMMER SCHOOL	\$ 10,583	\$ 12,162	\$ 12,000	\$ 12,900	\$ -	0.00%
CTEI	\$ 235,079	\$ 236,286	\$ 220,180	\$ 164,323	\$ 220,180	\$ 55,857 33.99%
CTEI MINI GRANTS	\$ 13,500	\$ 12,750	\$ -	\$ 4,125	\$ -	0.00%
BILINGUAL EDUCATION TPI	\$ 74,377	\$ 88,735	\$ 120,000	\$ 4,122	\$ 138,420	\$ 134,298 3258.08%
*DRIVER EDUCATION	\$ 93,628	\$ 114,637	\$ 110,000	\$ 122,031	\$ 110,000	\$ (12,031) -9.86%
LIBRARY GRANT	\$ 4,705	\$ 3,788	\$ -	\$ -	\$ -	0.00%
SBHC GRANT	\$ 59,959	\$ 18,524	\$ 123,600	\$ 60,880	\$ 123,600	\$ 62,720 103.02%
*REVENUE FROM STATE SOURCES	\$ 5,634,319	\$ 6,440,343	\$ 5,961,780	\$ 5,913,286	\$ 5,529,100	\$ (384,186) -6.50%
SPECIAL MILK	\$ 34,532	\$ 29,058	\$ 35,000	\$ 25,235	\$ 35,000	\$ 9,765 38.69%
*TITLE I LOW INCOME	\$ 653,712	\$ 927,383	\$ 880,000	\$ 889,062	\$ 1,030,000	\$ 140,938 15.85%
IDEA FLOW-THROUGH	\$ 1,373,940	\$ 1,366,432	\$ 1,310,000	\$ 1,176,709	\$ 1,668,626	\$ 491,917 41.80%
IDEA ROOM & BOARD	\$ 144,653	\$ 147,720	\$ 80,000	\$ 170,099	\$ 80,000	\$ (90,099) -52.97%
CARL PERKINS TITLE IIC SECONDA	\$ 143,725	\$ 139,432	\$ 151,470	\$ 151,471	\$ 151,470	\$ (1) 0.00%
TITLE III LIPLEPS	\$ 28,408	\$ 27,121	\$ 40,190	\$ 46,743	\$ 41,790	\$ (4,953) -10.60%
TITLE II TEACHER QUALITY	\$ 123,036	\$ 95,906	\$ 107,000	\$ 100,541	\$ 110,500	\$ 9,959 9.91%
DEPT OF REHABILITATION SVCS	\$ 261,463	\$ 184,223	\$ 196,800	\$ 184,992	\$ 196,800	\$ 11,808 6.38%
MEDICAID MATCHING	\$ 137,440	\$ 113,956	\$ 100,000	\$ 92,677	\$ 100,000	\$ 7,323 7.90%
MEDICAID - FEE FOR SERVICE	\$ 266,755	\$ 246,164	\$ 150,000	\$ 153,915	\$ 150,000	\$ (3,915) -2.54%
MEDICAID - SBHC	\$ 4,954	\$ 2,158	\$ 2,800	\$ 8,591	\$ 8,000	\$ (591) -6.88%
WIA - IN SCHOOL YOUTH	\$ 213,111	\$ 260,350	\$ 208,000	\$ 157,703	\$ 208,000	\$ 50,297 31.89%
WIA - OUT OF SCHOOL YOUTH	\$ 34,979	\$ 54,198	\$ 65,000	\$ 60,940	\$ 65,000	\$ 4,060 6.66%
SBHC MINI GRANT	\$ -	\$ 1,750	\$ -	\$ 1,750	\$ -	0.00%
SBHC - TITLE XX	\$ 38,700	\$ 30,600	\$ -	\$ 30,600	\$ -	0.00%
SBHC - TITLE V	\$ 28,810	\$ 31,420	\$ -	\$ 31,420	\$ -	0.00%
*REVENUE FROM FEDERAL SOURCES	\$ 3,490,601	\$ 3,657,871	\$ 3,326,260	\$ 3,282,449	\$ 3,845,186	\$ 562,737 17.14%
PERM TRANSFER OF INTEREST	\$ 980	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EDUCATION FUND	\$ 103,245,618	\$ 107,460,820	\$ 105,247,955	\$ 106,505,414	\$ 106,228,476	\$ (276,938) -0.26%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 5.33%. Part of this increase was a reclassification of salaries.

- Title I teachers were moved back into the regular program accounts. This was to save the close to 40% TRS increase on Federal salaries. This will allow the District to spend close to \$80,000 in additional Title I funds. A decrease is seen in Function 1252 Title I.
- Regular program teacher assistants were moved to the 1252 Title I function, but that decrease was offset by the reclassification of 7 teacher assistants to the regular program from the special education program. These teacher assistants are assigned to classrooms to support all struggling students.
- Three additional teacher assistants were hired to support students through the Response to Intervention program.
- A .5 additional teacher was hired in the regular program because of an increase in the number of students, primarily in the foreign language area.

Employee Benefits – The State increased the employer contributions for the Teacher's Health Insurance Fund by 5%. Medical insurance is budgeted to increase by 4%.

Supplies & Materials – Technology software increased by over \$200,000 in this area. A reduction is seen in Function 2225. Textbooks increased by \$60,000 and non-capitalized purchases increased, while capital outlay purchases decreased.

	2014-15	2015-16	2016-17	2016-17	2017-18	Dollar	%
	Actual	Actual	Original Budget	Actual	Original Budget	Difference	Difference
1130 SALARIES	\$ 38,834,843	\$ 38,167,897	\$ 38,602,661	\$ 38,672,004	\$ 40,733,425	\$ 2,061,421	5.33%
1130 EMPLOYEE BENEFITS	\$ 5,289,518	\$ 5,323,969	\$ 5,637,290	\$ 5,516,824	\$ 5,924,110	\$ 407,286	7.38%
1130 PURCHASED SERVICES	\$ 1,058,509	\$ 978,228	\$ 1,101,930	\$ 1,002,511	\$ 1,104,310	\$ 101,799	10.15%
1130 SUPPLIES & MATERIALS	\$ 2,506,359	\$ 2,608,868	\$ 2,643,676	\$ 2,543,727	\$ 3,130,690	\$ 586,963	23.07%
1130 CAPITAL OUTLAY	\$ 63,618	\$ 5,976	\$ 54,040	\$ 58,995	\$ 27,030	\$ (31,965)	-54.18%
1130 OTHER OBJECTS/TUITION	\$ 282,752	\$ 294,791	\$ 309,910	\$ 377,191	\$ 320,230	\$ (56,961)	-15.10%
1190 SALARIES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
1190 EMPLOYEE BENEFITS	\$ 27	\$ 27	\$ 40	\$ 28	\$ 40	\$ 12	41.24%
1190 PURCHASED SERVICES	\$ 3,100	\$ 4,700	\$ 4,000	\$ 4,100	\$ -	\$ (4,100)	-100.00%
1190 SUPPLIES & MATERIALS	\$ 3,521	\$ 472	\$ 4,000	\$ 1,214	\$ -	\$ (1,214)	-100.00%
REGULAR PROGRAMS	\$ 48,044,247	\$ 47,386,928	\$ 48,359,547	\$ 48,178,595	\$ 51,241,835	\$ 3,063,240	6.36%

FUNCTION 1200

Special Education Programs

The decrease in this area is the result of a budgetary tracking change. In function 1252, the Title I teacher's salary and benefits were moved to the Regular Program area to allow access to an additional \$80,000 in Title I funds. In addition, seven special education teacher assistants were moved to the Regular Program as they are now supporting both special education and regular education students.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1203 SALARIES	\$ 488,694	\$ 349,562	\$ 358,108	\$ 337,611	\$ 327,348	\$ (10,263)	-3.04%
1203 EMPLOYEE BENEFITS	\$ 71,653	\$ 48,371	\$ 50,400	\$ 46,211	\$ 46,910	\$ 699	1.51%
1203 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204 SALARIES	\$ 501,056	\$ 482,451	\$ 488,038	\$ 491,754	\$ 416,318	\$ (75,436)	-15.34%
1204 EMPLOYEE BENEFITS	\$ 46,686	\$ 54,343	\$ 59,420	\$ 104,244	\$ 16,950	\$ (87,294)	-83.74%
1204 SUPPLIES & MATERIALS	\$ 4,574	\$ 8,122	\$ 13,560	\$ 6,150	\$ 9,230	\$ 3,080	50.07%
1205 SALARIES	\$ 5,189,108	\$ 5,436,672	\$ 5,437,119	\$ 5,306,106	\$ 4,992,838	\$ (313,268)	-5.90%
1205 EMPLOYEE BENEFITS	\$ 924,715	\$ 1,067,114	\$ 1,158,800	\$ 992,015	\$ 941,050	\$ (50,965)	-5.14%
1205 SUPPLIES & MATERIALS	\$ 19,303	\$ 13,963	\$ 23,060	\$ 14,709	\$ 23,270	\$ 8,561	58.20%
1205 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212 SALARIES	\$ 1,968,026	\$ 2,087,345	\$ 2,154,533	\$ 2,097,071	\$ 2,060,393	\$ (36,678)	-1.75%
1212 EMPLOYEE BENEFITS	\$ 367,528	\$ 361,554	\$ 363,880	\$ 426,609	\$ 439,570	\$ 12,961	3.04%
1212 SUPPLIES & MATERIALS	\$ 6,893	\$ 9,305	\$ 15,020	\$ 16,952	\$ 18,010	\$ 1,058	6.24%
1212 CAPITAL OUTLAY	\$ -	\$ -	\$ 58,200	\$ 2,991	\$ -	\$ (2,991)	-100.00%
1252 SALARIES	\$ 847,387	\$ 774,120	\$ 589,739	\$ 692,030	\$ 411,986	\$ (280,044)	-40.47%
1252 EMPLOYEE BENEFITS	\$ 320,037	\$ 305,952	\$ 395,330	\$ 263,544	\$ 92,500	\$ (171,044)	-64.90%
1252 PURCHASED SERVICES	\$ 12,888	\$ 29,720	\$ 36,000	\$ 23,662	\$ 36,000	\$ 12,338	52.14%
1252 SUPPLIES & MATERIALS	\$ 49,284	\$ 9,952	\$ 15,000	\$ 5,977	\$ 40,000	\$ 34,023	569.23%
1290 SALARIES	\$ 1,642,404	\$ 1,654,106	\$ 1,614,525	\$ 1,602,000	\$ 2,460,326	\$ 858,326	53.58%
1290 EMPLOYEE BENEFITS	\$ 266,564	\$ 277,700	\$ 268,600	\$ 298,851	\$ 550,432	\$ 251,581	84.18%
1290 PURCHASED SERVICES	\$ 145,431	\$ 151,799	\$ 103,000	\$ 163,514	\$ 119,000	\$ (44,514)	-27.22%
1290 SUPPLIES & MATERIALS	\$ 43,575	\$ 41,034	\$ 41,870	\$ 36,034	\$ 94,533	\$ 58,499	162.34%
1290 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1290 NON-CAPITALIZED EQUIPMENT	\$ -	\$ 8,171	\$ 10,000	\$ 8,903	\$ 10,000	\$ 1,097	12.32%
1295 SALARIES	\$ 141,087	\$ 108,470	\$ 90,600	\$ 155,225	\$ 82,114	\$ (73,111)	-47.10%
1295 EMPLOYEE BENEFITS	\$ 35,540	\$ 18,147	\$ 17,920	\$ 50,400	\$ 43,800	\$ (6,600)	-13.09%
1295 PURCHASED SERVICES	\$ 2,092	\$ 416	\$ 750	\$ 405	\$ 750	\$ 345	85.15%
1295 SUPPLIES & MATERIALS	\$ 5,970	\$ 6,505	\$ 11,750	\$ 650	\$ 11,750	\$ 11,100	1708.28%
SPECIAL EDUCATION PROGRAM	\$ 13,100,496	\$ 13,304,894	\$ 13,375,222	\$ 13,143,620	\$ 13,245,078	\$ 101,458	0.77%

FUNCTION 1400

Vocational Programs

The increase in this area is due to an additional 1.5 teachers, an addition section of the nursing program .4 additional teacher and a full year salary for the career coordinators, who were hired mid-year.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1400 SALARIES	\$ 78,315	\$ 75,999	\$ 79,046	\$ 81,058	\$ 86,485	\$ 5,427	6.70%
1400 EMPLOYEE BENEFITS	\$ 14,299	\$ 10,994	\$ 23,281	\$ 10,921	\$ 11,400	\$ 479	4.39%
1400 PURCHASED SERVICES	\$ 30,972	\$ 70,480	\$ 58,552	\$ 76,776	\$ 79,922	\$ 3,146	4.10%
1400 SUPPLIES & MATERIALS	\$ 87,341	\$ 124,615	\$ 85,933	\$ 115,403	\$ 101,206	\$ (14,197)	-12.30%
1400 CAPITAL OUTLAY	\$ 142,713	\$ 65,998	\$ 122,972	\$ 74,601	\$ 89,510	\$ 14,909	19.98%
1400 NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 27,821	\$ 27,821	0.00%
1407 SALARIES	\$ 1,364,653	\$ 1,372,011	\$ 1,414,641	\$ 1,439,365	\$ 1,494,827	\$ 55,462	3.85%
1407 EMPLOYEE BENEFITS	\$ 178,582	\$ 184,264	\$ 191,920	\$ 194,923	\$ 204,490	\$ 9,567	4.91%
1407 SUPPLIES & MATERIALS	\$ 3,920	\$ 8,208	\$ 17,630	\$ 7,280	\$ 11,050	\$ 3,770	51.79%
1407 OTHER OBJECTS/TUITION	\$ 7,321	\$ 6,540	\$ 6,830	\$ 6,521	\$ 6,900	\$ 379	5.81%
1414 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ 418,470	\$ 418,470	0.00%
1421 SALARIES	\$ 1,663,734	\$ 1,411,112	\$ 1,533,811	\$ 1,431,028	\$ 1,653,641	\$ 222,613	15.56%
1421 EMPLOYEE BENEFITS	\$ 167,206	\$ 185,328	\$ 195,010	\$ 188,367	\$ 208,880	\$ 20,513	10.89%
1421 PURCHASED SERVICES	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 4,500	\$ (1,500)	-25.00%
1421 SUPPLIES & MATERIALS	\$ 59,707	\$ 57,329	\$ 85,300	\$ 84,480	\$ 61,330	\$ (23,150)	-27.40%
1421 OTHER OBJECTS/TUITION	\$ 2,743	\$ 6,768	\$ 7,140	\$ 5,902	\$ 7,220	\$ 1,318	22.33%
1448 SALARIES	\$ 1,189,116	\$ 1,113,456	\$ 1,317,753	\$ 1,263,862	\$ 1,104,961	\$ (158,901)	-12.57%
1448 EMPLOYEE BENEFITS	\$ 161,118	\$ 169,762	\$ 177,100	\$ 200,382	\$ 220,070	\$ 19,688	9.83%
1448 SUPPLIES & MATERIALS	\$ 22,424	\$ 15,886	\$ 27,270	\$ 24,321	\$ 48,565	\$ 24,244	99.68%
1448 OTHER OBJECTS/TUITION	\$ 4,938	\$ 4,525	\$ 5,640	\$ 3,166	\$ 7,700	\$ 4,534	143.18%
VOCATIONAL PROGRAMS	\$ 5,179,101	\$ 4,883,273	\$ 5,355,829	\$ 5,214,357	\$ 5,848,948	\$ 634,591	12.17%

FUNCTION 1500

Interscholastic Programs

Proceeds from tournaments are deposited into the Other Objects area, but are spent in a variety of areas including purchased services and supplies. The areas that are over budget are offset by the under budget amount caused by the tournament deposits.

Part of the increase in this area is due to the District adding boys and girls lacrosse at Maine South. There are some additional expenses to establish the sport in year 1.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1510 SALARIES	\$ 2,509,423	\$ 2,546,665	\$ 2,510,740	\$ 2,581,209	\$ 2,618,850	\$ 37,641	1.46%
1510 EMPLOYEE BENEFITS	\$ 70,527	\$ 73,238	\$ 76,360	\$ 73,595	\$ 81,170	\$ 7,575	10.29%
1510 PURCHASED SERVICES	\$ 437,903	\$ 427,093	\$ 381,580	\$ 469,149	\$ 415,804	\$ (53,345)	-11.37%
1510 SUPPLIES & MATERIALS	\$ 254,086	\$ 251,030	\$ 200,150	\$ 239,315	\$ 204,858	\$ (34,457)	-14.40%
1510 CAPITAL OUTLAY	\$ 15,182	\$ -	\$ -	\$ 23,944	\$ 2,900	\$ (21,044)	-87.89%
1510 OTHER OBJECTS/TUITION	\$ (79,511)	\$ (88,597)	\$ 43,100	\$ (101,890)	\$ 43,700	\$ 145,590	-142.89%
1520 SALARIES	\$ 43,403	\$ 42,928	\$ 43,357	\$ 40,994	\$ 43,130	\$ 2,136	5.21%
1520 EMPLOYEE BENEFITS	\$ 579	\$ 593	\$ 620	\$ 582	\$ 630	\$ 48	8.31%
1520 SUPPLIES & MATERIALS	\$ 2,279	\$ 853	\$ 1,510	\$ 1,140	\$ 1,520	\$ 380	33.31%
1520 OTHER OBJECTS/TUITION	\$ 894	\$ 2,340	\$ 2,700	\$ 1,489	\$ 2,720	\$ 1,231	82.70%
INTERSCHOLASTIC PROGRAMS	\$ 3,254,764	\$ 3,256,143	\$ 3,260,117	\$ 3,329,527	\$ 3,415,282	\$ 85,755	2.58%

FUNCTION 1600

Summer School Programs

Summer School has remained flat for the past few years in terms of student attendance. The District created a different rate for teachers outside of District 207 and has been able to save on salary. In addition the summer school teaching rate for District 207 has remained flat. Both of these cost controls were established to keep summer school affordable for the families in the District. If additional students take summer school, both the revenue and the expenditures will increase.

	2014-15	2015-16	2016-17	2016-17	2017-18	Dollar	%
	Actual	Actual	Original Budget	Actual	Original Budget	Difference	Difference
1644 SALARIES	\$ 810,153	\$ 837,274	\$ 707,700	\$ 777,792	\$ 599,760	\$ (178,032)	-22.89%
1644 EMPLOYEE BENEFITS	\$ 9,984	\$ 13,754	\$ 11,250	\$ 12,534	\$ 9,330	\$ (3,204)	-25.56%
1644 PURCHASED SERVICES	\$ 27,364	\$ 13,268	\$ 19,600	\$ 14,476	\$ 13,500	\$ (976)	-6.74%
1644 SUPPLIES & MATERIALS	\$ 56,397	\$ 54,640	\$ 40,450	\$ 61,077	\$ 37,450	\$ (23,627)	-38.68%
1650 PURCHASED SERVICES	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ 600	0.00%
1650 SUPPLIES & MATERIALS	\$ 614	\$ 167	\$ 1,300	\$ 1,148	\$ 1,300	\$ 152	13.23%
1650 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 90	\$ 28	\$ 90	\$ 62	224.44%
SUMMER SCHOOL PROGRAMS	\$ 904,513	\$ 919,102	\$ 780,990	\$ 867,055	\$ 662,030	\$ (205,025)	-23.65%

FUNCTION 1700

Drivers Education Programs

The District has not decreased the number of teachers in Driver Education. The decrease in salary is due to the more expensive teachers that are allocated in this area. Several teachers teach a portion of Driver Education and a portion of Physical Education.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1700 SALARIES	\$ 435,779	\$ 597,357	\$ 700,422	\$ 568,392	\$ 397,023	\$ (171,369)	-30.15%
1700 EMPLOYEE BENEFITS	\$ 69,232	\$ 90,281	\$ 94,600	\$ 75,389	\$ 81,500	\$ 6,111	8.11%
1700 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1700 SUPPLIES & MATERIALS	\$ 2,605	\$ 2,780	\$ 4,360	\$ 3,642	\$ 4,040	\$ 398	10.92%
1700 CAPITAL OUTLAY	\$ 154,185	\$ 154,191	\$ -	\$ -	\$ -	\$ -	0.00%
DRIVERS EDUCATION	\$ 661,801	\$ 844,609	\$ 799,382	\$ 647,423	\$ 482,563	\$ (164,860)	-25.46%

FUNCTION 1800
Bilingual Programs

Salaries – The decrease is the result of not replacing a teacher that retired and moving two teacher assistants to the regular education program, as they support by bilingual and regular education students.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1801 SALARIES	\$ 1,876,634	\$ 1,722,456	\$ 1,635,833	\$ 1,600,215	\$ 1,392,836	\$ (207,379)	-12.96%
1801 EMPLOYEE BENEFITS	\$ 279,818	\$ 256,031	\$ 273,970	\$ 259,202	\$ 279,480	\$ 20,278	7.82%
1801 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1801 SUPPLIES & MATERIALS	\$ 2,785	\$ 2,304	\$ 3,420	\$ 4,296	\$ 4,000	\$ (296)	-6.88%
BILINGUAL PROGRAMS	\$ 2,159,237	\$ 1,980,791	\$ 1,913,223	\$ 1,863,713	\$ 1,676,316	\$ (187,397)	-10.06%

FUNCTION 1900

Special Education Tuition Private Programs

The increase is due to the specific student placements in special education private facilities. Residential placements increased by almost \$500,000 and incoming students added an additional \$600,000. These increases were minimally offset by a few students that will age out during the year. This area is budgeted on a student by student basis.

Overall out of district special education placements have been decreasing.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
1912 OTHER OBJECTS/TUITION	\$ 2,275,169	\$ 2,086,330	\$ 3,326,493	\$ 2,164,458	\$ 3,254,813	\$ 1,090,355	50.38%
SPECIAL ED PRIVATE TUITION	\$ 2,275,169	\$ 2,086,330	\$ 3,326,493	\$ 2,164,458	\$ 3,254,813	\$ 1,090,355	50.38%

FUNCTION 2100
Supporting Services - Pupil

The District is replacing two social workers with two psychologists. This will allow for an expansion of services.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2112 SALARIES	\$ 119,316	\$ 156,559	\$ 158,462	\$ 170,652	\$ 237,057	\$ 66,405	38.91%
2112 EMPLOYEE BENEFITS	\$ 42,944	\$ 46,385	\$ 50,090	\$ 66,735	\$ 94,680	\$ 27,945	41.87%
2113 SALARIES	\$ 773,990	\$ 790,789	\$ 766,950	\$ 667,135	\$ 431,519	\$ (235,616)	-35.32%
2113 EMPLOYEE BENEFITS	\$ 109,696	\$ 118,191	\$ 123,140	\$ 84,833	\$ 91,010	\$ 6,177	7.28%
2120 SALARIES	\$ 20,324	\$ 21,380	\$ 37,525	\$ 17,763	\$ 19,914	\$ 2,151	12.11%
2120 EMPLOYEE BENEFITS	\$ 6,305	\$ 10,374	\$ 10,090	\$ 4,617	\$ 5,060	\$ 443	9.60%
2120 PURCHASED SERVICES	\$ 42,749	\$ 47,041	\$ 25,000	\$ 49,639	\$ 60,000	\$ 10,361	20.87%
2122 SALARIES	\$ 4,962,552	\$ 5,129,792	\$ 5,227,326	\$ 5,219,574	\$ 5,350,527	\$ 130,953	2.51%
2122 EMPLOYEE BENEFITS	\$ 900,650	\$ 934,534	\$ 973,130	\$ 946,511	\$ 987,780	\$ 41,269	4.36%
2122 PURCHASED SERVICES	\$ 1,546	\$ 1,647	\$ 1,770	\$ 1,086	\$ 1,770	\$ 684	62.99%
2122 SUPPLIES & MATERIALS	\$ 15,476	\$ 24,232	\$ 21,420	\$ 22,444	\$ 21,430	\$ (1,014)	-4.52%
2122 OTHER OBJECTS/TUITION	\$ 3,291	\$ 2,684	\$ 4,420	\$ 3,728	\$ 4,420	\$ 692	18.58%
2130 PURCHASED SERVICES	\$ 3,360	\$ 2,240	\$ 4,000	\$ 2,660	\$ 10,000	\$ 7,340	275.94%
2130 SUPPLIES & MATERIALS	\$ 5,911	\$ 3,937	\$ 6,500	\$ 5,101	\$ 25,000	\$ 19,899	390.06%
2130 NON-CAPITALIZED EQUIPMENT	\$ 4,221	\$ 7,406	\$ 10,000	\$ -	\$ -	\$ -	0.00%
2134 SALARIES	\$ 569,782	\$ 499,922	\$ 531,300	\$ 535,040	\$ 567,550	\$ 32,510	6.08%
2134 EMPLOYEE BENEFITS	\$ 107,992	\$ 94,842	\$ 99,600	\$ 100,433	\$ 105,330	\$ 4,897	4.88%
2134 SUPPLIES & MATERIALS	\$ 4,745	\$ 6,555	\$ 6,540	\$ 6,294	\$ 6,530	\$ 236	3.75%
2140 SALARIES	\$ 137,864	\$ 180,774	\$ 187,031	\$ 184,150	\$ 186,214	\$ 2,064	1.12%
2140 EMPLOYEE BENEFITS	\$ 12,380	\$ 14,190	\$ 14,770	\$ 13,966	\$ 15,830	\$ 1,864	13.35%
2140 PURCHASED SERVICES	\$ -	\$ 4,500	\$ 4,500	\$ 1,600	\$ -	\$ (1,600)	-100.00%
2140 SUPPLIES & MATERIALS	\$ 5,563	\$ -	\$ 1,000	\$ 3,828	\$ 5,000	\$ 1,172	30.61%
2143 SALARIES	\$ 600,749	\$ 634,305	\$ 648,599	\$ 648,598	\$ 818,703	\$ 170,105	26.23%
2143 EMPLOYEE BENEFITS	\$ 67,853	\$ 76,138	\$ 75,350	\$ 86,697	\$ 89,420	\$ 2,723	3.14%
2143 SUPPLIES & MATERIALS	\$ 933	\$ 1,066	\$ 2,425	\$ 2,227	\$ 2,000	\$ (227)	-10.19%
2150 PURCHASED SERVICES	\$ 215	\$ 548	\$ 700	\$ 393	\$ 1,000	\$ 607	154.72%
2150 SUPPLIES & MATERIALS	\$ 783	\$ -	\$ 1,000	\$ 605	\$ 2,000	\$ 1,395	230.52%
2191 SALARIES	\$ 151,139	\$ 155,510	\$ 153,019	\$ 153,019	\$ 157,220	\$ 4,201	2.75%
2191 EMPLOYEE BENEFITS	\$ 45,048	\$ 44,987	\$ 45,600	\$ 45,648	\$ 47,930	\$ 2,282	5.00%
SUPPORTING SERVICES-PUPIL	\$ 8,717,377	\$ 9,010,530	\$ 9,191,257	\$ 9,044,976	\$ 9,344,894	\$ 299,918	3.32%

FUNCTION 2200

Support Services – Instructional Staff

This area includes grants, the Learning Media Center Assessments and Technology

The decrease in this area is due to technology reducing capital outlay purchases here and increases in the software (supply) purchasing in the Regular Programs.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2210 SALARIES	\$ 31,632	\$ 31,744	\$ 11,600	\$ 29,345	\$ 71,175	\$ 41,830	142.55%
2210 EMPLOYEE BENEFITS	\$ 8,879	\$ 11,361	\$ 8,200	\$ 11,079	\$ 33,795	\$ 22,716	205.05%
2210 PURCHASED SERVICES	\$ 121,350	\$ 42,573	\$ 45,000	\$ 39,292	\$ 69,000	\$ 29,708	75.61%
2210 OTHER OBJECTS/TUITION	\$ -	\$ 1,055	\$ 1,000	\$ 1,978	\$ 2,000	\$ 23	1.14%
2211 SALARIES	\$ 72,382	\$ 52,200	\$ 77,400	\$ 75,400	\$ 76,900	\$ 1,500	1.99%
2211 EMPLOYEE BENEFITS	\$ 14,648	\$ 19,550	\$ 33,450	\$ 30,129	\$ 1,140	\$ (28,989)	-96.22%
2211 PURCHASED SERVICES	\$ 72,514	\$ 8,814	\$ 22,000	\$ 1,575	\$ 22,000	\$ 20,425	1296.75%
2211 SUPPLIES & MATERIALS	\$ 8,952	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	#DIV/0!
2212 SALARIES	\$ 42,151	\$ 58,829	\$ 41,000	\$ 42,305	\$ 41,000	\$ (1,305)	-3.08%
2212 EMPLOYEE BENEFITS	\$ 697	\$ 1,635	\$ 900	\$ 1,195	\$ 900	\$ (295)	-24.66%
2212 PURCHASED SERVICES	\$ 72,123	\$ 51,548	\$ 72,000	\$ 54,714	\$ 72,000	\$ 17,286	31.59%
2212 SUPPLIES & MATERIALS	\$ 63	\$ 864	\$ 1,250	\$ 2,756	\$ 1,250	\$ (1,506)	-54.65%
2212 OTHER OBJECTS/TUITION	\$ -	\$ 4,050	\$ 6,800	\$ 8,296	\$ 6,800	\$ (1,496)	-18.03%
2213 PURCHASED SERVICES	\$ 1,492	\$ 432	\$ 6,500	\$ 2,851	\$ 8,000	\$ 5,149	180.56%
2213 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2216 SALARIES	\$ 188,142	\$ 202,680	\$ 140,830	\$ 181,300	\$ 144,008	\$ (37,292)	-20.57%
2216 EMPLOYEE BENEFITS	\$ 58,295	\$ 74,306	\$ 92,830	\$ 63,896	\$ 70,110	\$ 6,214	9.73%
2216 PURCHASED SERVICES	\$ 7,216	\$ 8,692	\$ 8,190	\$ 8,627	\$ 8,190	\$ (437)	-5.07%
2216 SUPPLIES & MATERIALS	\$ 13,792	\$ 3,427	\$ 8,900	\$ 5,414	\$ 8,900	\$ 3,486	64.39%
2216 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2218 SALARIES	\$ 46,062	\$ 39,563	\$ 45,000	\$ 42,249	\$ 23,000	\$ (19,249)	-45.56%
2218 EMPLOYEE BENEFITS	\$ 15,202	\$ 14,615	\$ 33,240	\$ 16,741	\$ 700	\$ (16,041)	-95.82%
2218 PURCHASED SERVICES	\$ 41,096	\$ 31,200	\$ 18,400	\$ 15,724	\$ 41,794	\$ 26,070	165.80%
2218 SUPPLIES & MATERIALS	\$ 10,146	\$ 6,463	\$ 6,300	\$ 8,551	\$ 10,300	\$ 1,749	20.45%
2218 OTHER OBJECTS/TUITION	\$ 200	\$ 297	\$ 250	\$ 242	\$ 250	\$ 8	3.41%

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2222 SALARIES	\$ 467,573	\$ 529,321	\$ 530,194	\$ 536,286	\$ 566,058	\$ 29,772	5.55%
2222 EMPLOYEE BENEFITS	\$ 89,052	\$ 97,582	\$ 98,000	\$ 110,916	\$ 112,620	\$ 1,704	1.54%
2222 PURCHASED SERVICES	\$ 1,500	\$ 600	\$ 2,500	\$ 1,500	\$ 2,500	\$ 1,000	66.67%
2222 SUPPLIES & MATERIALS	\$ 105,063	\$ 107,812	\$ 108,570	\$ 98,780	\$ 116,360	\$ 17,580	17.80%
2222 CAPITAL OUTLAY	\$ -	\$ -	\$ 13,810	\$ 12,325	\$ -	\$ (12,325)	-100.00%
2222 OTHER OBJECTS/TUITION	\$ 526	\$ 325	\$ 600	\$ 600	\$ 600	\$ -	0.00%
2223 SALARIES	\$ 32,560	\$ 33,163	\$ 33,624	\$ 33,624	\$ 35,535	\$ 1,911	5.68%
2223 EMPLOYEE BENEFITS	\$ 5,288	\$ 638	\$ 880	\$ 886	\$ 930	\$ 44	4.94%
2223 SUPPLIES & MATERIALS	\$ 1,480	\$ 1,080	\$ 4,460	\$ 1,362	\$ 4,460	\$ 3,098	227.45%
2225 SALARIES	\$ 1,385,477	\$ 1,366,654	\$ 1,536,875	\$ 1,455,000	\$ 1,612,177	\$ 157,177	10.80%
2225 EMPLOYEE BENEFITS	\$ 258,723	\$ 228,627	\$ 256,200	\$ 244,377	\$ 259,600	\$ 15,223	6.23%
2225 PURCHASED SERVICES	\$ 88,289	\$ 87,048	\$ 106,000	\$ 70,236	\$ 106,000	\$ 35,764	50.92%
2225 SUPPLIES & MATERIALS	\$ 183,281	\$ 88,475	\$ 128,200	\$ 101,775	\$ 146,200	\$ 44,425	43.65%
2225 CAPITAL OUTLAY	\$ 277,512	\$ 280,650	\$ 470,000	\$ 544,251	\$ 233,410	\$ (310,841)	-57.11%
2230 SALARIES	\$ 139,925	\$ 133,292	\$ 133,673	\$ 137,113	\$ 136,946	\$ (167)	-0.12%
2230 EMPLOYEE BENEFITS	\$ 10,598	\$ 14,095	\$ 14,750	\$ 21,327	\$ 22,680	\$ 1,353	6.34%
2230 PURCHASED SERVICES	\$ 1,913	\$ 3,790	\$ 189,000	\$ 248,547	\$ 193,000	\$ (55,547)	-22.35%
2230 SUPPLIES & MATERIALS	\$ 96,341	\$ 95,053	\$ 70,000	\$ 109,173	\$ 71,500	\$ (37,673)	-34.51%
2230 CAPITAL OUTLAY	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	0.00%
2230 OTHER OBJECTS/TUITION	\$ 675	\$ 322	\$ 2,000	\$ 704	\$ 2,000	\$ 1,296	184.23%
SUPPORT SERVICES-INSTR STAF	\$ 3,972,811	\$ 3,734,426	\$ 4,386,876	\$ 4,372,439	\$ 4,340,788	\$ (31,651)	-0.72%

FUNCTION 2300

Support Services – General Administration

The increase is due to adding a .5 special education compliance administrator. This individual will help provide guidance to staff on the legal requirements of special education.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2310 EMPLOYEE BENEFITS	\$ 3,075	\$ 3,000	\$ 3,000	\$ 13,950	\$ 20,000	\$ 6,050	43.37%
2310 PURCHASED SERVICES	\$ 173,074	\$ 168,638	\$ 195,700	\$ 165,970	\$ 196,700	\$ 30,730	18.52%
2310 SUPPLIES & MATERIALS	\$ 581	\$ 542	\$ 1,500	\$ 641	\$ 1,500	\$ 859	134.10%
2310 OTHER OBJECTS/TUITION	\$ 21,422	\$ 26,794	\$ 33,400	\$ 25,471	\$ 33,400	\$ 7,929	31.13%
2319 PURCHASED SERVICES	\$ 54,351	\$ 52,696	\$ 50,000	\$ 51,072	\$ 50,000	\$ (1,072)	-2.10%
2319 OTHER OBJECTS/TUITION	\$ 2,801	\$ 4,286	\$ 8,000	\$ 2,152	\$ 7,000	\$ 4,848	225.31%
2321 SALARIES	\$ 264,622	\$ 305,760	\$ 315,778	\$ 311,555	\$ 326,911	\$ 15,356	4.93%
2321 EMPLOYEE BENEFITS	\$ 108,567	\$ 111,405	\$ 122,140	\$ 119,353	\$ 124,880	\$ 5,527	4.63%
2321 PURCHASED SERVICES	\$ 2,970	\$ 3,568	\$ 3,000	\$ 3,274	\$ 3,000	\$ (274)	-8.37%
2321 SUPPLIES & MATERIALS	\$ 129	\$ 66	\$ 500	\$ 79	\$ 500	\$ 421	531.15%
2321 OTHER OBJECTS/TUITION	\$ 2,901	\$ 3,324	\$ 10,750	\$ 9,023	\$ 10,750	\$ 1,727	19.14%
2323 SALARIES	\$ 281,255	\$ 290,948	\$ 290,780	\$ 296,020	\$ 300,942	\$ 4,922	1.66%
2323 EMPLOYEE BENEFITS	\$ 53,901	\$ 57,259	\$ 62,200	\$ 61,579	\$ 63,390	\$ 1,811	2.94%
2323 PURCHASED SERVICES	\$ 1,333	\$ 586	\$ 1,000	\$ 130	\$ 1,000	\$ 870	669.23%
2323 SUPPLIES & MATERIALS	\$ 104	\$ 137	\$ 200	\$ 128	\$ 300	\$ 172	134.94%
2323 OTHER OBJECTS/TUITION	\$ 306	\$ 315	\$ 1,000	\$ 1,155	\$ 1,000	\$ (155)	-13.44%
2325 SALARIES	\$ 262,951	\$ 274,960	\$ 275,742	\$ 279,757	\$ 235,468	\$ (44,289)	-15.83%
2325 EMPLOYEE BENEFITS	\$ 51,121	\$ 54,469	\$ 56,050	\$ 51,217	\$ 53,272	\$ 2,055	4.01%
2325 PURCHASED SERVICES	\$ 993	\$ -	\$ 750	\$ -	\$ -	\$ -	0.00%
2325 SUPPLIES & MATERIALS	\$ 573	\$ -	\$ 1,000	\$ 52	\$ -	\$ (52)	-100.00%
2325 OTHER OBJECTS/TUITION	\$ 963	\$ 1,062	\$ 1,450	\$ 287	\$ -	\$ (287)	-100.00%
2331 SALARIES	\$ 399,123	\$ 374,638	\$ 434,786	\$ 384,909	\$ 468,036	\$ 83,127	21.60%
2331 EMPLOYEE BENEFITS	\$ 70,240	\$ 74,100	\$ 80,050	\$ 96,462	\$ 100,570	\$ 4,108	4.26%
2331 PURCHASED SERVICES	\$ 61,811	\$ 49,741	\$ 53,500	\$ 23,613	\$ 54,500	\$ 30,887	130.80%
2331 SUPPLIES & MATERIALS	\$ 3,098	\$ 2,597	\$ 3,400	\$ 405	\$ 7,400	\$ 6,995	1725.00%
2331 OTHER OBJECTS/TUITION	\$ 6,757	\$ 500	\$ 1,700	\$ 500	\$ 1,400	\$ 900	180.00%
SUPPORT SERV-GENERAL ADMI	\$ 1,829,024	\$ 1,861,390	\$ 2,007,376	\$ 1,898,756	\$ 2,061,919	\$ 163,163	8.59%

FUNCTION 2400

Support Services – School Administration

Salaries – The increase is due to department chairs moving through the schedule and making the Athletic Directors 12 month employees.

	2014-15	2015-16	2016-17	2016-17	2017-18	Dollar	%
	Actual	Actual	Original Budget	Actual	Original Budget	Difference	Difference
2410 SALARIES	\$ 2,532,427	\$ 2,580,217	\$ 2,656,460	\$ 2,594,508	\$ 2,671,665	\$ 77,157	2.97%
2410 EMPLOYEE BENEFITS	\$ 598,502	\$ 608,074	\$ 614,770	\$ 609,580	\$ 603,920	\$ (5,660)	-0.93%
2410 PURCHASED SERVICES	\$ 111,439	\$ 113,854	\$ 137,590	\$ 98,810	\$ 137,590	\$ 38,780	39.25%
2410 SUPPLIES & MATERIALS	\$ 23,752	\$ 17,703	\$ 36,140	\$ 20,743	\$ 36,740	\$ 15,997	77.12%
2410 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2410 OTHER OBJECTS/TUITION	\$ 160,794	\$ 150,816	\$ 151,950	\$ 138,701	\$ 153,500	\$ 14,799	10.67%
2490 SALARIES	\$ 2,173,023	\$ 2,368,956	\$ 2,467,966	\$ 2,453,916	\$ 2,608,956	\$ 155,040	6.32%
2490 EMPLOYEE BENEFITS	\$ 540,431	\$ 626,369	\$ 690,930	\$ 657,348	\$ 709,110	\$ 51,762	7.87%
SUPPORT SERV-SCHOOL ADMIN	\$ 6,140,367	\$ 6,465,990	\$ 6,755,806	\$ 6,573,606	\$ 6,921,481	\$ 347,875	5.29%

FUNCTION 2500

Support Services – Business

This area is for the Business Office including payroll, a portion of human resources and the bookstores.

The increase in supplies is related to the bookstore supplies we sell students including physical education uniforms, notebooks and various other items. With the decrease in the cost of the physical education uniforms, some families are now purchasing multiple uniforms.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2510 SALARIES	\$ 247,282	\$ 248,855	\$ 251,118	\$ 251,291	\$ 257,263	\$ 5,972	2.38%
2510 EMPLOYEE BENEFITS	\$ 51,208	\$ 55,256	\$ 83,390	\$ 89,425	\$ 88,282	\$ (1,143)	-1.28%
2510 PURCHASED SERVICES	\$ 32,117	\$ 31,247	\$ 34,115	\$ 27,929	\$ 23,208	\$ (4,721)	-16.90%
2510 SUPPLIES & MATERIALS	\$ 366	\$ 117	\$ 1,000	\$ 657	\$ 1,000	\$ 343	52.16%
2510 OTHER OBJECTS/TUITION	\$ 809	\$ 1,354	\$ 1,800	\$ 625	\$ 1,700	\$ 1,075	172.00%
2520 PURCHASED SERVICES	\$ -	\$ 5,844	\$ 5,000	\$ 4,840	\$ -	\$ (4,840)	-100.00%
2521 SALARIES	\$ 220,623	\$ 225,060	\$ 232,217	\$ 232,217	\$ 236,977	\$ 4,760	2.05%
2521 EMPLOYEE BENEFITS	\$ 48,817	\$ 51,886	\$ 55,080	\$ 54,964	\$ 57,540	\$ 2,576	4.69%
2521 PURCHASED SERVICES	\$ 417	\$ 639	\$ 2,750	\$ 1,253	\$ 2,750	\$ 1,497	119.47%
2521 SUPPLIES & MATERIALS	\$ 1,384	\$ 455	\$ 1,800	\$ 1,689	\$ 1,800	\$ 111	6.56%
2521 OTHER OBJECTS/TUITION	\$ 199	\$ -	\$ 550	\$ -	\$ 550	\$ 550	0.00%
2524 SALARIES	\$ 205,877	\$ 211,053	\$ 227,582	\$ 227,582	\$ 249,683	\$ 22,101	9.71%
2524 EMPLOYEE BENEFITS	\$ 52,808	\$ 56,598	\$ 58,680	\$ 67,785	\$ 61,980	\$ (5,805)	-8.56%
2524 SUPPLIES & MATERIALS	\$ 940	\$ 651	\$ 700	\$ 202	\$ 700	\$ 498	247.17%
2524 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.00%
2530 PURCHASED SERVICES	\$ 8,623	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2550 PURCHASED SERVICES	\$ 1,280	\$ 2,434	\$ 7,000	\$ 3,771	\$ 7,000	\$ 3,229	85.64%
2560 SUPPLIES & MATERIALS	\$ 5,771	\$ 1,425	\$ 1,000	\$ 626	\$ 1,500	\$ 874	139.75%
2562 SUPPLIES & MATERIALS	\$ 12,729	\$ 9,673	\$ 15,000	\$ 9,577	\$ 15,000	\$ 5,423	56.62%
2570 SALARIES	\$ 235,247	\$ 247,610	\$ 236,518	\$ 214,972	\$ 214,708	\$ (264)	-0.12%
2570 EMPLOYEE BENEFITS	\$ 78,362	\$ 85,123	\$ 87,640	\$ 79,655	\$ 88,990	\$ 9,335	11.72%
2570 SUPPLIES & MATERIALS	\$ 1,729,410	\$ 1,680,112	\$ 632,000	\$ 628,756	\$ 670,750	\$ 41,994	6.68%
2570 OTHER OBJECTS/TUITION	\$ 16,621	\$ 19,052	\$ -	\$ -	\$ -	\$ -	0.00%
2574 PURCHASED SERVICES	\$ 32,559	\$ 26,972	\$ 40,000	\$ 34,131	\$ 40,000	\$ 5,869	17.19%
2574 SUPPLIES & MATERIALS	\$ 113,333	\$ 108,970	\$ 155,400	\$ 119,733	\$ 155,400	\$ 35,667	29.79%
SUPPORT SERVICES-BUSINESS	\$ 3,096,783	\$ 3,070,386	\$ 2,131,340	\$ 2,051,681	\$ 2,177,781	\$ 126,100	6.15%

FUNCTION 2600

Support Services – Central

This area serves the communications and the new Innovative Adult Learning Coordinator and Chicagoland Coaching Center. This area is partial offset by revenue from the Chicagoland Coaching Center conference.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2633 SALARIES	\$ 108,233	\$ 112,133	\$ 115,753	\$ 108,974	\$ 110,444	\$ 1,470	1.35%
2633 EMPLOYEE BENEFITS	\$ 18,529	\$ 19,393	\$ 20,280	\$ 20,534	\$ 21,700	\$ 1,166	5.68%
2633 PURCHASED SERVICES	\$ 23,167	\$ 23,825	\$ 33,700	\$ 20,083	\$ 33,700	\$ 13,617	67.80%
2633 SUPPLIES & MATERIALS	\$ 19	\$ -	\$ 400	\$ 599	\$ 400	\$ (199)	-33.22%
2633 CAPITAL OUTLAY	\$ 143	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2633 OTHER OBJECTS/TUITION	\$ 90	\$ 684	\$ 1,200	\$ 781	\$ 1,200	\$ 419	53.65%
2640 SALARIES	\$ -	\$ -	\$ -	\$ 7,078	\$ 169,271	\$ 162,193	2291.46%
2640 EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 101	\$ 36,450	\$ 36,349	36165.05%
2640 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 500	\$ 1,250	\$ 750	150.00%
2640 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 630	\$ 2,900	\$ 2,270	360.41%
2640 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ -	\$ 187	\$ 8,200	\$ 8,013	4288.31%
2642 PURCHASED SERVICES	\$ 29,110	\$ 48,752	\$ 34,000	\$ 40,959	\$ 38,000	\$ (2,959)	-7.23%
2642 SUPPLIES & MATERIALS	\$ 8,890	\$ 8,616	\$ 15,000	\$ 11,153	\$ 10,000	\$ (1,153)	-10.34%
2661 SALARIES	\$ 228,682	\$ 231,726	\$ -	\$ 28,305	\$ -	\$ (28,305)	-100.00%
2661 EMPLOYEE BENEFITS	\$ 16,924	\$ 17,896	\$ -	\$ 431	\$ -	\$ (431)	-100.00%
2661 PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
2661 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUPPORT SERVICES-CENTRAL	\$ 433,786	\$ 463,025	\$ 220,333	\$ 240,315	\$ 433,515	\$ 193,200	80.39%

FUNCTION 2900
Other Supporting Services

This area is based on grant dollars that fluctuate based on the grant initiatives.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
2901 PURCHASED SERVICES	\$ 2,996	\$ 100	\$ -	\$ 1,305	\$ -	\$ (1,305)	-100.00%
2901 SUPPLIES & MATERIALS	\$ -	\$ 124	\$ 1,000	\$ 759	\$ 5,000	\$ 4,241	558.76%
OTHER SUPPORTING SERVICES	\$ 2,996	\$ 224	\$ 1,000	\$ 2,064	\$ 5,000	\$ 2,936	142.25%

FUNCTION 3000
Community Services

This is the budget for the School Based Health Center. The 2016-17 actual included 5 quarterly payments. The District covers approximately \$60,000 of the costs, the remaining expenditures are covered by grants and donations. The costs of the health center have risen over the years, but the grant has not been increased.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
3000 PURCHASED SERVICES	\$ 202,194	\$ 181,068	\$ 235,650	\$ 295,632	\$ 252,000	\$ (43,632)	-14.76%
3000 SUPPLIES & MATERIALS	\$ 610	\$ 504	\$ 2,500	\$ 1,179	\$ 2,500	\$ 1,321	112.12%
3000 OTHER OBJECTS/TUITION	\$ 190	\$ 40	\$ 100	\$ 190	\$ 200	\$ 10	5.26%
COMMUNITY SERVICES	\$ 202,994	\$ 181,612	\$ 238,250	\$ 297,000	\$ 254,700	\$ (42,300)	-14.24%

FUNCTION 3700

Non-Public Schools Pupil Services

This area is for the non-public schools portion of the Federal Grants. The increase is due to an estimated increase in the required allocation from the IDEA grant

	2014-15	2015-16	2016-17	2016-17	2017-18	Dollar	%
	Actual	Actual	Original Budget	Actual	Original Budget	Difference	Difference
3700 PURCHASED SERVICES	\$ 111,813	\$ 85,200	\$ 85,000	\$ 83,246	\$ 120,036	\$ 36,790	44.19%
3700 SUPPLIES & MATERIALS	\$ 4,399	\$ -	\$ -	\$ 796	\$ -	\$ (796)	-100.00%
3701 SALARIES	\$ -	\$ 2,343	\$ 2,000	\$ 64	\$ 3,000	\$ 2,936	4578.73%
3701 EMPLOYEE BENEFITS	\$ -	\$ 849	\$ 690	\$ -	\$ -	\$ -	#DIV/0!
3701 PURCHASED SERVICES	\$ 19,402	\$ 13,617	\$ 17,000	\$ 9,193	\$ 18,000	\$ 8,807	95.80%
3701 SUPPLIES & MATERIALS	\$ 525	\$ 1,805	\$ 2,500	\$ 2,461	\$ 3,500	\$ 1,039	42.21%
3701 NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
NON-PUB SCHOOL PUPILS SERV	\$ 136,138	\$ 103,815	\$ 107,190	\$ 95,761	\$ 144,536	\$ 48,775	50.93%

FUNCTION 3800
Home/School Services

This is the budget for Title I expenditures related to Community Outreach and education for the program. Many of the grants require the District to budget a portion here regardless of usage.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
3800 SALARIES	\$ -	\$ -	\$ 4,000	\$ -	\$ 5,000	\$ 5,000	100.00%
3800 EMPLOYEE BENEFITS	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	100.00%
3800 PURCHASED SERVICES	\$ 3,829	\$ -	\$ 36,000	\$ 2,709	\$ 40,000	\$ 37,291	1376.77%
3800 SUPPLIES & MATERIALS	\$ -	\$ 260	\$ 30,000	\$ 1,092	\$ 40,000	\$ 38,908	3563.51%
HOME/SCHOOL SERVICES	\$ 3,829	\$ 260	\$ 72,000	\$ 3,800	\$ 85,000	\$ 81,200	2136.57%

FUNCTION 4100

Payments to Government Units

This is the budget for tuition paid to other public entities. \$140,000 for night high school is budgeted here. Previous to 2015-16, this amount was budgeted in the 4200 Function. In 2017-18 the cost of North Cook was also moved to this area. Both of these program serve non-special education students and are appropriately included here.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
4110 SPEC ED PUBLIC TUITION	\$ -	\$ 185,805	\$ 141,000	\$ 110,685	\$ 172,000	\$ 61,315	55.40%
PAYMENTS TO OTHER GOVERN	\$ -	\$ 185,805	\$ 141,000	\$ 110,685	\$ 172,000	\$ 61,315	55.40%

4200 Payments to Government Units

This is the budget for tuition paid to other public entities for special education programs. The budget is based on the existing student placements and the anticipated placements for new students. It is a per student budget.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
4210 OTHER OBJECTS/TUITION	\$ 9,750	\$ 7,650	\$ 6,500	\$ 950	\$ 6,500	\$ 5,550	584.21%
4220 OTHER OBJECTS/TUITION	\$ 2,229,257	\$ 1,662,729	\$ 1,597,181	\$ 1,610,584	\$ 1,837,192	\$ 226,608	14.07%
PAYMENTS TO GOVERNMENT U	\$ 2,239,007	\$ 1,670,379	\$ 1,603,681	\$ 1,611,534	\$ 1,843,692	\$ 232,158	14.41%

**Function 6000 Contingency
and
Functions 8000 Transfers**

This is the contingency for unexpected expenditures.

The District is no longer transferring funds to cover the abatement of the Debt Service Tax levy. The abatement was stopped because the District's State revenue is unreliable.

	2014-15 Actual	2015-16 Actual	2016-17 Original Budget	2016-17 Actual	2017-18 Original Budget	Dollar Difference	% Difference
6000 OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	#DIV/0!
PROVISION FOR CONTINGENCY	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	#DIV/0!
8990 TRANSFERS/OTHER	\$ 1,400,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ 1,400,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus. The surplus is due to the District reducing the number of capital projects for the summer of 2017 because the boiler replacements at Maine South and Maine West, which will be paid for in the Capital Projects Fund. The District continues to try to maintain the buildings and equipment in aging buildings using the funds available under the property tax cap. This is becoming increasingly challenging as the mechanical equipment is well beyond its useful life. Many of the high schools have original cafeteria equipment, electrical and water piping. While these items have been identified in the 10 Year Facility Master Plan, sufficient resources to fund the plan are not available. Below is detailed information on the budgeted revenues and expenditures.

Local Sources - Property taxes are budgeted to remain flat. In previous year's, the collection percentage decreased. In addition, there is a substantial increase in prior year tax refunds. This is the result of refunds from the Property Tax Appeals Board and the Circuit Court.

Transfers – The fund receives transfers from the Working Cash Fund on an annual basis to help fund the 10 Year Facility Master Plan. In addition, in 2015-16, a \$5,000,000 transfer from the Capital Projects Fund is budgeted to help offset the cost of the Maine West Athletic Addition. In 2017-18 a partial Abatement of the Working Cash Fund is budgeted. This transfer must pass through the Operations & Maintenance Fund per Illinois School Accounting. This money will be transferred out of the Operations & Maintenance Fund to fund the boiler replacements at Maine South and Maine West.

Salaries – The increase in salaries is due to the District not spending all of the 2016-17 as some positions were left unfilled for a period of time and not spending all of the overtime funds. The District was able to add two additional positions and still reduce the budget to budget amount for salaries. Generally not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed.

Capital Outlay – The following projects from the 10 Year Facility Master Plan have been budgeted. This amount is substantially lower than previous years because the boiler replacements at Maine South and Maine West.

- Replacement of heating, ventilation and air conditioning system server and wrestling room – Maine East
- Remodeling of a large group room – Maine East
- Re-paving of North parking lot – Maine South
- Auditorium electrical annual work – Maine South
- Spectator gym floor refinishing – Maine West
- Re-paving C-Lot and front drive – Maine West
- Tennis court resurfacing – Maine West
- Elevator control replacement – Maine West
- Restroom remodeling D-Wing – Maine West
- Roof dome re-painting – Maine West
- Replacement of heating, ventilation and air conditioning system – Frost/Administration Center

All Schools:

- Security system upgrade
- Replacement (partial) of interior & exterior doors
- Ongoing floor replacement
- Ongoing kitchen equipment replacement

OPERATIONS AND MAINTENANCE FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 16,601,406	\$ 17,424,574	\$ 17,483,810	\$ 17,683,515	\$ 17,764,170	\$ 80,655	0.49%
STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRANSFER FROM OTHER FUNDS	\$ 419,600	\$ 5,395,600	\$ 400,000	\$ 421,700	\$ 8,810,000	\$ 8,388,300	1989.16%
TOTAL REVENUES	\$ 17,021,006	\$ 22,820,174	\$ 17,883,810	\$ 18,105,215	\$ 26,574,170	\$ 8,468,955	50.33%
SALARIES	\$ 6,549,514	\$ 6,518,540	\$ 7,159,414	\$ 6,471,094	\$ 6,824,199	\$ 353,105	5.46%
EMPLOYEE BENEFITS	\$ 1,610,975	\$ 1,558,183	\$ 1,775,470	\$ 1,580,530	\$ 1,770,440	\$ 189,910	12.02%
PURCHASED SERVICES	\$ 2,093,151	\$ 1,819,990	\$ 2,783,500	\$ 3,347,219	\$ 3,241,500	\$ (105,719)	-3.16%
SUPPLIES	\$ 2,458,742	\$ 2,413,096	\$ 2,691,000	\$ 2,692,540	\$ 2,694,500	\$ 1,960	0.07%
CAPITAL OUTLAY/EQUIPMENT	\$ 6,900,608	\$ 10,297,237	\$ 3,393,500	\$ 3,172,905	\$ 3,138,950	\$ (33,955)	-1.07%
TUITION/OTHER OBJECTS	\$ 4,810	\$ 6,663	\$ 21,000	\$ 3,140	\$ 18,000	\$ 14,860	473.25%
CONTINGENCY			\$ 50,000		\$ 50,000	\$ 50,000	100.00%
TRANSFERS TO OTHER FUNDS					\$ 8,400,000	\$ 8,400,000	100.00%
TOTAL EXPENDITURES	\$ 19,617,800	\$ 22,613,709	\$ 17,873,884	\$ 17,267,428	\$ 26,137,589	\$ 8,870,161	51.37%

TRANSPORTATION FUND

Property Taxes – The increase in property taxes is the result of the District re-allocating the property tax levy to help cover the transportation costs. This re-allocation will need to increase in future years as the State's payments are unreliable.

State Revenue– This is the State reimbursement primarily for special education transportation. The budget is based on the District receiving three of the four payments for the State allocation.

Purchased Services – The District pays for the transportation of students in special education and for extra-curricular transportation.

TRANSPORTATION FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 337,349	\$ 580,255	\$ 768,300	\$ 713,317	\$ 816,270	\$ 102,953	14.43%
INTEREST	\$ 46,500	\$ 50,429	\$ 42,000	\$ 15,009	\$ 42,000	\$ 26,991	179.83%
STATE REVENUE	\$ 923,048	\$ 1,279,187	\$ 1,301,700	\$ 1,031,005	\$ 1,051,700	\$ 20,695	2.01%
TOTAL REVENUE	\$ 1,306,897	\$ 1,909,871	\$ 2,112,000	\$ 1,759,331	\$ 1,909,970	\$ 150,639	8.56%
SPECIAL EDUCATION	\$ 1,795,587	\$ 1,984,527	\$ 1,803,000	\$ 1,824,108	\$ 1,903,000	\$ 78,892	4.32%
ATHLETICS AND ACTIVITIES	\$ 429,632	\$ 503,236	\$ 506,450	\$ 478,648	\$ 489,150	\$ 10,502	2.19%
GAS FOR VANS	\$ 20,729	\$ 19,133	\$ 24,500	\$ 20,550	\$ 25,500	\$ 4,950	24.09%
CONTINGENCY			\$ 10,000		\$ 10,000	\$ 10,000	100.00%
TOTAL EXENDITURES	\$ 2,245,948	\$ 2,506,896	\$ 2,343,950	\$ 2,323,306	\$ 2,427,650	\$ 104,344	4.49%

IMRF/SOCIAL SECURITY FUND

Corporate Personal Property Replacement Tax – The budget is based on the 2016-17 allocation less a 10% reduction. The Illinois Municipal League is forecasting a reduction. The actual allocation should be available from the Department of Revenue for the Final Budget.

Expenditures – The increase is based on the budget for salaries.

IMRF SOCIAL SECURITY FUND

	2014-15 Actual	2015-16 Actual	2015-16 Budget	2015-16 Year to Date	2016-17 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,639,902	\$ 3,747,273	\$ 3,776,500	\$ 3,771,288	\$ 3,606,790	\$ (164,498)	-4.36%
CORP. PERSONNEL PROPERTY TAXES	\$ 59,521	\$ 78,047	\$ 262,000	\$ 10,000	\$ 298,000	\$ 288,000	2880.00%
INTEREST	\$ 16,747	\$ 23,468	\$ 19,000	\$ 7,870	\$ 20,000	\$ 12,130	154.13%
	\$ 3,716,170	\$ 3,848,788	\$ 4,057,500	\$ 3,789,158	\$ 3,924,790	\$ 135,632	3.58%
IMRF	\$ 1,534,292	\$ 1,437,286	\$ 1,442,320	\$ 1,354,382	\$ 1,431,680	\$ 77,298	5.71%
SOCIAL SECURITY	\$ 1,006,534	\$ 1,038,577	\$ 1,112,730	\$ 1,042,114	\$ 1,108,308	\$ 66,194	6.35%
MEDICARE	\$ 1,200,434	\$ 1,198,329	\$ 1,239,750	\$ 1,207,199	\$ 1,239,537	\$ 32,338	2.68%
	\$ 3,741,260	\$ 3,674,192	\$ 3,794,800	\$ 3,603,695	\$ 3,779,525	\$ 175,830	4.88%

WORKING CASH FUND

Interest – Investment earnings are projected based on the current investment returns. The 2016-17 actual had a market adjustment that is required in the audit that was larger than previous years.

Proceeds Bond Sale – In 2016-17 the District issued bonds to cover the cost of the new boilers at Maine South and Maine West. These boilers were original to the buildings and were over 50 years old.

Transfers to Other Funds – This is the transfer of interest income to the Operations & Maintenance Fund and a partial abatement of the Working Cash Fund to transfer funds to cover the cost of the new boilers.

There is a timing difference between the fiscal years on the receipt of revenue and the transfer.

WORKING CASH FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
PROCEEDS BOND SALE				\$ 9,945,521		\$ (9,945,521)	-100.00%
INTEREST	\$ 419,718	\$ 400,038	\$ 400,000	\$ 37,784	\$ 410,000	\$ 372,216	985.12%
	\$ 419,718	\$ 400,038	\$ 400,000	\$ 9,983,305	\$ 410,000	\$ (9,573,305)	-95.89%
TRANSFERS TO OTHER FUNDS	\$ 419,600	\$ 395,600	\$ 400,000	\$ 421,700	\$ 8,810,000	\$ 8,388,300	1989.16%
	\$ 419,600	\$ 395,600	\$ 400,000	\$ 421,700	\$ 8,810,000	\$ 8,388,300	1989.16%

FIRE PREVENTION & SAFETY FUND

Property Taxes – The District re-established the property tax levy for this Fund with the 2009 tax levy. Taxes dollars were reallocated to this Fund to cover the expenditures associated with qualifying Life Safety Amendments. The District will continue to generate revenue to have a source to fund qualifying projects based on the State criteria.

For the 2017-18 fiscal year, the District will be paying for replacement of two roofing sections at Maine West and Maine South. Due to the size of the boiler projects and Maine West and Maine South, the District intentionally reduced other projects so that the work could be managed.

HEALTH LIFE SAFETY FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 891,044	\$ 1,099,515	\$ 1,109,700	\$ 1,034,075	\$ 1,113,420	\$ 79,345	7.67%
INTEREST	\$ 36,460	\$ 31,813	\$ 30,000	\$ 9,557	\$ 30,000	\$ 20,443	213.91%
TOTAL REVENUE	\$ 927,504	\$ 1,131,328	\$ 1,139,700	\$ 1,043,632	\$ 1,143,420	\$ 99,788	9.56%
CAPITAL OUTLAY	\$ 488,529	\$ 284,148	\$ 770,000	\$ 682,574	\$ 230,000	\$ (452,574)	-66.30%
TOTAL EXPENDITURES	\$ 488,529	\$ 284,148	\$ 770,000	\$ 682,574	\$ 230,000	\$ (452,574)	-66.30%

TORT IMMUNITY FUND

The Tort Immunity Fund is used to pay for insurances of the District, legal fees, unemployment fees and workman's compensation. These expenditures are based on utilization and can vary from year to year.

TORT IMMUNITY FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,088,657	\$ 1,109,128	\$ 1,120,500	\$ 1,121,027	\$ 1,129,200	\$ 8,173	0.73%
INTEREST/OTHER	\$ 4,047	\$ 54,508	\$ 5,000	\$ 2,124	\$ 5,000	\$ 2,876	135.40%
TOTAL REVENUE	\$ 1,092,704	\$ 1,163,636	\$ 1,125,500	\$ 1,123,151	\$ 1,134,200	\$ 11,049	0.98%
UNEMPLOYMENT	\$ 14,301	\$ 32,497	\$ 36,000	\$ 24,517	\$ 36,000	\$ 11,483	46.84%
WORMANS COMPENSATION	\$ 451,751	\$ 351,592	\$ 400,000	\$ 597,017	\$ 400,000	\$ (197,017)	-33.00%
LEGAL FEES	\$ 126,448	\$ 157,850	\$ 210,000	\$ 148,780	\$ 210,000	\$ 61,220	41.15%
CLAIMS AND OTHER EXPENSES	\$ 112,500	\$ 100				\$ -	0.00%
PROPERTY/LIABILITY INSURANCE	\$ 400,992	\$ 465,411	\$ 483,000	\$ 495,661	\$ 523,000	\$ 27,339	5.52%
TOTAL EXPENDITURES	\$ 1,105,992	\$ 1,007,450	\$ 1,129,000	\$ 1,265,975	\$ 1,169,000	\$ (96,975)	-7.66%

CAPITAL PROJECTS FUND

The Capital Projects Fund contains the proceeds from the Sale of Maine North, as well as proceeds from the Asbestos litigation. These funds can only be used to maintain the District's facilities. Below is detailed information on the Budget.

Donations – The Rivers Casino has pledged \$60,000 for 5 years for a culinary lab at Maine West. These annual donations will be budgeted in the Capital Projects Fund.

Transfers from Other Funds – This is a transfer from the Operation & Maintenance Funds to cover the cost of the new boilers at Maine South and Maine West. Both boilers were original to the building and were over 50 years old.

Capital Outlay – This is the cost of the new boilers at Maine South and Maine West. Both boilers were original to the building and were over 50 years old.

CAPITAL PROJECTS FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
DONATIONS		\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	100.00%
STATE REVENUE						\$ -	0.00%
TRANSFERS FROM OTHER FUNDS					\$ 8,400,000	\$ 8,400,000	100.00%
INTEREST	\$ 185,226	\$ 233,063	\$ 200,000	\$ 6,183	\$ 200,000	\$ 193,817	3134.68%
	\$ 185,226	\$ 293,063	\$ 260,000	\$ 6,183	\$ 8,660,000	\$ 8,653,817	140061.46%
CAPITAL OUTLAY	\$ 1,074,950	\$ 129,572	\$ -	\$ 3,234,123	\$ 8,399,000	\$ 5,164,877	159.70%
TRANSFERS TO OTHER FUNDS		\$ 5,000,000				\$ -	0.00%
	\$ 1,074,950	\$ 5,129,572	\$ -	\$ 3,234,123	\$ 8,399,000	\$ 5,164,877	159.70%

SELF INSURANCE FUND

The Self Insurance Fund accounts for the money paid for health insurance premiums by both the employee and Board of Education. The majority of the revenue comes from deduction and benefit withholding from District employees. Premiums are set on a calendar year. The District is Self Insured and pays the actual claim costs for both medical and dental claims. Based on our current trends in claims, the expenditures were reduced.

SELF INSURANCE FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 625,192	\$ 656,080	\$ 652,000	\$ 552,917	\$ 669,600	\$ 116,683	21.10%
INTEREST	\$ 34,807	\$ 37,309	\$ 36,000	\$ 24,875	\$ 36,000	\$ 11,125	44.72%
BOARD CONTRIBUTIONS	\$ 11,128,835	\$ 11,645,125	\$ 12,287,200	\$ 12,008,582	\$ 12,452,040	\$ 443,458	3.69%
EMPLOYEE CONTRIBUTIONS	\$ 3,025,377	\$ 3,257,228	\$ 3,336,080	\$ 3,088,819	\$ 3,369,564	\$ 280,745	9.09%
TOTAL REVENUE	<u>\$ 14,814,211</u>	<u>\$ 15,595,742</u>	<u>\$ 16,311,280</u>	<u>\$ 15,675,193</u>	<u>\$ 16,527,204</u>	<u>\$ 852,011</u>	<u>5.22%</u>
WELLNESS	\$ 42,968	\$ 41,766	\$ 40,900	\$ 25,430	\$ 40,900	\$ 15,470	60.83%
PPO	\$ 10,679,275	\$ 9,529,945	\$ 10,407,200	\$ 7,485,367	\$ 9,549,040	\$ 2,063,673	27.57%
HMO	\$ 3,668,647	\$ 3,570,801	\$ 3,512,300	\$ 2,668,474	\$ 3,162,200	\$ 493,726	18.50%
HSAPPO	\$ -	\$ 74,525	\$ 251,000	\$ 339,546	\$ 460,600	\$ 121,054	35.65%
AFFORDABLE CARE ACT FEES	\$ 144,662	\$ 96,442	\$ 140,000	\$ 68,098	\$ 70,000	\$ 1,902	2.79%
DENTAL	\$ 802,429	\$ 866,166	\$ 866,000	\$ 886,503	\$ 867,000	\$ (19,503)	-2.20%
STOP LOSS	\$ (118,480)	\$ (37,235)	\$ 400,000	\$ 340,481	\$ 582,000	\$ 241,519	70.93%
ADMIN/FLEX FEES/BROKER	\$ 594,451	\$ 590,170	\$ 593,000	\$ 596,040	\$ 609,200	\$ 13,160	2.21%
TOTAL EXPENDITURES	<u>\$ 15,813,952</u>	<u>\$ 14,732,580</u>	<u>\$ 16,210,400</u>	<u>\$ 12,409,939</u>	<u>\$ 15,340,940</u>	<u>\$ 2,931,001</u>	<u>23.62%</u>

DEBT SERVICE FUND

The District has abated the debt service tax levy for the past several years. The District stopped abating with the 2015 debt service tax levy. The decline in State funding, increase in property tax refunds and overall increases in expenditures no longer make this a viable option. In 2016-17 the District refinanced a portion of the outstanding debt and issue additional debt. An escrow was set up for these payments. The bond proceeds were recorded as a revenue and an expenditure causing a variance from the budget. Below is detailed information on the 2017-18 Budget.

Property Taxes - The County of Cook levies taxes for the District based on the bond repayment schedules. The County extends a greater amount of taxes than required to pay the debt service to account for loss in tax collections.

DEBT SERVICE FUND

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Year to Date	2017-18 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ (7,040)	\$ 795,843	\$ 1,534,270	\$ 1,585,957	\$ 1,574,940	\$ (11,017)	-0.69%
INTEREST	\$ 1,005	\$ 887	\$ 800	\$ 1,386	\$ 1,000	\$ (386)	-27.85%
PROCEEDS FROM BOND SALE				\$ 1,185,000			
TRANSFER FROM OTHER FUNDS	\$ 1,400,000	\$ 800,000				\$ -	#DIV/0!
TOTAL REVENUES	\$ 1,393,965	\$ 1,596,730	\$ 1,535,070	\$ 2,772,343	\$ 1,575,940	\$ (1,196,403)	-43.15%
OTHER USES OF FUNDS				\$ 1,153,187		\$ (1,153,187)	-100.00%
DEBT SERVICE FEES	\$ 980		\$ 4,000	\$ 30,218	\$ 5,000	\$ (25,218)	-83.45%
RETIREMENT OF PRINCIPAL	\$ 1,230,000	\$ 1,260,000	\$ 1,290,000	\$ 1,290,000	\$ 1,060,000	\$ (230,000)	-17.83%
RETIREMENT OF INTEREST	\$ 233,107	\$ 202,577	\$ 173,000	\$ 327,902	\$ 498,113	\$ 170,211	51.91%
TOTAL EXPENDITURES	\$ 1,464,087	\$ 1,462,577	\$ 1,467,000	\$ 2,801,307	\$ 1,563,113	\$ (1,238,194)	-44.20%