



# **Final Annual Budget**

## **2019-2020**



**EVANSTON TOWNSHIP HIGH SCHOOL**  
**DISTRICT 202**

**Evanston, Illinois**

**EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202  
COOK COUNTY**

**1600 Dodge Avenue**

**Evanston, Illinois 60201**

**Fiscal Year 2020 Final Budget**

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**Board of Education**

Patricia Savage-Williams	President	04/2021
Monique Parsons	Vice President	04/2023
Jude Laude	Member	04/2021
Gretchen Livingston	Member	04/2021
Patricia Maunsell	Member	04/2021
Elizabeth Rolewicz	Member	04/2023
Stephanie Teterycz	Member	04/2023

**District Administration**

Eric Witherspoon	Superintendent
Mary Rodino	Chief Financial Officer
Marcus Campbell	Assistant Superintendent/Principal
Toya Campbell	Chief Human Resource Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Evanston Township High School District 202  
Illinois**

For the Fiscal Year Beginning

**July 1**

Executive Director

District is awaiting results from FY18 and FY19 budgets, program was revamped

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**ALPHABETICAL INDEX 2019-20 FINAL BUDGET**

<b>TITLE</b>	<b>FUNCTION #</b>	<b>PAGE #</b>	<b>FUND</b>
Academic Supports	1011300198	45	EDUCATION
Assessment & Testing	1022300152	83	EDUCATION
Assistant Superintendent/ Curriculum & Instruction	1024100132	107	EDUCATION
Assistant Superintendent/Principal	1024100149	108	EDUCATION
Associate Principal for School Operations & Logistics	1021900153	105	EDUCATION
Associate Principal of Student Services	1024100140	108	EDUCATION
Associate Principal Educational Services	1024100133	107	EDUCATION
Athletics	1015000174	51	EDUCATION
AVID Program	1011300113	57	EDUCATION
Bilingual	1018000194	55	EDUCATION
Board of Education Services - ED Fund	1023100165	104	EDUCATION
Board of Education Services - O & M Fund	2029000165	129	OPER & MAINT
Bond Interest	3051400301	132	BOND & INTEREST
Bond Principal Retirement	3052000302	132	BOND & INTEREST
Book Distribution Services	1022200142	79	EDUCATION
Bravo Arts Program	1021900161	100	EDUCATION
Building Improvement	2025300202	120	OPER & MAINT
Building Insurance Services	2025400210	128	OPER & MAINT
Business Services	1025100162	85	EDUCATION
Capital Improvements Projects	6025300xxx	141	CAPITAL IMPROVEMENTS
Career & Technical Education	1014000116	49	EDUCATION
Carl Perkins Title II	1022100625	104	EDUCATION
College/Career Counseling	1021200145	69	EDUCATION
Communications Department	1026300164	89	EDUCATION
Community Services ETHS	1011300179	58	EDUCATION
Continuing Education	1013000171	62	EDUCATION
Counseling Services	1021200148	71	EDUCATION
Custodial & Maintenance Services	2025400204	122	OPER & MAINT
Director of Nutrition Services	1025600190	90	EDUCATION
DORS Step Program	1021900620	101	EDUCATION
Drivers Education	1011300110	57	EDUCATION
Duplicating	1025700147	109	EDUCATION
Duplicating-Instructional Supply	1022100147	102	EDUCATION
Engineer Services	2025400206	126	OPER & MAINT
English	1011300101	25	EDUCATION
Fine Arts	1011300114	37	EDUCATION
Fiscal Services	1025200170	85	EDUCATION
Graduation	1021900126	99	EDUCATION
Grounds Services	2025400205	124	OPER & MAINT
Health Center School Based ETHS	1021300169	98	EDUCATION
Health Center School Based Grant	1021300619	98	EDUCATION
Health Education	1011300117	41	EDUCATION
Health Services	1021300160	73	EDUCATION
History & Social Science	1011300106	33	EDUCATION
Human Resources	1026400144	91	EDUCATION
IASA Title II	1022100627	104	EDUCATION
IDEA Grant	1012000603	60	EDUCATION

# ALPHABETICAL INDEX 2019-20 FINAL BUDGET

TITLE	FUNCTION #	PAGE #	FUND
IMRF Benefits	5011300xxx	138	IMRF & SS
Instruction & Curriculum Development	1022100155	77	EDUCATION
Instructional & Informational Technology	1026600146	95	EDUCATION
Land Improvement	2025300201	128	OPER & MAINT
Mathematics	1011300104	29	EDUCATION
Media & Technology Services	1022200143	81	EDUCATION
Minority Student Achievement	1022100130	102	EDUCATION
NCA Evaluation	1026200138	110	EDUCATION
NCLB Title I Grant	1012500642	61	EDUCATION
Network Administration	1026600139	93	EDUCATION
Network Services Instructional	1011300115	39	EDUCATION
Nutrition Services	1025600173	88	EDUCATION
Operations & Maintenance Admin	1025400192	109	EDUCATION
Outreach Services	1021100189	97	EDUCATION
Payments to other Govt. - Park School	1041100183	113	EDUCATION
Payments to other Governmental Units	1041100611	114	EDUCATION
Perm Tr Int WC	7081200700	151	WORKING CASH FUND
Physical Education	1011300108	35	EDUCATION
Program Evaluation/Research	1026200136	110	EDUCATION
Property Tax	2041900212	129	OPER & MAINT
Psychiatric Services	1021300120	97	EDUCATION
Psychological Services	1021400122	99	EDUCATION
Pupil Transportation Services	4025500xxx	141	TRANSPORTATION
Receiving	1025700176	110	EDUCATION
Recruiting-Title II	1026400627	104	EDUCATION
Rentals	2030000211	129	OPER & MAINT
Safe Schools Program	1011300185	59	EDUCATION
Safety Services	1021900191	75	EDUCATION
Scheduling Services	1024100150	109	EDUCATION
School Improvement	1022100156	103	EDUCATION
Science	1011300105	31	EDUCATION
Security Services	2025400208	128	OPER & MAINT
Service Area Director	1023100178	105	EDUCATION
Service Area Director Fund 12	1223100178	117	TORT
Service Area Director Fund 20	2029000178	129	OPER & MAINT
Social Work Services	1021100123	66	EDUCATION
Special Education	1012000119	48	EDUCATION
Special Ed Administrative Services	1023300151	106	EDUCATION
Special Ed ETHS Day School	1012000109	60	EDUCATION
STAE Program	1011300125	58	EDUCATION
Staff Training Services	1022100129	101	EDUCATION
Student Activities	1021900127	100	EDUCATION
Substance Prevention Services	1021200124	67	EDUCATION
Substitutes	1011300197	59	EDUCATION
Summer Proj/Curr/Schl Imp	1022100186	103	EDUCATION

**ALPHABETICAL INDEX 2019-20 FINAL BUDGET**

<b>TITLE</b>	<b>FUNCTION #</b>	<b>PAGE #</b>	<b>FUND</b>
Summer School	1016000172	53	EDUCATION
Summer School Driver Ed	1016000110	62	EDUCATION
Sup Svcs Other	1029000199	110	EDUCATION
Superintendent Services	1023200154	106	EDUCATION
TBE/TPI Bilingual Grant	1018000618	63	EDUCATION
Teen Baby Nursery	1021900182	101	EDUCATION
Test Prep Instruction	1011300188	59	EDUCATION
Theater Services	1011300195	43	EDUCATION
Title II Flow Thru	1041100627	114	EDUCATION
TLC	1011300107	57	EDUCATION
TV Production	1011300196	59	EDUCATION
Utilities	2025400209	128	OPER & MAINT
Vehicle Operation & Maintenance	2025400207	128	OPER & MAINT
Vocational Education Improvement Grant	1022100621	103	EDUCATION
Vocational Technical Planning	1022100137	102	EDUCATION
Wellness Services	1026400141	110	EDUCATION
World Languages	1011300103	27	EDUCATION

# EXECUTIVE SUMMARY





# EVANSTON TOWNSHIP HIGH SCHOOL

DISTRICT 202 | 1600 DODGE AVENUE, EVANSTON, ILLINOIS 60201 | [www.eths.k12.il.us](http://www.eths.k12.il.us)

September, 2019

To the School Board:

We are proud to publish the proposed FY 2020 Final Budget to the Board of Education and to the community. We welcome the opportunity to present and discuss operational plans and related financial impact with our Board and community. Transparency in communicating our budget to our taxpayers in our community consistently leads to operational and educational improvements. This budget is balanced, with operating revenues matching or exceeding operating expenditures, for the thirteenth consecutive year.

The FY 2020 budget is \$90.6 million in expenditures which is 5.5% more than the FY 2019 budget. The operating budget is \$79.4 million which is 4.1% more than the FY 2019 operating budget. This budget is the result of conservative budgeting and deliberate containment of personnel costs, most of which are determined by contractual obligations. Typically, the budget is 2-3% more than the previous year. It is important to note that there is a larger increase this year due to the expected influx of revenues from the expiring Washington National Tax Increment (TIF) District. This, in addition to taxes on new property, will account for an additional \$1.5-\$1.8 million in revenues. There is a provision in the Educational Fund to transfer \$2 million to the Capital Improvements Fund for much needed infrastructure projects.

The 2019-20 year will be the third year in which the Illinois State Board of Education has funded schools using the Evidence Based Funding (EBF) program finalized in 2018. Under this new funding model, the District does not expect to see any increases in state revenues. It is expected that state funding will remain flat, and may decrease if District enrollment declines. While a property tax freeze has not materialized, discussion is ongoing at the state level. A property tax freeze remains a very real threat to the District.

Another lingering financial threat from the State is the pension reform measure. If it does pass, the State Legislature may assess school districts the normal portion cost of the TRS pension which could amount to over \$2 million a year in new expenses to the District shifted from the State of Illinois.

Using Values-Based Budgeting, we will continue to focus our budget decisions to meet the changing needs of our students, strengthen the financial solvency of the district, and continue providing an excellent education for our students during difficult financial times. Students and their learning always remain paramount. Equity is paramount.

We are still under the grip of tax caps that do not keep up with the increased costs of supplies, energy, services, health benefits and employee compensation. This year's budget is subject to the restrictions of the 2017 CPI of 2.1% and a 2018 CPI of 1.9%. CPI has increased slightly

over the past few years, but even these higher CPI percentages are less than the District's annual increases in labor costs and health care costs.

In response to the goals adopted by the school board, I am recommending the following strategies reflected in this budget:

- Continue to our Equity work and addressing racial disparities in achievement with the staff, students and greater Evanston community and expand initiatives to increase and improve equitable learning opportunities to benefit all students.
- Improve the learning experience by raising the academic expectations implementing honors challenge courses in all departments.
- Identify and implement strategies to address black male achievement and success.
- Use multiple measures and a new sophisticated assessment system aligned to ETHS predictors by more precisely identifying and monitoring each student's college and career readiness. Use that individualized data to counsel and advise students and their parents for post-secondary planning and transitioning.
- Continue our one-to-one technology program by equipping all incoming freshmen with a new Chromebook computer.
- Continue our exciting partnership and increasing skill development with Northwestern University involving STEM and other cutting-edge learning opportunities for our students and staff.
- Continue our numerous partnerships with Northwestern University in the arenas of research, cooperative programs, and college scholarship opportunities.
- Continue our Geometry in Construction classes and partnerships with the community, Evanston businesses, the City of Evanston and Community Partners for Affordable Housing who are providing assistance with this program.
- Continue our Algebra in Entrepreneurship class and continue to partner with our business community to expand this exciting learning format.
- Continue strengthening our System of Supports for our students, a commitment providing personalized support to raise achievement for all students, including our Academic Intervention Team, Freshman Advisory Study Halls (FASH), Wildkit Academy, Academic Study Centers, Hub Student Center, College and Career Counseling, Y.O.U. and Y.J.C. on-site partnerships, team ASAP, freshman and new student transition program and more.
- Increase interventions that will increase student well-being such as support during hospitalizations, support for transitions, ETHS transition house, ETHS Day School, grief support, Restorative Justice, alternatives to suspension, conflict resolution, developing soft skills that build confidence and success in life, nutrition and more.
- Continue to participate actively in Evanston Cradle to Career to bring about systemic and equitable change in our community.



In addition to all these important improvements, the district will continue to invest in textbooks and instructional materials, technology, preventive maintenance, our outstanding extracurricular and athletic programs, AVID, STAE, AP classes, chem/phys, the fine and performing arts, career education, counseling, social work, health services, our planetarium, facility upgrades, the fine and performing arts, and so much more that defines an ETHS investment in education.

The information included in the budget document is structured to meet the requirements of the Distinguished Budget Presentation Award of the Government Finance Officers Association (which the District is awaiting notification for its FY 2018-19 Budget). To receive this award the District must publish a budget document that has elements of the budget: a policy document, an operations guide, a financial plan, and a communications medium. GFOA has recently revamped its school budget award program, and in order to receive this award in future years, the District may need to change some of its reporting format. While this award is a great accomplishment, our most important concern in the presentation of the budget data is to assure the quality and transparency of information provided to our community for the FY 2019-2020 fiscal year.

What continues to be of concern with this Final Budget is again not what is known but what is **not** known. While some issues such as the new Evidence Based Funding have been resolved, we do not know what legislature will eventually decide about teacher pensions and what District costs might be. We do not know if interest rates will continue to increase, and if/when a property tax freeze will be mandated. Because of these significant unknowns, close monitoring of economic and political events over the next year will continue to be critical.

Evanston Township High School is one of the premier, most competitive high schools in the nation, ranked in the top 1-2% of all high schools. This budget reflects the high value we place on educating all students, on raising academic achievement for all students, and on achieving the goals of the district. I am pleased to recommend this values-based budget for your consideration. We are committed to maintaining the strongest financial position at ETHS District 202.

Sincerely,

Eric Witherspoon, Ph.D.  
Superintendent

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
EXECUTIVE SUMMARY**

**FINANCIAL OUTLOOK FOR FY 2020**

The financial outlook for FY 2020 is that the District will continue to budget within its limited resources. The economy is still recovering and the CPI for FY 2019 is 2.1% and for FY 2020 will be 1.9%. A property tax freeze is still a very real threat to District revenues, and was discussed at a state level as recently as May 2019.

The total operating expense budget proposed for District 202 is \$79,405,000. This includes all operating funds and represents a 4.1% increase from FY 2019.

**EDUCATION FUND:** The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2020 are \$70,000,000 and expenditures are \$70,000,000. This represents an expenditure increase of 4.3% over the FY 2019 Education Fund budget and will result in a balanced budget for FY 2020.

**OPERATIONS AND MAINTENANCE FUND:** The Operations and Maintenance Fund provides funding for the operation and maintenance of the Districts buildings and grounds. Budgeted revenues for FY 2020 are \$7,820,000 and expenditures are budgeted at \$7,820,000. This represents an expenditure increase of 2.4% from FY 2019.

**TRANSPORTATION FUND:** The Transportation Fund is a Special Revenue fund that accounts for expenditures made for student transportation. Budgeted revenues for FY 2020 are \$1,225,000 and expenditures are budgeted at \$1,225,000. This budget is almost identical to the FY 2019 budget.

**IMRF/SOCIAL SECURITY FUND:** The IMRF Social Security Fund is a Special Revenue fund that accounts for expenditures made for employee retirement expenses. Budgeted revenues for FY 2020 are \$3,420,000 and expenditures are \$3,420,000. This is an increase of 9% from FY 2019 mostly due to increased IMRF rates, and Social Security/Medicare taxes due on increased salaries.

**BOND AND INTEREST FUND:** The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. Budgeted revenues for FY 2020 are \$2,752,000 and expenditures are \$2,752,000. This a decrease of 5.5% from the FY 2019 budget.

**ETHS DISTRICT 202**

**FY 2020 FINAL**

**BUDGET SUMMARY**

	Estimated Fund Balance July 1, 2019	Budgeted Revenues FY2019-20	Budgeted Expenditures FY2019-20	Revenues Less Expenditures NET	Estimated Fund Balance June 30, 2020
<b>OPERATING FUNDS</b>					
Education	\$26,429,000	\$70,000,000	\$70,000,000	\$0	\$26,429,000
Operations & Maintenance	\$3,091,000	\$7,820,000	\$7,820,000	\$0	\$3,091,000
Transportation	\$2,373,000	\$1,225,000	\$1,225,000	\$0	\$2,373,000
Working Cash	\$6,130,000	\$0	\$0	\$0	\$6,130,000
Tort Fund	\$28,000	\$360,000	\$360,000	\$0	\$28,000
<b>TOTAL OPERATING FUNDS</b>	<b>\$38,051,000</b>	<b>\$79,405,000</b>	<b>\$79,405,000</b>	<b>\$0</b>	<b>\$38,051,000</b>
<b>OTHER FUNDS</b>					
Bond & Interest	\$1,060,000	\$2,752,000	\$2,752,000	\$0	\$1,060,000
IMRF & Social Security	-\$190,000	\$3,420,000	\$3,420,000	\$0	-\$190,000
Capital Improvements	\$1,300,000	\$5,000,000	\$5,000,000	\$0	\$1,300,000
<b>TOTAL OTHER FUNDS</b>	<b>\$2,170,000</b>	<b>\$11,172,000</b>	<b>\$11,172,000</b>	<b>\$0</b>	<b>\$2,170,000</b>
<b>GRAND TOTAL</b>	<b>\$40,221,000</b>	<b>\$90,577,000</b>	<b>\$90,577,000</b>	<b>\$0</b>	<b>\$40,221,000</b>

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
EXECUTIVE SUMMARY**

**FINANCIAL OUTLOOK FOR FY 2020 (CONTINUED)**

**WORKING CASH FUND:** The Working Cash Fund is a Special Revenue fund that accounts for financial resources held by the District to be used as temporary inter-fund loans for working capital requirements to the Education Fund, the Operations and Maintenance Fund, and the Transportation Fund. Budgeted revenues for FY 2020 are \$0 in interest income. Interest rates have been so low that the District typically does not see interest on funds kept in working accounts. Interest that is received in the comingled account is allocated to other funds.

**CAPITAL IMPROVEMENTS FUND:** The Capital Improvements Fund accounts for the capital expenditures financed through various debt issuances. Funds will be spent over two years and details begin on page 151 of this report

**TORT FUND:** The Tort Fund will have revenues of \$360,000 and expenditures of \$360,000. This is a fund required by state law.

**FINANCIAL STRATEGIES FOR FY 2020:**

Several financial strategies will be employed for FY 2020:

**Constant Monitoring of State of Illinois issues:** The District will continue to monitor the State's issues so reductions can take place as soon as any funding source changes. The State's new Evidence Based Funding formula should provide level funding as compared to FY 18 and FY19. No increases are expected. Decreases could occur in future years if enrollment declines.

**Contractual and Consulting Services Reductions:** The District continues to try control these costs.

**Energy and Water Conservation:** The District is determined to continue to improve the sustainability of its facilities. A key management issue will be to conserve both the use of water and energy. Continuing the four-day summer school and purchasing natural gas futures on the open market will continue to curb increases in the District's energy budget. The District is also replacing most of its exterior lighting with LED energy efficient lighting and securing State grants for much of the retrofit.

**Capital Improvements:** New capital improvement purchases will assist in providing lower operating costs with new roofs which will reduce increasing maintenance costs.

**Wellness Initiative:** The wellness initiative will assist the District in starting to control its long-term health insurance costs.



# EVANSTON TOWNSHIP HIGH SCHOOL

DISTRICT 202 | 1600 DODGE AVENUE, EVANSTON, ILLINOIS 60201 | [www.eths.k12.il.us](http://www.eths.k12.il.us)

## *District Goals*

### *2017-2022*

*Goals Approved by the*

*Board of Education on:*

*May 23, 2016*

*Outcomes and Measures for Goals 2, 3, 4*

*Approved by the Board of Education on:*

*April 24, 2017*

# Goal 1: Equitable and Excellent Education

*ETHS will increase each student's academic and functional trajectory to realize college/career readiness and independence. Recognizing that racism is the most devastating factor contributing to the diminished achievement of students, ETHS will strive to eliminate the predictability of academic achievement based upon race. ETHS will also strive to eliminate the predictability of academic achievement based upon family income, disabilities and status as English language learners.*

Outcomes and Measures*	
100 percent college ready and/or workforce ready, and/or independent.	Multiple Measure Model of College Readiness specific to ETHS students' persistence into a second year of college. This model will be back-mappable.
	Career and Workforce Ready Metric
	Indicator 14 and Annual Follow Up

\*Approval of measures for Goal 1 pending further research and analysis with Northwestern University.



## Goal 2: Student Well-being

*ETHS will connect each student with supports to ensure that each student will experience social-emotional development and enhanced academic growth.*

Outcomes and Measures	
100 percent of students are present 95 percent or more per school year.	Student attendance tracking reported by race, IEP, ELL, income.
100 percent of students do not receive a behavioral referral.	Behavioral data reported by race, IEP, ELL, income.
100 percent of students will maintain or increase their GPA.	GPA monitoring reported by race, IEP, ELL, income.
100 percent of students will participate in extra-curricular activities.	Participation reported by race, IEP, ELL, income.
100 percent of students have improved social-emotional wellness including awareness of and access to appropriate social emotional supports.	Develop a set of intervention sensitive well-being outcomes and use appropriate multiple measures including a student survey.

## Goal 3: Fiscal Accountability

*ETHS will provide prudent financial stewardship.*

Outcomes and Measures	
Maintain the district's AAA bond rating.	<ul style="list-style-type: none"><li>• Annual monitoring of the budget to assure budget compliance and budget stays within revenue levels.</li></ul>
Maintain the District's comprehensive Financial Recognition Rating from the State of Illinois. Continue our practice of regular periodic evaluation of cost-effectiveness of expenditures.	<ul style="list-style-type: none"><li>• Submit balanced annual operating budget to the Board of Education. Continue Mid-Year budget analysis of expenditures and annual Capital Improvement Plan review to assure regular evaluation of expenditures and infrastructure.</li></ul>
Maintain the district's transparency of financial reporting to the community and the taxpayers.	<ul style="list-style-type: none"><li>• Annual receipt of the national GFOA Certificate of Excellence in Financial Reporting award and the Nat'l Assoc. of School Business Officials Certificate of Excellence in Financial Reporting award.</li><li>• Annual receipt of the national GFOA Distinguished Budget Presentation award.</li><li>• Annual receipt of the national GFOA Popular Financial Report award.</li><li>• Annual compliance with District adopted financial policies.</li></ul>
Seek stable and adequate annual funding from multiple revenue sources including local, state, and federal sources.	<ul style="list-style-type: none"><li>• Participation in Ed Red, Community Legislative Task Force, state and local grants, and maintain contact with legislators.</li></ul>

## Goal 4: Community Engagement and Partnerships

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*ETHS will strengthen parent/guardian relationships to create an effective continuum of learning and seamless transitions into and out of ETHS.*

Outcomes and Measures	
100 percent of partnerships are aligned to and contribute to the attainment of District Goals.	District Goals/Partnerships Matrix
100 percent of parent/guardians demonstrate involvement with ETHS.	Parent Involvement Measure that includes but is not limited to participation in parent groups, school events, utilizing Home Access Center, parent teacher conferences.
100 percent of students meet freshman on track indicator.	ISBE on track indicator.

# FINANCIAL SECTION



**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
FINANCIAL SECTION**

**REVENUE SUMMARY**

The operating revenue budget proposed for District 202 is \$79.4 million. This includes all operating funds – Education, Operations and Maintenance, Transportation and Working Cash Funds. This represents a 4.2% increase from FY 2019. The increase is primarily due to the retirement of the Washington National TIF District and some new property development, both of which cause property tax increases.

For the operating funds, property taxes continue to be the largest source of revenue consisting of 84 % of all revenues (see chart). The next largest revenue category at 5% is other local revenues.

**PROPERTY TAXES:** Evanston property owners pay property tax to multiple entities including District 202. The District's portion of the total property tax bill is slightly more than 25%. This percentage of the total Evanston tax bill has remained constant but slightly reduced for the last five years.

Property taxes represent 84% of the total operating funds of the District. The operating funds consist of the Education, Operations and Maintenance, Transportation and Working Cash funds. In addition, property taxes are collected to pay for the Bond and Interest Fund which pays for the annual debt service on outstanding bonds and the IMRF fund which pays for retirement benefits for non-certified staff.

District 202 is a non-home rule form of government in Illinois and, as such, is subject to property tax caps. Those caps restrict the growth of the amount of property taxes collected to 5% or the Illinois Consumer Price Index – whichever is lower. The Consumer Price Increase (CPI) that is used under the tax cap formula is 2.1% for the 2018 levy and 1.9% for the 2019 levy. A property tax freeze is currently being considered by Illinois legislators but was not included as part of the recently passed 2019-20 State budget.

Total property taxes to be received this year are estimated to be about \$72.8 million. Property taxes for the operating funds are \$66.7 million for FY 2020.

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
FINANCIAL SECTION**

**REVENUE SUMMARY - CONTINUED**

**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX (CCPRT):** The corporate property replacement (CPRT) tax is part of the state income taxes that are collected and generally reflects the state of the Illinois economy. This tax is allocated to the Education, Operations and Maintenance, IMRF and Transportation Funds. For FY 2020, the tax is estimated revenue is \$2 million.

**OTHER LOCAL REVENUES:** Other Local Revenue is generated from tuition, interest on investments, food service income, student fees, and other local revenues. The total amount of Other Local Revenues is projected to remain relatively flat. The amount budgeted for other local revenues is \$3,726,000.

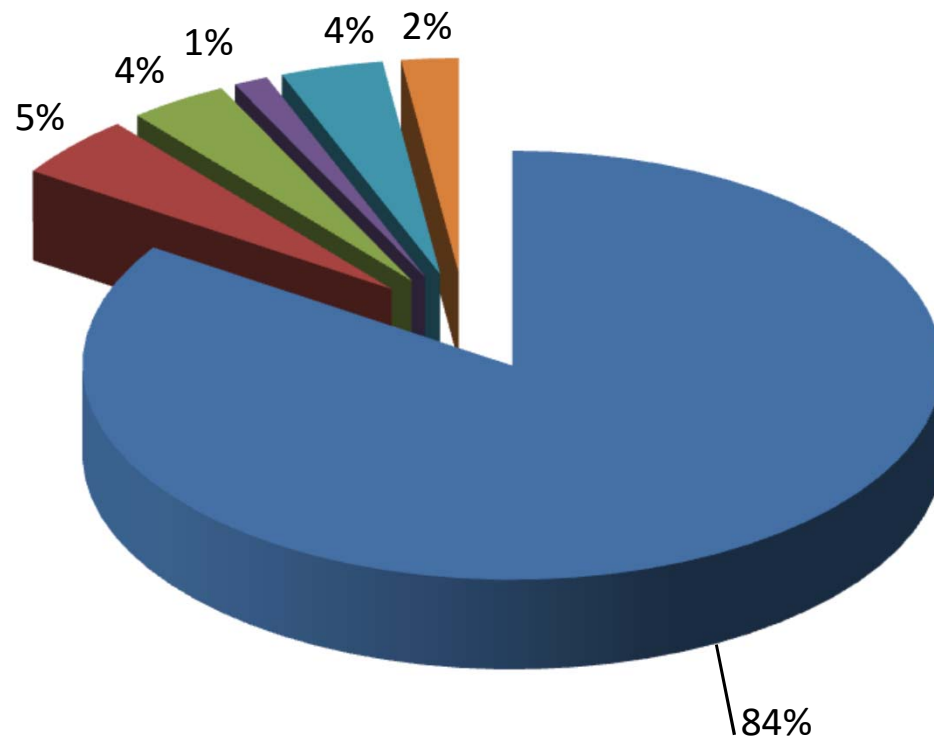
**GENERAL STATE AID:** General State Aid has been changed to the new Evidence Based Funding (EBF) model. This revenue stream includes what was formerly paid as General State Aid, TBE/TPI (Bilingual) grant, Special Ed Personnel and Special Ed Extraordinary grants. Overall. This revenue source will remain flat for FY20.

**STATE CATEGORICAL AID:** State Categorical Aid consists of monies received from the state that are aimed at specific needs and programs. These include such things as Special Ed Room and Board, Transportation, and some Bilingual Programs. Revenues for FY20 are flat compared to FY19. This is expected to be the case most years, and may even decline.

**FEDERAL AID:** Federal Aid represents the amount received from the federal government such as Title I/II funds as well as food subsidy funds. The District also receives IDEA money and DHS (Department of Human Services) funding. Total funding for FY 2020 is expected to decline slightly.



## OPERATING FUNDS REVENUES BY CATEGORY FISCAL YEAR 2019-2020



- Property Taxes
- Other Local Revenues
- General State Aid
- Evidence Based Funding (EBF)
- Federal Aid
- Corporate Property Replacement Tax

**ETHS DISTRICT 202  
OPERATING FUNDS FY 2020  
REVENUE CATEGORIES**

	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Percent Change</b>
Local Sources			
Property Tax	\$63,959,000	\$66,746,000	4.36%
Corporate Property Tax	\$1,600,000	\$1,900,000	18.75%
Other Local Revenues	\$3,670,000	\$3,724,000	1.47%
Total Local Sources	\$69,229,000	\$72,370,000	4.54%
State Sources			
General State Aid/EBF	\$2,946,000	\$2,946,000	0.00%
Categorical State Aid	\$1,019,400	\$1,028,500	0.89%
Total State Sources	\$3,965,400	\$3,974,500	0.23%
Federal Aid	\$3,077,600	\$3,060,500	-0.56%
Transfers	<u>\$0</u>	<u>\$0</u>	0.00%
Total Revenue	\$76,272,000	\$79,405,000	4.11%

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
FINANCIAL SECTION**

**EXPENDITURE SUMMARY**

The operating expenditure budget proposed for District 202 is \$79.4 million. This includes all the operating funds – Education, Operations and Maintenance, Transportation and Working Cash funds. This represents a 4.2% increase over FY 2019.

For the operating funds, salaries and benefits continue to dominate the costs. Salaries represent 68% (see chart) of the budget and fringe benefits are at 9%. This means 77% of the budget is personnel cost related. The next highest categories are purchased services at 8%, tuition at 5%, and supplies and materials at 5% of costs.

**Salaries:** Salaries are mainly determined by the labor contracts that are in place at the District. The total salaries are estimated to be \$53.8 million. This represents an overall increase of 2.6% for FY 2020.

**Fringe Benefits:** The benefits provided to our employees include health insurance, life insurance, optional dental insurance, and Social Security, Medicare, and pension expenses. Health insurance alone, the District's largest benefit expense, is expected to increase moderately for FY 2020. This increase is only calculated for half of the fiscal year because health insurance contracts are based on the calendar year not our fiscal year. This District also continues to subsidize retiree health insurance by allowing IMRF retirees into the District's plan and pays a payment to retirees for a portion of their premium. Total fringe benefit expenses are estimated to be \$7.05 million which is an increase of 4.12% for FY 2020.

**Purchased Services:** Purchased services expenditures for FY 2020 are estimated to be \$6.89 million, an 11% increase from FY 2019. This due mainly to some reclassifications of expenses from supplies to purchased services, and items necessary due to increases in enrollment. There are also some increases in insurance costs. The District is trying to maintain the significant budget reductions made here in previous years. Major efforts have been made to reduce energy costs by entering into futures contracts to hedge the cost of electricity.

**Supplies and Materials:** Supplies and materials are estimated to decrease by 1.7% for the FY 2020 budget for a total of \$3.65 million. Once again the District is trying to keep costs down in this expense category and significant reductions have been made.

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET  
FINANCIAL SECTION**

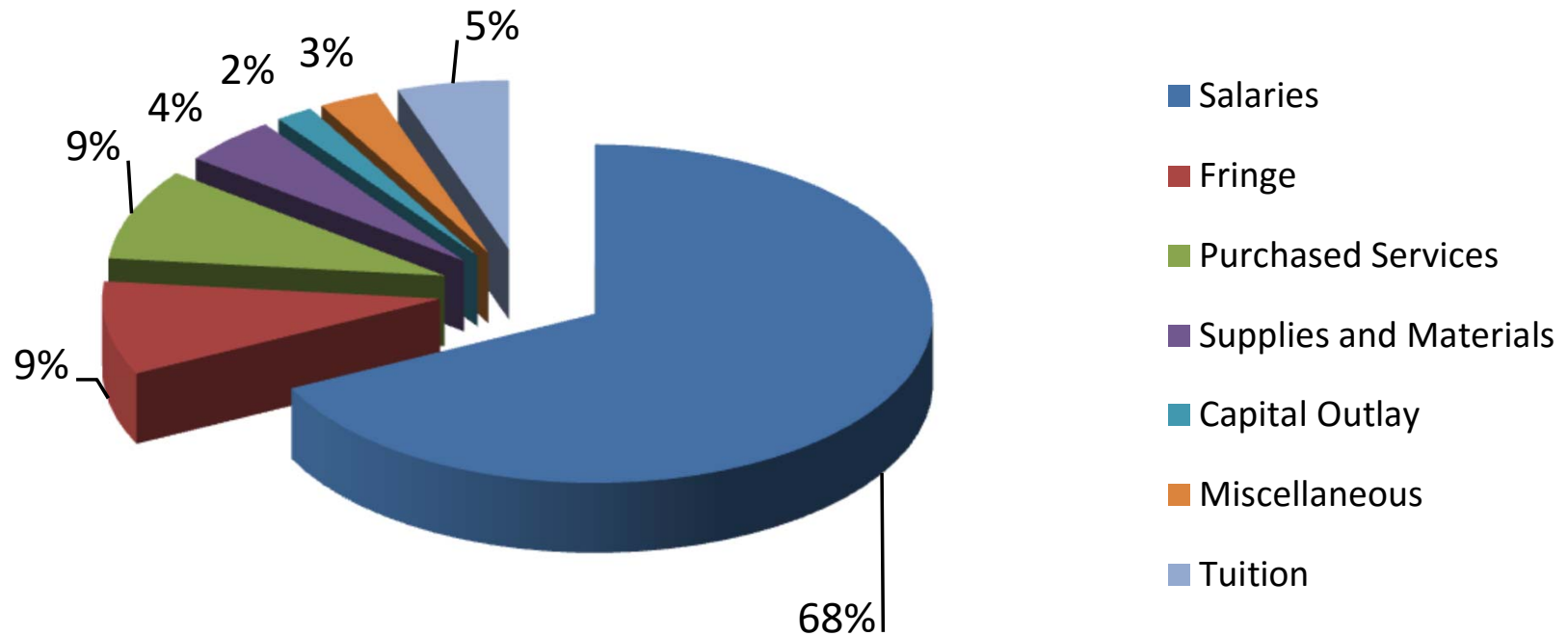
**EXPENDITURE SUMMARY - CONTINUED**

**Capital Outlay:** Capital outlay expenditures for FY 2020 (in the Ed and O&M Fund) amount to \$1.48 million which is a 3% increase from FY 2019.

**Other Objects:** Other objects expenditures for FY 2020 are \$2.28 million which represents a 646% increase from FY 2019. The reason for this major increase is a \$2 million set aside transfer that can be used for capital purposes, due to the expiring TIF.

**Tuition:** Tuition is expected to decrease by 21% to \$4.24 million for FY 2020. Significant reductions have taken place in the past few years due to decreased off campus placements. This also reflects the opening of the ETHS public Day School, which will result in less outside tuition paid.

## OPERATING FUNDS EXPENSES BY CATEGORY FISCAL YEAR 2018-2019



**ETHS DISTRICT 202  
OPERATING FUNDS FY 2020  
EXPENDITURE CATEGORIES**

	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Percent Change</b>
Salaries	\$52,421,900	\$53,800,200	2.63%
Fringe	\$6,772,100	\$7,048,900	4.09%
Purchased Services	\$6,205,800	\$6,899,000	11.17%
Supplies and Materials	\$3,716,100	\$3,653,300	-1.69%
Capital Outlay	\$1,435,600	\$1,483,800	3.36%
Other Objects	\$305,500	\$2,279,800	646.25%
Tuition	<u>\$5,415,000</u>	<u>\$4,240,000</u>	<u>-21.70%</u>
Total Expenditures	\$76,272,000	\$79,405,000	4.11%



## EDUCATION FUND

The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2020 are \$70 million and expenditures are \$70 million. This represents an expenditure increase of 4.3% over the FY 2019 Education Fund budget. This increase in budget is due to wage increases and some staff additions due to enrollment increases, and the opening of the ETHS Day School.

What follows is a detail of the revenues, expenditures and description of the activities of the major departments. The expenditures are organized by functions which are:

- Instruction 1000
- Support Services 2000
- Community Services 3000
- Non-programmed Charges 4000

**FY 2019-2020 REVENUE BUDGET  
FUND 10 - EDUCATION**

Account	Account Title	2018/2019 Budget	2019/2020 Budget
R11110	LEVY SPRING PMTS	\$ 30,265,000	\$ 31,017,000
R11120	LEVY FALL PMTS	\$ 26,200,000	\$ 28,000,000
R11130	LEVY BACK TAX	\$ (900,000)	\$ (900,000)
R11410	SP ED LEVY CURRENT	\$ 180,000	\$ 171,000
R11420	SP ED LEVY PRIOR	\$ 147,000	\$ 148,000
R11430	SP ED BACK TAX	\$ (10,000)	\$ (10,000)
R12300	CORP REPL TAX	\$ 1,400,000	\$ 1,700,000
R13110	TUITN DAY SCHOOL	\$ -	\$ 140,000
R13140	TUITN DAY CARE	\$ 135,000	\$ 135,000
R13210	TUITN SUMM SCHL	\$ 240,000	\$ 240,000
R13510	TUITN ADULT	\$ 150,000	\$ 150,000
R15100	INT ON INVEST	\$ 300,000	\$ 300,000
R16110	STU A LA CARTE LUNCH	\$ 120,000	\$ 145,000
R16120	STU A LA CARTE BKFST	\$ 15,000	\$ 11,000
R16130	STU ALA CARTE	\$ 300,000	\$ 360,000
R16140	VENDING	\$ 32,000	\$ 33,000
R16200	ADULT SALES	\$ 110,000	\$ 105,000
R16300	GARDEN EDIBLE ACRE REV	\$ 3,000	\$ 8,000
R16900	CATERING	\$ 145,000	\$ 135,000
R17110	ADMISSON ATH	\$ 20,000	\$ 20,000
R17200	FEES/OBLIGATNS	\$ 378,000	\$ 378,000
R17210	TECHNOLOGY FEES	\$ 125,000	\$ 125,000
R17220	GEN ACTIVITY FEES	\$ 25,000	\$ 25,000
R17230	DRIVER ED FEES	\$ 12,000	\$ 12,000
R17240	ACTIVITY FEES	\$ 160,000	\$ 160,000
R19300	CITY OF EVANSTON FOOD	\$ 175,000	\$ 160,000
R19400	DIST 65 TUITION	\$ 35,000	\$ 35,000
R19410	DIST 65 FOOD	\$ 490,000	\$ 470,000
R19985	E-RATE REVENUE	\$ 100,000	\$ 50,000
R19990	MISC REV LOCAL	\$ 60,000	\$ 50,000

<b>TOTAL EDUCATION FUND</b>	<b>\$ 60,412,000</b>	<b>\$ 63,373,000</b>
<b>LOCAL REVENUES</b>		

**FY 2019-2020 REVENUE BUDGET  
FUND 10 - EDUCATION**

<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R30010	EVIDENCE BASED FUNDING	\$ 2,946,000	\$ 2,946,000
R30990	TRANSITIONAL ASSISTANCE	\$ -	\$ -
R31000	SP ED PRIV FAC	\$ 400,000	\$ 400,000
R31050	SP ED EXTRAORD	\$ -	\$ -
R31100	SP ED PERSNNL	\$ -	\$ -
R31200	SP ED ORPHNGE	\$ 80,000	\$ 80,000
R31300	SP ED ORPHNGE SUMMER	\$ 8,000	\$ 8,000
R31450	SP ED SUM SCHL	\$ -	\$ -
R32200	CTEI GRANT V ED PGM IMP	\$ 96,400	\$ 102,500
R33050	BILINGUAL ED TPI	\$ -	\$ -
R33600	IL FREE LUNCH	\$ 6,000	\$ 6,000
R33610	IL FREE BKFST	\$ -	\$ -
R33650	SCHOOL BREAK INCENTIVES	\$ -	\$ -
R33700	DRIVER EDUCATN	\$ 21,000	\$ 21,000
R36510	NTL BOARD CERT INITIATIVE	\$ -	\$ -
R37750	ADA BLOCK GRANT	\$ -	\$ -
R38000	IL LIBRARY GNT	\$ 3,000	\$ 3,000

<b>TOTAL EDUCATION FUND</b>	<b>\$</b>	<b>3,560,400</b>	<b>\$</b>	<b>3,566,500</b>
<b>REVENUES FROM STATE SOURCES</b>				

**FY 2019-2020 REVENUE BUDGET  
FUND 10 - EDUCATION**

<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R42110	FREE/RED LUNCH	\$ 420,000	\$ 385,000
R42120	NTL FREE/RED AFTER SCHOOL	\$ 3,000	\$ -
R42200	NTL FULL BKFST	\$ -	\$ -
R42210	NTL F/RED BKFST	\$ 95,000	\$ 70,000
R42260	CACFP MEAL REIMBURSEMENT	\$ 40,000	\$ 60,000
R43000	IASA TITLE 1	\$ 350,000	\$ 330,000
R44000	IASA TITLE IV	\$ -	\$ 20,000
R46200	IDEA FLOW THRU	\$ 700,000	\$ 715,000
R46250	IDEA ROOM & BRD	\$ 1,000,000	\$ 1,000,000
R47450	VOC ED PERK IIC	\$ 60,600	\$ 54,500
R48570	ARRA IDEA FUNDS	\$ -	\$ -
R49000	MEDICAID MTCH	\$ 60,000	\$ 50,000
R49010	MED FEE FOR SVC	\$ 80,000	\$ 120,000
r19050	TITLE III IEP	\$ 8,000	\$ 8,000
R49090	TITLE III LIPLEP	\$ 16,000	\$ 16,000
R49320	TITLE II - TEACH QUALITY	\$ 78,000	\$ 64,000
R49510	DORS STEP	\$ 44,000	\$ 45,000
R49970	SCH HLTH CTR	\$ 123,000	\$ 123,000
R49990	OTHER FED PROGRAMS	\$ -	\$ -

<b>TOTAL EDUCATION FUND</b>	<b>\$ 3,077,600</b>	<b>\$ 3,060,500</b>
<b>REVENUES FROM FEDERAL SOURCES</b>		

R71200	TRANSFER INT FROM WRK CASH	\$ -	\$ -
	<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>

<b>GRAND TOTAL</b>	<b>\$ 67,050,000</b>	<b>\$ 70,000,000</b>
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# **INSTRUCTION**

## **1000 – Function**

**The teaching of pupils or the interaction between teachers and pupils.**

# **ETHS DISTRICT 202**

## **ENGLISH**

**1011300101**

### **Description of Major Activities:**

The English department is responsible for the teaching of both English and reading. The categories of classes offered are as follows:

- English: 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup> grades
- English-Humanities offered 9<sup>th</sup> and 10<sup>th</sup>
- Reading classes in 9<sup>th</sup> grade
- Journalism and Media Production
- Senior Studies
- American Studies

Students will read to comprehend a variety of texts using appropriate strategies.

Students will read, understand, interpret, and appreciate a variety of contemporary and classic works of literature and non-print texts that represent diverse cultures, eras, and perspectives.

Students will write to communicate for a variety of purposes and audiences.

Students will use the language arts for inquiry and research to acquire, organize, analyze, evaluate, and communicate information.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: ENGLISH**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300101	1117	EXEMPT STAFF	\$133,400.00	\$136,000.00
	1121	TEACHERS	\$3,750,400.00	\$4,087,300.00
	1150	SECRETARIES	\$23,600.00	\$24,300.00
	2001	CERT CASH OPT	\$6,000.00	\$6,000.00
	2002	N/CERT MEDICAL	\$14,000.00	\$14,000.00
	2003	CERT MEDICAL	\$360,000.00	\$380,000.00
	4100	SUPPLY	\$8,000.00	\$8,000.00
	4130	SUPPLY EVANS	\$13,500.00	\$14,500.00
TOTAL:			<b>\$4,308,900.00</b>	<b>\$4,670,100.00</b>

# **ETHS DISTRICT 202**

## **WORLD LANGUAGES**

**1011300103**

### **Description of Major Activities:**

The World Languages department is responsible for providing instruction in eight (8) world languages to over 2000 students every year. The department goals are to promote and develop language acquisition and effective communication skills in the languages offered: American Sign Language (1-3 Honors), Chinese (1-2 Honors), French (1-5 Advanced Placement), German (1-4 AP), Hebrew (1-5 Advanced Language and Literature), Japanese (1-4 Honors), Latin (1-4 AP), Spanish (1-5 AP) and Spanish for Heritage Learners (1-4AP). Facilities include a 60-station state-of-the-art language laboratory (2006) in which students practice listening and speaking skills in the world language(s) they are studying. Among the cultural and enrichment activities students can participate in are foreign exchange programs with students of their target language and country, other educational travel, plus field trips and guest speakers locally. Our students also compete in regional and national language examinations and contests, as well as the Advanced Placement examinations in six (6) languages.

### **Budget Goals:**

Improve student achievement and support teachers in their professional growth.



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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: WORLD LANG**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300103	1117	EXEMPT STAFF	\$140,000.00	\$143,000.00
	1121	TEACHERS	\$2,537,000.00	\$2,600,000.00
	1141	TEACHER AIDES	\$30,000.00	\$0.00
	1150	SECRETARY	\$37,800.00	\$38,900.00
	2001	CERT CASH OPT	\$2,000.00	\$2,000.00
	2002	N/CERT MEDICAL	\$9,000.00	\$9,000.00
	2003	CERT MEDICAL	\$250,000.00	\$275,000.00
	3144	PROF SVCS/INSTR	\$34,200.00	\$33,000.00
	3193	CONTRACT SVCS	\$5,000.00	\$4,000.00
	3230	EQUIP MAINT	\$700.00	\$500.00
	4100	SUPPLY	\$7,000.00	\$7,000.00
<b>TOTAL:</b>			<b>\$3,052,700.00</b>	<b>\$3,112,400.00</b>

# **ETHS DISTRICT 202**

## **MATHEMATICS**

**1011300104**

### **Description of Major Activities:**

The Mathematics Department offers a comprehensive college preparatory high school mathematics program to meet the academic needs of all students. Course offerings range from Pre-Algebra through Pre-Calculus and beyond, as well as computer science courses. We offer many Advanced Placement courses: AB Calculus, BC Calculus, Multivariable Calculus/Linear Algebra, Statistics, and Computer Science. The mathematics faculty is committed to providing a high quality rigorous mathematics education to all of its students.

The Math Team is a co-curricular activity, which promotes the study of mathematics and involves students in mathematics competitions.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: MATHEMATICS**

<b>Budget Unit</b>	<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
1011300104	1117	EXEMPT STAFF	\$135,000.00	\$139,000.00
	1121	TEACHERS	\$3,332,600.00	\$3,400,000.00
	1141	TEACHER AIDES	\$37,200.00	\$38,300.00
	1150	SECRETARY	\$31,700.00	\$42,100.00
	2001	CERT CASH OPT	\$4,500.00	\$4,500.00
	2002	N/CERT MEDICAL	\$16,000.00	\$16,000.00
	2003	CERT MEDICAL	\$350,000.00	\$370,000.00
	4100	SUPPLY	\$18,000.00	\$18,000.00
	4195	SUPPLY MATHLETES	\$8,000.00	\$8,000.00
	4200	BOOKS/SOFTWARE	\$6,300.00	\$6,300.00
<b>TOTAL:</b>			<b>\$3,939,300.00</b>	<b>\$4,042,200.00</b>

## **ETHS DISTRICT 202**

### **SCIENCE**

**1011300105**

#### **Description of Major Activities:**

The Science department is large, 32 faculty, and is responsible for instruction in three different disciplines, Biology, Chemistry and Physics as well as a variety of other science electives. It is a core academic area and the high school requires that every student pass one biology course and one other science course, which is usually chemistry but may include other options like physics, geosciences or astronomy. There are currently 4 levels of science classes (1, 2, honors and AP) as well as a “fast track” Chemistry/Physics program for accelerated science students. All science courses are 1-year courses with a lab component but the period requirement varies. There are 5 period a week classes, 7 period a week classes and 10 period a week classes. In addition, the science department promotes student research and science activities in a variety of ways.

This year Earned Honors Biology, mainly aimed at freshmen, will be a high priority for the department. Another new program will be the new STEM partnership with Northwestern University.

A team of faculty members guide student research during the school year so that some individuals have research experiences and are able to compete nationally in high school science competitions like Siemens. (We have published research from the high school in the Journal of Pediatrics). Many teachers work independently with entire classes of students to enter essay contests like Dupont. Other teachers work with extracurricular science clubs and competitions like JETS, Science Olympiad, Bridge Building, etc. The science department created and supports The Nature Center, a large ecological study area next to the football field. We also support the Planetarium in the East-South courtyard. Supporting research, two major study areas (Planetarium and Nature Center) and daily laboratory activities in every science class requires large supply budgets for this department to operate effectively.

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: SCIENCE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300105	1117	EXEMPT STAFF	\$135,700.00	\$138,400.00
	1121	TEACHERS	\$3,733,600.00	\$3,800,000.00
	1141	TEACHER AIDES	\$53,100.00	\$54,700.00
	1150	SECRETARY	\$34,500.00	\$35,500.00
	2001	CERT CASH OPT	\$3,000.00	\$3,000.00
	2002	N/CERT MEDICAL	\$15,500.00	\$15,500.00
	2003	CERT MEDICAL	\$375,000.00	\$410,000.00
	3144	PROF SVCS/INSTR	\$2,500.00	\$2,500.00
	4100	SUPPLY	\$60,000.00	\$60,000.00
	4197	SUPPLY CONTESTS	\$4,000.00	\$4,000.00
<b>TOTAL:</b>			<b>\$4,416,900.00</b>	<b>\$4,523,600.00</b>

**ETHS DISTRICT 202**  
**HISTORY/SOCIAL SCIENCE**

**1011300106**

**Description of Major Activities:**

The History/Social Science department offers both graduation requirements and a variety of electives for our students. All freshmen take Humanities, which is team taught with an English teacher. All sophomores take a full year of Global Studies which include the following semester courses: Twentieth Century Russia, African History and Culture, Middle Eastern Studies, Asian Studies, and Latin American Studies. Full year course offerings include: Art and Culture of the Pacific Rim, which is team taught with a Fine Arts teacher and 2 Humanities, which is team taught with an English teacher. Juniors take United States History and a wide variety of senior electives are available for our students including: European History, Political Science, Philosophy, Psychology, Economics, and Sociology.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: HIST/SOC SCI**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300106	1117	EXEMPT STAFF	\$135,500.00	\$139,000.00
	1121	TEACHERS	\$2,974,000.00	\$3,000,000.00
	1150	SECRETARY	\$23,600.00	\$22,000.00
	2001	CERT CASH OPT	\$4,000.00	\$4,000.00
	2002	N/CERT MEDICAL	\$6,000.00	\$6,000.00
	2003	CERT MEDICAL	\$325,000.00	\$360,000.00
	4100	SUPPLY	\$3,000.00	\$3,000.00
	4200	BOOKS/SOFTWARE	\$1,000.00	\$1,000.00
TOTAL:			<b>\$3,472,100.00</b>	<b>\$3,535,000.00</b>

# **ETHS DISTRICT 202**

## **PHYSICAL ED**

**1011300108**

### **Description of Major Activities:**

**The Physical Education/Health Department provides students with a holistic experience, which focuses on the improvement of fitness, good fitness habits, physical skills, self-esteem, total wellness, and the enjoyment of physical activity. This includes exposing students to lifetime activities, improving current fitness levels, understanding the physiological concepts necessary to develop personal fitness now and as adults, and providing students with the knowledge to make educated choices for healthy lifestyles.**

- Freshman P.E.
- Sophomore P.E.
- Sophomore Health
- Junior/Senior P.E
- Junior Honors/Senior Leaders
- Dance
- Team Sports/Fitness
- Lifetime Activities/Fitness
- Advanced Strength and Conditioning
- Aquatics
- 1 Adventure Education
- 2 Adventure Education
- Sports Officiating
- Healthy Lifestyles/Fitness
- Early Bird P.E.
- Sports Medicine



## FY2019 - 2020 EXPENSE BUDGET

### FUND: 10 - EDUCATIONAL

#### Department: PHYSICAL ED

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300108	1117	EXEMPT STAFF	\$125,600.00	\$232,000.00
	1121	TEACHERS	\$2,061,500.00	\$2,087,000.00
	1141	PARAPROFESSIONALS	\$61,500.00	\$55,000.00
	1143	SPECIALISTS	\$33,800.00	\$33,000.00
	1150	SECRETARIES	\$36,600.00	\$37,700.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2001	CERT CASH OPT	\$9,000.00	\$1,800.00
	2002	N/CERT MEDICAL	\$43,000.00	\$37,000.00
	2003	CERT MEDICAL	\$190,000.00	\$200,000.00
	3144	PROF SVCS/INSTR	\$25,000.00	\$0.00
	3149	PROF SVCS/ROPES	\$900.00	\$900.00
	3230	EQUIP MAINT	\$1,800.00	\$1,800.00
	3251	TOWELS	\$26,000.00	\$25,000.00
	4100	SUPPLY	\$21,000.00	\$21,000.00
	4117	SUPPLY COMBO LOCKS	\$11,000.00	\$11,000.00
	5400	EQUIPMENT	\$18,000.00	\$18,000.00
<b>TOTAL:</b>			<b>\$2,665,600.00</b>	<b>\$2,762,100.00</b>

# **ETHS DISTRICT 202**

## **FINE ARTS**

**1011300114**

### **Description of Major Activities:**

The Fine Arts Department is divided into three domains; Visual Arts, Speech Arts, and Music.

#### **Visual Arts:**

The foundation class for most visual art courses is One Art. This is a foundation semester class. Second level visual art offerings include: painting, drawing, 3-D sculpture, global electives, cartooning, photo, animation, and ceramics.

Graphic Design and Graphic Communications are offered for either Fine Art or AST credit and do not require One Art as a prerequisite.

#### **Speech Arts:**

Within Speech Arts are the disciplines of Theater, Broadcast Journalism, and Debate/Public Speaking.

##### **Theater:**

ETHS provides students with the opportunity to perform in 4 to 5 plays per year. Theater classes are not required for participation in extracurricular plays but are encouraged.

##### **Broadcast Journalism:**

This is new curriculum at ETHS and currently features a capstone class, KIT TV News; a student produced weekly news programs broadcast via the Internet.

##### **Debate/Public Speaking:**

Classes feed into Extra-curricular Debate teams and Public speaking teams.

#### **Music:**

Within Music are the disciplines of **Vocal, Orchestral, and Band.**

Each one of these divisions offers classes for students at various levels of achievement. Many students are study within one division for 4 years, and frequently move between disciplines.

Students are also provided many opportunities for extra and co-curricular participation each musical area.

## FY2019 - 2020 EXPENSE BUDGET

### FUND: 10 - EDUCATIONAL

**Department: FINE ARTS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300114	1117	EXEMPT STAFF	\$134,200.00	\$137,900.00
	1121	TEACHERS	\$1,333,000.00	\$1,394,800.00
	1141	PARAPROFESSIONALS	\$42,000.00	\$25,000.00
	1143	SPECIALISTS	\$100,000.00	\$100,000.00
	1150	SECRETARIES	\$31,500.00	\$31,500.00
	1322	STAFF	\$58,000.00	\$58,000.00
	2000	N/CERT CASH OPT	\$1,000.00	\$2,700.00
	2001	CERT CASH OPT	\$3,000.00	\$2,700.00
	2002	N/CERT MEDICAL	\$10,000.00	\$9,000.00
	2003	CERT MEDICAL	\$120,000.00	\$120,000.00
	3140	JUDGES	\$9,000.00	\$10,000.00
	3144	PROF SVCS/INSTR	\$20,000.00	\$19,000.00
	3230	EQUIP MAINT	\$14,000.00	\$18,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,800.00	\$3,000.00
	3322	STUDENT TRAVEL	\$2,700.00	\$2,700.00
	3600	PRINTING	\$7,000.00	\$6,000.00
	4100	SUPPLY	\$54,000.00	\$54,000.00
	4185	SUPPLY URBAN DEBATE TEAM	\$6,800.00	\$6,800.00
	5400	EQUIPMENT	\$26,000.00	\$59,000.00
<b>TOTAL:</b>			<b>\$1,975,000.00</b>	<b>\$2,060,100.00</b>

**ETHS DISTRICT 202**  
**NETWORK INSTRUCTIONAL**

**1011300115**

**Description of Major Activities:**

Network Services is responsible for the provision, implementation and support of the district's computer network system, including wiring plant, network switching equipment and network servers.

## FY2019 - 2020 EXPENSE BUDGET

### FUND: 10 - EDUCATIONAL

**Department: NETWORK INSTR**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300115	1115	ADMINISTRATORS	\$170,000.00	\$43,800.00
	1117	EXEMPT STAFF	\$334,000.00	\$200,000.00
	1121	TEACHERS	\$0.00	\$443,500.00
	1141	PARAPROFESSIONALS	\$0.00	\$182,000.00
	1143	SPECIALISTS	\$0.00	\$123,000.00
	1144	STAFF OVERTIME	\$0.00	\$5,000.00
	1145	OT PARAPRO	\$0.00	\$10,000.00
	1150	SECRETARIES	\$0.00	\$10,200.00
	2002	N/CERT MEDICAL	\$55,000.00	\$55,000.00
	3118	ADMIN/INSERVICE	\$8,100.00	\$11,100.00
	3144	PROF SVCS/INSTR	\$35,000.00	\$20,000.00
	3230	EQUIP MAINT	\$2,700.00	\$7,700.00
	3252	SOFTWARE RENTAL	\$87,300.00	\$77,300.00
	3422	TELE INTERNET	\$40,000.00	\$50,000.00
	4100	SUPPLY	\$20,000.00	\$25,000.00
	4122	SUPPLY STUDENT PRINTING	\$0.00	\$2,000.00
	4200	BOOKS/SOFTWARE	\$5,000.00	\$5,000.00
	5400	EQUIPMENT	\$300,000.00	\$300,000.00
	5403	EQUIP/COMPUTERS IN CLASS	\$300,000.00	\$300,000.00
<b>TOTAL:</b>			<b>\$1,357,100.00</b>	<b>\$1,870,600.00</b>

## **ETHS DISTRICT 202**

### **HEALTH ED**

**1011300117**

#### **Description of Major Activities:**

The Health Education department is responsible for providing curriculum and instruction in human wellness concepts, mental health, stress management, nutrition, fitness, drug and alcohol education, communicable and chronic diseases, human sexuality, and CPR training.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: HEALTH ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300117	1121	TEACHERS	\$102,000.00	\$105,900.00
	2003	CERT MEDICAL	\$17,000.00	\$17,000.00
	3144	PROF SVCS/INSTR	\$25,000.00	\$0.00
	4100	SUPPLY	\$1,700.00	\$1,700.00
TOTAL:			<b>\$145,700.00</b>	<b>\$124,600.00</b>

# **ETHS DISTRICT 202**

## **THEATER SERVICES**

**1011300195**

### **Description of Major Activities:**

The Theater Services program is responsible for

#### **Theater Facilities Manager:**

Provides facility management for the Auditorium, Upstairs Theatre, and Little Theater.

- Lighting

- Sound recordings

- Sound management (mics, mixer board)

- Stage preparation

- Curtain use

- Some maintenance tasks

The Theater Facilities Manager must attend all events in the schools' theaters. It is his job to oversee all technical details involving performance and assembly. (This does not include archiving performances, or large maintenance tasks)

The theater manager also oversees maintenance of theater specific equipment; i.e. curtains, counterweights, prop management, seating, amplifiers, etc.

#### **Ticketing and Box Office**

The Ticketing and Box office attendant sells tickets to public events. They operate a computer system for ticketing and a credit card purchasing system.

This person must attend all ticketed events to distribute and sell tickets.



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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: THEATER SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300195	1143	SPECIALIST	\$118,000.00	\$166,000.00
	2002	N/CERT MEDICAL	\$9,000.00	\$16,000.00
	3230	EQUIP MAINT	\$2,300.00	\$2,300.00
	4100	SUPPLY	\$8,000.00	\$9,000.00
	5400	EQUIPMENT	\$8,600.00	\$8,600.00
TOTAL:			<b>\$145,900.00</b>	<b>\$201,900.00</b>

# **ETHS DISTRICT 202**

## **ACADEMIC SUPPORT PROGRAM**

**1011300198**

### **Description of Major Activities:**

Evanston Township High School's System of Supports (SOS) was created to allow every student to meet high expectations, with the goal of increasing academic performance for all ETHS students through personalized help from faculty, staff and parents. SOS provides a structure to assist all students in improving academically and becoming responsible, self-directed learners. This support is intended to be personal, responsive to the individual student's specific needs, timely, and tenacious. The System of Supports model presents tiered supports to address both academic and behavioral needs.

### **Academic Supports**

#### **Tier 1: Classroom-Based or Universal Supports**

Tier 1 is the foundation of good teaching for all students at ETHS, aimed at achieving both equity and excellence for all students. That foundation of good teaching is based on the belief that that every student can succeed academically, given the right amount of time and support.

#### **Tier 2: Targeted, Programmatic, or Small-Group Academic Interventions**

If Tier 1 supports are not sufficient to serve the needs of a student, then a Tier 2 intervention is considered. Targeted interventions in Tier 2 often – though not always – occur in small group settings that offer support which supplements support already provided to all ETHS students. Counselors are responsible for facilitating discussions and Tier 1 documentation is required for consideration. Parents, teachers or other interested adults may direct questions about Tier 2 to the student's counselor or social worker.

#### **Tier 3: Intensive Individual Academic Interventions**

If Tier 1 and Tier 2 interventions and supports do not sufficiently further academic success, individual plans may be created that are particular to the individual student's needs. Students identified as requiring Tier 3 interventions are referred to the Director of Special Education or the Assistant Superintendent/Principal by the Pupil Personnel Services Team, Student Services Team, Intervention Advisory Team, or Associate Principal for Educational Services.

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: ACADEMIC SUPPORTS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300198	1115	ADMINISTRATORS	\$78,000.00	\$0.00
	1117	EXEMPT STAFF	\$194,500.00	\$198,500.00
	1121	TEACHERS	\$0.00	\$6,000.00
	1143	SPECIALIST	\$55,000.00	\$35,000.00
	1150	SECRETARY	\$60,000.00	\$0.00
	2002	N/CERT MEDICAL	\$63,000.00	\$45,000.00
	2003	CERT MEDICAL	\$14,000.00	\$14,000.00
	2112	THIS FUND BD PAID	\$900.00	\$900.00
	3144	PROF SVCS/INSTR	\$16,000.00	\$30,000.00
	3320	STAFF TRAVEL & TRAINING	\$16,000.00	\$16,000.00
	4100	SUPPLY	\$20,000.00	\$22,000.00
	4158	SUPPLIES STUDENT SUMMITS	\$40,000.00	\$50,000.00
	4160	SUPPLIES "ONE BOOK" PROG	\$0.00	\$15,000.00
<b>TOTAL:</b>			<b>\$557,400.00</b>	<b>\$432,400.00</b>

## **ETHS DISTRICT 202**

### **SPECIAL ED**

**1012000119**

#### **Description of Major Activities:**

The Special Ed department is responsible for providing services to students found eligible under current State and federal laws. Services include direct instruction, resource support, vocational and transition services, evaluation and related services.

## FY2019 - 2020 EXPENSE BUDGET

### FUND: 10 - EDUCATIONAL

#### Department: SPECIAL ED

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1012000119	1117	EXEMPT STAFF	\$393,000.00	\$412,600.00
	1121	TEACHERS	\$3,600,500.00	\$3,487,700.00
	1141	PARAPROFESSIONALS	\$550,000.00	\$475,000.00
	1150	SECRETARIES	\$41,000.00	\$41,000.00
	1221	SUBSTITUTES	\$20,000.00	\$14,000.00
	2000	N/CERT CASH OPT	\$3,500.00	\$3,500.00
	2001	CERT CASH OPT	\$8,000.00	\$8,000.00
	2002	N/CERT MEDICAL	\$165,000.00	\$150,000.00
	2003	CERT MEDICAL	\$340,000.00	\$380,000.00
	3144	PROF SVCS/INSTR	\$100,000.00	\$78,000.00
	3146	CONT SVCS/TRANSLATION	\$10,000.00	\$30,000.00
	3155	PROF SVCS HOME HOSPITAL	\$18,000.00	\$15,000.00
	3230	EQUIP MAINT	\$400.00	\$600.00
	3320	STAFF TRAVEL & TRAINING	\$2,000.00	\$2,000.00
	3321	AUTO MILEAGE	\$2,000.00	\$2,000.00
	4100	SUPPLY	\$20,000.00	\$20,000.00
	4112	SUPPLY INSTR	\$10,000.00	\$10,000.00
	5400	EQUIPMENT	\$3,000.00	\$5,000.00
	8200	TUITION PRIV FACIL	\$2,600,000.00	\$1,600,000.00
	8250	TUITION PUBLIC FACILITIES	\$550,000.00	\$250,000.00
	8300	TUITION RM/BRD	\$850,000.00	\$850,000.00
<b>TOTAL:</b>			<b>\$9,286,400.00</b>	<b>\$7,834,400.00</b>

**ETHS DISTRICT 202**  
**CAREER AND TECHNICAL EDUCATION**

**1014000116**

**Description of Major Activities:**

The Career & Technical Education department is responsible for providing classes that provide students with real-world career and job-related skills so they can successfully pursue post-secondary options upon graduation. Categories of classes offered are:

- Arts & Communications
- Business Management - Information Systems
- Environment/Natural Resources
- Health Services/Human Services
- Industry/Engineering Technology

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: CAREER TECH ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1014000116	1117	EXEMPT STAFF	\$143,000.00	\$146,700.00
	1121	TEACHERS	\$1,733,600.00	\$1,590,000.00
	1143	SPECIALIST	\$105,000.00	\$105,000.00
	1150	SECRETARY	\$21,700.00	\$21,700.00
	1294	STUDENTS	\$26,000.00	\$26,000.00
	2001	CERT CASH OPT	\$2,000.00	\$3,800.00
	2002	N/CERT MEDICAL	\$30,000.00	\$29,000.00
	2003	CERT MEDICAL	\$172,000.00	\$180,000.00
	3230	EQUIP MAINT	\$2,800.00	\$2,800.00
	3322	STUDENT TRAVEL	\$22,000.00	\$25,000.00
	4100	SUPPLY	\$36,000.00	\$36,000.00
	4121	CHILDCARE SUPPLIES	\$1,000.00	\$1,000.00
	4200	BOOKS/SOFTWARE	\$4,900.00	\$4,900.00
	5400	EQUIPMENT	\$4,000.00	\$4,000.00
<b>TOTAL:</b>			<b>\$2,304,000.00</b>	<b>\$2,175,900.00</b>

# **ETHS DISTRICT 202**

## **ATHLETICS**

**1015000174**

### **Description of Major Activities:**

The Athletics department is responsible for coordinating the high school's interscholastic athletic program as well as a summer camp for youth and high school students. Related activities include an Athletic Hall of Fame, academic and eligibility support for athletes, Varsity Club, National Women in Sports, off-season conditioning programs, and activities in support of the Extra-Curricular Activity Code (respect for rules, healthful living habits, etc.)

ETHS athletics is under the auspices of the Illinois High School Association (IHSA) and is a member of the Central Suburban League (CSL). In addition to a substantial operating budget, the department is also responsible for numerous Central Treasury accounts for fundraising and for administering conference, state and other tournaments.



**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: ATHLETICS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1015000174	1115	ADMINISTRATORS	\$162,000.00	\$166,500.00
	1117	EXEMPT STAFF	\$110,000.00	\$112,700.00
	1150	SECRETARIES	\$101,200.00	\$104,000.00
	1321	TEACHERS	\$300,000.00	\$300,000.00
	1322	STAFF	\$715,000.00	\$750,000.00
	1394	ATH OVRTME	\$6,000.00	\$6,900.00
	1395	OT OTHER STAFF	\$40,000.00	\$0.00
	2002	N/CERT MEDICAL	\$35,000.00	\$35,000.00
	2003	CERT MEDICAL	\$25,000.00	\$25,000.00
	2112	THIS FUND BD PAID	\$2,000.00	\$2,000.00
	3144	PROF SVCS/INSTR	\$1,800.00	\$1,800.00
	3230	EQUIP MAINT	\$15,000.00	\$15,000.00
	3320	STAFF TRAVEL & TRAINING	\$5,400.00	\$4,500.00
	3900	CONTRACT SVCS	\$185,000.00	\$200,000.00
	4100	SUPPLY	\$70,000.00	\$73,500.00
	4113	SUPPLY HELMETS	\$3,000.00	\$4,500.00
	4118	SUP HALL OF FAME	\$2,000.00	\$4,000.00
	4147	UNIFORMS	\$29,000.00	\$29,000.00
	5400	EQUIPMENT	\$12,000.00	\$12,000.00
<b>TOTAL:</b>			<b>\$1,819,400.00</b>	<b>\$1,846,400.00</b>

## **ETHS DISTRICT 202**

### **SUMMER SCHOOL**

**1016000172**

#### **Description of Major Activities:**

The Summer School program is a voluntary educational program of academic learning activities for high school students. Students may use the summer session to select courses to enrich their four-year program, to improve and develop skills, to complete required courses, and/or to make up courses needed for graduation.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: SUMMER SCHOOL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1016000172	1115	ADMINISTRATORS	\$13,000.00	\$13,000.00
	1143	SPECIALIST	\$10,000.00	\$10,000.00
	1321	TEACHERS	\$400,000.00	\$370,000.00
	1322	STAFF	\$70,000.00	\$60,000.00
	2003	CERT MEDICAL	\$7,000.00	\$0.00
	4100	SUPPLY	\$4,000.00	\$4,000.00
TOTAL:			<b>\$504,000.00</b>	<b>\$457,000.00</b>

# **ETHS DISTRICT 202**

## **BILINGUAL**

**1018000194**

### **Description of Major Activities:**

The Bilingual program is designed to meet the needs of English language learners (ELLs). These are students who speak a language other than English as their first or home language. Through our program, ELL students learn English as a second language, become familiar with American culture and receive individual tutoring and academic counseling, so they can succeed in all courses offered in the total school program. Courses offered in the Bilingual Program include English as a Second Language (ESL 1, 2, 3), Algebra, Geometry, World History, U.S. History, Biology, Chemistry, ESL Transition Support and Summer ESL Enriched. Spanish Language/Culture for Heritage Learners (SHL 1-4AP) is available for students whose first or home language is Spanish.

The Bilingual Coordinator works to encourage and increase parent involvement. Parent outreach meetings and activities are conducted at least quarterly. Students participate in field trips to local museums and other educational enrichment activities that enhance their language acquisition and cultural awareness.

Facilities used by the program include a 12-computer laboratory dedicated to use by students in the Bilingual Program. Weekly access to the World Languages Laboratory is also provided for ESL and SHL students.

### **Budget Goals:**

Improve student achievement and support teachers in their professional growth.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: BILINGUAL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1018000194	1121	TEACHERS	\$226,000.00	\$202,200.00
	1141	PARAPROFESSIONALS	\$20,000.00	\$130,000.00
	2002	N/CERT MEDICAL	\$0.00	\$4,000.00
	2003	CERT MEDICAL	\$18,000.00	\$21,000.00
	3144	PROF SVCS/INSTR	\$2,000.00	\$1,000.00
	3320	STAFF TRAVEL & TRAINING	\$500.00	\$500.00
	3322	STUDENT TRAVEL	\$500.00	\$500.00
	4100	SUPPLY	\$1,000.00	\$1,000.00
TOTAL:			<b>\$268,000.00</b>	<b>\$360,200.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: T L C**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300107	1121	TEACHERS	\$181,000.00	\$118,400.00
<b>TOTAL:</b>			<b>\$181,000.00</b>	<b>\$118,400.00</b>

**Department: DRIVER ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300110	1121	TEACHERS	\$8,000.00	\$8,000.00
	3230	EQUIP MAINT	\$1,500.00	\$1,500.00
	3250	RENTAL/LEASING	\$2,500.00	\$0.00
	4100	SUPPLY	\$300.00	\$300.00
	6900	MISCELLANEOUS	\$800.00	\$800.00
<b>TOTAL:</b>			<b>\$13,100.00</b>	<b>\$10,600.00</b>

**Department: AVID**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300113	1121	TEACHERS	\$331,400.00	\$299,000.00
	1150	SECRETARIES	\$26,500.00	\$27,300.00
	1296	TUTORS	\$55,000.00	\$70,000.00
	2002	N/CERT MEDICAL	\$5,000.00	\$5,000.00
	2003	CERT MEDICAL	\$7,000.00	\$17,000.00
	3144	PROF SVCS/INSTR	\$4,800.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$0.00	\$500.00
	4100	SUPPLY	\$9,000.00	\$9,000.00
<b>TOTAL:</b>			<b>\$438,700.00</b>	<b>\$429,800.00</b>

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10**

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**Department: STAE PROGAM**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300125	1143	SPECIALISTS	\$26,000.00	\$26,800.00
	2002	N/CERT MEDICAL	\$5,000.00	\$5,000.00
	3312	CONTRACT SVCS	\$5,400.00	\$5,000.00
	4100	SUPPLY	\$3,000.00	\$3,000.00
TOTAL:			<b>\$39,400.00</b>	<b>\$39,800.00</b>

**Department: COMMUNITY SERVICE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300179	1142	INTERNS	\$21,000.00	\$22,000.00
	1143	SPECIALISTS	\$60,000.00	\$60,000.00
	1150	SECRETARIES	\$21,700.00	\$21,700.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$9,000.00	\$9,000.00
	4100	SUPPLY	\$2,500.00	\$5,000.00
TOTAL:			<b>\$115,100.00</b>	<b>\$118,600.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 -EDUCATIONAL**

**Department: SAFE SCH PGM**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300185	8100	TUITION	\$255,000.00	\$400,000.00
<b>TOTAL:</b>			<b>\$255,000.00</b>	<b>\$400,000.00</b>

**Department: TEST PREP INSTRUCTION**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300188	3144	PROF SVCS/INSTR	\$38,000.00	\$38,000.00
<b>TOTAL:</b>			<b>\$38,000.00</b>	<b>\$38,000.00</b>

**Department: TV**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300196	1396	TV OVRTME	\$20,000.00	\$0.00
<b>TOTAL:</b>			<b>\$20,000.00</b>	<b>\$0.00</b>

**Department: SUBSTITUTES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300197	1221	SUBSTITUTES	\$800,000.00	\$700,000.00
	1322	STAFF	\$40,000.00	\$40,000.00
<b>TOTAL:</b>			<b>\$840,000.00</b>	<b>\$740,000.00</b>



**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: SPEC ED DAY SCHOOL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1012000109	1117	EXEMPT STAFF	\$0.00	\$119,000.00
	1121	TEACHERS	\$0.00	\$460,000.00
	1135	PSYCHOLOGISTS	\$0.00	\$132,000.00
	1141	TEACHER AIDES	\$0.00	\$120,000.00
	1143	SPECIALIST	\$0.00	\$35,000.00
	2000	N/CERT CASH OPT	\$0.00	\$1,800.00
	2001	CERT CASH OPT	\$0.00	\$900.00
	2002	N/CERT MEDICAL	\$0.00	\$60,000.00
	2003	CERT MEDICAL	\$0.00	\$50,000.00
	3144	PROF SVCS/INSTR	\$0.00	\$10,000.00
	3250	RENTAL/LEASING	\$0.00	\$76,000.00
	3312	CONTRACT SVCS	\$0.00	\$10,000.00
	4100	SUPPLY	\$0.00	\$20,000.00
<b>TOTAL:</b>			<b>\$0.00</b>	<b>\$1,094,700.00</b>

**Department: IDEA GNT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1012000603	1121	TEACHERS	\$10,000.00	\$0.00
	1141	TEACHER AIDES	\$550,000.00	\$544,000.00
	2002	N/CERT MEDICAL	\$115,000.00	\$115,000.00
	3343	IDEA PRCH SVCS CONF	\$0.00	\$22,000.00
	4100	SUPPLY	\$10,000.00	\$0.00
	4112	SUPPLY INSTR	\$0.00	\$5,000.00
	4200	BOOKS/SOFTWARE	\$0.00	\$17,000.00
<b>TOTAL:</b>			<b>\$685,000.00</b>	<b>\$703,000.00</b>

**Department: IDEA IMPROV INSTR**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100603	1121	TEACHERS	\$20,000.00	\$12,000.00
<b>TOTAL:</b>			<b>\$20,000.00</b>	<b>\$12,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

**Department: NCLB TITLE I INSTRUCTIONL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1011300642	1121	TEACHERS	\$20,000.00	\$60,000.00
	1143	SPECIALIST	\$26,000.00	\$20,000.00
	3144	PROF SVCS/INSTR	\$50,000.00	\$65,000.00
	3322	STUDENT TRAVEL	\$4,000.00	\$0.00
	4601	SUPPLIES WILDKIT ACADEMY	\$5,000.00	\$0.00
	4603	SUPPLIES ENRICHED HUMANIT	\$1,000.00	\$1,000.00
	4610	SUPPLIES PERS SUPP HOMLSS	\$0.00	\$4,000.00
	4614	TEAM ASAP SUPPLIES	\$3,000.00	\$2,000.00
<b>TOTAL:</b>			<b>\$109,000.00</b>	<b>\$152,000.00</b>

**Department: NCLB TITLE I PROF DEVELOP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100642	1121	TEACHERS	\$20,000.00	\$12,000.00
	3144	PROF SVCS/INSTR	\$22,000.00	\$20,000.00
	3320	STAFF TRAVEL & TRAINING	\$50,000.00	\$75,000.00
	6400	MEMBERSHIPS	\$0.00	\$9,000.00
<b>TOTAL:</b>			<b>\$92,000.00</b>	<b>\$116,000.00</b>

**Department: TITLE I TESTING (AP)**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022300642	3193	CONTRACT SVCS	\$0.00	\$15,000.00
<b>TOTAL:</b>			<b>\$0.00</b>	<b>\$15,000.00</b>

**Department: NCLB TITLE I OPER EXP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025400642	1322	STAFF	\$19,000.00	\$16,000.00
<b>TOTAL:</b>			<b>\$19,000.00</b>	<b>\$16,000.00</b>

**Department: NCLB TITLE I TRANS EXP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025500642	3312	CONTRACT SVCS	\$6,000.00	\$6,000.00
	3322	STUDENT TRAVEL	\$0.00	\$10,000.00
<b>TOTAL:</b>			<b>\$6,000.00</b>	<b>\$16,000.00</b>

**Department: NCLB TITLE I FOOD SVC**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025600642	3600	PRINTING	\$4,000.00	\$4,000.00
	4606	SUPPLIES/FOOD WLDKIT ACAD	\$22,000.00	\$8,000.00
	4607	SUPPLIES/FOOD RD&MTH SOC	\$1,000.00	\$0.00
	4616	SUPPLIES ASAP TITLE I	\$0.00	\$2,000.00
<b>TOTAL:</b>			<b>\$27,000.00</b>	<b>\$14,000.00</b>

**Department: NCLB TITLE I SUPP SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1029000642	3144	PROF SVCS/INSTR	\$25,000.00	\$0.00
	4610	SUPPLIES PERS SUPP HOMLSS	\$1,000.00	\$1,000.00
<b>TOTAL:</b>			<b>\$26,000.00</b>	<b>\$1,000.00</b>

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**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

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**Department: CONTINUING ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1013000171	1143	SPECIALIST	\$100,000.00	\$100,000.00
	2002	N/CERT MEDICAL	\$16,000.00	\$16,000.00
<b>TOTAL:</b>			<b>\$116,000.00</b>	<b>\$116,000.00</b>

**Department: SUMM SCHL DRIVER ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1016000110	3250	RENTAL/LEASING	\$4,500.00	\$4,500.00
	4100	SUPPLY	\$500.00	\$500.00
<b>TOTAL:</b>			<b>\$5,000.00</b>	<b>\$5,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: TITLE III - IEP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1018000602	1141	PARAPROFESSIONALS	\$7,000.00	\$0.00
	2002	N/CERT MEDICAL	\$1,600.00	\$0.00
<b>TOTAL:</b>			<b>\$8,600.00</b>	<b>\$0.00</b>

**Department: TBE/TPI BILINGUAL GNT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1018000618	1141	PARAPROFESSIONALS	\$26,000.00	\$0.00
	2002	N/CERT MEDICAL	\$16,000.00	\$18,000.00
<b>TOTAL:</b>			<b>\$42,000.00</b>	<b>\$18,000.00</b>

**Department: TITLE III - LIPLEP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1018000644	1141	PARAPROFESSIONALS	\$7,000.00	\$11,000.00
	2002	N/CERT MEDICAL	\$2,000.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$0.00	\$3,000.00
	4100	SUPPLY	\$0.00	\$300.00
<b>TOTAL:</b>			<b>\$9,000.00</b>	<b>\$16,300.00</b>

**Department: ALTERNATIVE SCHOOL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1019000121	1117	EXEMPT STAFF	\$131,700.00	\$135,600.00
	1121	TEACHERS	\$321,200.00	\$359,000.00
	1143	SPECIALISTS	\$37,500.00	\$39,200.00
	1150	SECRETARIES	\$40,400.00	\$41,600.00
	2001	CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$16,000.00	\$16,000.00
	2003	CERT MEDICAL	\$38,000.00	\$38,000.00
	2112	THIS FUND BD PAID	\$1,500.00	\$1,500.00
	3144	PROF SVCS/INSTR	\$26,000.00	\$60,000.00
	3320	STAFF TRAVEL & TRAINING	\$0.00	\$800.00
	4100	SUPPLY	\$2,000.00	\$2,000.00
	4128	SUPPLIES CREDIT RECOVERY	\$500.00	\$500.00
	4151	TEEN/PRNT SUPP SUPPLY	\$1,800.00	\$1,800.00
	8100	TUITION	\$60,000.00	\$40,000.00
<b>TOTAL:</b>			<b>\$677,500.00</b>	<b>\$736,900.00</b>

## **SUPPORT SERVICES - PUPILS**

### **2000 – Function**

**Services which provide administrative, technical, and logistical support to facilitate and enhance instruction.**

**ETHS DISTRICT 202**  
**SOCIAL WORK SERVICES**  
**STUDENT SERVICES DEPARTMENT**

**1021100123**

**Description of Major Activities:**

The Student Services Department provides a comprehensive developmental counseling program to meet the academic, social/personal, and college/career needs of students.

Social workers focus primarily on students' social/personal development. Through individual and topic-specific group sessions, social workers have confidential meetings with students. Social workers, in collaboration with members of the P.E. and Health Department, also address issues such as test anxiety, stress and health issues.

In partnership with other educators, parents/guardians, and the community, the Student Services professionals strive to ensure that all students at ETHS develop the skills, knowledge, and understanding necessary to be successful in our changing society.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: SOCIAL WRK SVCS**

<b>Budget Unit</b>	<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
1021100123	1136	SOCIAL WORKERS	\$581,200.00	\$591,000.00
	1142	INTERNS	\$81,000.00	\$81,000.00
	1143	SPECIALIST	\$48,000.00	\$50,000.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2001	CERT CASH OPT	\$1,800.00	\$1,800.00
	2003	CERT MEDICAL	\$70,000.00	\$70,000.00
	3320	STAFF TRAVEL & TRAINING	\$6,750.00	\$6,750.00
	3900	CONTRACT SVCS	\$800.00	\$800.00
	4100	SUPPLY	\$2,000.00	\$2,000.00
<b>TOTAL:</b>			<b>\$792,450.00</b>	<b>\$804,250.00</b>

## **ETHS DISTRICT 202**

### **SUBSTANCE PREVENTION SERVICES STUDENT SERVICES DEPARTMENT**

**1021200124**

#### **Description of Major Activities:**

The Student Assistance Program (SAP) social worker has primary responsibility for Substance Prevention Services, although many at ETHS, including counselors, grade-level social workers, psychologists, deans, and members of the Physical Education/Health and Science Departments, also play roles. The SAP social worker is a member of the Student Services Department and:

- Provides education about the use and abuse of substances.
- Provides assessment, prevention, intervention, consultation and referrals for students and/or families.
- Oversees the ETHS Social Work Referral Form (for concerns of teachers).
- Collaborates on the Social Norms Marketing campaigns and helps conduct annual surveys with students and parents/guardians.
- Leads the School Team for Substance Abuse Prevention.
- Serves as a liaison with PEER Services, the National Alliance on Mental Illness Cook County North Suburban, and other community agencies.
- Oversees the Peer Jury and collaborates with the deans and the Safety Department on restorative justice.

The SAP social worker also has responsibility for other professional tasks that usually are not directly related to substance prevention.



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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: SUB PREV SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021200124	1136	SOCIAL WORKERS	\$73,300.00	\$77,700.00
	2003	CERT MEDICAL	\$0.00	\$9,000.00
	3144	PROF SVCS/INSTR	\$9,000.00	\$10,000.00
	4100	SUPPLY	\$900.00	\$500.00
TOTAL:			<b>\$83,200.00</b>	<b>\$97,200.00</b>

**ETHS DISTRICT 202**  
**COLLEGE/CAREER CENTER**  
**STUDENT SERVICES DEPARTMENT**

**1021200145**

**Description of Major Activities:**

The staff in the College/Career Center (CCC) is responsible for providing services to students, parents, and the Evanston community, using comprehensive post-secondary resources.

A counselor is designated to be the coordinator of CCC. The post-secondary counselor works with students and parents, whose first language is not English; with first-generation college-bound students; with undocumented students; and with students who plan to enter the workforce after graduation. Within the context of that mission, the College Career Center does the following:

Maintain a library of books, catalogs, brochures, software, and other post-secondary reference materials.

Develop and present for students, faculty, parents and the community a broad range of post-secondary related programs. All programs are tailored for targeted audiences. For example:

*College Workshop for Parents of Seniors*  
*College Workshop for Juniors and Parents*  
*Campus Visit Workshops*  
*FAFSA (financial aid assistance)*  
*Financial Aid Workshops for Juniors, Seniors, Freshman and Sophomores*  
*Job Shadowing program*  
*Career Day programs*  
*(various other programs)*

Principal and initial contact between all colleges and ETHS

*Liaison for all college representatives and all college visits to ETHS.*

The College/Career Center also has all materials sent to ETHS relating to colleges, careers, student opportunities, scholarships, internships, summer programs, events of interest to students, military options, and support for services related to job search and job preparation.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: COLLEGE/CAREER**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021200145	1122	COUNSELORS	\$194,300.00	\$270,400.00
	1143	SPECIALIST	\$38,000.00	\$39,100.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2001	CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$8,000.00	\$8,000.00
	2003	CERT MEDICAL	\$0.00	\$6,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,700.00	\$2,700.00
	4100	SUPPLY	\$3,600.00	\$3,000.00
	6904	PUBLIC RELATIONS	\$2,000.00	\$2,000.00
TOTAL:			<b>\$250,400.00</b>	<b>\$333,000.00</b>

**ETHS DISTRICT 202**  
**COUNSELING SERVICES**  
**STUDENT SERVICES DEPARTMENT**

**1021200148**

**Description of Major Activities:**

The mission of Evanston Township High School's Services Department is to provide a comprehensive, developmental counseling program to meet the academic, personal/social, and college/career needs of all students. Student Service professionals are student advocates who support students throughout their high school career and help students maximize their academic achievement while acknowledging every student's individual and cultural uniqueness. In partnership with other educators, parents/guardians, and the community, Student Service professionals strive to ensure that all students at ETHS develop the skills, knowledge, and understanding necessary to be successful in our changing society.

**GOAL; OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL:** Provide a system of supports, including a pyramid of interventions, to enhance academic success and wellness for all students.

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: COUNS SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021200148	1122	COUNSELORS	\$1,550,000.00	\$1,585,300.00
	1150	SECRETARY	\$77,000.00	\$79,300.00
	2001	CERT CASH OPT	\$4,200.00	\$4,200.00
	2002	N/CERT MEDICAL	\$21,000.00	\$7,000.00
	2003	CERT MEDICAL	\$115,000.00	\$115,000.00
	3112	SEXUAL ASSAULT AWARENESS	\$0.00	\$10,000.00
	3230	EQUIP MAINT	\$1,000.00	\$0.00
	3312	CONTRACT SVCS	\$2,000.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$8,000.00	\$8,000.00
	3600	PRINTING	\$1,500.00	\$1,500.00
	4100	SUPPLY	\$9,400.00	\$9,000.00
	4103	SUPPLY NATL HONOR	\$1,500.00	\$0.00
	4145	SUPPLY AWARDS	\$1,000.00	\$1,000.00
	4156	SUPPLIES ACT REPORTS F/R	\$500.00	\$500.00
<b>TOTAL:</b>			<b>\$1,792,100.00</b>	<b>\$1,822,800.00</b>

**ETHS DISTRICT 202**  
**HEALTH SERVICES**  
**STUDENT SERVICES DEPARTMENT**

**1021300160**

The Student Services Department provides a comprehensive developmental counseling program to meet the academic, social/personal, and college/career needs of all students. The Health Services professional focus on education, prevention, intervention, and treatment related to the students' health and medical needs.

**Description of Major Activities:**

The Health Services Department is responsible for:

- Emergency intervention and first aid for all students and staff.
- Health assessment for routine illness
- Health education
- Medical record keeping
- Vision and hearing screening
- Medication distribution
- Assistance in maintaining a safe school environment
- Liaison for student health with the school, parents and the community

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: HEALTH SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021300160	1134	NURSES	\$252,000.00	\$261,000.00
	1150	SECRETARY	\$33,000.00	\$34,000.00
	1330	NURSE SUB/OTH	\$10,000.00	\$10,000.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2003	CERT MEDICAL	\$45,000.00	\$45,000.00
	3193	CONTRACT SVCS	\$400.00	\$400.00
	3320	STAFF TRAVEL & TRAINING	\$950.00	\$950.00
	4100	SUPPLY	\$7,500.00	\$8,500.00
<b>TOTAL:</b>			<b>\$349,750.00</b>	<b>\$360,750.00</b>

## **ETHS DISTRICT 202**

### **SAFETY DEPARTMENT**

**1021900191**

#### **Description of Major Activities:**

The Safety department is responsible for providing a uniformed presence and around the clock coverage for the Evanston campus.

Safety staff responds to calls for assistance and provides preventative patrols on foot and in vehicles.

The Safety Department maintains a state-of-the-art security camera monitoring system that covers both the internal and external areas of the campus.

The Safety staff receives annual in-service training in order to provide the most professional service to students, staff, and visitors. The department maintains liaison with the police, fire and disaster services.

Safety provides educational programs and conducts truancy and residency investigations.

#### **GOAL; OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL:** Assure that the District remains financially solvent and that financial decisions consider student achievement and performance.

#### **DEPARTMENT OBJECTIVES:**

- Increase professional development training for safety personnel.
- Evaluate use of lightning detection system.

#### **PERFORMANCE MEASURES:**

- Conduct more two more training sessions annually for safety personnel.



**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: SAFETY DEPT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900191	1115	ADMINISTRATORS	\$145,400.00	\$148,000.00
	1117	EXEMPT STAFF	\$104,000.00	\$106,300.00
	1150	SECRETARIES	\$47,300.00	\$47,300.00
	1196	STU MGMNT	\$1,430,000.00	\$1,400,000.00
	1295	SAFETY TEMP HELP	\$30,000.00	\$0.00
	1385	SAFETY ATHLETIC OVERTIME	\$55,000.00	\$70,000.00
	1386	SAFETY SUMMER SCH OT	\$35,000.00	\$35,000.00
	1387	SAFETY BLDG RENTAL OT	\$10,000.00	\$15,000.00
	1388	SAFETY FINE ARTS OT	\$10,000.00	\$10,000.00
	1389	SAFETY SUMMER WORK	\$30,000.00	\$10,000.00
	1391	SAFETY OVRTME	\$170,000.00	\$190,000.00
	2000	N/CERT CASH OPT	\$9,000.00	\$8,000.00
	2002	N/CERT MEDICAL	\$338,000.00	\$340,000.00
	2003	CERT MEDICAL	\$22,000.00	\$22,000.00
	2112	THIS FUND BD PAID	\$1,500.00	\$1,500.00
	3144	PROF SVCS/INSTR	\$12,000.00	\$10,000.00
	3230	EQUIP MAINT	\$22,000.00	\$20,000.00
	3312	CONTRACT SVCS	\$23,000.00	\$23,000.00
	3320	STAFF TRAVEL & TRAINING	\$0.00	\$2,000.00
	3325	AUTO ALLOWANCE	\$0.00	\$500.00
	4100	SUPPLY	\$28,000.00	\$26,000.00
	4147	UNIFORMS	\$10,000.00	\$11,000.00
	5400	EQUIPMENT	\$4,000.00	\$4,000.00
<b>TOTAL:</b>			<b>\$2,536,200.00</b>	<b>\$2,499,600.00</b>

# **ETHS DISTRICT 202**

## **INSTRUCTION & CURRICULUM DEVELOPMENT**

**1022100155**

### **Description of Major Activities:**

The Instruction & Curriculum Development department is responsible for ensuring a high quality educational program that reflects both our tradition of academic excellence and our commitment to ensuring that all students achieve at a high level. Specific activities are organized into three broad areas:

#### **Curriculum and Instruction**

- Development of new courses and revision of existing courses and programs
- Coordinating curriculum and instruction with District 65
- Adoption and deletion of textbooks and other instructional materials
- Conduct Curriculum Forum to ensure student, staff, and parental review of major curricular decisions

Development community, business, and university partnerships to support the educational program

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: INSTR/CURR DEV**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100155	1117	EXEMPT STAFF	\$23,000.00	\$23,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,000.00	\$2,000.00
	4100	SUPPLY	\$4,000.00	\$4,000.00
<b>TOTAL:</b>			<b>\$29,000.00</b>	<b>\$29,000.00</b>

# **ETHS DISTRICT 202**

## **BOOK DISTRIBUTION SERVICES**

**1022200142**

### **Description of Major Activities:**

The Book Distribution Services department is responsible for the ordering, purchasing, processing, and maintenance of the textbooks and workbooks used by teachers and students at ETHS.

- The BDC has an inventory of 100,000 books
- The BDC processes 1,200+ individual teacher book orders annually
- The BDC processes 50,000 books at both the beginning and the end of the year

### **Goals and Objectives:**

1. Work with teachers and dept chairs to increase timely book returns for semester only courses.
2. Work with teachers and students to increase “short period use” book returns.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: BOOK DIST SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022200142	1143	SPECIALIST	\$151,000.00	\$147,000.00
	1221	SUBSTITUTES	\$25,000.00	\$25,000.00
	2002	N/CERT MEDICAL	\$30,000.00	\$30,000.00
	4100	SUPPLY	\$2,300.00	\$2,300.00
	4200	BOOKS/SOFTWARE	\$228,600.00	\$228,600.00
	4301	BOOK REPAIR	\$7,400.00	\$7,400.00
TOTAL:			<b>\$444,300.00</b>	<b>\$440,300.00</b>

# **ETHS DISTRICT 202**

## **MEDIA/TECH SERVICES**

**1022200143**

### **Description of Major Activities:**

The Media/Tech Services department is responsible for the media and technology facilities and services provided to staff and students. Our facilities include two libraries, Bacon Computer Center (BCC) and the Audio Visual Center (AV) and the Staff Technology Center. Our services include but are not limited to the following:

- Instruction in the libraries for students and faculty
- Reference support for students and faculty
- Library collection development and maintenance of all print and online materials
- Video editing instruction in the AV center
- Selection and maintenance of audiovisual materials
- Acquisition, research and testing of instructional software and specialty hardware
- Software training for teacher and students in classrooms or the centers or Staff Technology Center.
- Assistance with the implementation of any new technology in the school.
- Computer learning environment for students from 7:30 a.m.-7:00 p.m.
- Collaboration with teachers on library research and the integration of technology in their curriculum
- Summer school assistance and instruction in Bacon Computer Center and Central Library
- Bacon Computer Center Student Apprenticeship Program

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: MEDIA/TECH SVCS**

<b>Budget Unit</b>	<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
1022200143	1115	ADMINISTRATORS	\$0.00	\$43,800.00
	1117	EXEMPT STAFF	\$0.00	\$110,400.00
	1121	TEACHERS	\$440,400.00	\$0.00
	1141	TEACHER AIDES	\$220,000.00	\$0.00
	1143	SPECIALIST	\$250,000.00	\$354,000.00
	1150	SECRETARY	\$39,600.00	\$10,200.00
	1322	STAFF	\$0.00	\$37,700.00
	1396	TV OVRTME	\$0.00	\$21,000.00
	2002	N/CERT MEDICAL	\$115,500.00	\$100,000.00
	2003	CERT MEDICAL	\$54,000.00	\$50,000.00
	3230	EQUIP MAINT	\$7,000.00	\$8,000.00
	3250	RENTAL/LEASING	\$42,500.00	\$42,500.00
	3252	SOFTWARE RENTAL	\$12,000.00	\$11,000.00
	4100	SUPPLY	\$22,000.00	\$17,000.00
	4200	BOOKS/SOFTWARE	\$30,000.00	\$30,000.00
	4201	SUPPLY IL LIB GR	\$2,000.00	\$2,000.00
	5400	EQUIPMENT	\$6,000.00	\$6,000.00
<b>TOTAL:</b>			<b>\$1,241,000.00</b>	<b>\$843,600.00</b>

# **ETHS DISTRICT 202**

## **ASSESSMENT & TESTING**

**1022300152**

### **Description of Major Activities:**

The Office of Research, Evaluation and Assessment provides district support in several areas.

- Special studies and evaluations are conducted of the instructional program
- Preparation of the School Improvement Plan
- Monitoring of requirements of the No Child Left Behind Act
- Preparation of state and federal reports
- Administration, analysis and reporting of standardized achievement tests including the EXPLORE, PLAN, Practice ACT and WorkKeys, and ACT tests, the PSAT, SAT, Measures of Academic Progress, and the Advanced Placement Examinations
- Development and data management of locally-developed Common Assessments
- Assistance to departments – data and analysis for targeting students and identifying strategies for improving instruction and student performance
- Preparation, administration and analysis of surveys
- Supervision of AST and Math Departments
- Monitoring of North Central Association (NCA) requirements



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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: ASSESSMENT & TESTING**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022300152	1117	EXEMPT STAFF	\$140,000.00	\$65,000.00
	1321	TEACHERS	\$46,000.00	\$48,000.00
	1322	STAFF	\$60,000.00	\$80,000.00
	2002	N/CERT MEDICAL	\$0.00	\$10,000.00
	2003	CERT MEDICAL	\$10,000.00	\$10,000.00
	3144	PROF SVCS/INSTR	\$20,000.00	\$0.00
	3320	STAFF TRAVEL & TRAINING	\$10,000.00	\$10,000.00
	4100	SUPPLY	\$4,000.00	\$24,000.00
TOTAL:			<b>\$290,000.00</b>	<b>\$247,000.00</b>

## **ETHS DISTRICT 202**

### **BUSINESS SERVICES FISCAL SERVICES**

**1025100162**

**1025200170**

#### **DESCRIPTION OF MAJOR ACTIVITIES:**

The Business Services department is responsible for the management of the finances of the District. The department is responsible for investing the District's financial resources which includes its short-term operating cash, bond proceeds, and any long term investments. The department is also responsible for the issuance of all District debt in the form of bonds. This process includes the preparation of an official statement, securing a financial rating, and issuing the subsequent debt. The staff also records financial transactions in accordance with Generally Accepted Accounting Principles promulgated by the Government Accounting Standards Board. The staff compiles appropriate interim financial information to facilitate management control of financial operations and prepares the Comprehensive Annual Financial Report (CAFR – audit).

#### **GOAL; OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL:** Assure that the District remains financially solvent and that financial decisions consider student achievement and performance.

#### **DEPARTMENT OBJECTIVES:**

- Develop goals, objectives and performance measures for all departments – operating and educational.
- Constant monitoring of both the budget and best financial practices to ensure the best use of District financial resources.
- Use a financial planning model and financial policies related to those to address long-term programmatic and capital needs to improve student achievement.

#### **PERFORMANCE MEASURES:**

- Obtain and maintain the Government Finance Officers Association Distinguished Budget Presentation Award.
- Obtain and maintain the Government Finance Officers Association Certificate of Excellence in Financing Reporting Award.
- Conduct mid-year budget review in January and recommend strategy to Board for the following year's budget.

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: BUSINESS SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025100162	1115	ADMINISTRATORS	\$136,000.00	\$140,000.00
	1117	EXEMPT STAFF	\$48,000.00	\$55,200.00
	2002	N/CERT MEDICAL	\$29,000.00	\$29,000.00
	3118	ADMIN/INSERVICE	\$1,000.00	\$1,000.00
	3230	EQUIP MAINT	\$1,000.00	\$0.00
	3320	STAFF TRAVEL & TRAINING	\$2,500.00	\$2,000.00
	4100	SUPPLY	\$7,000.00	\$6,000.00
	6400	MEMBERSHIPS	\$15,000.00	\$15,000.00
<b>TOTAL:</b>			<b>\$239,500.00</b>	<b>\$248,200.00</b>

**Department: FISCAL SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025200170	1115	ADMINISTRATORS	\$97,000.00	\$100,000.00
	1117	EXEMPT STAFF	\$310,000.00	\$294,000.00
	1143	SPECIALISTS	\$155,000.00	\$152,000.00
	1294	STUDENTS	\$0.00	\$15,000.00
	2002	N/CERT MEDICAL	\$98,000.00	\$100,000.00
	3119	ADMIN/PROF SVCS	\$17,000.00	\$20,000.00
	3230	EQUIP MAINT	\$12,000.00	\$12,000.00
	3320	STAFF TRAVEL & TRAINING	\$5,000.00	\$4,000.00
	3410	POSTAGE	\$80,000.00	\$55,000.00
	3501	LEGAL NOTICES	\$3,500.00	\$5,000.00
	4100	SUPPLY	\$3,000.00	\$4,000.00
	6400	MEMBERSHIPS	\$40,000.00	\$40,000.00
<b>TOTAL:</b>			<b>\$820,500.00</b>	<b>\$801,000.00</b>

## **ETHS District 202**

### **Nutrition Services Department**

**1025600173**

#### **Description of Major Activities:**

The ETHS Nutrition Services Department is responsible for providing ETHS students and staff nutritionally balanced meals that meet all state and federal National School Breakfast and Lunch Program guidelines.

The Nutrition Services Department also operated the following:

- 3 Student Cafeterias
- One faculty/staff cafeteria
- Full service catering
- Prepares about 2000 meals each day for the District 65 Elementary Schools and other additional preschools/alternative schools in the Evanston area

#### **Goals, Objectives and Performance Measures**

**Board Goal:** Assure that the District remains financially solvent and that financial decisions consider student achievement and performance

1. Investigate Illinois State Board of Education's After School Snack Program and Dinner Program
2. Increase catering sales by reinforcing the ETHS Campus Catering program is the exclusive caterer for the district, while also marketing our facility to customers outside the district for more revenue.
3. Increase the average daily breakfast and lunch participation
4. Create Garden Fundraising Program using harvest from Edible Acre.
5. Become more "green" by finding alternatives for all styrofoam packaging.
6. Educate students on nutrition and healthy food choices available in the cafeteria; through regular classroom, cafeteria and student visits.
7. Investigate and market all local products being used in the cafeterias.

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: NUTRITION SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025600173	1143	SPECIALIST	\$70,000.00	\$90,000.00
	1195	FOOD SVC WRKR	\$540,000.00	\$520,000.00
	1248	SUMMER EMPL	\$22,000.00	\$20,000.00
	1394	ATH OVRTME	\$1,000.00	\$0.00
	2000	N/CERT CASH OPT	\$1,800.00	\$1,800.00
	2002	N/CERT MEDICAL	\$265,000.00	\$280,000.00
	3118	ADMIN/INSERVICE	\$0.00	\$300.00
	3119	ADMIN/PROF SVCS	\$12,000.00	\$8,000.00
	3193	CONTRACT SVCS	\$10,000.00	\$9,000.00
	3911	COMM FREIGHT	\$1,000.00	\$700.00
	4147	UNIFORMS	\$5,000.00	\$6,000.00
	4700	FOOD GENERAL	\$520,000.00	\$460,000.00
	4701	SUPPLIES GENERA	\$55,000.00	\$55,000.00
	4702	FOOD A LA CARTE	\$130,000.00	\$120,000.00
	4703	EDIBLE ACRE GARDEN SUPPLI	\$1,000.00	\$1,500.00
	4706	D65 FOOD SUPPLIES	\$210,000.00	\$205,000.00
	4707	CITY OF EVANSTON FOOD	\$50,000.00	\$48,000.00
	5400	EQUIPMENT	\$8,000.00	\$6,000.00
<b>TOTAL:</b>			<b>\$1,901,800.00</b>	<b>\$1,831,300.00</b>

**Department: DIRECTOR NUTRITION SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025600190	1115	ADMINISTRATORS	\$96,000.00	\$99,000.00
	1150	SECRETARY	\$28,000.00	\$0.00
	2002	N/CERT MEDICAL	\$20,000.00	\$17,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,500.00	\$2,500.00
<b>TOTAL:</b>			<b>\$146,500.00</b>	<b>\$118,500.00</b>

**ETHS DISTRICT 202**  
**COMMUNICATIONS OFFICE**

**1026300164**

**Description of Major Activities:**

The Communications Office of Evanston Township High School District 202 is charged with providing comprehensive, current and accurate information about district programs, achievement and activities to the students, parents, residents and visitors of the school community.

The office handles the school's community relations, media relations, news releases, online communications and print publications. School tours for prospective ETHS families are facilitated through this office.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: COMMUNICATIONS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026300164	1117	EXEMPT STAFF	\$122,000.00	\$196,400.00
	1143	SPECIALIST	\$110,000.00	\$51,500.00
	2000	N/CERT CASH OPT	\$1,100.00	\$900.00
	2002	N/CERT MEDICAL	\$25,000.00	\$14,000.00
	3320	STAFF TRAVEL & TRAINING	\$1,300.00	\$2,800.00
	3600	PRINTING	\$36,000.00	\$20,000.00
	3601	PHOTOGRAPHIC SERVICES	\$4,500.00	\$3,000.00
	4100	SUPPLY	\$3,600.00	\$3,600.00
	4110	SUPPLIES PROMO/OUTREACH	\$4,900.00	\$6,500.00
	4120	SUPPLY OUTREACH PROGRAMS	\$4,000.00	\$0.00
TOTAL:			<b>\$312,400.00</b>	<b>\$298,700.00</b>

## **ETHS DISTRICT 202**

### **HUMAN RESOURCES**

**1026400144**

#### **Description of Major Activities:**

The Human Resources department proactively develops and maintains policies and procedures that allow for the recruitment and retention of employees. Among the services Human Resources offers are: management, recruiting, testing, selection, training, benefits administration, employee records management, employee awards and recognition, labor/management relations, labor contract administration, workers' compensation administration, compensation, evaluation and management of employee performance.



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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: HUMAN RESOURCES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026400144	1115	ADMINISTRATORS	\$362,500.00	\$373,800.00
	1117	EXEMPT STAFF	\$233,000.00	\$293,000.00
	1143	SPECIALIST	\$49,000.00	\$0.00
	2002	N/CERT MEDICAL	\$76,000.00	\$72,000.00
	3111	TEMP SVC AGENCY	\$22,000.00	\$35,000.00
	3115	HUMAN RESOURCE	\$20,700.00	\$20,700.00
	3118	ADMIN/INSERVICE	\$40,000.00	\$40,000.00
	3119	ADMIN/PROF SVCS	\$2,400.00	\$2,400.00
	3195	BACKGR CHECKS	\$16,000.00	\$16,000.00
	3230	EQUIP MAINT	\$1,000.00	\$0.00
	3600	PRINTING	\$4,000.00	\$4,000.00
	4100	SUPPLY	\$7,200.00	\$7,200.00
	4105	SUP INCENTIVES	\$5,400.00	\$5,400.00
	4124	SUPPLY-STAFF RECOGNITION	\$3,100.00	\$3,100.00
<b>TOTAL:</b>			<b>\$842,300.00</b>	<b>\$872,600.00</b>

# **ETHS DISTRICT 202**

## **NETWORK ADMINISTRATION**

**1026600139**

### **Description of Major Activities:**

The Network Administration department is responsible for the provision, implementation and support of the school's computer network system, including wiring plant, network switching equipment and network servers.

### **GOAL; OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL:** Assure that the District remains financially solvent and that financial decisions consider student achievement and performance.

### **DEPARTMENT OBJECTIVES:**

1. To increase the use of instructional technology in 30% of the classrooms in order to improve student achievement.
2. To increase and improve ongoing community relations and communication through the use of technology.
3. To create a stable network/backbone in order to prepare for ongoing improvements and expansion of technology in the school.

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: NETWORK ADMIN**

<b>Budget Unit</b>	<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
1026600139	1115	ADMINISTRATORS	\$0.00	\$43,800.00
	1117	EXEMPT STAFF	\$190,000.00	\$216,000.00
	1143	SPECIALIST	\$265,000.00	\$70,000.00
	1150	SECRETARY	\$0.00	\$10,200.00
	1322	STAFF	\$36,000.00	\$0.00
	2002	N/CERT MEDICAL	\$70,000.00	\$75,400.00
	3118	ADMIN/INSERVICE	\$7,000.00	\$7,000.00
	3144	PROF SVCS/INSTR	\$25,000.00	\$25,000.00
	3230	EQUIP MAINT	\$15,600.00	\$15,600.00
	3252	SOFTWARE RENTAL	\$92,700.00	\$92,700.00
	4100	SUPPLY	\$6,000.00	\$6,000.00
	4200	BOOKS/SOFTWARE	\$5,000.00	\$5,000.00
	5400	EQUIPMENT	\$67,000.00	\$67,000.00
<b>TOTAL:</b>			<b>\$779,300.00</b>	<b>\$633,700.00</b>

**ETHS DISTRICT 202**  
**INSTRUCTIONAL AND INFORMATIONAL TECHNOLOGY**  
**1026600146**

**Description of Major Activities:**

The Instructional and Informational Technology (IIT) department is responsible for supporting critical district services in the areas of Student Information, Financial Information, Payroll, Book Distribution and several specialized databases.

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: INFO SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026600146	1115	ADMINISTRATORS	\$0.00	\$43,800.00
	1117	EXEMPT STAFF	\$350,000.00	\$349,000.00
	1143	SPECIALIST	\$161,000.00	\$143,000.00
	1150	SECRETARY	\$0.00	\$10,200.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$50,000.00	\$50,000.00
	2003	CERT MEDICAL	\$20,000.00	\$20,000.00
	3118	ADMIN/INSERVICE	\$14,400.00	\$14,400.00
	3162	SOFTWARE DEVELOPMENT	\$5,000.00	\$5,000.00
	3230	EQUIP MAINT	\$4,000.00	\$4,000.00
	3250	RENTAL/LEASING	\$1,000.00	\$1,000.00
	3252	SOFTWARE RENTAL	\$160,000.00	\$160,000.00
	4100	SUPPLY	\$6,000.00	\$6,000.00
	4191	SUPPLY ID	\$5,000.00	\$7,000.00
	5400	EQUIPMENT	\$5,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$782,300.00</b>	<b>\$819,300.00</b>

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATION**

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**Department: OUTREACH SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021100189	1143	SPECIALIST	\$58,000.00	\$60,600.00
	2002	N/CERT MEDICAL	\$16,000.00	\$14,000.00
	3146	CONT SVCS/TRANSLATION	\$25,000.00	\$32,000.00
	4100	SUPPLY	\$4,000.00	\$4,000.00
	4142	SUPPLY HONOR ROLL	\$2,300.00	\$2,500.00
<b>TOTAL:</b>			<b>\$105,300.00</b>	<b>\$113,100.00</b>

**Department: PSYCHIATRIC SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021300120	3144	PROF SVCS/INSTR	\$1,000.00	\$1,000.00
<b>TOTAL:</b>			<b>\$1,000.00</b>	<b>\$1,000.00</b>

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

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**Department: HLTH CTR**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021300169	3190	PATIENT TESTS	\$1,000.00	\$1,000.00
	3320	STAFF TRAVEL & TRAINING	\$800.00	\$800.00
	4100	SUPPLY	\$5,500.00	\$4,500.00
	4114	SUPPLY MEDICAL	\$6,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$13,300.00</b>	<b>\$11,300.00</b>

**Department: HLTH CTR GNT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021300619	1115	ADMINISTRATORS	\$8,300.00	\$10,000.00
	2002	N/CERT MEDICAL	\$1,200.00	\$1,000.00
	3100	CONTRACT SVCS	\$110,700.00	\$112,000.00
<b>TOTAL:</b>			<b>\$120,200.00</b>	<b>\$123,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: PSYCHOLOGIST SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021400122	1135	PSYCHOLOGISTS	\$374,000.00	\$330,600.00
	1142	INTERNS	\$45,000.00	\$50,000.00
	2003	CERT MEDICAL	\$52,000.00	\$52,000.00
	3144	PROF SVCS/INSTR	\$2,500.00	\$2,500.00
	3320	STAFF TRAVEL & TRAINING	\$3,000.00	\$3,000.00
	3321	AUTO MILEAGE	\$200.00	\$500.00
	4100	SUPPLY	\$1,500.00	\$1,500.00
	4112	SUPPLY INSTR	\$0.00	\$5,000.00
<b>TOTAL:</b>			<b>\$478,200.00</b>	<b>\$445,100.00</b>

**Department: GRADUATION**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900126	1321	TEACHERS	\$2,400.00	\$2,400.00
	1322	STAFF	\$3,000.00	\$3,000.00
	3193	CONTRACT SVCS	\$900.00	\$900.00
	3250	RENTAL/LEASING	\$40,000.00	\$40,000.00
	3600	PRINTING	\$6,000.00	\$6,000.00
	4100	SUPPLY	\$7,600.00	\$7,600.00
<b>TOTAL:</b>			<b>\$59,900.00</b>	<b>\$59,900.00</b>



**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

Department: **STUDENT ACTIV**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900127	1117	EXEMPT STAFF	\$117,000.00	\$120,200.00
	1121	TEACHERS	\$70,000.00	\$90,400.00
	1141	TEACHER AIDES	\$5,000.00	\$5,000.00
	1322	STAFF	\$90,000.00	\$92,000.00
	2002	N/CERT MEDICAL	\$8,000.00	\$6,000.00
	2003	CERT MEDICAL	\$14,000.00	\$14,000.00
	3144	PROF SVCS/INSTR	\$900.00	\$1,000.00
	3145	ASSEMBLIES & SPEC EVENTS	\$900.00	\$1,000.00
	3148	EDUC PROGRAM FUNDS	\$14,000.00	\$14,000.00
	3600	PRINTING	\$1,000.00	\$1,000.00
	4100	SUPPLY	\$9,400.00	\$9,400.00
	4105	SUP INCENTIVES	\$900.00	\$900.00
	4108	SUP STDNT ACT EVENTS	\$3,600.00	\$3,600.00
	4198	SUPPLY CHESS	\$4,000.00	\$4,000.00
	6909	PROM ACTIVITIES	\$3,200.00	\$3,200.00
	6910	POST PROM ACTIV	\$5,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$346,900.00</b>	<b>\$370,700.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: TEEN BABY NURSERY**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900182	3144	PROF SVCS/INSTR	\$41,000.00	\$41,000.00
<b>TOTAL:</b>			<b>\$41,000.00</b>	<b>\$41,000.00</b>

**Department: DORS STEP GNT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900620	1141	TEACHER AIDES	\$30,000.00	\$22,000.00
	1294	STUDENTS	\$15,000.00	\$18,000.00
	2002	N/CERT MEDICAL	\$7,500.00	\$5,000.00
<b>TOTAL:</b>			<b>\$52,500.00</b>	<b>\$45,000.00</b>

**Department: STAFF TN SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100129	1321	TEACHERS	\$55,000.00	\$60,000.00
	1322	STAFF	\$1,000.00	\$1,000.00
	3144	PROF SVCS/INSTR	\$10,000.00	\$5,000.00
	3320	STAFF TRAVEL & TRAINING	\$20,000.00	\$10,000.00
	4100	SUPPLY	\$12,000.00	\$8,000.00
<b>TOTAL:</b>			<b>\$98,000.00</b>	<b>\$84,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: MINORITY ACH**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100130	3320	STAFF TRAVEL & TRAINING	\$3,000.00	\$3,000.00
	3322	STUDENT TRAVEL	\$3,600.00	\$3,600.00
	4100	SUPPLY	\$8,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$14,600.00</b>	<b>\$11,600.00</b>

**Department: VOC TECH PLAN**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100137	3144	PROF SVCS/INSTR	\$2,700.00	\$3,000.00
	4100	SUPPLY	\$3,200.00	\$3,000.00
	6904	PUBLIC RELATIONS	\$1,200.00	\$1,200.00
<b>TOTAL:</b>			<b>\$7,100.00</b>	<b>\$7,200.00</b>

**Department: DUPLICATING-INST SUPP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100147	1143	SPECIALIST	\$11,000.00	\$11,000.00
	2002	N/CERT MEDICAL	\$6,000.00	\$6,000.00
	3230	EQUIP MAINT	\$58,500.00	\$60,000.00
	3250	RENTAL/LEASING	\$58,500.00	\$73,000.00
	4100	SUPPLY	\$2,000.00	\$10,000.00
<b>TOTAL:</b>			<b>\$136,000.00</b>	<b>\$160,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: SCH IMPROVE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100156	3320	STAFF TRAVEL & TRAINING	\$900.00	\$900.00
	4100	SUPPLY	\$2,500.00	\$2,500.00
<b>TOTAL:</b>			<b>\$3,400.00</b>	<b>\$3,400.00</b>

**Department: SUMMER PROJ/CURR/SCHL IMP**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100186	1397	CURRICULUM PROJECTS	\$65,000.00	\$77,000.00
<b>TOTAL:</b>			<b>\$65,000.00</b>	<b>\$77,000.00</b>

**Department: VOC ED IMP GNT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100621	1121	TEACHERS	\$7,700.00	\$7,900.00
	2003	CERT MEDICAL	\$1,300.00	\$1,100.00
	3144	PROF SVCS/INSTR	\$20,100.00	\$0.00
	3252	SOFTWARE RENTAL	\$0.00	\$15,600.00
	3320	STAFF TRAVEL & TRAINING	\$0.00	\$9,400.00
	3910	PRINTING	\$0.00	\$14,500.00
	4112	SUPPLY INSTR	\$38,300.00	\$40,800.00
	5400	EQUIPMENT	\$29,000.00	\$13,200.00
<b>TOTAL:</b>			<b>\$96,400.00</b>	<b>\$102,500.00</b>

**Department: CARL PERKINS TII**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100625	3320	STAFF TRAVEL & TRAINING	\$1,500.00	\$2,000.00
	4100	SUPPLY	\$59,200.00	\$52,700.00
<b>TOTAL:</b>			<b>\$60,700.00</b>	<b>\$54,700.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

**Department: TITLE II GRANT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1022100627	3144	PROF SVCS/INSTR	\$33,000.00	\$16,000.00
	3320	STAFF TRAVEL & TRAINING	\$13,000.00	\$12,000.00
<b>TOTAL:</b>			<b>\$46,000.00</b>	<b>\$28,000.00</b>

**Department: BOARD OF EDUCATION**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1023100165	1322	STAFF	\$40,000.00	\$4,000.00
	6900	MISCELLANEOUS	\$37,000.00	\$37,000.00
<b>TOTAL:</b>			<b>\$77,000.00</b>	<b>\$41,000.00</b>

**Department: RECRUITING - TITLE II**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026400627	1322	STAFF	\$26,000.00	\$26,000.00
	2002	N/CERT MEDICAL	\$2,200.00	\$2,200.00
	3323	RECRUITING	\$900.00	\$900.00
	3500	ADVERTISING	\$900.00	\$900.00
<b>TOTAL:</b>			<b>\$30,000.00</b>	<b>\$30,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: AP FOR SCHOOL OPERATIONS & LOGISTICS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1021900153	1115	ADMINISTRATORS	\$78,000.00	\$168,000.00
	1143	SPECIALIST	\$33,000.00	\$30,000.00
	1150	SECRETARY	\$114,400.00	\$118,000.00
	1322	STAFF	\$45,000.00	\$45,000.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$15,000.00	\$22,000.00
	2003	CERT MEDICAL	\$5,000.00	\$5,000.00
	2112	THIS FUND BD PAID	\$700.00	\$700.00
	3144	PROF SVCS/INSTR	\$3,000.00	\$3,000.00
	3320	STAFF TRAVEL & TRAINING	\$1,800.00	\$2,000.00
	4100	SUPPLY	\$3,500.00	\$5,500.00
	4101	SUPPLY STUD SUCCESS CTR	\$8,000.00	\$8,000.00
	4124	SUPPLY-STAFF RECOGNITION	\$16,000.00	\$16,000.00
<b>TOTAL:</b>			<b>\$324,300.00</b>	<b>\$424,100.00</b>

**Department: SERVICE AREA DIRECTOR**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1023100178	2151	ERO	\$35,000.00	\$0.00
	2153	TRS 2.2	\$185,000.00	\$200,000.00
	2154	EMPLR THIS FUND BENEFIT	\$290,000.00	\$310,000.00
	2221	MEDICAL RETIREE	\$250,000.00	\$240,000.00
	3170	AUDIT	\$42,500.00	\$44,000.00
	3180	LEGAL SERVICES	\$270,000.00	\$270,000.00
	3193	CONTRACT SVCS	\$3,600.00	\$7,000.00
	3804	UNEMP INS	\$20,000.00	\$20,000.00
	3805	WORKERS COMP	\$51,000.00	\$51,000.00
	3806	LIFE INSURANCE	\$90,000.00	\$120,000.00
	3807	STUDENT INSURANCE	\$17,000.00	\$0.00
	3808	INSURANCE CONTRACT SVCS	\$25,000.00	\$10,000.00
	6908	ACC VAC & SICK LV	\$135,000.00	\$135,000.00
<b>TOTAL:</b>			<b>\$1,414,100.00</b>	<b>\$1,407,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: SUPERINTENDENT SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1023200154	1115	ADMINISTRATORS	\$298,000.00	\$310,000.00
	1117	EXEMPT STAFF	\$98,300.00	\$101,200.00
	2002	N/CERT MEDICAL	\$11,000.00	\$11,000.00
	2003	CERT MEDICAL	\$45,000.00	\$45,000.00
	2112	THIS FUND BD PAID	\$20,000.00	\$20,000.00
	3118	ADMIN/INSERVICE	\$5,000.00	\$5,000.00
	3230	EQUIP MAINT	\$900.00	\$0.00
	3320	STAFF TRAVEL & TRAINING	\$4,500.00	\$4,500.00
	4100	SUPPLY	\$6,000.00	\$6,000.00
	6904	PUBLIC RELATIONS	\$2,500.00	\$2,500.00
<b>TOTAL:</b>			<b>\$491,200.00</b>	<b>\$505,200.00</b>

**Department: SP ED ADMIN SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1023300151	1115	ADMINISTRATORS	\$166,000.00	\$171,000.00
	1150	SECRETARY	\$38,000.00	\$49,800.00
	2002	N/CERT MEDICAL	\$10,000.00	\$10,000.00
	2003	CERT MEDICAL	\$23,000.00	\$23,000.00
	2112	THIS FUND BD PAID	\$2,000.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,000.00	\$3,000.00
	3321	AUTO MILEAGE	\$1,500.00	\$2,000.00
	3600	PRINTING	\$0.00	\$1,000.00
	4100	SUPPLY	\$3,000.00	\$3,000.00
<b>TOTAL:</b>			<b>\$245,500.00</b>	<b>\$264,800.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: ASST SUPER TCHNG & LRNG**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1024100132	1115	ADMINISTRATORS	\$369,000.00	\$380,000.00
	1142	INTERNS	\$30,000.00	\$32,000.00
	1150	SECRETARIES	\$58,800.00	\$60,500.00
	2002	N/CERT MEDICAL	\$10,000.00	\$10,000.00
	2003	CERT MEDICAL	\$46,000.00	\$46,000.00
	2112	THIS FUND BD PAID	\$5,000.00	\$5,000.00
	3144	PROF SVCS/INSTR	\$1,000.00	\$0.00
	3320	STAFF TRAVEL & TRAINING	\$5,000.00	\$3,000.00
	3326	PROF DEV SEGAL GIFT	\$0.00	\$5,000.00
	4100	SUPPLY	\$5,000.00	\$4,000.00
	4131	SUPPLY SEGAL GIFT	\$3,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$532,800.00</b>	<b>\$550,500.00</b>

**Department: ASSOC PRIN EDUC SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1024100133	1115	ADMINISTRATORS	\$166,400.00	\$169,700.00
	1126	DEANS	\$525,000.00	\$518,000.00
	1143	SPECIALISTS	\$210,000.00	\$214,000.00
	1144	STAFF OVERTIME	\$0.00	\$2,300.00
	1150	SECRETARIES	\$34,500.00	\$35,500.00
	2002	N/CERT MEDICAL	\$55,000.00	\$55,000.00
	2003	CERT MEDICAL	\$96,000.00	\$96,000.00
	2112	THIS FUND BD PAID	\$0.00	\$9,000.00
	3145	ASSEMBLIES & SPEC EVENTS	\$5,000.00	\$5,000.00
	3148	EDUC PROGRAM FUNDS	\$7,000.00	\$6,000.00
	3150	ALT TO SUS	\$2,700.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$3,000.00	\$3,000.00
	3600	PRINTING	\$3,000.00	\$2,000.00
	4100	SUPPLY	\$6,000.00	\$6,000.00
	4109	SUPPLY REGIS	\$4,500.00	\$4,000.00
<b>TOTAL:</b>			<b>\$1,118,100.00</b>	<b>\$1,127,500.00</b>



**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10 - EDUCATIONAL**

**Department: AP OF STUDENT SERVICES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1024100140	1115	ADMINISTRATORS	\$167,000.00	\$172,000.00
	1117	EXEMPT STAFF	\$129,000.00	\$133,000.00
	1143	SPECIALIST	\$360,000.00	\$320,000.00
	1150	SECRETARY	\$48,000.00	\$50,600.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$84,000.00	\$80,000.00
	2003	CERT MEDICAL	\$40,000.00	\$40,000.00
	2112	THIS FUND BD PAID	\$2,000.00	\$2,000.00
	3148	EDUC PROGRAM FUNDS	\$9,000.00	\$10,000.00
	3152	TEEN/PRNT SUPP PROF SVCS	\$500.00	\$0.00
	3230	EQUIP MAINT	\$1,000.00	\$0.00
	3252	SOFTWARE RENTAL	\$2,000.00	\$2,000.00
	3320	STAFF TRAVEL & TRAINING	\$2,000.00	\$2,000.00
	3345	TRAVEL ASSC PRIN ST SVCS	\$2,000.00	\$2,000.00
	3346	PSYCHIATRIC EVAL ST SVCS	\$4,000.00	\$3,000.00
	3348	OTHER EVALS STDNT SRVCS	\$4,000.00	\$3,000.00
	4100	SUPPLY	\$5,000.00	\$4,000.00
	4157	SUPPLIES ASSC PRIN ST SRV	\$800.00	\$0.00
	4159	SUPPLIES REGISTRAR/ATTEND	\$5,200.00	\$5,000.00
<b>TOTAL:</b>			<b>\$866,400.00</b>	<b>\$829,500.00</b>

**Department: ASST SUPERINTENDENT/PRINCIPAL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1024100149	1115	ADMINISTRATORS	\$224,000.00	\$230,500.00
	1117	EXEMPT STAFF	\$122,000.00	\$122,000.00
	1143	SPECIALIST	\$190,000.00	\$250,000.00
	1150	SECRETARY	\$0.00	\$65,600.00
	2000	N/CERT CASH OPT	\$1,000.00	\$900.00
	2002	N/CERT MEDICAL	\$19,000.00	\$30,000.00
	2003	CERT MEDICAL	\$34,000.00	\$34,000.00
	3117	CONSULTING	\$18,000.00	\$16,000.00
	3144	PROF SVCS/INSTR	\$8,000.00	\$6,000.00
	3320	STAFF TRAVEL & TRAINING	\$14,000.00	\$12,000.00
	3600	PRINTING	\$10,000.00	\$8,000.00
	4100	SUPPLY	\$16,000.00	\$20,000.00
	4103	SUPPLY NATL HONOR	\$0.00	\$1,500.00
	4141	SUPPLIES WELCOME CENTER	\$3,000.00	\$2,500.00
	4142	SUPPLY HONOR ROLL	\$4,000.00	\$4,000.00
	4609	SUPPLIES AMBASSADORS	\$2,000.00	\$2,000.00
	4611	SUPPLIES FRESHMEN/TRANSIT	\$3,500.00	\$3,500.00
	4612	SUPP FRESH ADV STUDY HALL	\$800.00	\$800.00
<b>TOTAL:</b>			<b>\$669,300.00</b>	<b>\$809,300.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

**Department: SCHEDULING SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1024100150	1143	SPECIALIST	\$120,000.00	\$162,000.00
	2000	N/CERT CASH OPT	\$500.00	\$0.00
	2002	N/CERT MEDICAL	\$12,000.00	\$25,000.00
<b>TOTAL:</b>			<b>\$132,500.00</b>	<b>\$187,000.00</b>

**Department: OP/MAINT ADMIN**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025400192	1115	ADMINISTRATORS	\$48,400.00	\$50,000.00
	1117	EXEMPT STAFF	\$30,000.00	\$30,000.00
	2002	N/CERT MEDICAL	\$16,000.00	\$12,000.00
	4190	SUPPLY CEN ST	\$33,000.00	\$25,000.00
<b>TOTAL:</b>			<b>\$127,400.00</b>	<b>\$117,000.00</b>

**Department: DUPLICATING**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025700147	1143	SPECIALIST	\$22,000.00	\$22,000.00
	2002	N/CERT MEDICAL	\$10,000.00	\$12,000.00
	3230	EQUIP MAINT	\$35,000.00	\$60,000.00
	3250	RENTAL/LEASING	\$49,500.00	\$72,000.00
	4100	SUPPLY	\$8,000.00	\$18,000.00
<b>TOTAL:</b>			<b>\$124,500.00</b>	<b>\$184,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 10**

**Department: RECEIVING**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1025700176	1143	SPECIALISTS	\$45,000.00	\$45,000.00
	2002	N/CERT MEDICAL	\$9,000.00	\$9,000.00
	4100	SUPPLY	\$5,000.00	\$1,000.00
<b>TOTAL:</b>			<b>\$59,000.00</b>	<b>\$55,000.00</b>

**Department: RESEARCH & EVALUATION**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026200136	1117	EXEMPT STAFF	\$76,000.00	\$179,000.00
	2000	N/CERT CASH OPT	\$1,000.00	\$1,000.00
	2002	N/CERT MEDICAL	\$2,500.00	\$6,000.00
	3144	PROF SVCS/INSTR	\$2,500.00	\$2,500.00
	3320	STAFF TRAVEL & TRAINING	\$1,500.00	\$1,500.00
	4100	SUPPLY	\$1,500.00	\$1,500.00
<b>TOTAL:</b>			<b>\$85,000.00</b>	<b>\$191,500.00</b>

**Department: WELLNESS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1026400141	3144	PROF SVCS/INSTR	\$80,000.00	\$90,000.00
	3808	INSURANCE CONTRACT SVCS	\$74,000.00	\$74,000.00
	4100	SUPPLY	\$3,000.00	\$3,000.00
<b>TOTAL:</b>			<b>\$157,000.00</b>	<b>\$167,000.00</b>

**Department: SUP SVCS OTHER**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1029000199	3900	CONTRACT SVCS	\$50,000.00	\$90,000.00
	4100	SUPPLY	\$0.00	\$52,200.00
	5409	CAP OUTLAY OVER 1,000	\$50,000.00	\$73,000.00
	7000	TRANSFERS	\$0.00	\$2,000,000.00
<b>TOTAL:</b>			<b>\$100,000.00</b>	<b>\$2,215,200.00</b>

## **NON-PROGRAMMED CHARGES**

### **4000 – Function**

**All payments to other education organizations.**

## **ETHS DISTRICT 202**

### **PARK SCHOOL**

**1041200183**

#### **Description of Major Activities:**

Park School provides instruction of severely handicapped students who reside both within and outside the District. The school is operated by District 65 and the costs are shared by the two Districts with District 202 assuming 40% of the financial cost.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 10 - EDUCATIONAL**

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**Department: PMT OTH GOV**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1041200183	8100	TUITION	\$1,100,000.00	\$1,100,000.00
TOTAL:			<b>\$1,100,000.00</b>	<b>\$1,100,000.00</b>

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**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 10 - EDUCATIONAL**

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**Department: TITLE II FLOW THRU**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1041100627	7001	FLOW THRU TITLE II	\$0.00	\$6,000.00
<b>TOTAL:</b>			<b>\$0.00</b>	<b>\$6,000.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>FUND 10 GRAND TOTAL</b>	<b>\$67,050,000</b>	<b>\$70,000,000</b>

## **TORT FUND**

The Tort Fund is a Special Revenue fund that accounts for expenditures related to insurance for both property and workers' compensation. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Tort Fund provides funds for:

- Premiums on property, liability and workers' compensation insurance policies
- Payments made for liability settlements
- Related expenditures

The funding for much of the Tort Fund is from property taxes. Those taxes, however, do not cover all the costs related to the District's insurance needs.

Budgeted revenues for FY 2020 are \$360,000 and expenditures are also budgeted at \$360,000.

### **GOALS:**

- Continue to promote safe practices to reduce workers' compensation claims.
- Continue to promote safe practices to reduce liability claims.
- Continue to utilize nurse review program with our insurance consortium CLIC



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**FY 2019-2020 REVENUE BUDGET  
FUND 12 - TORT FUND**

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<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R11210	TORT LEVY SPRING PMTS	\$ 195,000	\$ 195,000
R11220	TORT LEVY FALL PMTS	\$ 175,000	\$ 175,000
R11230	TORT BACK TAXES	\$ (5,000)	\$ (10,000)

<b>TOTAL TORT FUND REVENUES</b>	<b>\$ 365,000</b>	<b>\$ 360,000</b>
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**FY2019 - 2020 EXPENSE BUDGET****FUND: 12 - TORT FUND**

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**Department: SVC AREA DIR TORT FUND**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
1223100178	3801	LIABILITY INS	\$119,000.00	\$114,000.00
	3805	WORKERS COMP	\$246,000.00	\$246,000.00
TOTAL:			<b>\$365,000.00</b>	<b>\$360,000.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>GRAND TOTAL</b>	<b>\$365,000</b>	<b>\$360,000</b>

## **OPERATIONS AND MAINTENANCE FUND**

The Operations and Maintenance Fund is a Special Revenue fund that accounts for expenditures made for repair and maintenance of the District's buildings and land. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Operation and Maintenance Fund provides funds for:

- employees who provide those services
- materials, supplies and energy to operate the facility
- specific building improvements that are required

Most of the funding for the Operations and Maintenance Fund is from property taxes. There is also revenue from the corporate property replacement tax as well as rental income and other miscellaneous revenues.

Budgeted revenues for FY 2020 are \$7.82 million and expenditures are budgeted at \$7.82 million. This is a 2.4% increase over FY 2018.

### **GOAL: OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL:** Provide consistent and stable financial stewardship assuring: excellent education and opportunity for each student; reasonable property taxes; leveraging and optimizing resources; and values-based, cost effective allocation of resources

#### **DEPARTMENT OBJECTIVES:**

- In compliance with the local, state and federal laws and regulations provide a safe, clean and comfortable learning and working environment for the District's students, teachers, administrators and the support staff.
- Maintain aesthetic appearance and structural integrity of the District's buildings and grounds.

#### **PERFORMANCE MEASURES:**

- Reduce District's carbon footprint in conjunction with the City's strategic goal
- Complete the Capital Improvements projects on time within the Board approved budget.

**FY 2019-2020 REVENUE BUDGET**  
**FUND 20 - OPERATIONS & MAINTENANCE FUND**

Account	Account Title	2018/2019 Budget	2019/2020 Budget
R11110	LEVY SPRING PMTS	\$ 3,793,000	\$ 3,900,000
R11120	LEVY FALL PMTS	\$ 3,250,000	\$ 3,400,000
R11130	LEVY BACK TAXES	\$ (150,000)	\$ (145,000)
R12300	CORP REPL TAX	\$ 200,000	\$ 200,000
R15100	INT ON INVEST	\$ -	\$ -
R19100	RENTALS	\$ 110,000	\$ 80,000
R19110	RENTAL PARK LOTS	\$ 60,000	\$ 60,000
R19115	RENTAL ATHLETIC FACIL	\$ 130,000	\$ 150,000
R19120	RENTAL DODGE PROPERTY	\$ 10,000	\$ 12,000
R19125	RENTALS TELECOMM	\$ 110,000	\$ 130,000
R19500	REFUND OF EXPENDITURES	\$ -	\$ -
R19980	MUNICIPAL UTILITY TAXES	\$ 42,000	\$ -
R19985	E-RATE REVENUE	\$ 15,000	\$ -
R19990	MISC REVENUE LOCAL	\$ 60,000	\$ 30,000
R39990	OTHER STATE PROGRAMS	\$ -	\$ 3,000

<b>TOTAL O&amp;M</b>	<b>\$ 7,630,000</b>	<b>\$ 7,820,000</b>
<b>20 FUND REVENUES</b>		

## **ETHS DISTRICT 202**

### **Building Improvements**

**2025300202**

#### **Description of Major Activities:**

The Building Improvements consists of Painting, Carpeting, Asset Inventory, Telephone Wiring, Building Improvement and Contract Services accounts. The major activities of these accounts are capital improvements projects, architectural and engineering services needed to prepare drawings and specifications for the capital improvements projects, and the aesthetic and functional maintenance of the School District's facilities. Activities which are larger in scope, are planned out in advance, and are contracted out.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 20 - OPER & MAINT**

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**Department: BLDG IMPROVE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025300202	3231	PAINTING	\$80,000.00	\$160,000.00
	3232	CARPETING	\$95,000.00	\$250,000.00
	5200	BUILDING IMPROVE	\$330,000.00	\$360,000.00
	5201	CONTRACT SVCS	\$12,000.00	\$15,000.00
	5400	EQUIPMENT	\$45,000.00	\$20,000.00
	5408	CAP OUTLAY UNDER 1,000	\$120,000.00	\$120,000.00
	5409	CAP OUTLAY OVER 1,000	\$20,000.00	\$15,000.00
<b>TOTAL:</b>			<b>\$702,000.00</b>	<b>\$940,000.00</b>

## **ETHS DISTRICT 202**

### **Custodial/Maintenance Services**

**2025400204**

#### **Description of Major Activities:**

The major activities of this group of accounts are labor and supplies necessary to perform custodial services such as daily cleaning of classrooms, offices, gym areas, and hallways, moving furniture, meeting set-ups, changing light bulbs. Maintenance activities consist of labor and materials necessary to perform miscellaneous repairs such as repairs of glass, door hardware, furniture, walls, floors and ceilings. Majority of services provided are by the in-house staff, unless larger unplanned repairs are required.

# FY2019 - 2020 EXPENSE BUDGET

## FUND: 20 - OPER & MAINT

### Department: CUST/MAINT SVCS

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400204	1117	EXEMPT STAFF	\$429,000.00	\$448,400.00
	1143	SPECIALIST	\$54,000.00	\$55,000.00
	1162	MAINTENANCE	\$200,000.00	\$150,000.00
	1192	CUSTODIANS	\$1,385,000.00	\$1,300,000.00
	1292	CUST EXTRA HELP	\$120,000.00	\$50,000.00
	1362	MAINT OVRTME	\$12,000.00	\$20,000.00
	1392	CUST OVRTME	\$60,000.00	\$70,000.00
	1394	ATH OVRTME	\$35,000.00	\$35,000.00
	2000	N/CERT CASH OPT	\$3,000.00	\$1,000.00
	2002	N/CERT MEDICAL	\$340,000.00	\$340,000.00
	3210	SANITATION	\$38,000.00	\$38,000.00
	3233	PEST CONTROL	\$8,000.00	\$8,000.00
	3234	FIRE SAFETY	\$8,000.00	\$8,000.00
	3235	MOPS	\$9,000.00	\$10,000.00
	3236	UNIFORMS/SHOES	\$23,000.00	\$25,000.00
	3237	WINDOW COV	\$3,000.00	\$15,000.00
	3243	REPAIRS	\$220,000.00	\$160,000.00
	3291	SPECIAL WASTE	\$1,500.00	\$10,000.00
	3320	STAFF TRAVEL & TRAINING	\$3,000.00	\$2,000.00
	4181	SUPPLY CUSTODIA	\$154,000.00	\$154,000.00
	4183	SUPPLY MAINT	\$90,000.00	\$10,000.00
	4184	SUPPLY VANDAL	\$2,000.00	\$3,000.00
	5400	EQUIPMENT	\$6,000.00	\$6,000.00
<b>TOTAL:</b>			<b>\$3,203,500.00</b>	<b>\$2,918,400.00</b>



## **ETHS DISTRICT 202**

### **Grounds Services 2025400205**

Description of major activities:

Ground Services are responsible for the repair and maintenance of athletic fields, and for snow removal. They operate and maintain the equipment necessary for these activities which are for the most part performed by the in-house staff.

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**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 20 - OPER & MAINT**

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**Department: GRNDS SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400205	1181	GROUNDSMEN	\$80,000.00	\$80,000.00
	1381	GROUNDS OVRTME	\$6,000.00	\$7,000.00
	1382	SNOW OVRTME	\$13,000.00	\$13,000.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$14,000.00	\$13,000.00
	3240	TREES	\$18,000.00	\$5,000.00
	3241	FENCES	\$15,000.00	\$5,000.00
	3242	GROUNDS	\$100,000.00	\$270,000.00
	3244	SNOW REMOVAL	\$20,000.00	\$22,000.00
	4100	SUPPLY	\$13,000.00	\$10,000.00
<b>TOTAL:</b>			<b>\$279,900.00</b>	<b>\$425,900.00</b>

## **ETHS DISTRICT 202**

### **Engineering Services**

**2025400206**

#### **Description of major activities:**

The engineers are responsible for the operation, maintenance and repair of the boilers, chillers, generators, HVAC equipment, and Building Automation, Fire Alarm, plumbing, and electrical systems. Majority of the work is performed by the in-house staff. Some of the work which requires more specialized training and equipment, such as the repair and maintenance of elevators, boilers and chillers, fire alarms and building automation system, is contracted out. The engineer's responsibilities are to ensure efficient operation of the equipment, to minimize the emergency repairs and service disruptions, and to maximize the expected useful life of the School District's capital assets.

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 20 - OPER & MAINT**

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**Department: ENGR SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400206	1161	ENGINEERS	\$670,000.00	\$680,000.00
	1361	ENGR OVERTIME	\$55,000.00	\$70,000.00
	2000	N/CERT CASH OPT	\$900.00	\$900.00
	2002	N/CERT MEDICAL	\$85,000.00	\$85,000.00
	3193	CONTRACT SVCS	\$130,000.00	\$130,000.00
	3245	ELEVATORS	\$15,000.00	\$20,000.00
	3246	HEATING/VENT/AC	\$200,000.00	\$200,000.00
	3249	FIRE ALARM SVC AGREEMNT	\$24,000.00	\$24,000.00
	4182	SUPPLY ENGR	\$120,000.00	\$125,000.00
	4186	POOL SUPPLIES	\$12,000.00	\$12,000.00
	4187	POWER HOUSE SUPPLIES	\$2,000.00	\$2,000.00
<b>TOTAL:</b>			<b>\$1,313,900.00</b>	<b>\$1,348,900.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 20 - OPER & MAINT**

**Department: LAND IMPROVE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025300201	5301	PARKING LOT	\$25,000.00	\$25,000.00
	5304	SIDEWALK REPAIRS	\$5,000.00	\$2,000.00
	5306	SITE SURVEYS	\$2,000.00	\$0.00
<b>TOTAL:</b>			<b>\$32,000.00</b>	<b>\$27,000.00</b>

**Department: VEH OP/MAINT**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400207	6900	MISCELLANEOUS	\$4,000.00	\$4,000.00
<b>TOTAL:</b>			<b>\$4,000.00</b>	<b>\$4,000.00</b>

**Department: SECURITY SVCS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400208	1143	SPECIALIST	\$75,000.00	\$80,000.00
<b>TOTAL:</b>			<b>\$75,000.00</b>	<b>\$80,000.00</b>

**Department: UTILITIES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400209	3239	CO-GEN MAINT	\$15,000.00	\$10,000.00
	3420	TELEPHONE	\$88,000.00	\$88,000.00
	3421	TELE MAINT	\$8,000.00	\$8,000.00
	3700	WATER/SEWER	\$140,000.00	\$160,000.00
	4650	NATURAL GAS	\$440,000.00	\$420,000.00
	4660	ELECTRICITY	\$600,000.00	\$580,000.00
	6920	MUNICIPAL TAXES	\$36,000.00	\$0.00
<b>TOTAL:</b>			<b>\$1,327,000.00</b>	<b>\$1,266,000.00</b>

**Department: BLDG INS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2025400210	3810	BLDG INSURANCE	\$81,200.00	\$105,000.00
<b>TOTAL:</b>			<b>\$81,200.00</b>	<b>\$105,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 20 - OPER & MAINT**

**Department: BOARD OF ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2029000165	2221	MEDICAL RETIREE	\$25,000.00	\$10,000.00
	6908	ACC VAC & SICK LV	\$15,000.00	\$10,000.00
<b>TOTAL:</b>			<b>\$40,000.00</b>	<b>\$20,000.00</b>

**Department: SVC AREA DIR**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2029000178	1117	EXEMPT STAFF	\$312,000.00	\$318,800.00
	2002	N/CERT MEDICAL	\$25,000.00	\$25,000.00
	3193	CONTRACT SVCS	\$10,000.00	\$10,000.00
	3804	UNEMP INS	\$10,000.00	\$10,000.00
	3805	WORKERS COMP	\$97,300.00	\$200,000.00
<b>TOTAL:</b>			<b>\$454,300.00</b>	<b>\$563,800.00</b>

**Department: RENTALS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2030000211	1143	SPECIALIST	\$7,900.00	\$7,900.00
	1294	STUDENTS	\$1,000.00	\$1,000.00
	1322	STAFF	\$20,000.00	\$20,000.00
	1361	ENGR OVERTIME	\$5,000.00	\$5,000.00
	1391	SAFETY OVRTME	\$5,000.00	\$5,000.00
	1392	CUST OVRTME	\$14,000.00	\$14,000.00
	3250	RENTAL/LEASING	\$11,000.00	\$5,000.00
	3320	STAFF TRAVEL & TRAINING	\$3,000.00	\$3,000.00
	4100	SUPPLY	\$1,500.00	\$1,000.00
	5400	EQUIPMENT	\$30,000.00	\$10,000.00
<b>TOTAL:</b>			<b>\$98,400.00</b>	<b>\$71,900.00</b>

**Department: PROPERTY TAX**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
2041900212	6921	REAL ESTATE TAX	\$8,800.00	\$9,100.00
<b>TOTAL:</b>			<b>\$8,800.00</b>	<b>\$9,100.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>20 FUND GRAND TOTAL</b>	<b>\$7,630,000</b>	<b>\$7,820,000</b>

## **BOND AND INTEREST FUND**

The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The District has \$28.6 million in outstanding debt.

Budgeted revenues for FY 2020 are \$2.75 million and expenditures are \$2.75 million.

### **GOAL: OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL #3:** ETHS will provide prudent financial stewardship.

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**FY 2019-2020 REVENUE BUDGET  
FUND 30 - BOND & INTEREST FUND**

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<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R11110	LEVY CURR (11)	\$ 1,640,000	\$ 1,500,000
R11120	LEVY PRIOR (10)	\$ 1,342,000	\$ 1,280,000
R11130	LEVY BACK TAXES	\$ (70,000)	\$ (30,000)
R15100	INT ON INVEST	\$ 1,000	\$ 2,000
R723000	ACCR INT ON BONDS	\$ -	\$ -

<b>TOTAL BOND &amp; INTEREST</b>	<b>\$ 2,913,000</b>	<b>\$ 2,752,000</b>
<b>30 FUND REVENUES</b>		



## FY2019 - 2020 EXPENSE BUDGET

### FUND: 30 - BOND & INTEREST

#### Department: BOND INTEREST

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
3051400301	3191	SERVICE CHARGES	\$30,000.00	\$30,000.00
	6263	INT L/S 2011 ISSUE QZABS	\$8,000.00	\$7,000.00
	6264	INT L/S 2012 ISSUE	\$76,000.00	\$58,000.00
	6265	INT L/S 2014 ISSUE	\$132,000.00	\$131,000.00
	6266	INT L/S 2016 ISSUE	\$600,000.00	\$586,000.00
	6267	INT L/S 2018 ISSUE	\$247,000.00	\$235,000.00
<b>TOTAL:</b>			<b>\$1,093,000.00</b>	<b>\$1,047,000.00</b>

#### Department: BOND PRINCIPAL

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
3052000302	6123	PRIN L/S 2011 ISSUE QZABS	\$400,000.00	\$400,000.00
	6124	PRIN L/S 2012 ISSUE	\$820,000.00	\$845,000.00
	6126	PRIN L/S 2016 ISSUE	\$600,000.00	\$0.00
	6127	PRIN L/S 2018 ISSUE	\$0.00	\$460,000.00
<b>TOTAL:</b>			<b>\$1,820,000.00</b>	<b>\$1,705,000.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>30 FUND GRAND TOTAL</b>	<b>\$2,913,000</b>	<b>\$2,752,000</b>

## **TRANSPORTATION FUND**

The Transportation Fund is a Special Revenue fund that accounts for expenditures made for student transportation. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Transportation Fund provides funds for:

- Transportation of off-campus special education students;
- Transportation of student athletes to sporting events;
- Transportation for student field trips.

Half of the funding for the Transportation Fund is from property taxes and the other half comes from state transportation funding. There is also other miscellaneous revenue.

Budgeted revenues for FY 2020 are \$1.22 million and expenditures are budgeted at \$1.22 million. This represents a slight decrease from the FY 2019 budget.

### **GOAL: OBJECTIVES AND PERFORMANCE MEASURES**

**BOARD GOAL #3:** ETHS will provide prudent financial stewardship.

#### **Strategies:**

- Continue to analyze use of purchased buses to reduce overall transportation costs.
- Promote District installed electric charging station from local car dealership.
- Search for cost effective, reliable bus transportation

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**FY 2019-2020 REVENUE BUDGET  
FUND 40 - TRANSPORTATION FUND**

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<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R11110	LEVY SPRING PMTS	\$ 445,000	\$ 435,000
R11120	LEVY FALL PMTS	\$ 394,000	\$ 390,000
R11130	LEVY BACK TAXES	\$ (20,000)	\$ (20,000)
R12300	CORP REPL TAXES	\$ -	\$ -
R15100	INT ON INVEST	\$ 3,000	\$ 15,000
R35000	TRANSPORT AID REG/VOC	\$ 5,000	\$ 5,000
R35100	TRANSPORT AID SPECIAL ED	\$ 400,000	\$ 400,000

<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,227,000</b>	<b>\$ 1,225,000</b>
<b>FUND 40 REVENUES</b>		

**FY2019 - 2020 EXPENSE BUDGET**

**FUND: 40 - TRANSPORTATION**

**Department: ENGLISH**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500101	3312	CONTRACT SVCS	\$1,000.00	\$1,000.00
<b>TOTAL:</b>			<b>\$1,000.00</b>	<b>\$1,000.00</b>

**Department: WORLD LANG**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500103	3312	CONTRACT SVCS	\$1,000.00	\$1,000.00
<b>TOTAL:</b>			<b>\$1,000.00</b>	<b>\$1,000.00</b>

**Department: MATHEMATICS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500104	3312	CONTRACT SVCS	\$5,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$5,000.00</b>	<b>\$5,000.00</b>

**Department: SCIENCE**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500105	3312	CONTRACT SVCS	\$8,000.00	\$8,000.00
<b>TOTAL:</b>			<b>\$8,000.00</b>	<b>\$8,000.00</b>

**Department: HIST/SOC SCI**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500106	3312	CONTRACT SVCS	\$1,500.00	\$1,500.00
<b>TOTAL:</b>			<b>\$1,500.00</b>	<b>\$1,500.00</b>

**Department: PHYSICAL ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500108	3312	CONTRACT SVCS	\$5,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$5,000.00</b>	<b>\$5,000.00</b>

**Department: FINE ARTS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500114	3312	CONTRACT SVCS	\$65,000.00	\$65,000.00
<b>TOTAL:</b>			<b>\$65,000.00</b>	<b>\$65,000.00</b>

**Department: ALT SCHOOL**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500121	3312	CONTRACT SVCS	\$2,000.00	\$2,000.00
<b>TOTAL:</b>			<b>\$2,000.00</b>	<b>\$2,000.00</b>

**FY2019 - 2020 EXPENSE BUDGET**  
**FUND: 40 - TRANSPORTATION**

**Department: CAREER TECH ED**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500116	3312	CONTRACT SVCS	\$17,000.00	\$17,000.00
<b>TOTAL:</b>			<b>\$17,000.00</b>	<b>\$17,000.00</b>

**Department: STUDENT ACTIVITIES**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500127	3312	CONTRACT SVCS	\$18,000.00	\$18,000.00
<b>TOTAL:</b>			<b>\$18,000.00</b>	<b>\$18,000.00</b>

**Department: COLLEGE/CAREER**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500145	3312	CONTRACT SVCS	\$3,000.00	\$3,000.00
<b>TOTAL:</b>			<b>\$3,000.00</b>	<b>\$3,000.00</b>

**Department: ATHLETICS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500174	1150	SECRETARY	\$5,000.00	\$5,000.00
	2002	N/CERT MEDICAL	\$1,000.00	\$1,000.00
	3312	CONTRACT SVCS	\$300,000.00	\$300,000.00
<b>TOTAL:</b>			<b>\$306,000.00</b>	<b>\$306,000.00</b>

**Department: COMM SVC**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500179	3312	CONTRACT SVCS	\$5,000.00	\$5,000.00
<b>TOTAL:</b>			<b>\$5,000.00</b>	<b>\$5,000.00</b>

**Department: ACADEMIC SUPPORTS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500198	3312	CONTRACT SVCS	\$12,000.00	\$12,000.00
<b>TOTAL:</b>			<b>\$12,000.00</b>	<b>\$12,000.00</b>

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**FY2019 - 2020 EXPENSE BUDGET****FUND: 40 - TRANSPORTATION**

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**Department: SPEC ED GEN**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500450	3312	CONTRACT SVCS	\$600,000.00	\$400,000.00
<b>TOTAL:</b>			<b>\$600,000.00</b>	<b>\$400,000.00</b>

**Department: ADMIN**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500452	1130	COORDINATOR	\$54,000.00	\$52,000.00
	2002	N/CERT MEDICAL	\$10,000.00	\$10,000.00
	3312	CONTRACT SVCS	\$0.00	\$0.00
<b>TOTAL:</b>			<b>\$64,000.00</b>	<b>\$62,000.00</b>

**Department: SAFE SCHOOLS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
4025500453	3312	CONTRACT SVCS	\$113,000.00	\$113,000.00
<b>TOTAL:</b>			<b>\$113,000.00</b>	<b>\$113,000.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>40 FUND GRAND TOTAL</b>	<b>\$1,227,000</b>	<b>\$1,225,000</b>

## **IMRF- SOCIAL SECURITY FUND**

The IMRF (Illinois Municipal Retirement Fund) - Social Security Fund is a Special Revenue fund that accounts for expenditures made for employee retirement expenses. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Illinois Municipal Retirement Fund is the main retirement fund for the non-certified District employees.

The IMRF Social Security Fund provides monies for:

- The IMRF funding for retired and current non-certified District employees
- Social security funding for non-certified District employees
- Medicare funding for District employees

Most of the funding for the IMRF Social Security Fund is from property taxes. There is also other miscellaneous revenue.

Budgeted revenues for FY 2020 are \$3.42 million and expenditure are \$3.42 million.

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**FY 2019-2020 REVENUE BUDGET  
FUND 50 - IMRF FUND**

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<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R11110	LEVY FALL PMTS	\$ 825,000	\$ 900,000
R11120	LEVY SPRING PMTS	\$ 735,000	\$ 800,000
R11130	LEVY BACK TAXES	\$ (40,000)	\$ (40,000)
R11510	LEVY FALL PMTS SS	\$ 825,000	\$ 900,000
R11520	LEVY SPRING PMTS SS	\$ 735,000	\$ 800,000
R11530	LEVY BACK TAXES SS	\$ (40,000)	\$ (40,000)
R12300	CORP REPL TAXES	\$ 100,000	\$ 100,000
R15100	INT ON INVEST	\$ -	\$ -

<b>TOTAL IMRF FUND 50 REVENUES</b>	<b>\$ 3,140,000</b>	<b>\$ 3,420,000</b>
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**FY2019 - 2020 EXPENSE BUDGET****FUND 50 - IMRF & SOCIAL SECURITY FUND**

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**Department: IMRF CONTRIBUTIONS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
	2120	IMRF CONTRIBUTION	\$1,520,000.00	\$1,770,000.00
TOTAL:			<b>\$1,520,000.00</b>	<b>\$1,770,000.00</b>

**Department: FICA CONTRIBUTIONS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
	2130	FICA CONTRIBUTION	\$920,000.00	\$950,000.00
TOTAL:			<b>\$920,000.00</b>	<b>\$950,000.00</b>

**Department: MEDICARE CONTRIBUTIONS**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
	2140	MEDICARE CONTRIBUTIONS	\$700,000.00	\$700,000.00
TOTAL:			<b>\$700,000.00</b>	<b>\$700,000.00</b>

	2018/2019 Budget	2019/2020 Budget
<b>FUND 50 GRAND TOTAL</b>	<b>\$3,140,000</b>	<b>\$3,420,000</b>

## **WORKING CASH FUND**

The Working Cash Fund is a Special Revenue fund that accounts for financial resources held by the District to be used as temporary inter-fund loans for working capital requirements to the Education Fund, the Operations and Maintenance Fund and the Transportation Fund. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Working Cash Fund was funded through a bond issue. As allowed by the School Code of Illinois, this fund may be permanently abolished or become a part of the Education Fund.

The Working Cash Fund provides monies for cash flow for the Education, Operations and Maintenance and Transportation funds.

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**FY 2019-2020 REVENUE BUDGET  
FUND 70 - WORKING CASH FUND**

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<b>Account</b>	<b>Account Title</b>	<b>2018/2019 Budget</b>	<b>2019/2020 Budget</b>
R15100	INT ON INVEST	\$ -	\$ -

<b>TOTAL FUND 70</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WRKG CASH REVENUES</b>		

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**FY2019 - 2020 EXPENSE BUDGET**  
**FUND 70 - WORKING CASH FUND**

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**Department: PERM TR INT WC**

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
7081200700	7000	TRANSFERS	\$0	\$0

	2018/2019 Budget	2019/2020 Budget
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>

## **CAPITAL IMPROVEMENTS FUND**

The Capital Improvements Fund accounts for major projects through bond issues and monies raised specifically for such purposes. The Board reviews and approves an annual Capital Improvements Budget and a five-year plan.

FY2020 expenditures will total approximately \$5 million or less. The funding sources are the 2020 debt certificates, which the District will issue in the Spring of 2020, fund balance, transfers from the O&M fund, and funds raised by the ETHS Foundation.

Capital expenditures for the District are items that are over \$2,500 in value and have a useful life of over one year.

The 2018-22 Capital Improvement Program Plan was updated in the fall of 2018.



## Business Office

**To:** Eric Witherspoon, Superintendent  
**From:** Mary Rodino, Chief Financial Officer  
Jose Guerrero, Director of Capital Improvements  
**Date:** November 8, 2018  
**Re:** FY 2018-22 Capital Improvement Program

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### ISSUE

This is the District's proposed Capital Improvement Program (CIP) for FY 2019 through FY 2022 (with a recap of 2018). It is a comprehensive examination of the District's infrastructure needs and a financing plan to address as many of those needs as the District can afford.

This memo will address the following related topics:

- General Background
- Sources
- Bond Issuance
- Capital Improvements

### GENERAL BACKGROUND

A CIP is a prioritized comprehensive approach to addressing the infrastructure needs of the District. It is considered a "best practice" in local government literature and is a required part of the national Government Finance Officers Association Distinguished Budget Awards program.

The CIP is a five-year plan for capital improvements for a governmental organization. The first year is funded and the other four years are provided as a roadmap for future capital expenditures. There are six major reasons often cited for capital budgeting. They are:

- The stakes are high as the improvement of capital infrastructure is very expensive and special planning, financing, and managing are needed to ensure that the projects and acquisitions are needed, well designated and efficiently implemented.

- The decisions extend for years and most of the assets acquired will have useful lives of twenty years or beyond.
- The spending will vary from year to year depending on the project. Different projects will have different costs that will vary greatly from year to year.
- Implementation takes time as projects need to be coordinated and for many projects planning and implementation can occur over several years.
- Debt financing is often used and requires planning that must provide for comprehensive financing planning.
- Capital project differ from year to year and that must be taken into consideration to plan for everything from financing to implementation to maintenance.

Prioritization of capital improvements is always an issue. There will always be a struggle between the needs of the classroom and the general maintenance of the building envelope of the school and its basic operating systems.

The question is often asked, “What is a capital expenditure?” For the purposes of the CIP the answer is that a capital expenditure is one that results in the acquisition or addition to a capital asset or fixed asset as it is often referred to.

Fixed assets include many types of property that a local government owns and uses in its operations:

- Land or rights to the land.
- Buildings
- Additions or renovations of buildings that exceed a specified cost which generally is over \$25,000 in value that will add value to a building improve it or extend its useful life.
- Improvements to land other than buildings that exceed a specified cost which generally is over \$25,000 and add value to the land or improve its utility (such as drainage systems, parking lots, landscaping, irrigation and similar construction on land).
- Equipment, vehicles, and furnishings that have useful lives longer than one year and exceed a specified cost generally over \$25,000.

The overall goal for the District’s capital improvement effort is:

A comprehensive capital improvement program that is used by decision makers to guide capital investments, make the best use of limited resources and provide District facilities that function well and contribute to the academic achievement, public health and safety of ETHS students, teachers and staff.

To accomplish this goal, a broad set of objectives and policies has been developed to guide preparation and monitoring of the capital improvement program and are included in the budget document each year.

## **SOURCES**

The District does not have adequate bonding capacity to adequately replenish its capital improvements needs on an annual basis. This is evidenced by the fact that the District's annual depreciation expense (from our FY 2017 audit) is just over \$3 million and our bond capacity is between \$2-3 million annually. The real capital needs of the District exceed \$6 million a year. This is one of the main reasons the administration reinstituted the Foundation to assist in supporting our capital replenishment needs.

Sources of funding will come from bonds, Operations and Maintenance Fund, grants and monies raised by the ETHS Foundation. In addition, as the final major TIF District within the City of Evanston closes, additional funds (that may be used for capital purposes) will be available. Additional information on the Washington National TIF District will be provided at the November 12 Board meeting.

Due to extensive major (multi-year) projects that are necessary, it is also recommended that the Board approve a one-time use of Working Cash funds (an amount not to exceed \$2 million) for projects to be completed in summer 2019. The District currently carries over \$6 million in Working Cash funds. Additional information will be presented regarding Working Cash funds at the November 12 Board meeting.

## **CAPITAL IMPROVEMENTS**

Attached is a comprehensive five-year projection of the proposed capital projects. The five-year plan outlines over \$32.6 million in needed capital improvements. While not all of these needs can be funded at the current time it is important to at least identify the needs and potential capital issues the District may have to address.

The Board approves the five-year plan but just the funding for the FY 2018-19 fiscal year. It is clear not all the projects on the five-year plan can be funded as there are \$32.6 million in needs and only approximately \$25.9 million in identified sources of funds.

It should be noted that the plan includes a multi-year project for Auditorium Light and Sound renovations (\$2 million over three years). This is long overdue and necessary.

## **RECOMMENDATION**

It is recommended that the Board adopt the FY 2018 to FY 2022 Capital Improvements Plan (which amounts to \$32.6 million) and approve funding for the FY 2019 year (which amounts to \$5.8 million).



# ETHS DISTRICT 202 CIP FIVE YEAR PLAN

Updated 2/7/19

Project Description	<b>REVISED</b>	<b>Summer 2019</b>			
	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>	<b><u>2019/2020</u></b>	<b><u>2020/2021</u></b>	<b><u>2021/22</u></b>
	0.00%	3.00%	5.00%	5.00%	5.00%
<b>I. Site</b>					
Parking Lot Lighting	\$0	\$0	\$45,000	\$45,000	\$0
Parking Lot Surface Lot # 4	\$0	\$0	\$200,000	\$0	\$0
PE Locker Room Renovations	\$0	\$1,300,000	\$1,300,000	\$400,000	\$500,000
Beardsley Gym 2nd floor landing	\$0	\$100,000	\$0	\$0	\$0
Fence Replacement - Church	\$0	\$0	\$0	\$100,000	\$0
Beardsley Gym Windows	\$0	\$0	\$300,000	\$0	\$0
Outdoor Track Upgrade	\$0	\$0	\$650,000	\$0	\$0
Entrance 3 Renovation (old door 48/50)	\$3,300,000	\$0	\$0	\$0	\$0
Exterior Signage	\$100,000	\$0	\$0	\$0	\$0
Library Ceiling	\$0	\$0	\$0	\$500,000	\$0
Beardsley Gym Ceiling Restoration	\$0	\$0	\$0	\$600,000	\$0
Band Field Renovation and Band Tower	\$0	\$0	\$50,000	\$0	\$0
Auditorium Flooring	\$0	\$0	\$15,000	\$0	\$0
District PA System	\$0	\$350,000	\$0	\$0	\$0
Lightning Rod Sytem	\$0	\$0	\$150,000	\$0	\$0
Athletic Projects - boards, fields, floors	\$30,000	\$30,000	\$30,000	\$30,000	\$0
Softball Turf	\$0	\$0	\$0	\$350,000	\$0
Baseball Turf	\$0	\$0	\$0	\$0	\$950,000
Football Turf	\$0	\$500,000	\$0	\$0	\$0
Site - Phase Sub-totals	\$3,430,000	\$2,280,000	\$2,740,000	\$2,025,000	\$1,450,000
Construction Escalation Cost	\$0	\$68,400	\$137,000	\$101,250	\$72,500
10% Misc Owner Costs (testing, fees, bond, etc)	\$343,000	\$234,840	\$287,700	\$212,625	\$152,250
Site - Phase Totals	\$3,773,000	\$2,583,240	\$3,164,700	\$2,338,875	\$1,674,750
<b>II. Mechanical, Electric and Plumbing</b>					
Elevator Replacements - North/East/Gym	\$150,000	\$0	\$0	\$0	\$0
Door Replacement	\$60,000	\$50,000	\$60,000	\$60,000	\$100,000
West Cooling Tower	\$0	\$0	\$0	\$0	\$0
Electrical Switches	\$60,000	\$0	\$100,000	\$0	\$100,000
Campus Lighting - Interior LED	\$60,000	\$50,000	\$100,000	\$50,000	\$50,000
Auditorium HVAC Replacement	\$0	\$0	\$600,000	\$0	\$0
Pool Chemical Elevator	\$0	\$160,000	\$0	\$0	\$0

**ETHS DISTRICT 202 CIP FIVE YEAR PLAN**  
**Updated 2/7/19**

Pool Filtering Equipment	\$75,000	\$0	\$0	\$0	\$0
Site - Phase Sub-totals	\$405,000	\$260,000	\$860,000	\$110,000	\$250,000
Construction Escalation Cost	\$0	\$7,800	\$43,000	\$5,500	\$12,500
10% Misc Owner Costs (testing, fees, bond, etc)	\$40,500	\$26,780	\$90,300	\$11,550	\$26,250
Site - Phase Totals	\$445,500	\$294,580	\$993,300	\$127,050	\$288,750

# ETHS DISTRICT 202 CIP FIVE YEAR PLAN

Updated 2/7/19

	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/22</u>
	5.00%	5.00%	5.00%	5.00%	5.00%
<b>III. Toilets and Roofs</b>					
Toilet Upgrades	\$50,000	\$50,000	\$100,000	\$100,000	\$100,000
South School Roof	\$0	\$0	\$400,000	\$0	\$0
Pool Roof	\$300,000	\$0	\$0	\$0	\$0
Other Roofs	\$100,000	\$0	\$400,000	\$400,000	\$600,000
Site - Phase Sub-totals	\$450,000	\$50,000	\$900,000	\$500,000	\$700,000
Construction Escalation Cost	\$0	\$1,500	\$45,000	\$25,000	\$35,000
10% Misc Owner Costs (testing, fees, bond, etc)	\$45,000	\$5,150	\$94,500	\$52,500	\$73,500
Site - Phase Totals	\$495,000	\$56,650	\$1,039,500	\$577,500	\$808,500
<b>IV. Masonary/Windows/Asbestos</b>					
Masonry	\$250,000	\$600,000	\$400,000	\$400,000	\$400,000
Windows	\$350,000	\$800,000	\$600,000	\$600,000	\$600,000
Asbestos Abatement	\$150,000	\$250,000	\$200,000	\$250,000	\$250,000
Site - Phase Sub-totals	\$750,000	\$1,650,000	\$1,200,000	\$1,250,000	\$1,250,000
Construction Escalation Cost	\$0	\$49,500	\$60,000	\$62,500	\$62,500
10% Misc Owner Costs (testing, fees, bond, etc)	\$75,000	\$169,950	\$126,000	\$131,250	\$131,250
Site - Phase Totals	\$825,000	\$1,869,450	\$1,386,000	\$1,443,750	\$1,443,750

# **ETHS DISTRICT 202 CIP FIVE YEAR PLAN**

**Updated 2/7/19**

	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/22</u>
	5.00%	5.00%	5.00%	5.00%	5.00%
<b>V. Education</b>					
Special Ed Facility Improvements	\$295,000	\$0	\$0	\$0	\$0
Science Labs/STEM/STEAM	\$0	\$0	\$0	\$1,000,000	\$0
Chem Phys Lab (Foundation Project)	\$0	\$0	\$0	\$0	\$0
Fine Arts - Music Equipment	\$40,000	\$0	\$50,000	\$0	\$50,000
Fine Arts Classroom (Foundation Project)	\$0	\$0	\$0	\$0	\$0
Auditorium Audio System (plus projector)	\$0	\$0	\$0	\$400,000	\$0
Little Theater	\$0	\$0	\$0	\$400,000	\$0
Auditorium Lighting	\$0	\$0	\$1,200,000	\$400,000	\$0
Upstairs Theatre back rooms	\$0	\$150,000	\$0	\$0	\$0
Network Fiber	\$0	\$0	\$0	\$0	\$100,000
Network IT Switches	\$0	\$200,000	\$200,000	\$0	\$100,000
4th floor classroom and storage	\$0	\$0	\$0	\$300,000	\$0
One to One - WI-FI	\$0	\$0	\$400,000	\$0	\$200,000
Site - Phase Sub-totals	\$335,000	\$350,000	\$1,850,000	\$2,500,000	\$450,000
Construction Escalation Cost	\$0	\$10,500	\$92,500	\$125,000	\$22,500
10% Misc Owner Costs (testing, fees, bond, etc)	\$33,500	\$36,050	\$194,250	\$262,500	\$47,250
Site - Phase Totals	\$368,500	\$396,550	\$2,136,750	\$2,887,500	\$519,750
<b>VI. Information Technology and Other</b>					
IT Switches	\$0	\$0	\$200,000	\$0	\$0
Security Cameras	\$0	\$100,000	\$50,000	\$50,000	\$50,000
Small Buses & Vehicles	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Site - Phase Sub-totals	\$50,000	\$150,000	\$300,000	\$100,000	\$100,000
Construction Escalation Cost	\$0	\$4,500	\$15,000	\$5,000	\$5,000
10% Misc Owner Costs (testing, fees, bond, etc)	\$5,000	\$15,450	\$31,500	\$10,500	\$10,500
Site - Phase Totals	\$55,000	\$169,950	\$346,500	\$115,500	\$115,500
<b>TOTAL</b>	<b>\$5,962,000</b>	<b>\$5,370,420</b>	<b>\$9,066,750</b>	<b>\$7,490,175</b>	<b>\$4,851,000</b>
<b>GRAND TOTAL</b>					<b>\$32,740,345</b>

Department: CAPITAL IMPROVEMENT

Budget Unit	Account	Account Title	2018/2019 Budget	2019/2020 Budget
6025300500	5200	BUILDING IMPROVE	\$3,500,000.00	\$5,000,000.00
TOTAL:			<b>\$3,500,000.00</b>	<b>\$5,000,000.00</b>

INDIVIDUAL PROJECTS WILL BE DETERMINED IN FALL 2019

	2018/2019 Budget	2019/2020 Budget
<b>GRAND TOTAL</b>	<b>\$3,500,000</b>	<b>\$5,000,000</b>

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: BOYS' MAIN LOCKER ROOM</b>	<b>ACCOUNT NUMBER:</b>
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<b>PROJECT DESCRIPTION: Locker Room (Boys')</b> ETHS locker rooms are in great need of renovation. They have not been renovated since they were built. Showers are not used and can be repurposed. Lockers are in disrepair and many are broken.	<b>ESTIMATED PROJECT COSTS:</b>	
	Consulting	\$147,000
	Construction/Equipment	\$1,953,000
	Contingency	\$0
	Total	\$2,100,000

<b>JUSTIFICATION: Facilities are outdated and antiquated</b> Lockers do not suit the needs of today's students. Too many showers exist and they offer no privacy.  This is a two year project	<b>FUNDING SOURCES:</b>	
	Bonds	\$2,100,000
	Grants	\$0
	Donations	\$0
	Total	\$2,100,000
	<b>OPERATIONAL IMPACT:</b>	
	This project will change the daily experience for almost every male student at ETHS, every day.	

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: LOCKER ROOM 3</b>	<b>ACCOUNT NUMBER:</b>
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<b>PROJECT DESCRIPTION:</b> Locker Room 3 was created several years ago. It was created to service ETHS' transgender students and students desiring a smaller, more private setting. The space is old, outdated and does not suit the students' needs.	<b>ESTIMATED PROJECT COSTS:</b>	
	Consulting	\$0
	Construction/Equipment	\$0
	Contingency	\$0
	Total	INCLUDED IN BOYS

<b>JUSTIFICATION:</b> Students need private changing areas and showers and adequate lockers   The cost of this project is included in the total cost of the boys' locker room project	<b>FUNDING SOURCES:</b>	
	Bonds	INCLUDED IN BOYS
	Grants	\$0
	Donations	\$0
	Total	\$0
	<b>OPERATIONAL IMPACT:</b>	
	This project will change the daily experience for students who desire more privacy	

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: ASBESTOS REMEDIATION</b>	<b>ACCOUNT NUMBER:</b>
--	------------------------

<b>PROJECT DESCRIPTION:</b> The building has areas that are in need of asbestos removal. These range from insulation in the ceiling to floor tiles. Sometimes remediation is done in preparation for a project or carpet replacement. Other times areas are remediated to make headway on asbestos removal overall.	<b>ESTIMATED PROJECT COSTS:</b>	
	Consulting	\$0
	Construction/Equipment	\$250,000
	Contingency	\$0
	Total	\$250,000

<b>JUSTIFICATION:</b> Remidiation of asbestos is required by law when certain items are replaced, or projects are undertaken. The process is regulated and overseen by a specialty company	<b>FUNDING SOURCES:</b>	
	Bonds	\$250,000
	Grants	\$0
	Donations	\$0
	Total	\$250,000
	<b>OPERATIONAL IMPACT:</b>	
	Asbestos removal is often required by law and will make the building safer	



## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: UPSTAIRS THEATRE BACK ROOMS</b>	<b>ACCOUNT NUMBER:</b>
---	------------------------

<b>PROJECT DESCRIPTION:</b> The back rooms of the upstairs theatre are crowded, unorganized. Storage space and storage options are lacking. Windows sometimes leak. The space lacks a proper designate rehearsal space.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>ESTIMATED PROJECT COSTS:</b></td> </tr> <tr> <td style="padding: 5px;">Consulting</td> <td style="text-align: right; padding: 5px;">\$28,000</td> </tr> <tr> <td style="padding: 5px;">Construction/Equipment</td> <td style="text-align: right; padding: 5px;">\$372,000</td> </tr> <tr> <td style="padding: 5px;">Contingency</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$400,000</td> </tr> </table>	<b>ESTIMATED PROJECT COSTS:</b>		Consulting	\$28,000	Construction/Equipment	\$372,000	Contingency	\$0			Total	\$400,000
<b>ESTIMATED PROJECT COSTS:</b>													
Consulting	\$28,000												
Construction/Equipment	\$372,000												
Contingency	\$0												
Total	\$400,000												

<b>JUSTIFICATION:</b> This space is not optimally used due to clutter and disorganization. The ETHS Educational Foundation pledged and donated \$350,000 for these renovations  The space lacks changing areas for use during performances. The new space will contain changing areas for male and female students.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>FUNDING SOURCES:</b></td> </tr> <tr> <td style="padding: 5px;">Bonds</td> <td style="text-align: right; padding: 5px;">\$50,000</td> </tr> <tr> <td style="padding: 5px;">Grants</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Donations</td> <td style="text-align: right; padding: 5px;">\$350,000</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$400,000</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td colspan="2" style="padding: 5px;"><b>OPERATIONAL IMPACT:</b></td> </tr> <tr> <td colspan="2" style="padding: 5px;">           This project will change the daily experience for theatre and performing arts students. The space will be more organized and clutter free         </td> </tr> </table>	<b>FUNDING SOURCES:</b>		Bonds	\$50,000	Grants	\$0	Donations	\$350,000			Total	\$400,000	<b>OPERATIONAL IMPACT:</b>		This project will change the daily experience for theatre and performing arts students. The space will be more organized and clutter free	
<b>FUNDING SOURCES:</b>																	
Bonds	\$50,000																
Grants	\$0																
Donations	\$350,000																
Total	\$400,000																
<b>OPERATIONAL IMPACT:</b>																	
This project will change the daily experience for theatre and performing arts students. The space will be more organized and clutter free																	

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: WINDOWS AND MASONRY (NORTH)</b>	<b>ACCOUNT NUMBER:</b>
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<b>PROJECT DESCRIPTION:</b> The wings of the building have windows that are 50 years old. Only a few of them have been replaced. The District has secured a window provider that fabricates custom made windows to match the look of the existing ones. That will allow work to be done in phases.	<b>ESTIMATED PROJECT COSTS:</b>	
	Consulting	\$77,000
	Construction/Equipment	\$1,023,000
	Contingency	\$0
	Total	\$1,100,000

<b>JUSTIFICATION:</b> Many old windows leak and handles are broken Extensive masonry is needed, not only to accommodate the new windows, but to stop water leakage  This is a two year project	<b>FUNDING SOURCES:</b>	
	Bonds	\$1,100,000
	Grants	\$0
	Donations	\$0
	Total	\$1,100,000
	<b>OPERATIONAL IMPACT:</b> New windows will provide proper ventilation and avoid leaks	

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: LAZIER FIELD TURF REPLACEMENT</b>	<b>ACCOUNT NUMBER:</b>
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<b>PROJECT DESCRIPTION:</b> The artificial turf at Lazier Field was installed in the summer of 2009 The expected life of artificial turf is ten years.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>ESTIMATED PROJECT COSTS:</b></td> </tr> <tr> <td style="padding: 5px;">Consulting</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Construction/Equipment</td> <td style="text-align: right; padding: 5px;">\$600,000</td> </tr> <tr> <td style="padding: 5px;">Contingency</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$600,000</td> </tr> </table>	<b>ESTIMATED PROJECT COSTS:</b>		Consulting	\$0	Construction/Equipment	\$600,000	Contingency	\$0			Total	\$600,000
<b>ESTIMATED PROJECT COSTS:</b>													
Consulting	\$0												
Construction/Equipment	\$600,000												
Contingency	\$0												
Total	\$600,000												

<b>JUSTIFICATION:</b> It is important to maintain the turf infill. The installation of turf and corresponding field renovation was a \$2 million project. The upkeep is important	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>FUNDING SOURCES:</b></td> </tr> <tr> <td style="padding: 5px;">Bonds</td> <td style="text-align: right; padding: 5px;">\$600,000</td> </tr> <tr> <td style="padding: 5px;">Grants</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Donations</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$600,000</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td colspan="2" style="padding: 5px;"><b>OPERATIONAL IMPACT:</b></td> </tr> <tr> <td colspan="2" style="padding: 5px;">Updated infill will provide a safer field experience</td> </tr> </table>	<b>FUNDING SOURCES:</b>		Bonds	\$600,000	Grants	\$0	Donations	\$0			Total	\$600,000	<b>OPERATIONAL IMPACT:</b>		Updated infill will provide a safer field experience	
<b>FUNDING SOURCES:</b>																	
Bonds	\$600,000																
Grants	\$0																
Donations	\$0																
Total	\$600,000																
<b>OPERATIONAL IMPACT:</b>																	
Updated infill will provide a safer field experience																	

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: EXTERIOR SIGNAGE PROJECT</b>	<b>ACCOUNT NUMBER:</b>
--	------------------------

<b>PROJECT DESCRIPTION:</b> The District completed the interior signage project several years ago. The intent has always been to follow that project up with the external signage complete change of the signs. The District just completed a new	<b>ESTIMATED PROJECT COSTS:</b>	
	Consulting	\$50,000
	Construction	\$200,000
	Contingency	\$0
	Total	\$250,000

<b>JUSTIFICATION:</b> Navigating the fields and parking lots is difficult for visitors. Certain areas need landmark directional signs. The campus is 66 acres and lacks uniform signage	<b>FUNDING SOURCES:</b>	
	Bonds	\$250,000
	Grants	\$0
	Donations	\$0
	Total	\$250,000

### OPERATIONAL IMPACT:

Improved navigation of external areas and parking lots

## ETHS DISTRICT 202 - CIP PROJECT SHEET

<b>PROJECT TITLE: WEIGHT AND CARDIO ROOMS</b>	<b>ACCOUNT NUMBER:</b>
---	------------------------

<b>PROJECT DESCRIPTION:</b> The weight and cardio rooms in the second floor PE area are outdated and do not serve all students' abilities and needs. The ETHS Educational Foundation has secured over \$500,000 in donations to fully fund renovations and new equipment	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>ESTIMATED PROJECT COSTS:</b></td> </tr> <tr> <td style="padding: 5px;">Consulting</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Construction/Equipment</td> <td style="text-align: right; padding: 5px;">\$550,000</td> </tr> <tr> <td style="padding: 5px;">Contingency</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$550,000</td> </tr> </table>	<b>ESTIMATED PROJECT COSTS:</b>		Consulting	\$0	Construction/Equipment	\$550,000	Contingency	\$0			Total	\$550,000
<b>ESTIMATED PROJECT COSTS:</b>													
Consulting	\$0												
Construction/Equipment	\$550,000												
Contingency	\$0												
Total	\$550,000												

<b>JUSTIFICATION:</b> The spaces no longer serve the needs of all students. Teams need a space that will foster top notch training. Students of all abilities need a place that will serve everyone	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>FUNDING SOURCES:</b></td> </tr> <tr> <td style="padding: 5px;">Bonds</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Grants</td> <td style="text-align: right; padding: 5px;">\$0</td> </tr> <tr> <td style="padding: 5px;">Donations</td> <td style="text-align: right; padding: 5px;">\$550,000</td> </tr> <tr> <td style="padding: 5px;"> </td> <td style="padding: 5px;"> </td> </tr> <tr> <td style="padding: 5px;">Total</td> <td style="text-align: right; padding: 5px;">\$550,000</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="padding: 5px;"><b>OPERATIONAL IMPACT:</b></td> </tr> <tr> <td colspan="2" style="padding: 5px;">This space will be life changing for many ETHS students, if not all.</td> </tr> </table>	<b>FUNDING SOURCES:</b>		Bonds	\$0	Grants	\$0	Donations	\$550,000			Total	\$550,000	<b>OPERATIONAL IMPACT:</b>		This space will be life changing for many ETHS students, if not all.	
<b>FUNDING SOURCES:</b>																	
Bonds	\$0																
Grants	\$0																
Donations	\$550,000																
Total	\$550,000																
<b>OPERATIONAL IMPACT:</b>																	
This space will be life changing for many ETHS students, if not all.																	

# FINANCIAL ANALYSIS SECTION



## SCHOOL DISTRICT FINANCIAL PROFILE

Since the Spring of 2003, the Illinois State Board of Education (“ISBE”) has utilized a new system for assessing a school district’s financial health. The new financial assessment system is referred to as the “*School District Financial Profile*” which replaces the Financial Watch List and Financial Assurance and Accountability System (FAAS). The new system identifies those school districts which are moving into financial distress.

The new system uses five indicators which are individually scored and weighted in order to arrive at a composite district financial profile. The indicators are as follows: fund balance to revenue ratio; expenditures to revenue ratio; days cash on hand; percent of short-term borrowing ability remaining; and percent of long-term debt margin remaining.

Each indicator is calculated and the result is placed into a category of a four, three, two or one, with four being the highest and best category possible. Each indicator is weighted as follows:

Fund balance to revenue ratio	35%
Expenditures to revenue ratio	35%
Days cash on hand	10%
Percent of short-term borrowing ability remaining	10%
Percent of long-term debt margin remaining	10%

The scores of the weighted indicators are totaled to obtain a district’s overall score. The highest score is 4.0 and the lowest score is 1.0. A district is then placed in one of four categories as follows:

- ***Financial Recognition.*** A school district with a score of 3.54-4.00 is assigned to this category, which is the best category of financial strength. These districts require minimal or no active monitoring by ISBE unless requested by the district.
- ***Financial Review.*** A school district with a score of 3.08-3.53 is assigned to this category, the next highest financial strength category. These districts receive a limited review by ISBE, but are monitored for potential downward trends. ISBE staff also review the next year’s school budget for further negative trends.
- ***Financial Early Warning.*** A school district with a score of 2.62-3.07 is placed in this category. ISBE monitors these districts closely and offers proactive technical assistance, such as financial projections and cash flow analysis. These districts also are reviewed to determine whether they meet the criteria set forth in Article 1A-8 of the School Code to be certified in financial difficulty and possibly qualify for a Financial Oversight Panel.

- ***Financial Watch.*** A school district with a score of 1.00-2.61 is in this category, the highest risk category. ISBE monitors these districts very closely and offers technical assistance with, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories and enrollment projections. These districts are also assessed to determine if they qualify for a Financial Oversight Panel.

For FY 2018 (the most recent data available) District 202 received a score of 3.9 out of 4.0. This score gave the District a **Financial Recognition** rating which is the highest category. The individual category ratings it received were:

- A score of 4.0 for Fund Balance to Revenue Ratio
- A score of 4.0 for Expenditures to Revenue Ratio
- A score of 3.0 for Day of Cash on Hand
- A score of 4.0 for Percent of Short-Term Borrowing
- A score of 4.0 for Long-Term Debt Margin

The District's overall scores in Fiscal Years 2017, 2016 and 2015 were 4.00, 3.90, and 3.90, respectively.



## School District Financial Profile

Evanston Twp HSD 202  
High School  
05-016-2020-17

Located in : Evanston  
Superintendent: Dr. Eric Witherspoon

Cook

Basis of Accounting: Accrual  
Under Tax Cap: Yes

### Financial Indicators :

#### Fund Balance to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by	37,832,395
Total Revenue	75,475,626

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

#### Expenditure to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by	73,587,082
Total Revenues	75,475,626

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

#### Days Cash on Hand :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by	36,336,711
Expenditures per Day	204,409

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

#### % of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants	0
Short-Term Debt Max. Available	54,550,727

Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

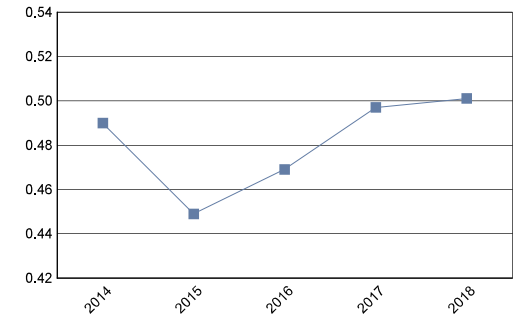
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount	28,685,000
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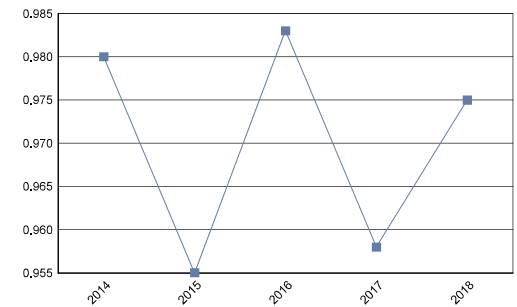
Represents how much long-term debt the district may incur.

Historical Data						
2014	2015	2016	2017	2018		Score
0.49	0.449	0.469	0.497	0.501		4
Weighted Score						1.40
0.98	0.96	0.983	0.958	0.975		4
Weighted Score						1.40
178	168	179	190	178		3
Weighted Score						0.30
100.00	100.00	100.00	100.00	100.00		4
Weighted Score						0.40
84.40	85.74	84.140	87.86	86.29		4
Weighted Score						0.40

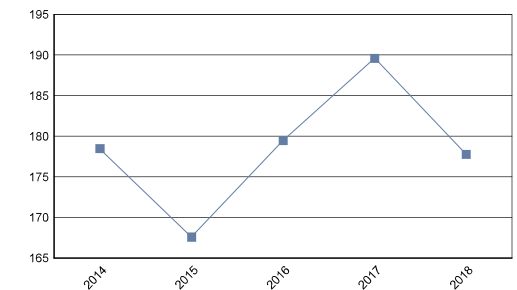
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



164

**FY 17 Profile Score 4.00**

**FY 18 Profile Score 3.90**

**Recognition**

## School District Financial Profile

Evanston Twp HSD 202  
High School  
05-016-2020-17

Located in : Evanston  
Superintendent: Dr. Eric Witherspoon

Cook

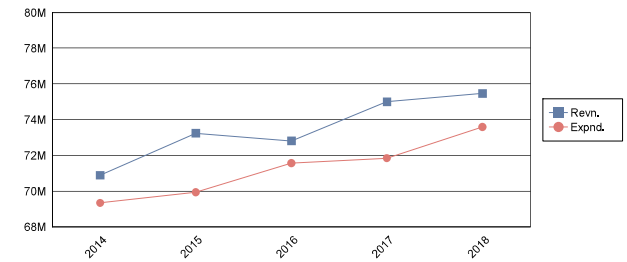
Basis of Accounting: Accrual  
Under Tax Cap: Yes

### Historical Data

#### \*Operating Funds Summary :

	2014	2015	2016	2017	2018
Beginning Fund Balance	33,225,765	34,772,468	33,055,289	34,277,280	37,434,339
+ Revenues	70,886,165	73,234,064	72,799,692	75,006,535	75,475,626
- Expenditures	69,339,462	69,951,243	71,577,701	71,849,476	73,587,082
= Results of Operations	1,546,703	3,282,821	1,221,991	3,157,059	1,888,544
+ Other Receipts and Adjustments	0	(5,000,000)	0	0	(1,300,000)
Ending Fund Balance	34,772,468	33,055,289	34,277,280	37,434,339	38,022,883
Working Cash Ending Fund Balance	6,130,796	6,130,869	6,113,178	6,130,142	6,129,554

### Revenues and Expenditures



\* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

## **FINANCIAL POLICIES**

### **I. BUDGET POLICIES**

#### **A. Education Fund**

The Education Fund budget will be balanced annually with current revenues offsetting current expenditures.

#### **B. Operations and Maintenance Fund**

The Operations and Maintenance Fund budget will be balanced annually with current revenues offsetting current expenditures.

#### **C. Bond and Interest Fund**

The Bond and Interest Fund budget will be sufficient to provide payment of all debt service annually outstanding on District issued bonds. The length of maturity of any debt instrument will not exceed the average life of the asset being financed.

#### **D. Transportation Fund**

The Transportation Fund budget will be balanced annually with current revenues offsetting current expenditures.

#### **E. IMRF and Social Security Fund**

The IMRF and Social Security Fund will be providing sufficient revenues to meet the annual actuarially determined funding requirements by the IMRF fund and federal government.

#### **F. Working Cash Fund**

The Working Cash Fund will provide cash flow for the general operations of the District during the year and the earned interest income will be used to support the Education Fund.

**G. Long Range Planning**

The District will maintain a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions. If needed this will be done with the assistance of an expert outside agency.

**II. REVENUE POLICIES**

**A. Revenue Diversification**

The District will continue to attempt to diversify its revenue portfolio whenever it can to reduce its huge dependency on property taxes.

**B. Fees and Charges**

Fees and charges will be based, as much as possible, on all the direct and indirect costs of providing that service. This will include the administrative overhead for collecting and administering that fee or charge.

**C. Use of One-time or Non-Recurring Revenues**

Non-recurring revenues shall be applied toward non-recurring expenditures. Examples of this are capital improvements and capital outlay for major equipment. As an extension of this policy, fund reserves carried from the prior year shall be expended only for non-recurring projects.

**III. EXPENDITURE POLICIES**

**A. Education, Operations and Maintenance, Transportation, and Working Cash Funds**

A minimum of 33%, or four months operating expenditures of these combined operating funds, will be maintained as cash reserve. A reserve range of 33%-45% of expenditures will be maintained. If the unreserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Any unreserved balance above the maximum will be transferred to the Operations and Maintenance Fund for construction, renovation, and major maintenance and repairs to District facilities.

**B. IMRF and Social Security Fund**

Fund balance shall be equal to 40-50% of expenditures for emergency needs and cash flow.

If the balance falls below minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. If the balances exceed the maximum consideration will be given to transferring the excesses to the Capital Improvements Fund.

**C. Bond and Interest Fund**

The fund balance shall be equal to a minimum equal to debt service payments due in June to a maximum of one year's property tax-supported debt. That generally means at least a 50% of annual expenditures fund balance.

If the balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time

**D. All Other Funds**

All other funds are used primarily for capital improvements and Life-Safety improvements. These balances will be reviewed annually during development of the 5-Year Capital Improvement Plan to determine their adequacy for the projects scheduled.

**E. Debt Capacity**

The District shall maintain a debt issuance limit at the state required limit of .069 percent of assessed valuation.

**F. Operating/Expenditure Accountability**

The District shall conduct an annual mid-year budget analysis to comparable actual expenditures to budget periodically (e.g., mid-year) and decide on actions to bring the budget into balance, if necessary

**G. Position Control and Vacancy Analysis**

As positions become vacant an analysis, conducted jointly by the Business Office and Human Resource Department, will be done to evaluate the continued need for that position and how it fits into the strategic budget plan for the year. (Adopted April 16, 2007)

**III. ASSIGNING FUND BALANCE**

Assigning fund balances administratively will be done only by the Superintendent of the District.

**LONG TERM  
FINANCIAL PLAN**

**EVANSTON TOWNSHIP  
HIGH SCHOOL  
DISTRICT 202**

## **LONG TERM FINANCIAL PLANNING**

The District has developed a long-term financial plan with the assistance of PMA Financial Network Inc. and 5 Cast. This plan is a five-year projection of revenues and expenditures for all funds. The plan is updated annually, or sooner if needed.

Audited information is included in the planning and updated each year. Enclosed are the summary pages from the most recent update.



Evanston THSD #202

FORECAST5  
ANALYTICS



- Local Revenue
  - Equalized Assessed Valuation (EAV) – Changes without New Property
    - 2016 Levy – 0.00% growth
    - 2017 Levy – 0.00% growth
    - 2018 Levy – 2.00% growth, Triennial Reassessment, TIF Revenues
    - 2019 Levy – 0.00% growth
    - 2020 Levy – 0.00% growth
  - New Property Assumptions
    - \$7M annually, FY16 increased to \$12M & FY18 increased to \$57M due to expiring TIFs

- Local Revenue
  - Consumer Price Index (CPI)
    - 2013 Levy – 1.7% (actual)
    - 2014 Levy – 1.5% (actual)
    - 2015 Levy – 0.8% (actual)
    - 2016 Levy – 0.7% (actual)
    - 2017 Levy – 2.1% (actual)
    - 2018 Levy – 1.9% (actual)
    - 2019 Levy – 1.5% (projected)
    - 2020 Levy – 1.5% (projected)

- General State Aid
  - New funding formula, hold harmless provision as long as enrollment does not decline
- Enrollment – Historical and Projected
  - FY16 – 3,300
  - FY17 – 3,320
  - FY18 – 3,500
  - FY19 – 3,600
  - FY20 – 3,700
  - FY21 – 3,720

- Ed Fund – 1% annual increases to Other Local Revenue, Federal Food Service, and Title I
- O&M Fund – 2% annual increases to Other Local Revenue
- Trans Fund – 2.5% annual increases to State Reimbursement
- All other revenues held flat
- Other State and Federal Categorical revenues are not expected to increase due to current economy

- Salaries subject to negotiations
- FTE held flat
- Retiree savings included
- Health insurance increasing by 5% in future years
- Ed Fund – 2% annual increases to Capital Outlay & Other Objects
- O&M Fund – 2% annual increases to Purchased Services and Supplies
- Trans Fund – 2.5% annual increases to Purchased Services
- WC Fund - \$10k transfer eliminated in future years
- All other expenses held at budget level

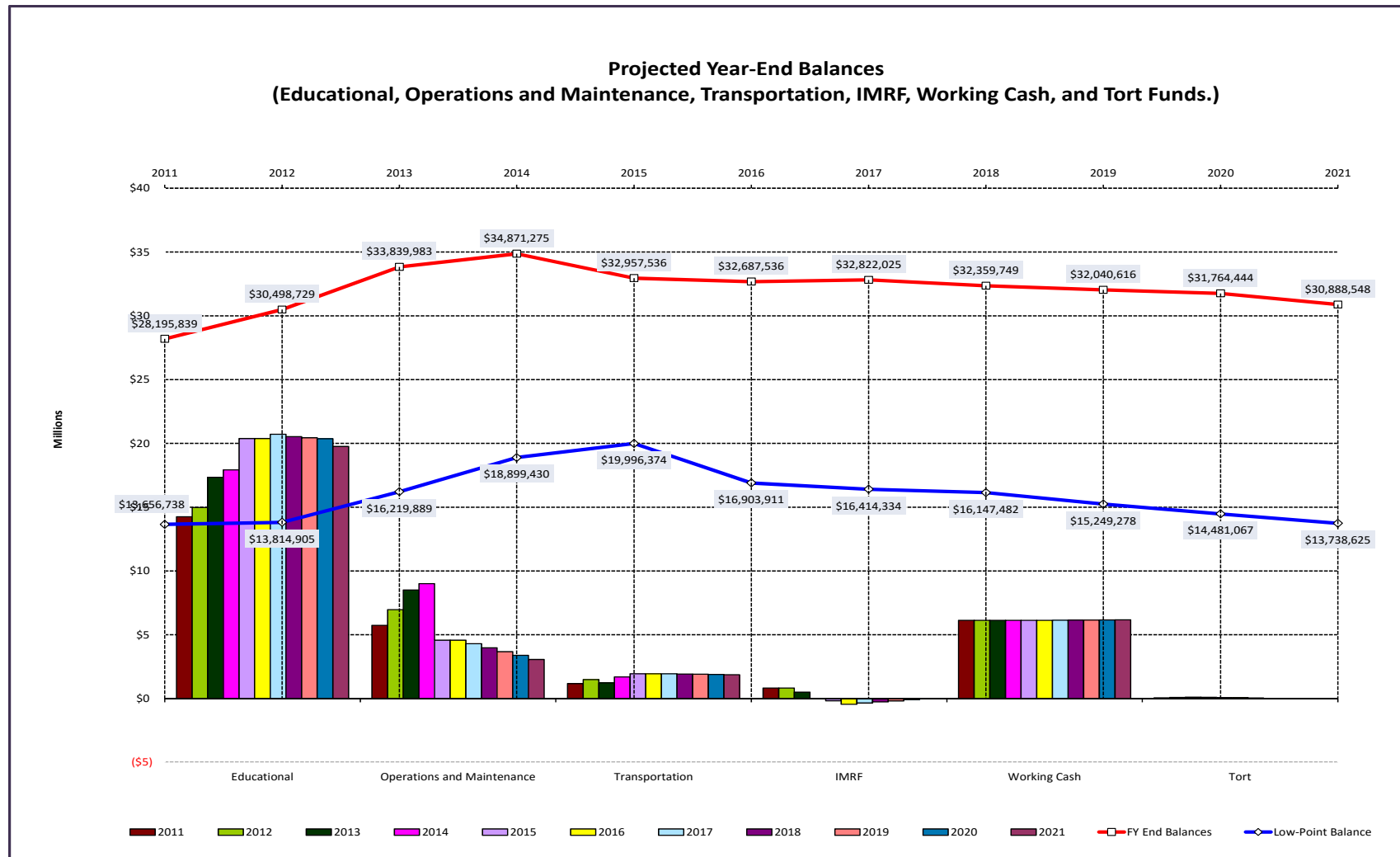
	ACTUAL REVENUE / EXPENDITURES								BUDGET		
	FY 2011	FY 2012	% chg	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg
REVENUE											
Local	\$61,240,893	\$64,579,580	5.45%	\$65,684,523	1.71%	\$66,405,530	1.10%	\$69,350,970	4.44%	\$67,549,000	-2.60%
State	\$4,372,616	\$4,090,516	-6.45%	\$4,021,178	-1.70%	\$4,555,754	13.29%	\$4,383,135	-3.79%	\$3,841,000	-12.37%
Federal	\$2,999,587	\$2,903,338	-3.21%	\$3,207,513	10.48%	\$2,796,820	-12.80%	\$2,720,178	-2.74%	\$2,630,000	-3.32%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$68,613,096	\$71,573,434	4.31%	\$72,913,214	1.87%	\$73,758,104	1.16%	\$76,454,283	3.66%	\$74,020,000	-3.18%
EXPENDITURES											
Salary and Benefit Costs	\$49,535,530	\$51,134,542	3.23%	\$50,792,968	-0.67%	\$53,121,324	4.58%	\$54,208,295	2.05%	\$57,161,600	5.45%
Other	\$18,464,812	\$18,136,002	-1.78%	\$18,778,992	3.55%	\$19,605,488	4.40%	\$19,159,727	-2.27%	\$17,118,400	-10.65%
TOTAL EXPENDITURES	\$68,000,342	\$69,270,544	1.87%	\$69,571,960	0.44%	\$72,726,812	4.53%	\$73,368,022	0.88%	\$74,280,000	1.24%
SURPLUS / DEFICIT	\$612,754	\$2,302,890		\$3,341,254		\$1,031,292		\$3,086,261		(\$260,000)	
OTHER FINANCING SOURCES/USES											
Other Financing Sources	\$0	\$8,043,532		\$0	-100.00%	\$0		\$0		\$0	
Other Financing Uses	\$0	(\$8,043,532)		\$0		\$0		(\$5,000,000)		(\$10,000)	-99.80%
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0		(\$5,000,000)		(\$10,000)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$612,754	\$2,302,890		\$3,341,254		\$1,031,292		(\$1,913,739)		(\$270,000)	
BEGINNING FUND BALANCE	\$27,583,085	\$28,195,839		\$30,498,729		\$33,839,983		\$34,871,275		\$32,957,536	
YEAR-END FUND BALANCE*	\$28,195,839	\$30,498,729		\$33,839,983		\$34,871,275		\$32,957,536		\$32,687,536	
* Balances Based on most recent Annual Financial Report.											
FUND BALANCE AS % OF EXPENDITURES	41.46%	44.03%		48.64%		47.95%		44.92%		44.01%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.98	5.28		5.84		5.75		5.39		5.28	

	BUDGET FY 2016	REVENUE PROJECTIONS									
		FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
<b>LOCAL</b>											
Property Taxes	\$62,941,000	\$64,120,395	1.87%	\$65,089,765	1.51%	\$66,936,546	2.84%	\$68,734,882	2.69%	\$69,958,421	1.78%
Other Local Revenue	\$4,608,000	\$4,568,440	-0.86%	\$4,584,129	0.34%	\$4,600,073	0.35%	\$4,616,274	0.35%	\$4,632,738	0.36%
<b>TOTAL LOCAL REVENUE</b>	<b>\$67,549,000</b>	<b>\$68,688,835</b>	<b>1.69%</b>	<b>\$69,673,894</b>	<b>1.43%</b>	<b>\$71,536,619</b>	<b>2.67%</b>	<b>\$73,351,156</b>	<b>2.54%</b>	<b>\$74,591,159</b>	<b>1.69%</b>
<b>STATE</b>											
General State Aid	\$1,400,000	\$1,645,979	17.57%	\$1,627,258	-1.14%	\$1,640,527	0.82%	\$1,652,818	0.75%	\$1,646,602	-0.38%
Other State Revenue	\$2,441,000	\$2,458,725	0.73%	\$2,476,893	0.74%	\$2,495,515	0.75%	\$2,514,603	0.76%	\$2,534,168	0.78%
<b>TOTAL STATE REVENUE</b>	<b>\$3,841,000</b>	<b>\$4,104,704</b>	<b>6.87%</b>	<b>\$4,104,151</b>	<b>-0.01%</b>	<b>\$4,136,042</b>	<b>0.78%</b>	<b>\$4,167,421</b>	<b>0.76%</b>	<b>\$4,180,770</b>	<b>0.32%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$2,630,000</b>	<b>\$2,638,060</b>	<b>0.31%</b>	<b>\$2,646,201</b>	<b>0.31%</b>	<b>\$2,654,423</b>	<b>0.31%</b>	<b>\$2,662,727</b>	<b>0.31%</b>	<b>\$2,671,114</b>	<b>0.31%</b>
<b>FLOW-THROUGH REVENUE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>TOTAL REVENUE</b>	<b>\$74,020,000</b>	<b>\$75,431,599</b>	<b>1.91%</b>	<b>\$76,424,246</b>	<b>1.32%</b>	<b>\$78,327,084</b>	<b>2.49%</b>	<b>\$80,181,304</b>	<b>2.37%</b>	<b>\$81,443,044</b>	<b>1.57%</b>

	BUDGET FY 2016	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
Salaries	\$48,204,900	\$48,783,152	1.20%	\$49,903,707	2.30%	\$51,173,679	2.54%	\$52,476,459	2.55%	\$53,809,876	2.54%
Benefits	\$8,956,700	\$9,276,576	3.57%	\$9,623,901	3.74%	\$9,989,485	3.80%	\$10,371,163	3.82%	\$10,769,686	3.84%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$57,161,600</b>	<b>\$58,059,728</b>	1.57%	<b>\$59,527,608</b>	2.53%	<b>\$61,163,164</b>	2.75%	<b>\$62,847,622</b>	2.75%	<b>\$64,579,562</b>	2.76%
Purchased Services	\$5,916,300	\$5,976,288	1.01%	\$6,037,646	1.03%	\$6,100,408	1.04%	\$6,164,605	1.05%	\$6,230,270	1.07%
Supplies And Materials	\$4,076,400	\$4,110,620	0.84%	\$4,145,524	0.85%	\$4,181,127	0.86%	\$4,217,441	0.87%	\$4,254,482	0.88%
Capital Outlay	\$1,527,100	\$1,546,722	1.28%	\$1,566,736	1.29%	\$1,587,151	1.30%	\$1,607,974	1.31%	\$1,629,214	1.32%
Other Objects	\$323,600	\$328,752	1.59%	\$334,007	1.60%	\$339,367	1.60%	\$344,835	1.61%	\$350,411	1.62%
Non-Capitalized Equipment	\$6,000	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%
Termination Benefits	\$5,269,000	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL ALL OTHER</b>	<b>\$17,118,400</b>	<b>\$17,237,382</b>	0.70%	<b>\$17,358,914</b>	0.71%	<b>\$17,483,053</b>	0.72%	<b>\$17,609,855</b>	0.73%	<b>\$17,739,377</b>	0.74%
<b>TOTAL EXPENDITURES</b>	<b>\$74,280,000</b>	<b>\$75,297,110</b>	1.37%	<b>\$76,886,522</b>	2.11%	<b>\$78,646,217</b>	2.29%	<b>\$80,457,477</b>	2.30%	<b>\$82,318,939</b>	2.31%



	BUDGET FY 2016	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
<b>REVENUE</b>											
Local	\$67,549,000	\$68,688,835	1.69%	\$69,673,894	1.43%	\$71,536,619	2.67%	\$73,351,156	2.54%	\$74,591,159	1.69%
State	\$3,841,000	\$4,104,704	6.87%	\$4,104,151	-0.01%	\$4,136,042	0.78%	\$4,167,421	0.76%	\$4,180,770	0.32%
Federal	\$2,630,000	\$2,638,060	0.31%	\$2,646,201	0.31%	\$2,654,423	0.31%	\$2,662,727	0.31%	\$2,671,114	0.31%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$74,020,000</b>	<b>\$75,431,599</b>	<b>1.91%</b>	<b>\$76,424,246</b>	<b>1.32%</b>	<b>\$78,327,084</b>	<b>2.49%</b>	<b>\$80,181,304</b>	<b>2.37%</b>	<b>\$81,443,044</b>	<b>1.57%</b>
<b>EXPENDITURES</b>											
Salary and Benefit Costs	\$57,161,600	\$58,059,728	1.57%	\$59,527,608	2.53%	\$61,163,164	2.75%	\$62,847,622	2.75%	\$64,579,562	2.76%
Other	\$17,118,400	\$17,237,382	0.70%	\$17,358,914	0.71%	\$17,483,053	0.72%	\$17,609,855	0.73%	\$17,739,377	0.74%
<b>TOTAL EXPENDITURES</b>	<b>\$74,280,000</b>	<b>\$75,297,110</b>	<b>1.37%</b>	<b>\$76,886,522</b>	<b>2.11%</b>	<b>\$78,646,217</b>	<b>2.29%</b>	<b>\$80,457,477</b>	<b>2.30%</b>	<b>\$82,318,939</b>	<b>2.31%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$260,000)</b>	<b>\$134,489</b>		<b>(\$462,276)</b>		<b>(\$319,133)</b>		<b>(\$276,173)</b>		<b>(\$875,896)</b>	
<b>OTHER FINANCING SOURCES/USES</b>											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$10,000)	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL OTHER FIN. SOURCES/USES</b>	<b>(\$10,000)</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>(\$270,000)</b>	<b>\$134,489</b>		<b>(\$462,276)</b>		<b>(\$319,133)</b>		<b>(\$276,173)</b>		<b>(\$875,896)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$32,957,536</b>	<b>\$32,687,536</b>		<b>\$32,822,025</b>		<b>\$32,359,749</b>		<b>\$32,040,616</b>		<b>\$31,764,444</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$32,687,536</b>	<b>\$32,822,025</b>		<b>\$32,359,749</b>		<b>\$32,040,616</b>		<b>\$31,764,444</b>		<b>\$30,888,548</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>44.01%</b>	<b>43.59%</b>		<b>42.09%</b>		<b>40.74%</b>		<b>39.48%</b>		<b>37.52%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>5.28</b>	<b>5.23</b>		<b>5.05</b>		<b>4.89</b>		<b>4.74</b>		<b>4.50</b>	



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## **FY 2020 BUDGET CALENDAR**

**February, 2019**

**Coordinator, A/P & Purchasing** distributes Budget Preparation 2018-2019 memo (Furniture/Building Improvements/Painting)

**February, 2019**

**Budget Administrators** submit Furniture/Building Improvement Requests. CFO communicates budget expectations to Budget Administrators

**April 2-5, 2019**

**Administration** reviews Furniture/Building Improvement Requests.

**April 8, 2019**

**Budget Administrators/Department Chairs/Program Coordinators** submit completed budget materials to the **Chief Financial Officer** if applicable

**April 10 - April 29, 2019**

**Meetings with Department Chairs/Program Administrators/Budget Administrators** scheduled on an as needed basis.

**May, 2019**

**Completed Administrative Budget**

**May, 2019**

**Board and Community Budget Hearings (if needed)**

**June 10, 2019**

**Tentative Budget Approval**

**August 8, 2019**

**Publish Budget Hearing Notice**

**September 9, 2019**

**Budget Hearing and Final Budget Approval**

**EVANSTON DISTRICT 202**

**GOVERNMENTAL FUNDS EXPENDITURES**

	<b><u>Program Codes</u></b>	<b><u>FY 2020 BUDGET</u></b>	<b><u>FY 2019 BUDGET</u></b>	<b><u>FY 2019 ACTUAL</u></b>	<b><u>FY 2018 ACTUAL</u></b>	<b><u>FY 2017 ACTUAL</u></b>	<b><u>FY 2016 ACTUAL</u></b>	<b><u>FY 2015 ACTUAL</u></b>	<b><u>FY 2014 ACTUAL</u></b>
<b>Current:</b>									
<b>Instruction</b>									
Regular programs		\$32,329,900	\$28,345,200		\$26,040,712	\$25,085,275	\$25,650,433	\$24,550,773	\$24,723,044
Special programs		\$9,632,100	\$9,971,400		\$6,278,625	\$5,882,573	\$6,159,638	\$6,092,453	\$5,997,875
Other instructional programs	1100	\$4,240,000	\$5,753,500		\$5,742,383	\$5,955,615	\$5,141,116	\$4,530,043	\$4,472,166
State Retirement Contribution	1200	0	0		\$27,403,009	\$25,292,636	\$16,866,085	\$15,327,777	\$10,984,004
<b>Total instruction</b>		\$46,202,000	\$44,070,100		\$65,464,729	\$62,216,099	\$53,817,272	\$50,501,046	\$46,177,089
<b>Supporting Services</b>									
Pupils	21100-21900	\$7,551,800	\$7,346,700		\$7,961,048	\$7,966,569	\$7,165,695	\$6,973,332	\$6,667,856
Instructional staff	22100-22300	\$2,231,300	\$2,643,500		\$2,737,239	\$2,661,480	\$2,698,675	\$2,696,328	\$2,665,426
General administration	23100 - 23300	\$1,712,800	\$2,227,800		\$2,814,849	\$2,752,264	\$2,617,827	\$2,760,488	\$2,756,192
School administration	23200-24100	\$4,009,000	\$4,055,800		\$3,438,271	\$3,357,424	\$3,310,718	\$3,115,621	\$2,731,643
Business	25100-25600	\$3,013,000	\$3,471,200		\$3,762,240	\$3,778,182	\$3,831,245	\$4,299,305	\$3,719,429
Transportation		\$1,225,000	\$1,227,000		\$1,357,520	\$1,282,668	\$1,347,944	\$1,331,655	\$1,378,461
Operations and Maintenance	25400	\$7,233,000	\$6,886,000		\$6,743,527	\$6,656,442	\$6,548,285	\$5,902,590	\$6,414,547
Central	25600-25700	\$2,202,800	\$2,258,800		\$3,160,026	\$2,854,723	\$2,799,214	\$2,805,545	\$2,422,702
Other supporting services	29000	\$2,216,200	\$126,000		\$689,513	\$631,408	\$591,097	\$532,127	\$433,486
<b>Total supporting services</b>		\$31,394,900	\$30,242,800		\$32,664,233	\$31,941,160	\$30,910,700	\$30,416,991	\$29,189,742
<b>Community Services</b>		\$115,100	\$115,100		\$70,904	\$60,298	\$75,127	\$83,482	\$70,181
<b>Nonprogrammed charges</b>	41000-60000	\$1,106,000	\$1,100,000		\$5,557,187	\$5,658,545	\$6,211,735	\$6,762,942	\$7,486,361
<b>Total current</b>		\$78,818,000	\$75,528,000		\$103,757,053	\$99,876,102	\$91,014,834	\$87,764,461	\$82,923,373
<b>Other:</b>									
Debt service:									
Principal		\$1,705,000	\$1,820,000		\$1,775,000	\$1,930,000	\$1,940,000	\$1,995,000	\$1,960,000
Interest		\$1,047,000	\$1,093,000		\$876,161	\$890,500	\$596,916	\$672,154	\$668,321
Capital outlay	20-25300	\$587,000	\$744,000		\$122,263	\$0	\$184,411	\$936,854	\$3,676,421
Capital - CIP	5100	\$5,000,000	\$3,500,000		\$4,411,458	\$6,054,259	\$6,265,291	\$5,462,086	\$0
IMRF:		\$3,420,000	\$3,140,000						
<b>Total Other</b>		\$11,759,000	\$10,297,000		\$7,184,882	\$8,874,759	\$8,986,618	\$9,066,094	\$6,304,742
<b>Grand Total</b>		\$90,577,000	\$85,825,000		\$110,941,935	\$108,750,861	\$100,001,452	\$96,830,555	\$89,228,115

Evanston Township High School District 202

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	BUDGET FY 2020									BUDGET FY 2019	ACTUAL FY 2019	ACTUAL FY 2018	ACTUAL FY 2017
	Educational	Operations and Maintenance		IMRF/ Soc. Sec.	Working Cash	Bond and Interest	Capital Improvements		BUDGET 2020				
	Fund	Fund	Transportation					Tort					
Revenues													
Property taxes	\$58,426,000	\$7,155,000	\$805,000	\$3,320,000	\$0	\$2,750,000	\$0	\$360,000	\$72,816,000	\$ 69,594,000		\$ 68,845,000	\$67,405,343
Replacement taxes	\$1,700,000	\$200,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$2,000,000	\$ 1,700,000		\$ 1,600,000	\$2,350,012
State aid	\$3,566,500	\$3,000	\$405,000	\$0	\$0	\$0	\$0	\$0	\$3,974,500	\$ 3,960,400		\$ 3,444,000	\$29,607,841
Federal aid	\$3,060,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060,500	\$ 2,882,000		\$ 2,882,000	\$3,124,599
Interest	\$300,000	\$0	\$15,000	\$0	\$0	\$2,000	\$0	\$0	\$317,000	\$ 151,000		\$ 130,000	\$266,095
Other	\$2,947,000	\$462,000	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$8,409,000	\$ 4,037,600		\$ 8,064,000	\$4,395,664
Total revenues	\$70,000,000	\$7,820,000	\$1,225,000	\$3,420,000	\$0	\$2,752,000	\$5,000,000	\$360,000	\$90,577,000	\$82,325,000		\$84,965,000	\$107,149,554
Expenditures													
Current:													
Instruction:													
Regular programs	\$32,329,900	-	-	\$683,810	-	-	-	-	\$33,013,710	\$28,975,295		\$27,040,548	\$25,085,275
Special programs	\$9,632,100	-	-	\$272,048	-	-	-	-	\$9,904,148	\$10,226,305		\$10,338,176	\$5,882,573
Other instructional programs	\$4,240,000	-	-	\$214,388	-	-	-	-	\$4,454,388	\$5,950,745		\$5,283,088	\$5,955,615
State retirement contributions	\$0	-	-	-	-	-	-	-	\$0	\$0		\$0	\$25,292,636
Support services:													
Pupils	\$7,551,800	-	-	\$593,265	-	-	-	-	\$8,145,065	\$7,891,394		\$8,394,127	\$7,966,569
Instructional staff	\$2,231,300	-	-	\$190,776	-	-	-	-	\$2,422,076	\$2,810,847		\$2,769,500	\$2,661,480
General administration	\$1,352,800	-	-	\$93,061	-	-	-	\$360,000	\$1,805,861	\$2,678,242		\$2,239,284	\$2,752,264
School administration	\$4,009,000	-	-	\$226,837	-	-	-	-	\$4,235,837	\$3,752,665		\$4,186,299	\$3,357,424
Business	\$3,013,000	-	-	\$331,531	-	-	-	-	\$3,344,531	\$3,775,588		\$3,703,445	\$3,778,182
Transportation	\$0	-	\$1,225,000	\$0	-	-	-	-	\$1,225,000	\$1,227,000		\$1,298,000	\$1,282,668
Operations and maintenance	\$0	\$6,624,100	-	\$524,051	-	-	-	-	\$7,148,151	\$7,011,246		\$6,910,447	\$6,656,442
Central	\$2,202,800	\$0	-	\$285,000	-	-	-	-	\$2,487,800	\$2,520,467		\$2,831,573	\$2,854,723
Other supporting services	\$2,216,200	\$583,800	\$0	\$0	-	-	-	-	\$2,800,000	\$620,300		\$776,723	\$631,408
Community services	\$115,100	\$0	-	\$5,235	-	-	-	-	\$120,335	\$119,906		\$83,790	\$60,298
Nonprogrammed charges	\$1,106,000	\$9,100	-	-	-	-	-	-	\$1,115,100	\$1,108,000		\$959,000	\$5,658,545
Debt service:													\$0
Principal	-	-	-	-	-	\$1,705,000	-	-	\$1,705,000	\$1,820,000		\$1,931,000	\$1,930,000
Interest and other	-	-	-	-	\$0	\$1,047,000	-	-	\$1,047,000	\$1,093,000		\$893,000	\$890,500
Capital outlay	-	\$603,000	-	-	-	-	\$5,000,000	-	\$5,603,000	\$4,244,000		\$4,701,000	\$6,054,259
Total expenditures	\$70,000,000	\$7,820,000	\$1,225,000	\$3,420,000	\$0	\$2,752,000	\$5,000,000	\$360,000	\$90,577,000	\$85,825,000		\$84,339,000	\$108,750,861
Excess (deficiency) of revenues over expenditures	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$3,500,000)		\$626,000	(\$1,601,307)
Other financing sources (uses)													
Operating transfers in	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$6,000,000
Operating transfers (out)	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			(\$6,000,000)
Bond proceeds	-	-	-	-	-	-	-	-	\$0				\$12,980,000
Deposit with Escrow Agent													(\$9,367,387)
Premium on Bonds Sold													\$2,571,798
Total other financing sources (uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$6,184,411
Net change in fund balance	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	(\$0)	(\$0)		\$626,000	\$4,583,104
Fund balance, beginning of year	\$24,544,330	\$4,451,532	\$2,308,335	(\$162,855)	\$6,130,142	\$1,312,265	\$1,708,383	\$40,299	\$40,292,132	\$40,292,132		\$42,777,934	\$38,194,830
Fund balance, end of year	\$24,544,330	\$4,451,532	\$2,308,335	(\$162,855)	\$6,130,142	\$1,312,265	\$1,708,383	\$40,299	\$40,292,132	\$40,292,132		\$43,403,934	\$42,777,934

# **Evanston Township School District No. 202**

## **Management's Discussion and Analysis (Unaudited)**

### **For the Year Ended June 30, 2018**

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The discussion and analysis of Evanston Township School District No. 202's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2018. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis.

The words listed below are used throughout this section of the financial statements. The accompanying definitions should enhance the reader's understanding.

- **Fiscal Year** – The period July 1, 2017 through June 30, 2018.
- **Assets** – What the District owns.
- **Deferred Outflows of Resources** – Consumption of net position/fund balance that applies to a future period.
- **Liabilities** – Obligations for which repayment is expected to occur.
- **Deferred Inflows of Resources** – Acquisition of resources that applies to a future period.
- **Net Position** – The amount that remains after the liabilities/deferred inflows have been paid or are otherwise satisfied.
- **Revenues** – Funds received through taxes, fees, grants and state and federal aid, and billed services performed.
- **Program Revenues** – Revenues, primarily in the form of charges for services and restricted state and federal aid that fund related programs.
- **General Revenues** – Revenues, primarily in the form of property taxes and unrestricted state and federal aid, used to finance the services not funded by program revenues.
- **Expenses** – The costs of services provided, including payments to employees and vendors.
- **Funds** – An accounting method that tracks the finances of a particular activity or group of activities with separate statements.
- **Fiduciary Funds** – Account for resources held for the benefit of parties outside the District.
- **Governmental Funds** – Major operating funds of the District.
- **Operating Funds** – Operations and Maintenance Fund and Transportation Fund.

#### **Financial Highlights**

- Net position of governmental activities decreased by \$1,871,158. This is mainly due to expenses planned for operating and capital purposes.
- The District received general revenue totaling \$73.9 million that constituted 67.5% of all revenues for fiscal year 2018. Revenue generated from charges for services and operating grants and contributions accounted for \$35.5 million, or 32.5%, of total revenues of \$109.4 million.
- Expenses related to governmental activities totaled \$111.3 million. Of these expenses, \$35.5 million was offset by charges for services or grants and contributions. When adding general revenues of \$73.9 million, there was a total deficit of revenues over expenses of \$1,871,158.

# **Evanston Township School District No. 202**

## **Management's Discussion and Analysis (Unaudited)**

### **For the Year Ended June 30, 2018**

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#### **Financial Highlights (Continued)**

- The General Fund had \$94.6 million in revenue and \$92.8 million in expenses in fiscal year 2018. The fund balance in the General Fund increased \$1,871,975 to \$32.6 million during fiscal year 2018.
- The increase in fund balance in the General and Operating Funds was a result of the following:
  - Higher than expected tax collections
  - Receipt of federal and state grant revenues that were in arrears
  - Continued cost containment measures

#### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's financial statements are organized as follows:

1. Management's Discussion and Analysis.
2. Basic Financial Statements.
  - a. Government-wide financial statements (general).
  - b. Governmental fund financial statements (specific).
  - c. Notes to the financial statements.
3. Required supplementary information.

#### *Government-wide financial statements*

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position provide one useful indicator of the financial position or financial health of the District. Other nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities, must be examined to assess the District's overall financial health.

The statement of activities presents information showing how the District's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education, and other), supporting services, operations and maintenance of facilities, and transportation services.



**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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**Overview of the Financial Statements (Continued)**

The beginning net position was significantly impacted by the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The implementation required the District to report its proportionate share of the net other postemployment benefit liability related to the Teacher Health Insurance Security (THIS) plan and the total other postemployment benefit liability related to its unfunded retiree health plan (RHP). As a result of this implementation as of July 1, 2017, net position decreased by \$40,227,024, OPEB liabilities (included in long-term liabilities) increased by \$39,644,699, OPEB assets decreased by \$859,238, and deferred outflows increased by \$276,913. For more detailed information, see Note O in the footnotes to the financial statements.

*Governmental fund financial statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General (Educational Account, Tort Immunity and Judgment Account, and Working Cash Account), Operations and Maintenance, Transportation, Illinois Municipal Retirement/Social Security, Debt Service, and Capital Projects Funds, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside the school district. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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**District-Wide Financial Analysis**

**Net Position – Table 1:** the District currently has total assets of \$120.8 million, including \$39.6 million in capital assets, including land, construction in progress, buildings, machinery, furniture, and equipment, net of depreciation. The District's total liabilities are \$77.8 million including long-term liabilities of \$74.3 million. The District's total net position is \$2.6 million.

<b>Table 1</b>		
<b>Condensed Statement of Net Position</b>		
<i>(In thousands of dollars)</i>		
	<u><b>2018</b></u>	<u><b>2017*</b></u>
<u>Assets</u>		
Current and other assets	\$81,178	\$76,092
Capital assets	<u>39,616</u>	<u>38,765</u>
<b>Total assets</b>	<b><u>120,794</u></b>	<b><u>114,857</u></b>
<u>Deferred outflows of resources</u>		
Deferred loss on refunding of bonds	272	300
Deferred outflows related to pensions	3,791	6,178
Deferred outflows related to OPEB	<u>1,555</u>	<u>-</u>
<b>Total deferred outflows</b>	<b><u>5,618</u></b>	<b><u>6,478</u></b>
<u>Liabilities</u>		
Current liabilities	3,514	6,012
Long-term debt outstanding	<u>74,276</u>	<u>37,351</u>
<b>Total liabilities</b>	<b><u>77,790</u></b>	<b><u>43,363</u></b>
<u>Deferred inflows of resources</u>		
Property taxes levied for a future period	31,245	30,248
Deferred inflows related to pensions	10,110	3,019
Deferred inflows related to OPEB	<u>4,661</u>	<u>-</u>
<b>Total deferred inflows</b>	<b><u>46,016</u></b>	<b><u>33,267</u></b>
<u>Net position</u>		
Net investment in capital assets	16,325	14,335
Restricted	11,269	8,461
Unrestricted	<u>(24,988)</u>	<u>21,909</u>
<b>Total net position</b>	<b><u>\$2,606</u></b>	<b><u>\$44,705</u></b>

\*Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 75.

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

**District-Wide Financial Analysis (Continued)**

**Changes in net position – Table 2:** Total revenues for the District are \$109.8 million. The primary revenue source is property taxes and replacement taxes, accounting for approximately 63.8% of total revenues. Expenses totaled \$111.3 million. The District's expenses are predominantly related to instructing, caring for, and transporting students totaling \$53.6 million, or 48.1% of total expenses. Administrative and business activities accounted for 11.8% of total costs. The combined net position of the District on June 30, 2018 is \$1.9 million lower than it was the year before, decreasing to \$2.6 million as described in Table 1. The District's financial position is stable at this time based on a multiyear expense reduction/revenue enhancement plan adopted by the Board.

<b>Table 2</b>				
<b>Changes in Net Position</b>				
<i>(In thousands of dollars)</i>				
	<u>2018</u>	<u>Percentage</u>	<u>2017*</u>	<u>Percentage</u>
	<u>Governmental</u>	<u>Of Total</u>	<u>Governmental</u>	<u>Of Total</u>
	<u>Activities</u>		<u>Activities</u>	
<b>Revenues:</b>				
Program revenues:				
Charges for services	\$3,168	2.9%	\$3,284	3.1%
Operating grants and contributions	32,351	29.6	31,730	29.6
General revenues:				
Taxes	70,064	64.0	69,755	65.1
State aid-formula grants	2,945	2.7	1,778	1.7
Investment and miscellaneous	904	0.8	603	0.5
<b>Total revenues</b>	<b><u>109,432</u></b>	<b><u>100%</u></b>	<b><u>107,150</u></b>	<b><u>100%</u></b>
<b>Expenses:</b>				
Instruction	41,011	36.8	37,874	35.8
Pupil and instructional services	11,226	10.1	11,033	10.4
Administration and business	13,171	11.8	12,766	12.0
Transportation	1,358	1.2	1,283	1.2
Operations and maintenance	7,091	6.4	7,522	7.1
State retirement contributions	27,403	24.6	25,293	23.9
Other	10,043	9.1	10,185	9.6
<b>Total expenses</b>	<b><u>111,303</u></b>	<b><u>100%</u></b>	<b><u>105,956</u></b>	<b><u>100%</u></b>
<b>Increase (decrease) in net position</b>	(1,871)		1,194	
<b>Net position – Beginning</b> (as restated, see Note O)	<u>4,477</u>		<u>43,511</u>	
<b>Net position – Ending</b>	<b><u>\$2,606</u></b>		<b><u>\$44,705</u></b>	

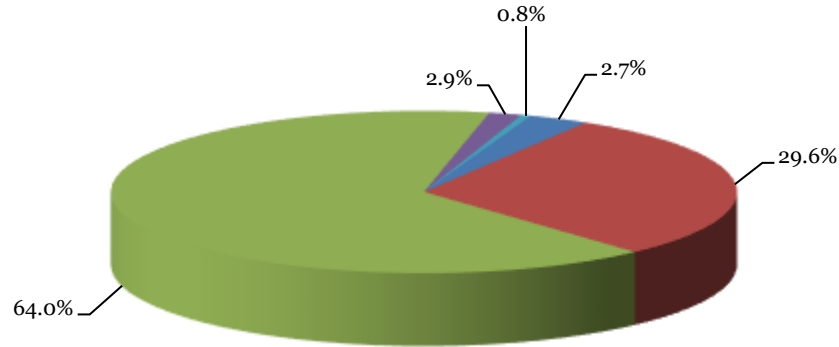
\*Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 75.

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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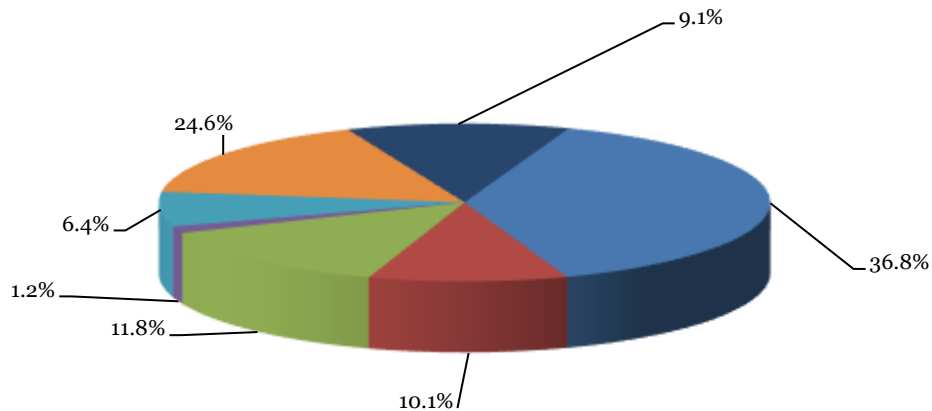
**District-Wide Financial Analysis (Continued)**

**District Revenues FY2018**



■ Charges for services	■ Operating grants & contributions	■ Property taxes and other taxes
■ General state aid	■ Other	

**District Expenses FY2018**



■ Instruction	■ Pupil & instructional services	■ Administration and Business
■ Transportation	■ Operations and maintenance	■ State Retirement Contributions
■ Other		

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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**Financial Analysis of the District's Funds**

Revenues for the District's governmental activities during the year totaled \$109,432,209. Expenditures for the same period were \$110,941,935.

- The fund balance in the General Fund was increased by \$1,871,975 during the year, based upon increased grant revenues, and a reduction in self-insurance expenditures. At year-end, the fund balance was \$32,586,746.
- The fund balance in Operations and Maintenance Fund decreased by \$1,360,168 to \$3,091,364 during the year, due mainly to a decrease in other revenue.
- The fund balance in the Transportation Fund increased by \$64,920, increasing the fund balance to \$2,373,255, mainly due to a decrease in expenses.
- The fund deficit in the Municipal Retirement/Social Security Fund increased by \$27,633, making the deficit fund balance to \$190,488.
- The Debt Service Fund experienced a decrease of \$36,739, resulting in an ending fund balance of \$1,060,309.
- The Capital Projects Fund balance increased \$4,100,182 primarily due to capital projects. The ending fund balance was \$4,806,306.

**Governmental Funds Budgetary Highlights**

Over the course of the year, the District did not revise the annual operating budget. The District's governmental funds include the General (Educational Account, Tort Immunity and Judgment Account, and Working Cash Account) Fund, the Operations and Maintenance Fund, the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, Debt Service Fund, and the Capital Projects Fund. These funds have a combined fund balance of \$43,727,492.

The General Fund had revenues exceeding expenditures primarily because greater property and replacement tax revenues, a decrease in self-insurance expenditures, and higher than anticipated federal special education funding and reimbursements, compared to the prior year.

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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**Capital Asset and Debt Administration**

*Capital assets – Table 3*

As of the end of fiscal year 2018, the District has net capital assets of \$39.6 million in a broad range of resources including the school building and power plant, building improvements, vehicles, library books, textbooks, computers and the infrastructure to support them, and other equipment. This amount represents a net increase of about \$.85 million increase from last year. More detailed information about capital assets can be found in Note E to the financial statements. Total depreciation expense for the year exceeded \$3.3 million.

<b>Table 3</b>		
<b>Capital Assets (net of depreciation)</b>		
<i>(In thousands of dollars)</i>		
	<u><b>2018</b></u>	<u><b>2017</b></u>
Land	\$375	\$375
Construction in progress	1,972	3,156
Buildings and equipment	<u>37,269</u>	<u>35,233</u>
<b>Total</b>	<u><b>\$39,616</b></u>	<u><b>\$38,764</b></u>

**Evanston Township School District No. 202**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2018**

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**Capital Asset and Debt Administration (Continued)**

*Long-term liabilities – Table 4*

At June 30, 2018, the District has \$28.7 million in general obligation bonds and capital appreciation bonds, and \$45.6 million of other long-term debt, net of deferred charges. At June 30, 2018 the net pension liability for TRS is \$3.5 million. The net pension liability for IMRF was \$5.8 million in at June 30, 2017. In 2018 the IMRF plan fiduciary net position exceeded the total pension liability resulting in a net pension asset of \$2.8 million, which is presented as an asset on the statement of net position. The THIS net other postemployment benefit liability was \$37.2 million and the retiree health plan (RHP) total other postemployment liability was \$1.6 million at June 30, 2018. The TRS, THIS, and RHP liabilities are included in "Other" in Table 4 below. The District continued to pay down outstanding debt. The District will continue its five-year Capital Improvements Plan. The existing bonds have short repayment schedules. More detailed information about long-term debt can be found in Note F to the financial statements.

<b>Table 4</b> <b>Outstanding Long-Term Liabilities</b> <i>(In thousands of dollars)</i>		
	<u>2018</u>	<u>2017*</u>
Bonds	\$28,685	\$24,783
Other	<u>45,591</u>	<u>52,213</u>
<b>Total</b>	<b><u>\$74,276</u></b>	<b><u>\$76,996</u></b>

\*Presented as restated due to the implementation of GASB Statement No. 75.

# **Evanston Township High School District No. 202**

## **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Evanston Township High School District No. 202 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

#### **1. Reporting Entity**

The District is located in Cook County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

The District includes all funds of its operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

The District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

#### **2. New Accounting Pronouncement**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which was implemented by the District during the fiscal year ended June 30, 2018. This Statement established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses on the government-wide financial statements.

Specific changes to the District's financial statements relate to the recognition of a net other postemployment benefit (OPEB) liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. See Note H and Note O for the effects of this restatement.



## **Evanston Township High School District No. 202**

### **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

##### **3. Fund Accounting**

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental and fiduciary.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service funds), and the acquisition or construction of major capital facilities (capital projects funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

Fiduciary funds are used to account for assets held on behalf of outside parties (Private Purpose Trust Funds), including other governments, or on behalf of student activities within the District (Agency Funds) and use the accrual basis of accounting.

##### **4. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and local fees.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

## **Evanston Township High School District No. 202**

### **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

##### **4. Government-Wide and Fund Financial Statements** (Continued)

###### **a. General Fund**

The *General Fund* includes the Educational Account, the Working Cash Account, and the Tort Immunity and Judgment Account. The Educational Account is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources, held by the District, to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid within one year. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account, or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used for revenues and expenditures related to liability insurance. Revenues are derived primarily from local property taxes.

###### **b. Special Revenue Funds**

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the debt service, capital projects, or fiduciary funds) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

*Operations and Maintenance Fund* - accounts for all revenues and expenditures made for operations, repair, and maintenance of the District's building and land. Revenues consist primarily of local property taxes and personal property replacement taxes.

*Transportation Fund* - accounts for all revenue and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

*Municipal Retirement/Social Security Fund* - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

## **Evanston Township High School District No. 202**

### **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 4. Government-Wide and Fund Financial Statements (Continued)

###### c. Debt Service Fund

*Debt Service Fund* - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds.

###### d. Capital Project Fund

*Capital Projects Fund* - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from various state sources, bond proceeds or transfers from other funds.

###### e. Fiduciary Fund

The Fiduciary Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The *Private Purpose Trust Fund* - is accounted for on the flow of economic resources measurement focus and uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The Private Purpose Trust Fund accounts for scholarship and memorial trust funds, the principal of which may not be spent.

The *Agency Funds* - includes the Student Activity Funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations. Although the Board of Education has the ultimate responsibility for the activity funds, they are not local education agency funds. These Funds account for assets held by the District which are owned, operated, and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational, or cultural purposes. They account for activities such as student yearbook, student clubs and council. They are reported using the accrual basis of accounting.

**Evanston Township High School District No. 202**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2018

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**5. Measurement Focus, Basis of Accounting, and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary agency fund financial statements. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized, as revenues, as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are used to account for the District's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property tax revenues and most other revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if vouchered by year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, personal property replacement taxes, interest, grants, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow of resources for unearned or unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental Funds also defer revenue recognition in connection with resources received, but not yet earned.

**Evanston Township High School District No. 202**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2018

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**6. Deferred Outflows / Deferred Inflows**

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position / fund balance that applies to a future period. At June 30, 2018, the District has deferred outflows of resources related to pensions, other postemployment benefits, and losses on refunding of bonds.. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of resources that is applicable to a future reporting period. At June 30, 2018, the District reported deferred inflows of resources related to pensions, other postemployment benefits, and property taxes levied for a future period.

**7. Budgetary Data**

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the District does not budget for on-behalf payments in the General Fund. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

**8. Deposits and Investments**

Investments are stated at fair value. Changes in fair value are included in investment income.

**9. Personal Property Replacement Taxes**

Personal property replacement tax revenues are first allocated to the Municipal Retirement/Social Security Fund, with the balance allocated at the discretion of the District.

**10. Inventory**

Inventory consists of homes held for sale, built by District students, and expendable supplies held for consumption. Homes held for sale are accounted for using the consumption method and are valued at cost by applying the specific valuation method and are carried at the lower of cost or market. Supplies held for consumption are recorded at cost on a first-in, first-out basis.

**Evanston Township High School District No. 202**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual or group cost of more than \$2,500 and an estimated useful life of one year or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Construction in progress is stated at cost and includes engineering, design, material, and labor incurred for planned construction. No provision for depreciation is made on construction in progress until the asset is completed and placed in service.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20 - 108
Improvements other than buildings	20
Equipment	10 - 20

12. Compensated Absences

The District's personnel policies permit all employees to accumulate earned but unused vacation and sick pay benefits. Upon retirement, teachers and support staff can use a portion of their unpaid sick time as service credit for TRS or IMRF, respectively. The liability for the remaining portion is calculated using a per diem rate agreed to in the employees' contract. Accrued vacation is calculated based on the pay or salary rates in effect at June 30, 2018, and includes estimated fringe benefits. There is no maximum on accrued vacation. The compensated absences are reported in the governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

Compensated absences expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the General (Educational account) Fund.

## **Evanston Township High School District No. 202**

### **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

##### **13. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts and losses on refunding of bonds are deferred and amortized over the life of the applicable bonds. Bonds payable are reported net of the applicable bond premium or discount or loss on refunding. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, losses on refunding, and bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs and losses on refunding, are reported as debt service expenditures.

##### **14. Pensions and Other Postemployment Benefits**

For purposes of measuring the net pension and other postemployment benefit (OPEB) liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plan and additions to/deductions from the pension/OPEB plans fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are stated at fair value.

##### **15. Fund Balance**

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

- a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash, such as prepaid items or inventories.
- b. *Restricted* - refers to amounts that are subject to outside restrictions such as creditors, grantors, contributors, or laws and regulations of other governments, or are imposed by law through enabling legislation. Special revenue funds, as well as debt service and capital project funds, are by definition restricted for those specified purposes.

## **Evanston Township High School District No. 202**

### **NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2018

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#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

##### **15. Fund Balance** (Continued)

- c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any other purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. As of June 30, 2018, the District has no committed fund balances.
- d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board of Education or the individual to which the Board of Education delegates the authority to assign amounts to be used for specific purposes. Under the District's *Fund Balance Policy*, the District Superintendent has the authority to assign fund balances. As of June 30, 2018, the District has no assigned fund balances.
- e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, assigned balances, and, finally, they act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Governmental fund balances reported on the fund financial statements at June 30, 2018 are as follows:

The nonspendable fund balance in the General Fund consists of \$281,364 for inventory. The restricted fund balance in the General Fund is comprised of \$28,482, representing the remaining unspent portion of the restricted tort immunity levy. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-4.

The District also has the following policy that relates to fund balance reserves:



## Fund Balance

Fund balance is the difference between assets and liabilities in a governmental fund. The governmental funds account for the typically tax-supported activities of a government (as opposed to the proprietary funds, which account for self-financing, business-like activities), and include:

- The general fund, where a government accounts for everything not reported in another fund
- Special revenue funds, for reporting specific revenue sources that are limited to being used for a particular purpose
- Debt service funds, which account for the repayment of debt
- Capital project funds, which track the accumulation and use of resources for constructing, acquiring, and rehabilitating capital assets, such as buildings and roads
- Permanent funds, where a government reports principal amounts that are restricted to being invested to produce income but cannot be spent.

Resources in a fund other than the general fund are either (1) required to be used for the purpose of the fund or (2) intended by the government to be used for that purpose. The governmental funds report information on a modified accrual basis of accounting and current financial resources measurement focus. In other words, with a few exceptions the governmental funds balance sheet reports cash and other financial resources (such as receivables) as assets and amounts owed that are expected to be paid off within a short period of time as liabilities. The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities.

Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is *reserved*, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose. The portion of fund balance that is not reserved is fittingly called *unreserved* fund balance. It represents resources that can be used for any purpose of the fund they are reported in.

## Basis of Budgeting

Budgets are adopted on a modified accrual basis for budget purposes. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end. The projected current financial position of the District now coincides with budgetary fund balance reporting.

**MAJOR REVENUE  
SOURCES AND PROJECTIONS**

**EVANSTON TOWNSHIP  
HIGH SCHOOL DISTRICT 202**

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET**

**MAJOR REVENUE ANALYSIS AND PROJECTIONS**

Property taxes continue to be the largest source of revenue consisting of 84 % of all District revenues.

**PROPERTY TAXES:** Evanston property owners pay property tax to multiple entities including District 202. The District's portion of the total property tax bill is slightly more than 25%. This percentage of the total Evanston tax bill has remained constant but slightly reducing for the last five years.

District 202 is a non-home rule form of government in Illinois and, as such, is subject to property tax caps. Those caps restrict the growth of the amount of property taxes collected to 5% or the Illinois Consumer Price Index – whichever is lower. The Consumer Price Increase (CPI) that is used under the tax cap formula is 2.1% for the 2019 levy and will be 1.9% for the 2019 levy.

Developing the five-year projection for the property tax entails making assumptions about the equalized assessed valuation (EAV); the CPI; new growth in EAV; and the final collection rate. The attached charts from our PMA financial projections document those assumptions.

The other issue that must be addressed is that the Levy Year is a calendar year while the Fiscal Year is a July 1st to June 30<sup>th</sup> year. This entails splitting the levies to develop a final projection.

The final Aggregate Revenue Analysis (enclosed) shows the final projected property tax amount for the next five years through FY 2021. What has not been included are potential Tax Increment Finance Districts the City may retire in the near future that would add to our EAV base.

**GENERAL STATE AID/EVIDENCE BASED FUNDING:** General State Aid (GSA) has been phased out and replaced by Evidence Based Funding (EBF).

EBF revenues have remained flat from FY19 to FY20. The District could see reduced funding levels in the future, especially if enrollment levels drop.

**EVANSTON TOWNSHIP HIGH SCHOOL  
FY 2019-20 FINAL BUDGET**

**MAJOR REVENUE ANALYSIS AND PROJECTIONS - CONTINUED**

**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX (CCPRT):** The corporate property replacement (CPRT) tax is part of the state income taxes that are collected and generally reflects the state of the Illinois economy. This tax is allocated to the Education, Operations and Maintenance, IMRF and Transportation Funds.

CCPRT for FY 20 is budgeted at \$2,000,000 which is a confirmed allotment.

**STATE CATEGORICAL AID:** State Categorical Aid consists of monies received from the state that are aimed at specific needs and programs. Several state categorical aid types have now been rolled in to EBF, including Special Education Personnel, Special Education Extraordinary and some Title III revenues (TBE/TPI).

**FEDERAL AID:** Federal Aid represents the amount received from the federal government such as No Child Left Behind (ESEA) funds as well as food subsidy funds. The District also receives IDEA money and DHS (Department of Human Services) funding. Total funding for FY 2020 is budgeted at \$3,060,500 which is a slight decrease mainly due to higher grant allotments and meal reimbursements.

**ATTACHMENT B**

**GENERAL STATE AID AND  
LOCAL REVENUE ANALYSIS**

**EVANSTON TOWNSHIP  
HIGH SCHOOL  
DISTRICT 202**

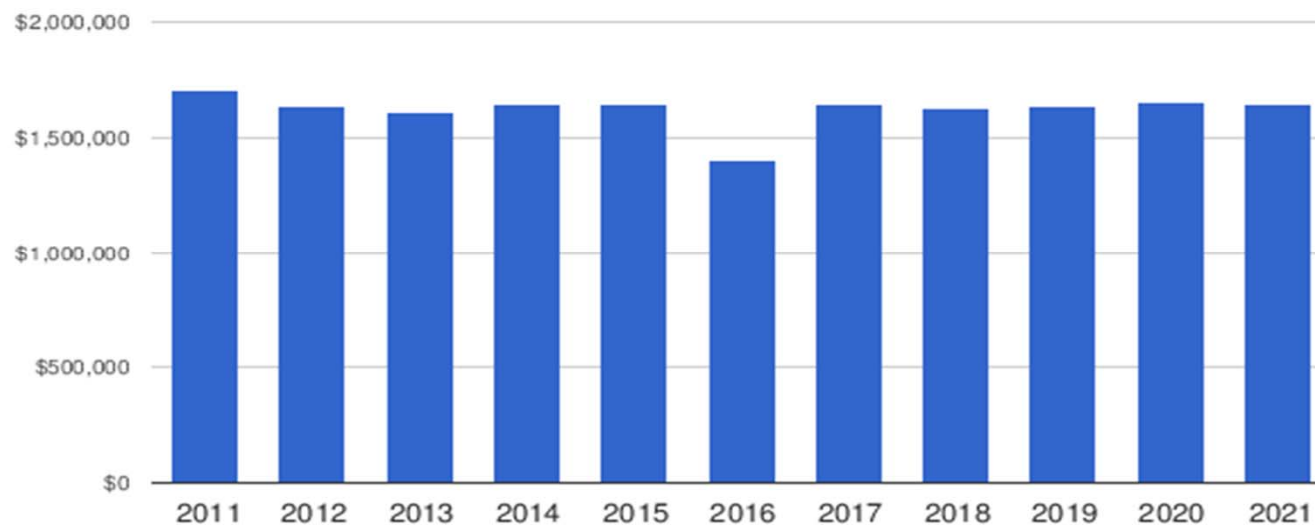
- Local Revenue
  - Equalized Assessed Valuation (EAV) – Changes without New Property
    - 2016 Levy – 0.00% growth
    - 2017 Levy – 0.00% growth
    - 2018 Levy – 2.00% growth, Triennial Reassessment, TIF Revenues
    - 2019 Levy – 0.00% growth
    - 2020 Levy – 0.00% growth
  - New Property Assumptions
    - \$7M annually, FY16 increased to \$12M & FY18 increased to \$57M due to expiring TIFs

- Local Revenue
  - Consumer Price Index (CPI)
    - 2013 Levy – 1.7% (actual)
    - 2014 Levy – 1.5% (actual)
    - 2015 Levy – 0.8% (actual)
    - 2016 Levy – 0.7% (actual)
    - 2017 Levy – 2.1% (actual)
    - 2018 Levy – 1.9% (actual)
    - 2019 Levy – 1.5% (projected)
    - 2020 Levy – 1.5% (projected)

- General State Aid
  - New funding formula, hold harmless provision as long as enrollment does not decline
- Enrollment Projections
  - FY16 – 3,300
  - FY17 – 3,320
  - FY18 – 3,500
  - FY19 – 3,600
  - FY20 – 3,700
  - FY21 – 3,720



- General State Aid
  - District expected to maintain stable/slightly increasing enrollment and stable/slightly increasing property values which stabilize GSA funding.



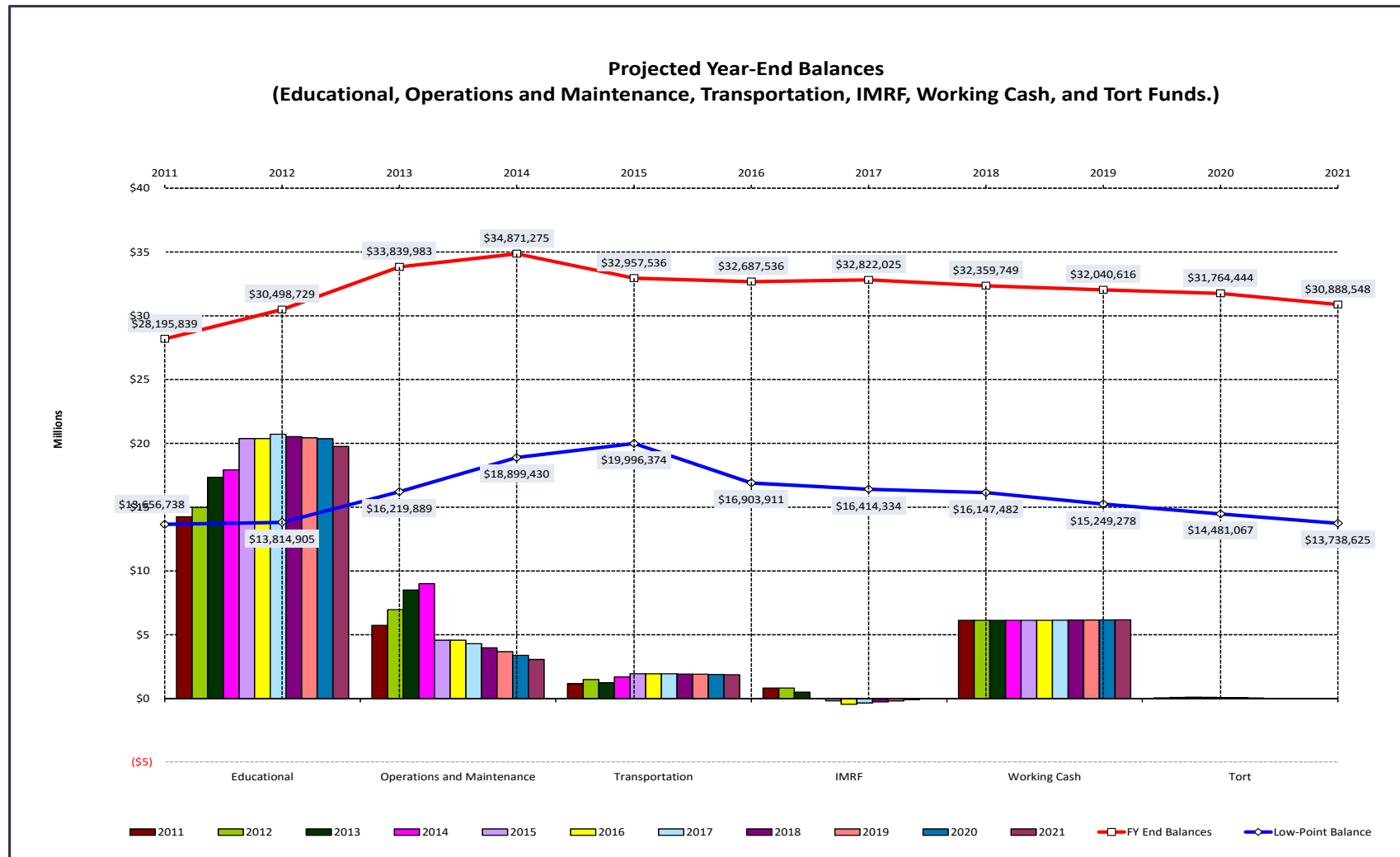
- Ed Fund – 1% annual increases to Other Local Revenue, Federal Food Service, and Title I
- O&M Fund – 2% annual increases to Other Local Revenue
- Trans Fund – 2.5% annual increases to State Reimbursement
- All other revenues held flat
- Other State and Federal Categorical revenues are not expected to increase due to current economy

	ACTUAL REVENUE / EXPENDITURES								BUDGET		
	FY 2011	FY 2012	% chg	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg
REVENUE											
Local	\$61,240,893	\$64,579,580	5.45%	\$65,684,523	1.71%	\$66,405,530	1.10%	\$69,350,970	4.44%	\$67,549,000	-2.60%
State	\$4,372,616	\$4,090,516	-6.45%	\$4,021,178	-1.70%	\$4,555,754	13.29%	\$4,383,135	-3.79%	\$3,841,000	-12.37%
Federal	\$2,999,587	\$2,903,338	-3.21%	\$3,207,513	10.48%	\$2,796,820	-12.80%	\$2,720,178	-2.74%	\$2,630,000	-3.32%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$68,613,096	\$71,573,434	4.31%	\$72,913,214	1.87%	\$73,758,104	1.16%	\$76,454,283	3.66%	\$74,020,000	-3.18%
EXPENDITURES											
Salary and Benefit Costs	\$49,535,530	\$51,134,542	3.23%	\$50,792,968	-0.67%	\$53,121,324	4.58%	\$54,208,295	2.05%	\$57,161,600	5.45%
Other	\$18,464,812	\$18,136,002	-1.78%	\$18,778,992	3.55%	\$19,605,488	4.40%	\$19,159,727	-2.27%	\$17,118,400	-10.65%
TOTAL EXPENDITURES	\$68,000,342	\$69,270,544	1.87%	\$69,571,960	0.44%	\$72,726,812	4.53%	\$73,368,022	0.88%	\$74,280,000	1.24%
SURPLUS / DEFICIT	\$612,754	\$2,302,890		\$3,341,254		\$1,031,292		\$3,086,261		(\$260,000)	
OTHER FINANCING SOURCES/USES											
Other Financing Sources	\$0	\$8,043,532		\$0	-100.00%	\$0		\$0		\$0	
Other Financing Uses	\$0	(\$8,043,532)		\$0		\$0		(\$5,000,000)		(\$10,000)	-99.80%
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0		(\$5,000,000)		(\$10,000)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$612,754	\$2,302,890		\$3,341,254		\$1,031,292		(\$1,913,739)		(\$270,000)	
BEGINNING FUND BALANCE	\$27,583,085	\$28,195,839		\$30,498,729		\$33,839,983		\$34,871,275		\$32,957,536	
YEAR-END FUND BALANCE*	\$28,195,839	\$30,498,729		\$33,839,983		\$34,871,275		\$32,957,536		\$32,687,536	
* Balances Based on most recent Annual Financial Report.											
FUND BALANCE AS % OF EXPENDITURES	41.46%	44.03%		48.64%		47.95%		44.92%		44.01%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.98	5.28		5.84		5.75		5.39		5.28	

	BUDGET FY 2016	REVENUE PROJECTIONS									
		FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
<b>LOCAL</b>											
Property Taxes	\$62,941,000	\$64,120,395	1.87%	\$65,089,765	1.51%	\$66,936,546	2.84%	\$68,734,882	2.69%	\$69,958,421	1.78%
Other Local Revenue	\$4,608,000	\$4,568,440	-0.86%	\$4,584,129	0.34%	\$4,600,073	0.35%	\$4,616,274	0.35%	\$4,632,738	0.36%
<b>TOTAL LOCAL REVENUE</b>	<b>\$67,549,000</b>	<b>\$68,688,835</b>	<b>1.69%</b>	<b>\$69,673,894</b>	<b>1.43%</b>	<b>\$71,536,619</b>	<b>2.67%</b>	<b>\$73,351,156</b>	<b>2.54%</b>	<b>\$74,591,159</b>	<b>1.69%</b>
<b>STATE</b>											
General State Aid	\$1,400,000	\$1,645,979	17.57%	\$1,627,258	-1.14%	\$1,640,527	0.82%	\$1,652,818	0.75%	\$1,646,602	-0.38%
Other State Revenue	\$2,441,000	\$2,458,725	0.73%	\$2,476,893	0.74%	\$2,495,515	0.75%	\$2,514,603	0.76%	\$2,534,168	0.78%
<b>TOTAL STATE REVENUE</b>	<b>\$3,841,000</b>	<b>\$4,104,704</b>	<b>6.87%</b>	<b>\$4,104,151</b>	<b>-0.01%</b>	<b>\$4,136,042</b>	<b>0.78%</b>	<b>\$4,167,421</b>	<b>0.76%</b>	<b>\$4,180,770</b>	<b>0.32%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$2,630,000</b>	<b>\$2,638,060</b>	<b>0.31%</b>	<b>\$2,646,201</b>	<b>0.31%</b>	<b>\$2,654,423</b>	<b>0.31%</b>	<b>\$2,662,727</b>	<b>0.31%</b>	<b>\$2,671,114</b>	<b>0.31%</b>
<b>FLOW-THROUGH REVENUE</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>TOTAL REVENUE</b>	<b>\$74,020,000</b>	<b>\$75,431,599</b>	<b>1.91%</b>	<b>\$76,424,246</b>	<b>1.32%</b>	<b>\$78,327,084</b>	<b>2.49%</b>	<b>\$80,181,304</b>	<b>2.37%</b>	<b>\$81,443,044</b>	<b>1.57%</b>

	BUDGET FY 2016	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
Salaries	\$48,204,900	\$48,783,152	1.20%	\$49,903,707	2.30%	\$51,173,679	2.54%	\$52,476,459	2.55%	\$53,809,876	2.54%
Benefits	\$8,956,700	\$9,276,576	3.57%	\$9,623,901	3.74%	\$9,989,485	3.80%	\$10,371,163	3.82%	\$10,769,686	3.84%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$57,161,600</b>	<b>\$58,059,728</b>	1.57%	<b>\$59,527,608</b>	2.53%	<b>\$61,163,164</b>	2.75%	<b>\$62,847,622</b>	2.75%	<b>\$64,579,562</b>	2.76%
Purchased Services	\$5,916,300	\$5,976,288	1.01%	\$6,037,646	1.03%	\$6,100,408	1.04%	\$6,164,605	1.05%	\$6,230,270	1.07%
Supplies And Materials	\$4,076,400	\$4,110,620	0.84%	\$4,145,524	0.85%	\$4,181,127	0.86%	\$4,217,441	0.87%	\$4,254,482	0.88%
Capital Outlay	\$1,527,100	\$1,546,722	1.28%	\$1,566,736	1.29%	\$1,587,151	1.30%	\$1,607,974	1.31%	\$1,629,214	1.32%
Other Objects	\$323,600	\$328,752	1.59%	\$334,007	1.60%	\$339,367	1.60%	\$344,835	1.61%	\$350,411	1.62%
Non-Capitalized Equipment	\$6,000	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%
Termination Benefits	\$5,269,000	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%	\$5,269,000	0.00%
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL ALL OTHER</b>	<b>\$17,118,400</b>	<b>\$17,237,382</b>	0.70%	<b>\$17,358,914</b>	0.71%	<b>\$17,483,053</b>	0.72%	<b>\$17,609,855</b>	0.73%	<b>\$17,739,377</b>	0.74%
<b>TOTAL EXPENDITURES</b>	<b>\$74,280,000</b>	<b>\$75,297,110</b>	1.37%	<b>\$76,886,522</b>	2.11%	<b>\$78,646,217</b>	2.29%	<b>\$80,457,477</b>	2.30%	<b>\$82,318,939</b>	2.31%

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2016	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg	FY 2021	% chg
<b>REVENUE</b>											
Local	\$67,549,000	\$68,688,835	1.69%	\$69,673,894	1.43%	\$71,536,619	2.67%	\$73,351,156	2.54%	\$74,591,159	1.69%
State	\$3,841,000	\$4,104,704	6.87%	\$4,104,151	-0.01%	\$4,136,042	0.78%	\$4,167,421	0.76%	\$4,180,770	0.32%
Federal	\$2,630,000	\$2,638,060	0.31%	\$2,646,201	0.31%	\$2,654,423	0.31%	\$2,662,727	0.31%	\$2,671,114	0.31%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$74,020,000</b>	<b>\$75,431,599</b>	<b>1.91%</b>	<b>\$76,424,246</b>	<b>1.32%</b>	<b>\$78,327,084</b>	<b>2.49%</b>	<b>\$80,181,304</b>	<b>2.37%</b>	<b>\$81,443,044</b>	<b>1.57%</b>
<b>EXPENDITURES</b>											
Salary and Benefit Costs	\$57,161,600	\$58,059,728	1.57%	\$59,527,608	2.53%	\$61,163,164	2.75%	\$62,847,622	2.75%	\$64,579,562	2.76%
Other	\$17,118,400	\$17,237,382	0.70%	\$17,358,914	0.71%	\$17,483,053	0.72%	\$17,609,855	0.73%	\$17,739,377	0.74%
<b>TOTAL EXPENDITURES</b>	<b>\$74,280,000</b>	<b>\$75,297,110</b>	<b>1.37%</b>	<b>\$76,886,522</b>	<b>2.11%</b>	<b>\$78,646,217</b>	<b>2.29%</b>	<b>\$80,457,477</b>	<b>2.30%</b>	<b>\$82,318,939</b>	<b>2.31%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$260,000)</b>	<b>\$134,489</b>		<b>(\$462,276)</b>		<b>(\$319,133)</b>		<b>(\$276,173)</b>		<b>(\$875,896)</b>	
<b>OTHER FINANCING SOURCES/USES</b>											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$10,000)	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL OTHER FIN. SOURCES/USES</b>	<b>(\$10,000)</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>(\$270,000)</b>	<b>\$134,489</b>		<b>(\$462,276)</b>		<b>(\$319,133)</b>		<b>(\$276,173)</b>		<b>(\$875,896)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$32,957,536</b>	<b>\$32,687,536</b>		<b>\$32,822,025</b>		<b>\$32,359,749</b>		<b>\$32,040,616</b>		<b>\$31,764,444</b>	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$32,687,536</b>	<b>\$32,822,025</b>		<b>\$32,359,749</b>		<b>\$32,040,616</b>		<b>\$31,764,444</b>		<b>\$30,888,548</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>44.01%</b>	<b>43.59%</b>		<b>42.09%</b>		<b>40.74%</b>		<b>39.48%</b>		<b>37.52%</b>	
<b>FUND BALANCE AS # OF MONTHS OF EXPEND.</b>	<b>5.28</b>	<b>5.23</b>		<b>5.05</b>		<b>4.89</b>		<b>4.74</b>		<b>4.50</b>	



# ORGANIZATIONAL SECTION



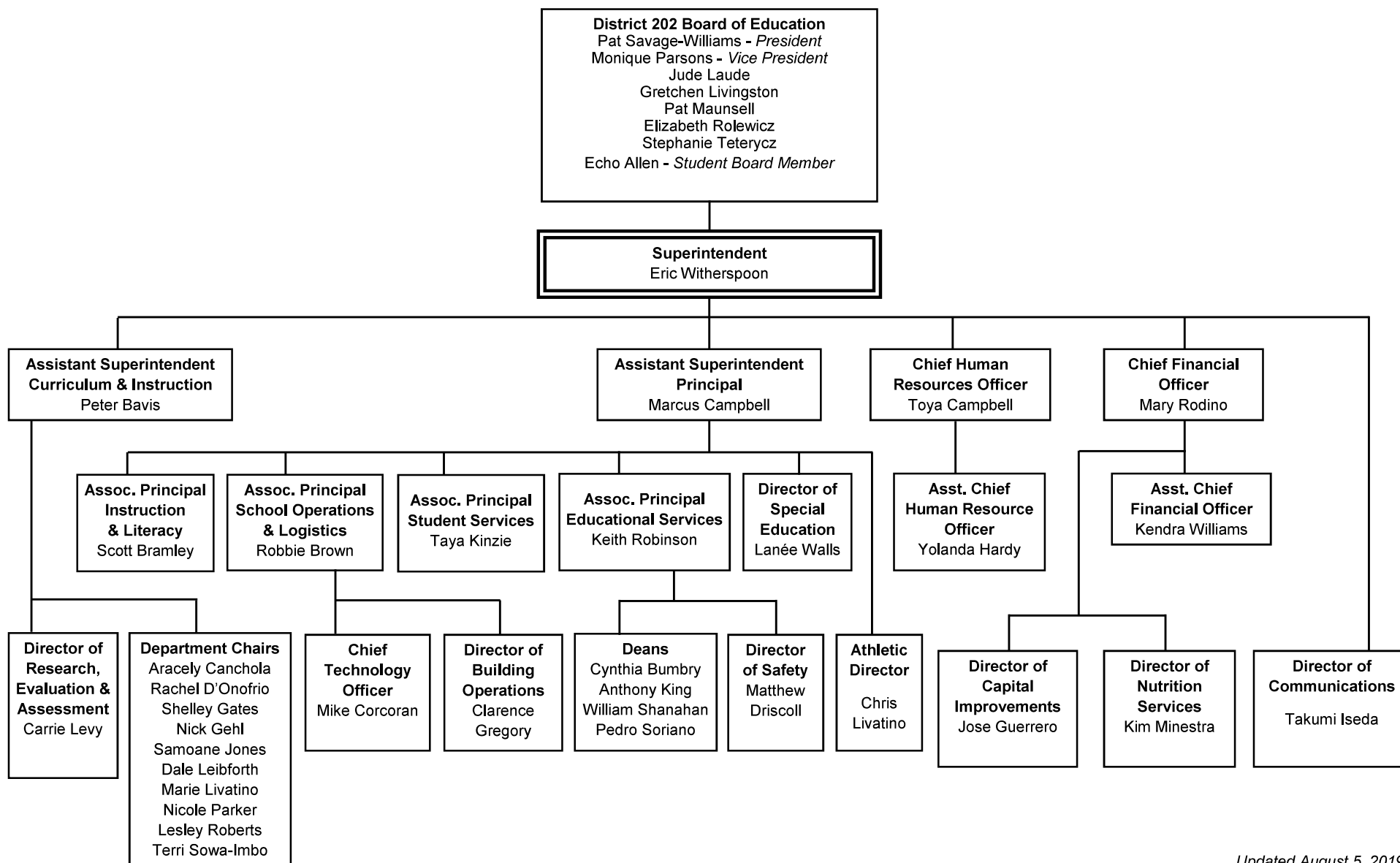




# EVANSTON TOWNSHIP HIGH SCHOOL

## 2019-20 DISTRICT TEAM ORGANIZATIONAL CHART

District 202 | 1600 Dodge Avenue • Evanston, Illinois 60201 | (847) 424-7000 | [www.eths.k12.il.us](http://www.eths.k12.il.us)



## THE DISTRICT

### GENERAL DESCRIPTION

The District serves the entire 8.5 square miles of the City of Evanston and approximately 1.2 square miles of the Village of Skokie.

The City of Evanston located north of the City of Chicago and sharing a common border is approximately 12 miles from downtown Chicago. Evanston is the first in a north-bound succession of eight communities fronting Lake Michigan collectively known as “The North Shore.”

Evanston is the home of Northwestern University and includes a mix of light industry, highly developed commercial property, and excellent residential areas reflecting major growth in the 1920’s and the 1950’s. Home values are diverse, ranging from smaller homes to lakefront estates. Transportation is available via local and regional bus lines, and the Eden’s Expressway and Sheridan Road provide direct access to downtown Chicago. The Chicago Transit Authority operates two commuter rail lines that connect Evanston and Skokie with the Chicago transit system. In addition, various cultural activities are available to District residents, with independent theater groups, museums, arts galleries and a symphony orchestra in the area.

The District continues to provide excellent educational opportunities for students with strong performance on national tests. Currently, the District’s enrollment is approximately 3,700 students.

### DISTRICT ADMINISTRATION

The day-to-day affairs of the District are conducted by a full-time staff including the following central administrative positions.

OFFICIAL	TITLE
Eric Witherspoon	Superintendent
Pete Bavis	Assistant Superintendent for Curriculum and Instruction and Board Secretary
Marcus Campbell	Assistant Superintendent/Principal
Toya Campbell	Chief Human Resource Officer
Mary Rodino	Chief Financial Officer and Treasurer

The Board appoints the administration. The staff is chosen by the administration with the approval of the Board. In general, policy decisions are made by the Board while specific program decisions are made by the administration.

## BOARD OF EDUCATION

OFFICIAL	POSITION	TERM EXPIRES
Pat Savage-Williams	President	April, 2021
Monique Parsons	Vice-President	April, 2023
Jude Laude	Member	April, 2021
Gretchen Livingston	Member	April, 2021
Patricia Maunsell	Member	April, 2021
Elizabeth Rolewicz	Member	April, 2023
Stephanie Teterycz	Member	April, 2023

## HISTORICAL ENROLLMENT

2010/2011	2,890	2015/2016	3,420
2011/2012	2,974	2016/2017	3,550
2012/2013	2,974	2017/2018	3,650
2013/2014	3,120	2018/2019	3,567
2014/2015	3,238	2019/2020	3,765

Source: Enrollment figures are provided by the District.

## EMPLOYEE UNION MEMBERSHIP AND RELATIONS

The district employs approximately 534 persons of whom 260 are teachers, 253 are non-certified personnel and 21 are administrators. Of the total number of employees, approximately 476 are represented by a union. Employee-union relations are considered to be satisfactory.

## POPULATION DATA

NAME OF ENTITY	1980	1990	2000	2010	% CHANGE 2000/2010
City of Evanston	73,706	73,233	74,239	74,339	0.13%
Village of Skokie	60,278	59,432	63,348	64,784	2.27%
Cook County	5,253,655	5,105,678	5,376,741	5,194,675	-3.39%
State of Illinois	11,427,409	11,430,602	12,419,293	12,830,632	3.31%

Source: U. S. Census Bureau



# EVANSTON TOWNSHIP HIGH SCHOOL

## 2018-19 School Profile

District 202 | 1600 Dodge Avenue • Evanston, Illinois 60201 | (847) 424-7000 | [www.eths.k12.il.us](http://www.eths.k12.il.us)

### CEE/ACT CODE # 141860

**MISSION:** *Embracing its diversity, ETHS dedicates itself to educating all students to their fullest potential.*

#### SUPERINTENDENT

Eric Witherspoon

#### ASSISTANT SUPERINTENDENT PRINCIPAL

Marcus Campbell

#### ASSISTANT SUPERINTENDENT CURRICULUM & INSTRUCTION

Peter Bavis

#### ASSOCIATE PRINCIPAL SCHOOL OPS & LOGISTICS

Robert Brown

#### ASSOCIATE PRINCIPAL EDUCATIONAL SERVICES

Keith Robinson

#### ASSOCIATE PRINCIPAL INSTRUCTION & LITERACY

Scott Bramley

#### ASSOCIATE PRINCIPAL STUDENT SERVICES

Taya Kinzie

#### REGISTRAR

Valerie Bonner

#### COUNSELORS

847-424-7580

Alana Amaker

Denise Chaitkin

Marti Cuevas

Tina Tiziano Dreher

Eliza Freedman

Cynthia Fuente

Traece Graham

Amber Greer

Anitra Holloway-Nelson

Anthony Johnson

Stephen Lucas

Karen Morris

Leah Piekarz

Christian Saenz

Susan Spillane

#### COLLEGE & CAREER COORDINATOR

Beth Arey 847-424-7160

[areyb@eths.k12.il.us](mailto:areyb@eths.k12.il.us)

#### POST-SECONDARY COUNSELOR

Michelle Vázquez 847-424-7163

[vazquezm@eths.k12.il.us](mailto:vazquezm@eths.k12.il.us)

### SCHOOL AND COMMUNITY

Evanston Township High School (ETHS) District 202 is a four-year (9-12), comprehensive high school occupying a 65-acre campus in Evanston, Illinois, a suburb of Chicago along the Lake Michigan shore. ETHS was established in 1883 and serves the city of Evanston and a small portion of the neighboring village of Skokie for a total district population of approximately 78,000.

The attendance area of the school is home to Northwestern University and Oakton Community College, and has a variety of office developments, technology parks, light industrial, and shopping districts. Together, the two communities offer an ethnic, economic, racial, and cultural diversity that is reflected in the student body. Evanston Township High School has more than 250 certified staff members, a majority of whom have a Master's degree or beyond. ETHS is fully accredited by the State of Illinois.

### SCHOOL HIGHLIGHTS

- Nationally ranked in top 2% of high schools (*sources: U.S. News & World Report 2016 and Washington Post, 2017*)
- Technology Education Association of Illinois 2017 High School Program of the Year Award in Career and Technical Education (CTE)
- Grammy® Signature School for Excellence in Music Education (2013 semifinalist; winner in 2009, 2006, 2004)
- 2016 Magna Award 1st Place winner in the under 5,000 enrollment category for the teamASAP Program
- Google for Education Reference District, 2017

### CURRICULUM

Evanston Township High School provides a rigorous career and college preparatory curriculum with over 250 courses. The curriculum includes an extensive range of academic courses, fine arts, career and technical education courses, and electives in all core academic areas. Honors-level credit can be earned in 154 courses in all curricular areas except physical and wellness education. ETHS offers 34 Advanced Placement (AP) courses in the areas of Career & Technical Education, English, fine arts, history/social science, mathematics, science and world languages. The Career & Technical Education Department at ETHS offers a series of 6 Project Lead the Way (PLTW) engineering courses that integrate national academic and technical learning standards and Science, Technology, Engineering, Arts, and Mathematics (STEAM) principles.

**Career Pathways and Certifications.** ETHS provides career-related education and training in 15 different career areas including Project Lead The Way engineering, health sciences, water operator training, and public safety training in partnership with the Evanston Police and Fire Departments and Oakton Community College. Students enrolled in specific courses can earn industry-recognized certifications such as Automotive Service Excellence (student level), Level 1 Early Care and Education (ECE) credential, National Institute of Metalworking Skills (NIMS) certification, food safety and sanitation certifications, and Pharmacy Technician certification.

**Northwestern University College Credit.** Students who have exhausted all of the available accelerated courses in an academic area at ETHS may take advanced courses for college credit at Northwestern University through a special scholarship program.

**Dual Credit.** Junior and senior students may dual enroll in both an ETHS class and the equivalent Oakton Community College or Northeastern Illinois University (NEIU) course and receive college credit. Through articulation agreements with Oakton/NEIU, students will enroll with the college and after successfully passing the ETHS class, will receive college credit for the course. Dual credit is currently offered in certain courses in the Career and Technical Education, Fine Arts, History/Social Science and Mathematics Departments.

## STUDENT ENROLLMENT

as of September 30, 2018

**Total number of students: 3,613**

Seniors	795
Juniors	812
Sophomores	955
Freshmen	960

Special Education Enrollment 395

Low-Income Enrollment 39%

American Indian 0.4%

Asian 5.6%

Black/African American 27.3%

Hispanic/Latino 18.5%

Native Hawaiian 0.2%

Two or more races 2.3%

White 45.6%

Data reflects federal race and ethnicity reporting categories.

## CURRICULUM SNAPSHOT

Bilingual Education

Career and Technical Education

Art/Communication, Business Management, Health Science/Services, Industry/Engineering, Environmental/Natural Resources

Community Service

Driver's Education

English & Reading

Fine Arts

Visual Arts, Music, Speech Arts

History & Social Science

Mathematics

Physical Education

Science

Special Education

Wellness Education

World Languages

American Sign Language, Mandarin Chinese, French, German, Japanese, Latin, and Spanish

Rev. 11/2018

FOR MORE INFORMATION ABOUT ETHS, VISIT:

[www.eths.k12.il.us](http://www.eths.k12.il.us)



## GRADUATION REQUIREMENTS

Classes meet daily for nine periods. Students must earn a minimum of 48 semester credits and successfully complete the following core requirements to earn an ETHS diploma:

English	8	Global Perspective (2016-17 & prior years)	2	Electives	13
Mathematics	6	Civics (2017-18 & future years)	2	Reading (if required)	PASS
Science	4	Physical Education	7	Consumer Education	PASS
History & Social Science	4	Wellness Education	1	Constitution Test	PASS
		Fine Arts / Career & Technical Education	3	State Sponsored SAT	Gr11

## GRADING SCALE

A	4.0	B-	2.7	D+	1.3	I	Incomplete	
A-	3.7	C+	2.3	D	1.0	P	Pass in Pass/Fail Course	
B+	3.3	C	2.0	F	0.0	PF	Fail in Pass/Fail Course	Highest unweighted GPA in Class of 2018: 4.0000
B	3.0	C-	1.7			NC	No Credit (lack of attendance)	

Values are increased by .5 for honors courses (A = 4.5); by 1.0 for Advanced Placement (AP) courses (A = 5) with completion of the AP exam; and Project Lead the Way (PLTW) courses with completion of the end of course exam (A = 5). AP credit is not offered in Summer School. All other grades earned in Summer School have the same value as those earned during the school year. ETHS no longer calculates class rank, effective with the Class of 2014.

**ETHS courses completed during middle school** (e.g., 1 Algebra and Geometry) may be listed on transcripts and are applied toward graduation requirements. Grades earned are averaged into a student's cumulative GPA.

**Transfer students** receive credit only for courses they have passed which are evaluated as comparable to those offered at ETHS. Transfer courses are listed on transcripts by subject area rather than by specific title, and a P for "passed" replaces a grade. Transfer credit is not calculated in the GPA.

**College/University courses** appear on transcripts as pass/fail.

## ADVANCED PLACEMENT (AP) EXAM SCORES

All students taking ETHS AP courses are required to take the corresponding AP exam. In the spring of 2018, 976 students (57% of the student body) took 2,370 AP exams.

## NATIONAL MERIT AND NATIONAL ACHIEVEMENT

For the Class of 2018, ETHS had 11 Semifinalists and 33 Commended Students in the National Merit Scholarship Program.

## SAT TEST SCORES

Ninety-seven percent (97%) of students from the Class of 2018 took the state-administered SAT. ETHS students continue to score higher than the national average.

Class of 2018	Evidence-based Reading & Writing		Math	
	ETHS	National	ETHS	National
	560	533	555	527

**FOUR-YEAR GRADUATION RATE (CLASS OF 2018) 91%**

**FIVE-YEAR GRADUATION RATE (CLASS OF 2017) 94%**

*Illinois calculates a 4-year graduation rate and a 5-year graduation rate for the same cohort of students.*

**COLLEGE ATTENDANCE RATE (CLASS OF 2017) 77%**

*Percent of students enrolled in college at any time during the first year after high school.*

Public	43%	4-Year	61%	Out-of-State	39%
Private	34%	2-Year	16%	In-State	38%

Source: the National Student Clearinghouse as of April 26, 2018

## COLLEGE AND UNIVERSITY MATRICULATION (CLASS OF 2017)

*Colleges where six or more ETHS students planned to attend based on final transcript request.*

Columbia College - Chicago	Northeastern Illinois University	University of Denver
Denison University	Northern Illinois University	University of Illinois - Chicago
DePaul University	Northwestern University	University of Illinois - Urbana-Champaign
Illinois State University	Oakton Community College	University of Minnesota
Indiana University	Southern Illinois University - Carbondale	University of Wisconsin - Madison
Loyola University	Tulane University	Western Michigan University
Marquette University	University of Colorado - Boulder	

# 2017-18 Annual Achievement Report

## EVANSTON TOWNSHIP HIGH SCHOOL

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Department of Research, Evaluation & Assessment  
November, 2018

## **Future Analysis with the Northwestern-D202-D65 Partnership**

District 65, District 202 and Northwestern University have formed the Northwestern Evanston Educational Research Alliance (NEERA). NEERA is funded by grants from the Spencer and Lewis-Sebring Foundations. NEERA is working to identify key factors that contribute to post-secondary success and college persistence, as defined as enrollment in a post-secondary institution for at least five consecutive semesters. In turn, NEERA will use those factors to develop a model that identifies “on-track” indicators from middle school through high school. The development of this model will directly inform the ETHS achievement report through the creation of a multiple-measure model to assess college persistence.

We expect that the model developed with Northwestern University will use more complex and nuanced data than seen in this report to better predict post-secondary success. This approach will include a deeper analysis of GPA, course taking patterns, SAT scores, as well as other academic indicators. The goal of the model is to develop a series of indicators across grade levels to help ETHS faculty and administration identify whether or not students are on track for post-secondary success, with the initial model focusing on college persistence. Future iterations may incorporate career ready indicators as available.

## **Organization of the Report**

The results of the analysis are reported in relation to the ETHS district goals as outlined in the *ETHS District Goals 2017-2022*, approved by the Board of Education on May 23, 2016. Most of the academic measures of student performance are reported in support of District Goal 1: Equitable and Excellent Education. In addition, measures of students’ behavioral referrals and extra-curricular activities are reported in support of District Goal 2: Student Well-being.

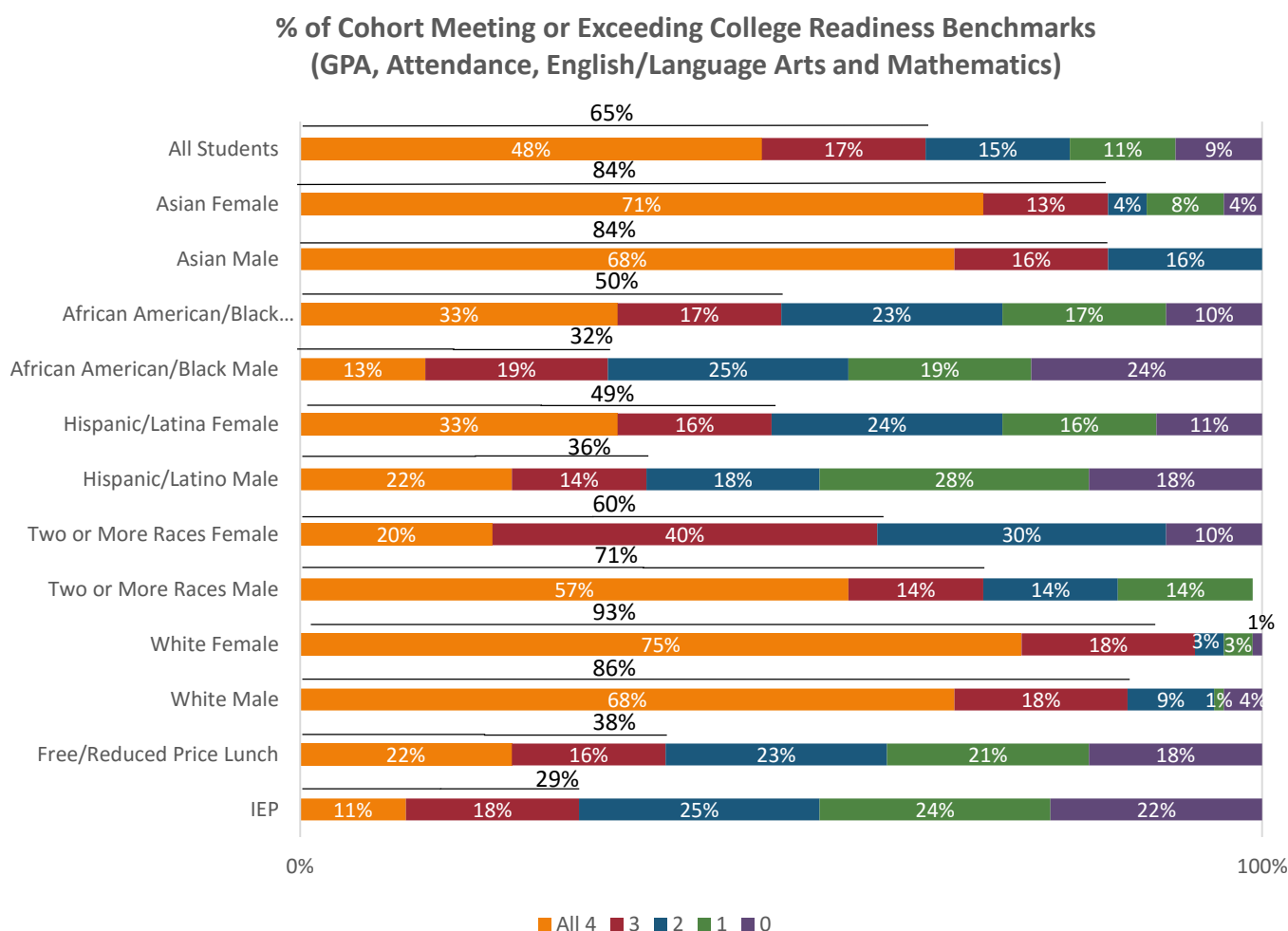
Tables in Appendix B provide details on the indicators for proficiency in English/Language Arts. Tables in Appendix C provide details on the indicators for proficiency in mathematics.

## District Goal 1: Equitable and Excellent Education

### Overview of Student Performance

This exploratory analysis focuses on four of the college-ready indicators identified by the ISBE in the IL ESSA plan: GPA, attendance, proficiency in English/Language Arts, and proficiency in mathematics. The charts below report the percent of students meeting or exceeding none, 1, 2, 3, or all 4 of the specified indicators, disaggregated by race, gender, meal status and IEP placement. Data supporting Charts 1 and 2 can be found in Appendix A.

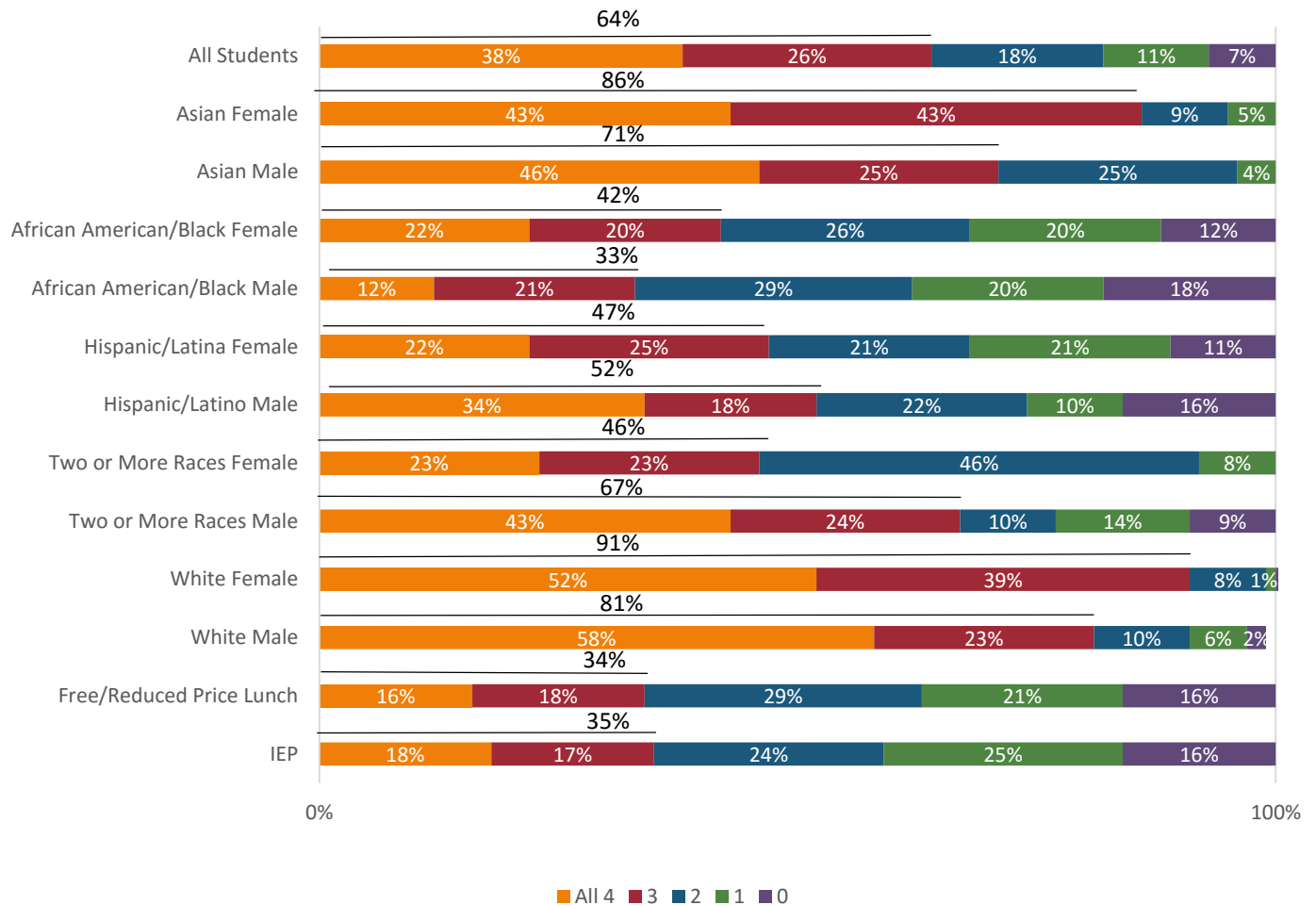
**Chart 1: Percent of Cohort Meeting or Exceeding IL ESSA College Readiness Benchmarks - Class of 2017**





**Chart 2: Percent of Cohort Meeting or Exceeding IL ESSA College Readiness Benchmarks - Class of 2018**

**% of Cohort Meeting or Exceeding College Readiness Benchmarks  
(GPA, Attendance, English/Language Arts and Mathematics)**



## GPA

The IL ESSA Plan's GPA benchmark for college or career readiness is a cumulative GPA of 2.8 or higher at time of graduation. Future analysis will be conducted to determine what the best GPA indicator is for ETHS students related to college enrollment and persistence.

Table 3 reports the percent of students within each cohort who attained a cumulative GPA of 2.8 or higher. Table 3 also reports the mean cumulative GPA for each subgroup.

Sixty-three percent (63%) of the students in the Class of 2017 and 65% of the students in the Class of 2018 achieved a cumulative GPA of 2.8 or higher, with each cohort maintaining a mean GPA of 3.0.

**Table 3: Percent of Cohort with a Final Cumulative GPA of 2.8 or Higher**

Students	Class of 2017		Class of 2018	
	% 2.8 or Higher	Mean GPA	% 2.8 or Higher	Mean GPA
ALL STUDENTS	63%	3.0	65%	3.0
Asian-Female	88%	3.3	95%	3.4
Asian-Male	90%	3.3	75%	3.2
Black/African American-Female	48%	2.8	49%	2.7
Black/African American-Male	31%	2.4	31%	2.3
Hispanic/Latina-Female	51%	2.8	50%	2.7
Hispanic/Latino-Male	29%	2.4	46%	2.7
Two or More-Female	50%	2.8	54%	3.0
Two or More-Male	71%	3.1	62%	2.9
White-Female	92%	3.5	92%	3.5
White-Male	78%	3.2	80%	3.2
Free/Reduced Price Lunch	39%	2.5	38%	2.5
Has IEP	44%	2.6	47%	2.7

## Attendance

The IL ESSA Plan defined the benchmark for attendance as an attendance rate of 95% in a student's junior and senior year. This analysis reports the percent of students who met the 95% attendance rate benchmark across four years of high school.

In addition to the percent meeting the 95% attendance rate benchmark, Table 4 reports the mean attendance rate for each subgroup. This provides more context around the attendance rate benchmark. For example, while 59% of the Class of 2018 met the 95% attendance rate benchmark, the average attendance rate for this cohort across all four years was 93%, or just below the benchmark.

**Table 4: Attendance Based on Days Present During Four School Years**

Students	Class of 2017		Class of 2018	
	% Meeting 95% Benchmark	Mean Attendance Rate	% Meeting 95% Benchmark	Mean Attendance Rate
ALL STUDENTS	74%	95%	59%	93%
Asian-Female	83%	96%	62%	95%
Asian-Male	100%	98%	75%	96%
Black/African American-Female	74%	95%	50%	93%
Black/African American-Male	64%	94%	59%	92%
Hispanic/Latina-Female	65%	95%	47%	90%
Hispanic/Latino-Male	40%	94%	66%	92%
Two or More-Female	40%	93%	39%	93%
Two or More-Male	86%	96%	57%	94%
White-Female	80%	96%	54%	94%
White-Male	84%	96%	69%	95%
Free/Reduced Price Lunch	64%	94%	51%	92%
Has IEP	56%	93%	47%	92%

The average daily attendance for ETHS students overall in 2017-18 was 97%. (Source: IL Report Card)

### Student Proficiency in English/Language Arts

The IL ESSA Plan indicators for proficiency in English/Language Arts (ELA) are be measured as attainment of at least one of the following:

- Taking an ELA AP course and earning an A, B, or C, **or**
- ELA AP exam score of 3 or higher, **or**
- SAT Reading and Writing subject score of 480 or higher (*Class of 2018 only*), **or**
- ACT English subject score of 18 or higher and ACT Reading subject score of 22 or higher (*Class of 2017 only*)

The AP English/Language Arts courses in this analysis include AP English Language and Composition and AP English Literature and Composition. This report uses College Board SAT college readiness benchmarks instead of ISBE developed benchmarks.

As reported in Table 5, two-thirds of students in both cohorts met at least one of the English/Language Arts benchmarks. Appendix B provide details on all four indicators for proficiency in English/Language Arts.

**Table 5: Percent of Cohort Meeting One or More of the English/Language Arts Benchmarks**

Students	Class of 2017	Class of 2018
ALL STUDENTS	66%	68%
Asian-Female	79%	76%
Asian-Male	74%	71%
Black/African American-Female	51%	46%
Black/African American-Male	30%	36%
Hispanic/Latina-Female	51%	50%
Hispanic/Latino-Male	39%	52%
Two or More-Female	80%	77%
Two or More-Male	71%	81%
White-Female	93%	96%
White-Male	89%	88%
Free/Reduced Price Lunch	38%	38%
Has IEP	27%	32%

### Student Proficiency in Mathematics

The IL ESSA Plan indicators for proficiency in mathematics are be measured as attainment of at least one of the following:

- Taking Algebra 2 and earning an A, B, or C, **or**
- Taking a mathematics AP course and earning an A, B, or C, **or**
- Mathematics AP exam score of 3 or higher, **or**
- SAT Math subject score of 530 or higher (*Class of 2018 only*), **or**
- ACT Math subject score of 22 or higher (*Class of 2017 only*)

The AP mathematics courses in this analysis include AP Calculus AB, AP Calculus BC, and AP statistics. This report uses College Board SAT college readiness benchmarks instead of ISBE developed benchmarks.

As reported in Table 6, 80% of the students in the Class of 2017 and 84% of the students in the Class of 2018 met one or more of the mathematics benchmarks. Appendix C provide details on all five indicators for proficiency in mathematics.

**Table 6: Percent of Cohort Meeting One or More of the Mathematics Benchmarks**

Students	Class of 2017	Class of 2018
ALL STUDENTS	80%	84%
Asian-Female	88%	91%
Asian-Male	90%	92%
Black/African American-Female	74%	74%
Black/African American-Male	53%	64%
Hispanic/Latina-Female	78%	79%
Hispanic/Latino-Male	66%	79%
Two or More-Female	90%	92%
Two or More-Male	86%	76%
White-Female	97%	98%
White-Male	91%	93%
Free/Reduced Price Lunch	65%	69%
Has IEP	47%	57%

## District Goal 2: Student Well-being

District Goal 2 focuses on student well-being, including attendance, behavioral referrals, and extra-curricular activities. The following analysis focuses on measures of student behavior in school and extra-curricular engagement.

### Student Behavior

A standard set forth in the district goals specifies that 100% of students do not receive a behavioral referral. This analysis looks at the percent of students that received zero to four behavioral referrals across four years at ETHS, allowing for an average of one referral per school year. The referrals reported in this analysis subsequently turned into a behavior incident.

As shown in Table 7, 77% of the Class of 2017 and 79% of the Class of 2018 received no more than four behavioral referrals across four years of high school.

**Table 7: Percent of Cohort with Zero to Four Referrals Throughout High School**

Students	Class of 2017	Class of 2018
ALL STUDENTS	77%	79%
Asian-Female	92%	95%
Asian-Male	95%	92%
Black/African American-Female	66%	70%
Black/African American-Male	55%	54%
Hispanic/Latina-Female	76%	81%
Hispanic/Latino-Male	63%	78%
Two or More-Female	70%	77%
Two or More-Male	86%	57%
White-Female	96%	95%
White-Male	84%	87%
Free/Reduced Price Lunch	67%	63%
Has IEP	59%	65%

### Student Participation in Extra-Curricular Activities

A second standard set forth in the district goals specifies that 100% of students participate in at least one extra-curricular activity. As shown in Table 8, 83% of students in the Class of 2017 participated in at least one activity, while 77% of the students in the Class of 2018 participated in at least one activity.

**Table 8: Percent of Cohort Who Participated in at Least One Extra-Curricular Activity**

<b>Students</b>	<b>Class of 2017</b>	<b>Class of 2018</b>
ALL STUDENTS	83%	77%
Asian-Female	88%	95%
Asian-Male	79%	79%
Black/African American-Female	75%	64%
Black/African American-Male	72%	60%
Hispanic/Latina-Female	83%	67%
Hispanic/Latino-Male	71%	65%
Two or More-Female	90%	85%
Two or More-Male	86%	86%
White-Female	94%	94%
White-Male	90%	86%
Free/Reduced Price Lunch	71%	61%
Has IEP	73%	62%

## Four-Year & Five-Year Graduation Rates

Four-year and five-year graduation rates, as reported on the IL Report Card, are presented in Tables 9 and 10 below:

**Table 9: Four Year Graduation Rates**

Students	2017	2018
ALL STUDENTS	92.3%	91.1%
Female	95.5%	93.4%
Male	88.8%	89.0%
Asian	93.0%	93.5%
Black/African American	87.9%	82.8%
Hispanic/Latinx	91.7%	93.2%
Two or More Races	88.9%	97.1%
White	95.7%	95.2%
Free/Reduced Price Lunch	86.8%	84.8%
Has IEP	64.0%	74.3%
English Learner	62.2%	70.8%

**Table 10: Five Year Graduation Rates**

Students	2017	2018
ALL STUDENTS	93.3%	93.8%
Female	93.5%	96.6%
Male	93.2%	90.8%
Asian	91.9%	93.0%
Black/African American	89.1%	90.9%
Hispanic/Latinx	94.2%	94.7%
Two or More Races	100.0%	89.5%
White	95.7%	95.8%
Free/Reduced Price Lunch	89.1%	89.4%
Has IEP	79.1%	73.0%
English Learner	78.9%	80.6%



# 2018 – 2019 OPENING SCHOOL REPORT

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PART 1 - SEPTEMBER 30 ENROLLMENT  
PART 2 - SEPTEMBER 30 STAFFING



Department of Research, Evaluation & Assessment

October 2018

**OPENING SCHOOL REPORT**  
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## Executive Summary

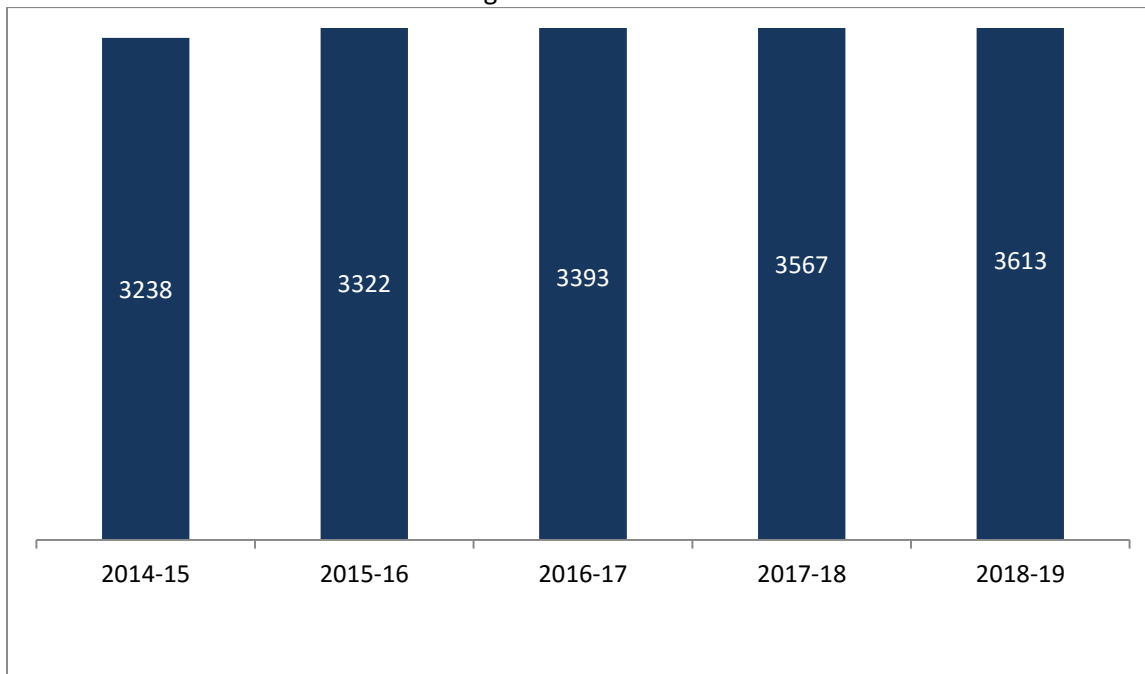
### Introduction

The following report presents the official school enrollment as of September 30, 2018. Enrollment figures are disaggregated by race/ethnicity and gender. The report also includes information on special education students attending private and public facilities, District 202 residents attending non-public schools, class enrollment by department, number of class sections by department, average class size by department, and special courses and programs.

### Total Enrollment

The 2018-2019 total enrollment (Part 1A) of 3613 is the highest enrollment over last thirty years. The chart below shows the enrollment changes over the last five years.

Total District Enrollment: 2014-15 through 2018-19



Beginning in 2016-2017, official district/school enrollment counts included students attending the ALT School. First time grade 9 enrollments in 2018-2019 is at its second highest (905) since 1982-1983 (Part 1B).

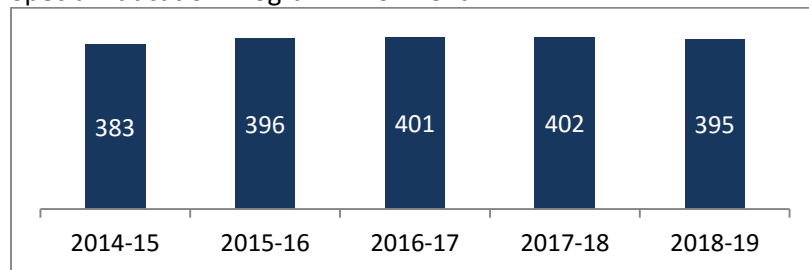
### Enrollment by Department

All departments (career & technical education, fine arts, English/reading, history/social sciences, mathematics, physical education and wellness, science, special education and world languages) increased enrollment in 2018-19 (Part 2A). The physical education and wellness department increased for the sixth year in a row, and all other departments increased enrollments for the fifth year in a row.

### Enrollment in Special Education and Bilingual Program

The number of special education students attending private and public facilities is 89, which is a 62% decrease from 2014-15 (143). The number of students enrolled in the special education program decreased from 402 in 2017-2018 to 395 in 2018-2019. In 2018-19 there are 74 students enrolled in the bilingual program, which is more than twice the number of students enrolled in 2014-15 (32).

Special Education Program Enrollment



### Enrollment by Race/Ethnicity

Total student enrollment by race/ethnicity over the past five years is summarized in the table below.

In 2018-19 the percentage of Black/African American students is 27.3%. The proportion of Black/African American students has declined over the previous five years. The proportion of Hispanic/Latino students is 18.5% in 2018-2019, which is the highest in ETHS history. The proportion of White students increased to 45.6% in 2018-19. The proportion of Asian students in 2018-19 is 5.6%, which is the second highest in ETHS history. The proportion of students identified as Two or More Races remained relatively the same in 2018-19 at 2.3%, compared to 2.5% in 2017-18.

Percent Enrollment by Race/Ethnicity

Race/Ethnicity	2014-15	2015-16	2016-17	2017-18	2018-19
American Indian/Native Hawaiian	0.4	0.5	0.5	0.5	0.6
Asian	4.8	5.1	5.5	5.7	5.6
Black/African American	30.2	30.3	29.8	27.8	27.3
Hispanic/Latino	16.6	17.5	17.7	18.3	18.5
Two or More Races	4.3	3.4	2.4	2.5	2.3
White	43.7	43.2	44.1	45.3	45.6
All	100	100	100	100	100

Grade Level and Race/Ethnicity	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19
	Total n	% of Ttl	Total n	% of Ttl	Total n	% of Ttl	Total n	% of Ttl	Total n	% of Ttl
<b>Grade 9</b>										
American Indian	3	0.3	5	0.6	3	0.3	4	0.4	5	0.5
Asian	47	5.4	45	5.2	56	6.1	50	5.0	45	4.7
Black/African Amer	255	29.2	259	29.8	284	31.1	264	26.1	260	27.1
Hispanic/Latino	154	17.6	172	19.8	173	18.9	195	19.3	193	20.1
Native Hawaiian	2	0.2	0	0.0	3	0.3	2	0.2	3	0.3
Two or More Races	34	3.9	9	1.0	20	2.2	30	3.0	30	3.1
White	379	43.4	378	43.6	374	41.0	465	46.0	424	44.2
<b>Total</b>	<b>874</b>		<b>868</b>		<b>913</b>		<b>1010</b>		<b>960</b>	
<b>Grade 10</b>										
American Indian	2	0.3	1	0.1	5	0.6	1	0.1	3	0.3
Asian	36	4.7	47	5.5	44	5.4	55	6.4	47	4.9
Black/African Amer	237	31.2	254	29.8	245	29.8	250	29.3	254	26.6
Hispanic/Latino	136	17.9	153	18.0	150	18.3	150	17.6	167	17.5
Native Hawaiian	0	0.0	1	0.1	0	0.0	2	0.2	3	0.3
Two or More Races	17	2.2	35	4.1	8	1.0	17	2.0	27	2.8
White	332	43.7	361	42.4	369	44.9	379	44.4	454	47.5
<b>Total</b>	<b>760</b>		<b>852</b>		<b>821</b>		<b>854</b>		<b>955</b>	
<b>Grade 11</b>										
American Indian	4	0.5	2	0.3	3	0.4	4	0.5	2	0.2
Asian	36	4.8	40	5.3	44	5.4	49	6.0	55	6.8
Black/African Amer	217	28.7	225	30.0	216	26.4	225	27.7	228	28.1
Hispanic/Latino	126	16.7	130	17.3	151	18.4	160	19.7	138	17.0
Native Hawaiian	1	0.1	1	0.1	1	0.1	1	0.1	1	0.1
Two or More Races	48	6.4	15	2.0	32	3.9	9	1.1	18	2.2
White	323	42.8	338	45.0	371	45.3	365	44.9	370	45.6
<b>Total</b>	<b>755</b>		<b>751</b>		<b>818</b>		<b>813</b>		<b>812</b>	
<b>Grade 12</b>										
American Indian	1	0.1	4	0.5	2	0.3	0	0.0	4	0.5
Asian	31	4.4	34	4.7	42	5.6	44	5.5	52	6.5
Black/African Amer	180	25.8	205	28.4	228	30.5	218	27.2	218	27.4
Hispanic/Latino	110	15.8	117	16.2	117	15.7	135	16.9	150	18.9
Native Hawaiian	0	0.0	1	0.1	0	0.0	0	0.0	1	0.1
Two or More Races	31	4.4	47	6.5	17	2.3	32	4.0	6	0.8
White	344	49.4	315	43.6	341	45.6	372	46.4	364	45.8
<b>Total</b>	<b>697</b>		<b>723</b>		<b>747</b>		<b>801</b>		<b>795</b>	
<b>Off Campus/Safe Sch</b>										
American Indian	1	0.7	0	0.0	0	0.0	1	1.1	0	0.0
Asian	4	2.6	2	1.6	2	2.1	4	4.5	4	4.4
Black/African Amer	88	57.9	64	50.0	37	39.4	33	37.1	26	28.6
Hispanic/Latino	13	8.6	11	8.6	11	11.7	13	14.6	20	22.0
Native Hawaiian	1	0.7	1	0.8	1	1.1	1	1.1	1	1.1
Two or More Races	8	5.3	8	6.2	3	3.2	1	1.1	3	3.3
White	37	24.3	42	32.8	40	42.6	36	40.4	37	40.7
<b>Total</b>	<b>152</b>		<b>128</b>		<b>94</b>		<b>89</b>		<b>91</b>	
<b>Total ETHS*</b>										
American Indian	11	0.3	12	0.4	13	0.4	10	0.3	14	0.4
Asian	154	4.8	168	5.1	188	5.5	202	5.7	203	5.6
Black/African Amer	977	30.2	1007	30.3	1010	29.8	990	27.8	986	27.3
Hispanic/Latino	539	16.6	583	17.5	602	17.7	653	18.3	668	18.5
Native Hawaiian	4	0.1	4	0.1	5	0.1	6	0.2	9	0.2
Two or More Races	138	4.3	114	3.4	80	2.4	89	2.5	84	2.3
White	1415	43.7	1434	43.2	1495	44.1	1617	45.3	1649	45.6
<b>Total</b>	<b>3238</b>		<b>3322</b>		<b>3393</b>		<b>3567</b>		<b>3613</b>	

\*Total ETHS includes students enrolled at the Main Campus, at an Off Campus Placement and at a Safe School/Ombudsman.

Grade Level and Race/Ethnicity	2014-15	2014-15	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19
	Total n	Reclass	Total n	Reclass	Total n	Reclass	Total n	Reclass	Total n	Reclass
<b>Grade 9</b>										
American Indian	3	1	5	0	3	1	4	1	5	0
Asian	47	1	45	0	56	2	50	1	45	1
Black/African Amer	255	40	259	27	284	44	264	42	260	22
Hispanic/Latino	154	20	172	11	173	21	195	29	193	24
Native Hawaiian	2	0	0	0	3	0	2	0	3	0
Two or More Races	34	1	9	0	20	1	30	2	30	2
White	379	11	378	7	374	7	465	5	424	6
<b>Total</b>	<b>874</b>	<b>74</b>	<b>868</b>	<b>45</b>	<b>913</b>	<b>76</b>	<b>1010</b>	<b>80</b>	<b>960</b>	<b>55</b>
<b>Grade 10</b>										
American Indian	2	0	1	0	5	0	1	0	3	0
Asian	36	1	47	1	44	0	55	1	47	1
Black/African Amer	237	37	254	50	245	42	250	46	254	40
Hispanic/Latino	136	18	153	22	150	7	150	27	167	22
Native Hawaiian	0	0	1	0	0	0	2	0	3	0
Two or More Races	17	1	35	2	8	1	17	1	27	2
White	332	5	361	8	369	6	379	12	454	5
<b>Total</b>	<b>760</b>	<b>62</b>	<b>852</b>	<b>83</b>	<b>821</b>	<b>56</b>	<b>854</b>	<b>87</b>	<b>955</b>	<b>70</b>
<b>Grade 11</b>										
American Indian	4	0	2	0	3	0	4	0	2	0
Asian	36	1	40	1	44	1	49	0	55	1
Black/African Amer	237	37	225	37	216	30	225	34	228	29
Hispanic/Latino	126	11	130	14	151	20	160	13	138	19
Native Hawaiian	1	0	1	0	1	0	1	0	1	0
Two or More Races	48	2	15	0	32	1	9	4	18	1
White	323	8	338	3	371	9	365	5	370	4
<b>Total</b>	<b>755</b>	<b>51</b>	<b>751</b>	<b>55</b>	<b>818</b>	<b>61</b>	<b>813</b>	<b>56</b>	<b>812</b>	<b>54</b>
<b>Grade 12</b>										
American Indian	1	0	4	0	2	0	0	0	4	0
Asian	31	1	34	0	42	0	44	0	52	0
Black/African Amer	180	7	205	0	228	2	218	1	218	0
Hispanic/Latino	110	1	117	2	117	1	135	0	150	0
Native Hawaiian	0	0	1	0	0	0	0	0	1	0
Two or More Races	31	1	47	0	17	0	32	0	6	0
White	344	7	315	0	341	1	372	0	364	0
<b>Total</b>	<b>697</b>	<b>17</b>	<b>723</b>	<b>2</b>	<b>747</b>	<b>4</b>	<b>801</b>	<b>1</b>	<b>795</b>	<b>0</b>
<b>Off Campus/Safe Sch</b>										
American Indian	1	0	0	0	0	0	1	0	0	0
Asian	4	0	2	0	2	0	4	0	4	0
Black/African Amer	88	35	64	22	37	11	33	14	26	6
Hispanic/Latino	13	7	11	4	11	2	13	5	20	9
Native Hawaiian	1	1	1	1	1	1	1	0	1	0
Two or More Races	8	4	8	3	3	0	1	0	3	1
White	37	8	42	8	40	6	36	0	37	2
<b>Total</b>	<b>152</b>	<b>55</b>	<b>128</b>	<b>38</b>	<b>94</b>	<b>20</b>	<b>89</b>	<b>19</b>	<b>91</b>	<b>18</b>
<b>Total ETHS</b>										
American Indian	11	1	12	0	13	1	10	1	14	0
Asian	154	3	168	2	188	3	202	2	203	3
Black/African Amer	977	141	1007	136	1010	129	990	137	986	97
Hispanic/Latino	539	56	583	53	602	51	653	74	668	74
Native Hawaiian	4	1	4	1	5	1	6	0	9	0
Two or More Races	138	8	114	5	80	3	89	7	84	6
White	1415	32	1434	26	1495	29	1617	22	1649	17
<b>Total</b>	<b>3238</b>	<b>242</b>	<b>3322</b>	<b>223</b>	<b>3393</b>	<b>217</b>	<b>3567</b>	<b>243</b>	<b>3613</b>	<b>197</b>

A student is promoted to the next grade level if they earn a minimum of 12 credits a year. Students who do not earn 12 credits are considered reclassified and are not promoted to the next grade level.

<b>Grade Level and Race/Ethnicity</b>	<b>Female</b>	<b>Male</b>	<b>Total</b>
<b>Grade 9</b>			
American Indian	3	2	5
Asian	27	18	45
Black/African Amer	132	128	260
Hispanic/Latino	102	91	193
Native Hawaiian	1	2	3
Two or More Races	18	12	30
White	201	223	424
<b>Total</b>	<b>484</b>	<b>476</b>	<b>960</b>
<b>Grade 10</b>			
American Indian	1	2	3
Asian	21	26	47
Black/African Amer	113	141	254
Hispanic/Latino	73	94	167
Native Hawaiian	3	0	3
Two or More Races	14	13	27
White	217	237	454
<b>Total</b>	<b>442</b>	<b>513</b>	<b>955</b>
<b>Grade 11</b>			
American Indian	0	2	2
Asian	35	20	55
Black/African Amer	123	105	228
Hispanic/Latino	68	70	138
Native Hawaiian	1	0	1
Two or More Races	11	7	18
White	181	189	370
<b>Total</b>	<b>419</b>	<b>393</b>	<b>812</b>
<b>Grade 12</b>			
American Indian	2	2	4
Asian	26	26	52
Black/African Amer	102	116	218
Hispanic/Latino	73	77	150
Native Hawaiian	1	0	1
Two or More Races	1	5	6
White	173	191	364
<b>Total</b>	<b>378</b>	<b>417</b>	<b>795</b>
<b>Off Campus/Safe Sch</b>			
American Indian	0	0	0
Asian	2	2	4
Black/African Amer	12	14	26
Hispanic/Latino	8	12	20
Native Hawaiian	0	1	1
Two or More Races	0	3	3
White	18	19	37
<b>Total</b>	<b>40</b>	<b>51</b>	<b>91</b>
<b>Total ETHS*</b>			
American Indian	6	8	14
Asian	111	92	203
Black/African Amer	482	504	986
Hispanic/Latino	324	344	668
Native Hawaiian	6	3	9
Two or More Races	44	40	84
White	790	859	1649
<b>Total</b>	<b>1763</b>	<b>1850</b>	<b>3613</b>

\*Total ETHS includes students enrolled at the Main Campus, at an Off Campus Placement and at a Safe School/Ombudsman.

This information extracted from the annual *State Aid Entitlement Report* prepared by the Special Education Department each summer for the preceding school year.

**Number of Students (Unduplicated) Attending Private and Public Facilities for One or More Days**

	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>
	<b># of Stud</b>	<b># of Facil</b>	<b># of Stud</b>	<b># of Facil</b>	<b># of Stud</b>	<b># of Facil</b>	<b># of Stud</b>	<b># of Facil</b>	<b># of Stud</b>	<b># of Facil</b>
Private	85	27	74	18	79	18	51	22	53	26
Public	34	3	35	4	37	4	37	3	39	4
<b>TOTAL</b>	<b>119</b>	<b>30</b>	<b>109</b>	<b>22</b>	<b>116</b>	<b>22</b>	<b>88</b>	<b>25</b>	<b>92</b>	<b>30</b>

In 2016-17 and 2017-18, private facility counts include residential placements.



# Number of Class Enrollments by Department

DEPARTMENT	2014-15	2015-16	2016-17	2017-18	2018-19
Career & Technical Education	1238	1490	1575	1624	1791
Business Education	371	445	473	502	601
Human Services	311	349	433	475	461
Industrial Technology	432	511	548	561	626
Internship	124	185	121	86	103
English/Reading*	3090	3191	3173	3388	3467
English	2984	3046	3071	3222	3307
Reading	106	145	102	166	160
Fine Arts	1215	1327	1362	1473	1569
Art	680	654	651	641	658
Music	429	508	581	711	784
Speech Arts	106	165	130	121	127
History/Social Sciences	3006	3026	3129	3111	3228
Mathematics	3286	3314	3434	3566	3592
Physical Education and Wellness	3036	3107	3194	3324	3396
Physical Education	2696	2736	2839	2984	2974
Wellness Education	340	371	355	340	422
Science	2556	2569	2655	2882	2991
Special Education	1130	1096	1150	1239	1281
World Languages	2254	2350	2457	2636	2742
Bilingual Program**	87	130	189	260	207
TOTALS†	20898	21600	22318	23503	24264

\*Does not reflect students receiving English credit in programs such as Alternative School, ISEP, Hearing Impaired, Bilingual, etc.

\*\* Includes bilingual-only Math (Pre-Algebra, Geometry), History, Science classes (all years), and CTE classes beginning in 2018-19.

† Independent Study courses are excluded from these totals.

Below is information on the number of unique students in special education and the bilingual program, and the number of enrollments (enrollees). Students are enrolled in multiple courses.

Number of Unique Students and Total Enrollments in the Bilingual Program and Special Education

<b>PROGRAM</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Bilingual Program* – Class Enrollments	87	130	189	260	207
Bilingual Program* – # Students	32	46	67	76	74
Special Education – Class Enrollments	1130	1096	1150	1239	1281
Special Education – # Students	383	396	401	402	395

Bilingual Program as counted here is courses in English as a Second Language, Bilingual Support, co-taught Biology, co-taught Pre-Algebra, World History and Civics Supports

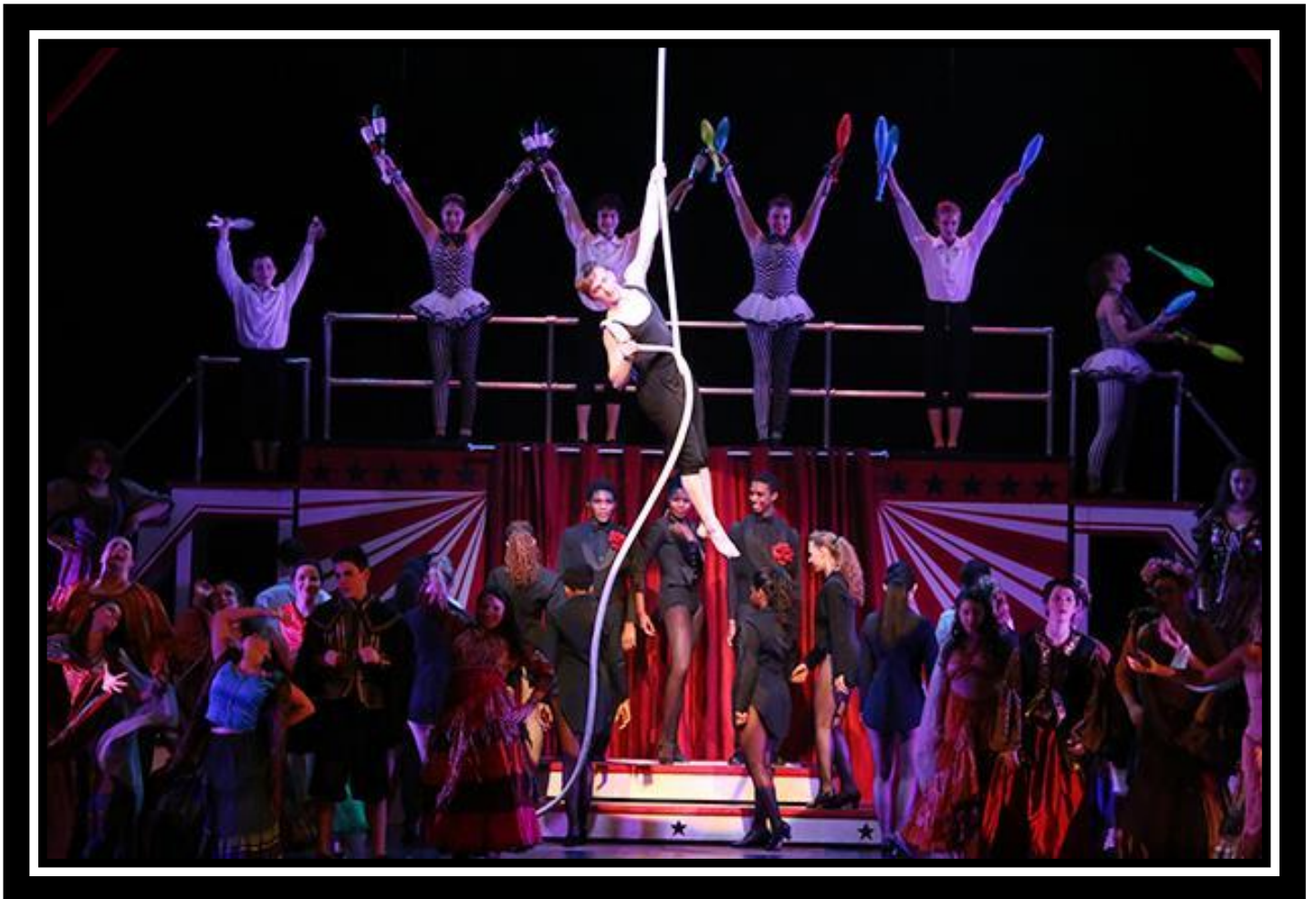
Number of Course Sections by Department

DEPARTMENT	2014-15	2015-16	2016-17	2017-18	2018-19
Career & Technical Education	61	68	73	75	80
Business Education	19	22	22	22	26
Human Services	19	20	23	24	23
Industrial Technology	23	26	28	29	31
English	142	145	150	155	158
Fine Arts	40	41	39	39	37
Art	35	33	32	33	31
Speech Arts	5	8	7	6	6
History/Social Sciences	133	131	142	146	150
Mathematics	163	147	152	154	161
Physical Education and Wellness	114	118	120	121	122
Physical Education	99	102	103	104	105
Wellness Education	15	16	17	17	17
Science	118	119	122	128	136
World Languages	112	114	113	118	122
Total	883	883	911	936	966

Average Class Size by Department

<b>DEPARTMENT*</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Career & Technical Education	18	19	20	21	21
Business Education	20	20	22	23	23
Human Services	16	17	19	20	20
Industrial Technology	19	20	20	19	20
English	21	21	20	21	21
Fine Arts	20	20	20	20	21
Art	19	20	20	19	21
Speech Arts	21	21	19	20	21
History/Social Sciences	23	23	22	21	22
Mathematics	20	23	23	23	22
Physical Education and Wellness	27	27	28	29	28
Physical Education	27	27	28	29	28
Wellness Education	23	23	21	20	25
Science	22	22	22	23	22
World Languages	20	21	22	22	22

# STATISTICS AND GLOSSARY



## Statistical Section

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	250 - 254
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	255 - 260
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	261 - 264
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	265 - 266
<b>Operating Information</b>	
These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.	267 - 271
<b>Glossary</b>	272 - 277

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Evanston Township High School District No. 202**

## NET POSITION BY COMPONENT

## LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014*	2013	2012	2011	2010	2009
<b>Governmental activities</b>										
Net investment in capital assets	\$ 16,325,266	\$ 14,335,019	\$ 15,730,505	\$ 9,931,239	\$ 9,403,402	\$ 9,608,628	\$ 9,953,807	\$ 8,286,071	\$ 6,907,538	\$ 7,305,498
Restricted	11,269,378	8,460,997	13,098,191	11,797,404	12,125,241	13,214,329	3,887,932	3,812,352	3,785,600	3,089,220
Unrestricted	24,988,247	21,908,563	14,681,923	20,894,155	20,903,421	19,058,651	24,322,788	24,307,351	24,864,642	23,438,147
Total governmental activities net position	<u>\$52,582,891</u>	<u>\$44,704,579</u>	<u>\$43,510,619</u>	<u>\$42,622,798</u>	<u>\$42,432,064</u>	<u>\$41,881,608</u>	<u>\$38,164,527</u>	<u>\$36,405,774</u>	<u>\$35,557,780</u>	<u>\$33,832,865</u>

Source of information: Audited financial statements

\*Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 68 and GASB Statement No. 71.

# Evanston Township High School District No. 202

## CHANGES IN NET POSITION

### LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Expenses</b>										
Instruction:										
Regular programs	\$ 27,406,434	\$ 24,940,286	\$ 25,619,112	\$ 24,758,910	\$ 24,852,194	\$ 23,582,583	\$ 22,695,587	\$ 20,966,353	\$ 21,933,333	\$ 20,809,043
Special programs	7,590,274	6,973,062	7,174,526	6,917,452	13,530,925	13,281,736	12,332,100	12,444,090	11,623,978	5,518,272
Other instructional programs	6,014,065	5,961,036	5,138,825	4,536,606	4,490,430	4,132,849	4,079,741	4,286,262	4,073,617	3,973,909
State retirement contributions	27,403,009	25,292,636	16,866,085	15,327,777	10,984,004	8,355,208	7,297,970	6,592,935	6,863,782	4,882,769
Support services:										
Pupils	8,314,795	8,032,003	7,171,479	6,966,785	6,668,209	6,661,312	6,347,172	6,389,383	6,326,439	5,842,738
Instructional staff	2,911,124	3,001,507	2,863,396	2,771,621	2,684,376	2,500,652	2,937,333	3,192,633	3,712,868	3,752,522
General administration	2,846,895	2,761,790	2,620,126	2,760,713	2,757,917	2,736,073	3,999,122	3,148,752	2,966,612	2,629,237
School administration	3,669,182	3,434,442	3,363,949	3,108,679	2,734,528	2,541,945	2,373,808	2,920,980	2,143,225	2,170,323
Business	6,655,040	6,569,543	5,883,998	6,755,017	5,808,273	4,731,451	5,127,670	4,463,304	4,731,130	4,009,667
Transportation	1,357,520	1,282,668	1,355,536	1,338,787	1,378,461	1,796,453	1,277,146	1,119,492	1,170,802	1,063,441
Operations and maintenance	7,090,902	7,521,513	6,941,300	6,591,789	6,447,801	5,926,007	5,973,565	6,635,663	6,862,553	6,718,096
Central	3,402,471	3,343,969	3,028,954	2,906,327	2,449,038	2,395,424	2,343,859	2,330,115	2,533,316	2,559,832
Other supporting services	694,969	733,992	641,962	538,818	439,928	74,822	992,092	375,443	340,736	323,906
Community services	70,904	69,660	81,063	83,482	70,181	33,456	37,448	25,398	13,622	24,764
Nonprogrammed charges	4,579,003	4,611,898	5,252,837	5,968,478	3,324	8,329	159,638	408,605	26,423	5,790,674
Interest and fees	748,737	818,850	644,111	808,037	914,777	775,854	1,033,680	890,474	962,989	1,000,443
Bond issuance costs	-	-	184,411	-	-	-	-	-	-	-
Unallocated depreciation	-	606,739	618,982	626,698	670,891	719,417	720,122	653,719	604,390	598,455
<b>Total expenses</b>	<b>111,303,367</b>	<b>105,955,594</b>	<b>95,450,652</b>	<b>92,765,976</b>	<b>86,885,257</b>	<b>80,253,571</b>	<b>79,728,053</b>	<b>76,843,601</b>	<b>76,889,815</b>	<b>71,668,091</b>
<b>Program Revenues</b>										
Charges for services										
Instruction:										
Regular programs	\$ 1,044,508	\$ 1,021,182	\$ 969,636	\$ 722,398	\$ 751,449	\$ 701,245	\$ 526,310	\$ 642,961	\$ 559,404	\$ 533,932
Other instructional programs	398,271	426,358	410,718	390,109	413,193	374,884	445,611	492,151	467,331	481,916
Support services:										
Business	1,198,020	1,458,124	1,180,464	1,284,308	1,342,362	1,484,857	1,509,774	1,620,962	1,525,388	1,554,035
Operations and maintenance	527,189	377,938	369,102	385,975	497,215	417,599	322,470	200,040	211,273	114,679
Operating grants and contributions	32,351,554	31,729,758	23,058,994	22,176,135	16,694,037	14,098,478	12,659,221	12,295,681	11,712,813	9,076,420
<b>Total program revenues</b>	<b>35,519,542</b>	<b>35,013,360</b>	<b>25,988,914</b>	<b>24,958,925</b>	<b>19,698,256</b>	<b>17,077,063</b>	<b>15,463,386</b>	<b>15,251,795</b>	<b>14,476,209</b>	<b>11,760,982</b>
<b>Net expense</b>	<b>(75,783,825)</b>	<b>(70,942,234)</b>	<b>(69,461,738)</b>	<b>(67,807,051)</b>	<b>(67,187,001)</b>	<b>(63,176,508)</b>	<b>(64,264,667)</b>	<b>(61,591,806)</b>	<b>(62,413,606)</b>	<b>(59,907,109)</b>



# **Evanston Township High School District No. 202**

## CHANGES IN NET POSITION

### LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>General revenues</b>										
Taxes:										
Real estate taxes, levied for general purposes	\$ 55,144,824	\$ 54,220,401	\$ 53,429,559	\$ 53,031,818	\$ 51,179,778	\$ 50,492,318	\$ 49,480,327	\$ 45,847,362	\$ 47,524,874	\$ 42,314,663
Real estate taxes, levied for specific purposes	10,571,920	10,581,316	10,608,877	10,479,365	10,030,758	10,196,330	10,290,393	9,970,013	10,178,119	8,491,833
Real estate taxes, levied for debt service	2,612,269	2,603,626	2,575,117	2,555,008	2,495,837	2,462,711	2,397,114	2,299,068	2,539,755	2,420,713
Personal property replacement taxes	1,734,715	2,350,012	1,665,319	2,413,264	1,979,447	1,888,771	1,784,541	2,023,350	1,640,196	1,975,379
State aid-formula grants	2,945,012	1,777,702	1,686,332	1,648,799	1,642,541	1,608,247	1,632,603	1,669,457	1,573,871	1,537,590
Investment earnings	382,021	266,095	134,548	31,959	31,248	38,703	32,748	43,980	113,969	469,330
Miscellaneous	521,906	337,042	249,807	611,993	494,205	206,509	405,694	586,570	567,737	921,082
Total general revenues	73,912,667	72,136,194	70,349,559	70,772,206	67,853,814	66,893,589	66,023,420	62,439,800	64,138,521	58,130,590
<b>Change in net position</b>	<b>\$ (1,871,158)</b>	<b>\$ 1,193,960</b>	<b>\$ 887,821</b>	<b>\$ 2,965,155</b>	<b>\$ 666,813</b>	<b>\$ 3,717,081</b>	<b>\$ 1,758,753</b>	<b>\$ 847,994</b>	<b>\$ 1,724,915</b>	<b>\$ (1,776,519)</b>

**Evanston Township High School District No. 202**

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	(1) 2018	(1) 2017	(1) 2016	(1) 2015	(1) 2014	(1) 2013	(1) 2012	2011	2010	2009
<b>General Fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	13,972,827
Nonspendable	281,364	486,589	606,291	341,187	70,296	70,296	70,296	70,296	70,296	-
Restricted	28,482	40,299	50,276	76,745	101,627	107,163	95,917	57,696	5,101	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	2,000,000	-	-
Unassigned	<u>32,276,900</u>	<u>30,187,883</u>	<u>27,071,922</u>	<u>26,179,154</u>	<u>23,991,849</u>	<u>23,414,900</u>	<u>21,042,288</u>	<u>18,318,878</u>	<u>14,963,809</u>	<u>-</u>
Total general fund	<u>32,586,746</u>	<u>30,714,771</u>	<u>27,728,489</u>	<u>26,597,086</u>	<u>24,163,772</u>	<u>23,592,359</u>	<u>21,208,501</u>	<u>20,446,870</u>	<u>15,039,206</u>	<u>13,972,827</u>
<b>All other governmental funds</b>										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	13,052,082
Debt service fund	-	-	-	-	-	-	-	-	-	1,650,290
Capital projects fund	-	-	-	-	-	-	-	-	-	3,047,645
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	11,331,234	8,563,039	13,119,715	11,772,242	15,133,302	13,035,171	14,604,296	12,846,788	15,910,241	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	<u>(190,488)</u>	<u>(162,855)</u>	<u>(131,942)</u>	<u>(174,498)</u>	<u>(2,820)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>11,140,746</u>	<u>8,400,184</u>	<u>12,987,773</u>	<u>11,597,744</u>	<u>15,130,482</u>	<u>13,035,171</u>	<u>14,604,296</u>	<u>12,846,788</u>	<u>15,910,241</u>	<u>17,750,017</u>
Total	<u>\$ 43,727,492</u>	<u>\$ 39,114,955</u>	<u>\$ 40,716,262</u>	<u>\$ 38,194,830</u>	<u>\$ 39,294,254</u>	<u>\$ 36,627,530</u>	<u>\$ 35,812,797</u>	<u>\$ 33,293,658</u>	<u>\$ 30,949,447</u>	<u>\$ 31,722,844</u>
	\$ 4,612,537	\$ (1,601,307)								

(1) District implemented GASB 54 beginning in fiscal 2011.

# Evanston Township High School District No. 202

## GOVERNMENTAL FUNDS REVENUES

### LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Local Sources</b>										
Property taxes	\$ 68,329,013	\$ 67,405,343	\$ 66,613,553	\$ 66,066,191	\$ 63,706,373	\$ 63,151,359	\$ 62,167,834	\$ 58,116,443	\$ 60,242,748	\$ 53,227,209
Replacement taxes	1,734,715	2,350,012	1,665,319	2,413,264	1,979,447	1,888,771	1,784,541	2,023,350	1,640,196	1,975,379
Tuition	534,697	569,034	540,500	507,709	535,908	505,359	445,611	492,392	522,530	573,134
Earnings on investments	382,021	266,095	134,548	31,959	31,248	38,703	32,748	43,980	113,696	469,330
Other local sources	<u>3,651,990</u>	<u>3,826,630</u>	<u>3,322,655</u>	<u>4,280,918</u>	<u>2,962,516</u>	<u>2,679,735</u>	<u>2,764,248</u>	<u>3,050,292</u>	<u>3,331,133</u>	<u>3,032,510</u>
Total local sources	<u>74,632,436</u>	<u>74,417,114</u>	<u>72,276,575</u>	<u>73,300,041</u>	<u>69,215,492</u>	<u>68,263,927</u>	<u>67,194,982</u>	<u>63,726,457</u>	<u>65,850,303</u>	<u>59,277,562</u>
<b>State sources</b>										
General state aid	2,945,012	1,777,702	1,686,332	1,648,799	1,642,541	1,608,247	1,632,603	1,669,457	1,286,466	1,186,751
Other state aid	<u>28,546,809</u>	<u>27,830,139</u>	<u>19,348,223</u>	<u>18,062,113</u>	<u>13,897,217</u>	<u>10,890,965</u>	<u>9,755,883</u>	<u>9,296,094</u>	<u>8,417,220</u>	<u>6,857,335</u>
Total state sources	<u>31,491,821</u>	<u>29,607,841</u>	<u>21,034,555</u>	<u>19,710,912</u>	<u>15,539,758</u>	<u>12,499,212</u>	<u>11,388,486</u>	<u>10,965,551</u>	<u>9,703,686</u>	<u>8,044,086</u>
<b>Federal sources</b>	<u>3,307,952</u>	<u>3,124,599</u>	<u>3,027,343</u>	<u>2,720,178</u>	<u>2,796,820</u>	<u>3,207,513</u>	<u>2,903,338</u>	<u>2,999,587</u>	<u>3,060,741</u>	<u>2,569,924</u>
Total	<u>\$ 109,432,209</u>	<u>\$ 107,149,554</u>	<u>\$ 96,338,473</u>	<u>\$ 95,731,131</u>	<u>\$ 87,552,070</u>	<u>\$ 83,970,652</u>	<u>\$ 81,486,806</u>	<u>\$ 77,691,595</u>	<u>\$ 78,614,730</u>	<u>\$ 69,891,572</u>

**Evanston Township High School District No. 202**  
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO  
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Current:</b>										
Instruction										
Regular programs	\$ 26,040,712	\$ 25,085,275	\$ 25,650,433	\$ 24,550,773	\$ 24,723,044	\$ 23,010,033	\$ 22,458,204	\$ 20,925,687	\$ 21,236,331	\$ 20,055,105
Special programs	6,278,625	5,882,573	6,159,638	6,092,458	5,997,875	5,987,430	11,620,044	5,789,205	10,915,533	5,511,606
Other instructional programs	5,742,383	5,955,615	5,141,116	4,530,038	4,472,166	4,113,377	4,058,630	4,231,476	4,035,832	3,937,883
State retirement contributions	27,403,009	25,292,636	16,866,085	15,327,777	10,984,004	8,355,208	7,297,970	6,592,935	6,863,782	4,882,769
Total instruction	<u>65,464,729</u>	<u>62,216,099</u>	<u>53,817,272</u>	<u>50,501,046</u>	<u>46,177,089</u>	<u>41,466,048</u>	<u>45,434,848</u>	<u>37,539,303</u>	<u>43,051,478</u>	<u>34,387,363</u>
Supporting Services										
Pupils	7,961,048	7,966,569	7,165,695	6,973,332	6,667,856	6,658,943	6,346,819	6,316,565	6,326,086	5,842,569
Instructional staff	2,737,239	2,661,480	2,698,675	2,696,328	2,665,426	2,481,537	2,612,541	2,541,341	3,153,954	3,123,193
General administration	2,814,849	2,752,264	2,617,827	2,760,488	2,756,192	2,734,036	3,997,397	3,132,195	2,964,887	2,627,108
School administration	3,438,271	3,357,424	3,310,718	3,115,621	2,731,643	2,532,848	2,365,494	2,889,446	2,134,910	2,163,095
Business	3,762,240	3,778,182	3,831,245	3,798,127	3,719,429	3,590,795	3,374,164	3,461,793	3,333,403	3,181,049
Transportation	1,357,520	1,282,668	1,347,944	1,333,110	1,378,461	1,796,453	1,277,146	1,119,492	1,170,802	1,063,441
Operations and maintenance	6,743,527	6,656,442	6,548,285	6,412,671	6,414,547	5,908,357	5,962,846	6,613,539	6,856,598	6,680,349
Central	3,160,026	2,854,723	2,799,214	2,805,545	2,422,702	2,376,437	2,321,687	2,272,767	2,504,467	2,519,674
Other supporting services	689,513	631,408	591,097	532,127	433,486	68,404	985,474	367,890	334,481	318,030
Total supporting services	<u>32,664,233</u>	<u>31,941,160</u>	<u>30,910,700</u>	<u>30,427,349</u>	<u>29,189,742</u>	<u>28,147,810</u>	<u>29,243,568</u>	<u>28,715,028</u>	<u>28,779,588</u>	<u>27,518,508</u>
Community services	70,904	60,298	75,127	83,482	70,181	33,437	37,448	24,928	13,622	24,764
Nonprogrammed charges	5,557,187	5,658,545	6,211,735	6,762,942	7,486,361	7,251,770	821,666	6,702,853	728,244	907,905
Total current	<u>103,757,053</u>	<u>99,876,102</u>	<u>91,014,834</u>	<u>87,774,819</u>	<u>82,923,373</u>	<u>76,899,065</u>	<u>75,537,530</u>	<u>72,982,112</u>	<u>72,572,932</u>	<u>62,838,540</u>
<b>Other:</b>										
Debt service:										
Principal	1,775,000	1,930,000	1,940,000	1,995,000	1,960,000	1,875,000	1,949,500	1,825,000	1,875,000	2,175,000
Interest	876,161	890,500	596,916	672,154	668,321	602,321	677,638	540,448	532,723	528,827
Bond issuance costs	122,263	-	184,411	-	-	-	-	-	-	-
Capital outlay	4,411,458	6,054,259	6,265,291	6,388,582	3,676,421	3,779,533	4,824,765	3,999,824	4,407,472	7,753,799
Total other	<u>7,184,882</u>	<u>8,874,759</u>	<u>8,986,618</u>	<u>9,055,736</u>	<u>6,304,742</u>	<u>6,256,854</u>	<u>7,451,903</u>	<u>6,365,272</u>	<u>6,815,195</u>	<u>10,457,626</u>
Total	<u>\$ 110,941,935</u>	<u>\$ 108,750,861</u>	<u>\$ 100,001,452</u>	<u>\$ 96,830,555</u>	<u>\$ 89,228,115</u>	<u>\$ 83,155,919</u>	<u>\$ 82,989,433</u>	<u>\$ 79,347,384</u>	<u>\$ 79,388,127</u>	<u>\$ 73,296,166</u>
<b>Debt service as a percentage of noncapital expenditures</b>	2.49%	2.75%	2.71%	2.95%	3.07%	3.12%	3.36%	3.14%	3.21%	4.13%

**Evanston Township High School District No. 202**  
GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES  
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Excess (deficiency) of revenues over expenditures</b>	\$ (1,509,726)	\$ (1,601,307)	\$ (3,662,979)	\$ (1,099,424)	\$ (1,676,045)	\$ 814,733	\$ (1,502,627)	\$ (1,655,789)	\$ (773,397)	#####
<b>Other financing sources (uses)</b>										
Debt issuance	5,660,000	-	12,980,000	-	4,145,000	-	3,730,000	4,000,000	-	-
Premium on bonds sold	462,263	-	2,571,798	-	197,769	-	291,766	-	-	-
Payments to escrow agent	-	-	(9,367,387)	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	9,088,043
Transfers in	7,300,000	-	6,000,000	5,000,000	-	-	8,043,532	-	-	9,931,898
Transfers out	<u>(7,300,000)</u>	<u>-</u>	<u>(6,000,000)</u>	<u>(5,000,000)</u>	<u>-</u>	<u>-</u>	<u>(8,043,532)</u>	<u>-</u>	<u>-</u>	<u>#####</u>
Total	<u>6,122,263</u>	<u>-</u>	<u>6,184,411</u>	<u>-</u>	<u>4,342,769</u>	<u>-</u>	<u>4,021,766</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>\$ 4,612,537</u>	<u>\$ (1,601,307)</u>	<u>\$ 2,521,432</u>	<u>\$ (1,099,424)</u>	<u>\$ 2,666,724</u>	<u>\$ 814,733</u>	<u>\$ 2,519,139</u>	<u>\$ 2,344,211</u>	<u>\$ (773,397)</u>	<u>#####</u>

**Evanston Township High School District No. 202**  
**ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN TAX LEVY YEARS**

Levy Year	Assessed Valuation*					Total Assessed Value	Total Direct Rate	Estimated Actual Value
	Residential	Farms	Commercial	Industrial	Railroad			
2018	\$ 3,004,719,307	N/A	N/A	N/A	\$ 1,708,983	\$ 3,006,428,290	9.62	\$ 10,021,427,633
2017	3,031,363,691	N/A	N/A	N/A	1,591,232	3,032,954,923	8.75	10,109,849,743
2016	2,382,547,638	N/A	N/A	N/A	1,501,043	2,384,048,681	9.73	7,946,828,937
2015	2,433,654,380	N/A	N/A	N/A	1,533,241	2,435,187,621	10.56	8,117,292,070
2014	2,487,672,307	N/A	N/A	N/A	1,278,793	2,488,951,100	10.32	8,296,503,667
2013	2,440,690,036	N/A	N/A	N/A	1,226,831	2,441,916,867	10.33	8,139,722,890
2012	2,789,492,696	N/A	N/A	N/A	995,206	2,790,487,902	8.92	9,073,466,832
2011	3,023,607,920	N/A	N/A	N/A	881,024	3,024,488,944	8.07	9,073,466,832
2010	3,363,404,135	N/A	N/A	N/A	829,769	3,364,233,904	7.22	10,092,701,712
2009	3,664,713,543	15,956	664,397,430	107,718,544	665,872	3,665,379,415	6.52	10,996,138,245

Source of information: Cook County Clerk

\*Breakdown of EAV property by class is not available for LY 2018.

**Evanston Township High School District No. 202**  
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN TAX LEVY YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>District direct rates</b>										
Educational	1.9882	1.8719	1.8678	2.2283	2.1461	2.1511	1.8383	1.6324	1.4360	1.2559
Tort immunity	0.0120	0.0119	0.0122	0.0148	0.0145	0.0147	0.0129	0.0119	0.0119	0.0109
Operations and maintenance	0.2229	0.2176	0.2229	0.2719	0.2652	0.2703	0.2365	0.2182	0.1959	0.1797
Special education	0.0103	0.0102	0.0105	0.0127	0.0125	0.0127	0.0111	0.0102	0.0092	0.0084
Bond and interest	0.0920	0.0885	0.0898	0.1082	0.1038	0.1045	0.0913	0.0616	0.0552	0.0460
Transportation	0.0266	0.0264	0.0270	0.0329	0.0321	0.0328	0.0287	0.0265	0.0208	0.0273
Life safety	-	-	-	-	-	-	-	0.0173	0.0155	0.0190
Illinois municipal retirement	0.0549	0.0511	0.0507	0.0616	0.0603	0.0512	0.0438	0.0413	0.0372	0.0341
Social security	0.0549	0.0511	0.0507	0.0616	0.0603	0.0512	0.0448	0.0413	0.0372	0.0341
<b>Total direct</b>	<b>2.4618</b>	<b>2.3287</b>	<b>2.3316</b>	<b>2.7920</b>	<b>2.6948</b>	<b>2.6885</b>	<b>2.3074</b>	<b>2.0607</b>	<b>1.8189</b>	<b>1.6154</b>
<b>Percent of Total Tax Bill</b>	<b>25.59%</b>	<b>26.61%</b>	<b>23.97%</b>	<b>26.45%</b>	<b>26.11%</b>	<b>26.03%</b>	<b>25.88%</b>	<b>25.54%</b>	<b>25.18%</b>	<b>24.78%</b>
<b>Overlapping rates</b>										
Cook County	0.4890	0.4960	0.5330	0.5520	0.5680	0.5600	0.5310	0.4620	0.4230	0.3940
Cook County forest preserve	0.0600	0.0620	0.0630	0.0690	0.0690	0.0690	0.0630	0.0580	0.0510	0.0490
Metropolitan Water Reclamation District	0.3960	0.4020	0.4060	0.4260	0.4300	0.4170	0.3700	0.3200	0.2740	0.2610
Township	-	-	-	-	-	0.0110	0.0100	0.0110	0.0110	0.0100
General Assistance	0.0340	0.0340	-	-	-	0.0420	0.0380	0.0390	0.0350	0.0320
North Shore Mosquito Abatement	0.0100	0.0100	0.0100	0.0120	0.1100	0.0070	0.0100	0.0100	0.0090	0.0080
TB Sanitarium	-	-	-	-	-	-	-	-	-	-
Consolidated Elections	-	0.0310	-	0.03	-	0.03	-	0.03	-	0.02
City of Evanston	1.5700	1.4900	2.0380	2.0820	2.0310	1.9940	1.7240	1.5920	1.3640	1.2040
Skokie Park District	0.4630	0.4400	0.4400	0.5070	0.4770	0.5810	0.5180	0.4760	0.4230	0.3830
District 65	3.8910	3.6730	3.6760	3.8100	3.6830	3.6710	3.1490	2.8180	2.6550	2.4010
Community College District 535	0.2460	0.2320	0.2310	0.2710	0.2580	0.2560	0.1960	0.1960	0.1600	0.1400
<b>Total overlapping</b>	<b>7.1590</b>	<b>6.4236</b>	<b>7.3970</b>	<b>7.7630</b>	<b>7.6260</b>	<b>7.6390</b>	<b>6.6090</b>	<b>6.0070</b>	<b>5.4050</b>	<b>4.9030</b>
<b>Total Rate</b>	<b>9.6208</b>	<b>8.7523</b>	<b>9.7286</b>	<b>10.5550</b>	<b>10.3208</b>	<b>10.3275</b>	<b>8.9164</b>	<b>8.0677</b>	<b>7.2239</b>	<b>6.5184</b>

Source: Cook County Clerk  
Note: Tax rates are per \$100 of assessed value.

**Evanston Township High School District No. 202****PRINCIPAL PROPERTY TAXPAYERS IN THE DISTRICT****CURRENT YEAR AND NINE YEARS AGO**June 30, 2019

Taxpayer	Type of Business	2018 Equalized Assessed Valuation	Percentage of Total 2018 Equalized Assessed Valuation
Orrington TT LLC Golub	Office building	\$ 30,054,816	1.00%
Rotary International	Office building	23,875,313	0.79%
McCaffery Interests	Office building	23,664,029	0.79%
FSP 909 Davis Street	Commercial building with impr.	18,890,437	0.63%
MB Sherman Highlands	Office building	17,255,777	0.57%
1890 Maple LLC	Commerical building	15,573,726	0.52%
Taxpayer of	Several residential building	14,738,702	0.49%
Omni Orrington Hotel	Hotel	14,025,048	0.47%
TIAA PK Evanston Inc.	Commercial building & supermarke	13,560,034	0.45%
Evanston LLC	Commercial property	12,644,289	0.42%
Total Ten Largest Taxpayers		<u>\$ 184,282,171</u>	<u>6.13%</u>

Total EAV 2018 **\$3,006,428,290**

Taxpayer	Type of Business	2009 Equalized Assessed Valuation	Percentage of Total 2009 Equalized Assessed Valuation
Grbb & Ellis	Real property	\$ 27,177,656	0.74%
LR 1603 Orrington	Real Estate Development	22,925,388	0.63%
Church Street Plaza LLC	Office and Shopping Complex	16,850,500	0.46%
NNN Church St. Office Ctr.	Real property	13,542,966	0.37%
Church & Chicago LTD	Shopping center	13,038,074	0.36%
Evanston Hotel Assoc.	Hotel/Parking	12,132,357	0.33%
Sanir Cumberland Center	Office and Shopping Complex	11,263,572	0.31%
Inland	Office building	11,120,188	0.30%
Albertsons	Shoppoing center	11,742,809	0.32%
Rotary	Office building	11,601,647	0.32%
Total Ten Largest Taxpayers		<u>\$ 151,395,157</u>	<u>4.13%</u>

Total EAV 2009 **\$3,665,379,415**

Cook County Clerk's and Assessors Office

Note: Information presented was the most current available at the report date.



## Evanston Township High School District No. 202

### PROPERTY TAX LEVIES AND COLLECTIONS

#### LAST TEN TAX LEVY YEARS

Levy Year	Taxes Levied For the Levy Year		Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2017	\$	70,628,531	\$ 67,926,807	96.17%	-	\$ 67,926,807	96.2%
2016		69,023,325	67,249,726	97.43%	-	67,249,726	97.4%
2015		67,969,604	66,522,056	97.87%	(1,400,923)	65,121,133	95.8%
2014		67,073,270	65,414,171	97.53%	(1,250,173)	66,664,344	99.4%
2013		65,654,317	63,662,221	96.97%	(147,391)	63,514,830	96.7%
2012		64,393,661	62,066,018	96.39%	(399,816)	61,666,202	95.8%
2011		62,306,747	59,679,478	95.78%	(727,559)	58,951,919	94.6%
2010		61,184,729	61,069,632	99.81%	(1,259,967)	59,809,665	97.8%
2009		59,200,473	59,052,992	99.75%	(1,306,145)	57,746,847	97.5%
2008		56,705,615	56,904,056	100.35%	(1,271,821)	55,632,235	98.1%

Source of information: District Business Office

Note: Information presented was the most current available at the report date.

**Evanston Township High School District No. 202**  
**RATIO OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Year	General Obligation Bonds	Capital Leases	Total	Per Capita Personal Income*	Percentage of Personal Income	Population	Outstanding Debt per Capita
2018	\$ 28,685,000	-	28,685,000	\$ 42,790	0.15%	75,603	379
2017	24,782,572	-	24,782,572	42,790	0.17%	75,603	328
2016	26,640,464	-	26,640,464	42,925	0.16%	74,486	396
2015	24,485,764	373,649	24,859,413	42,925	0.17%	74,486	334
2014	26,276,055	421,313	26,697,368	42,925	0.16%	74,486	358
2013	23,838,032	258,494	24,096,526	42,651	0.18%	74,486	324
2012	25,414,001	289,207	25,703,208	42,394	0.16%	74,486	345
2011	23,191,160	-	23,191,160	42,394	0.18%	74,486	311
2010	20,631,607	-	20,631,607	42,394	0.21%	74,339	278
2009	22,082,352	-	22,082,352	39,103	0.18%	74,339	297

Note: See Demographic and Economic Statistics table for personal income and population data.

\* Per Capita Income U.S. Census, Evanston

**Evanston Township High School District No. 202**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

Fiscal Year	General Bonded Debt	Add: Bond Premiums	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Equalized Assessed Valuation	Percentage of Net General Bonded Debt to Estimated Actual Valuation	Estimated Population	Net General Bonded Debt Per Capita
2018	\$28,685,000	\$ 2,894,566	\$ 1,060,309	\$ 30,519,257	\$ 3,032,954,923	1.01%	75,603	\$404
2017	24,782,572	2,646,008	1,097,048	26,331,532	2,960,449,026	0.89%	75,603	348
2016	26,640,464	2,856,961	1,271,432	28,225,993	2,435,187,621	1.16%	74,486	379
2015	24,485,764	373,649	1,273,890	23,585,523	2,488,951,100	0.95%	74,486	317
2014	26,276,055	421,313	1,386,036	25,311,332	2,441,916,867	1.04%	74,486	340
2013	23,838,032	258,494	1,518,520	22,578,006	2,790,487,902	0.81%	74,486	303
2012	25,414,001	289,207	1,488,130	24,215,078	3,024,486,944	0.80%	74,339	326
2011	23,191,160	-	1,718,154	21,473,006	3,364,233,904	0.64%	74,486	288
2010	20,631,607	-	1,784,403	18,847,204	3,665,379,415	0.51%	74,339	254
2009	22,082,352	-	1,650,290	20,432,062	3,294,285,944	0.62%	74,339	275

Source: Cook County

**Evanston Township High School District No. 202**

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

JUNE 30, 2019

Governmental Jurisdiction	Debt Outstanding	Overlapping Percent	Net Direct and Overlapping Debt
<b>Overlapping Debt:</b>			
County			
Cook County	\$ 2,844,550,000	1.895%	53,896,174
Cook County Forest Preserve	94,055,000	1.895%	1,782,076
<b>School Districts</b>			
School District 65	71,646,167	100.00%	71,646,167
Community College #535	31,130,000	13.471%	4,193,536
<b>Park Districts</b>			
Skokie Park District	2,320,000	11.647%	270,209
<b>Municipalities</b>			
Village of Skokie	42,140,000	11.491%	4,842,370
City of Evanston	200,905,000	99.948%	200,799,937
<b>Miscellaneous</b>			
Metropolitan Water Reclamation District	2,810,177,000	1.929%	<u>54,200,520</u>
<b>Total Overlapping Debt</b>			391,630,989
Township High School District 202	26,865,000	100%	<u>26,865,000</u>
<b>Total Direct and Overlapping Debt</b>			<u><u>\$ 418,495,989</u></u>

Source: City of Evanston OS, Village of Skokie CAFR

Note: Percent applicable to the School District is calculated using assessed valuation of the School District area value contained within the noted government unit.

**Evanston Township High School District No. 202**  
 LEGAL DEBT MARGIN INFORMATION  
 LAST TEN FISCAL YEARS

**Legal Debt Margin Calculation for Fiscal Year 2019**

Assessed Valuation	<u>\$ 3,032,954,923</u>
Debt Limit - 6.9% of Assessed Valuation	0.069 \$ 209,273,890
Total Debt Outstanding (Face Amount)	<u><u>\$ 23,025,000</u></u>
Less: Exempted Debt	-
Net Subject to 69% Limit	<u>23,025,000</u>
Total Debt Margin	<u><u>\$ 186,248,890</u></u>

	<b>Fiscal Year</b>									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt Limit	\$ 209,273,890	\$ 164,499,359	\$ 168,027,946	\$ 171,737,626	\$ 168,492,264	\$ 192,543,665	\$ 208,689,599	\$ 232,132,139	\$ 252,911,180	\$ 227,305,730
Total Net Debt Applicable to Limit	28,685,000	24,800,000	26,730,000	24,485,764	26,276,055	23,838,032	25,414,001	23,191,160	20,631,607	22,082,352
Legal Debt Margin	<u>\$ 180,588,890</u>	<u>\$ 139,699,359</u>	<u>\$ 141,297,946</u>	<u>\$ 147,251,862</u>	<u>\$ 142,216,209</u>	<u>\$ 168,705,633</u>	<u>\$ 183,275,598</u>	<u>\$ 208,940,979</u>	<u>\$ 232,279,573</u>	<u>\$ 205,223,378</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	14%	15%	16%	14%	16%	12%	12%	10%	8%	10%

## **Evanston Township High School District No. 202**

### DEMOGRAPHIC AND ECONOMIC STATISTICS

#### LAST TEN YEARS

June 30, 2019

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Year	Evanston Population	Skokie Population	Per Capita Personal Income*	Unemployment Rate**
2019	74,106	63,280	43,945	3.3%
2018	75,603	64,784	42,790	4.3%
2017	75,603	64,784	42,790	4.3%
2016	74,486	64,784	42,925	5.0%
2015	74,486	64,784	42,925	6.0%
2014	74,486	64,784	42,925	6.0%
2013	74,486	64,784	42,651	7.7%
2012	74,486	64,784	42,394	7.5%
2011	74,486	64,784	42,394	8.1%
2010	74,486	64,784	42,394	8.6%

Source of information:

\* Per Capita Income U.S. Census Bureau, Evanston

\*\*Illinois Department of Employment Security

## **Evanston Township High School District No. 202**

### **PRINCIPAL EMPLOYERS**

**CURRENT YEAR AND NINE YEARS AGO**

June 30, 2019

<b><u>2019</u></b>		
Employer	Employees	Percent of Total Employment
# 1 - Northshore University HealthSystem	5,660	30.08%
# 2 - Northwestern University	5,200	27.63%
# 3 - Evanston School District 65	1,500	7.97%
# 4 - Federal-Mogul	1,300	6.91%
# 5 - Amita Health Saint Francie Hospital	1,200	6.38%
# 6 - Skokie Hospital	1,200	6.38%
# 7 - Evanston Township High School 202	608	3.23%
# 8 - West Minster Pl., McGaw Care Center	600	3.19%
# 9 - Georgia Nut Co., Inc.	550	2.92%
#10 - Northwestern University, Kellogg School of Management	500	2.66%
# 10 - The Village of Skokie	500	2.66%
Total	<u>18,818</u>	<u>100%</u>

<b><u>2010</u></b>		
Employer	Employees	Percent of Total Employment
# 1 - Northwestern University	5,200	33.53%
# 2 - Northshore University Hospital	3,000	19.34%
# 3 - Federal Mogul	1,500	9.67%
# 4 - Skokie Hospital	1,200	7.74%
# 5 - St. Francis Hospital	1,100	7.09%
# 6 - Woodward Governor Co.	900	5.80%
# 7 - City of Evanston	865	5.58%
# 8 - Evanston School District 65	700	4.51%
# 9 - Evanston Township High School 202	545	3.51%
# 10 - Presbyterian Homes	500	3.22%
	<u>15,510</u>	<u>100%</u>

Source: 2019 and 2010 Illinois Manufacturers Directory and 2019 and 2010 Illinois Services Directory.

# Evanston Township High School District No. 202

## NUMBER OF EMPLOYEES BY TYPE

### LAST TEN FISCAL YEARS

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2010	FY 2011	FY 2010	FY 2009
<b>Administration:</b>										
Superintendent	1	1	1	1	1	1	1	1	1	1
Associate Superintendent	2	2	2	1	1	1	1	1	1	1
District Administrators	10	10	10	11	11	12	12	12	13	13
Principals and assistants	7	7	7	7	7	7	7	7	7	7
Total administration	20	20	20	20	20	21	21	21	22	22
<b>Teachers:</b>										
Department Chairs	9	9	9	9	9	7	8	8	9	10
High School	219	205	205	202	195	200	189	190	193	192
Instrumental music	3	3	3	3	3	3	3	3	3	3
Special education and bilingual	45	42	42	42	41	39	39	36	40	40
Psychologists	4	3	3	3	3	3	3	3	3	3
Social workers and counselors	20	19	19	19	21	20	20	20	20	20
Total teachers	300	281	281	278	272	272	262	260	268	268
<b>Other supporting staff:</b>										
Custodians	31	35	35	35	33	32	35	34	34	35
Engineers	7	7	7	7	7	7	7	7	7	7
Food Service	25	24	24	24	23	23	24	24	26	26
Certified Exempt	7	7	7	7	7	7	14	8	8	8
Non-Certified Exempt	35	35	35	35	33	30	10	21	21	22
Maintenance	3	3	3	3	3	3	3	3	4	4
Secretarial	23	23	23	23	24	21	26	25	28	28
Special Staff	66	62	62	61	58	58	66	61	55	55
Student Mgt. Personnel	46	40	40	40	37	30	30	30	30	30
Student Welfare Officer	0			-	-	-	-	-	-	-
Teacher Aides	45	42	42	42	41	36	42	40	45	41
Total support staff	288	278	278	277	266	247	257	253	258	256
Total staff	608	579	579	575	558	540	540	534	548	546

Source of information: Various District Office Departments



# **Evanston Township High School District No. 202**

## **OPERATING INDICATORS BY FUNCTION**

### **LAST TEN FISCAL YEARS**

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage of Change	Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil - Teacher Ratio	Percentage of Students Receiving Free or Reduced Price-Meals
2018	3,567	\$ 101,477,354	28,449	3.91%	\$ 110,941,935	\$ 31,102	1.97%	300	14.00	40.00%
2017	3,550	97,507,112	27,467	7.50%	108,750,861	30,634	6.08%	281	15.0	41.00%
2016	3,420	88,825,786	26,739	0.80%	100,001,452	30,103	0.41%	281	15.0	41.00%
2015	3,230	85,661,925	26,521	2.56%	96,830,555	29,979	4.60%	272	11.9	44.00%
2014	3,120	80,680,783	25,859	8.71%	89,228,115	28,599	7.84%	272	11.5	44.00%
2013	3,155	75,046,572	23,787	-3.63%	83,155,919	26,357	-5.06%	272	11.6	45.00%
2012	2,997	73,971,185	24,682	3.18%	82,989,433	27,691	3.65%	262	11.6	45.00%
2011	2,974	71,139,326	23,920	-4.71%	79,347,384	26,680	2.92%	260	11.5	43.10%
2010	2,891	72,572,932	25,103	9.05%	79,388,157	27,460	3.23%	268	11.0	40.80%
2009	2,942	67,721,309	23,019	7.96%	78,178,935	26,573	14.90%	268	11.1	33.00%

Source of information: Various District Office Departments

## **Evanston Township High School District No. 202**

### **SCHOOL BUILDING INFORMATION**

#### **LAST TEN FISCAL YEARS**

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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>High School</b>										
Square Feet	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million
Capacity (Students)	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Enrollment	3567	3,393	3,322	3,230	3,120	3,155	2,997	2,974	2,891	2,942

Source of information: Various District Office Departments

## **Evanston Township High School District No. 202**

### **MISCELLANEOUS STATISTICS**

June 30, 2019

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<b>Location:</b>	Chicagoland
<b>Date of Organization:</b>	1882
<b>Number of Schools:</b>	1
<b>Area Served:</b>	8.5 Square Miles
<b>Median Home Value:</b>	\$347,400
<b>Student Enrollment:</b>	3,567
<b>Certified Teaching Staff:</b>	311
<b>Pupil/Teacher Ratio:</b>	14:1

**Evanston Township High School District No. 202**  
**OPERATING COSTS AND TUITION CHARGES**  
June 30, 2017 and 2018

	<u>2018</u>	<u>2017</u>
<b>Operating costs per pupil</b>		
Average Daily Attendance (ADA):	<u>3,260.68</u>	<u>3,099.63</u>
Operating costs:		
Educational	\$ 64,915,950	\$ 63,307,020
Operations and Maintenance	7,376,016	7,319,228
Debt Service	2,651,161	2,820,500
Transportation	1,295,116	1,223,228
Municipal Retirement/Social Security	3,116,809	3,083,690
Tort Immunity and Judgment	<u>365,000</u>	<u>365,000</u>
Subtotal	<u>79,720,052</u>	<u>78,118,666</u>
Less Revenues/Expenditures of Nonregular Programs:		
Tuition/Payments to other district and gov't units	5,557,187	5,658,545
Adult education	134,755	134,755
Summer school	358,682	538,225
Capital outlay	722,460	758,203
Debt principal retired	1,775,000	1,930,000
Community services	<u>70,904</u>	<u>60,298</u>
Subtotal	<u>8,618,988</u>	<u>9,080,026</u>
Operating costs	<u>\$ 71,101,064</u>	<u>\$ 69,038,640</u>
Operating costs per pupil - based on ADA	<u>21,806</u>	<u>22,273</u>
<b>Tuition Charge</b>		
Operating costs	\$ 71,101,064	\$ 69,038,640
Less - revenues from specific programs, such as special education or lunch programs	<u>8,247,865</u>	<u>8,314,390</u>
Net operating costs	62,853,199	60,724,250
Depreciation allowance	<u>3,336,027</u>	<u>3,017,637</u>
Allowance tuition costs	<u>\$ 66,189,226</u>	<u>\$ 63,741,887</u>
Tuition charge per pupil - based on ADA	<u>\$ 20,299</u>	<u>\$ 20,654</u>

Source of information: Annual financial report

# Glossary

**Accrual Basis of Accounting** - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances *occur*, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

**Adequate Yearly Progress (AYP)** – The growth needed in the proportion of students who achieve state standards of academic proficiency. A state’s definition of AYP must also include graduation rates for high schools and an additional indicator for middle and elementary schools. The AYP also will be based on separate reading-language arts and math achievement objectives. The new definition of AYP is diagnostic in nature and intended to highlight where schools need improvement and should focus their resources.

**Appropriated Fund Balance** – Unexpended revenue from prior years, which is carried forward to balance the budget in the current budget year.

**Appropriation** – A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

**Average Daily Attendance (ADA)** – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools’ program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance. The three best days are used as an average in Illinois.

**Balanced Budget** – a budget with total expenditures not exceeding total revenues and monies available in the fund balance and within an individual fund is considered balanced.

**Base Budget** – Cost of continuing existing levels of service in the current budget year.

**Budget** – A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

**Budget Calendar** – The schedule of key dates used in the preparation and adoption of the annual budget.

**Budget Year** – The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1 to June 30).

**Capital Outlay** – Fixed assets which have a value of more than \$5,000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Cash Basis of Accounting** – Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be necessary for legal compliance, it does not facilitate accurate reporting of financial position and is considered inappropriate for reporting the financial position of any fund.

**Categorical Grants** – Grants received from another governmental unit to be used or expended on specific programs for activities.

**Current Expense** – Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.

**Employee (or Fringe) Benefits** – Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA), Illinois Municipal Retirement Fund, Teachers Retirement System and retirement system participation.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**Fiscal Year** – The twelve-month period of time to which the annual budget applies. By law, all Illinois school systems must observe a fiscal year that begins on July 1 and ends on June 30.

**Fiduciary Funds Type** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Board serves as a trustee, or fiduciary, for ten scholarships. We exclude these activities from the Board's budget because the Board cannot use these assets to finance its operations. The Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes and by those to whom the assets belong. This is accounted for as a private purpose trust fund.

**Full-Time Equivalent Position (FTE)** – The decimal equivalent of a position based on 2,080 hours per year for 12-month employees or 1,950 hours per year for 10-month employees. For example, a part-time 12-month typist working for 20 hours per week would be equivalent to .5 of a full-time position.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund** – An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds Type** – Most of the Board’s basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds: Education Fund, Operations and Maintenance Fund, Tort Fund, Transportation Fund and the Debt Service Fund.

**Grant** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**IDEA** – Individuals with Disabilities Education Act.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Instructional Supplies** – Materials used to help students learn such as workbooks, pencils, art supplies and paper.

**Local Funding** – Funding from the following sources: county appropriation, supplemental tax, revenues from state funding, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

**Modified Accrual Basis of Accounting** – Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both *measurable and available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

**Object Codes** – The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

**Operating Expenses** – The cost for personnel, materials, and equipment required for a department to function.

**Per Pupil Allotment** – An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

**Per pupil Expenditure** – The total amount of funds expended divided by the number of students affected.

**Positions** – Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months, and in the principal allotment category 12 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the state.

**Program** – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** – Sources of income financing the operations of government.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**State Formula** – The calculations used by the state to fund various allotments to the local education agency.

**Supplies and Materials** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Title I** – A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher-level skills that all children are expected to master.

**Undesignated Fund Balance** – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.



## Education Acronyms

In education, as in most specialized professions, educators use terms that may be unfamiliar. This list of the more commonly used acronyms or abbreviations and their meanings has been developed to help everyone involved in public schools communicate better.

**ACT** – American College Testing. An alternative test to the SAT that students take as a precursor to college/university admission.

**AP** – Advanced Placement. The AP program enables high school students to complete college-level courses for college placement and/or credit.

**AYP** – Adequate Yearly Progress. Required under the federal No Child Left Behind law, AYP provides another way to measure school performance. To meet AYP, a school must meet target goals for each group of students that numbers 40 or more. Target goals are set annually by the state for reading and mathematics at grades 3-8 and 10, and for attendance rates or graduation rates as well. AYP is an all-or-nothing model. If a school misses one target, it does not make AYP. The long-term goal of AYP is to have every school at 100 percent student proficiency by 2013-14.

**ESEA** – Elementary and Secondary Education Act. This is the principal federal law affecting K-12 education.

**ESL** – English as a Second Language. ESL is a program model that delivers specialized instruction to students who are learning English as a new language.

**F&R** – Free and Reduced Price Lunches. Children who qualify, due to their parent's financial status, receive either free or reduced priced lunches through a federal government program.

**IDEA** – Individuals with Disabilities Education Act. This federal act requires all states to develop alternate assessments for students with disabilities for whom the standard statewide assessment program is not appropriate.

**IEP** – Individualized Education Program. The IEP is a written statement for a student with a disability that is developed, at least annually, by a team of professionals knowledgeable about the student and the parent. The plan describes the strengths of the child and the concerns of the parents for enhancing the education of their child, and when, where, and how often services will be provided. The IEP is required by federal law for all exceptional children and must include specific information about how the student will be served and what goals he or she should be meeting.

**LEA** – Local Education Agency. Synonymous with local school system and indicating that a public board of education or other public authority maintains administrative control of the public schools in a city or county.

**LEP** – Limited English Proficient. Students whose first language is one other than English and who need language assistance to participate fully in the regular curriculum.

**NCLB** – No Child Left Behind. NCLB is the more recent reauthorization of the Elementary and Secondary Authorization Act and represents a sweeping change in the federal government’s role in local public education. NCLB has a variety of goals, but the most dominate ones are for every school to be at 100 percent proficiency by 2013-14 as measured by student achievement on state tests and for every child to be taught by a “Highly Qualified” teacher. The new law emphasizes new standards for teachers and new consequences for Title I schools that do not meet student achievement standards for two or more consecutive years.

**PEP** – Personalized Education Plan. Plans specifically designed to improve a student’s performance to grade-level proficiency. PEP also stands for Principals’ Executive Program. This preparation program for principals provides relevant and rigorous professional development opportunities based on the best current theories and practices.

**PSAT** – Pre-Scholastic Assessment Test. The PSAT is normally taken by high school juniors as a practice test for the SAT. Some schools use the PSAT as a diagnostic tool to identify areas where students may need additional assistance or placement in more rigorous courses.

**SAT** – Scholastic Assessment Test. The SAT, which is often taken by high school juniors and seniors as a precursor to college/university admission, assesses a student’s verbal and mathematical skills.

**SIP** – School Improvement Plan. A plan that includes strategies for improving student performance, how and when improvements will be implemented, use of state funds, requests for waivers, etc. Plans are in effect for no more than three years.

**Title I** – A federal funding program for schools to help students who are behind academically or at risk of falling behind. Funding is based on the number of low-income children in a school, generally those eligible for the free lunch program. Title I money supplements state and district funds.

**Title IX** - Title IX of the Educational Amendments of 1972 bans sex discrimination in schools receiving federal funds, whether it is in academics or athletics.