

Pleasantdale Elementary School  
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La Grange, IL 60525  
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Pleasantdale Middle School  
7450 S. Wolf Road  
Burr Ridge, IL 60527  
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Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | [www.d107.org](http://www.d107.org)

Each year, school districts throughout the state undertake a budget cycle that is meant to be informative and transparent. Pleasantdale School District is no exception and seeks to partner with its community to provide the best possible education and services to students. The first phase in the budget cycle is to present a tentative budget to the Board of Education and put the tentative budget on public display for 30-days. Following public display, the Board will take final action to approve the budget and the levy process will begin in December.

After careful review of the fiscal year (FY) 18 budget, we found that revenue came in above the budgeted amount by 2.8% and expenditures came in below by 5.7%. The overall tax revenue collections were about 5% less than the budgeted amount. Some of the factors that contributed to expenditures being lower than expected are:

- Substitutes for teachers and aides were not required as much as anticipated which reflects positively on employee attendance.
- Medical insurance premiums were lower than anticipated.
- Contracted speech services were not utilized as had been projected
- Special Education tuition and services were much lower than had been anticipated. (This is difficult to predict as one or two students moving in or out of district can have a substantial impact)
- The district was very conservative with supplies for staff development.
- Utilizing our software, Frontline (AESOP), for finding substitutes eliminated the need for substitute calling.
- The need for repairs on the buildings was less than anticipated and this reflects on the hard work of our maintenance staff, Art McCoy, being able to do repairs in house.
- There were no major unanticipated capital improvement costs for the buildings.
- The district spent \$24,000 less than anticipated in electricity which may be due to the LED lighting that has replaced the fluorescent lighting.

Since the tentative budget is a forecast of things to come, the district administration is required to develop financial assumptions. These assumptions are based on market forces and the realities of managing the district. Assumption of some State revenue still remains difficult as the State is still behind on mandated categorical payments. The Evidence Based Funding (Previously known as General State Aid) did come in on time every month but this was the first year and we have to wait and see if the

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State remains on time. Historically we cannot depend on their timeliness. Below are some of the assumptions that informed the process of drafting the tentative budget:

- Revenue
  - The consumer price index is 2.1% again this year.
  - State funding for special education and transportation remains at FY18 levels
  - Evidence Based Funding (General State Aid) at FY18 level. This may be adjusted for the final budget if the numbers are released by that time.
  - Title funds slightly lower than the FY18 level.
  - Revenue from Technology Fees
- Expenditure
  - A 3% increase in services other than contracted services (contracted services increases are known).
  - Furniture for Flexible Space Grants awarded to teachers

In addition to assumptions, there are several known factors that impacted the tentative budget. These factors include:

- A 3.25% increase in salaries for certified and non-certified staff in the collective bargaining agreement.
- Replacing the middle school gym floor.
- Replacing a boiler unit and a rooftop HVAC unit.
- Security video cameras and walkie-talkies.
- Health Insurance premiums went down 2.0% for HMO and 0.1% for PPO
- Collective Liability Insurance premium increase of 16.1% for Worker's Compensation and 5.5% for Collective Liability insurance.
- Board approved debt service abatement of \$750,000
- Illinois Municipal Retirement Fund (IMRF) decreased from 10.55% to 9.34%
- THIS employer paid increased from .88% to .92%

Some of the unknowns are a possible property tax freeze and pension cost shifts to the district.

A Board approved tentative budget is only the first step in our cycle. At the September Board of Education meeting, the administration will present a finalized budget that reflects Board and community feedback. Pleasantdale School District remains in good financial standing and will continue to operate in a manner that maximizes programing with the lowest possible operating costs.