

# DEFINITIONS

*Below are definitions of terms not specifically defined on individual pages.*

## **FUNDS:**

The term **Operating Funds** is a collective reference to each of the following four funds, which combine to include the bulk of the day-to-day revenues and expenditures of the District:

The **Education Fund** is the primary Operating Fund, generally representing approximately 90% of the total expenditures paid from the Operating Funds. It includes all financial resources of the District except those specifically required by law to be accounted for in another fund. Revenues for the Education Fund come primarily from local property taxes (roughly 90%), state aid (roughly 6%) and federal aid (roughly 4%).

The **Operations and Maintenance Fund** covers solely those expenditures made for operations, repair and maintenance of the District's buildings and land. It generally makes up about 8% of all the Operating Funds expenditures. Revenues for this fund come primarily from local property taxes.

The **Transportation Fund** covers all expenditures made for student transportation. It generally makes up about 2% of all Operating Funds expenditures. Revenues for this fund come from a combination of local property taxes (roughly 40%) and state reimbursement grants (roughly 60%).

The **Working Cash Fund** covers temporary interfund loans for working capital requirements, as permitted by the School Code. The revenue for this fund comes primarily from property taxes and proceeds from periodic bond issues.

## **EXPENDITURES BY FUNCTION:**

**Instruction Expenditures** are those costs directly associated with the teaching of students or the interaction between teachers and students. This includes such items as classroom teachers' salaries, benefits and textbooks as well as costs associated with Special Education, Interscholastic, Gifted and Bilingual Programs. **Support Services Expenditures** are the costs of administrative, technical, and logistical support used to facilitate and enhance instruction. This includes items in the area of Pupil Support such as Social Work, Psychology, Speech Pathology and Nurse Services; and Instructional Support such as Library Media and Technology Services. Separate **Support Services Expenditures** include Board of Education Services, Administrative Services and Business Services, as well as Maintenance and Transportation. **Other Expenditures** include Community Services, Payments to Other Governments, and Capital Outlay.

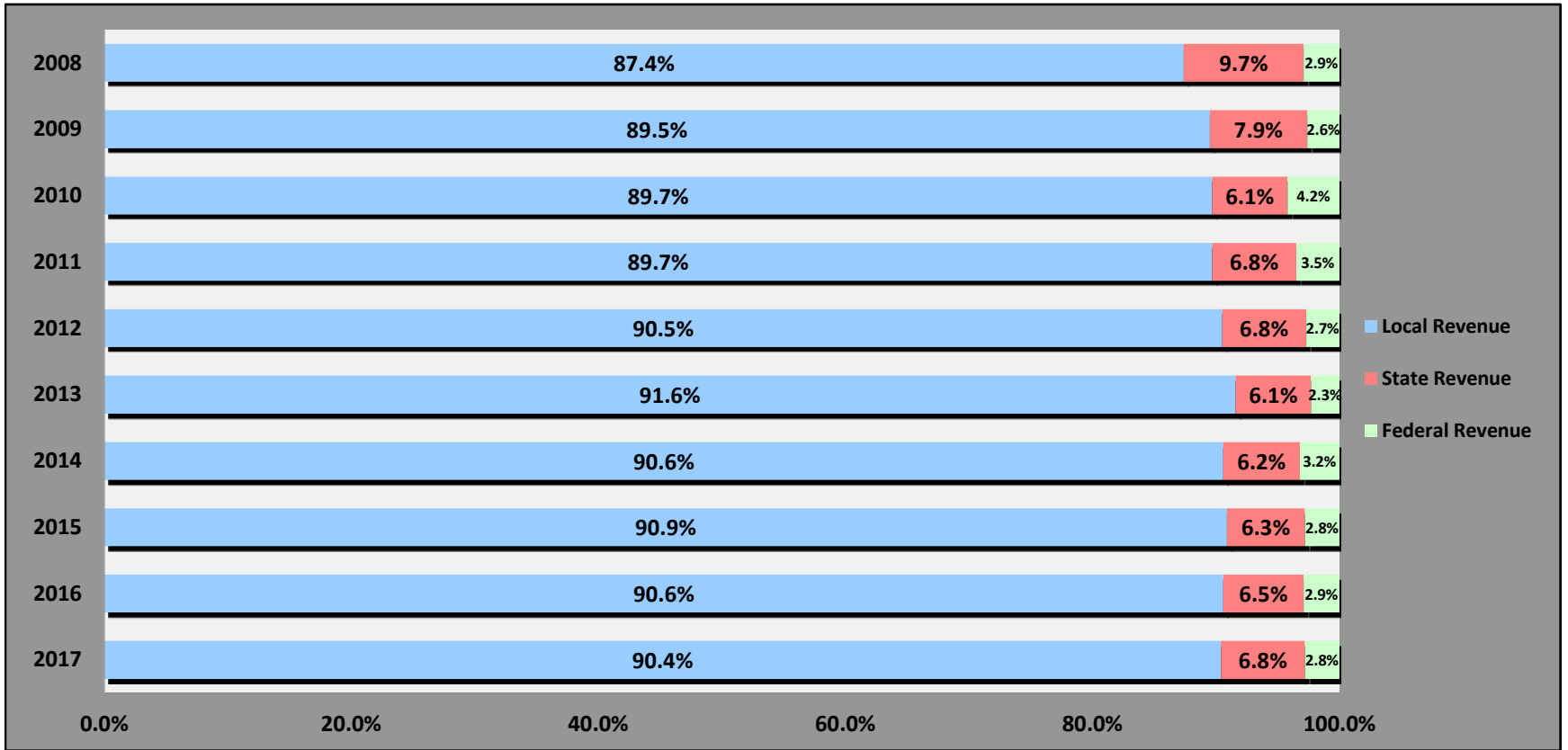
## **EXPENDITURES BY OBJECT:**

**Salaries** are amounts paid to employees on the District payroll. Generally, District salaries are for teachers and teachers' aides, covering roughly 80% of all salaries. Administrative salaries, on the other hand, are generally 10% of total salaries. Finally, nurse, social worker, custodial, and technology related salaries are roughly 10% of total salaries. **Employee Benefits** are amounts District 90 pays on behalf of employees to cover fringe benefits like healthcare coverage and pensions. **Purchased Services** are amounts paid for personal services rendered by personnel not on the District's payroll. This includes items such as outside consultants, therapists and professional specialists. **Supplies and Materials** are amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated in use. This includes items such as textbooks, workbooks, pens and pencils, paper, art supplies and copier ink. **Capital Outlay** are amounts paid for the acquisition of fixed assets like technology or copier equipment or additions to fixed assets like building improvements.

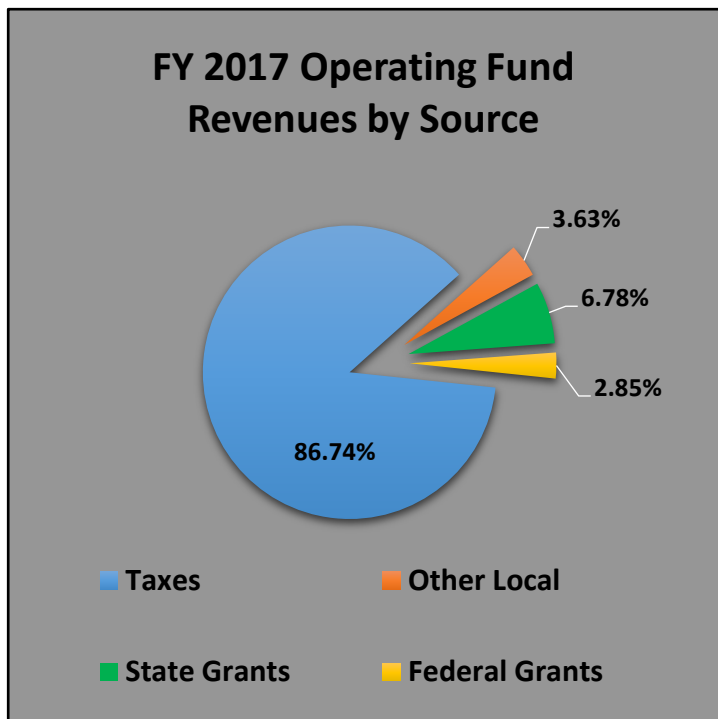
## **ADJUSTING FOR INFLATION:**

To adjust for inflation, the District uses the **Employment Cost Index (ECI)**. As opposed to the Consumer Price Index (CPI), which essentially tracks changes in the cost of living, the ECI tracks changes in the cost of labor. This not only includes salaries, but benefits as well. Since over 80% of the District's expenditures are salaries and benefits, this measure is more representative of the District's financial dynamics, and thus, more useful.

## Operating Funds Revenues by Source - Last Ten Fiscal Years



June 30 Fiscal Year	Local Revenues	% of Ttl	State Revenues	% of Ttl	Federal Revenues	% of Ttl	Total	% Change from Prior Year	Total (adjusted for inflation)	% Change from Prior Year
2008	\$14,955,897	87.4%	\$1,651,218	9.7%	\$497,720	2.9%	\$17,104,835		\$20,517,679	
2009	\$17,086,732	89.5%	\$1,506,919	7.9%	\$503,713	2.6%	\$19,097,364	11.65%	\$22,375,237	9.05%
2010	\$20,608,237	89.7%	\$1,403,197	6.1%	\$972,383	4.2%	\$22,983,817	20.35%	\$26,499,470	18.43%
2011	\$19,654,508	89.7%	\$1,496,000	6.8%	\$771,032	3.5%	\$21,921,540	-4.62%	\$24,774,264	-6.51%
2012	\$19,662,976	90.5%	\$1,485,747	6.8%	\$568,033	2.7%	\$21,716,756	-0.93%	\$24,071,039	-2.84%
2013	\$19,242,082	91.6%	\$1,285,993	6.1%	\$495,177	2.3%	\$21,023,252	-3.19%	\$22,879,091	-4.95%
2014	\$19,853,345	90.6%	\$1,353,789	6.2%	\$714,882	3.2%	\$21,922,016	4.28%	\$23,405,467	2.30%
2015	\$20,228,846	90.9%	\$1,394,508	6.3%	\$616,499	2.8%	\$22,239,853	1.45%	\$23,224,581	-0.77%
2016	\$19,878,965	90.6%	\$1,425,434	6.5%	\$639,404	2.9%	\$21,943,803	-1.33%	\$22,455,094	-3.31%
2017	\$21,237,448	90.4%	\$1,593,479	6.8%	\$668,826	2.8%	\$23,499,753	7.09%	\$23,499,753	4.65%



### Notes

\*Source of information - District Comprehensive Annual Financial Report (CAFR)

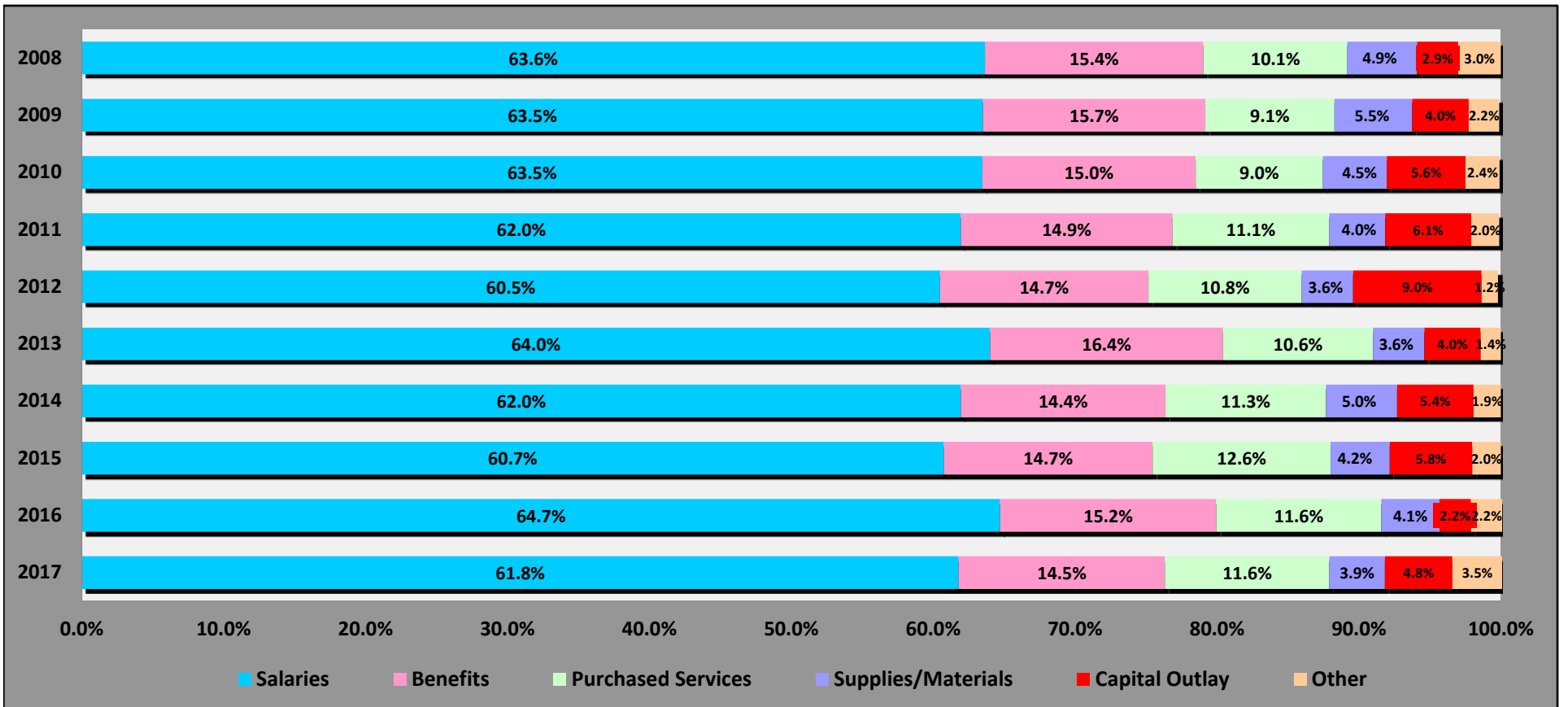
Local Revenues include taxes, interest and other items such as school fees.

State Revenues include State aid, while Federal Revenues include Federal aid.

The increase in 2009 was due primarily to the Education Fund tax rate increase referendum passed in March of 2006, while the increase in 2010 was due mainly to the expiration of the TIF, which was offset by the Board's decision to not implement the full amount of the last year of the referendum. The decrease in 2013 was due to the Board's decision to reduce its 2012 tax levy. The increase in 2017 is actually due to the prior year Education Fund tax rate hitting the rate ceiling, which allocated more tax revenues into non-operating funds. The Board then adopted a levy strategy to increase the Special Ed levy, which allocated tax revenues back into operating funds.

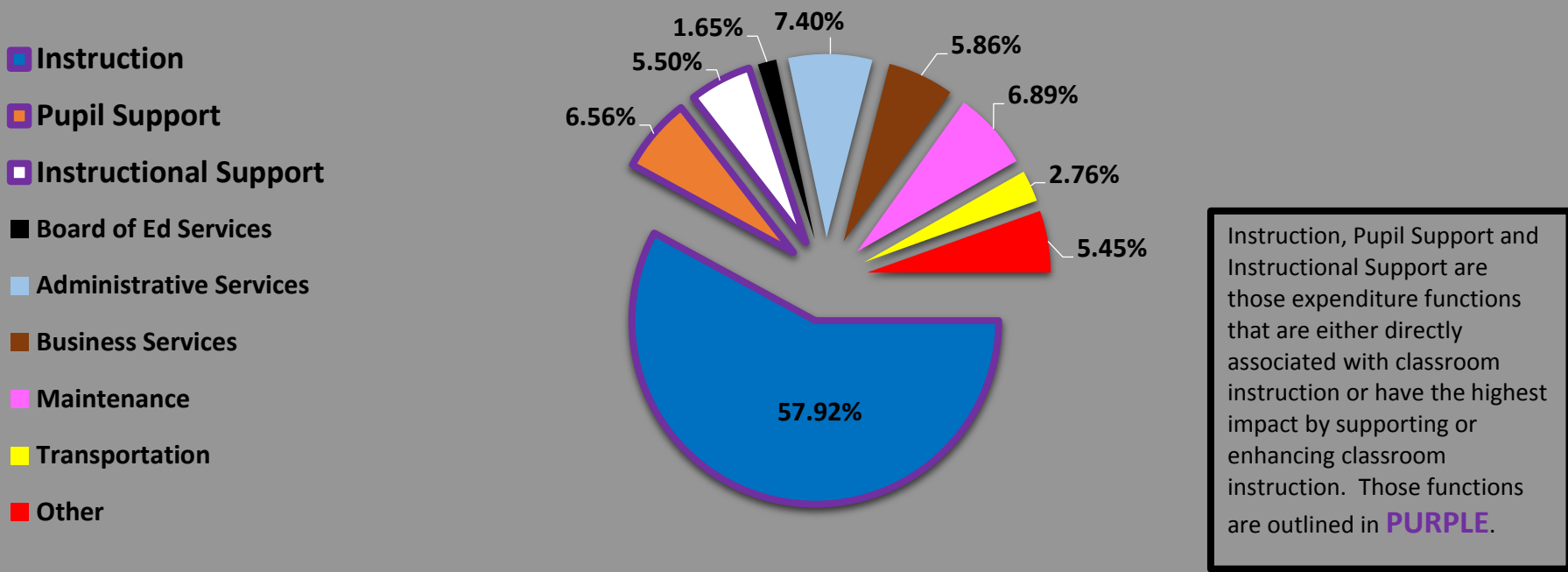
Total Revenues were adjusted for inflation using the seasonal adjusted quarterly Employment Cost Index (ECI) adjusted to 6/30/17 dollars.

## Operating Funds Expenditures by Object - Last Ten Fiscal Years

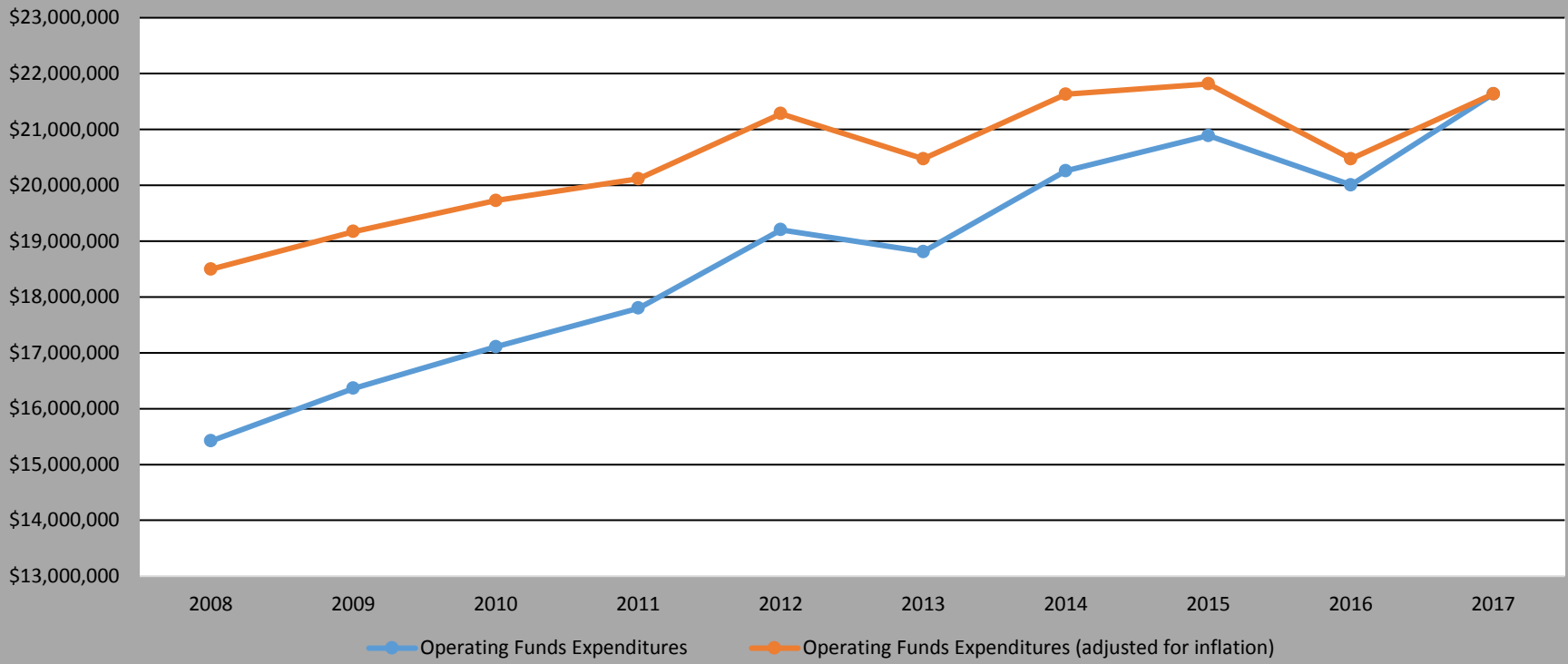


Fiscal Year	Salaries	% of Ttl	Benefits	% of Ttl	Purchased Services	% of Ttl	Supplies/ Materials	% of Ttl	Capital Outlay	% of Ttl	Other	% of Ttl	Total
2008	\$9,813,744	63.6%	\$2,376,498	15.4%	\$1,561,371	10.1%	\$756,466	4.9%	\$449,310	2.9%	\$462,622	3.0%	\$15,420,011
2009	\$10,390,408	63.5%	\$2,565,245	15.7%	\$1,487,065	9.1%	\$914,468	5.5%	\$649,288	4.0%	\$355,855	2.2%	\$16,362,329
2010	\$10,856,644	63.5%	\$2,571,458	15.0%	\$1,535,571	9.0%	\$769,291	4.5%	\$950,272	5.6%	\$425,316	2.4%	\$17,108,552
2011	\$11,027,496	62.0%	\$2,653,559	14.9%	\$1,966,015	11.1%	\$703,417	4.0%	\$1,079,145	6.1%	\$370,153	2.0%	\$17,799,785
2012	\$11,611,776	60.5%	\$2,823,558	14.7%	\$2,072,163	10.8%	\$699,328	3.6%	\$1,736,246	9.0%	\$258,541	1.2%	\$19,201,612
2013	\$12,038,651	64.0%	\$3,090,064	16.4%	\$1,986,731	10.6%	\$680,915	3.6%	\$745,947	4.0%	\$268,954	1.4%	\$18,811,262
2014	\$12,550,787	62.0%	\$2,918,588	14.4%	\$2,293,791	11.3%	\$1,015,545	5.0%	\$1,091,847	5.4%	\$388,496	1.9%	\$20,259,054
2015	\$12,688,226	60.7%	\$3,075,694	14.7%	\$2,621,660	12.6%	\$870,862	4.2%	\$1,212,334	5.8%	\$421,106	2.0%	\$20,889,882
2016	\$12,948,315	64.7%	\$3,045,283	15.2%	\$2,308,369	11.6%	\$817,603	4.1%	\$446,052	2.2%	\$441,016	2.2%	\$20,006,638
2017	\$13,372,660	61.8%	\$3,144,544	14.5%	\$2,486,694	11.6%	\$845,130	3.9%	\$1,030,567	4.8%	\$757,894	3.5%	\$21,637,489

### FY 2017 Operating Fund Expenditures by Function



## Operating Funds Expenditures - Last Ten Fiscal Years



June 30 Fiscal Year	Operating Funds Expenditures	% Change from Prior Year	Operating Funds Expenditures (adjusted for inflation)	% Change from Prior Year
2008	\$15,420,011		\$18,496,692	
2009	\$16,362,329	6.11%	\$19,170,759	3.64%
2010	\$17,108,552	4.56%	\$19,725,512	2.89%
2011	\$17,799,785	4.04%	\$20,116,132	1.98%
2012	\$19,201,612	7.88%	\$21,283,232	5.80%
2013	\$18,811,262	-2.03%	\$20,471,835	-3.81%
2014	\$20,259,054	7.70%	\$21,629,974	5.66%
2015	\$20,889,882	3.11%	\$21,814,837	0.85%
2016	\$20,006,638	-4.23%	\$20,472,793	-6.15%
2017	\$21,637,489	8.15%	\$21,637,489	5.69%

### Notes

\* Source of Information - District 90 Annual Financial Report (AFR).

Total Expenditures were adjusted for inflation using the seasonal adjusted quarterly Employment Cost Index (ECI) adjusted to 6/30/17 dollars.

The increase in 2009 was due mainly to the 4.6% salary increase in the teachers' collective bargaining agreement as well as additional capital expenditures for roofing and other building projects.

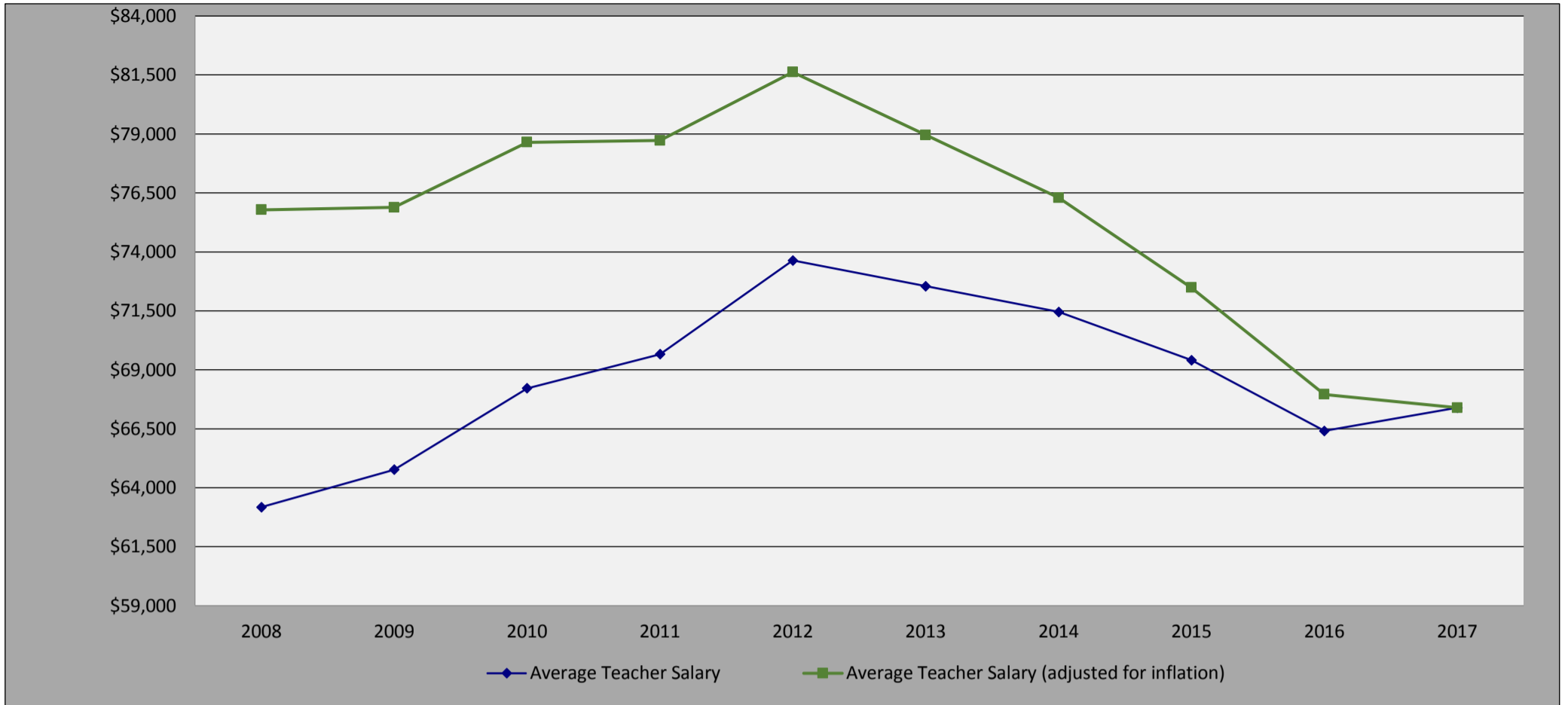
The increase in 2012 was due mainly to the 5.7% salary increase in the teachers' collective bargaining agreement. This salary increase arose from collectively bargaining an increase in the hours in the school day as well as an increase in the school days in the year. Expenditures also increased due to large capital building improvements at Willard School.

The increase in 2014 was due mainly to the 2.7% salary increase in the teachers' collective bargaining agreement. In addition, the increase in supplies and materials was due to a significant core literacy textbook adoption, while the increase in capital outlay was due to capital expenditures for building projects as well as the completion of the one-to-one iPad implementation at Roosevelt Middle School.

The decrease in 2016 was due mainly to the significant construction projects that took place in the summers of 2015 and 2016 that were charged to the Capital Projects Fund, a non-operating fund (costs of approximately \$1.8 million combined).

The increase in 2017 was due primarily to the 2.7% salary increase in the teachers' collective bargaining agreement. In addition, capital expenditures increased due to the Technology plan as well as the District instituting a new print management system with all new multi-function devices. Finally, out-of-district special education tuition and the related transportation increased greatly.

## Average Teacher Salary - Last Ten Fiscal Years



June 30 Fiscal Year	Certified Teaching Staff	% Holding Masters' or Higher	Average Teacher Salary	% Change from Prior Year	Average Teacher Salary (adjusted for inflation)	% Change from Prior Year
2008	124	80.6%	\$63,178		\$75,785	
2009	124	83.9%	\$64,766	2.51%	\$75,883	0.13%
2010	122	86.9%	\$68,213	5.32%	\$78,648	3.64%
2011	121	87.6%	\$69,658	2.12%	\$78,722	0.09%
2012	125	89.6%	\$73,638	5.71%	\$81,620	3.68%
2013	125	88.8%	\$72,547	-1.48%	\$78,951	-3.27%
2014	131	87.8%	\$71,455	-1.51%	\$76,291	-3.37%
2015	131	87.0%	\$69,410	-2.86%	\$72,483	-4.99%
2016	128	87.5%	\$66,407	-4.33%	\$67,954	-6.25%
2017	128	85.2%	\$67,393	1.48%	\$67,393	-0.83%

Certified Teaching Staff by Type					
June 30 FY	K-4, Music, Art and PE	Middle School	Special Education	Psychologists and Social Workers	Learning Center
2008	52	42	22	5	3
2009	51	39	26	5	3
2010	51	38	25	5	3
2011	52	39	22	5	3
2012	53	37	27	5	3
2013	51	39	27	5	3
2014	56	44	23	5	3
2015	56	40	27	5	3
2016	54	39	25	7	3
2017	57	39	21	8	3

Average Teacher Salary for Comparable High Performing Districts - Fiscal Year 2017			
Hinsdale 181	\$90,465	Skokie 69	\$69,076
Northbrook 27	\$89,234	Rosemont 78	\$68,839
Glencoe 35	\$83,656	Riverside 96	\$68,711
Winnetka 36	\$82,113	<b>River Forest 90</b>	<b>\$67,393</b>
Northbrook 28	\$80,094	LaGrange 102	\$64,683
Gower 62	\$79,749	LaGrange 105	\$64,074
Glenview 30	\$78,689	Hillside 93	\$63,436
Oak Park 97	\$75,443	Pleasantdale 107	\$63,432
Butler 53	\$74,328	Western Springs 101	\$62,664
Lagrange Highlands 106	\$70,909	Franklin Park 84	\$57,531
Union Ridge 86	\$70,165	Komarek 94	\$54,893
<b>AVERAGE OF ABOVE</b>	<b>\$71,799</b>		
<b>STATE AVERAGE</b>	<b>\$64,516</b>	<b>Source:</b> Illinois Interactive Report Card	

### Notes

\* Source of Information - District 90 Comprehensive Annual Financial Report (CAFR).

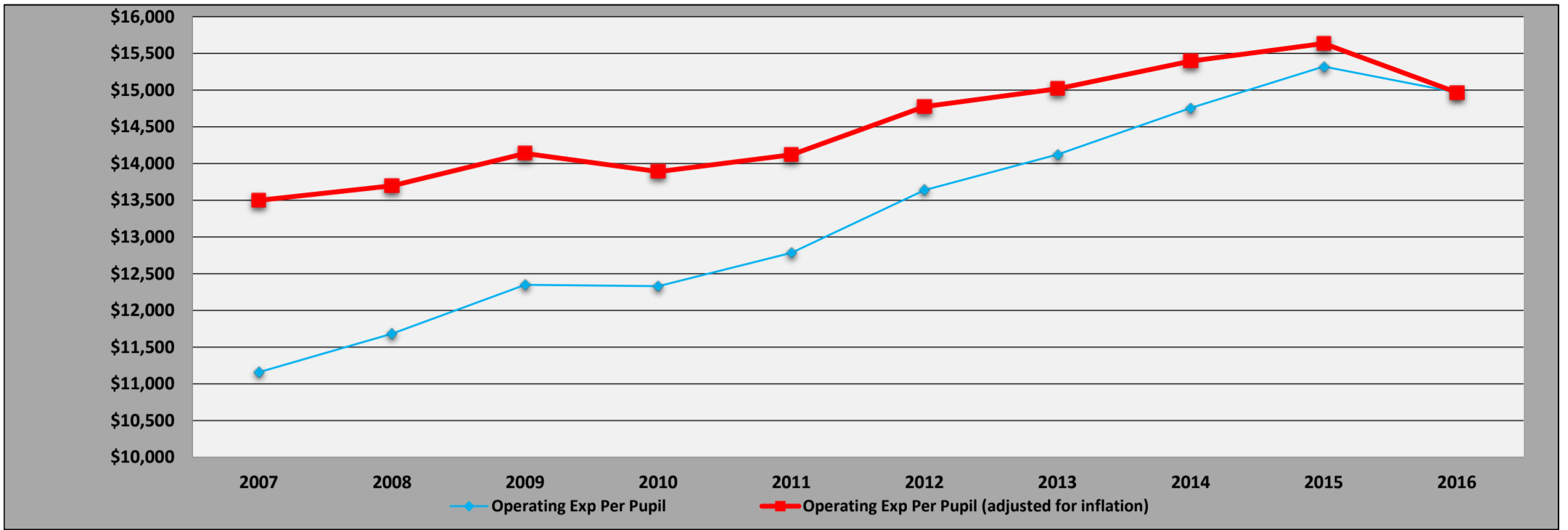
Average Teacher Salary was adjusted for inflation using the seasonal adjusted quarterly Employment Cost Index (ECI) adjusted to 6/30/17 dollars.

The increase in FY 12 Ave Teacher Salary was due to negotiating three additional instructional days and adding instructional minutes per day to the official school calendar. This alone represented a 4.2% increase on top of the 1.5% base salary increase.

The decrease in FY 15 Ave Teacher Salary was due mainly to the retirement of eight highly compensated, veteran teachers replaced by teachers paid lower on the pay scale.

The decrease in FY 16 Ave Teacher Salary was due mainly to the retirement of four highly compensated, veteran teachers replaced by teachers paid lower on the pay scale.

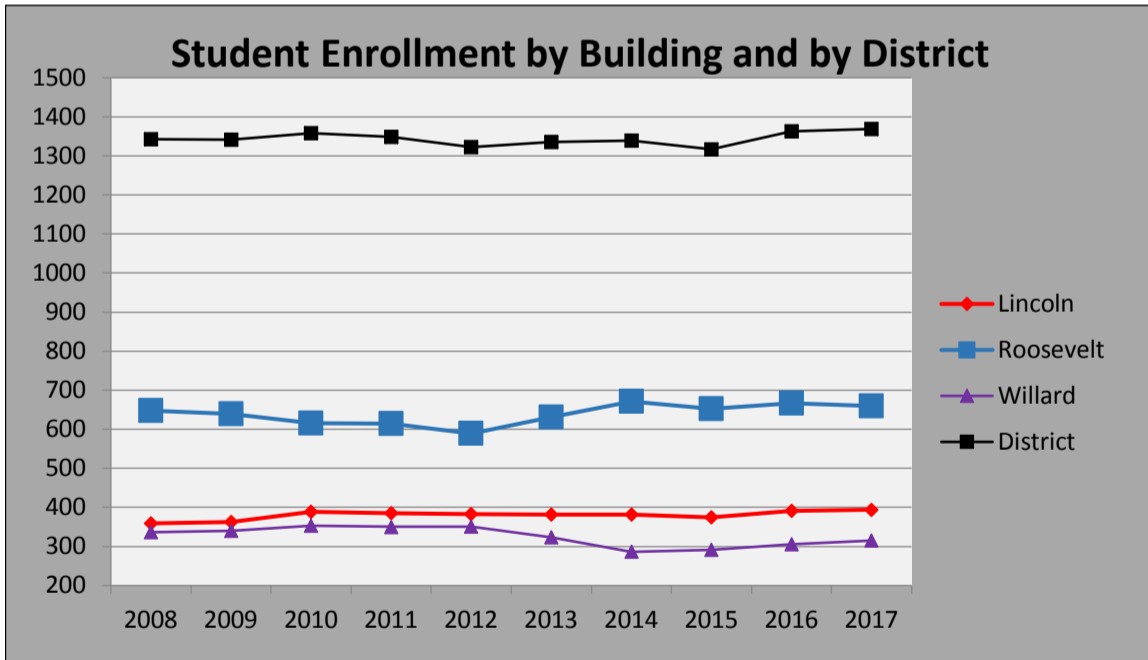
## Operating Expense per Pupil - Last Ten Fiscal Years



June 30 Fiscal Year	Operating Expenses	Average Daily Attendance	Operating Exp Per Pupil	% Change from Prior Year	Operating Exp Per Pupil (adjusted for inflation)	% Change from Prior Year
2007	\$14,461,218	1,296	\$11,158		\$13,499	
2008	\$14,987,438	1,283	\$11,682	4.70%	\$13,695	1.45%
2009	\$15,954,989	1,292	\$12,349	5.71%	\$14,139	3.24%
2010	\$15,981,953	1,296	\$12,329	-0.16%	\$13,891	-1.75%
2011	\$16,548,345	1,294	\$12,785	3.70%	\$14,120	1.65%
2012	\$17,374,123	1,274	\$13,639	6.68%	\$14,773	4.62%
2013	\$18,239,464	1,291	\$14,123	3.55%	\$15,020	1.67%
2014	\$19,221,575	1,303	\$14,756	4.48%	\$15,396	2.50%
2015	\$19,646,424	1,282	\$15,321	3.83%	\$15,635	1.55%
2016	\$19,628,418	1,312	\$14,966	-2.32%	\$14,966	-4.28%

Operating Expense per Pupil for Comparable High Performing Districts - Fiscal Year 2016			
Winnetka 36	\$21,916	Pleasantdale 107	\$14,559
Northbrook 27	\$19,668	Lagrange Highlands 106	\$14,269
Glenview 30	\$19,010	Oak Park 97	\$14,249
Northbrook 28	\$18,949	Hillside 93	\$14,241
Rosemont 78	\$18,167	Riverside 96	\$13,598
Glencoe 35	\$17,849	Franklin Park 84	\$13,275
Hinsdale 181	\$17,704	Skokie 69	\$12,989
Butler 53	\$17,295	LaGrange 102	\$12,645
Gower 62	\$16,015	Komarek 94	\$12,093
LaGrange 105	\$15,454	Western Springs 101	\$11,208
River Forest 90	\$14,966	Union Ridge 86	\$10,962
<b>AVERAGE OF ABOVE</b>	<b>\$15,504</b>		
<b>STATE AVERAGE</b>	<b>\$12,973</b>		

Source: Illinois Interactive Report Card



Student Enrollment - Last Ten Fiscal Years				
June 30 Fiscal Year	Lincoln	Roosevelt	Willard	District
2008	359	648	336	1,343
2009	363	639	340	1,342
2010	389	616	353	1,358
2011	385	614	350	1,349
2012	383	589	351	1,323
2013	382	631	323	1,336
2014	382	671	286	1,339
2015	374	652	291	1,317
2016	391	667	305	1,363
2017	394	660	315	1,369

**Notes**  
 \* Source of Information - District 90 Annual Financial Report (AFR).

The Operating Expense per Pupil (OEPP) is calculated as part of the Annual Financial Report, which is completed after the close of the fiscal year. Operating expenses are calculated by taking applicable costs less certain revenues and expenditures of nonregular programs. That total expense amount is then divided by the Average Daily Attendance to calculate Operating Expense per Pupil. OEPP was adjusted for inflation using the seasonal adjusted quarterly Employment Cost Index (ECI) adjusted to 6/30/17 dollars.

The increase in FY 09 OEPP was due to an increase in applicable Educational and Tort Immunity expenditures without a proportional increase in Average Daily Attendance. The increase in FY 12 OEP was due to an increase in applicable Educational Fund expenditures, along with a decrease in Average Daily Attendance. The decrease in FY 16 OEPP was due to very little change in Operating Expenses with a sizeable increase in Average Daily Attendance.