

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 88% 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 7%) and federal aid (roughly 3%).

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 9% 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 3% of all Operating Funds expenditures. Revenues for this fund come from a combination of local property taxes (roughly 34%) and state reimbursement grants (roughly 66%).

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.

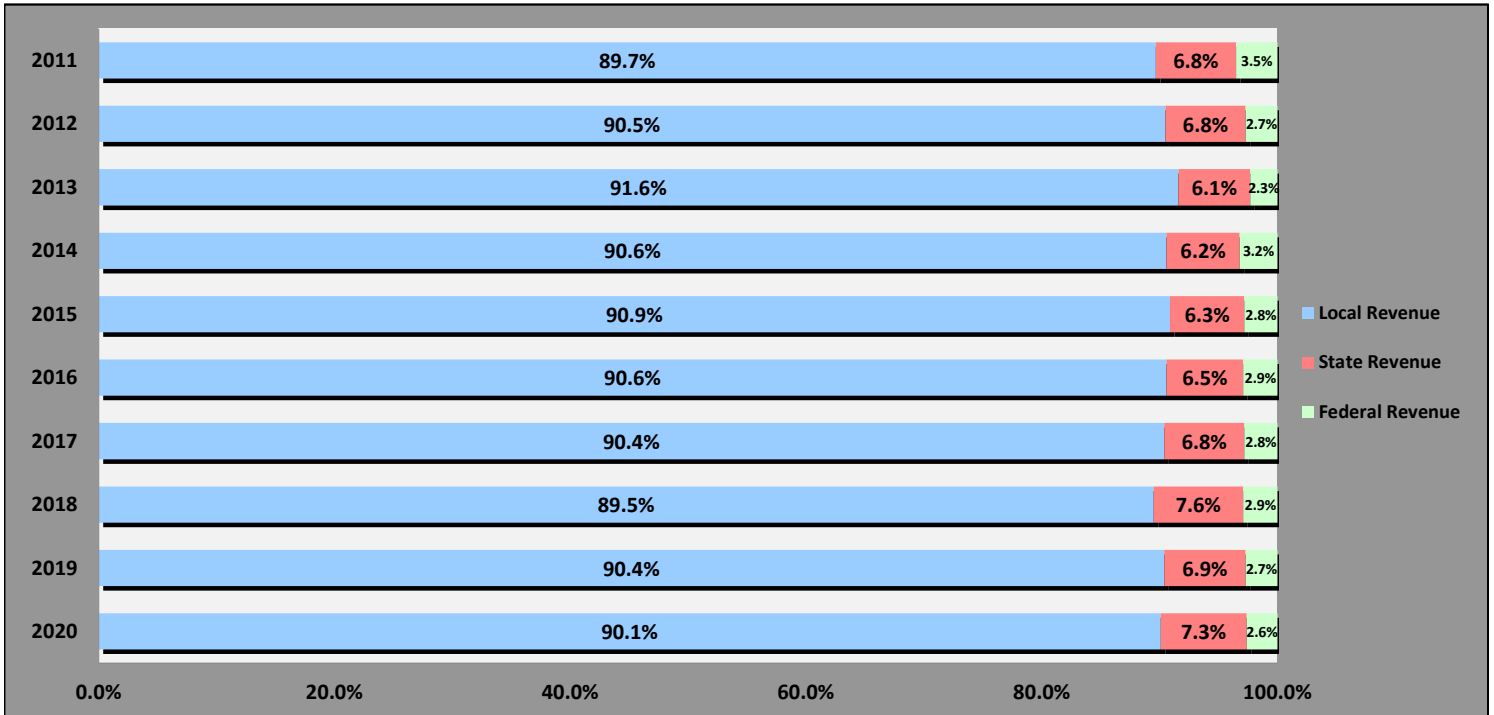
EXPENDITURES BY OBJECT:

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.

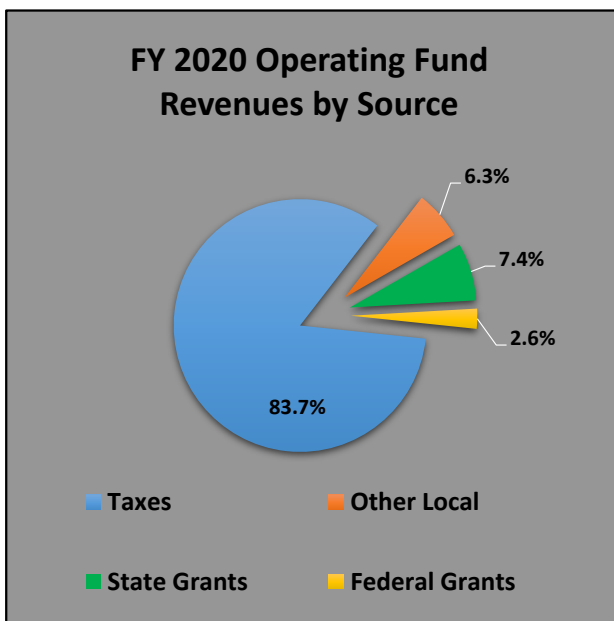
ADJUSTING FOR INFLATION:

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 almost 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
2011	\$19,654,508	89.7%	\$1,496,000	6.8%	\$771,032	3.5%	\$21,921,540		\$26,869,615	
2012	\$19,662,976	90.5%	\$1,485,747	6.8%	\$568,033	2.7%	\$21,716,756	-0.93%	\$26,106,913	-2.84%
2013	\$19,242,082	91.6%	\$1,285,993	6.1%	\$495,177	2.3%	\$21,023,252	-3.19%	\$24,814,153	-4.95%
2014	\$19,853,345	90.6%	\$1,353,789	6.2%	\$714,882	3.2%	\$21,922,016	4.28%	\$25,385,048	2.30%
2015	\$20,228,846	90.9%	\$1,394,508	6.3%	\$616,499	2.8%	\$22,239,853	1.45%	\$25,188,863	-0.77%
2016	\$19,878,965	90.6%	\$1,425,434	6.5%	\$639,404	2.9%	\$21,943,803	-1.33%	\$24,354,296	-3.31%
2017	\$21,237,448	90.4%	\$1,593,479	6.8%	\$668,826	2.8%	\$23,499,753	7.09%	\$25,487,309	4.65%
2018	\$21,139,612	89.5%	\$1,791,162	7.6%	\$682,481	2.9%	\$23,613,255	0.48%	\$24,946,826	-2.12%
2019	\$21,949,974	90.4%	\$1,678,456	6.9%	\$657,334	2.7%	\$24,285,764	2.85%	\$24,953,623	0.03%
2020	\$22,622,244	90.1%	\$1,852,041	7.3%	\$645,658	2.6%	\$25,119,943	3.43%	\$25,119,943	0.67%



Notes

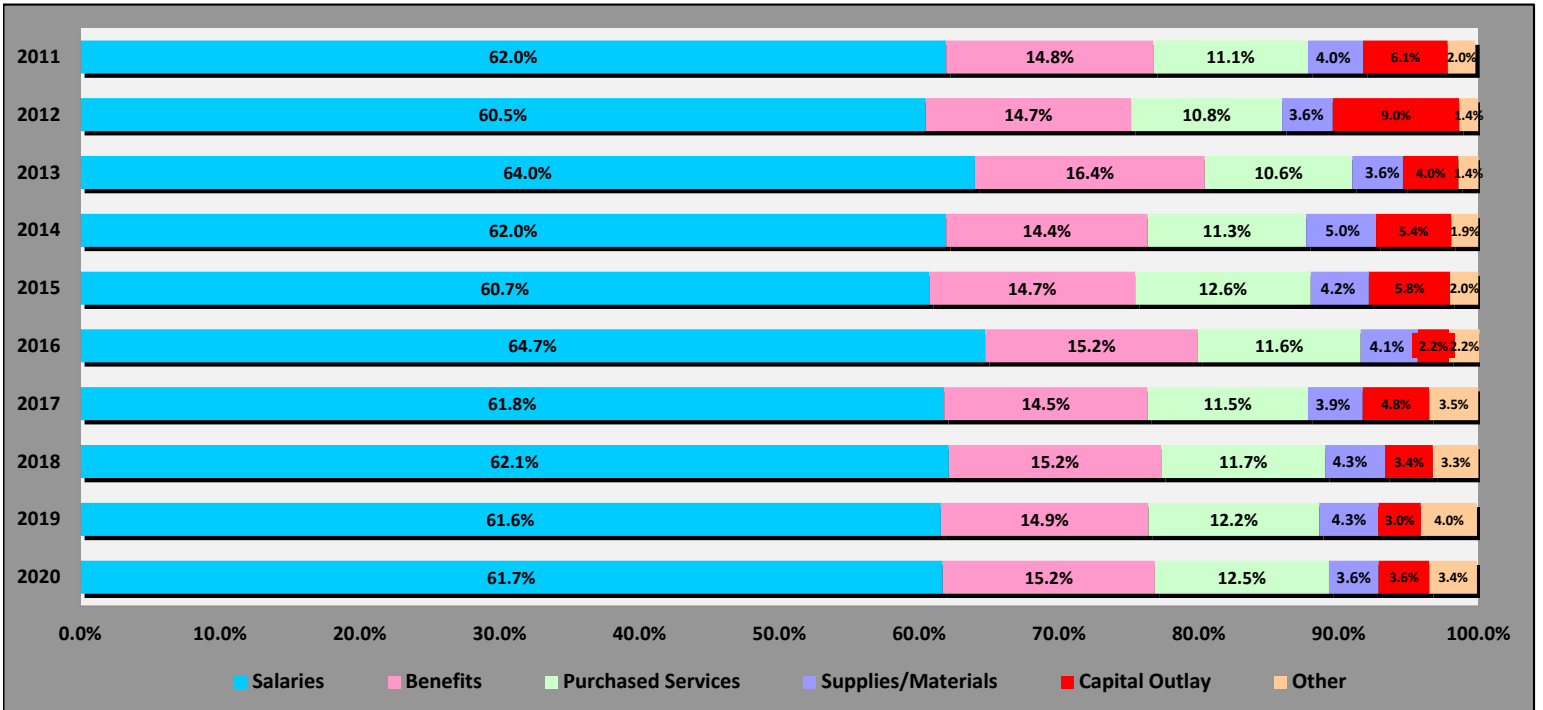
*Source of information - District Comprehensive Annual Financial Report (CAFR).

Local Revenues include taxes, interest and other items such as school fees.
State Revenues include State aid, while Federal Revenues include Federal aid.

The 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 reaching the statutory rate ceiling, which allocated more tax revenues into non-operating funds. The Board then adopted a levy strategy to increase the Special Education levy, which allocated tax revenues back into the operating funds.

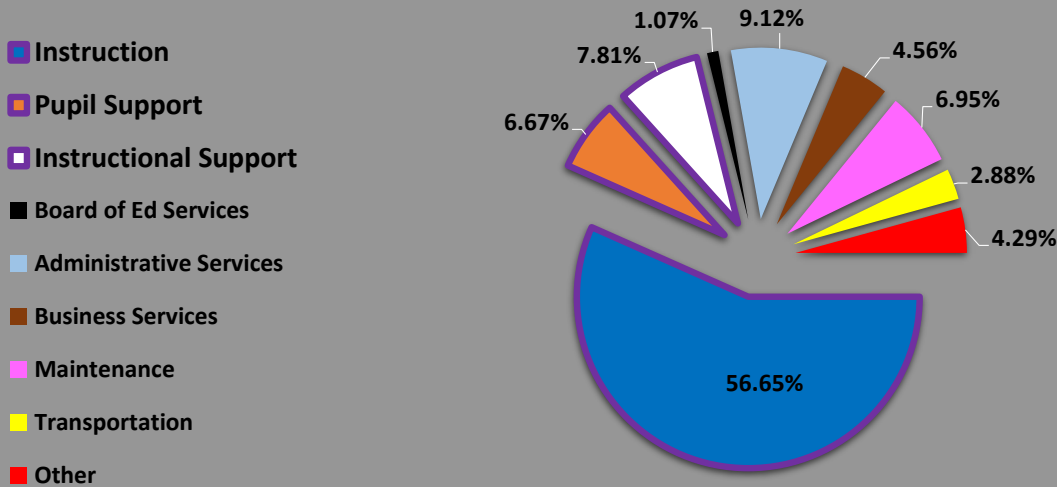
Total Revenues were adjusted for inflation using the seasonal adjusted quarterly Employment Cost Index (ECI) adjusted to 6/30/20 dollars.

Operating Funds Expenditures by Object - Last Ten Fiscal Years



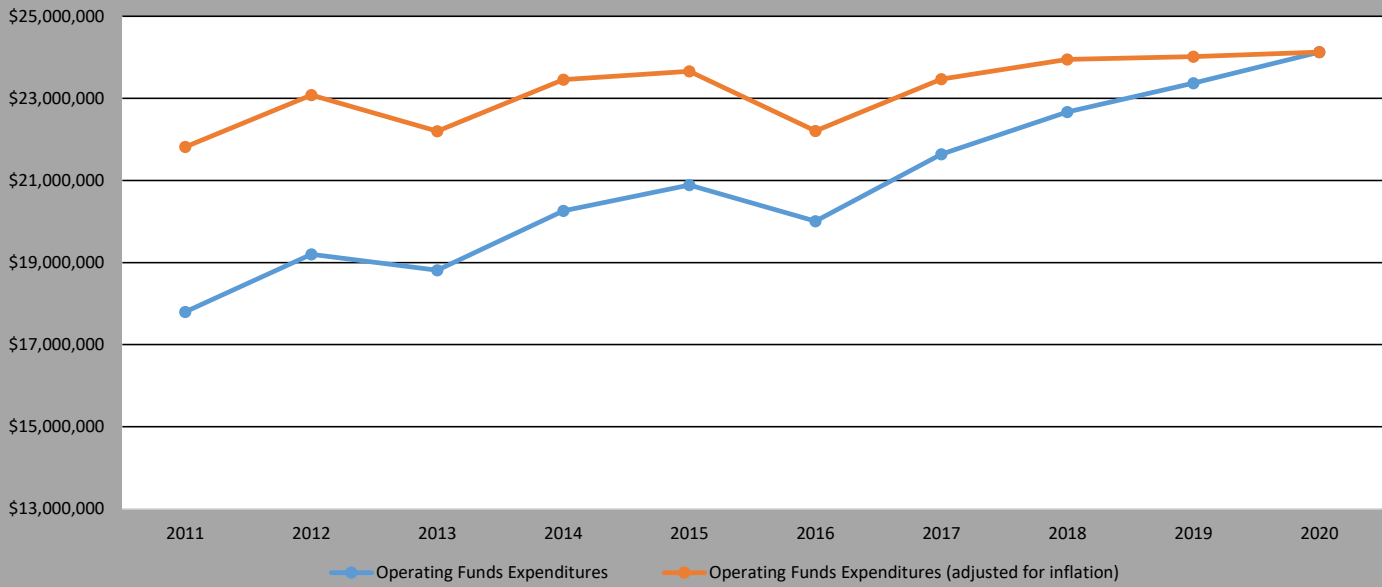
Fiscal Year	Salaries	% of Ttl	Benefits	% of Ttl	Purchased Services	% of Ttl	Supplies/ Materials	% of Ttl	Capital Outlay	% of Ttl	Other	% of Ttl	Total
2011	\$11,027,496	62.0%	\$2,653,559	14.8%	\$1,966,015	11.1%	\$703,417	4.0%	\$1,079,145	6.1%	\$370,153	2.0%	\$17,799,785
2012	\$11,611,776	60.5%	\$2,823,558	14.7%	\$2,072,163	10.8%	\$699,328	3.6%	\$1,736,246	9.0%	\$258,541	1.4%	\$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	11.5%	\$845,130	3.9%	\$1,030,567	4.8%	\$757,894	3.5%	\$21,637,489
2018	\$14,084,226	62.1%	\$3,442,565	15.2%	\$2,656,763	11.7%	\$972,929	4.3%	\$774,291	3.4%	\$739,035	3.3%	\$22,669,809
2019	\$14,386,084	61.6%	\$3,470,262	14.9%	\$2,879,540	12.2%	\$993,196	4.3%	\$704,915	3.0%	\$937,826	4.0%	\$23,371,823
2020	\$14,882,917	61.7%	\$3,660,851	15.2%	\$3,003,198	12.5%	\$859,889	3.6%	\$896,430	3.6%	\$823,837	3.4%	\$24,127,122

FY 2020 Operating Fund Expenditures by Function



Instruction, Pupil Support and Instructional Support are those expenditure functions that are either directly associated with classroom instruction or have the highest impact by supporting or enhancing classroom instruction. Those functions are outlined in **PURPLE**.

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
2011	\$17,799,785		\$21,817,509	
2012	\$19,201,612	7.88%	\$23,083,320	5.80%
2013	\$18,811,262	-2.03%	\$22,203,297	-3.81%
2014	\$20,259,054	7.70%	\$23,459,388	5.66%
2015	\$20,889,882	3.11%	\$23,659,887	0.85%
2016	\$20,006,638	-4.23%	\$22,204,336	-6.15%
2017	\$21,637,489	8.15%	\$23,467,539	5.69%
2018	\$22,669,809	4.77%	\$23,950,098	2.06%
2019	\$23,371,823	3.10%	\$24,014,548	0.27%
2020	\$24,127,122	3.23%	\$24,127,122	0.47%

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 6/30/20 dollars.

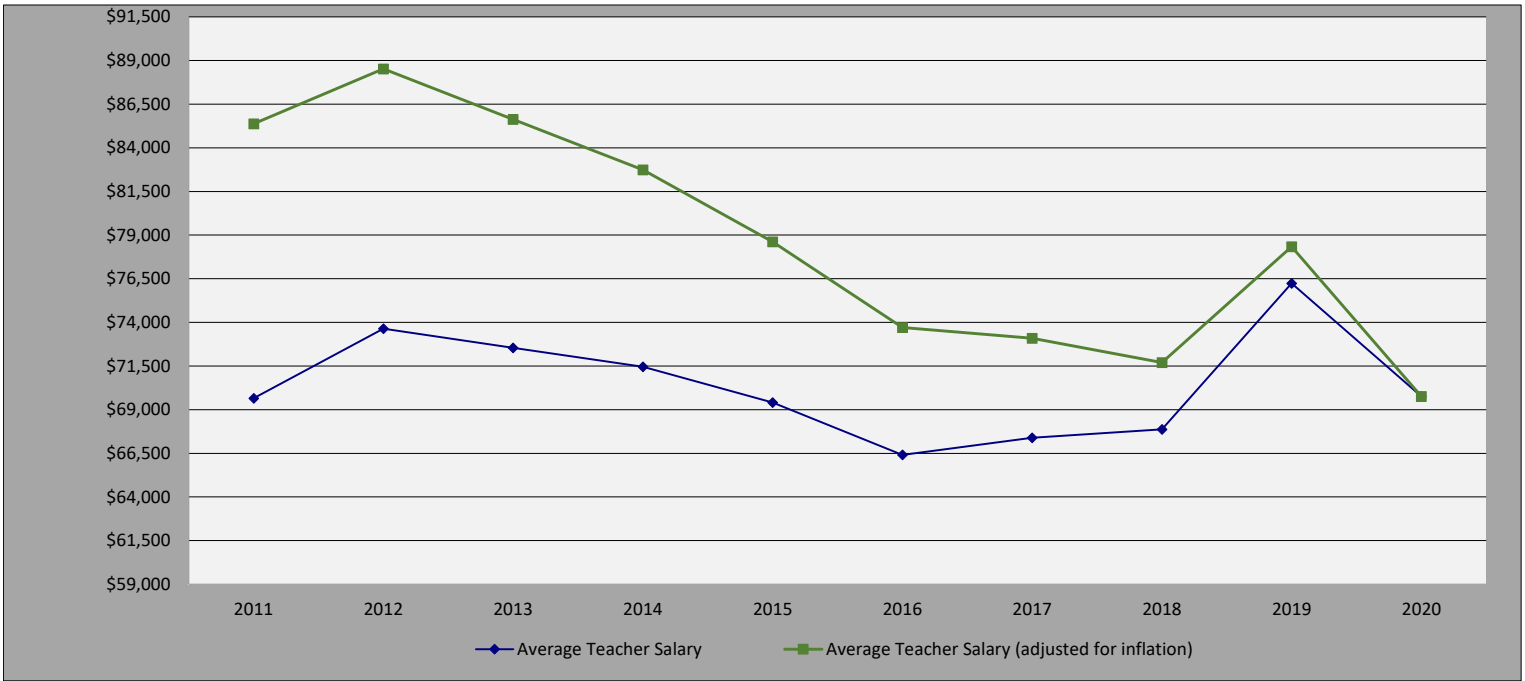
The increase in 2012 was due mainly to the 5.7% salary increase in the teachers' collective bargaining agreement. This salary increase arose from collectively bargaining an increase in the hours in the school day as well as an increase in the school days in the year. Expenditures also increased due to 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
2011	121	87.6%	\$69,658		\$85,380	
2012	125	89.6%	\$73,638	5.71%	\$88,523	3.68%
2013	125	88.8%	\$72,547	-1.48%	\$85,629	-3.27%
2014	131	87.8%	\$71,455	-1.51%	\$82,744	-3.37%
2015	131	87.0%	\$69,410	-2.86%	\$78,613	-4.99%
2016	128	87.5%	\$66,407	-4.33%	\$73,702	-6.25%
2017	128	85.9%	\$67,393	1.48%	\$73,093	-0.83%
2018	134	84.3%	\$67,867	0.70%	\$71,700	-1.91%
2019	133	84.2%	\$76,238	12.33%	\$78,335	9.25%
2020	135	85.2%	\$69,759	-8.50%	\$69,759	-10.95%

Certified Teaching Staff by Type					
June 30 FY	K-4, Music, Art and PE	Middle School	Special Education	Psychologists and Social Workers	Learning Center
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
2018	63	39	21	8	3
2019	63	38	21	8	3
2020	62	40	20	10	3

Average Teacher Salary for Comparable High Performing Districts - Fiscal Year 2020			
Northbrook 27	\$96,271	Lagrange Highlands 106	\$71,490
Hinsdale 181	\$94,227	Hillside 93	\$70,756
Glencoe 35	\$91,791	River Forest 90	\$69,759
Winnetka 36	\$88,931	Skokie 69	\$69,759
Northbrook 28	\$85,866	Riverside 96	\$69,377
Glenview 30	\$84,215	LaGrange 105	\$69,294
Gower 62	\$80,301	Pleasantdale 107	\$68,759
Oak Park 97	\$79,171	LaGrange 102	\$68,170
Butler 53	\$78,951	Rosemont 78	\$65,874
Union Ridge 86	\$73,138	Franklin Park 84	\$64,938
Western Springs 101	\$71,866	Komarek 94	\$56,032
AVERAGE OF ABOVE	\$75,861		
STATE AVERAGE	\$68,083	Source: Illinois Report Card	

Notes

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

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.

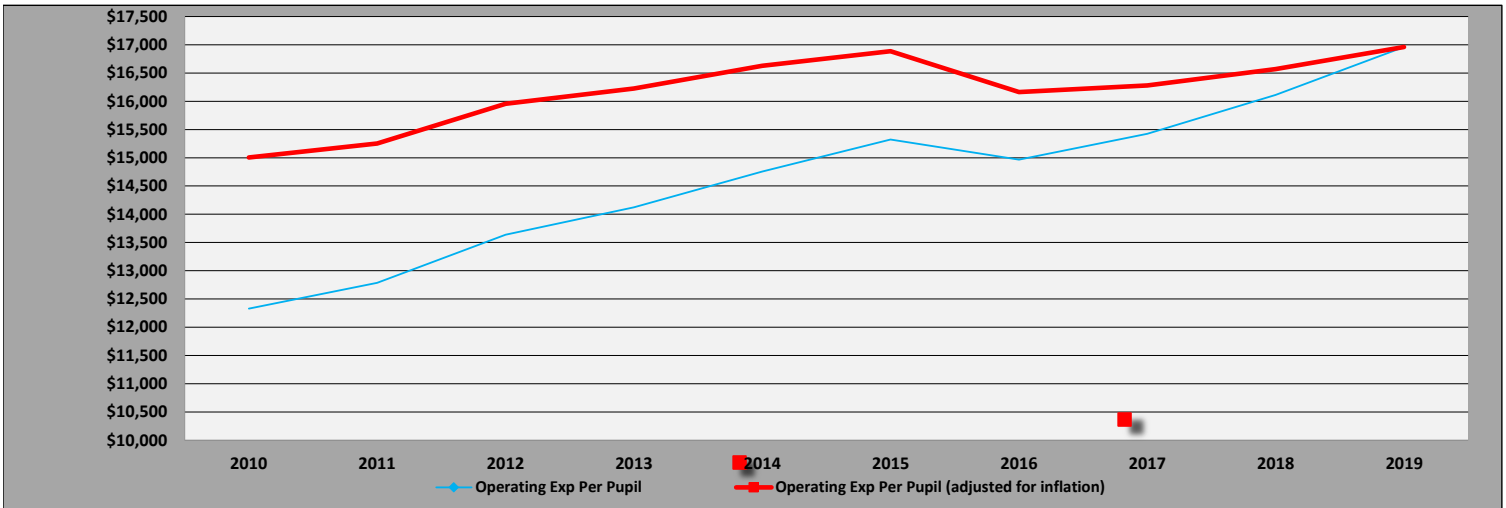
The decrease in FY 15 Ave Teacher Salary was due mainly to the retirement of eight highly compensated, veteran teachers replaced by teachers paid lower on the pay scale.

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.

The increase in FY 19 Ave Teacher Salary was due to a change in the calculation formula by ISBE per the 2019 Report Card Metrics, which not only modified the numerator and denominator, but the minimum salary amount eliminated from the average was raised. In addition, there were almost twenty teachers that received education lane increases in that year as compared to only a handful in the prior year.

The decrease in FY 20 Ave Teacher Salary was due mainly to the resignation/retirement of seven highly compensated, veteran teachers replaced by teachers paid lower on the pay scale or not replaced at all.

Operating Expense per Pupil - Last Ten Fiscal Years

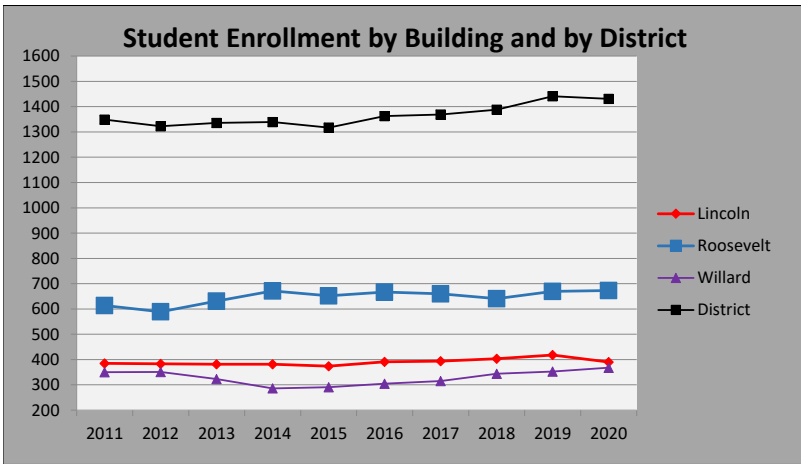


June 30 Fiscal Year	Operating Expenses	Average Daily Attendance	Operating Exp Per Pupil	% Change from Prior Year	Operating Exp Per Pupil (adjusted for inflation)	% Change from Prior Year
2010	\$15,981,953	1,296	\$12,329		\$15,005	
2011	\$16,548,345	1,294	\$12,785	3.70%	\$15,251	1.64%
2012	\$17,374,123	1,274	\$13,639	6.68%	\$15,957	4.63%
2013	\$18,239,464	1,291	\$14,123	3.55%	\$16,224	1.67%
2014	\$19,221,575	1,303	\$14,756	4.48%	\$16,630	2.50%
2015	\$19,646,424	1,282	\$15,321	3.83%	\$16,888	1.55%
2016	\$19,628,418	1,312	\$14,966	-2.32%	\$16,165	-4.28%
2017	\$20,423,101	1,324	\$15,425	3.07%	\$16,282	0.72%
2018	\$21,689,700	1,346	\$16,114	4.47%	\$16,568	1.76%
2019	\$22,229,382	1,311	\$16,961	5.26%	\$16,961	2.37%

Operating Expense per Pupil for Comparable High Performing Districts - Fiscal Year 2019

Winnetka 36	\$23,492	River Forest 90	\$16,961
Northbrook 27	\$21,502	Gower 62	\$15,557
Glencoe 35	\$21,496	Oak Park 97	\$15,079
Rosemont 78	\$21,329	Skokie 69	\$15,002
Northbrook 28	\$21,031	Pleasantdale 107	\$14,916
Glenview 30	\$19,928	Komarek 94	\$14,703
Hinsdale 181	\$19,276	Franklin Park 84	\$14,137
Butler 53	\$18,597	Lagrange Highlands 106	\$13,337
Hillside 93	\$18,298	LaGrange 102	\$13,201
LaGrange 105	\$17,506	Western Springs 101	\$12,874
Riverside 96	\$16,964	Union Ridge 86	\$11,527
AVERAGE OF ABOVE		\$17,123	
STATE AVERAGE		\$14,492	

Source: Illinois Report Card



Student Enrollment - Last Ten Fiscal Years				
June 30 Fiscal Year	Lincoln	Roosevelt	Willard	District
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
2018	403	641	344	1,388
2019	418	670	353	1,441
2020	390	673	368	1,431

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 6/30/20 dollars.

The increase in FY 12 OEPP 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.