



FY2019 Tentative Budget
Prospect Heights School District 23

BACKGROUND AND ASSUMPTIONS:

The budget was prepared in conjunction with the building principals, directors, assistant superintendents and Superintendent

The budget, as has been the case, is prepared by the expenditures in the major operating funds plus debt service (Ed, O&M, Tran, Tort)

The health and dental insurance coverages for certain new employees have not yet been added at the actual rates as choices are unknown; Those costs are currently figured in at single coverage.

Grant dollars are allocated but, as is typical, may change as we secure approvals from ISBE and/or have the allocations modified

The District experienced savings from health insurance costs being lower, since the District recouped the savings per the contract.

The District also experienced savings from the retirements of certified staff members and the natural savings from hiring new teachers

Prospect Heights School District 23
 FY 2019 EDUCATION FUND TENTATIVE BUDGET

Account	Description	FY18 Adopted	FY19 Proposed	Change +/-	Notes
10.5.0000.1110	Elementary Education Programs	\$ 3,784,376.43	\$ 3,635,134.37	4%	Increase/decrease within the range of acceptability
10.5.0000.1111	Reading Resource Program	\$ 525,576.72	\$ 518,381.68	-1%	Increase/decrease within the range of acceptability
10.5.0000.1112	MacArthur Science Program	\$ -	\$ 2,700.00	New	New account code based upon subject area set aside
10.5.0000.1113	Art Program	\$ 183,035.32	\$ 196,042.15	7%	Increase based upon salary increases and supply reallocations by principals
10.5.0000.1114	Band Program	\$ 179,708.74	\$ 178,585.20	-1%	Increase/decrease within the range of acceptability
10.5.0000.1115	Music Program	\$ 38,140.19	\$ 37,498.04	-2%	Increase/decrease within the range of acceptability
10.5.0000.1116	Physical Education Program	\$ 562,954.00	\$ 519,619.27	-8%	Decrease based upon salary reduction due to retirement
10.5.0000.1117	Chorus Program	\$ 69,477.38	\$ 72,168.07	4%	Increase/decrease within the range of acceptability
10.5.0000.1118	Orchestra Program	\$ 81,388.68	\$ 75,493.35	-7%	Part-time music teacher still to be hired; Cost will adjust slightly
10.5.0000.1119	Foreign Language Program	\$ 385.00	\$ 385.00	0%	Increase/decrease within the range of acceptability
10.5.0000.1120	Middle School Education	\$ 1,859,206.21	\$ 1,844,530.33	-1%	Increase/decrease within the range of acceptability
10.5.0000.1121	6th Grade Programs	\$ 1,750.00	\$ 1,200.00	-31%	Decrease based upon allocation of certain FY18 funds to new science account
10.5.0000.1122	7th Grade Programs	\$ 2,500.00	\$ 1,000.00	-60%	Decrease based upon allocation of certain FY18 funds to new science account
10.5.0000.1123	8th Grade Programs	\$ 1,750.00	\$ 1,000.00	-43%	Increase/decrease within the range of acceptability
10.5.0000.1205	Special Education Services	\$ 2,487,944.95	\$ 2,420,629.42	-3%	Increase/decrease within the range of acceptability
10.5.0000.1225	Early Childhood Program Services	\$ 224,740.70	\$ 240,498.76	7%	Increase based upon salary increases and supplies
10.5.0000.1250	Title Programs	\$ 141,881.00	\$ 88,250.00	-38%	Decrease based upon reallocation of grant dollars by code due to ISBE requirements
10.5.0000.1410	STEM Program	\$ 57,969.32	\$ 56,694.95	-2%	Increase/decrease within the range of acceptability
10.5.0000.1412	Family and Consumer Sciences Program	\$ 66,188.08	\$ 64,361.64	-3%	Increase/decrease within the range of acceptability
10.5.0000.1501	Extracurricular Clubs	\$ 31,981.06	\$ 35,563.99	11%	Increase based upon supply, dues and entrance fee increases
10.5.0000.1502	Co-curricular Club Programs	\$ 36,493.54	\$ 37,309.41	2%	Increase/decrease within the range of acceptability
10.5.0000.1503	Inter-scholastic Sports Programs	\$ 69,719.57	\$ 68,599.60	-2%	Increase/decrease within the range of acceptability
10.5.0000.1504	Intramural Sports Programs	\$ 8,134.58	\$ 8,613.76	6%	Increase due to reallocation of stipends and budgeted supply costs
10.5.0000.1600	Summer School Programs	\$ -	\$ 4,658.00	New	New grant allocation and account under Title I
10.5.0000.1610	ESY Summer School	\$ 83,939.15	\$ 36,906.52	-56%	Decrease based upon review of 3 prior year expenditure history
10.5.0000.1800	Bilingual Services	\$ 666,571.68	\$ 661,987.07	-1%	Increase/decrease within the range of acceptability
10.5.0000.1912	Private Tuition	\$ -	\$ 142,960.00	New	Increase based upon website/software price increases
10.5.0000.2112	Support Services	\$ 30,000.00	\$ 32,000.00	7%	Increase based upon salaries and supplies
10.5.0000.2113	Social Work Services	\$ 332,426.24	\$ 353,983.32	6%	Increase based upon increased staff offset by decrease in other purchased services
10.5.0000.2130	Occupational Therapy Services	\$ 243,011.52	\$ 257,330.14	6%	Increase/decrease within the range of acceptability
10.5.0000.2131	Physical Therapy Services	\$ 134,495.66	\$ 134,144.40	0%	Increase based upon addition of 2 LPN positions
10.5.0000.2134	Nurse Services	\$ 224,095.23	\$ 295,022.84	32%	Increase based upon addition of 2 LPN positions
10.5.0000.2140	Psychological Services	\$ 287,936.98	\$ 314,355.08	9%	Increase based upon increased staff offset by decrease in other purchased services
10.5.0000.2150	Speech Pathology/Audiology Services	\$ 464,156.80	\$ 491,280.80	6%	Increase based upon addition of professional development funds and salary
10.5.0000.2159	Assistive Technology	\$ 50,284.48	\$ 26,825.00	-47%	Decrease based upon reduction of supplies needed
10.5.0000.2190	Other Support Services	\$ 2,250.00	\$ -	-100%	Stipend moved to be paid with other stipends; Act Code to be deleted
10.5.0000.2191	Crossing Guards	\$ 40,000.00	\$ 45,000.00	13%	Stipend moved to be paid with other stipends; Act Code to be deleted
10.5.0000.2192	PAIS Program	\$ 2,250.00	\$ -	-100%	Stipend moved to be paid with other stipends; Act Code to be deleted
10.5.0000.2210	Improvement of Instruction -- Curriculum	\$ 150,584.65	\$ 115,813.00	-23%	Decrease based upon reduction in benefits paid and reallocation of substitute monies
10.5.0000.2211	Office of the Assistant Superintendent Curriculum	\$ 172,093.28	\$ 171,969.84	0%	Increase/decrease within the range of acceptability
10.5.0000.2222	School Library Services	\$ 409,796.16	\$ 397,332.08	-4%	Increase/decrease within the range of acceptability
10.5.0000.2225	Computer Assisted Instruction Services	\$ 904,813.21	\$ 1,007,391.74	11%	Increase based upon funds carried over from FY18 due to eRate projects being completed
10.5.0000.2230	Testing/Assessment	\$ 40,000.00	\$ 30,000.00	-25%	Decrease based upon reduction in supplies ordered
10.5.0000.2310	Office of the Board of Education	\$ 74,350.00	\$ 51,500.00	-31%	Decrease based upon non-renewal of memberships and reduction of ot
10.5.0000.2321	Office of the Superintendent	\$ 402,095.36	\$ 392,741.67	-2%	Increase/decrease within the range of acceptability
10.5.0000.2369	Legal Services	\$ 45,000.00	\$ 65,000.00	44%	Increase due to HVAC investigation/litigation; Contract negotiations
10.5.0000.2410	Office of Building Principals	\$ 1,133,064.80	\$ 1,140,409.40	1%	Increase/decrease within the range of acceptability
10.5.0000.2510	Office of the Assistant Superintendent Finance	\$ 152,552.87	\$ 166,448.52	9%	Increase due to salary
10.5.0000.2520	Fiscal Services	\$ 176,931.36	\$ 190,210.30	8%	Increase based upon inclusion of new software and programs; Collection of fees to offset
10.5.0000.2560	Food Service	\$ 460,898.51	\$ 479,955.00	4%	Increase/decrease within the range of acceptability

10.5.0000.2570	Internal Services -- Copiers	\$ 36,500.00	\$ 35,750.00	-2%	Increase/decrease within the range of acceptability
10.5.0000.2620	Planning/Research	\$ 34,609.00	\$ 25,000.00	-28%	Increase/decrease within the range of acceptability
10.5.0000.2630	Information Services	\$ 110,950.00	\$ 111,950.00	1%	Increase/decrease within the range of acceptability
10.5.0000.2640	Staff Services	\$ 178,089.88	\$ 133,534.84	-25%	Increase/decrease within the range of acceptability
10.5.0000.2660	Data Processing	\$ 31,723.50	\$ 31,036.00	-2%	Increase/decrease within the range of acceptability
10.5.0000.2900	Support Services - Homeless	\$ 350.00	\$ 350.00	0%	Increase/decrease within the range of acceptability
10.5.0000.2910	Medicaid Processing	\$ 500.00	\$ 500.00	0%	Increase/decrease within the range of acceptability
10.5.0000.2920	Translation Services	\$ 3,250.00	\$ 3,250.00	0%	Increase/decrease within the range of acceptability
10.5.0000.3500	Extended Day Program	\$ 150,972.62	\$ 218,579.52	45%	Increase based upon reallocation of snack expenses to proper account and increased staff due to enrollment
10.5.0000.3900	Community Services	\$ 9,954.00	\$ 15,015.00	51%	Increase based upon increase in grant dollars allocated to outreach services
10.5.0000.4120	NSSSEO Services	\$ 215,000.00	\$ 215,000.00	0%	Increase/decrease within the range of acceptability
10.5.0000.4220	NSSSEO Tuition	\$ 368,018.00	\$ 167,007.00	-55%	Increase/decrease within the range of acceptability
10.5.0000.6000	Contingencies	\$ 186,704.90	\$ 190,000.00	2%	Increase/decrease within the range of acceptability
	Substitutes (Multiple Accounts; Reorganized FY19)	\$ 18,425,321.31	\$ 225,000.00	1%	Increase/decrease within the range of acceptability
	TOTALS	\$ 18,425,321.31	\$ 18,476,466.07	0.28%	
	Difference between FY18/FY19		\$ 51,144.76		

ADDITIONAL EXPENDITURE OUT OF TRANSFERS OUT OF FUND (Education to Debt Service)

Account	Description	FY18 Adopted	FY19 Proposed	Change +/-	Notes
10.7.0000.8430	Permanent Transfer to Debt Service	\$ 135,500.00	\$ 106,110.69	-22%	Reduction due to MacArthur iPad lease being paid in full FY18

Prospect Heights School District 23
FY 2019 OPERATIONS & MAINTENANCE FUND TENTATIVE BUDGET

Account	Description	FY18 Adopted	FY19 Proposed	Change +/-	Notes
20.5.0000.2541	Office of Buildings and Grounds	\$ 123,207.24	\$ 127,507.96	3%	Increase/decrease within the range of acceptability
20.5.0000.2542	Upkeep of Buildings	\$1,275,278.32	\$ 1,405,262.45	10%	Increase based upon carryover of unspent FY18 dollars*
20.5.0000.2543	Upkeep of Grounds	\$ 108,370.00	\$ 102,640.00	-5%	Increase/decrease within the range of acceptability
20.5.0000.2544	Upkeep of Equipment	\$ 13,800.00	\$ 13,800.00	0%	Increase/decrease within the range of acceptability
20.5.0000.2545	Upkeep of Vehicles	\$ 10,540.00	\$ 18,040.00	71%	Increase based upon needs of vehicles
	TOTALS	\$1,531,195.56	\$1,667,250.41	9%	
	Difference between FY18/FY19		\$ 136,054.85		

*Completion of MacArthur bathroom project and masonry, plus other projects

Prospect Heights School District 23
 FY 2019 DEBT SERVICE FUND TENTATIVE BUDGET

Account	Description	FY18 Adopted	FY19 Proposed	Change +/-	Notes
30.5.0000.5220	Long Term Debt Interest	\$ 342,012.00	\$ 269,413.00	-21%	Decrease based upon lower interest costs as more principle paid
30.5.0000.5320.319.01.0000	Long Term Principal and Fees	\$ 842,000.00	\$ 941,000.00	12%	Increased based upon higher principle as bonds near end of term
30.5.0000.5370.610.01.0000	Capital Lease Principal	\$ 190,767.00	\$ 106,110.69	-44%	Decrease due to MacArthur iPad lease bing paid in full FY18
	Totals	\$ 1,374,779.00	\$ 1,316,523.69	-4%	
	Difference between FY18/FY19		\$ (58,255.31)		

Prospect Heights School District 23
FY 2019 TRANSPORTATION FUND TENTATIVE BUDGET

Account	Description	FY18 Adopted	FY19 Proposed	Change +/-	Notes
40.5.0000.2551	General Education Transportation	\$ 1,208,854.84	\$ 1,260,222.42	4%	Increase/decrease within the range of acceptability
40.5.0000.2552	Special Education Transportation	\$ 128,500.00	\$ 176,000.00	37%	Increase based upon Harper College EC Program (paid by ECDEC)
40.5.0000.2900	McKinney-Vento Transportation	\$ 2,500.00	\$ 15,000.00	500%	Increase based upon FY18 history and enrolled students
40.5.0000.4120	NSSEO Transportation	\$ 115,000.00	\$ 145,000.00	26%	Increase based upon FY18 invoice billed in FY19
	TOTALS	\$ 1,454,854.84	\$ 1,596,222.42	10%	
	Difference between FY18/FY19		\$ 141,367.58		

Prospect Heights School District 23
FY 2019 TORT FUND TENTATIVE BUDGET

Account	Description	FY 18	FY19	Difference	Notes
80.5.0000.2362	Worker's Compensation	\$ 99,441.00	\$ 99,018.00	-0.43%	
80.5.0000.2363	Unemployment Compensation	\$ 3,500.00	\$ 3,500.00	0.00%	NONE REQUIRED IN TORT FUND
80.5.0000.2364	Property & Liability Insurance	\$ 58,500.00	\$ 61,425.00	5.00%	
80.5.0000.2369	Legal Services	\$ -	\$ -	-	
	TOTALS	\$ 161,441.00	\$ 163,943.00	1.55%	Increase/decrease within the range of acceptability
			\$ 2,502.00		