



2009-2010 Budget

A Community of Learners

Winnetka Public Schools District #36

2009-2010 Board of Education

Van Barletta, President
Anne Kelly, Vice-President
Beth Moritz Filip , Secretary
Nancy Fehrenbach
Dana Crumley
Susan Whitcomb
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Administration

Mary Herrmann, Superintendent of Schools
Shelley Clark, Chief Financial/Operating Officer
Julie Pfeffer, Curriculum Coordinator
Mark Ditthardt, Director of Pupil Services
Matt Fuller, Director of Technology and Communications
Darlene Larson, Director of Human Resources
Deirdre Churchill, Principal of Crow Island
Susan Hugebeck, Principal of Greeley School
Maureen Cheever, Principal of Hubbard Woods School
Tom Eber, Principal of Skokie School
Michael Fahrenbacher, Assistant Principal of Skokie School
Alison Hawley, Assistant Principal of Skokie School
Dan Schwartz, Principal of Washburne School
Steve Schacherer, Assistant Principal of Washburne School

Budgetary Philosophy

To present a budget that represents fiscal constraint balanced with the goals of maintaining a high quality program

The Budget Process

<i>Oct.-Nov.</i>	Enrollment projections, staffing implications and long range planning developed
<i>January</i>	Board authorizes the preparation of budget
<i>February</i>	Board discusses assumptions including class size and major cost drivers. Staffing Projections reviewed and Long Range Financial Projections presented.
<i>March</i>	Board reviews and confirms assumptions for the First Draft of the Budget
<i>April</i>	Board discusses First Draft of the Budget

The Budget Process

May	If necessary, a Second Draft of the budget will be reviewed
<i>June</i>	Board approves the Tentative Budget
<i>June-Sept.</i>	Tentative Budget is on display
<i>September</i>	Public Hearing on Budget and final adoption
<i>Oct.-Nov.</i>	Discussion of Tax Levy
<i>December</i>	Tax Levy adopted and authorized for filing with County Clerk

Budget Assumptions

An Overview

- Revenues
 - Tax Revenue
 - Other

 - Expenditures
 - Enrollment
 - Staffing
 - Facilities
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Changes to Budget

- Bond & Interest fund changed to Debt Service fund
 - Site & Construction fund changed to Capital Projects fund
 - All District Capital Projects are to be paid from Capital Projects fund
 - Maintenance Reserve of \$1,250,000 (formerly \$500,000) will now be transferred to the Capital Projects fund
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Revenues

Tax Revenue

- Tax caps limit local property tax revenues to CPI plus new construction
 - Tax caps based on 2007 CPI of 4.1% limit additional property tax revenue to be received in 2009 of approximately \$1,230,307. An estimated \$398,000 in new property will be received.
 - State and Federal funding levels cause increased reliance on local property taxes
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Tax Caps

CPI History:

□ 2001	1.6%	2005	3.4%
□ 2002	2.4%	2006	2.5%
□ 2003	1.9%	2007	4.1%
□ 2004	3.3%	2008	0.1%

- 2007 CPI of 4.1% will be applied to 2008 levy for funds to be received in 2009
 - 2008 CPI of 0.1% will be applied to 2009 levy for funds to be received in 2010
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State and Federal Funding

- There were reductions in State funds in the 2009-2010 budget
 - Due to the American Recovery and Reinvestment Act, Federal funds increased approximately \$409,000 with approximately \$74,000 of this amount going to the private schools. The remainder will offset the district share of the NSSED construction project.
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Examples of Unfunded Government Mandates

- TRS Health Insurance Contribution
 - Administration of 403b Plans
 - GASB 45 Valuations
 - Criminal History Background Checks
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Government Funding Legislative Efforts

- Board members have met with State and Federal legislators to present school issues related to school funding
 - Board representatives are actively involved with Ed Red, an association representing the interests of school boards in Springfield
 - The Board will continue to take an active role in advocating for both Winnetka's schools and taxpayers
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Other Revenue

- Maximizing alternative sources of revenue (i.e. grants, user fees, etc.)
 - Winnetka Public Schools Foundation funds
 - PTO Support
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Expenditures

Staffing Assumptions

- Class size is a major priority affecting staffing and other incremental costs
 - Staffing decisions should seek to create a wide range of experience among faculty members
 - The special education program must provide each student with the most appropriate education at the most effective cost
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Enrollment Data

<u>School Building</u>	<u>Fall 08</u>	<u>Fall 09</u>	<u>Difference</u>
Washburne	461	498	37
Skokie	482	461	-21
Hubbard Woods	347	328	-19
Greeley *	277	256	-21
Crow Island	383	358	-25
Total Enrollment	1950	1901	-49
* w/o Jr.-K			

- Slight decrease in enrollment for 2009-2010 is approximately 2.5%
- Enrollments monitored for changes

Total Staffing

Certified	197.96
Associates	91.08
Administration	12.50
Secretaries and Office Staff	18.00
Registered Nurses	4.00
Technology	4.00
Custodians/Maintenance	21.50
Interns	3.00
Total FTE	352.04

Total district staffing decreased by 9.775%

(FTE = Full Time Equivalent)

Facilities

- An additional \$1,250,000 will be added to the Capital Projects fund for 2009-10
 - Referendum – Phase 2 Greeley and Washburne additions are completed
 - Referendum - Planning for Skokie and Crow Island is underway for Summer of 2010
 - Security projects for Skokie, Crow Island and Hubbard Woods are underway
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Cost Containment

- Bid workman's compensation insurance services - \$40,000/year
 - Centralized cleaning supply purchases - \$20,000/year
 - Participate in gas purchasing cooperative - \$15,000/year
 - Participate in paper purchasing cooperative - \$65,000/year
 - Several staffing adjustments - \$271,500
 - There was no increase in supplies and materials for 2009-2010 for an estimated savings of \$193,000
 - Other cost containment efforts - \$35,500
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2009-2010 Budget

Fund Overview

- Separated into nine legally distinct funds
 - Education fund is by far the largest
 - Other funds include: Operations & Maintenance, Debt Service, Transportation, IMRF/Social Security, Capital Projects, Working Cash and Life-Safety
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Revenue Comparison

2008-09 to 2009-10

<u>Fund</u>	<u>2008-2009 Budget</u>	<u>2009-2010 Budget</u>	<u>Dollar Change over 2008-2009</u>	<u>Percent Change from 2008-2009</u>
Education	\$28,817,294	\$30,264,135	\$1,446,841	5.02%
O & M	\$ 4,182,611	\$ 4,339,000	\$ 156,389	3.74%
Debt Service	\$ 3,614,189	\$ 4,138,260	\$ 524,071	14.50%
Transportation	\$ 468,508	\$ 472,392	\$ 3,884	0.83%
IMRF	\$ 812,030	\$ 861,803	\$ 49,773	6.13%
Capital Projects	\$ 1,000,000	\$ 600,000	\$ (400,000)	-40.00%
Working Cash	\$ 132,075	\$ 42,123	\$ (89,952)	-68.11%
Life-Safety	\$ 5,000	\$ 2,000	\$ (3,000)	-60.00%
Total	\$39,031,707	\$40,719,713	\$1,688,006	-4.32%
Total w/o L-S and C-P	\$38,026,707	\$40,117,713	\$2,091,006	5.50%

Expense Comparison

2008-09 to 2009-10

<u>Fund</u>	<u>2008-2009 Budget</u>	<u>2009-2010 Budget</u>	<u>Dollar Change over 2008-2009</u>	<u>Percent Change from 2008-2009</u>
Education	\$27,219,440	\$28,176,876	\$ 957,436	3.52%
O & M	\$ 3,023,972	\$ 3,225,638	\$ 201,666	6.67%
Debt Service	\$ 3,520,450	\$ 3,913,260	\$ 392,810	11.16%
Transportation	\$ 454,844	\$ 494,560	\$ 39,716	8.73%
IMRF	\$ 848,284	\$ 933,114	\$ 84,830	10.00%
Capital Projects	\$ 9,486,000	\$ 6,903,978	\$(2,582,022)	-27.22%
Working Cash	\$ 0	\$ 0	\$ 0	0.00%
Life-Safety	\$ 43,264	\$ 70,000	\$ 26,736	61.80%
Total	\$44,596,254	\$43,717,426	\$ (878,828)	-1.97%
Total w/o L-S and C-P	\$35,066,990	\$36,743,448	\$ 1,676,458	4.78%
Total w/o L-S, C-P and D-S	\$31,546,540	\$32,830,188	\$ 1,283,648	4.07%

Revenue vs. Expenses 2009-10

All Funds

	<u>Revenue</u>	<u>Expenditure</u>	<u>Difference</u>
Education	\$30,264,135	\$28,176,876	\$ 2,087,259
O & M	\$ 4,339,000	\$ 3,225,638	\$ 1,113,362
Debt Service	\$ 4,138,260	\$ 3,913,260	\$ 225,000
Transportation	\$ 472,392	\$ 494,560	\$ (22,168)
IMRF	\$ 861,803	\$ 933,114	\$ (71,311)
Capital Projects	\$ 600,000	\$ 6,903,978	\$(6,303,978)
Working Cash	\$ 42,123	\$ 0	\$ 42,123
Life-Safety	<u>\$ 2,000</u>	<u>\$ 70,000</u>	<u>\$ (68,000)</u>
Total	\$40,719,713	\$43,717,426	\$(2,997,713)

Revenue vs. Expenses 2009-10 w/o Life-Safety and Capital Projects

	<u>Revenue</u>	<u>Expenditure</u>	<u>Difference</u>
Education	\$30,264,135	\$28,176,876	\$2,087,259
O & M	\$ 4,339,000	\$ 3,225,638	\$1,113,362
Debt Service	\$ 4,138,260	\$ 3,913,260	\$ 25,000
Transportation	\$ 472,392	\$ 494,560	\$ (22,168)
IMRF	\$ 861,803	\$ 933,114	\$ (71,311)
Working Cash	<u>\$ 42,123</u>	<u>\$ 0</u>	<u>\$ 42,123</u>
Total	\$ 40,117,713	\$36,743,448	\$3,374,265

Projected Ending Balances as of 6/30/10

All Funds

	<u>Ed</u>	<u>O&M</u>	<u>Debt Serv</u>	<u>Trans</u>	<u>IMRF</u>	<u>Capital Proj</u>	<u>Work Cash</u>	<u>L-S</u>	<u>Total</u>
Est Beg Bal 7/1/09	\$16,763,987	\$3,843,552	\$1,398,644	\$256,838	\$165,656	\$33,102,884	\$2,545,153	\$73,355	\$58,150,069
Proj Rev 09-10	\$30,264,135	\$4,339,000	\$4,138,260	\$472,392	\$861,803	\$600,000	\$42,123	\$2,000	\$40,719,713
Proj Exp 09-10	\$28,176,876	\$3,225,638	\$3,913,260	\$494,560	\$933,114	\$6,903,978	\$0	\$70,000	\$43,717,426
Sub-Total	\$18,851,246	\$4,956,914	\$1,623,644	\$234,670	\$94,345	\$26,798,906	\$2,587,276	\$5,355	\$55,152,356
Trans – Maint (09-10)	(\$1,250,000)					\$1,250,000			
Est End Bal 06/30/10	\$17,601,246	\$4,956,914	\$1,623,644	\$234,670	\$94,345	\$28,048,906	\$2,587,276	\$5,355	\$55,152,356

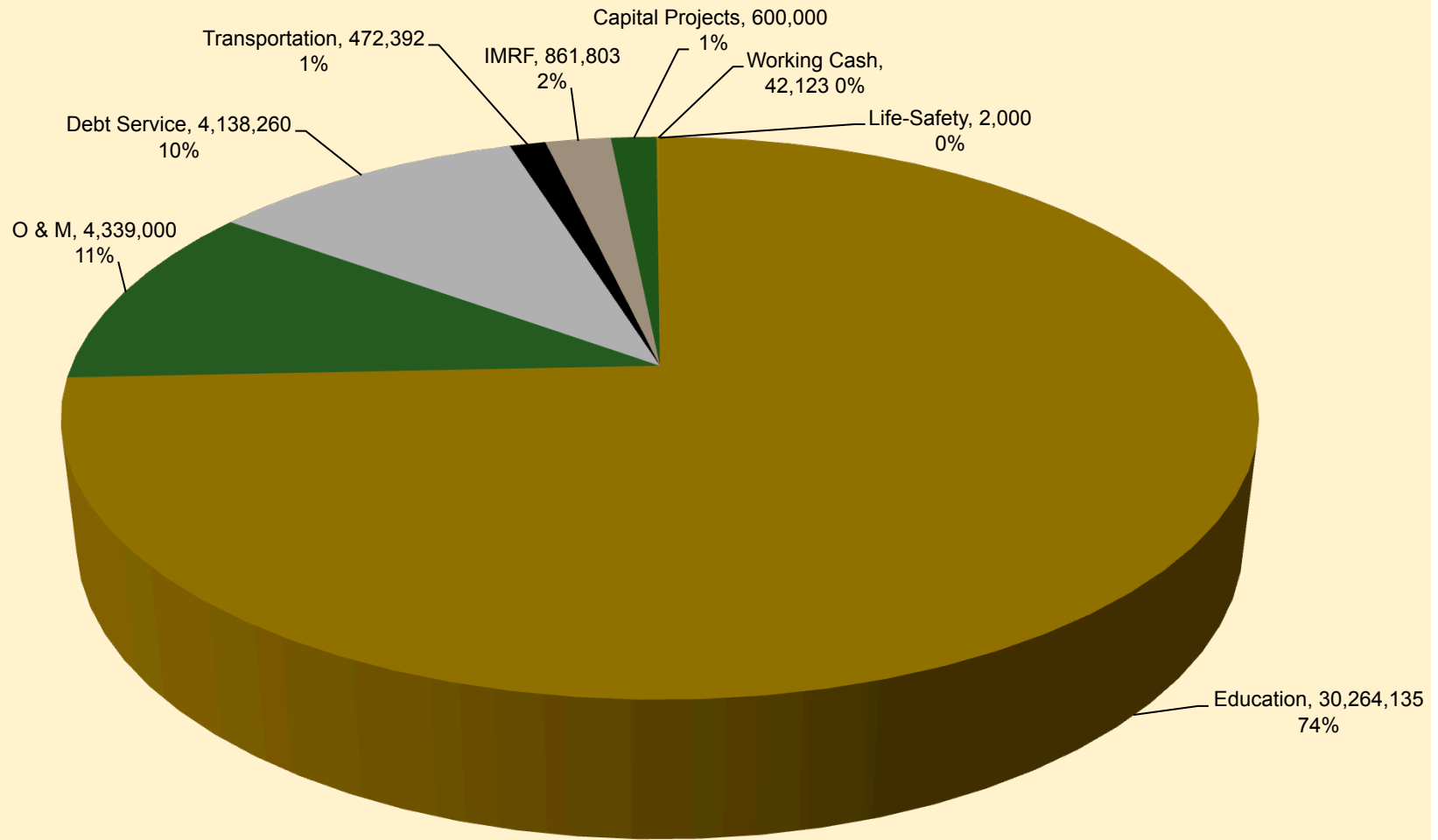
Maintenance Reserve

Cum Maint Res a/o 08-09	\$1,519,311
Transfer Maint 09-10	\$1,250,000
Proj Maint Res Spent 09-10	\$0
Proj Amt Res a/o 07/10	\$2,769,311

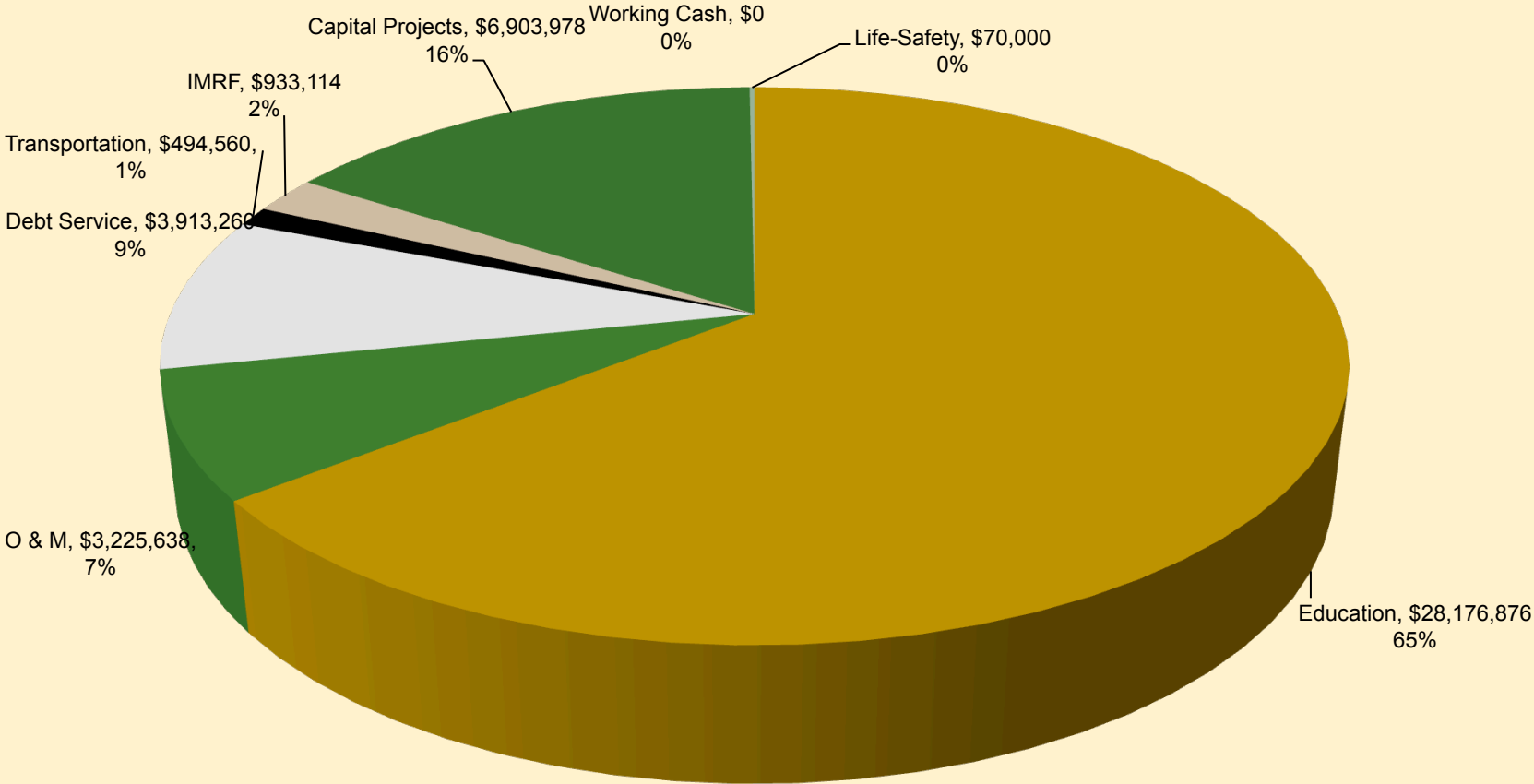
Projected Ending Balances as of 6/30/10 w/o Life-Safety and Capital Projects

	Ed	O & M	Debt Serv	Trans	IMRE	Work Cash	Total
Est Beg Bal 7/1/09	\$16,763,987	\$3,843,552	\$1,398,644	\$256,838	\$165,656	\$2,545,153	\$24,973,830
Proj Rev 09-10	\$30,264,135	\$4,339,000	\$4,138,260	\$472,392	\$861,803	\$42,123	\$40,117,713
Proj Exp 09-10	\$28,176,876	\$3,225,638	\$3,913,260	\$494,560	\$933,114	\$0	\$36,743,448
Sub-Total	\$18,851,246	\$4,956,914	\$1,623,644	\$234,670	\$94,345	\$2,587,276	\$28,348,095
Trans - Maint (09-10)	(\$1,250,000)						
Est End Bal 06/30/10	\$17,601,246	\$4,956,914	\$1,623,644	\$234,670	\$94,345	\$2,587,276	\$28,348,095

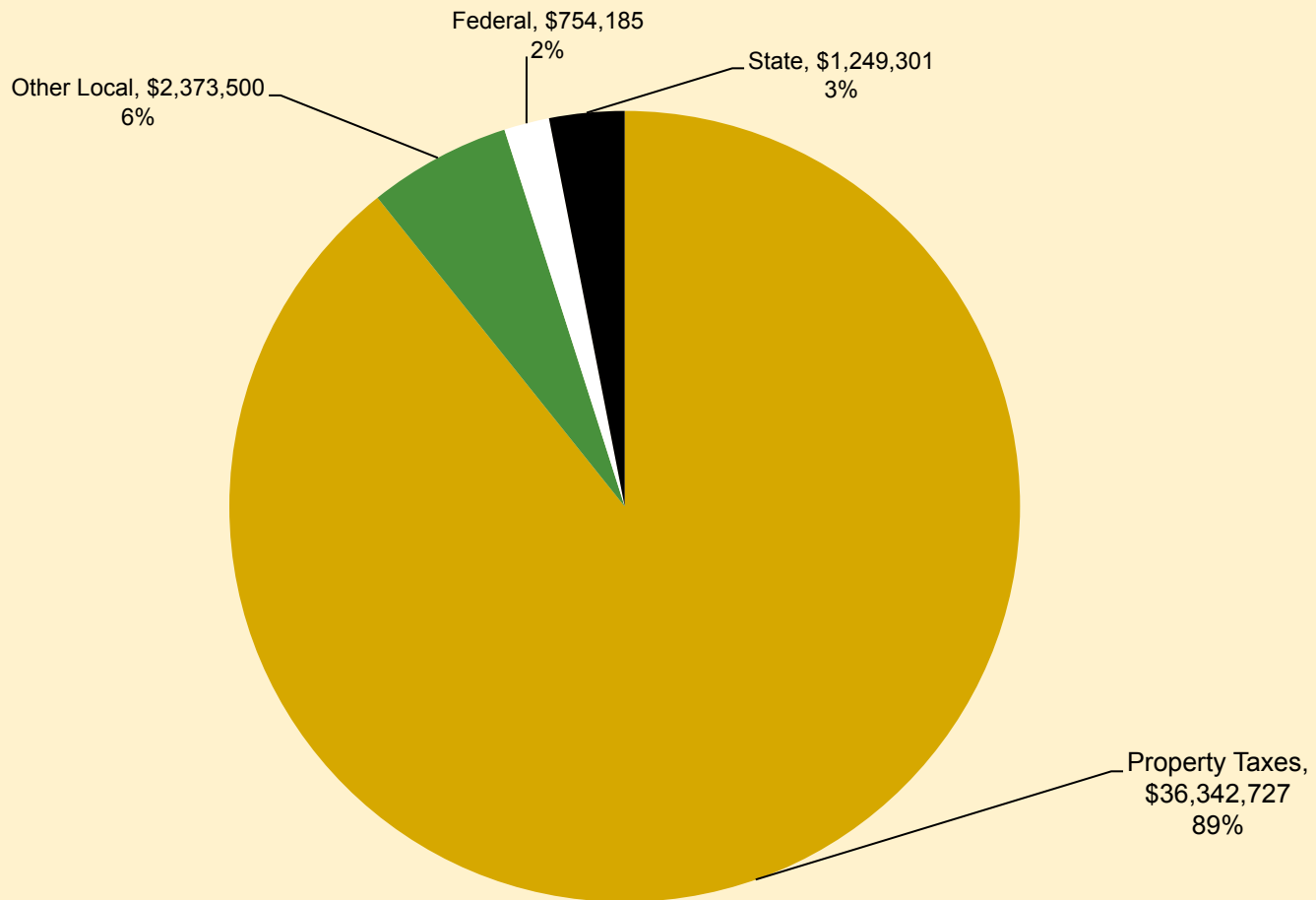
Revenues by Fund 2009-2010



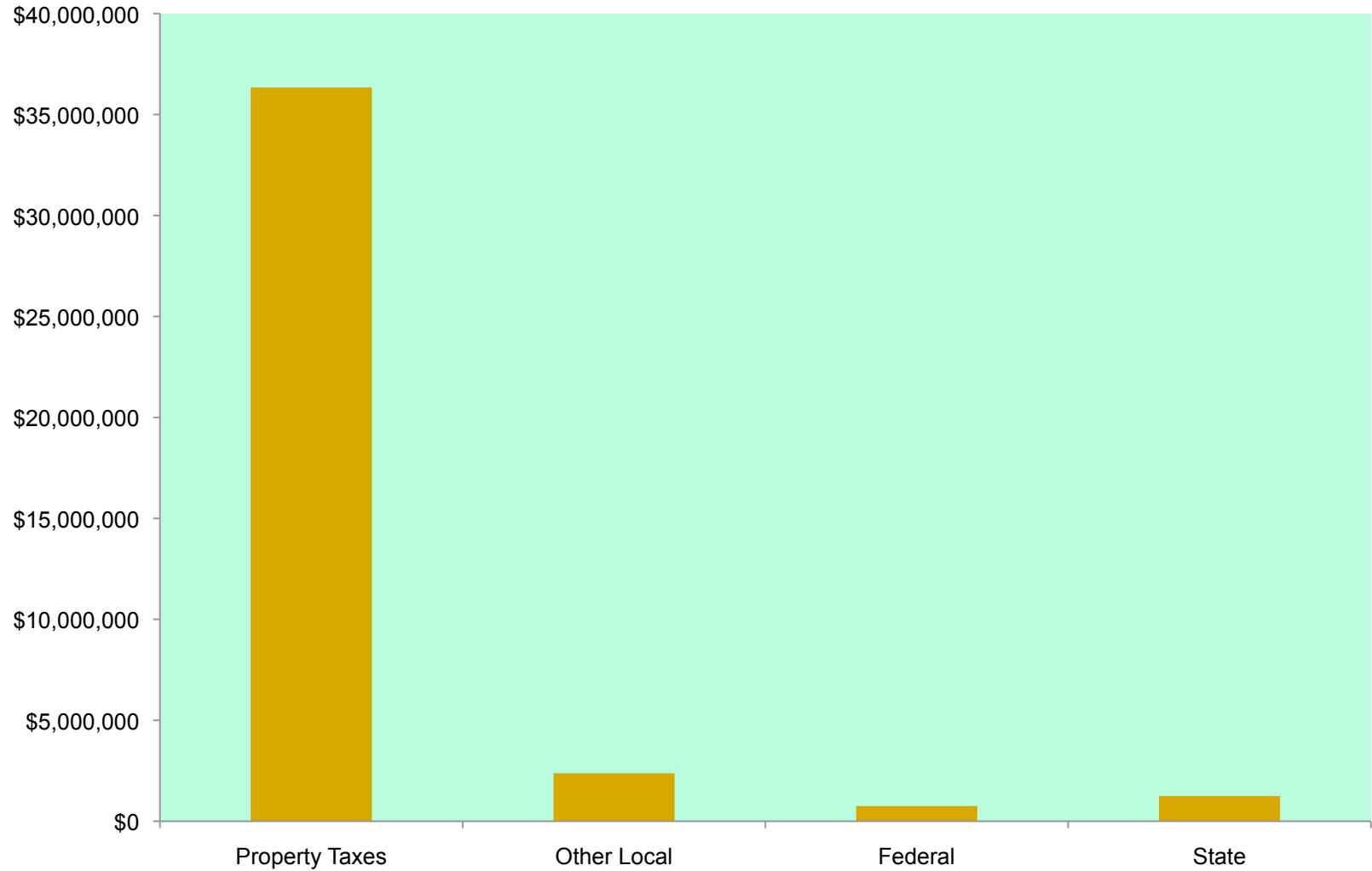
Expenditures by Fund 2009-2010



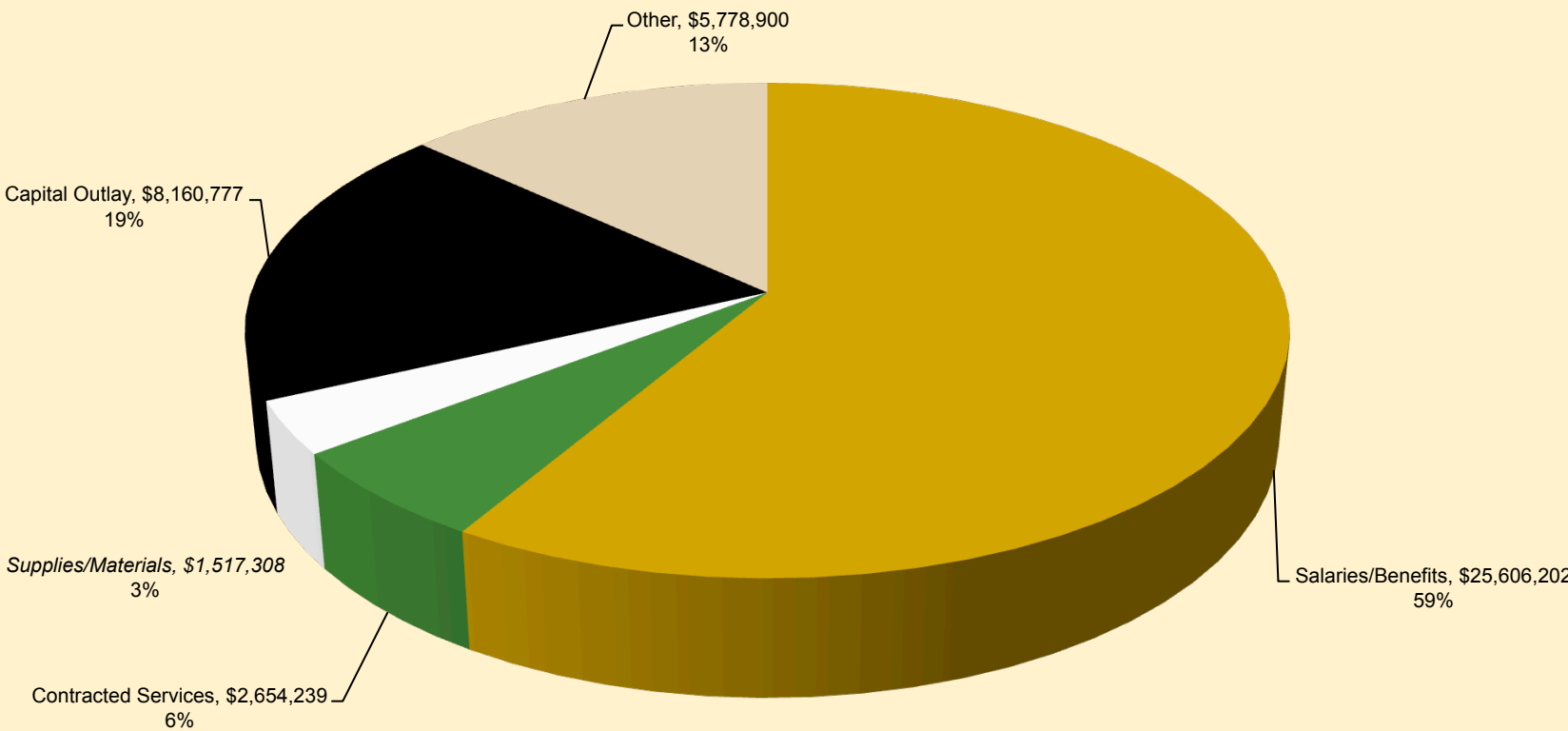
Total Revenues by Category 2009-2010



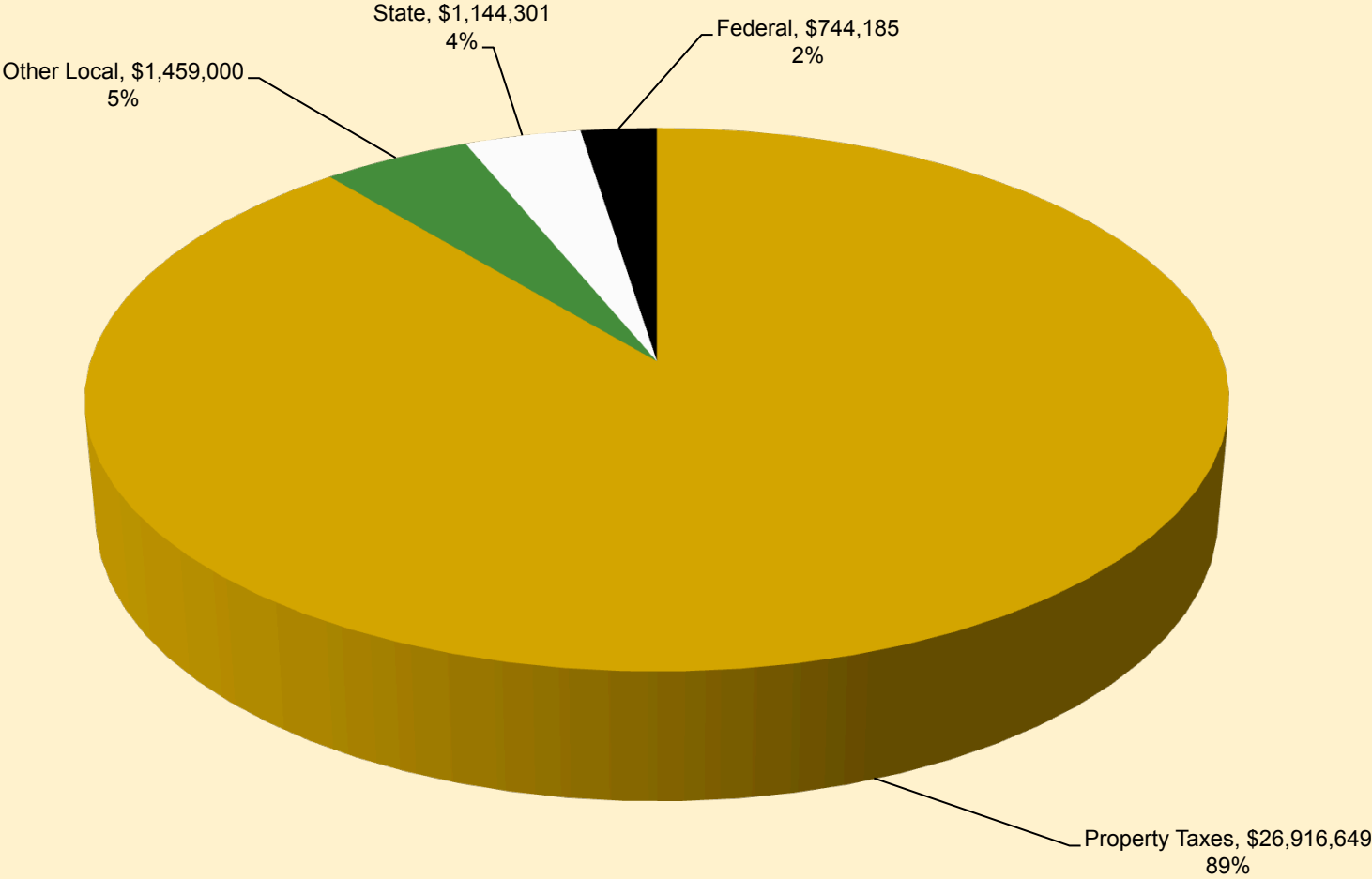
Total Revenues by Category 2009-2010



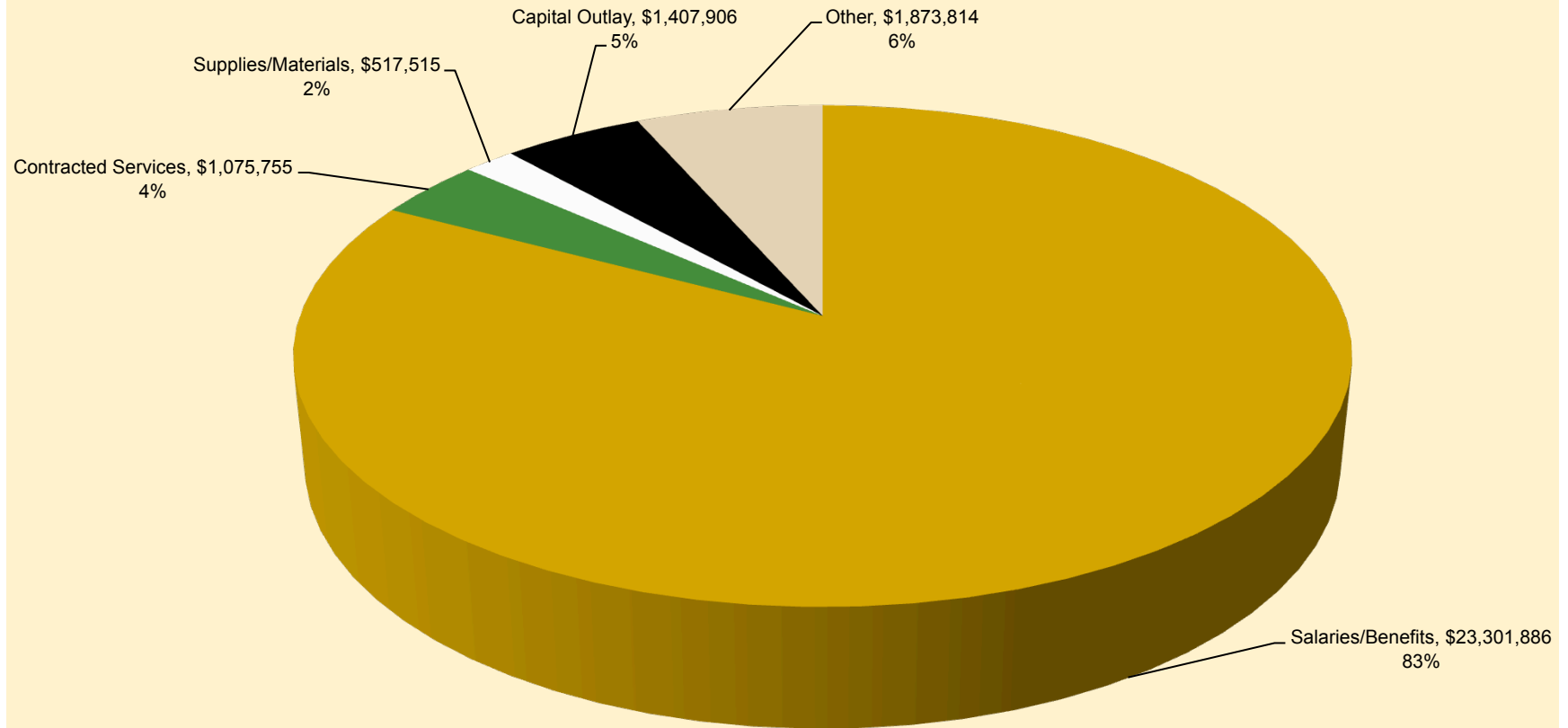
Total Expenditures by Category 2009-2010



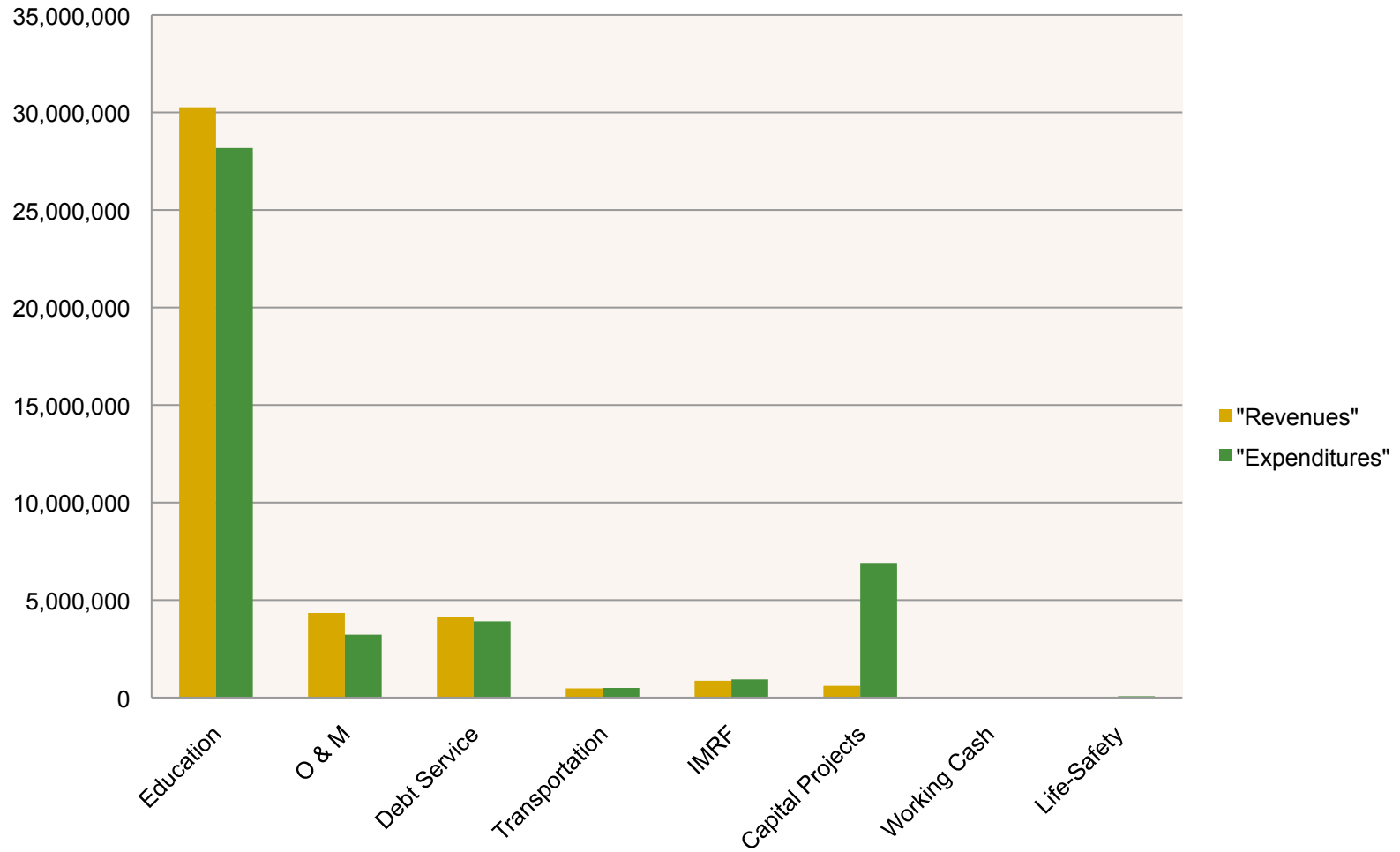
Education Fund Revenues by Category 2009-2010



Education Fund Expenditures by Category 2009-2010



Revenues vs. Expenditures 2009-2010



Conclusion

- Total expenses are decreasing 1.97% including construction. Without construction, increase would be 4.78% due mostly to the increase in the Debt Service fund to pay for bonds.
 - State and federal funding and tax cap limits on local property taxes and reductions in anticipated interest constrain revenues
 - Construction expenditures will continue throughout the year
 - Maintaining educational excellence in this fiscal climate depends on the stair step approach to school funding through planned periodic referenda
 - See district website at www.winnetka36.org
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