



Fiscal Year 2018 (July 1, 2017 – June 30, 2018) Budget

To Board of Education,

The Administration recommends the Fiscal Year 18 Budget for approval. The FY18 budgeted expenses show an increase over the FY17 Budget by \$1,278,467. The FY18 budgeted revenues reflect an increase of \$639,822 over the FY17 Actuals. With all budgeted, this year's budget reflects a projected budget deficit of \$1,941,285. With \$755,000 of that being budgeted as contingency.

The budget is divided in to two parts. The first part consists of the non-discretionary items. Included in these items are salaries, benefits, retirement payments (TRS and IMRF), payroll taxes, and bond/lease payments. These items make up the majority of the total budget (approximately 77%). The non-discretionary budget versus last year actual is an increase of 4.84% or \$1,579,732. The second part of the budget consists of discretionary items. This list includes professional/technical services, Board of Education services, repairs/maintenance, travel, insurance, supplies, textbooks, technology, capital equipment, dues & fees, contingency, utilities, and capital projects. Discretionary budget versus last year actual is 7.95% or \$3,514,495.

The Budget was designed over a six month period with discussion and debate within the District's Administration and Principals. In March, the Business Department individually met with Principals and Directors to discuss their respective discretionary budget for the upcoming school year. The Principals and Directors were tasked with having discussions amongst their leaders and creating budget requests. The requests were recorded and brought back to the Superintendent for further discussion. In June, the Business Department started the process of analyzing and preparing in-depth FY18 salary documents. In July, the Principals and Directors are provided with their tentative budget numbers based on their requests and Administrative review so they can start to order supplies and necessities for the upcoming school year. Meanwhile, progress regarding the design of the budget is communicated with the Board of Education at its July and August meeting. August and September bring the budget under a microscope as staff movements and hiring wind down. Additionally, Federal and State Grant monies are awarded to the District and incorporated into the budget, including a new Department of Defense –

Education Agency grant totaling \$1,000,000 over five years. At the August Board meeting a budget was approved for public viewing. During September the staff continues to dissect, analyze, and check all of the work and efforts put into the budget process. Finally, at the September meeting, the Board is presented with the final District budget and asked to approve the spending authority.

The budget is designed to allow the Administration spending authority of the District's money. It is a snap shot of expenditure requests and known expenses.

It is the Administrations recommendation to approve the FY18 budget as presented.

Regards,

Frank Williams, Ed.D.
Executive Director of Business & Operations
Mascoutah Community Unit School District #19