



Evanston/Skokie School District 65  
***Budget-at-a-Glance***  
2021-2022 Fiscal Year

*Every Child, Every Day,  
Whatever it Takes.*



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## Introduction

The Budget at-a-Glance document has been prepared in an effort to give the District 65 community a better understanding of the budget process, expenditure types, revenue sources and their limitations. The information contained in this document is considered supplemental to the full FY22 budget document. The Budget-at-a-Glance and other financial documents can be found on the District 65 website at [www.district65.net/business](http://www.district65.net/business).

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## BUDGET MESSAGE

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Dear Staff, Families, and Community Members:

I am pleased to present the 2021-22 school year budget. The challenges we have collectively faced over the last two years are truly unprecedented. This budget reflects the District's instructional and operational priorities and strong commitment to racial equity. At Evanston Skokie School District 65, our number one priority is to ensure that ALL our students achieve their full academic potential.



As you are likely aware, the District has been awarded over \$10 million in Elementary and Secondary School Emergency Funding (ESSER). These funds will allow the District, among other ways, to further support students and families to focus on reducing learning loss caused by the pandemic and school closures. Along with these opportunities, this school year will also see that further support is provided to our families with the goal of prioritizing restorative practices and conversations, high quality instruction and curricular support, and an unmatched commitment to furthering racial and educational equity for all District 65 students.

I am looking forward to continued collaboration with our community to ensure all children have access to a high quality, robust educational experience in District 65 and to engaging in conversations that ensure we can do this in a financially sustainable manner. The District will continue to reach out across our community to provide transparent and comprehensive financial information. Budget at-a-Glance document, which is a supplemental document to the full budget, and the Annual Budget Book, will be updated annually. The District's website is a great resource of information about our strategic priorities and budget. We encourage you to visit it for more information on District business services and related financial information at [www.district65.net/business](http://www.district65.net/business). Please know that the education and learning environment for our children will always remain our top priority. Thank you for your continued support of our students and our schools.

Sincerely,

Dr. Devon Horton  
Superintendent of Schools

# BUDGET PROCESS

Each year, District 65 Business Office must create a budget that presents the district’s strategic goals and values in financial terms. The budget is the school district’s plan for how it will allocate and expend revenue dollars. It is the basis for the school district’s tax levy.

The tentative budget must be displayed at least 30 days prior to its adoption. A public hearing must be held before the adoption of the budget. The district also publishes a legal notice to provide an opportunity for the public to inspect the tentative budget, including the date, time, and location of the public hearing (105 ILCS 5/17-1).

District 65 School Board is charged with approving and adopting an annual budget by the end of the first quarter of the fiscal year. September 30 is the end of the first quarter of the fiscal year for most Illinois school districts, including District 65, and is the last day to adopt the annual budget.



# BOARD OF EDUCATION

Anya Tanyavutti (2023) <i>President</i>	Elisabeth "Biz" Lindsay-Ryan (2025) <i>Vice President</i>	Joseph Hailpern (2025) <i>Member</i>	Sergio Hernandez (2023) <i>Member</i>
Soo La Kim (2025) <i>Member</i>	Donna Wang Su (2025) <i>Member</i>	Marquise Weatherspoon (2023) <i>Member</i>	
School Board Secretary Adeela Qureshi			

District 65 is governed by the locally-elected, seven members board. School Board members serve, uncompensated, for four-year terms. The Board of Education is responsible for hiring a superintendent to ensure that schools are managed in accordance with State of Illinois laws and policies set forth by the school board. The Board of Education also sets educational goals for the schools - based on state laws and community values - and ensures that the superintendent as well as all district staff members vigorously pursue those goals.

## Mission statement

As part of the District's strategic planning process, a mission statement was developed with extensive input from faculty, staff, students, families, and community members. Our mission states:

**Working together as a community, we will inspire creativity and prepare each student to achieve academically, grow personally, and contribute positively to a global society.**  
**Every Child, Every Day, Whatever it Takes.**

## District 65 Quick Facts



**18**  
Schools



**6,792**  
Total Enrollment



**779**  
Teachers



**\$16,372** Per Pupil  
Operational Spending



**37%**  
Low-Income  
Students



**13%**  
Students with  
IEPs



**15%**  
English  
Learners



**5%**  
Student  
Mobility

### Racial/Ethnic Diversity

**42.8% White · 22.6% Black · 20.5% Hispanic · 4.7% Asian**  
**0.2% American Indian · 9% Two or More Races · 0.1% Pacific Islander**

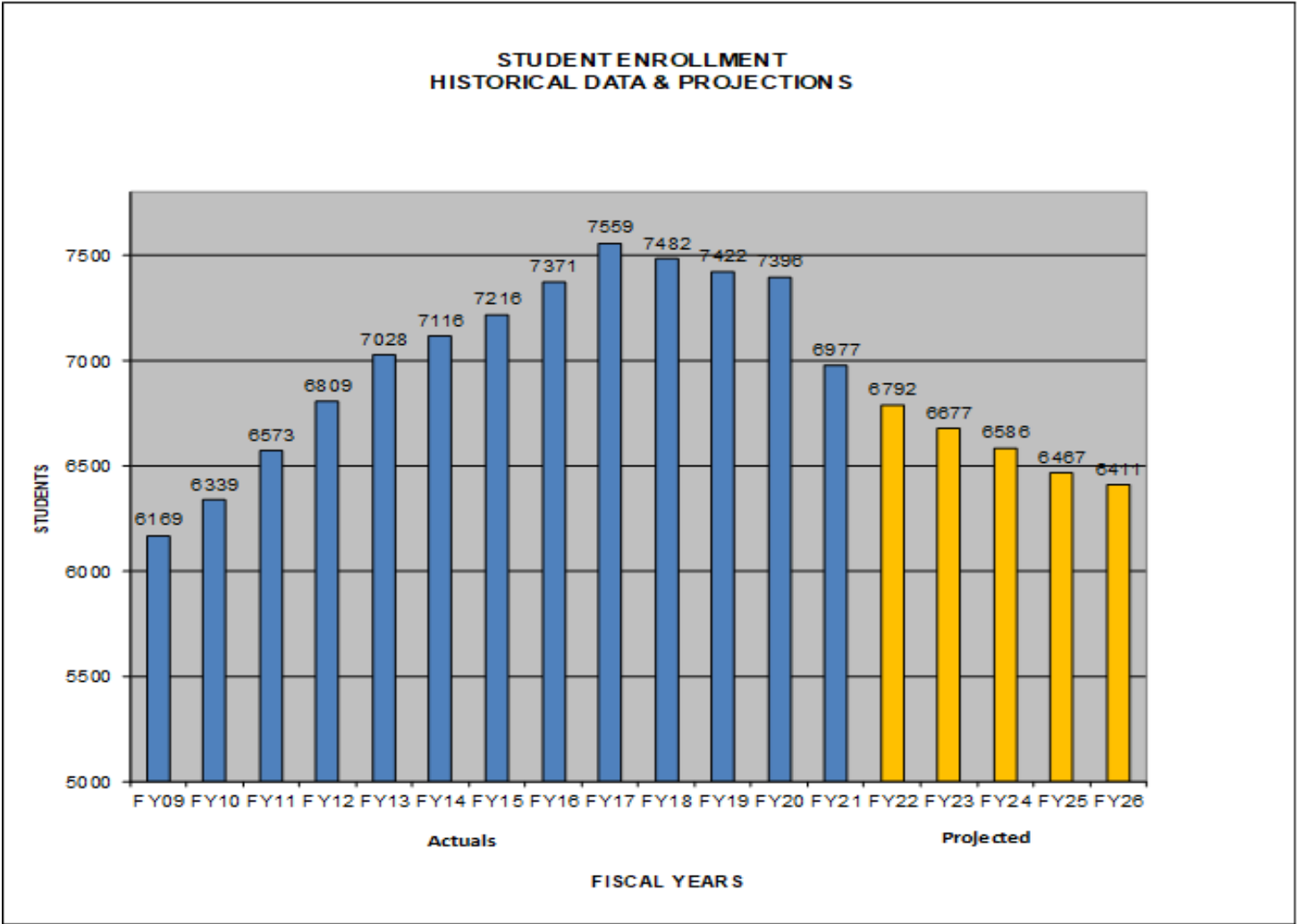
\*District 65 has ten attendance-area elementary schools serving students in grades K-5; three middle schools serving students in grades 6-8; and two magnet schools serving students in grades K-8. In addition, the Joseph E. Hill Early Childhood Center offers programming and services for children ages birth through five years. Park School is a self-contained special education school that serves students ages 3-22. It is jointly funded and operated by District 65 and District 202. Rice Education Center is a private residential treatment center owned and operated by the Children's Home & Aid Society of Illinois.

# STUDENT ENROLLMENT

## HISTORY AND PROJECTIONS

Staffing cost accounts for approximately 80 percent of District 65 expenditures, which is typical for school districts in Illinois. Staffing needs are driven by student enrollment and programmatic requirements. District 65 has experienced steady enrollment increases over the last nine years, following by five years of decline. Future enrollment projections indicate downward trend is projected to continue as illustrated in the graph below.

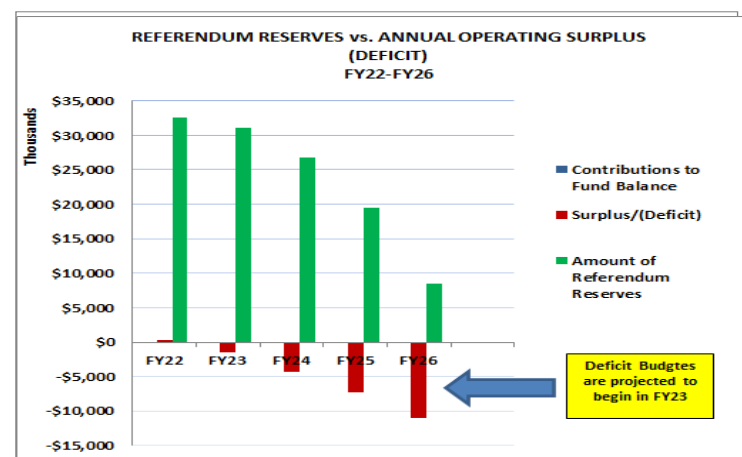
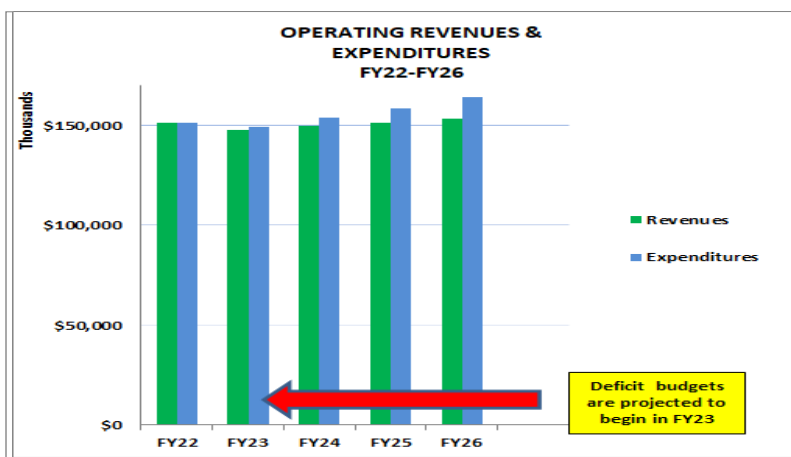
In 2021-22 school year, the District is projected to serve 6,792 students, which reflects an decrease of 185 students from 2020-21 school year.



- The FY22 Budget is the 20<sup>th</sup> consecutive balanced budget filed by District 65.
- The budget supports the District's strategic plan and instructional initiatives, such as:
- Improving the instructional core so that all students and especially students of color have access to common core aligned grade level standards,
- Improving instructional and organizational culture which will include continuing the efforts on culturally relevant teaching, equity learning and restorative practices to disrupt the racial predictability of student performance,
- Improving equity and attracting and retaining quality staff
- Commitment to accountability and financial sustainability
- Due to the ongoing unprecedented global pandemic, the District's primary focus will be on adapting instructional practices to meet learning needs of students and families during the COVID-19 pandemic.

FY22 OPERATING BUDGET SUMMARY	AMOUNT
OPERATING REVENUES	\$ 151,350,651
OPERATING EXPENDITURES	\$ 151,048,128
SURPLUS/(DEFICIT)*	\$ 302,523

\* The FY22 operating surplus will be saved and added to the District's reserves





## REVENUE SOURCES

FY22 operating revenues are projected to increase by nine percent to \$151,350,651 million (in comparison to the FY21 budget). Revenues are derived from the following sources:

**Property Taxes** are paid by Evanston and Skokie property owners, in the District attendance areas, are the largest and the most stable revenue source for District 65. Property Taxes account for 76 percent of revenues. The 2019 CPI factor of 2.3 percent was used to calculate the 2020 tax levy, scheduled to be received in the 2021-22 fiscal year. The collection of property taxes, which was previously reduced due to the COVID-19 pandemic, has been restored from 96 percent to 98.5 percent.

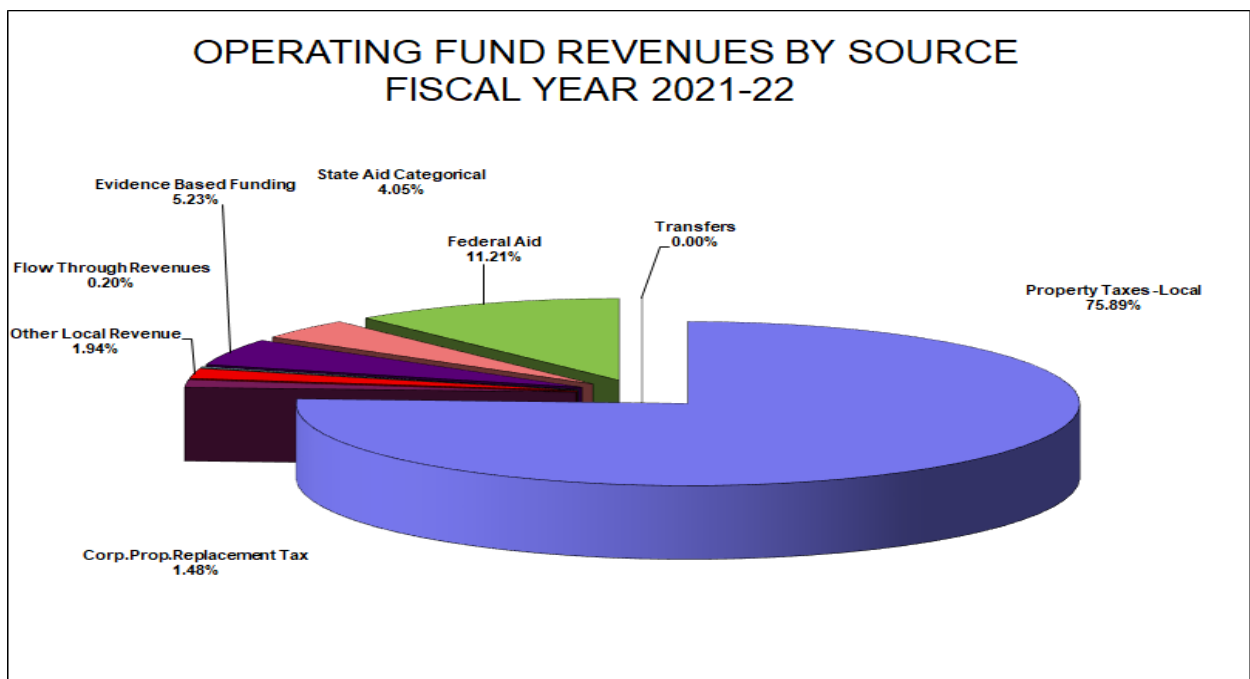
**Corporate Personal Property Replacement Taxes (CPPRT)** are part of state income taxes and are paid by Illinois businesses. CPPRT accounts for \$2.2 million or one percent of operating revenues.

**Other Local Revenues**, which include interest income, lunch sales, student and childcare fees, E-rate reimbursements, building use and other local revenues total \$2.9 million or two percent of the budgeted revenues. The decrease in Other Local Revenues affects primarily the investment income, as well as childcare fees and lunch sales.

**Flow Through Revenues** include amounts reserved for mid-year grants and account for \$300,000 or less than one percent of revenues.

**State Revenues**, which include **Evidence Based Funding** and **State Categorical Aid**, total \$14 million or nine percent of budgeted revenues.

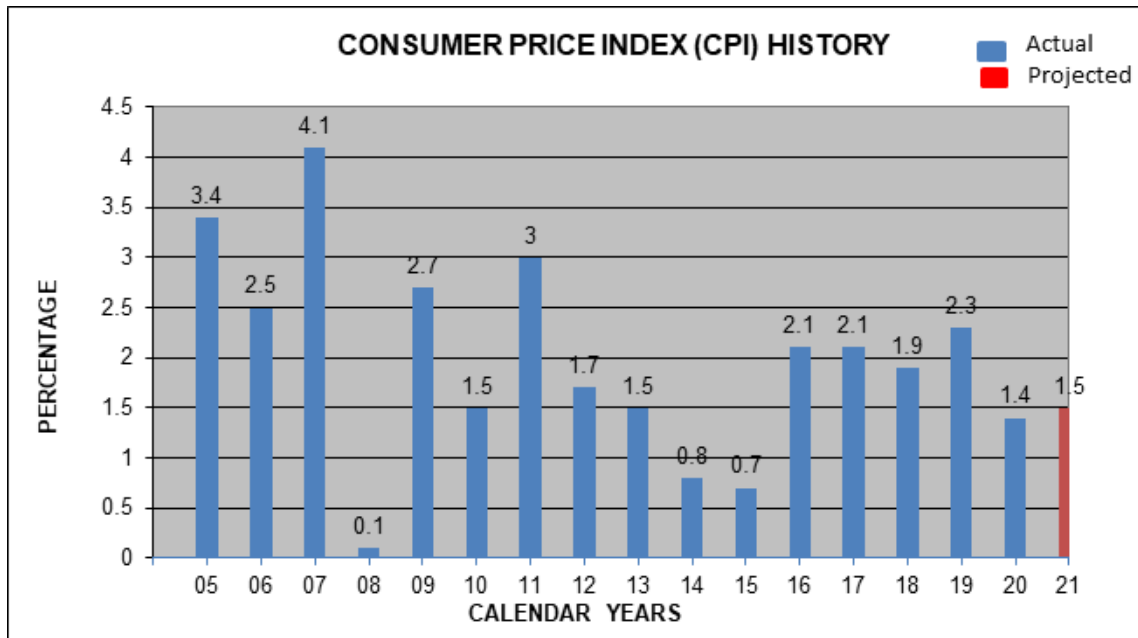
**Federal Revenues**, which include title grants, Medicaid and Head Start grants, account for \$17 million or 11 percent of the revenues. Federal funds also include \$7.4 million in COVID-19 federal stimulus funds.





## CONSUMER PRICE INDEX AND STATE FUNDING

The growth in Property Taxes received by most Illinois school districts annually is limited by the property tax cap. The property tax cap limits the property tax extension (amount for which school districts may receive) to the annual change in the Consumer Price Index (CPI) or five percent, whichever is lower. The chart below illustrates the CPI history since 2005.



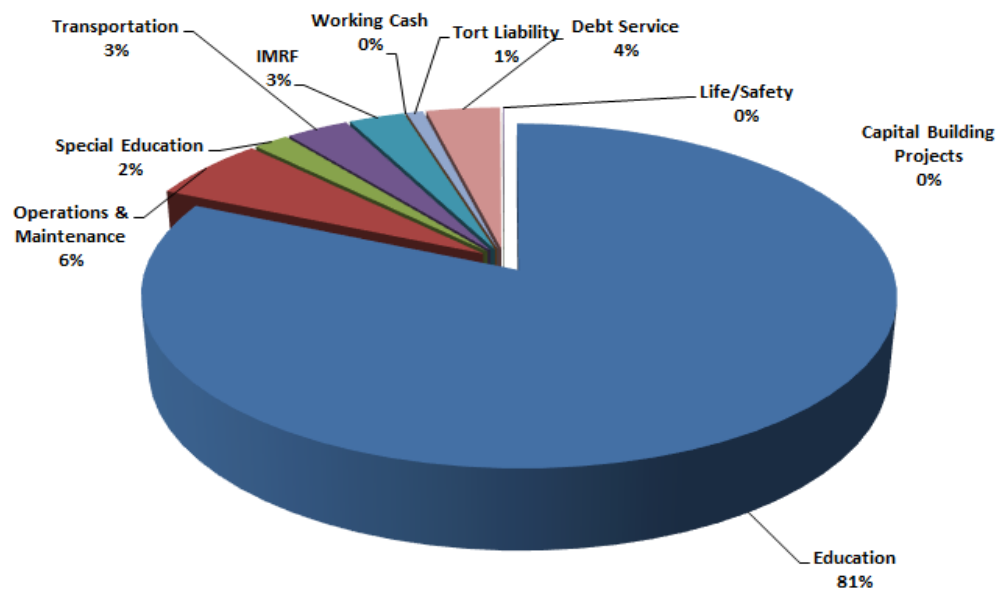
The CPI factor, which determines the growth in Property Taxes, has been under three percent since 2011. In addition to the low CPI factor, property tax refunds have been a concern averaging approximately \$3 million per year and eroding this limited revenue source even further. Property taxes in the 2021-22 school year will be subject to the 2019 CPI of 2.3 percent; while the 2020 CPI of 1.4 percent will affect the growth in property taxes next year (2022-23 school year.) The District assumes 1.5 percent CPI for future years.

The estimate of several FY22 revenues, particularly local revenues such as lunch sales and the before and after school childcare program fees, have been reduced to reflect the impact of the ongoing COVID-19 pandemic. The amount of investment income has been reduced to reflect low interest rates.

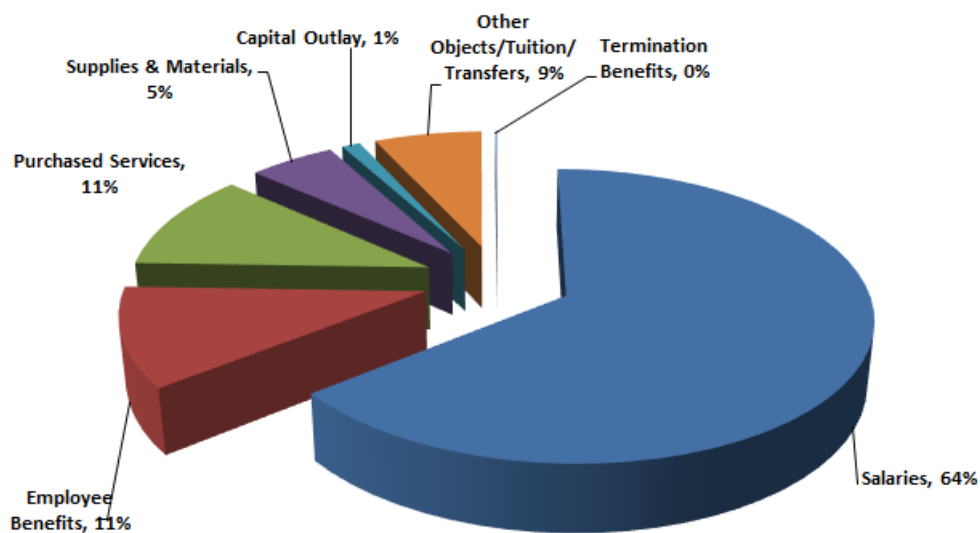
Evidence Based Funding is projected to remain the same assuming student enrollment remains stable. Under the new formula, instead of funding all students with the same amount of money, students are funded based on each individual instructional needs. The District is also projecting an increased amount of federal funding, which includes \$7.4 million of federal ESSER funding to be used to mitigate the impact of the COVID-19 pandemic and learning loss.

# EXPENDITURES BY FUND AND CATEGORY (OBJECT )

The school district’s budget is divided into separate accounting entities called Funds. Each Fund is established for a specific purpose. Unless allowed by law, money received in one fund cannot be transferred to another fund. The Education Fund is the District’s largest fund (81 percent).



Expenditures are also grouped by categories of expenditures, which are called objects. Salaries and benefits are the largest objects and account for 75 percent of all expenditures.



## INSTRUCTION TAKES TOP PRIORITY

Activities of a school district budget are also grouped by functions. Functions determine the purpose of each expenditure. Categories used by school districts in Illinois include:

**Instruction** - includes general K-8 instruction, special education, bilingual education and remedial education

**Support Services /Students and Staff** - includes social work, psychological and speech services; food and transportation services; staff development, curriculum improvement, data processing and education media services

**Administration – Schools** - includes school principals, assistant principals, and school secretaries

**Administration – General** - includes business services, human resource services, research and evaluation, information services, curriculum and instructions, superintendent's office, and communications office

**Facilities Services** - includes building operation and maintenance services, warehousing, and other facility related services

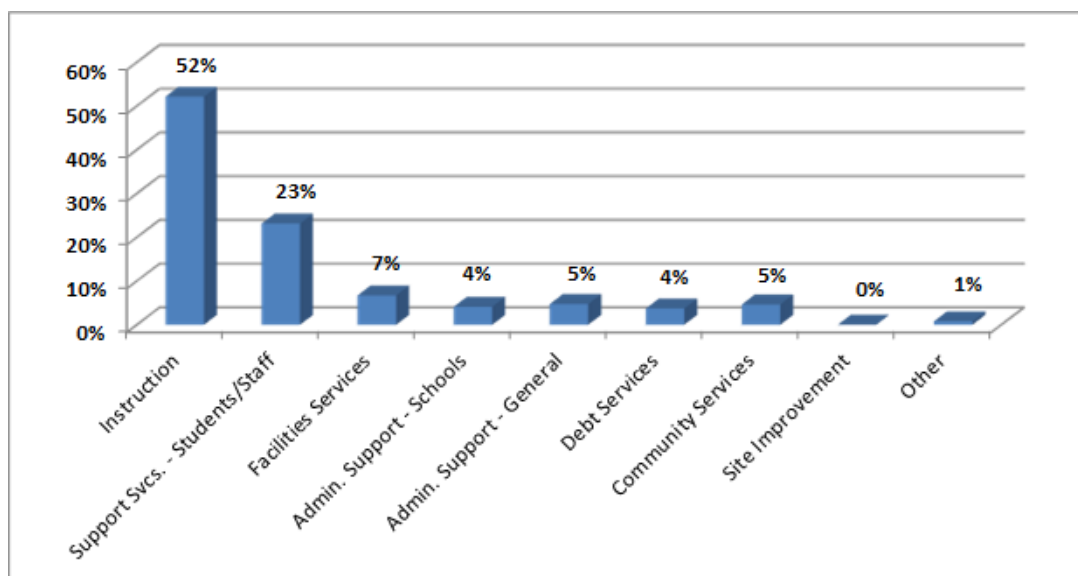
**Community Services** - includes community childcare, Head Start, and school childcare services

**Debt Service** - includes principal and interest payments related to bonds previously sold by the District

**Site Improvement** - includes capital expenditures related to projects funded by budget appropriations and bond proceeds

**Other** - includes non-programmed charges, out-of-district tuition, certain benefits and other miscellaneous items.

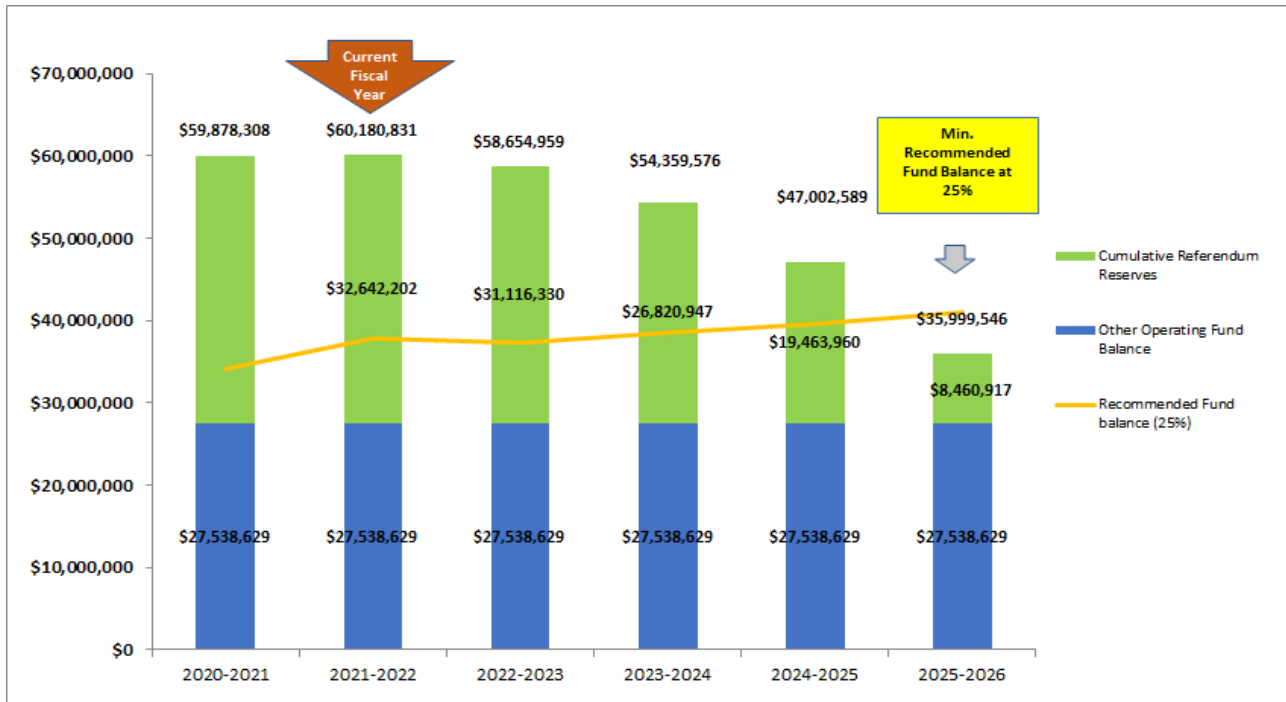
As illustrated in the chart below, 52 percent of the district's budget is spent to instruction and 23 percent is expended on direct student services. School administration accounts for four percent and general administration services account for five percent. Seven percent of the budget is spent on maintenance and improvement of the the District's facilities.



# FUND BALANCE AND FUTURE FINANCIAL CONCERNS

## Fund Balance

District 65's fund balance has been improving since the voter approval of an operational referendum in 2017. Bond ratings agencies and good business practice require a fund balance to be between 25 to 40 percent of a District's operating budget. The chart below illustrates the District's current operating fund balance and projections.



## Impact of COVID-19 on the District's Budget

The impact of the COVID-19 pandemic and economic fallout continue to affect the District's operations and finances. Fortunately, in FY21, the District was awarded over \$10 million in federal ESSER (Elementary and Secondary School Emergency Relief) funds. Below listed expenditures covered with federal stimulus funds:

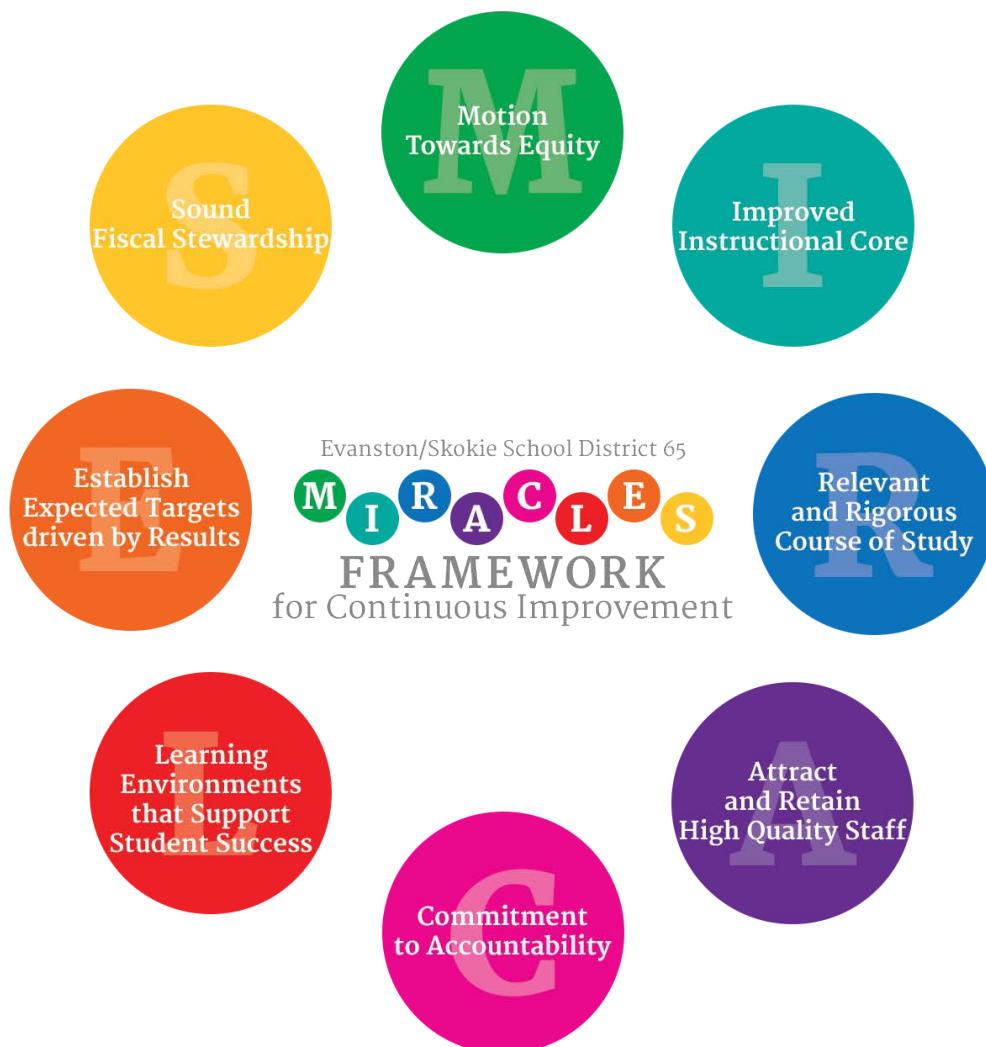
- Personal Protective Equipment (PPE) for students and staff
- Additional facility cleaning and upgrades related to COVID
- Indoor ventilation upgrades
- Expenditures related to learning recovery
- Instructional materials and software related to remote learning
- Increased technology expenses for computer devices and related infrastructure



## OVERVIEW

Last school year, Evanston/Skokie School District 65 implemented a set of bold strategies to increase student achievement. The MIRACLES framework creates a pathway to truly live out the District's mission and values. By using the word MIRACLES as an acronym, the District is able to seamlessly align priorities with the values important to our community. Each letter represents a principle or belief in the form of a tenet. Each tenet has a minimum of 5-7 indicators that are research-based strategies for school improvement in the areas of equity, the instructional core, rigorous materials, learning targets, accountability structures, and sound financial planning.

While District 65 is getting ready to work on its new Strategic Plan, MIRACLES represents the District's commitment to continuous improvement through a formal plan which incorporates district-wide priorities established in the 2019-2020 school year as well as other data sources.



## 2021-2022 SCHOOL YEAR

## **CONTACT US**

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**EVANSTON/SKOKIE  
SCHOOL DISTRICT 65**