



Business Office/Planning

Memo

To: Dr. Gary Mical and the District 21 Board of Education

From: Daniel B. Schuler

Date: 5/17/2010

Re: 2009-2010 Amended Budget

The district has a need to amend the Fiscal Year 2009-2010 Budget in order to comply with Illinois School Code Section 17-1 with respect to line item changes. This document will contain changes to State source revenue line items that are now being funded with Federal Stimulus dollars, to properly allocate anticipated grant expenditures that previous had been reflected in contingency line items, and to increase interest expense line items associated with the sale of additional TAWs for fiscal year 2009-2010 as District 21 found it necessary in order to meet cash flow demands related to the lateness of the tax collection cycle in Cook County.

The Operating Funds (Education, Operations & Maintenance, Transportation and Illinois Municipal Retirement) remain balanced.

I will bring to the June Board of Education meeting the Amended Budget that addresses these items, as well as adjusts other budgetary line items as necessary during the time period between the May and June Board meetings. The Amended Budget will have been on display for the required 30 days and public notice of the Budget Hearing was completed in accordance with Illinois School Code requirements.

Please contact me at your convenience to discuss this matter should you have any questions regarding the above information.

I look forward to any questions or comments you may have on this information.

Community Consolidated School District #21

Fiscal Year 2009-2010 Amended Budget



Presented May 2010

2009-2010 Amended Budget (BOE May 2010)

Fund Balance Estimation <u>June 30, 2009</u>	Estimated	Budget	Budget	Estimated
	Beginning	Revenue	Expenditures	Ending
	Fund Balance			Fund Balance
	7/1/2009	6/30/2010	6/30/2010	7/1/2010

Operating Funds**General Funds**

Education	6,935,866	77,780,188	79,281,839	5,434,215
Operation & Maintenance	11,150	9,313,500	8,304,253	1,020,397

Special Revenue Funds

Transportation	54,140	3,893,100	3,699,253	247,987
IMRF	1,598	2,773,250	2,422,537	352,311

Subtotal Operating Funds

7,002,754	93,760,038	93,707,882	7,054,910
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Please note: The above budget for fiscal year 2009-2010 reflects an operating budget surplus (deficit) of:

\$ 52,156

Non-Operating Funds**Debt Service Fund**

Bond & Interest	2,044,185	5,267,700	5,278,918	2,032,967
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Capital Projects Funds

Site & Construction	1,386,547	1,000	1,350,000	37,547
Fire Prevention & Life Safety	63,384	1,000	0	64,384

Fiduciary Fund

Working Cash	2,608,337	100,000	0	2,708,337
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Total All Funds

13,105,207	99,129,738	100,336,800	11,898,145
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The above estimated beginning fund balances result from reflecting the following interfund loans/transfers:

Working Cash Loan to Site and Construction	11,700,000
Working Cash Loan to Operations & Maintenance	4,000,000
Working Cash Transfer to IMRF	35,000

Education Fund Loan to Operations & Maintenance Fund	4,500,000
Education Fund Transfer to Transportation Fund	0

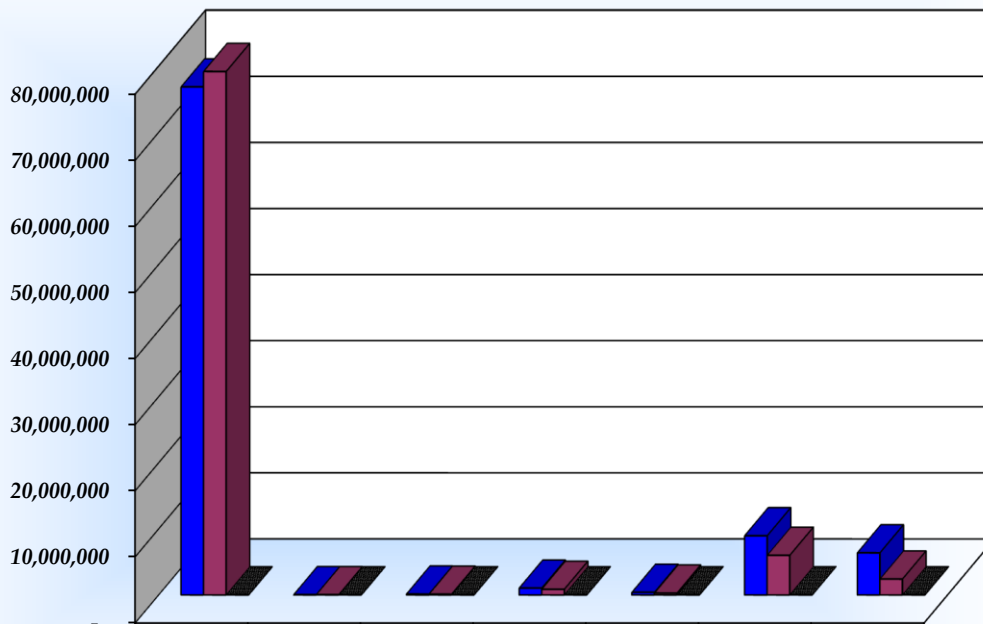
2009-2010 Amended Budget (BOE May 2010)

REVENUE SOURCES	**OPERATING FUNDS**				TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
Local Sources:						
Taxes	62,915,000	9,065,000	2,120,000	2,770,000	76,870,000	81.99%
Tuition	35,000	-	-	-	35,000	0.04%
Interest	125,000	-	100	750	125,850	0.13%
Fees	775,900	248,500	3,000	-	1,027,400	1.10%
Other	387,000	-	-	2,500	389,500	0.42%
Total Local Sources	64,237,900	9,313,500	2,123,100	2,773,250	78,447,750	
State Sources	7,177,136	-	1,770,000	-	8,947,136	9.54%
Federal Sources	6,365,152	-	-	-	6,365,152	6.79%
Total Revenues	77,780,188	9,313,500	3,893,100	2,773,250	93,760,038	100.00%

% of Total Revenues

82.96%	9.93%	4.15%	2.96%	100.00%
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Revenue Source Analysis - Fiscal Years 2009-2010 & 2008-2009



	Taxes	Tuition	Interest	Fees	Other	State Sources	Federal Sources
■ 2009-10 Budget Revenues	76,870,000	35,000	125,850	1,027,400	389,500	8,947,136	6,365,152
■ 2008-09 Actual Revenues	79,199,125	37,157	105,589	849,956	273,816	5,988,422	2,398,954
■ % Change Year to Year	-2.94%	-5.80%	19.19%	20.88%	42.25%	49.41%	165.33%

2009-2010 Amended Budget (BOE May 2010)

2009-2010 YTD Revenue (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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OPERATING FUND REVENUES

EDUCATION FUND

Local Sources:

10 1111	Current Year Levy	64,647,376	61,890,000	61,890,000	.00%
10 1230	CPPReplacement Taxes	690,228	1,075,000	900,000	(16.28%)
10 1290	Other Payments in Lieu of Taxes	125,417	75,000	125,000	66.67%
10 1320	Summer School Tuition	37,157	35,000	35,000	.00%
10 1510	Interest-Investments	105,564	175,000	125,000	(28.57%)
10 1611	Sales to Pupils - Lunch	514,342	675,000	675,000	.00%
10 1614	Sales to Pupils - Breakfast	19,292	25,000	25,000	.00%
10 1811	Textbook Rentals - Pupils	62,238	170,900	75,900	(55.59%)
10 1950	Refund-Prior Yr Expend	28,719	75,000	30,000	(60.00%)
10 1991	Payment from other LEAs	14,892	5,000	15,000	200.00%
10 1993	Other Local Fees	36,513	106,000	56,000	(47.17%)
10 1999	Other Local Revenue	187,753	536,000	286,000	(46.64%)
<i>Total Local Sources</i>		<i>66,469,642</i>	<i>64,842,900</i>	<i>64,237,900</i>	<i>(0.93%)</i>

State Sources:

10 3001	General State Aid	2,524,763	-	3,200,000	na
10 3100	Spec Educ-Pvt Facilities	22,375	10,000	20,000	100.00%
10 3105	Spec Educ-Extraordinary	894,294	930,000	930,000	.00%
10 3110	Spec Educ-Personnel	962,077	1,250,000	1,330,000	6.40%
10 3145	Spec Educ-Summer School	-	3,500	3,500	.00%
10 3220	CTE-Secondary Prog Imp (CTEI)	-	5,500	5,500	.00%
10 3305	Bilingual Educ - TPI	135,418	609,000	1,207,136	98.22%
10 3360	State Free Lunch & Breakfast	20,276	30,000	36,000	20.00%
10 3365	School Breakfast Initiative	678	2,000	2,000	.00%
10 3715	Reading Improvement K-5	-	268,000	270,000	.75%
10 3775	School Safety & Ed Improvement	-	106,500	53,000	(50.23%)
10 3800	State Library Grant	-	5,000	5,000	.00%
10 3825	Summer Bridges	115,467	118,000	115,000	(2.54%)
<i>Total State Sources</i>		<i>4,675,348</i>	<i>3,352,500</i>	<i>7,177,136</i>	<i>114.08%</i>

Federal Sources:

10 4210	National School Lunch Program	800,442	875,000	875,000	.00%
10 4220	School Breakfast Program	120,779	125,000	125,000	.00%
10 4240	Fresh Fruit & Vegetables	10,376	-	10,000	na
10 4250	Commodity Credit	-	1,000	1,000	.00%
10 4300	Title I - Low Income	-	825,000	1,082,503	31.21%
10 4400	Title IV - Safe & Drug Free Schools	-	18,950	18,950	.00%
10 4620	Fed-Sp Ed-Idea Flow-Thru	326,005	1,506,353	1,282,611	(14.85%)
10 4625	Fed-Sp Ed-Idea Room&Board	5,469	6,000	6,000	.00%
10 4850	ARRA Stabilization - GSA	539,679	3,275,000	540,000	(83.51%)
10 4851	ARRA Stabilization - Title I	-	630,000	630,000	.00%
10 4856	ARRA Stabilization - IDEA Pre	-	58,000	58,000	.00%
10 4857	ARRA Stabilization - IDEA Flow	218,146	1,585,000	850,088	(46.37%)
10 4862	McKinney-Vento ARRA	2,576	-	3,000	na
10 4870	ARRA-General State Aid	179,893	-	180,000	na
10 4900	Medicaid Matching	128,411	250,000	250,000	.00%
10 4909	Title III - English Language Appl	64,000	415,000	253,000	(39.04%)
10 4932	Title II - Teacher Quality	-	200,000	200,000	.00%
10 4971	Technology-Enhancing Education	1,638	11,500	-	na
10 4999	Learn to Work Grant	1,540	1,500	-	na
<i>Total Federal Sources</i>		<i>2,398,954</i>	<i>9,783,303</i>	<i>6,365,152</i>	<i>(34.94%)</i>

Total Education Fund	73,543,944	77,978,703	77,780,188	(0.25%)
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2009-2010 Amended Budget (BOE May 2010)

2009-2010 YTD Revenue (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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OPERATING FUND REVENUES**OPERATIONS & MAINTENANCE FUND**Local Sources:

20	1111	Current Year Levy	8,915,855	9,065,000	9,065,000	.00%
20	1910	Rental Of Building	117,425	216,000	136,000	(37.04%)
20	1999	Other Local Revenue	128,984	12,500	112,500	800.00%

<i>Total Operations & Maint Fund</i>	9,171,440	9,293,500	9,313,500	.22%
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TRANSPORTATION FUNDLocal Sources:

40	1111	Current Year Levy	2,143,619	2,120,000	2,120,000	.00%
40	1421	Summer School Fees	1,500	3,000	3,000	.00%
40	1510	Interest-Investments	25	750	100	(86.67%)

<i>Total Local Sources - Transportation</i>	2,145,145	2,123,750	2,123,100	-0.03%
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State Sources:

40	3500	Transportation - Regular	546,571	795,000	795,000	.00%
40	3510	Transportation - Sped	766,503	975,000	975,000	.00%

<i>Total State Sources - Transportation</i>	1,313,074	1,770,000	1,770,000	0.00%
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<i>Total Transportation Fund</i>	3,458,218	3,893,750	3,893,100	(0.02%)
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ILLINOIS MUNICIPAL RETIREMENT FDLocal Sources:

50	1111	Current Year Levy	1,659,751	1,750,000	1,750,000	.00%
50	1151	Current Year Levy-Fica/Med	241,879	245,000	245,000	.00%
50	1230	Cpp Replacement Taxes	50,000	50,000	50,000	.00%
50	1290	Other Payments in Lieu of Taxes	725,000	725,000	725,000	.00%
50	1510	Interest-Investments	-	750	750	.00%
50	1999	Other Revenue	2,940	2,500	2,500	.00%

<i>Total IMRF</i>	2,679,570	2,773,250	2,773,250	.00%
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<i>Total Operating Funds</i>	88,853,172	93,939,203	93,760,038	(0.19%)
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2009-2010 Amended Budget (BOE May 2010)

2009-2010 YTD Revenue (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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NON-OPERATING FUND REVENUES

BOND & INTEREST FUND

Local Sources:

30	1111	Current Year Levy	5,805,669	5,255,200	5,255,200	.00%
30	1510	Interest-Investments	14,696	12,500	12,500	.00%
Total Bond & Interest Fund			5,820,365	5,267,700	5,267,700	.00%

SITE & CONSTRUCTION FUND

Local & State Sources:

60	1510	Interest-Investments	-	-	-	na
60	1920	Donations - Private Sources	700	5,000	1,000	(80.00%)
Total - Site & Construction Fund			700	5,000	1,000	(80.00%)

WORKING CASH FUND

Local Sources:

70	1111	Current Year Levy	-	-	-	na
70	1510	Interest-Investments	96,025	175,000	100,000	(42.86%)
Total Working Cash Fund			96,025	175,000	100,000	(42.86%)

LIFE SAFETY FUND

Local Sources:

90	1111	Current Year Levy	-	-	-	na
90	1510	Interest-Investments	368	5,000	1,000	(80.00%)
Total Life Safety Fund			368	5,000	1,000	(80.00%)

Total Non-Operating Funds	5,917,458	5,452,700	5,369,700	(1.52%)
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Total All Fund Revenues	94,770,631	99,391,903	99,129,738	(0.26%)
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2009-2010 Amended Budget (BOE May 2010)

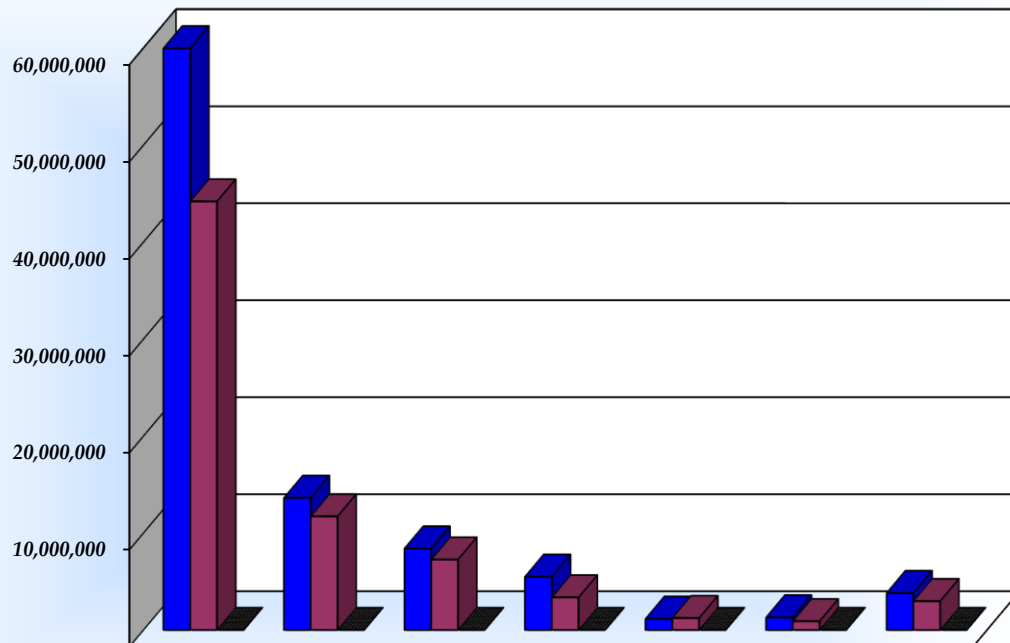
EXPENDITURE SOURCES	**OPERATING FUNDS**				TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
Salaries	55,634,319	4,262,089	71,975	-	59,968,383	64.00%
Employee Benefits	10,291,520	904,729	1,028	2,422,537	13,619,814	14.53%
Purchased Services	4,203,701	788,400	3,400,750	-	8,392,851	8.96%
Supplies	3,161,166	2,104,600	225,500	-	5,491,266	5.86%
Capital Outlay	940,344	205,800	-	-	1,146,144	1.22%
Other Expenses	1,247,598	38,635	-	-	1,286,233	1.37%
Tuition	3,803,191	-	-	-	3,803,191	4.06%
Total Expenditures	79,281,839	8,304,253	3,699,253	2,422,537	93,707,882	100.00%

% of Total

Expenditures

84.61%	8.86%	3.95%	2.59%	100.00%
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Expenditure Source Analysis - Fiscal Years 2009-2010 & 2008-2009



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital Outlay	Other Expenses	Tuition
■ 2009-2010 Budget Expenditures	59,968,383	13,619,814	8,392,851	5,491,266	1,146,144	1,286,233	3,803,191
■ 2008-2009 Actual Expenditures	44,184,822	11,705,925	7,254,466	3,355,485	1,227,254	899,589	2,966,484
■ % Change Year to Year	35.72%	16.35%	15.69%	63.65%	-6.61%	42.98%	28.21%

2009-2010 Amended Budget (BOE May 2010)

Description

2009-2010 YTD Expended (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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OPERATING FUND EXPENDITURES:**Education Fund**

10 1100 1	Salaries	18,318,721	23,849,401	24,187,733	1.42%
10 1100 2	Benefits	3,813,264	3,872,108	3,930,084	1.50%
10 1100 3	Purchased Services	127,323	124,800	124,800	.00%
10 1100 4	Supplies & Materials	648,723	999,523	1,698,626	69.94%
10 1100 5	Capital Outlay	17,585	24,000	21,645	(9.81%)
10 1100 6	Other Expenses	26,794	33,600	34,550	.00%
	1100 Total Regular Programs	22,952,409	28,903,432	29,997,438	3.79%
10 1200 1	Salaries	5,252,643	8,088,616	8,296,203	2.57%
10 1200 2	Benefits	1,500,082	1,662,763	1,683,524	1.25%
10 1200 3	Purchased Services	13,024	14,473	9,600	(33.67%)
10 1200 4	Supplies & Materials	233,816	132,109	378,953	186.85%
10 1200 5	Capital Outlay	6,782	36,000	32,000	(11.11%)
10 1200 6	Other Expenses	507,429	627,400	627,400	.00%
10 1200 8	Tuition Costs				na
	1200 Total Special Education Programs	7,513,775	10,561,361	11,027,680	4.42%
10 1250 1	Salaries	34,259	307,670	449,708	46.17%
10 1250 2	Benefits	334	33,623	33,623	.00%
10 1250 3	Purchased Services	18,782	17,000	17,000	.00%
10 1250 4	Supplies & Materials	2,812	6,500	6,500	.00%
	1250 Total Title I Related Services	56,187	364,793	506,831	38.94%
10 1500 1	Salaries	113,735	149,223	149,223	.00%
10 1500 2	Benefits	2,251	3,219	3,219	.00%
10 1500 3	Purchased Services	7,946	10,050	10,050	.00%
10 1500 4	Supplies & Materials	4,685	3,500	3,500	.00%
10 1500 5	Capital Outlay	896	0	0	na
10 1500 6	Other Expenses	2,901	3,100	3,100	.00%
	1500 Total Interscholastic & Athletic Programs	132,413	169,092	169,092	.00%
10 1600 1	Salaries	81,822	386,313	386,313	.00%
10 1600 2	Benefits	1,174	8,940	8,940	.00%
10 1600 4	Supplies & Materials	231	53,000	53,000	.00%
10 1600 6	Other Expenses	875	4,000	4,000	.00%
	1600 Total Summer School	84,102	452,253	452,253	.00%
10 1650 1	Salaries	89,743	266,364	269,265	1.09%
10 1650 2	Benefits	17,453	51,761	51,761	.00%
10 1650 3	Purchased Services	4,445	23,000	23,000	.00%
10 1650 4	Supplies & Materials	4,339	23,000	23,000	.00%
10 1650 5	Capital Outlay	530	700	700	.00%
10 1650 6	Other Expenses	7,553	20,300	20,300	.00%
	1650 Total Gifted Education	124,063	385,125	388,026	.75%
10 1800 1	Salaries	6,038,379	7,983,851	8,407,525	5.31%
10 1800 2	Benefits	1,338,058	1,298,921	1,298,921	.00%
10 1800 3	Purchased Services	193	1,800	1,800	.00%
10 1800 4	Supplies & Materials	194,104	125,634	125,634	.00%
10 1800 5	Capital Outlay	2,818	3,600	3,600	.00%
10 1800 6	Other Expenses	7,439	9,700	9,700	.00%
	1800 Total Bilingual Programs	7,580,991	9,423,506	9,847,180	4.50%

2009-2010 Amended Budget (BOE May 2010)

Description	2009-2010	2009-2010	2009-2010	% Change
	YTD Expended (column a)	Original Budget (column b)	Amended Budget (column c)	Budget to Budget (col. c / col. b) -1

OPERATING FUND EXPENDITURES:

Education Fund (Continued)

10 2120 1	Salaries	1,122,493	1,865,220	1,871,744	.35%
10 2120 2	Benefits	221,360	280,626	280,626	.00%
10 2120 3	Purchased Services	143	700	700	.00%
10 2120 4	Supplies & Materials	3,079	8,000	11,209	40.11%
10 2120 5	Capital Outlay	0	0	0	na
10 2120 6	Other Expenses	1,100	2,650	2,650	.00%
2120 Guidance Services		1,348,175	2,157,196	2,166,929	.45%
10 2130 1	Salaries	520,672	700,103	702,823	.39%
10 2130 2	Benefits	153,584	164,706	164,706	.00%
10 2130 3	Purchased Services	1,780	2,400	2,400	.00%
10 2130 4	Supplies & Materials	5,797	8,500	8,500	.00%
10 2130 5	Capital Outlay	19,527	1,800	15,400	755.56%
10 2130 6	Other Expenses	1,768	3,300	3,300	.00%
2130 Total Health Services		703,128	880,809	897,129	1.85%
10 2140 1	Salaries	656,751	795,301	855,898	7.62%
10 2140 2	Benefits	145,031	182,267	200,267	9.88%
10 2140 3	Purchased Services	45,193	46,000	46,000	.00%
10 2140 4	Supplies & Materials	3,108	9,000	9,000	.00%
10 2140 5	Capital Outlay	0	4,500	4,500	.00%
10 2140 6	Other Expenses	3,441	7,400	7,400	.00%
2140 Total School Psych/Social Work Services		853,524	1,044,468	1,123,065	7.53%
10 2150 1	Salaries	1,365,366	1,296,226	1,390,800	7.30%
10 2150 2	Benefits	312,252	251,572	251,572	.00%
10 2150 3	Purchased Services	151,720	81,242	81,242	.00%
10 2150 4	Supplies & Materials	2,770	6,800	6,800	.00%
10 2150 5	Capital Outlay	0	0	0	na
10 2150 6	Other Expenses	500	3,350	3,350	.00%
2150 Total Speech/Language Services		1,832,608	1,639,190	1,733,764	5.77%
10 2210 1	Salaries	692,976	871,968	1,137,132	30.41%
10 2210 2	Benefits	101,971	117,670	117,670	.00%
10 2210 3	Purchased Services	677,382	861,300	987,727	14.68%
10 2210 4	Supplies & Materials	466,259	451,182	526,086	16.60%
10 2210 5	Capital Outlay	558,603	337,950	265,450	(21.45%)
10 2210 6	Other Expenses	78,667	153,929	152,479	(0.94%)
2210 Total Improvement of Instruction Services		2,575,858	2,793,999	3,186,544	14.05%
10 2220 1	Salaries	1,824,018	2,456,130	2,464,221	.33%
10 2220 2	Benefits	446,941	436,812	436,812	.00%
10 2220 3	Purchased Services	7,787	9,000	21,922	143.58%
10 2220 4	Supplies & Materials	121,320	126,211	133,339	5.65%
10 2220 5	Capital Outlay	224,171	58,800	253,094	330.43%
10 2220 6	Other Expenses	3,218	6,500	6,500	.00%
2220 Total Library/Media Services		2,627,455	3,093,453	3,315,888	7.19%
10 2230 1	Salaries	282,450	288,976	386,560	33.77%
10 2230 2	Benefits	16,838	31,819	31,819	.00%
10 2230 3	Purchased Services	97,214	175,000	110,750	(36.71%)
10 2230 4	Supplies & Materials	65,784	93,625	58,575	(37.44%)
10 2230 5	Capital Outlay	0	2,000	158,000	7800.00%
10 2230 6	Other Expenses	11,535	19,500	9,500	(51.28%)
2230 Total Assessment & Testing		473,821	610,920	755,204	23.62%

2009-2010 Amended Budget (BOE May 2010)

Description	2009-2010	2009-2010	2009-2010	% Change
	YTD Expended (column a)	Original Budget (column b)	Amended Budget (column c)	Budget to Budget (col. c / col. b) -1

OPERATING FUND EXPENDITURES:

Education Fund (Continued)

10 2310 3	Purchased Services	922,475	918,500	918,500	.00%
10 2310 6	Other Expenses	26,564	28,000	28,000	.00%
2310 Total Board of Education Services		949,039	946,500	946,500	.00%
10 2320 1	Salaries	330,435	381,228	381,228	.00%
10 2320 2	Benefits	35,872	43,360	43,360	.00%
10 2320 3	Purchased Services	908	2,750	2,750	.00%
10 2320 4	Supplies & Materials	9,838	14,000	14,000	.00%
10 2320 5	Capital Outlay	0	6,500	6,500	.00%
10 2320 6	Other Expenses	7,904	20,500	20,500	.00%
2320 Total Executive Administration Services		384,958	468,338	468,338	.00%
10 2330 1	Salaries	261,808	185,961	260,298	39.97%
10 2330 2	Benefits	32,085	28,304	38,946	37.60%
10 2330 3	Purchased Services	2,792	31,500	31,900	1.27%
10 2330 4	Supplies & Materials	4,137	4,500	6,632	47.38%
10 2330 5	Capital Outlay	0	5,000	6,706	34.12%
10 2330 6	Other Expenses	3,449	7,500	7,500	.00%
2330 Total Special Area Administration Services		304,272	262,765	351,982	33.95%
10 2410 1	Salaries	1,954,827	2,464,260	2,463,308	(0.04%)
10 2410 2	Benefits	420,342	444,311	444,311	.00%
10 2410 3	Purchased Services	2,781	6,450	5,950	(7.75%)
10 2410 4	Supplies & Materials	17,949	15,000	15,000	.00%
10 2410 5	Capital Outlay	5,966	5,700	7,749	35.95%
10 2410 6	Other Expenses	18,638	25,162	25,502	1.35%
2410 Total Principal's Office		2,420,504	2,960,883	2,961,820	.03%
10 2510 1	Salaries	574,641	632,544	640,271	1.22%
10 2510 2	Benefits	114,637	132,800	132,800	.00%
10 2510 3	Purchased Services	120,939	107,750	107,750	.00%
10 2510 4	Supplies & Materials	6,399	8,000	8,000	.00%
10 2510 5	Capital Outlay	0	6,000	6,000	.00%
10 2510 6	Other Expenses	9,615	6,500	6,500	.00%
2510 Total Business Services		826,230	893,594	901,321	.86%
10 2560 1	Salaries	189,381	287,514	287,014	(0.17%)
10 2560 2	Benefits	1,435	6,861	6,861	.00%
10 2560 3	Purchased Services	1,341,593	1,521,000	1,521,000	.00%
10 2560 4	Supplies & Materials	10,307	11,000	11,300	2.73%
10 2560 5	Capital Outlay	19,626	30,000	30,000	.00%
2560 Total Food Services		1,562,342	1,856,375	1,856,175	(0.01%)
10 2570 1	Salaries	134,914	150,130	150,130	.00%
10 2570 2	Benefits	37,192	44,778	44,778	.00%
10 2570 3	Purchased Services	7,403	6,750	6,750	.00%
10 2570 4	Supplies & Materials	31,810	34,000	34,000	.00%
10 2570 5	Capital Outlay	249,444	125,000	125,000	.00%
10 2570 6	Other Expenses	0	0	0	na
2570 Total Internal Services		460,763	360,658	360,658	.00%

2009-2010 Amended Budget (BOE May 2010)

Description

2009-2010 YTD Expended (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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OPERATING FUND EXPENDITURES:**Education Fund (Continued)**

10 2640 1	Salaries	293,049	343,045	346,797	1.09%
10 2640 2	Benefits	52,467	82,651	82,651	.00%
10 2640 3	Purchased Services	48,076	31,500	56,500	79.37%
10 2640 4	Supplies & Materials	1,171	4,000	4,000	.00%
10 2640 5	Capital Outlay	0	4,000	4,000	.00%
10 2640 6	Other Expenses	7,791	7,250	7,250	.00%
	<i>2640 Total Staff Services</i>	<i>402,555</i>	<i>472,446</i>	<i>501,198</i>	<i>6.09%</i>
10 2900 2	Benefits	145,494	1,000,000	1,000,000	.00%
	<i>2900 Total Other Support Services</i>	<i>145,494</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>.00%</i>
10 3000 1	Salaries	85,076	121,600	150,125	23.46%
10 3000 2	Benefits	18	0	4,269	na
10 3000 3	Purchased Services	68,157	77,642	115,610	48.90%
10 3000 4	Supplies & Materials	8,542	18,550	25,512	37.53%
10 3000 6	Other Expenses	9,189	6,000	8,117	35.28%
	<i>3000 Total Other Support Services</i>	<i>170,982</i>	<i>223,792</i>	<i>303,633</i>	<i>35.68%</i>
10 4120 8	Tuition Costs	2,966,484	3,669,540	3,803,191	3.64%
	<i>4120 Total Pymnt for Special Education Programs</i>	<i>2,966,484</i>	<i>3,669,540</i>	<i>3,803,191</i>	<i>3.64%</i>
10 5110 6	Other Expenses	140,882	260,000	260,000	.00%
	<i>5110 Total TAWs/Lease Pymts</i>	<i>140,882</i>	<i>260,000</i>	<i>260,000</i>	<i>.00%</i>
10 6000 6	Other Expenses	0	3,330,000	0	na
	<i>6000 Total Provision for Contingencies</i>	<i>0</i>	<i>3,330,000</i>	<i>0</i>	<i>na</i>
	Total Education Fund	59,593,015	79,184,488	79,281,839	.12%

2009-2010 Amended Budget (BOE May 2010)

Description	2009-2010	2009-2010	2009-2010	% Change
	YTD Expended (column a)	Original Budget (column b)	Amended Budget (column c)	Budget to Budget (col. c / col. b) -1

OPERATING FUND EXPENDITURES:**Operations & Maintenance Fund**

20 2530 3	Purchased Services	137,739	67,500	67,500	.00%
20 2530 5	Capital Outlay	25,960	94,300	94,300	.00%
<i>2530 Total Facilities Acq & Construction Services</i>		163,699	161,800	161,800	.00%
20 2540 1	Salaries	3,934,421	4,326,500	4,262,089	(1.49%)
20 2540 2	Benefits	773,914	904,729	904,729	.00%
20 2540 3	Purchased Services	506,907	720,900	720,900	.00%
20 2540 4	Supplies & Materials	1,339,783	1,854,600	2,104,600	13.48%
20 2540 5	Capital Outlay	95,345	111,500	111,500	.00%
20 2540 6	Other Expenses	891	8,000	8,000	.00%
<i>2540 Total Operations & Maintenance Services</i>		6,651,261	7,926,229	8,111,818	2.34%
20 5110 6	Other Expenses	30,635	0	30,635	na
<i>5110 Total TAWs/Lease Pymts</i>		30,635	0	30,635	na
20 6000 6	Other Expenses	0	250,000	0	na
<i>6000 Total Provision for Contingencies</i>		0	250,000	0	na
Total Operations & Maintenance Fund		6,845,595	8,338,029	8,304,253	(0.41%)

Transportation Fund

40 2550 1	Salaries	32,242	71,975	71,975	.00%
40 2550 2	Benefits	390	1,028	1,028	.00%
40 2550 3	Purchased Services	2,941,764	3,293,750	3,400,750	3.25%
40 2550 4	Supplies & Materials	171,534	225,500	225,500	.00%
40 2550 5	Capital Outlay	0	0	0	na
<i>2550 Total Pupil Transportation Services</i>		3,145,930	3,592,253	3,699,253	2.98%
40 6000 6	Other Expenses	0	100,000	0	na
<i>6000 Total Provision for Contingencies</i>		0	100,000	0	na
Total Transportation Fund		3,145,930	3,692,253	3,699,253	.19%

Illinois Municipal Retirement Fund (IMRF)

50 1xxx 2	Total Instruction Services Benefits	688,853	1,051,892	1,051,892	.00%
50 2xxx 2	Total Support Services Benefits	1,332,634	1,370,645	1,370,645	.00%
<i>1xxx; 2xxx Total IMRF</i>		2,021,488	2,422,537	2,422,537	.00%
50 6000 6	Other Expenses	0	100,000	0	na
<i>6000 Total Provision for Contingencies</i>		0	100,000	0	na
Total IMRF Fund		2,021,488	2,522,537	2,422,537	(3.96%)

Total Operating Funds	71,606,027	93,737,307	93,707,882	(0.03%)
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2009-2010 Amended Budget (BOE May 2010)

<u>Description</u>	2009-2010 YTD Expended (column a)	2009-2010 Original Budget (column b)	2009-2010 Amended Budget (column c)	% Change Budget to Budget (col. c / col. b) -1
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NON-OPERATING FUND EXPENDITURES**Bond & Interest Fund**

3 5140 6	Bond Interest	991,414	2,263,932	2,283,647	.87%
3 5200 6	Bond Principal	3,340,000	2,991,271	2,991,271	.00%
3 5900 6	Bond Service Charges	2,192	4,000	4,000	.00%
Total Bond & Interest Fund		4,333,606	5,259,203	5,278,918	.37%

Site & Construction Fund

6 2530 3	Purchased Services	50,169	150,000	150,000	.00%
6 2530 4	Supplies & Materials	0	0	0	na
6 2530 5	Capital Outlay	374,542	1,200,000	1,200,000	.00%
Total Site & Construction Fund		424,711	1,350,000	1,350,000	.00%

Working Cash Fund

7 8120 7	Transfer of Interest Earnings	0	0	0	na
Total Working Cash Fund		0	0	0	na

Life Safety Fund

9 2530 3	Purchased Services	0	0	0	na
9 2530 4	Supplies & Materials	0	0	0	na
9 2530 5	Capital Outlay	0	0	0	na
Total Life Safety Fund		0	0	0	na

Total Non-Operating Funds	4,758,317	6,609,203	6,628,918	.30%
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Total All Fund Expenditures	76,364,344	100,346,510	100,336,800	(0.01%)
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