



# Community Consolidated School District #21

Fiscal Year 2013-2014 Amended Budget



June 2014

Fund Balance Estimation <u>June 30, 2013</u>	Estimated	Budget	Budget	Estimated
	Beginning	Revenue	Expenditures	Ending
	Fund Balance			Fund Balance
	7/1/2013	6/30/2014	6/30/2014	7/1/2014

**Operating Funds**

**General Funds**

Education	13,987,838	81,648,049	82,841,295	12,794,592
Operation & Maintenance	4,824,345	8,984,635	8,263,068	5,545,912

**Special Revenue Funds**

Transportation	881,586	3,782,153	3,725,350	938,389
IMRF	(168,431)	3,657,946	3,094,222	395,293

**Subtotal Operating Funds**

<b>19,525,338</b>	<b>98,072,783</b>	<b>97,923,935</b>	<b>19,674,186</b>
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*Please note: The above budget for fiscal year 2013-2014 reflects an operating budget surplus (deficit) of: \$ 148,848*

**Non-Operating Funds**

**Debt Service Fund**

Bond & Interest	2,950,448	4,506,000	4,612,182	2,844,266
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**Capital Projects Funds**

Site & Construction	10,350,871	1,188,900	2,550,000	8,989,771
Fire Prevention & Life Safety	62,690	150	0	62,840

**Fiduciary Fund**

Working Cash	3,690,351	3,000	0	3,693,351
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**Total All Funds**

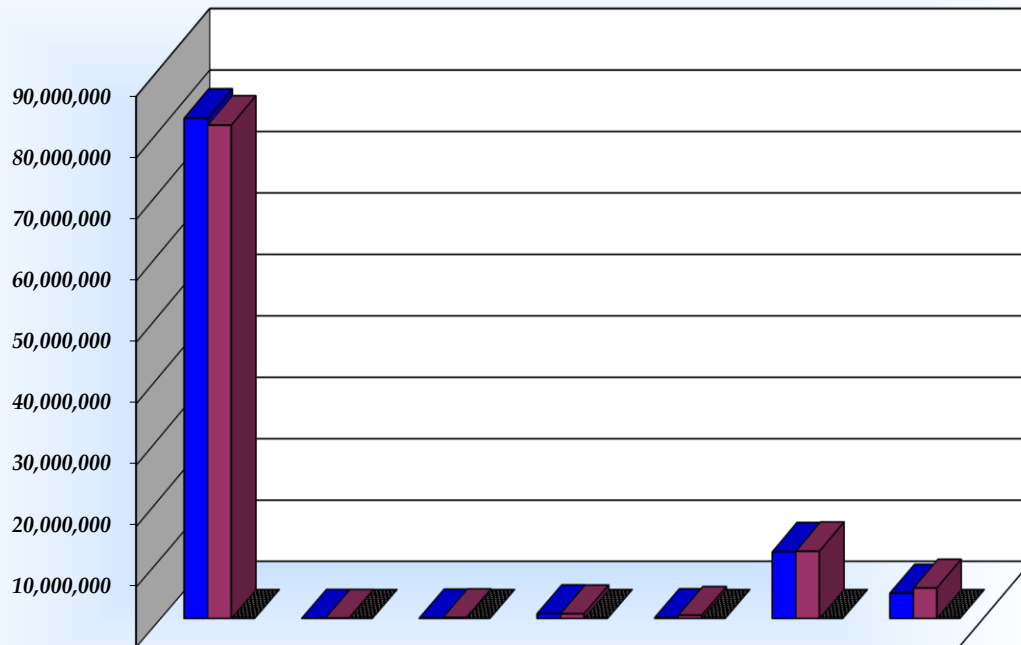
<b>36,579,698</b>	<b>103,770,833</b>	<b>105,086,117</b>	<b>35,264,414</b>
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REVENUE SOURCES	**OPERATING FUNDS**				TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
<b>Local Sources:</b>						
Taxes	66,259,049	8,782,635	3,009,153	3,650,096	81,700,933	83.31%
Tuition	25,000	-	-	-	25,000	0.03%
Interest	50,000	25,000	2,500	350	77,850	0.08%
Fees	610,000	177,000	500	-	787,500	0.80%
Other	126,500	-	-	7,500	134,000	0.14%
<b>Total Local Sources</b>	<b>67,070,549</b>	<b>8,984,635</b>	<b>3,012,153</b>	<b>3,657,946</b>	<b>82,725,283</b>	
State Sources	10,345,000	-	770,000	-	11,115,000	11.33%
Federal Sources	4,232,500	-	-	-	4,232,500	4.32%
<b>Total Revenues</b>	<b>81,648,049</b>	<b>8,984,635</b>	<b>3,782,153</b>	<b>3,657,946</b>	<b>98,072,783</b>	<b>100.00%</b>

% of Total Revenues

83.25%	9.16%	3.86%	3.73%	100.00%
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**Revenue Source Analysis - Fiscal Years 2013-2014 & 2012-2013**



	Taxes	Tuition	Interest	Fees	Other	State Sources	Federal Sources
■ 2013-14 Budget Revenues	81,700,933	25,000	77,850	787,500	134,000	11,115,000	4,232,500
■ 2012-13 Actual Revenues	80,565,400	23,918	123,387	766,593	509,986	11,194,128	5,067,314
■ % Change Year to Year	1.41%	4.53%	-36.91%	2.73%	-73.72%	-0.71%	-16.47%

2012-2013 YTD Revenue (column a)	2012-2013 Final Budget (column b)	2013-2014 Proposed Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
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**OPERATING FUND REVENUES**

**EDUCATION FUND**

Local Sources:

10	1111	Current Year Levy	65,368,238	64,558,850	65,334,049	1.20%	(0.05%)
10	1230	CPPReplacement Taxes	959,703	875,000	925,000	5.71%	(3.62%)
10	1320	Summer School Tuition	23,918	5,000	25,000	400.00%	4.53%
10	1510	Interest-Investments	94,628	60,000	50,000	(16.67%)	(47.16%)
10	1611	Sales to Pupils - Lunch	416,196	550,000	425,000	(22.73%)	2.12%
10	1614	Sales to Pupils - Breakfast	18,728	20,000	20,000	.00%	6.79%
10	1811	Textbook Rentals - Pupils	160,074	157,500	165,000	4.76%	3.08%
10	1950	Refund-Prior Yr Expend	225,537	50,000	10,000	(80.00%)	(95.57%)
10	1991	Payment from other LEAs	71,466	15,000	10,000	(33.33%)	(86.01%)
10	1993	Other Local Fees	82,433	95,000	45,000	(52.63%)	(45.41%)
10	1999	Other Local Revenue	82,817	135,500	61,500	(54.61%)	(25.74%)
<i>Total Local Sources</i>			<i>67,503,736</i>	<i>66,521,850</i>	<i>67,070,549</i>	<i>.82%</i>	<i>(0.64%)</i>

State Sources:

10	3001	General State Aid	6,099,488	6,095,000	6,925,000	13.62%	13.53%
10	3100	Spec Educ-Pvt Facilities	159,333	130,000	90,000	(30.77%)	(43.51%)
10	3105	Spec Educ-Extraordinary	1,156,877	935,000	875,000	(6.42%)	(24.37%)
10	3110	Spec Educ-Personnel	1,405,410	1,305,000	1,400,000	7.28%	(0.38%)
10	3145	Spec Educ-Summer School	5,286	7,500	5,000	(33.33%)	(5.41%)
10	3305	Bilingual Educ - TPI	987,700	1,215,000	1,000,000	(17.70%)	1.25%
10	3360	State Free Lunch & Breakfast	41,804	60,000	45,000	(25.00%)	7.65%
10	3365	School Breakfast Initiative	-	500	-	na	na
10	3651	National Board Certification	-	15,000	-	na	na
10	3800	State Library Grant	9,768	5,000	5,000	.00%	(48.81%)
<i>Total State Sources</i>			<i>9,865,665</i>	<i>9,768,000</i>	<i>10,345,000</i>	<i>5.91%</i>	<i>4.86%</i>

Federal Sources:

10	4210	National School Lunch Program	1,269,419	1,000,000	1,100,000	10.00%	(13.35%)
10	4220	School Breakfast Program	192,426	175,000	150,000	(14.29%)	(22.05%)
10	4299	Food Service - Other	146,478	150,000	10,000	(93.33%)	(93.17%)
10	4300	Title I - Low Income	1,419,416	918,000	1,250,000	36.17%	(11.94%)
10	4400	Title IV - Safe & Drug Free Schools	2,163	5,500	2,500	(54.55%)	15.58%
10	4600	Fed-Sp Ed-IDEA Pre-School	55,994	45,000	45,000	.00%	(19.63%)
10	4620	Fed-Sp Ed-IDEA Flow-Thru	1,176,150	1,100,000	1,100,000	.00%	(6.47%)
10	4625	Fed-Sp Ed-IDEA Room&Board	42,449	5,000	25,000	400.00%	(41.11%)
10	4909	Title III - English Language Appl	332,076	275,000	275,000	.00%	(17.19%)
10	4932	Title II - Teacher Quality	66,118	143,405	70,000	(51.19%)	5.87%
10	4992	Ed Jobs Fund Program	27,439	-	-	na	na
10	4991	Medicaid Admin Outreach	216,803	-	185,000	na	(14.67%)
10	4992	Medicaid Fee For Service	120,384	250,000	20,000	(92.00%)	(83.39%)
<i>Total Federal Sources</i>			<i>5,067,314</i>	<i>4,066,905</i>	<i>4,232,500</i>	<i>4.07%</i>	<i>(16.47%)</i>

<i>Total Education Fund</i>	<i>82,436,716</i>	<i>80,356,755</i>	<i>81,648,049</i>	<i>1.61%</i>	<i>(0.96%)</i>
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2012-2013 YTD Revenue (column a)	2012-2013 Final Budget (column b)	2013-2014 Proposed Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
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**OPERATING FUND REVENUES**

**OPERATIONS & MAINTENANCE FUND**

Local Sources:

20	1111	Current Year Levy	9,386,472	9,199,331	8,782,635	(4.53%)	(6.43%)
20	1510	Interest-Investments	24,372	10,000	25,000	150.00%	2.58%
20	1910	Rental Of Building	168,060	150,000	175,000	16.67%	4.13%
20	1950	Refund-Prior Yr Expend	-	1,000	-	na	na
20	1999	Other Local Revenue	1,437	102,500	2,000	(98.05%)	39.23%
<b>Total Local Sources - O&amp;M</b>			<b>9,580,340</b>	<b>9,462,831</b>	<b>8,984,635</b>	<b>(5.05%)</b>	<b>-6.22%</b>

Federal Sources:

20	4990	Federal Emergency Management	-	-	-	na	na
<b>Total State Sources - Transportation</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>na</b>	<b>na</b>

**Total Operations & Maint Fund**      **9,580,340**      **9,462,831**      **8,984,635**      **(5.05%)**      **(6.22%)**

**TRANSPORTATION FUND**

Local Sources:

40	1111	Current Year Levy	2,384,206	2,290,877	3,009,153	31.35%	26.21%
40	1290	Other Payments in Lieu of Taxes	-	-	-	na	na
40	1421	Summer School Fees	2,100	2,000	500	(75.00%)	(76.19%)
40	1510	Interest-Investments	4,044	2,000	2,500	25.00%	(38.17%)
40	1999	Other	38,215	2,500	-	na	na
<b>Total Local Sources - Transportation</b>			<b>2,428,565</b>	<b>2,297,377</b>	<b>3,012,153</b>	<b>31.11%</b>	<b>24.03%</b>

State Sources:

40	3500	Transportation - Regular	532,314	250,000	220,000	(12.00%)	(58.67%)
40	3510	Transportation - Sped	796,149	950,000	550,000	(42.11%)	(30.92%)
<b>Total State Sources - Transportation</b>			<b>1,328,463</b>	<b>1,200,000</b>	<b>770,000</b>	<b>(35.83%)</b>	<b>-42.04%</b>

**Total Transportation Fund**      **3,757,028**      **3,497,377**      **3,782,153**      **8.14%**      **.67%**

**ILLINOIS MUNICIPAL RETIREMENT FD**

Local Sources:

50	1111	Current Year Levy	608,752	476,996	659,325	38.22%	8.31%
50	1151	Current Year Levy-Fica/Med	1,758,028	1,773,415	2,890,771	63.01%	64.43%
50	1230	Cpp Replacement Taxes	100,000	90,000	100,000	11.11%	.00%
50	1510	Interest-Investments	344	250	350	40.00%	1.81%
50	1999	Other Revenue	9,519	7,500	7,500	.00%	(21.21%)

**Total IMRF**      **2,476,643**      **2,348,161**      **3,657,946**      **55.78%**      **47.70%**

**Total Operating Funds**      **98,250,726**      **95,665,124**      **98,072,783**      **2.52%**      **(0.18%)**

2012-2013 YTD Revenue (column a)	2012-2013 Final Budget (column b)	2013-2014 Proposed Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
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**NON-OPERATING FUND REVENUES**

**BOND & INTEREST FUND**

Local Sources:

30	1111	Current Year Levy	6,596,454	6,450,805	4,500,000	(30.24%)	(31.78%)
30	1510	Interest-Investments	13,296	7,500	6,000	(20.00%)	(54.87%)
<b>Total Bond &amp; Interest Fund</b>			<b>6,609,750</b>	<b>6,458,305</b>	<b>4,506,000</b>	<b>(30.23%)</b>	<b>(31.83%)</b>

**SITE & CONSTRUCTION FUND**

Local & State Sources:

60	1290	TIF Surplus Distribution	-	-	1,070,100	na	na
60	1510	Interest-Investments	6,012	5,000	15,000	200.00%	149.52%
60	1920	Donations - Private Sources	900	-	3,800	na	322.22%
60	3999	Other State Revenue	100,000	-	100,000	na	.00%
<b>Total - Site &amp; Construction Fund</b>			<b>106,912</b>	<b>5,000</b>	<b>1,188,900</b>	<b>23678.00%</b>	<b>1012.04%</b>

**WORKING CASH FUND**

Local Sources:

70	1111	Current Year Levy	-	-	-	na	na
70	1510	Interest-Investments	5,552	4,000	3,000	(25.00%)	(45.96%)
<b>Total Working Cash Fund</b>			<b>5,552</b>	<b>4,000</b>	<b>3,000</b>	<b>(25.00%)</b>	<b>(45.96%)</b>

**LIFE SAFETY FUND**

Local Sources:

90	1111	Current Year Levy	-	-	-	na	na
90	1510	Interest-Investments	234	200	150	(25.00%)	(35.77%)
<b>Total Life Safety Fund</b>			<b>234</b>	<b>200</b>	<b>150</b>	<b>(25.00%)</b>	<b>(35.77%)</b>

<b>Total Non-Operating Funds</b>	<b>6,722,447</b>	<b>6,467,505</b>	<b>5,698,050</b>	<b>(11.90%)</b>	<b>(15.24%)</b>
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<b>Total All Fund Revenues</b>	<b>104,973,173</b>	<b>102,132,629</b>	<b>103,770,833</b>	<b>1.60%</b>	<b>(1.15%)</b>
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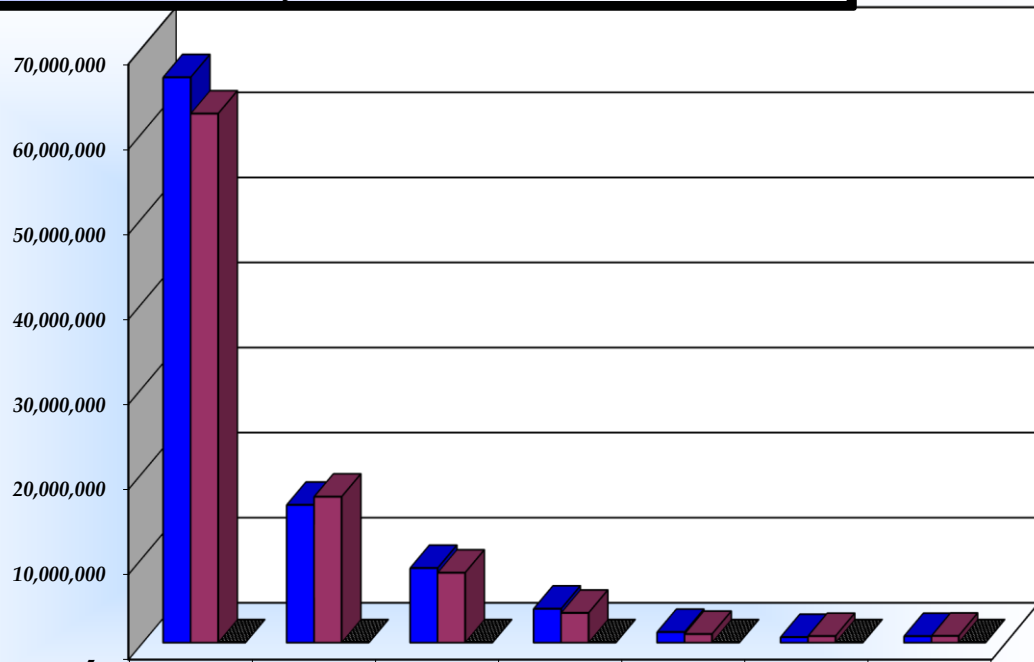
EXPENDITURE SOURCES	**OPERATING FUNDS**				TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
Salaries	61,635,051	4,680,980	125,000	-	66,441,031	67.85%
Employee Benefits	12,033,287	996,213	40,000	3,094,222	16,163,722	16.51%
Purchased Services	4,694,041	787,250	3,260,350	-	8,741,641	8.93%
Supplies	2,264,528	1,398,025	300,000	-	3,962,553	4.05%
Capital Outlay	835,000	394,000	-	-	1,229,000	1.26%
Other Expenses	629,388	6,600	-	-	635,988	0.65%
Tuition	750,000	-	-	-	750,000	0.77%
<b>Total Expenditures</b>	<b>82,841,295</b>	<b>8,263,068</b>	<b>3,725,350</b>	<b>3,094,222</b>	<b>97,923,935</b>	<b>100.00%</b>

% of Total

Expenditures

84.60%	8.44%	3.80%	3.16%	100.00%
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**Expenditure Source Analysis - Fiscal Years 2013-2014 & 2012-2013**



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital Outlay	Other Expenses	Tuition
■ 2013-2014 Budget Expenditures	66,441,031	16,163,722	8,741,641	3,962,553	1,229,000	635,988	750,000
■ 2012-2013 Actual Expenditures	62,172,807	17,123,812	8,191,915	3,477,448	1,000,024	757,486	779,987
■ % Change Year to Year	6.87%	-5.61%	6.71%	13.95%	22.90%	-16.04%	-3.84%

Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD	Final	Proposed	Budget to	to YTD
	Expended	Budget	Budget	Budget	Activity
	(column a)	(column b)	(column c)	(col. c / col. b) -1	(col. c / col. a) -1

**OPERATING FUND EXPENDITURES:**

**Education Fund**

10 1100 1	Salaries	25,877,995	25,654,380	26,871,789	4.75%	3.84%
10 1100 2	Benefits	5,541,986	4,605,113	4,578,106	(0.59%)	(17.39%)
10 1100 3	Purchased Services	113,746	125,699	120,663	(4.01%)	6.08%
10 1100 4	Supplies & Materials	618,575	1,463,254	774,593	(47.06%)	25.22%
10 1100 5	Capital Outlay	40,971	18,100	45,100	149.17%	10.08%
10 1100 6	Other Expenses	26,971	32,820	38,760	.00%	43.71%
<b>1100 Total Regular Programs</b>		<b>32,220,244</b>	<b>31,899,367</b>	<b>32,429,011</b>	<b>1.66%</b>	<b>.65%</b>
10 1200 1	Salaries	7,556,754	9,103,190	9,992,839	9.77%	32.24%
10 1200 2	Benefits	2,276,921	2,192,407	2,472,179	12.76%	8.58%
10 1200 3	Purchased Services	187,016	274,934	118,350	(56.95%)	(36.72%)
10 1200 4	Supplies & Materials	296,374	181,626	237,375	30.69%	(19.91%)
10 1200 5	Capital Outlay	281,375	200,700	150,000	(25.26%)	(46.69%)
10 1200 6	Other Expenses	531,498	690,000	330,000	(52.17%)	(37.91%)
<b>1200 Total Special Education Programs</b>		<b>11,129,939</b>	<b>12,642,857</b>	<b>13,300,743</b>	<b>5.20%</b>	<b>19.50%</b>
10 1250 1	Salaries	40,277	411,242	428,946	4.31%	964.99%
10 1250 2	Benefits	387	63,290	63,646	.56%	16367.27%
10 1250 3	Purchased Services	17,912	23,000	115,000	400.00%	542.03%
10 1250 4	Supplies & Materials	763	500	10,500	2000.00%	1276.98%
<b>1250 Total Title I Related Services</b>		<b>59,338</b>	<b>498,032</b>	<b>618,092</b>	<b>24.11%</b>	<b>941.65%</b>
10 1500 1	Salaries	197,303	152,600	153,600	.66%	(22.15%)
10 1500 2	Benefits	3,708	3,329	3,329	.00%	(10.23%)
10 1500 3	Purchased Services	11,892	11,050	11,850	7.24%	(0.35%)
10 1500 4	Supplies & Materials	5,744	3,000	3,200	6.67%	(44.29%)
10 1500 5	Capital Outlay	0	0	0	na	na
10 1500 6	Other Expenses	5,005	6,600	5,250	(20.45%)	4.89%
<b>1500 Total Interscholastic &amp; Athletic Programs</b>		<b>223,653</b>	<b>176,579</b>	<b>177,229</b>	<b>.37%</b>	<b>(20.76%)</b>
10 1600 1	Salaries	230,316	553,682	584,232	5.52%	153.67%
10 1600 2	Benefits	3,715	8,289	8,289	.00%	123.09%
10 1600 4	Supplies & Materials	1,514	5,000	9,000	80.00%	494.51%
10 1600 6	Other Expenses	0	0	0	na	na
<b>1600 Total Summer School</b>		<b>235,545</b>	<b>566,971</b>	<b>601,521</b>	<b>6.09%</b>	<b>155.37%</b>
10 1650 1	Salaries	0	174,597	182,165	4.33%	na
10 1650 2	Benefits	0	33,181	33,364	.55%	na
10 1650 3	Purchased Services	1,407	4,000	900	(77.50%)	(36.02%)
10 1650 4	Supplies & Materials	503	1,000	550	(45.00%)	9.35%
10 1650 5	Capital Outlay	0	700	0	na	na
10 1650 6	Other Expenses	1,897	4,900	3,450	.00%	81.90%
<b>1650 Total Gifted Education</b>		<b>3,806</b>	<b>218,378</b>	<b>220,429</b>	<b>.94%</b>	<b>5691.03%</b>
10 1800 1	Salaries	8,391,384	8,713,691	9,072,462	4.12%	8.12%
10 1800 2	Benefits	1,838,897	1,712,553	1,720,567	.47%	(6.43%)
10 1800 3	Purchased Services	437	1,300	900	(30.77%)	106.07%
10 1800 4	Supplies & Materials	80,736	130,789	162,877	24.53%	101.74%
10 1800 5	Capital Outlay	0	1,800	0	na	na
10 1800 6	Other Expenses	0	2,800	0	na	na
<b>1800 Total Bilingual Programs</b>		<b>10,311,454</b>	<b>10,562,933</b>	<b>10,956,806</b>	<b>3.73%</b>	<b>6.26%</b>



Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD Expended (column a)	Final Budget (column b)	Proposed Budget (column c)	Budget to Budget (col. c / col. b) -1	to YTD Activity (col. c / col. a) -1

**OPERATING FUND EXPENDITURES:**

**Education Fund (Continued)**

10 2120 1	Salaries	1,611,520	1,935,464	2,037,009	5.25%	26.40%
10 2120 2	Benefits	335,970	332,743	334,813	.62%	(0.34%)
10 2120 3	Purchased Services	40,800	0	190,350	na	366.54%
10 2120 4	Supplies & Materials	574	1,250	9,100	628.00%	1484.81%
10 2120 5	Capital Outlay	0	0	0	na	na
10 2120 6	Other Expenses	46	500	2,500	400.00%	5334.78%
<i>2120 Guidance Services</i>		<b>1,988,910</b>	<b>2,269,957</b>	<b>2,573,772</b>	<b>13.38%</b>	<b>29.41%</b>
10 2130 1	Salaries	819,551	819,441	866,073	5.69%	5.68%
10 2130 2	Benefits	316,840	226,403	226,888	.21%	(28.39%)
10 2130 3	Purchased Services	1,255	800	2,000	150.00%	59.41%
10 2130 4	Supplies & Materials	11,157	10,600	13,000	22.64%	16.52%
10 2130 5	Capital Outlay	1,175	1,375	2,500	81.82%	112.77%
10 2130 6	Other Expenses	1,224	2,098	2,300	9.63%	87.91%
<i>2130 Total Health Services</i>		<b>1,151,201</b>	<b>1,060,717</b>	<b>1,112,761</b>	<b>4.91%</b>	<b>(3.34%)</b>
10 2140 1	Salaries	921,649	908,383	958,222	5.49%	3.97%
10 2140 2	Benefits	215,304	189,343	190,377	.55%	(11.58%)
10 2140 3	Purchased Services	0	0	1,700	na	na
10 2140 4	Supplies & Materials	0	0	4,000	na	na
10 2140 5	Capital Outlay	0	0	0	na	na
10 2140 6	Other Expenses	0	0	0	na	na
<i>2140 Total School Psych/Social Work Services</i>		<b>1,136,953</b>	<b>1,097,726</b>	<b>1,154,299</b>	<b>5.15%</b>	<b>1.53%</b>
10 2150 1	Salaries	2,189,751	1,398,835	1,461,551	4.48%	(33.25%)
10 2150 2	Benefits	487,137	328,378	329,642	.38%	(32.33%)
10 2150 3	Purchased Services	91,875	91,350	144,425	58.10%	57.20%
10 2150 4	Supplies & Materials	0	0	4,500	na	na
10 2150 5	Capital Outlay	0	0	0	na	na
10 2150 6	Other Expenses	0	0	700	na	na
<i>2150 Total Speech/Language Services</i>		<b>2,768,763</b>	<b>1,818,563</b>	<b>1,940,818</b>	<b>6.72%</b>	<b>(29.90%)</b>
10 2210 1	Salaries	1,529,362	1,450,415	1,212,741	(16.39%)	(20.70%)
10 2210 2	Benefits	294,827	174,687	158,331	(9.36%)	(46.30%)
10 2210 3	Purchased Services	267,572	329,970	244,400	(25.93%)	(8.66%)
10 2210 4	Supplies & Materials	130,698	279,338	198,951	(28.78%)	52.22%
10 2210 5	Capital Outlay	25,119	49,200	5,000	(89.84%)	(80.09%)
10 2210 6	Other Expenses	92,515	182,368	105,460	(42.17%)	13.99%
<i>2210 Total Improvement of Instruction Services</i>		<b>2,340,094</b>	<b>2,465,978</b>	<b>1,924,883</b>	<b>(21.94%)</b>	<b>(17.74%)</b>
10 2220 1	Salaries	2,616,049	2,663,101	2,783,387	4.52%	6.40%
10 2220 2	Benefits	678,503	631,010	633,125	.34%	(6.69%)
10 2220 3	Purchased Services	859,866	636,250	862,850	35.61%	.35%
10 2220 4	Supplies & Materials	412,343	433,683	402,825	(7.12%)	(2.31%)
10 2220 5	Capital Outlay	266,840	412,300	552,000	33.88%	106.87%
10 2220 6	Other Expenses	10,498	25,711	20,350	(20.85%)	93.84%
<i>2220 Total Library/Media Services</i>		<b>4,844,101</b>	<b>4,802,055</b>	<b>5,254,537</b>	<b>9.42%</b>	<b>8.47%</b>
10 2230 1	Salaries	271,261	240,236	237,314	(1.22%)	(12.51%)
10 2230 2	Benefits	19,278	21,642	21,712	.32%	12.62%
10 2230 3	Purchased Services	92,681	99,000	90,500	(8.59%)	(2.35%)
10 2230 4	Supplies & Materials	16,939	37,100	41,400	11.59%	144.41%
10 2230 5	Capital Outlay	0	2,000	2,800	40.00%	na
10 2230 6	Other Expenses	4,626	14,500	6,550	(54.83%)	41.58%
<i>2230 Total Assessment &amp; Testing</i>		<b>404,786</b>	<b>414,478</b>	<b>400,276</b>	<b>(3.43%)</b>	<b>(1.11%)</b>

Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD Expended (column a)	Final Budget (column b)	Proposed Budget (column c)	Budget to Budget (col. c / col. b) -1	to YTD Activity (col. c / col. a) -1

**OPERATING FUND EXPENDITURES:**

**Education Fund (Continued)**

10 2310 3	Purchased Services	639,099	841,500	817,500	(2.85%)	27.91%
10 2310 6	Other Expenses	39,508	40,000	42,500	6.25%	7.57%
<b>2310 Total Board of Education Services</b>		<b>678,607</b>	<b>881,500</b>	<b>860,000</b>	<b>(2.44%)</b>	<b>26.73%</b>
10 2320 1	Salaries	386,500	322,746	334,923	3.77%	(13.34%)
10 2320 2	Benefits	46,762	46,742	46,883	.30%	.26%
10 2320 3	Purchased Services	1,317	2,750	3,000	9.09%	127.71%
10 2320 4	Supplies & Materials	17,157	16,500	19,250	16.67%	12.20%
10 2320 5	Capital Outlay	939	2,000	1,750	(12.50%)	86.37%
10 2320 6	Other Expenses	10,333	13,250	13,250	.00%	28.23%
<b>2320 Total Executive Administration Services</b>		<b>463,009</b>	<b>403,988</b>	<b>419,056</b>	<b>3.73%</b>	<b>(9.49%)</b>
10 2330 1	Salaries	433,306	268,959	273,519	1.70%	(36.88%)
10 2330 2	Benefits	50,881	18,388	18,615	1.23%	(63.41%)
10 2330 3	Purchased Services	5,671	6,250	6,500	4.00%	14.62%
10 2330 4	Supplies & Materials	7,831	8,000	8,000	.00%	2.16%
10 2330 5	Capital Outlay	0	0	0	na	na
10 2330 6	Other Expenses	1,862	700	700	.00%	(62.41%)
<b>2330 Total Special Area Admin Services</b>		<b>499,551</b>	<b>302,297</b>	<b>307,334</b>	<b>1.67%</b>	<b>(38.48%)</b>
10 2410 1	Salaries	2,755,728	2,638,165	2,573,390	(2.46%)	(6.62%)
10 2410 2	Benefits	661,051	573,826	571,896	(0.34%)	(13.49%)
10 2410 3	Purchased Services	5,818	7,650	3,900	(49.02%)	(32.97%)
10 2410 4	Supplies & Materials	19,265	18,400	16,450	(10.60%)	(14.61%)
10 2410 5	Capital Outlay	16,306	18,654	14,850	(20.39%)	(8.93%)
10 2410 6	Other Expenses	13,669	30,750	35,118	14.20%	156.91%
<b>2410 Total Principal's Office</b>		<b>3,471,838</b>	<b>3,287,445</b>	<b>3,215,604</b>	<b>(2.19%)</b>	<b>(7.38%)</b>
10 2510 1	Salaries	633,654	705,647	651,611	(7.66%)	2.83%
10 2510 2	Benefits	129,623	156,611	149,610	(4.47%)	15.42%
10 2510 3	Purchased Services	111,854	116,750	109,000	(6.64%)	(2.55%)
10 2510 4	Supplies & Materials	10,169	7,500	10,000	33.33%	(1.67%)
10 2510 5	Capital Outlay	0	3,000	2,000	(33.33%)	na
10 2510 6	Other Expenses	5,842	6,000	8,000	33.33%	36.94%
<b>2510 Total Business Services</b>		<b>891,142</b>	<b>995,508</b>	<b>930,221</b>	<b>(6.56%)</b>	<b>4.39%</b>
10 2560 1	Salaries	317,556	297,315	436,638	46.86%	37.50%
10 2560 2	Benefits	3,244	7,095	7,095	.00%	118.74%
10 2560 3	Purchased Services	1,589,106	1,591,700	1,656,500	4.07%	4.24%
10 2560 4	Supplies & Materials	168,939	177,000	14,900	(91.58%)	(91.18%)
10 2560 5	Capital Outlay	19,559	22,000	57,500	161.36%	193.98%
<b>2560 Total Food Services</b>		<b>2,098,404</b>	<b>2,095,110</b>	<b>2,172,633</b>	<b>3.70%</b>	<b>3.54%</b>
10 2570 1	Salaries	168,016	158,299	164,932	4.19%	(1.84%)
10 2570 2	Benefits	50,193	50,372	50,359	(0.03%)	.33%
10 2570 3	Purchased Services	7,841	6,700	8,250	23.13%	5.22%
10 2570 4	Supplies & Materials	41,655	46,250	46,250	.00%	11.03%
10 2570 5	Capital Outlay	0	0	0	na	na
10 2570 6	Other Expenses	0	0	0	na	na
<b>2570 Total Internal Services</b>		<b>267,705</b>	<b>261,621</b>	<b>269,791</b>	<b>3.12%</b>	<b>.78%</b>

Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD	Final	Proposed	Budget to	to YTD
	Expended	Budget	Budget	Budget	Activity
	(column a)	(column b)	(column c)	(col. c / col. b) -1	(col. c / col. a) -1

**OPERATING FUND EXPENDITURES:**

**Education Fund (Continued)**

10 2640 1	Salaries	405,919	397,319	236,163	(40.56%)	(41.82%)
10 2640 2	Benefits	98,795	64,330	64,311	(0.03%)	(34.90%)
10 2640 3	Purchased Services	32,633	33,500	46,500	38.81%	42.49%
10 2640 4	Supplies & Materials	5,365	4,000	6,000	50.00%	11.84%
10 2640 5	Capital Outlay	0	3,000	1,500	(50.00%)	na
10 2640 6	Other Expenses	7,995	13,000	10,500	(19.23%)	31.33%
	<i>2640 Total Staff Services</i>	<b>550,707</b>	<b>515,149</b>	<b>364,974</b>	<b>(29.15%)</b>	<b>(33.73%)</b>
10 2900 2	Benefits	30,558	450,000	350,000	(22.22%)	1045.37%
10 2900 4	Supplies & Materials	238,971	229,985	254,607	10.71%	(100.00%)
	<i>2900 Total Other Support Services</i>	<b>269,529</b>	<b>679,985</b>	<b>604,607</b>	<b>(11.09%)</b>	<b>124.32%</b>
10 3000 1	Salaries	151,229	86,900	121,545	39.87%	(19.63%)
10 3000 2	Benefits	826	0	150	na	(81.85%)
10 3000 3	Purchased Services	79,227	83,000	84,640	1.98%	6.83%
10 3000 4	Supplies & Materials	10,355	19,937	17,200	(13.73%)	66.10%
10 3000 6	Other Expenses	3,355	4,000	3,000	(25.00%)	(10.58%)
	<i>3000 Total Other Support Services</i>	<b>244,993</b>	<b>193,837</b>	<b>226,535</b>	<b>16.87%</b>	<b>(7.53%)</b>
10 4120 3	Purchased Services	54,363	54,363	54,363	.00%	na
10 4120 8	Tuition Costs	779,987	742,727	750,000	.98%	(3.84%)
	<i>4120 Pymnt for Special Education Programs</i>	<b>834,350</b>	<b>797,090</b>	<b>804,363</b>	<b>.91%</b>	<b>(3.59%)</b>
10 5110 6	Other Expenses	0	0	1,000	na	na
	<i>5110 Total TAWs/Lease Pymts</i>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>na</b>	<b>na</b>
10 6000 6	Other Expenses	0	0	0	na	na
	<i>6000 Total Provision for Contingencies</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>	<b>na</b>
	<b>Total Education Fund</b>	<b>79,088,624</b>	<b>80,908,120</b>	<b>82,841,295</b>	<b>2.39%</b>	<b>4.74%</b>

Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD Expended (column a)	Final Budget (column b)	Proposed Budget (column c)	Budget to Budget (col. c / col. b) -1	to YTD Activity (col. c / col. a) -1

**OPERATING FUND EXPENDITURES:**

**Operations & Maintenance Fund**

20 2530 3	Purchased Services	224,163	127,250	128,750	1.18%	(42.56%)
20 2530 5	Capital Outlay	33,693	34,500	46,750	35.51%	38.75%
<i>2530 Facilities Acq &amp; Construction Services</i>		<i>257,856</i>	<i>161,750</i>	<i>175,500</i>	<i>8.50%</i>	<i>(31.94%)</i>
20 2540 1	Salaries	4,553,360	4,584,458	4,680,980	2.11%	2.80%
20 2540 2	Benefits	1,010,499	996,781	996,213	(0.06%)	(1.41%)
20 2540 3	Purchased Services	551,777	711,250	658,500	(7.42%)	19.34%
20 2540 4	Supplies & Materials	1,294,999	1,397,000	1,398,025	.07%	7.96%
20 2540 5	Capital Outlay	314,046	352,750	347,250	(1.56%)	10.57%
20 2540 6	Other Expenses	3,995	4,750	6,600	38.95%	65.22%
<i>2540 Total Operations &amp; Maintenance Services</i>		<i>7,728,676</i>	<i>8,046,989</i>	<i>8,087,568</i>	<i>.50%</i>	<i>4.64%</i>
20 5110 6	Other Expenses	0	0	0	na	na
<i>5110 Total TAWs/Lease Pymts</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>na</i>	
20 6000 6	Other Expenses	0	150,000	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>150,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
<b>Total Operations &amp; Maintenance Fund</b>		<b>7,986,531</b>	<b>8,358,739</b>	<b>8,263,068</b>	<b>(1.14%)</b>	<b>3.46%</b>

**Transportation Fund**

40 2550 1	Salaries	114,367	71,375	125,000	75.13%	9.30%
40 2550 2	Benefits	36,815	1,063	40,000	3662.94%	8.65%
40 2550 3	Purchased Services	3,256,949	3,311,350	3,260,350	(1.54%)	.10%
40 2550 4	Supplies & Materials	326,556	280,000	300,000	7.14%	(8.13%)
40 2550 5	Capital Outlay	0	0	0	na	na
<i>2550 Total Pupil Transportation Services</i>		<i>3,734,687</i>	<i>3,663,788</i>	<i>3,725,350</i>	<i>1.68%</i>	<i>(0.25%)</i>
40 6000 6	Other Expenses	0	144,400	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>144,400</i>	<i>0</i>	<i>na</i>	<i>na</i>
<b>Total Transportation Fund</b>		<b>3,734,687</b>	<b>3,808,188</b>	<b>3,725,350</b>	<b>(2.18%)</b>	<b>(0.25%)</b>

**Illinois Municipal Retirement Fund (IMRF)**

50 1xxx 2	Total Instruction Services Benefits	1,061,869	1,166,723	1,218,950	4.48%	14.79%
50 2xxx 2	Total Support Services Benefits	1,929,221	1,669,772	1,875,272	12.31%	(2.80%)
<i>1xxx; 2xxx Total IMRF</i>		<i>2,991,090</i>	<i>2,836,495</i>	<i>3,094,222</i>	<i>9.09%</i>	<i>3.45%</i>
50 6000 6	Other Expenses	0	200,000	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>200,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
<b>Total IMRF Fund</b>		<b>2,991,090</b>	<b>3,036,495</b>	<b>3,094,222</b>	<b>1.90%</b>	<b>3.45%</b>

**Total Operating Funds 93,800,932 96,111,542 97,923,935 1.89% 4.40%**

Description	2012-2013	2012-2013	2013-2014	% Change	% Budget
	YTD Expended (column a)	Final Budget (column b)	Proposed Budget (column c)	Budget to Budget (col. c / col. b) -1	to YTD Activity (col. c / col. a) -1

**NON-OPERATING FUND EXPENDITURES**

**Bond & Interest Fund**

30 5110 6 TAW Interest	0	0	0	na	na
30 5140 6 Bond Interest	1,264,861	1,816,000	1,257,682	(30.74%)	(0.57%)
30 5200 6 Bond Principal	4,718,100	4,300,045	3,350,000	(22.09%)	(29.00%)
30 5900 6 Bond Service Charges	2,792	3,000	4,500	50.00%	61.17%
<b>Total Bond &amp; Interest Fund</b>	<b>5,985,753</b>	<b>6,119,045</b>	<b>4,612,182</b>	<b>(24.63%)</b>	<b>(22.95%)</b>

**Site & Construction Fund**

6 2530 3 Purchased Services	170,505	150,000	300,000	100.00%	75.95%
6 2530 4 Supplies & Materials	0	0	0	na	na
6 2530 5 Capital Outlay	1,144,757	700,000	2,250,000	221.43%	96.55%
<b>Total Site &amp; Construction Fund</b>	<b>1,315,262</b>	<b>850,000</b>	<b>2,550,000</b>	<b>200.00%</b>	<b>93.88%</b>

**Working Cash Fund**

7 8120 7 Transfer of Interest Earnings	0	0	0	na	na
<b>Total Working Cash Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>	<b>na</b>

**Life Safety Fund**

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

**Total Non-Operating Funds**      7,301,014      6,969,045      7,162,182      2.77%      (1.90%)

**Total All Fund Expenditures**      101,101,947      103,080,587      105,086,117      1.95%      3.94%