

21

Community Consolidated School District #21

Fiscal Year 2014-2015 Tentative Budget



August 2014

Community Consolidated School District #21

Fiscal Year 2014-2015 Tentative Budget

The Foundation of the Budget – Our Educational Program

The school budget is a financial plan for providing an instructional program required to meet the needs of all Community Consolidated School District 21 students. As with all budgets, the needs and costs have been carefully ascertained to meet these requirements.

The budget represents thousands of items necessary for the maintenance of a quality educational program for kindergarten through eighth grade students. The fiscal year 2014-2015 budget cannot be considered by itself in isolation. It should be viewed in comparison with budgets from previous fiscal periods and projections for future fiscal periods. Programs and services from past years are a foundation for educational excellence and must be periodically reevaluated. The budget process serves as a method to evaluate and develop a sound curriculum, as well as adhere to a program for the maintenance and repair of our facilities.

The fiscal year 2014-2015 budget attempts to maintain current existing programs and services at a high level, as well as maintaining small class sizes, incorporating technology, delivering increasing special education services and addressing the requirements of Federal and State law, though an issue with the 2013 Tax Levy Request and subsequent Tax Levy Extension will put pressure on fund balance reserves without legislation intervention.

ECONOMY AND RESPONSIBILITY

The school district fiscal year 2014-2015 budget has been under construction and review since March 2014 and is the reflection of careful and prudent consideration by the Board and school staff. Of all the many responsibilities of the Board of Education, careful preparation of a spending plan is certainly one of the most important. Every effort has been made to maintain fiscal responsibility while providing a comprehensive educational opportunity for each and every student. The budget contained herein is a sincere, careful, financial plan for meeting the obligation of our schools. The budget is based upon fund accounting and is created in accordance with the Illinois Program Accounting Manual <http://www.isbe.net/sfms/pdf/ipam.pdf>. A fund is an accounting entity unto itself, and all the financial transactions for the particular fund are recorded in the accounts of that fund. The following are funds that are presently in operation in CCSD #21:

A. Education:

Regular school operation is conducted through this fund. Teacher salaries, educational supplies, and equipment, etc., are purchased from this fund. The revenue for this fund is derived mainly from local property taxes. The Education Fund begins the year with a positive fund balance as a result of the passage of the Education Tax Rate Referendum in April 2003. The Education Fund of CCSD #21 includes one sub-fund – the Tort Immunity Fund. The Tort Immunity Fund accounts for expenditures properly identified by Illinois School Code as relating to the insuring and defending of school property and personnel.

B. Operations and Maintenance (Building O & M):

This fund accounts for the maintenance and preservation of the buildings of the school district. The major source of revenue for operation of this fund is local property taxes. The Operation and Maintenance Fund begins the year with a positive fund balance based upon permanent transfers from both the Education Fund and the Working Cash Fund. The deficit situation relieved by the permanent transfers will need to be addressed in future years if revenues for this fund do not keep pace with escalating expenditures.

C. Debt Service:

This fund accounts for the retirement of bond principal and interest associated with CCSD #21 long-term debt from the sale of school bonds and lease agreements and has a repayment schedule to repay those bonds over the next 10 years. The revenue source to fund these expenditures is from a local tax rate.

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D. Transportation:

Transportation operating costs associated with regular and special education student transportation are paid from this fund. The revenue for operation of this fund is from a local tax rate, state aid for transportation of regular pupils, and state aid for transportation of pupils with special educational needs.

E. Illinois Municipal Retirement:

State and Federal retirement plans (Social Security and Illinois Municipal Retirement Fund) are paid from this fund. The revenue for operation of this fund is primarily from a local tax rate. A portion of corporate personal property replacement taxes is also allocated to this fund as per Illinois School Code.

F. Capital Projects:

This fund is being used to account for expenditures related to the District's extensive facilities program. The major source of revenue was from the sale of bonds in prior fiscal periods.

G. Fire Prevention/Life Safety:

This fund is commonly used to finance life safety projects identified in the life safety survey amendments. These projects can include roof repairs, abatement of asbestos floor tile, removal of underground storage tanks, upgrading fire alarms and devices and boiler repairs that have been identified as necessary to maintain the buildings in a safe and healthy manner. The revenue to finance these projects is derived from a local tax rate.

ACCOUNTING AND RECORDKEEPING

Each fund is comprised of different functions or areas. The function identifies the purpose for which a particular expenditure exists. The functions may be divided into smaller sub-classifications to provide more specific detail where necessary. One should be familiar with at least the major areas or functions in order to understand the budget.

The following are the major functions and sub-functions that are used in CCSD #21:

A. Instruction

Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. This function is further subdivided into the following areas:

1. **Regular Programs** that include instructional activities at both the elementary and middle schools. Function 1110 accounts for elementary school related expenditures, while Function 1120 accounts for middle school related expenditures.
2. **Special Programs** that are designed primarily to deal with pupils with special needs. Included under this area are the special education, bilingual education and gifted educational programs. Function 1200 accounts for special education, Function 1650 accounts for gifted education and Function 1800 accounts for bilingual education.

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B. Supporting Services

Supporting Services are those services that provide administrative, technical, and logistical support to facilitate and enhance instruction. These services exist for the fulfillment of the objectives of instruction. This broad area has been subdivided as follows:

1. **Support Services – Pupil** provides those activities that assess and improve the well being of pupils and supplements the teaching process. This would include guidance and social work services, health services, psychological services and speech services. (Functions 2100 through to 2200)
2. **Support Services – Instructional Staff** assists the instructional staff in planning, developing, and evaluating the process of providing learning experiences for the pupils, including all teaching and learning resources (Functions 2200 through to 2300)
3. **Support Services – General Administration** includes those activities concerned with establishing and administering policy in connection with operating the School District. (Functions 2300 through to 2400)
4. **Support Services – Building Administration** includes activities which are concerned with the overall administrative responsibilities of a single school. (Functions 2400 through to 2500)
5. **Support Services – Business** includes those activities that are concerned with purchasing, transporting, and maintaining goods and services for the School District. This would include fiscal services, operation of building/plant services, transportation, and food services. (Functions 2500 through 2900)

C. Non-Programmed Charges

Non-Programmed Charges represent conduit-type payments to other school districts in or out of state. This would include payments to NSSEO, the special education cooperative serving CCSD #21.

D. Debt Services

Debt Services is the function or area used for the retirement of bonds for building construction as well as other debt services as needed.

The major functions and sub-functions listed above are also further divided into objects. The object represents the service or commodity obtained as a result of a specific expenditure. The objects used in CCSD #21's budget are listed below:

1. **Salaries** are compensations paid to employees of the District. (These are all classified in the 1000 level)
2. **Employee Benefits** are paid by the District on behalf of its employees. These benefits include retirement contributions, life, health and dental insurance and tuition reimbursement. (These are all classified in the 2000 level)

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3. **Purchased Services** are amounts paid for personal or professional services rendered to the District and includes consulting, legal audit, property, transportation, communication, repair and insurance services. (These are all classified in the 3000 level)
4. **Supplies** are amounts paid for material items of an expendable nature and includes instructional and office supplies, textbooks, gas and electricity. (These are all classified in the 4000 level)
5. **Capital Outlays** are expenditures for the acquisition of fixed assets or additions to fixed assets. This includes expenditures for land or existing buildings and for improvements to the existing buildings and grounds as well as equipment with a useful life of greater than one year and a per item cost greater than \$500. (These are all classified in the 5000 level)
6. **Other Objects** are items including dues, fees and memberships paid to professional associations and organizations. (These are all classified in the 6000 level)
7. **Tuition Costs** are expenditures to reimburse other educational agencies for services rendered to students residing in CCSD #21.

It should be noted that a more thorough classification of expenditures is achieved by identifying the object with the function. For example, the object “salaries” under the function of “Health Services” represents the amount budgeted for health services salaries. These budget classification codes are based on the “Illinois Program Accounting Manual” and are used to prepare special reports and summaries required for the presentation of the budget to the Board and the Illinois State Board of Education.

The data included herein should provide the reader with sufficient background information to understand what is contained in the budget.

Community Consolidated School District #21

Dr. Kate Hyland
Superintendent of Schools

Daniel B. Schuler
Assistant Superintendent for
Planning/CSBO

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

Fund Balance Estimation <u>June 30, 2014</u>	Estimated			Estimated
	Beginning	Budget	Budget	Ending
	Fund Balance	Revenue	Expenditures	Fund Balance
	7/1/2014	6/30/2015	6/30/2015	7/1/2015

Operating Funds

General Funds

Education	11,872,545	69,133,072	85,803,394	(4,797,777)
Operation & Maintenance	5,326,086	8,630,640	8,474,007	5,482,719

Special Revenue Funds

Transportation	1,613,348	4,099,125	3,531,105	2,181,368
IMRF	(81,388)	4,983,385	3,219,337	1,682,660

Subtotal Operating Funds	18,730,591	86,846,222	101,027,843	4,548,970
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Please note: The above budget for fiscal year 2014-2015 reflects an operating budget surplus (deficit) of: \$ (14,181,621)

Non-Operating Funds

Debt Service Fund

Bond & Interest	2,547,252	4,822,500	4,838,385	2,531,367
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Capital Projects Funds

Site & Construction	9,207,941	318,000	2,550,000	6,975,941
Fire Prevention & Life Safety	62,826	150	0	62,976

Fiduciary Fund

Working Cash	3,693,580	3,500	0	3,697,080
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Total All Funds	34,242,190	91,990,372	108,416,228	17,816,334
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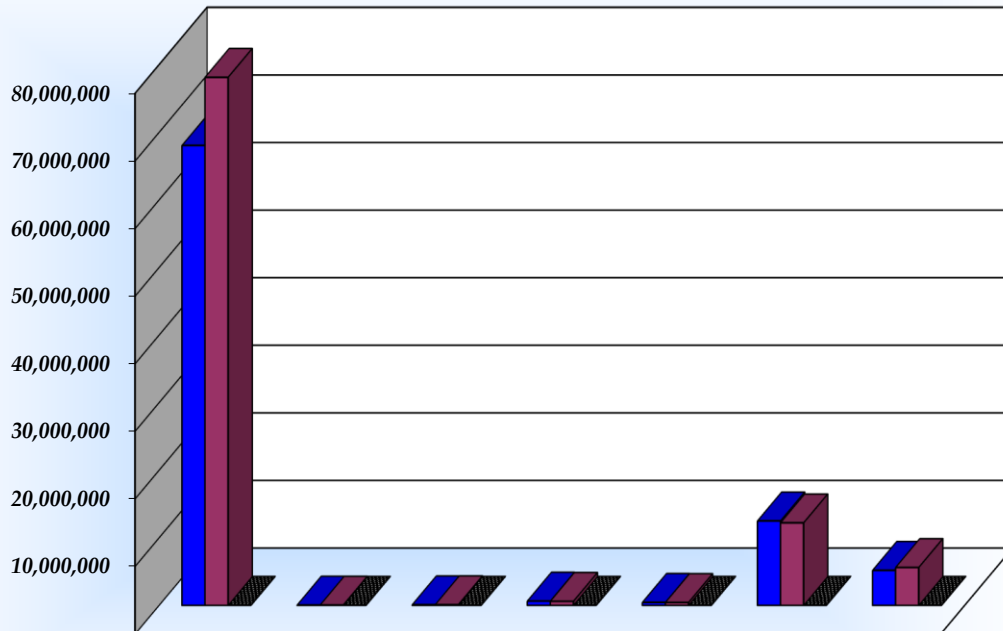
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

REVENUE SOURCES	**OPERATING FUNDS**				TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
Local Sources:						
Taxes	51,629,449	8,388,140	3,052,625	4,976,585	68,046,799	78.35%
Tuition	25,000	-	-	-	25,000	0.03%
Interest	50,000	20,000	3,500	300	73,800	0.08%
Fees	615,000	-	3,000	-	618,000	0.71%
Other	184,500	222,500	15,000	6,500	428,500	0.49%
Total Local Sources	52,503,949	8,630,640	3,074,125	4,983,385	69,192,099	
State Sources	11,459,123	-	1,025,000	-	12,484,123	14.37%
Federal Sources	5,170,000	-	-	-	5,170,000	5.95%
Total Revenues	69,133,072	8,630,640	4,099,125	4,983,385	86,846,222	100.00%

% of Total Revenues

79.60%	9.94%	4.72%	5.74%	100.00%
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Revenue Source Analysis - Fiscal Years 2014-2015 & 2013-2014



	Taxes	Tuition	Interest	Fees	Other	State Sources	Federal Sources
■ 2014-15 Budget Revenues	68,046,799	25,000	73,800	618,000	428,500	12,484,123	5,170,000
■ 2013-14 Actual Revenues	78,129,663	24,432	82,271	580,310	406,533	12,193,508	5,587,301
■ % Change Year to Year	-12.91%	2.32%	-10.30%	6.49%	5.40%	2.38%	-7.47%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Revenues

2013-2014 Unaudited YTD Revenue (column a)	2013-2014 Amended Budget (column b)	2014-2015 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	62,478,010	65,334,049	50,629,449	(22.51%)	(18.96%)
10	1142	Current Year Levy-Spec Ed	-	-	-	na	na
10	1230	CPPReplacement Taxes	1,010,577	925,000	1,000,000	8.11%	(1.05%)
10	1290	Other Payments in Leiu of Taxes	24,405	-	-	na	na
10	1320	Summer School Tuition	24,432	25,000	25,000	.00%	2.32%
10	1510	Interest-Investments	61,138	50,000	50,000	.00%	(18.22%)
10	1611	Sales to Pupils - Lunch	397,691	425,000	425,000	.00%	6.87%
10	1614	Sales to Pupils - Breakfast	16,968	20,000	20,000	.00%	17.87%
10	1811	Textbook Rentals - Pupils	162,427	165,000	170,000	3.03%	4.66%
10	1950	Refund-Prior Yr Expend	(1,578)	10,000	10,000	.00%	(733.55%)
10	1991	Payment from other LEAs	27,936	10,000	28,000	180.00%	.23%
10	1993	Other Local Fees	76,718	45,000	75,000	66.67%	(2.24%)
10	1999	Other Local Revenue	60,219	61,500	71,500	16.26%	18.73%
Total Local Sources			64,338,942	67,070,549	52,503,949	(21.72%)	(18.39%)

State Sources:

10	3001	General State Aid	6,942,861	6,925,000	7,644,123	10.38%	10.10%
10	3100	Spec Educ-Pvt Facilities	126,083	90,000	125,000	38.89%	(0.86%)
10	3105	Spec Educ-Extraordinary	1,097,351	875,000	1,000,000	14.29%	(8.87%)
10	3110	Spec Educ-Personnel	1,784,192	1,400,000	1,400,000	.00%	(21.53%)
10	3145	Spec Educ-Summer School	3,850	5,000	5,000	.00%	29.87%
10	3305	Bilingual Educ - TPI	858,358	1,000,000	1,250,000	25.00%	45.63%
10	3360	State Free Lunch & Breakfast	27,168	45,000	30,000	(33.33%)	10.42%
10	3800	State Library Grant	4,852	5,000	5,000	.00%	3.06%
Total State Sources			10,844,715	10,345,000	11,459,123	10.77%	5.67%

Federal Sources:

10	4210	National School Lunch Program	1,401,692	1,100,000	1,350,000	22.73%	(3.69%)
10	4220	School Breakfast Program	188,345	150,000	175,000	16.67%	(7.09%)
10	4299	Food Service - Other	13,656	10,000	15,000	50.00%	9.84%
10	4300	Title I - Low Income	1,380,554	1,250,000	1,250,000	.00%	(9.46%)
10	4400	Title IV - Safe & Drug Free Schools	-	2,500	-	na	na
10	4600	Fed-Sp Ed-IDEA Pre-School	55,187	45,000	50,000	11.11%	(9.40%)
10	4620	Fed-Sp Ed-IDEA Flow-Thru	1,666,026	1,100,000	1,500,000	36.36%	(9.97%)
10	4625	Fed-Sp Ed-IDEA Room&Board	100,569	25,000	100,000	300.00%	(0.57%)
10	4909	Title III - English Language Appl	361,112	275,000	350,000	27.27%	(3.08%)
10	4932	Title II - Teacher Quality	140,837	70,000	150,000	114.29%	6.51%
10	4992	Ed Jobs Fund Program	-	-	-	na	na
10	4991	Medicaid Admin Outreach	259,431	185,000	200,000	8.11%	(22.91%)
10	4992	Medicaid Fee For Service	19,891	20,000	20,000	.00%	.55%
10	4999	Other Federal Grants	-	-	10,000	na	na
Total Federal Sources			5,587,301	4,232,500	5,170,000	22.15%	(7.47%)

Total Education Fund	80,770,957	81,648,049	69,133,072	(15.33%)	(14.41%)
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Revenues

2013-2014 Unaudited YTD Revenue (column a)	2013-2014 Amended Budget (column b)	2014-2015 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	8,623,822	8,782,635	8,388,140	(4.49%)	(2.73%)
20	1510	Interest-Investments	17,420	25,000	20,000	(20.00%)	14.81%
20	1910	Rental Of Building	200,713	175,000	200,000	14.29%	(0.36%)
20	1950	Refund-Prior Yr Expend	16,448	-	17,500	na	6.40%
20	1999	Other Local Revenue	5,353	2,000	5,000	150.00%	(6.60%)
<i>Total Local Sources - O&M</i>			<i>8,863,757</i>	<i>8,984,635</i>	<i>8,630,640</i>	<i>(3.94%)</i>	<i>-2.63%</i>

Federal Sources:

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

Total Operations & Maint Fund **8,863,757** **8,984,635** **8,630,640** **(3.94%)** **(2.63%)**

TRANSPORTATION FUND

Local Sources:

40	1111	Current Year Levy	2,822,392	3,144,153	3,052,625	(2.91%)	8.16%
40	1290	Other Payments in Lieu of Taxes	-	-	-	na	na
40	1421	Summer School Fees	3,225	500	3,000	500.00%	(6.98%)
40	1510	Interest-Investments	3,425	2,500	3,500	40.00%	2.20%
40	1999	Other	13,252	-	15,000	na	13.19%
<i>Total Local Sources - Transportation</i>			<i>2,842,293</i>	<i>3,147,153</i>	<i>3,074,125</i>	<i>(2.32%)</i>	<i>8.16%</i>

State Sources:

40	3500	Transportation - Regular	419,285	220,000	300,000	36.36%	(28.45%)
40	3510	Transportation - Sped	929,508	550,000	725,000	31.82%	(22.00%)
<i>Total State Sources - Transportation</i>			<i>1,348,793</i>	<i>770,000</i>	<i>1,025,000</i>	<i>33.12%</i>	<i>-24.01%</i>

Total Transportation Fund **4,191,086** **3,917,153** **4,099,125** **4.65%** **(2.19%)**

ILLINOIS MUNICIPAL RETIREMENT FD

Local Sources:

50	1111	Current Year Levy	722,335	659,325	794,705	20.53%	10.02%
50	1151	Current Year Levy-Fica/Med	2,348,122	2,890,771	3,806,880	31.69%	62.12%
50	1230	Cop Replacement Taxes	100,000	100,000	100,000	.00%	.00%
50	1510	Interest-Investments	288	350	300	(14.29%)	4.06%
50	1999	Other Revenue	7,472	7,500	6,500	(13.33%)	(13.01%)

Total IMRF **3,178,217** **3,657,946** **4,983,385** **36.23%** **56.80%**

Total Operating Funds **97,004,017** **98,207,783** **86,846,222** **(11.57%)** **(10.47%)**

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Revenues

2013-2014 Unaudited YTD Revenue (column a)	2013-2014 Amended Budget (column b)	2014-2015 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	4,320,635	4,500,000	4,815,000	7.00%	11.44%
30	1510	Interest-Investments	7,611	6,000	7,500	25.00%	(1.46%)
Total Bond & Interest Fund			4,328,246	4,506,000	4,822,500	7.02%	11.42%

SITE & CONSTRUCTION FUND

Local & State Sources:

60	1290	TIF Surplus Distribution	1,070,086	1,070,100	300,000	(71.97%)	(71.96%)
60	1510	Interest-Investments	12,559	15,000	15,000	.00%	19.43%
60	1920	Donations - Private Sources	4,300	3,800	3,000	(21.05%)	(30.23%)
60	3999	Other State Revenue	250,000	100,000	-	na	na
Total - Site & Construction Fund			1,336,946	1,188,900	318,000	(73.25%)	(76.21%)

WORKING CASH FUND

Local Sources:

70	1111	Current Year Levy	-	-	-	na	na
70	1510	Interest-Investments	3,229	3,000	3,500	16.67%	8.39%
Total Working Cash Fund			3,229	3,000	3,500	16.67%	8.39%

LIFE SAFETY FUND

Local Sources:

90	1111	Current Year Levy	-	-	-	na	na
90	1510	Interest-Investments	136	150	150	.00%	10.43%
Total Life Safety Fund			136	150	150	.00%	10.43%

Total Non-Operating Funds	5,668,557	5,698,050	5,144,150	(9.72%)	(9.25%)
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Total All Fund Revenues	102,672,574	103,905,833	91,990,372	(11.47%)	(10.40%)
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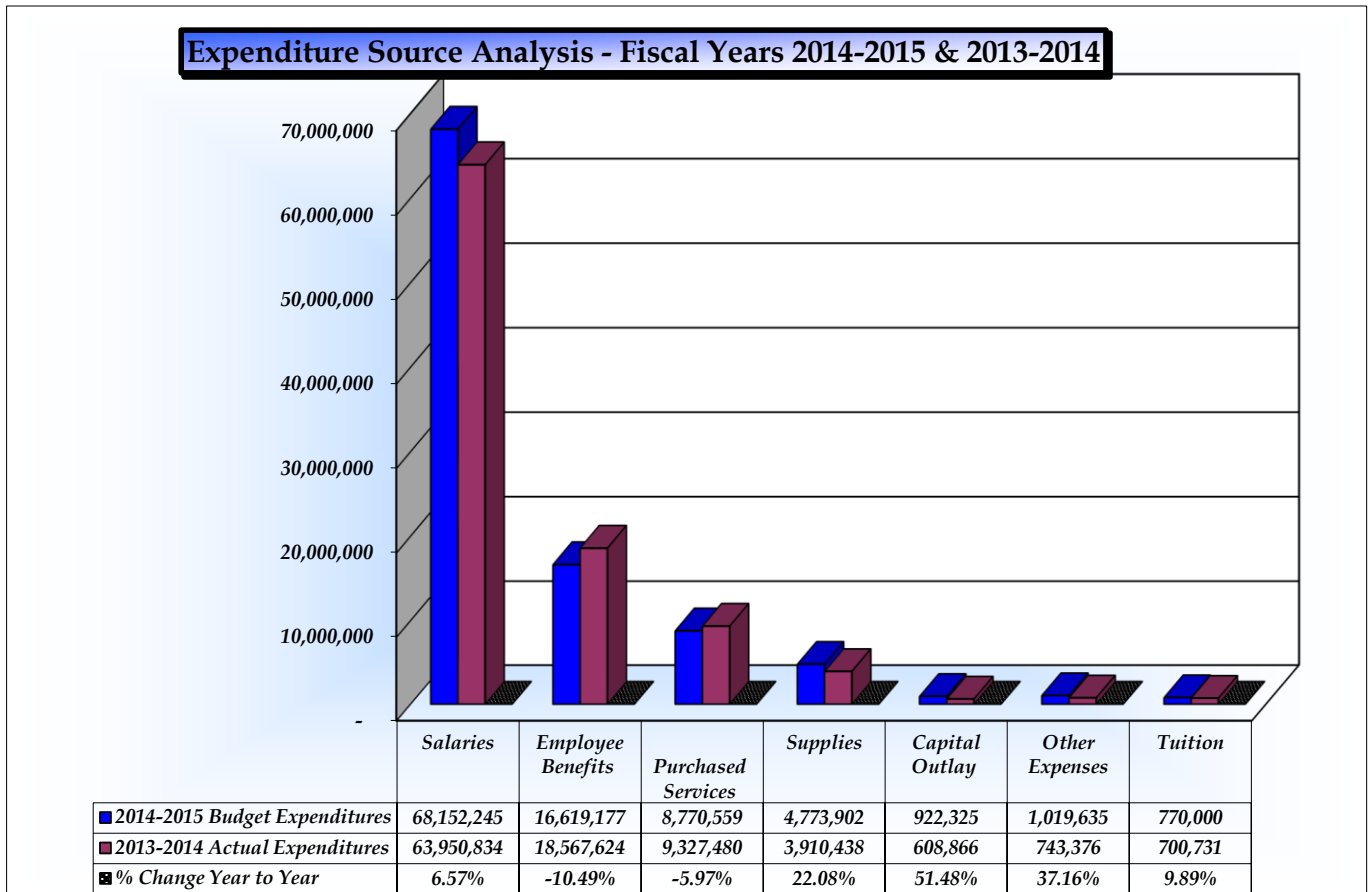
**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET**

EXPENDITURE SOURCES	**OPERATING FUNDS**				TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANSPORTATION	IMRF/OSADI		
Salaries	63,267,722	4,778,976	105,547	-	68,152,245	67.46%
Employee Benefits	12,309,801	1,050,081	39,958	3,219,337	16,619,177	16.45%
Purchased Services	4,776,209	909,000	3,085,350	-	8,770,559	8.68%
Supplies	3,108,152	1,415,500	250,250	-	4,773,902	4.73%
Capital Outlay	706,950	215,375	-	-	922,325	0.91%
Other Expenses	864,560	105,075	50,000	-	1,019,635	1.01%
Tuition	770,000	-	-	-	770,000	0.76%
Total Expenditures	85,803,394	8,474,007	3,531,105	3,219,337	101,027,843	100.00%

% of Total

Expenditures

84.93%	8.39%	3.50%	3.19%	100.00%
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

<u>Description</u>	2013-2014	2013-2014	2014-2015	% Change	% Budget
	Unaudited YTD Expended (column a)	Amended 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						
10 1100 1	Salaries	27,488,809	26,868,470	27,632,274	2.84%	.52%
10 1100 2	Benefits	6,127,211	4,578,106	4,798,827	4.82%	(21.68%)
10 1100 3	Purchased Services	129,757	121,263	129,383	6.70%	(0.29%)
10 1100 4	Supplies & Materials	634,782	769,335	1,078,542	40.19%	69.91%
10 1100 5	Capital Outlay	15,427	45,150	49,000	8.53%	217.63%
10 1100 6	Other Expenses	21,206	38,760	34,600	.00%	63.17%
	1100 Total Regular Programs	34,417,192	32,421,084	33,722,626	4.01%	(2.02%)
10 1200 1	Salaries	7,556,866	9,992,839	10,191,849	1.99%	34.87%
10 1200 2	Benefits	2,416,405	2,472,179	2,311,808	(6.49%)	(4.33%)
10 1200 3	Purchased Services	19,649	118,350	13,300	(88.76%)	(32.31%)
10 1200 4	Supplies & Materials	197,819	237,375	263,150	10.86%	33.03%
10 1200 5	Capital Outlay	22,428	150,000	78,000	(48.00%)	247.78%
10 1200 6	Other Expenses	557,440	330,000	470,000	42.42%	(15.69%)
	1200 Total Special Education Programs	10,770,607	13,300,743	13,328,107	.21%	23.75%
10 1250 1	Salaries	17,265	428,946	441,814	3.00%	2458.97%
10 1250 2	Benefits	72	63,646	66,718	4.83%	93081.56%
10 1250 3	Purchased Services	19,957	115,000	25,000	(78.26%)	25.27%
10 1250 4	Supplies & Materials	11,333	10,530	11,000	4.46%	(2.94%)
10 1250 5	Capital Outlay	8,496	29,500	12,000	(59.32%)	41.25%
	1250 Total Title I Related Services	57,123	647,622	556,532	(14.07%)	874.28%
10 1500 1	Salaries	183,695	153,600	151,000	(1.69%)	(17.80%)
10 1500 2	Benefits	3,791	3,329	3,376	1.41%	(10.94%)
10 1500 3	Purchased Services	11,418	11,850	11,850	.00%	3.79%
10 1500 4	Supplies & Materials	5,151	2,700	3,000	11.11%	(41.76%)
10 1500 5	Capital Outlay	0	0	0	na	na
10 1500 6	Other Expenses	4,469	4,250	4,750	11.76%	6.28%
	1500 Total Interscholastic & Athletic Programs	208,523	175,729	173,976	(1.00%)	(16.57%)
10 1600 1	Salaries	259,786	584,232	594,662	1.79%	128.90%
10 1600 2	Benefits	4,466	8,289	8,428	1.68%	88.71%
10 1600 4	Supplies & Materials	22,093	9,000	9,000	.00%	(59.26%)
10 1600 6	Other Expenses	0	0	0	na	na
	1600 Total Summer School	286,345	601,521	612,090	1.76%	113.76%
10 1650 1	Salaries	0	182,165	187,630	3.00%	na
10 1650 2	Benefits	0	33,364	35,006	4.92%	na
10 1650 3	Purchased Services	0	0	0	na	na
10 1650 4	Supplies & Materials	0	0	0	na	na
10 1650 5	Capital Outlay	0	0	0	na	na
10 1650 6	Other Expenses	0	0	0	.00%	na
	1650 Total Gifted Education	0	215,529	222,636	3.30%	na
10 1800 1	Salaries	8,694,109	9,072,462	9,322,532	2.76%	7.23%
10 1800 2	Benefits	2,027,645	1,720,567	1,805,883	4.96%	(10.94%)
10 1800 3	Purchased Services	1,212	900	900	.00%	(25.73%)
10 1800 4	Supplies & Materials	156,789	162,177	174,220	7.43%	11.12%
10 1800 5	Capital Outlay	0	0	0	na	na
10 1800 6	Other Expenses	0	0	0	na	na
	1800 Total Bilingual Programs	10,879,755	10,956,106	11,303,535	3.17%	3.90%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

Description	2013-2014	2013-2014	2014-2015	% Change	% Budget
	Unaudited YTD Expended (column a)	Amended 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	1,607,991	2,037,009	2,097,819	2.99%	30.46%
10 2120 2	Benefits	355,876	334,813	351,143	4.88%	(1.33%)
10 2120 3	Purchased Services	98,616	190,350	200,000	5.07%	102.81%
10 2120 4	Supplies & Materials	4,515	9,100	9,200	1.10%	103.77%
10 2120 5	Capital Outlay	0	0	0	na	na
10 2120 6	Other Expenses	0	2,500	1,000	(60.00%)	na
	2120 Guidance Services	2,066,999	2,573,772	2,659,162	3.32%	28.65%
10 2130 1	Salaries	788,678	866,073	923,307	6.61%	17.07%
10 2130 2	Benefits	275,338	226,888	238,711	5.21%	(13.30%)
10 2130 3	Purchased Services	39,303	2,000	2,000	.00%	(94.91%)
10 2130 4	Supplies & Materials	15,799	13,000	16,000	23.08%	1.27%
10 2130 5	Capital Outlay	2,336	2,500	2,500	.00%	7.02%
10 2130 6	Other Expenses	1,173	2,300	3,000	30.43%	155.75%
	2130 Total Health Services	1,122,627	1,112,761	1,185,518	6.54%	5.60%
10 2140 1	Salaries	876,613	958,222	986,252	2.93%	12.51%
10 2140 2	Benefits	199,500	190,377	199,902	5.00%	.20%
10 2140 3	Purchased Services	9,912	1,700	8,500	400.00%	(14.25%)
10 2140 4	Supplies & Materials	4,260	4,000	4,000	.00%	(6.11%)
10 2140 5	Capital Outlay	0	0	0	na	na
10 2140 6	Other Expenses	240	0	0	na	na
	2140 Total School Psych/Social Work Services	1,090,524	1,154,299	1,198,654	3.84%	9.92%
10 2150 1	Salaries	2,016,851	1,461,551	1,505,398	3.00%	(25.36%)
10 2150 2	Benefits	504,521	329,642	346,274	5.05%	(31.37%)
10 2150 3	Purchased Services	395,549	144,425	235,000	62.71%	(40.59%)
10 2150 4	Supplies & Materials	4,850	4,500	4,500	.00%	(7.22%)
10 2150 5	Capital Outlay	0	0	0	na	na
10 2150 6	Other Expenses	450	700	0	na	na
	2150 Total Speech/Language Services	2,922,220	1,940,818	2,091,172	7.75%	(28.44%)
10 2210 1	Salaries	1,595,889	1,212,741	1,209,952	(0.23%)	(24.18%)
10 2210 2	Benefits	314,386	158,331	151,178	(4.52%)	(51.91%)
10 2210 3	Purchased Services	177,130	246,300	300,300	21.92%	69.54%
10 2210 4	Supplies & Materials	138,342	206,057	191,928	(6.86%)	38.73%
10 2210 5	Capital Outlay	5,446	6,415	9,700	51.20%	78.12%
10 2210 6	Other Expenses	47,724	108,910	105,460	(3.17%)	120.98%
	2210 Total Improvement of Instruction Services	2,278,917	1,938,754	1,968,518	1.54%	(13.62%)
10 2220 1	Salaries	2,727,268	2,783,387	2,860,835	2.78%	4.90%
10 2220 2	Benefits	722,319	633,125	665,497	5.11%	(7.87%)
10 2220 3	Purchased Services	1,628,545	862,850	934,636	8.32%	(42.61%)
10 2220 4	Supplies & Materials	664,866	402,970	892,105	121.38%	34.18%
10 2220 5	Capital Outlay	308,820	552,000	502,500	(8.97%)	62.72%
10 2220 6	Other Expenses	9,591	21,181	14,500	(31.54%)	51.19%
	2220 Total Library/Media Services	6,061,408	5,255,513	5,870,073	11.69%	(3.16%)
10 2230 1	Salaries	269,253	237,314	242,171	2.05%	(10.06%)
10 2230 2	Benefits	32,501	21,712	22,610	4.14%	(30.43%)
10 2230 3	Purchased Services	90,043	95,000	83,000	(12.63%)	(7.82%)
10 2230 4	Supplies & Materials	37,830	41,400	59,400	43.48%	57.02%
10 2230 5	Capital Outlay	0	2,800	1,800	(35.71%)	na
10 2230 6	Other Expenses	986	6,550	4,050	(38.17%)	310.75%
	2230 Total Assessment & Testing	430,612	404,776	413,031	2.04%	(4.08%)

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

Description	2013-2014	2013-2014	2014-2015	% Change	% Budget
	Unaudited YTD Expended (column a)	Amended 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	732,576	817,500	792,500	(3.06%)	8.18%
10 2310 6	Other Expenses	37,835	42,500	42,500	.00%	12.33%
	2310 Total Board of Education Services	770,411	860,000	835,000	(2.91%)	8.38%
10 2320 1	Salaries	351,203	334,923	343,795	2.65%	(2.11%)
10 2320 2	Benefits	51,002	46,883	49,237	5.02%	(3.46%)
10 2320 3	Purchased Services	1,013	3,000	3,000	.00%	196.12%
10 2320 4	Supplies & Materials	11,007	19,250	19,250	.00%	74.89%
10 2320 5	Capital Outlay	0	1,750	1,750	.00%	na
10 2320 6	Other Expenses	18,221	13,250	13,250	.00%	(27.28%)
	2320 Total Executive Administration Services	432,446	419,056	430,282	2.68%	(0.50%)
10 2330 1	Salaries	341,369	273,519	280,847	2.68%	(17.73%)
10 2330 2	Benefits	66,448	18,615	19,468	4.58%	(70.70%)
10 2330 3	Purchased Services	1,720	6,500	6,500	.00%	277.88%
10 2330 4	Supplies & Materials	5,413	8,000	8,000	.00%	47.80%
10 2330 5	Capital Outlay	0	0	0	na	na
10 2330 6	Other Expenses	409	700	1,000	42.86%	144.74%
	2330 Total Special Area Admin Services	415,359	307,334	315,815	2.76%	(23.97%)
10 2410 1	Salaries	2,618,746	2,572,090	2,632,598	2.35%	.53%
10 2410 2	Benefits	708,391	571,896	601,257	5.13%	(15.12%)
10 2410 3	Purchased Services	308	4,050	3,775	(6.79%)	1125.65%
10 2410 4	Supplies & Materials	25,648	16,450	21,400	30.09%	(16.56%)
10 2410 5	Capital Outlay	6,540	16,150	6,700	(58.51%)	2.45%
10 2410 6	Other Expenses	18,732	35,118	40,950	16.61%	118.62%
	2410 Total Principal's Office	3,378,364	3,215,754	3,306,680	2.83%	(2.12%)
10 2510 1	Salaries	655,087	651,611	667,731	2.47%	1.93%
10 2510 2	Benefits	130,135	149,610	157,458	5.25%	21.00%
10 2510 3	Purchased Services	144,106	109,000	117,500	7.80%	(18.46%)
10 2510 4	Supplies & Materials	9,971	10,000	7,500	(25.00%)	(24.78%)
10 2510 5	Capital Outlay	1,901	2,000	4,000	100.00%	110.44%
10 2510 6	Other Expenses	6,957	8,000	16,000	100.00%	129.99%
	2510 Total Business Services	948,156	930,221	970,189	4.30%	2.32%
10 2560 1	Salaries	301,865	436,638	461,399	5.67%	52.85%
10 2560 2	Benefits	3,492	7,095	7,195	1.41%	106.05%
10 2560 3	Purchased Services	1,624,653	1,656,500	1,696,000	2.38%	4.39%
10 2560 4	Supplies & Materials	9,667	14,900	16,900	13.42%	74.83%
10 2560 5	Capital Outlay	66,395	57,500	37,500	(34.78%)	(43.52%)
	2560 Total Food Services	2,006,072	2,172,633	2,218,994	2.13%	10.61%
10 2570 1	Salaries	170,341	164,932	168,231	2.00%	(1.24%)
10 2570 2	Benefits	56,352	50,359	53,090	5.42%	(5.79%)
10 2570 3	Purchased Services	7,494	8,250	8,200	(0.61%)	9.42%
10 2570 4	Supplies & Materials	35,554	46,250	41,250	(10.81%)	16.02%
10 2570 5	Capital Outlay	0	0	0	na	na
10 2570 6	Other Expenses	0	0	0	na	na
	2570 Total Internal Services	269,741	269,791	270,771	.36%	.38%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

<u>Description</u>	2013-2014	2013-2014	2014-2015	% Change	% Budget
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OPERATING FUND EXPENDITURES:

Education Fund (Continued)

10 2640 1	Salaries	412,585	236,163	240,326	1.76%	(41.75%)
10 2640 2	Benefits	103,900	64,311	66,735	3.77%	(35.77%)
10 2640 3	Purchased Services	44,102	46,500	46,500	.00%	5.44%
10 2640 4	Supplies & Materials	8,697	6,000	6,000	.00%	(31.01%)
10 2640 5	Capital Outlay	8,501	1,500	1,500	.00%	(82.36%)
10 2640 6	Other Expenses	14,398	10,500	10,500	.00%	(27.07%)
	<i>2640 Total Staff Services</i>	<i>592,183</i>	<i>364,974</i>	<i>371,561</i>	<i>1.80%</i>	<i>(37.26%)</i>
10 2900 2	Benefits	257,590	350,000	350,000	.00%	35.87%
10 2900 4	Supplies & Materials	209,559	254,607	254,607	.00%	na
	<i>2900 Total Other Support Services</i>	<i>467,149</i>	<i>604,607</i>	<i>604,607</i>	<i>.00%</i>	<i>29.42%</i>
10 3000 1	Salaries	151,342	121,545	125,300	3.09%	(17.21%)
10 3000 2	Benefits	845	150	0	na	na
10 3000 3	Purchased Services	96,990	84,640	98,365	16.22%	1.42%
10 3000 4	Supplies & Materials	8,659	17,200	17,200	.00%	98.63%
10 3000 6	Other Expenses	584	3,000	3,000	.00%	413.70%
	<i>3000 Total Other Support Services</i>	<i>258,421</i>	<i>226,535</i>	<i>243,865</i>	<i>7.65%</i>	<i>(5.63%)</i>
10 4120 3	Purchased Services	54,363	54,363	60,000	10.37%	(100.00%)
10 4120 8	Tuition Costs	700,731	750,000	770,000	2.67%	9.89%
	<i>4120 Pymnt for Special Education Programs</i>	<i>755,094</i>	<i>804,363</i>	<i>830,000</i>	<i>3.19%</i>	<i>9.92%</i>
10 5110 6	Other Expenses	0	1,000	0	na	na
	<i>5110 Total TAWs/Lease Pymts</i>	<i>0</i>	<i>1,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
10 6000 6	Other Expenses	0	0	100,000	na	na
	<i>6000 Total Provision for Contingencies</i>	<i>0</i>	<i>0</i>	<i>100,000</i>	<i>na</i>	<i>na</i>
	Total Education Fund	82,886,250	82,875,295	85,803,394	3.53%	3.52%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

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OPERATING FUND EXPENDITURES:

Operations & Maintenance Fund

20 2530 3	Purchased Services	132,257	128,750	128,750	.00%	(2.65%)
20 2530 5	Capital Outlay	8,570	46,750	46,750	.00%	445.52%
	<i>2530 Facilities Acq & Construction Services</i>	140,827	175,500	175,500	.00%	24.62%
20 2540 1	Salaries	4,755,893	4,680,980	4,778,976	2.09%	.49%
20 2540 2	Benefits	1,076,695	996,213	1,050,081	5.41%	(2.47%)
20 2540 3	Purchased Services	794,337	658,500	780,250	18.49%	(1.77%)
20 2540 4	Supplies & Materials	1,435,881	1,398,025	1,415,500	1.25%	(1.42%)
20 2540 5	Capital Outlay	154,007	347,250	168,625	(51.44%)	9.49%
20 2540 6	Other Expenses	2,962	6,600	5,075	(23.11%)	71.35%
	<i>2540 Total Operations & Maintenance Services</i>	8,219,774	8,087,568	8,198,507	1.37%	(0.26%)
20 5110 6	Other Expenses	0	0	0	na	na
	<i>5110 Total TAWs/Lease Pymts</i>	0	0	0	na	
20 6000 6	Other Expenses	0	0	100,000	na	na
	<i>6000 Total Provision for Contingencies</i>	0	0	100,000	na	na
	Total Operations & Maintenance Fund	8,360,601	8,263,068	8,474,007	2.55%	1.36%

Transportation Fund

40 2550 1	Salaries	109,330	125,000	105,547	(15.56%)	(3.46%)
40 2550 2	Benefits	37,570	39,559	39,958	1.01%	6.36%
40 2550 3	Purchased Services	3,072,472	3,273,119	3,085,350	(5.74%)	.42%
40 2550 4	Supplies & Materials	251,951	30,000	250,250	734.17%	(0.68%)
40 2550 5	Capital Outlay	0	0	0	na	na
	<i>2550 Total Pupil Transportation Services</i>	3,471,324	3,467,678	3,481,105	.39%	.28%
40 6000 6	Other Expenses	0	0	50,000	na	na
	<i>6000 Total Provision for Contingencies</i>	0	0	50,000	na	na
	Total Transportation Fund	3,471,324	3,467,678	3,531,105	1.83%	1.72%

Illinois Municipal Retirement Fund (IMRF)

50 1xxx 2	Total Instruction Services Benefits	1,108,770	1,218,950	1,279,897	5.00%	15.43%
50 2xxx 2	Total Support Services Benefits	1,982,404	1,875,272	1,914,440	2.09%	(3.43%)
	<i>1xxx; 2xxx Total IMRF</i>	3,091,174	3,094,222	3,194,337	3.24%	3.34%
50 6000 6	Other Expenses	0	0	25,000	na	na
	<i>6000 Total Provision for Contingencies</i>	0	0	25,000	na	na
	Total IMRF Fund	3,091,174	3,094,222	3,219,337	4.04%	4.15%

Total Operating Funds	97,809,350	97,700,263	101,027,843	3.41%	3.29%
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2014-2015 TENTATIVE BUDGET

2014-2015 Detailed Expenditures

<u>Description</u>	2013-2014	2013-2014	2014-2015	% Change	% Budget
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NON-OPERATING FUND EXPENDITURES

Bond & Interest Fund

30 5110 6 TAW Interest	0	0	0	na	na
30 5140 6 Bond Interest	1,406,998	1,257,682	1,373,385	9.20%	(2.39%)
30 5200 6 Bond Principal	3,320,000	3,350,000	3,460,000	3.28%	4.22%
30 5900 6 Bond Service Charges	4,445	4,500	5,000	11.11%	12.49%
Total Bond & Interest Fund	4,731,443	4,612,182	4,838,385	4.90%	2.26%

Site & Construction Fund

6 2530 3 Purchased Services	235,761	300,000	300,000	.00%	27.25%
6 2530 4 Supplies & Materials	0	0	0	na	na
6 2530 5 Capital Outlay	2,244,115	2,250,000	2,250,000	.00%	.26%
Total Site & Construction Fund	2,479,876	2,550,000	2,550,000	.00%	2.83%

Working Cash Fund

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

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
Total Life Safety Fund	0	0	0	na	na

Total Non-Operating Funds	7,211,319	7,162,182	7,388,385	3.16%	2.46%
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Total All Fund Expenditures	105,020,668	104,862,445	108,416,228	3.39%	3.23%
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