

Community Consolidated School District 21

Fiscal Year 2015-2016

Final Budget

September 2015



Community Consolidated School District 21
Fiscal Year 2015-16 Original 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 considered to meet these requirements.

The budget represents thousands of items necessary for the maintenance of a quality educational program for early childhood through eighth grade students. 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. A goal of the fiscal year 2015-16 budget is to maintain current existing programs and services at a high level, as well as maintaining class sizes, incorporating technology, delivering increasing special education services and addressing the requirements of Federal and State law.

The 2015-16 budget is the reflection of careful and prudent deliberation by the Board of Education 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 careful, comprehensive financial plan for meeting the obligation of our schools.

Description

Once adopted, the annual school district budget represents the plan for delivery of instruction, operational services and to accomplish the financial goals of the school board. The annual adopted budget includes all funds, that when taken as a whole, sets the plan for accomplishing the financial goals of the Board.

The Budget is designed to:

- Meet requirements imposed by Illinois law and applicable rules
- Provide expending and taxing authority
- Satisfy a minimum level of financial information

Illinois School Code (105 ILCS 5/17-1) annually requires the Board of Education to create and authorize a financial budget for the district. The Board is required by statute to place the budget in tentative form on public display for 30 days, hold a Public Hearing, give notice to the public of the Public Hearing and formally adopt the budget by September 30, 2015. The publication of the Tentative Budget will be August 17, 2015 and must take place at least thirty days prior to the date of the public hearing. The Public Hearing is scheduled to be held on September 17, 2015.

Structure of the Budget

The school district's accounting records, budgets and financial reports are organized and reported on a fund basis. A fund is established for specific activities and objectives and is operated in accordance with laws, regulations, restrictions or other designated purposes. Each fund is a separate and independent accounting entity with its own assets, liabilities and fund balance. The District operates and budgets on an accrual basis of accounting.

Fund	Description
Education	Expenditures that must be charged to this fund include the direct costs of instruction, health and attendance services, lunch programs, and costs of administration. Certain revenues that must be credited to this fund include educational tax levies, tuition, and textbook rentals. It is the most varied fund, has the largest volume of transactions, and also serves as the general fund.
Operations & Maintenance	All costs of maintaining, improving, or repairing school buildings and property, and renting buildings and property for school purposes.
Debt Service	Bonds are generally issued to finance the construction of buildings, but may also be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay related interest. To protect the bondholders, these tax collections must be accounted for in the Debt Service Fund and maintained in separate bond and interest accounts for each bond issue.
Transportation	Costs of transportation, including the purchase of vehicles and insurance on buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund.
IMRF/FICA Medicare	This fund is created if a tax is levied for the school district's share of retirement benefits for covered employees and for the purpose of providing resources for the district's share of Social Security and/or Medicare only payments for covered employees.
Capital Project	All proceeds of each construction bond issue (other than Health Life/Safety) shall be placed in the Capital Projects Fund to separately identify these special funds from operating funds. Such moneys are to be spent for the purpose specified in the bond indenture.
Working Cash	Cash available in this fund may be loaned to any fund for which taxes are levied.
Tort	This fund is created if taxes are levied or bonds are sold for tort immunity or tort judgment purposes.
Health/Life Safety	When a tax is levied or bonds issued for fire prevention, safety, energy conservation, disabled accessibility, school security and specified purposes, such proceeds shall be deposited and accounted for separately within the Health Life/Safety Fund

Analysis

2015-16 Budget Summary		
\$'s Million	Operating Funds*	All Funds
Revenue	\$108.0	\$115.4
Expenditures	104.7	114.7
Surplus/(Deficit)	\$3.3	\$0.6
*Operating funds include Education, Operations & Maintenance, Transportation, IMRF/FICA Medicare and Tort Funds		

The sum of planned expenditures and anticipated revenue from local, state and federal sources indicate a balanced budget for both the operating fund and all fund summaries. The 2015-16 Annual Budget includes \$2 million in budget changes, as recommended last spring. These budget adjustments include changes in certified, non-certified and administrative staff, and changes in building budgets and central office department budgets. Additional costs that were not anticipated last spring include contractual contributions to TRS for early retirements and a greater than anticipated increase in health insurance premium costs. Also included in the budget is a re-payment of a loan to the Operations & Maintenance fund from the Working Cash fund which is then re-established as a loan to the Education fund.

The Annual 2015-16 Budget indicates operating fund revenues of \$108 million, expenditures of \$104.7 million resulting in an operating fund surplus of \$3.3 million. All funds include the Debt Service, Capital Projects, Life/Safety and Working Cash funds. The revenue budget for all funds is \$115.4 million, expenditures of \$114.7 with a surplus of \$0.6 million and a balanced budget.

Community Consolidated School District 21

Dr. Kate Hyland
Superintendent of Schools

Mary P. Werling
Assistant Superintendent for Finance/CSBO

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

FUND BALANCE SUMMARY

Fund Balance Estimation
June 30, 2015

Estimated Beginning Fund Balance 7/1/2015	Budget Revenue 6/30/2016	Budget Expenditures 6/30/2016	Estimated Ending Fund Balance 6/30/2016
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Operating Funds

General Funds

Education	1,000,200	92,565,814	88,508,831	5,057,183
Operation & Maintenance	7,192,072	6,740,786	8,484,615	5,448,243

Special Revenue Funds

Transportation	3,103,077	3,434,164	3,858,263	2,678,978
IMRF	1,432,031	4,562,360	3,143,069	2,851,322
Tort	0	698,674	670,181	28,493

Subtotal Operating Funds

12,727,380	108,001,798	104,664,959	16,064,219
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Please note: The above budget for fiscal year 2015-16
reflects an operating budget surplus (deficit) of:

\$ 3,336,839

Non-Operating Funds

Debt Service Fund

Bond & Interest	2,213,335	5,133,912	5,025,778	2,321,469
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Capital Projects Funds

Site & Construction	6,277,966	45,000	2,850,888	3,472,078
Fire Prevention & Life Safety	63,050	200	0	63,250

Fiduciary Fund

Working Cash	1,498,899	2,205,000	2,200,000	1,503,899
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Total All Funds

22,780,629	115,385,910	114,741,625	23,424,914
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

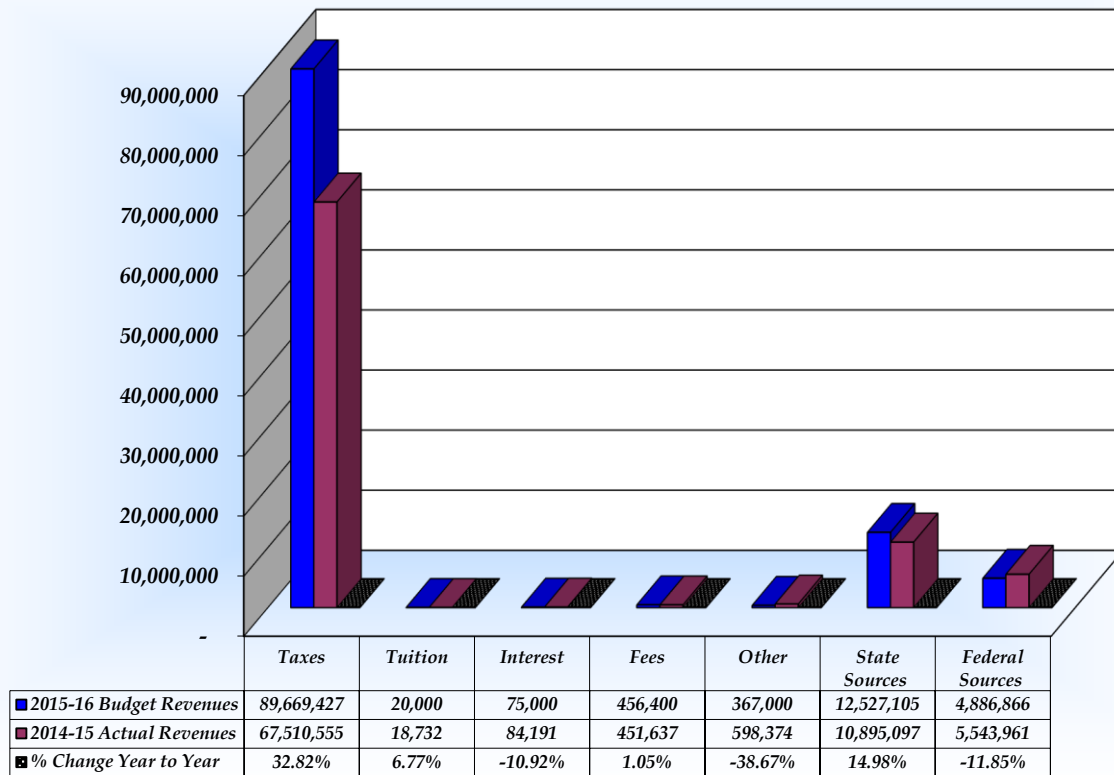
REVENUE SUMMARY

REVENUE SOURCES	**OPERATING FUNDS**					TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	TORT	IMRF/OSADI		
Local Sources:							
Taxes	64,311,873	8,730,786	11,369,234	698,674	4,558,860	89,669,427	83.03%
Tuition	20,000	-	-	-	-	20,000	0.02%
Interest	40,000	25,000	6,500	-	3,500	75,000	0.07%
Fees	455,500	-	900	-	-	456,400	0.42%
Other	167,000	185,000	15,000	-	-	367,000	0.34%
Total Local Sources	64,994,373	8,940,786	11,391,634	698,674	4,562,360	90,587,827	
State Sources	11,484,575	-	1,042,530	-	-	12,527,105	11.60%
Federal Sources	4,886,866	-	-	-	-	4,886,866	4.52%
Transfers In/(Out)	11,200,000	(2,200,000)	(9,000,000)			-	
Total Revenues	92,565,814	6,740,786	3,434,164	698,674	4,562,360	108,001,798	100.00%

% of Total
Revenues

85.71%	6.24%	3.18%		4.22%	100.00%
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Revenue Source Analysis - Fiscal Years 2015-16 & 2014-15



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

EXPENDITURE SUMMARY

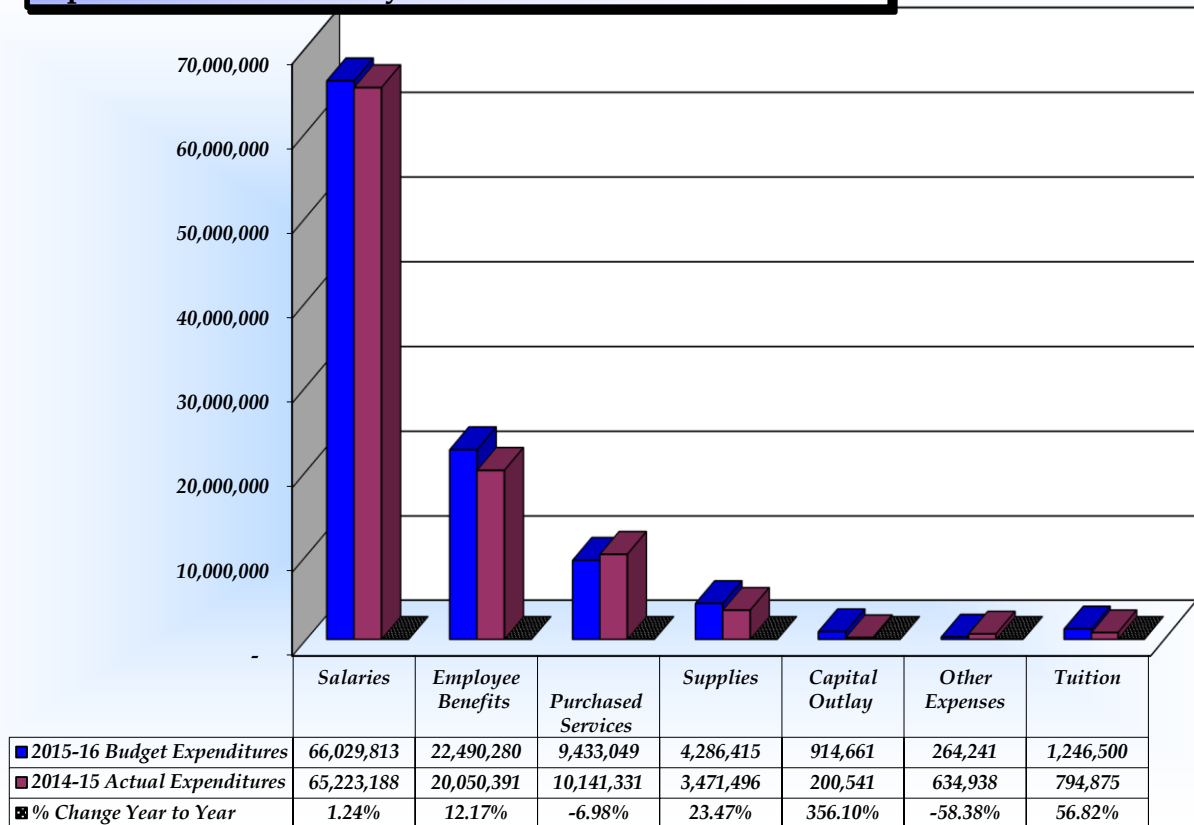
EXPENDITURE SOURCES	**OPERATING FUNDS**					TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANSPORTATION	PORT	IMRF/OSADI		
Salaries	61,235,125	4,727,604	67,084		-	66,029,813	63.09%
Employee Benefits	17,863,293	1,444,202	39,716		3,143,069	22,490,280	21.49%
Purchased Services	4,407,381	804,274	3,551,213	670,181	-	9,433,049	9.01%
Supplies	2,829,970	1,256,195	200,250		-	4,286,415	4.10%
Capital Outlay	664,371	250,290	-		-	914,661	0.87%
Other Expenses	262,191	2,050	-		-	264,241	0.25%
Tuition	1,246,500	-	-		-	1,246,500	1.19%
Total Expenditures	88,508,831	8,484,615	3,858,263	670,181	3,143,069	104,664,959	100.00%

% of Total

Expenditures

84.56%	8.11%	3.69%	0.64%	3.00%	100.00%
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Expenditure Source Analysis - Fiscal Years 2015-16 & 2014-15



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

2014-2015 Unaudited YTD Revenue (column a)	2014-2015 Amended Budget (column b)	2015-2016 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	50,696,605	49,034,322	55,749,056	13.69%	9.97%
10	1142	Current Year Levy-Spec Ed	-	795,127	6,337,817	697.08%	na
10	1230	CPPReplacement Taxes	1,162,023	1,000,000	1,100,000	10.00%	(5.34%)
10	1290	Other Payments in Lieu of Taxes	-	800,000	1,125,000	40.63%	na
10	1320	Summer School Tuition	18,732	25,000	20,000	(20.00%)	6.77%
10	1510	Interest-Investments	42,738	50,000	40,000	(20.00%)	(6.41%)
10	1611	Sales to Pupils - Lunch	352,937	425,000	350,000	(17.65%)	(0.83%)
10	1614	Sales to Pupils - Breakfast	15,358	20,000	15,500	(22.50%)	.92%
10	1811	Textbook Rentals - Pupils	82,483	170,000	90,000	(47.06%)	9.11%
10	1950	Refund-Prior Yr Expend	150,122	10,000	10,000	.00%	(93.34%)
10	1991	Payment from other LEAs	13,544	28,000	25,000	(10.71%)	84.58%
10	1993	Other Local Fees	57,483	75,000	62,000	(17.33%)	7.86%
10	1999	Other Local Revenue	104,201	71,500	70,000	(2.10%)	(32.82%)
Total Local Sources			52,696,226	52,503,949	64,994,373	23.79%	23.34%

State Sources:

10	3001	General State Aid	7,481,823	7,644,123	7,892,236	3.25%	5.49%
10	3100	Spec Educ-Pvt Facilities	84,957	125,000	115,000	(8.00%)	35.36%
10	3105	Spec Educ-Extraordinary	652,529	1,000,000	865,000	(13.50%)	32.56%
10	3110	Spec Educ-Personnel	856,821	1,400,000	1,135,000	(18.93%)	32.47%
10	3145	Spec Educ-Summer School	4,388	5,000	4,500	(10.00%)	2.55%
10	3305	Bilingual Educ - TPI	894,091	1,250,000	1,442,839	15.43%	61.37%
10	3360	State Free Lunch & Breakfast	20,049	30,000	25,000	(16.67%)	24.69%
10	3800	State Library Grant	199,982	5,000	5,000	.00%	(97.50%)
Total State Sources			10,194,640	11,459,123	11,484,575	.22%	12.65%

Federal Sources:

10	4210	National School Lunch Program	1,513,875	1,350,000	1,500,000	11.11%	(0.92%)
10	4220	School Breakfast Program	201,923	175,000	200,000	14.29%	(0.95%)
10	4299	Food Service - Other	10,507	15,000	12,000	(20.00%)	14.21%
10	4300	Title I - Low Income	1,352,696	1,250,000	1,039,983	(16.80%)	(23.12%)
10	4400	Title IV - Safe & Drug Free Schools	-	-	-	na	na
10	4600	Fed-Sp Ed-IDEA Pre-School	37,474	50,000	48,069	(3.86%)	28.27%
10	4620	Fed-Sp Ed-IDEA Flow-Thru	1,471,381	1,500,000	1,292,334	(13.84%)	(12.17%)
10	4625	Fed-Sp Ed-IDEA Room&Board	-	100,000	-	na	na
10	4909	Title III - English Language Appl	437,536	350,000	321,500	(8.14%)	(26.52%)
10	4932	Title II - Teacher Quality	189,261	150,000	125,605	(16.26%)	(33.63%)
10	4992	Ed Jobs Fund Program	-	-	-	na	na
10	4991	Medicaid Admin Outreach	310,834	200,000	260,000	30.00%	(16.35%)
10	4992	Medicaid Fee For Service	-	20,000	50,000	150.00%	na
10	4999	Other Federal Grants	10,000	10,000	-	na	na
Total Federal Sources			5,543,961	5,170,000	4,886,866	(5.48%)	(11.85%)

Total Education Fund	68,434,827	69,133,072	81,365,814	17.69%	18.90%
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

2014-2015 Unaudited YTD Revenue (column a)	2014-2015 Amended Budget (column b)	2015-2016 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	8,886,699	8,388,140	8,730,786	4.08%	(1.75%)
20	1510	Interest-Investments	29,643	20,000	25,000	25.00%	(15.66%)
20	1910	Rental Of Building	159,758	200,000	175,000	(12.50%)	9.54%
20	1950	Refund-Prior Yr Expend	1,069	17,500	5,000	(71.43%)	367.73%
20	1999	Other Local Revenue	500	5,000	5,000	.00%	900.00%
<i>Total Local Sources - O&M</i>			<i>9,077,669</i>	<i>8,630,640</i>	<i>8,940,786</i>	<i>3.59%</i>	<i>-1.51%</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 **9,077,669** **8,630,640** **8,940,786** **3.59%** **(1.51%)**

TRANSPORTATION FUNDLocal Sources:

40	1111	Current Year Levy	2,767,010	3,052,625	11,369,234	272.44%	310.89%
40	1290	Other Payments in Lieu of Taxes	-	-	-	na	na
40	1421	Summer School Fees	859	3,000	900	(70.00%)	4.77%
40	1510	Interest-Investments	7,359	3,500	6,500	85.71%	(11.67%)
40	1999	Other	104,756	15,000	15,000	.00%	(85.68%)
<i>Total Local Sources - Transportation</i>			<i>2,879,984</i>	<i>3,074,125</i>	<i>11,391,634</i>	<i>270.57%</i>	<i>295.55%</i>

State Sources:

40	3500	Transportation - Regular	128,698	300,000	285,850	(4.72%)	122.11%
40	3510	Transportation - Sped	571,759	725,000	756,680	4.37%	32.34%
<i>Total State Sources - Transportation</i>			<i>700,457</i>	<i>1,025,000</i>	<i>1,042,530</i>	<i>1.71%</i>	<i>48.84%</i>

Total Transportation Fund **3,580,441** **4,099,125** **12,434,164** **203.34%** **247.28%**

TORT FDLocal Sources:

80	1111	Current Year Levy	-	-	698,674	na	na
80	1510	Interest-Investments	-	-	-	na	na
80	1999	Other	-	-	-	na	na

Total Tort Fund **-** **-** **698,674** **na** **na**

ILLINOIS MUNICIPAL RETIREMENT FDLocal Sources:

50	1111	Current Year Levy	704,353	794,705	877,878	10.47%	24.64%
50	1151	Current Year Levy-Fica/Med	3,293,865	3,806,880	3,580,982	(5.93%)	8.72%
50	1230	Cpp Replacement Taxes	-	100,000	100,000	.00%	na
50	1510	Interest-Investments	4,451	300	3,500	1066.67%	(21.37%)
50	1999	Other Revenue	6,941	6,500	-	na	na

Total IMRF **4,009,610** **4,983,385** **4,562,360** **(8.45%)** **13.79%**

Total Operating Funds **85,102,547** **86,846,222** **108,001,798** **24.36%** **26.91%**

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2015-16 ORIGINAL BUDGET

2014-2015 Unaudited YTD Revenue (column a)	2014-2015 Amended Budget (column b)	2015-2016 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	4,371,589	4,815,000	5,125,412	6.45%	17.24%
30	1510	Interest-Investments	9,622	7,500	8,500	13.33%	(11.66%)
Total Bond & Interest Fund			4,381,211	4,822,500	5,133,912	6.46%	17.18%

SITE & CONSTRUCTION FUND

Local & State Sources:

60	1290	TIF Surplus Distribution	-	300,000	-	na	na
60	1510	Interest-Investments	37,602	15,000	35,000	133.33%	(6.92%)
60	1920	Donations - Private Sources	27,836	3,000	10,000	233.33%	(64.08%)
60	3999	Other State Revenue	-	-	-	na	na
Total - Site & Construction Fund			65,438	318,000	45,000	(85.85%)	(31.23%)

WORKING CASH FUND

Local Sources:

70	1111	Current Year Levy	-	-	-	na	na
70	1510	Interest-Investments	5,319	3,500	5,000	42.86%	(6.00%)
Total Working Cash Fund			5,319	3,500	5,000	42.86%	(6.00%)

LIFE SAFETY FUND

Local Sources:

90	1111	Current Year Levy	-	-	-	na	na
90	1510	Interest-Investments	224	150	200	33.33%	(10.71%)
Total Life Safety Fund			224	150	200	33.33%	(10.71%)

Total Non-Operating Funds	4,452,192	5,144,150	5,184,112	.78%	16.44%
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Total All Fund Revenues	89,554,739	91,990,372	113,185,910	23.04%	26.39%
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Description	2014-2015	2014-2015	2015-2016	% 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	27,800,358	27,884,448	26,099,758	(6.40%) (6.12%)
10 1100 2	Benefits	6,770,506	5,059,537	7,556,816	49.36% 11.61%
10 1100 3	Purchased Services	35,920	44,500	39,432	(11.39%) 9.78%
10 1100 4	Supplies & Materials	837,214	1,125,099	951,290	(15.45%) 13.63%
10 1100 5	Capital Outlay	(2,298)	32,353	47,765	47.64% (2178.55%)
10 1100 6	Other Expenses	28,592	31,150	30,523	.00% 6.75%
1100 Total Regular Programs		35,470,292	34,177,087	34,725,584	1.60% (2.10%)
10 1200 1	Salaries	7,543,437	10,200,616	7,882,151	(22.73%) 4.49%
10 1200 2	Benefits	2,510,550	2,369,536	2,758,052	16.40% 9.86%
10 1200 3	Purchased Services	27,318	33,400	52,475	57.11% 92.09%
10 1200 4	Supplies & Materials	140,572	191,512	170,723	(10.86%) 21.45%
10 1200 5	Capital Outlay	9,877	16,500	133,000	706.06% 1246.56%
10 1200 6	Other Expenses	450,724	395,000	416,500	5.44% (7.59%)
10 1200 8	Tuition Costs				na na
1200 Total Special Education Programs		10,682,478	13,206,564	11,412,901	(13.58%) 6.84%
10 1250 1	Salaries	1,198	441,814	0	na na
10 1250 2	Benefits	28	66,718	0	na na
10 1250 3	Purchased Services	18,025	25,000	30,000	20.00% 66.44%
10 1250 4	Supplies & Materials	13,121	15,500	0	na na
10 1250 5	Capital Outlay	3,395	7,000	0	na na
1250 Total Title I Related Services		35,767	556,032	30,000	(94.60%) (16.12%)
10 1500 1	Salaries	180,143	151,000	180,143	19.30% .00%
10 1500 2	Benefits	4,161	3,376	4,414	30.75% 6.08%
10 1500 3	Purchased Services	10,084	13,440	12,769	(4.99%) 26.63%
10 1500 4	Supplies & Materials	2,541	3,253	3,091	(4.98%) 21.65%
10 1500 5	Capital Outlay	4,615	0	0	na na
10 1500 6	Other Expenses	4,654	5,665	5,382	(5.00%) 15.64%
1500 Total Interscholastic & Athletic Programs		206,198	176,734	205,799	16.45% (0.19%)
10 1600 1	Salaries	264,225	665,195	218,318	(67.18%) (17.37%)
10 1600 2	Benefits	4,845	8,428	0	na na
10 1600 3	Purchased Services	0	0	0	na na
10 1600 4	Supplies & Materials	1,397	1,300	5,235	302.69% 274.73%
10 1600 5	Capital Outlay	0	0	0	na na
10 1600 6	Other Expenses	0	0	0	na na
1600 Total Summer School		270,467	674,923	223,553	(66.88%) (17.35%)
10 1650 1	Salaries	0	187,630	0	na na
10 1650 2	Benefits	0	35,006	0	na 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	222,636	0	na na
10 1800 1	Salaries	8,674,399	9,322,532	10,402,300	11.58% 19.92%
10 1800 2	Benefits	2,177,527	1,805,883	2,393,842	32.56% 9.93%
10 1800 3	Purchased Services	745	625	750	20.00% .67%
10 1800 4	Supplies & Materials	187,036	133,574	119,027	(10.89%) (36.36%)
10 1800 5	Capital Outlay	0	0	0	na na
10 1800 6	Other Expenses	0	0	0	na na
1800 Total Bilingual Programs		11,039,707	11,262,614	12,915,919	14.68% 17.00%

Description	2014-2015	2014-2015	2015-2016	% 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 1900 1	Salaries	0	0	0	na	na
10 1900 2	Benefits	0	0	0	na	na
10 1900 3	Purchased Services	0			na	na
10 1900 4	Supplies & Materials	0			na	na
10 1900 5	Capital Outlay	0			na	na
10 1900 6	Other Expenses	0			na	na
1900 Total CLC Intersession		0	0	0	na	na
10 2120 1	Salaries	1,736,523	2,174,176	1,828,912	(15.88%)	5.32%
10 2120 2	Benefits	374,640	388,892	392,298	.88%	4.71%
10 2120 3	Purchased Services	9,142	10,000	50,544	405.44%	452.88%
10 2120 4	Supplies & Materials	3,370	9,200	1,340	(85.43%)	(60.24%)
10 2120 5	Capital Outlay	0	0	0	na	na
10 2120 6	Other Expenses	85	1,000	950	(5.00%)	1017.65%
2120 Guidance Services		2,123,760	2,583,268	2,274,044	(11.97%)	7.08%
10 2130 1	Salaries	851,181	924,298	946,467	2.40%	11.19%
10 2130 2	Benefits	276,875	238,711	309,458	29.64%	11.77%
10 2130 3	Purchased Services	30,812	2,600	52,300	1911.54%	69.74%
10 2130 4	Supplies & Materials	10,298	14,000	11,000	(21.43%)	6.82%
10 2130 5	Capital Outlay	4,338	4,500	2,500	(44.44%)	(42.37%)
10 2130 6	Other Expenses	1,395	3,000	2,500	(16.67%)	79.21%
2130 Total Health Services		1,174,899	1,187,109	1,324,225	11.55%	12.71%
10 2140 1	Salaries	1,040,006	986,252	956,564	(3.01%)	(8.02%)
10 2140 2	Benefits	215,717	199,902	236,856	18.49%	9.80%
10 2140 3	Purchased Services	6,950	8,700	5,340	(38.62%)	(23.17%)
10 2140 4	Supplies & Materials	3,084	4,000	1,000	(75.00%)	(67.57%)
10 2140 5	Capital Outlay	0	0	0	na	na
10 2140 6	Other Expenses	0	0	0	na	na
2140 Total School Psych/Social Work Services		1,265,757	1,198,854	1,199,760	.08%	(5.21%)
10 2150 1	Salaries	2,343,259	1,568,218	2,414,790	53.98%	3.05%
10 2150 2	Benefits	604,066	378,271	653,741	72.82%	8.22%
10 2150 3	Purchased Services	122,286	109,800	154,000	40.26%	25.93%
10 2150 4	Supplies & Materials	3,826	4,500	4,000	(11.11%)	4.55%
10 2150 5	Capital Outlay	0	0	0	na	na
10 2150 6	Other Expenses	0	0	0	na	na
2150 Total Speech/Language Services		3,073,437	2,060,789	3,226,531	56.57%	4.98%
10 2210 1	Salaries	1,142,442	1,313,501	1,192,836	(9.19%)	4.41%
10 2210 2	Benefits	347,870	151,178	392,062	159.34%	12.70%
10 2210 3	Purchased Services	270,831	309,189	200,166	(35.26%)	(26.09%)
10 2210 4	Supplies & Materials	44,315	72,538	37,894	(47.76%)	(14.49%)
10 2210 5	Capital Outlay	0	8,700	3,665	(57.87%)	na
10 2210 6	Other Expenses	54,396	97,397	85,180	(12.54%)	56.59%
2210 Total Improvement of Instruction Services		1,859,854	1,952,503	1,911,803	(2.08%)	2.79%
10 2220 1	Salaries	2,676,981	2,803,335	2,685,674	(4.20%)	.32%
10 2220 2	Benefits	808,608	665,497	899,593	35.18%	11.25%
10 2220 3	Purchased Services	39	3,336	3,169	(5.01%)	8025.64%
10 2220 4	Supplies & Materials	165,806	231,390	163,424	(29.37%)	(1.44%)
10 2220 5	Capital Outlay	1,948	3,605	3,425	(4.99%)	75.82%
10 2220 6	Other Expenses	2,614	5,034	4,382	(12.95%)	67.64%
2220 Total Library/Media Services		3,655,996	3,712,197	3,759,667	1.28%	2.84%
10 2230 1	Salaries	189,187	250,386	152,006	(39.29%)	(19.65%)
10 2230 2	Benefits	29,216	22,610	30,735	35.94%	5.20%

<u>Description</u>		2014-2015 Unaudited YTD Expended (column a)	2014-2015 Amended Budget (column b)	2015-2016 Proposed Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
10 2230 3	Purchased Services	26,916	83,000	43,200	(47.95%)	60.50%
10 2230 4	Supplies & Materials	64,982	73,800	66,200	(10.30%)	1.87%
10 2230 5	Capital Outlay	0	0	3,000	na	na
10 2230 6	Other Expenses	1,361	3,250	2,250	(30.77%)	65.32%
<i>2230 Total Assessment & Testing</i>		<i>311,662</i>	<i>433,046</i>	<i>297,391</i>	<i>(31.33%)</i>	<i>(4.58%)</i>

<u>Description</u>	2014-2015 Unaudited YTD Expended (column a)	2014-2015 Amended Budget (column b)	2015-2016 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 EXPENDITURES:

Education Fund (Continued)

10 2310 3	Purchased Services	769,059	744,500	175,000	(76.49%)	(77.24%)
10 2310 6	Other Expenses	37,200	45,500	47,500	4.40%	27.69%
2310 Total Board of Education Services		806,259	790,000	222,500	(71.84%)	(72.40%)
10 2320 1	Salaries	370,040	343,795	379,365	10.35%	2.52%
10 2320 2	Benefits	54,395	49,237	61,057	24.01%	12.25%
10 2320 3	Purchased Services	8,449	14,500	10,000	(31.03%)	18.36%
10 2320 4	Supplies & Materials	3,240	7,750	7,750	.00%	139.20%
10 2320 5	Capital Outlay	0	1,750	1,750	.00%	na
10 2320 6	Other Expenses	11,446	13,250	12,250	(7.55%)	7.02%
2320 Total Executive Administration Services		447,570	430,282	472,172	9.74%	5.50%
10 2330 1	Salaries	399,568	441,017	377,150	(14.48%)	(5.61%)
10 2330 2	Benefits	114,972	44,066	144,935	228.90%	26.06%
10 2330 3	Purchased Services	5,143	6,800	5,300	(22.06%)	3.05%
10 2330 4	Supplies & Materials	3,974	8,000	4,000	(50.00%)	.65%
10 2330 5	Capital Outlay	0	0	500	na	na
10 2330 6	Other Expenses	111	1,000	1,000	.00%	800.90%
2330 Total Special Area Admin Services		523,768	500,883	532,885	6.39%	1.74%
10 2410 1	Salaries	2,696,187	2,631,891	2,847,137	8.18%	5.60%
10 2410 2	Benefits	745,814	601,257	857,675	42.65%	15.00%
10 2410 3	Purchased Services	3,600	5,070	4,818	(4.97%)	33.83%
10 2410 4	Supplies & Materials	22,075	26,947	25,600	(5.00%)	15.97%
10 2410 5	Capital Outlay	5,107	8,700	8,266	(4.99%)	61.86%
10 2410 6	Other Expenses	13,896	37,050	31,874	(13.97%)	129.38%
2410 Total Principal's Office		3,486,679	3,310,915	3,775,370	14.03%	8.28%
10 2510 1	Salaries	736,815	667,731	646,926	(3.12%)	(12.20%)
10 2510 2	Benefits	116,326	157,458	129,164	(17.97%)	11.04%
10 2510 3	Purchased Services	121,241	117,500	125,500	6.81%	3.51%
10 2510 4	Supplies & Materials	7,757	256,500	100,000	(61.01%)	1189.16%
10 2510 5	Capital Outlay	1,205	4,000	14,000	250.00%	1061.83%
10 2510 6	Other Expenses	4,715	16,000	12,500	(21.88%)	165.11%
2510 Total Business Services		988,059	1,219,189	1,028,090	(15.67%)	4.05%
10 2540 3	Purchased Services	33,508	145,000	145,000	.00%	na
2540 Total Operation & Maintenance Services		33,508	145,000	145,000	.00%	na
10 2560 1	Salaries	329,803	466,529	329,803	(29.31%)	.00%
10 2560 2	Benefits	4,142	7,195	8,054	11.94%	94.45%
10 2560 3	Purchased Services	1,633,487	1,696,000	1,696,000	.00%	3.83%
10 2560 4	Supplies & Materials	7,386	15,743	8,700	(44.74%)	17.79%
10 2560 5	Capital Outlay	1,150	37,500	20,000	(46.67%)	1639.13%
2560 Total Food Services		1,975,968	2,222,967	2,062,557	(7.22%)	4.38%
10 2570 1	Salaries	180,117	168,231	181,527	7.90%	.78%
10 2570 2	Benefits	56,902	53,090	63,576	19.75%	11.73%
10 2570 3	Purchased Services	7,647	8,200	8,800	7.32%	15.08%
10 2570 4	Supplies & Materials	40,316	41,250	37,000	(10.30%)	(8.23%)
10 2570 5	Capital Outlay	0	0	0	na	na
10 2570 6	Other Expenses	0	0	0	na	na
2570 Total Internal Services		284,982	270,771	290,903	7.44%	2.08%

<u>Description</u>	2014-2015	2014-2015	2015-2016	% 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 2630 1	Salaries	584,900	57,500	910,130	1482.83%	55.60%
10 2630 2	Benefits	6,629	0	11,600	na	74.99%
10 2630 3	Purchased Services	2,378,196	931,300	1,440,900	54.72%	(39.41%)
10 2630 4	Supplies & Materials	321,636	712,000	1,020,000	43.26%	217.13%
10 2630 5	Capital Outlay	56,544	500,000	425,000	(15.00%)	651.63%
10 2630 6	Other Expenses	2,530	9,000	7,650	(15.00%)	202.37%
2630 Total Information Services		3,350,435	2,209,800	3,815,280	72.65%	13.87%
10 2640 1	Salaries	617,055	277,242	458,546	65.40%	(25.69%)
10 2640 2	Benefits	139,395	60,495	147,852	144.40%	6.07%
10 2640 3	Purchased Services	47,577	59,990	60,950	1.60%	28.11%
10 2640 4	Supplies & Materials	4,842	9,000	6,500	(27.78%)	34.24%
10 2640 5	Capital Outlay	850	1,500	1,500	.00%	76.47%
10 2640 6	Other Expenses	15,026	17,500	13,250	(24.29%)	(11.82%)
2640 Total Staff Services		824,745	425,727	688,598	61.75%	(16.51%)
10 2900 2	Benefits	394,893	335,000	811,050	142.10%	105.38%
10 2900 4	Supplies & Materials	98,503	522,450	70,465	(86.51%)	(100.00%)
2900 Total Other Support Services		493,396	857,450	881,515	2.81%	78.66%
10 3000 1	Salaries	151,685	142,530	144,622	1.47%	(4.66%)
10 3000 2	Benefits	1,045	0	463	na	(55.69%)
10 3000 3	Purchased Services	91,993	112,613	90,968	(19.22%)	(1.11%)
10 3000 4	Supplies & Materials	14,111	17,550	15,731	(10.36%)	11.48%
10 3000 6	Other Expenses	1,275	5,000	5,000	.00%	292.16%
3000 Total Other Support Services		260,109	277,693	256,784	(7.53%)	(1.28%)
10 4120 3	Purchased Services	29,681	60,000	0	na	na
10 4120 8	Tuition Costs	794,875	845,000	830,000	(1.78%)	4.42%
4120 Pymnt for Special Education Programs		824,556	905,000	830,000	(8.29%)	.66%
10 5110 6	Other Expenses	0	0	0	na	na
5110 Total TAWs/Lease Pymts		0	0	0	na	na
10 6000 6	Other Expenses	0	100,000	0	na	na
6000 Total Provision for Contingencies		0	100,000	0	na	na
Total Education Fund		85,470,308	87,070,033	88,508,831	1.65%	3.56%

Description	2014-2015 Unaudited YTD Expended (column a)	2014-2015 Amended Budget (column b)	2015-2016 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 EXPENDITURES:

Operations & Maintenance Fund

20 2530 3	Purchased Services	4,472	5,870	0	na	na
20 2530 5	Capital Outlay	55,506	49,650	61,540	23.95%	10.87%
<i>2530 Facilities Acq & Construction Services</i>		<i>59,978</i>	<i>55,520</i>	<i>61,540</i>	<i>10.84%</i>	<i>2.60%</i>
20 2540 1	Salaries	4,602,194	4,778,976	4,727,604	(1.07%)	2.73%
20 2540 2	Benefits	1,160,877	1,057,894	1,444,202	36.52%	24.41%
20 2540 3	Purchased Services	962,226	943,850	804,274	(14.79%)	(16.42%)
20 2540 4	Supplies & Materials	1,276,157	1,435,328	1,256,195	(12.48%)	(1.56%)
20 2540 5	Capital Outlay	8,018	95,093	188,750	98.49%	2254.08%
20 2540 6	Other Expenses	4,918	7,349	2,050	(72.11%)	(58.32%)
<i>2540 Total Operations & Maintenance Services</i>		<i>8,014,390</i>	<i>8,318,490</i>	<i>8,423,075</i>	<i>1.26%</i>	<i>5.10%</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	100,000	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>100,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
<i>Total Operations & Maintenance Fund</i>		<i>8,074,368</i>	<i>8,474,010</i>	<i>8,484,615</i>	<i>.13%</i>	<i>5.08%</i>

Transportation Fund

40 2550 1	Salaries	111,485	105,547	67,084	(36.44%)	(39.83%)
40 2550 2	Benefits	35,458	39,958	39,716	(0.61%)	12.01%
40 2550 3	Purchased Services	3,485,984	3,141,729	3,551,213	13.03%	1.87%
40 2550 4	Supplies & Materials	193,937	250,250	200,250	(19.98%)	3.26%
40 2550 5	Capital Outlay	50,286	0	0	na	na
<i>2550 Total Pupil Transportation Services</i>		<i>3,877,150</i>	<i>3,537,484</i>	<i>3,858,263</i>	<i>9.07%</i>	<i>(0.49%)</i>
40 6000 6	Other Expenses	0	50,000	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>50,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
<i>Total Transportation Fund</i>		<i>3,877,150</i>	<i>3,587,484</i>	<i>3,858,263</i>	<i>7.55%</i>	<i>(0.49%)</i>

Tort Fund

80 XXX 3	Total Purchased Services	0	0	670,181	na	na
<i>Total Tort Fund</i>		<i>0</i>	<i>0</i>	<i>670,181</i>	<i>na</i>	<i>na</i>

Illinois Municipal Retirement Fund (IMRF)

50 1xxx 2	Total Instruction Services Benefits	1,117,658	1,279,897	1,137,113	(11.16%)	1.74%
50 2xxx 2	Total Support Services Benefits	1,977,276	1,912,707	2,005,956	4.88%	1.45%
<i>1xxx; 2xxx Total IMRF</i>		<i>3,094,934</i>	<i>3,192,604</i>	<i>3,143,069</i>	<i>(1.55%)</i>	<i>1.56%</i>
50 6000 6	Other Expenses	0	25,000	0	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>25,000</i>	<i>0</i>	<i>na</i>	<i>na</i>
<i>Total IMRF Fund</i>		<i>3,094,934</i>	<i>3,217,604</i>	<i>3,143,069</i>	<i>(2.32%)</i>	<i>1.56%</i>

<i>Total Operating Funds</i>	<i>100,516,760</i>	<i>102,349,131</i>	<i>104,664,959</i>	<i>2.26%</i>	<i>4.13%</i>
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Description	2014-2015 Unaudited YTD Expended (column a)	2014-2015 Amended Budget (column b)	2015-2016 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 EXPENDITURES

Bond & Interest Fund

30 5110 6	TAW Interest	0	0	0	na	na
30 5140 6	Bond Interest	1,373,098	1,373,385	1,338,098	(2.57%)	(2.55%)
30 5200 6	Bond Principal	3,460,000	3,460,000	3,540,000	2.31%	2.31%
30 5270 6	Capital Leases	129,615	0	142,680	na	10.08%
30 5900 6	Bond Service Charges	3,155	5,000	5,000	.00%	58.48%
Total Bond & Interest Fund		4,965,868	4,838,385	5,025,778	3.87%	1.21%

Site & Construction Fund

6 2530 3	Purchased Services	278,786	200,000	388,000	94.00%	39.17%
6 2530 4	Supplies & Materials	4,950	4,950		#VALUE!	#VALUE!
6 2530 5	Capital Outlay	2,724,678	2,345,050	2,462,888	5.02%	(9.61%)
Total Site & Construction Fund		3,008,414	2,550,000	2,850,888	11.80%	(5.24%)

Working Cash Fund

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

Life Safety Fund

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

Total Non-Operating Funds	7,974,282	7,388,385	7,876,666	6.61%	(1.22%)
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Total All Fund Expenditures	108,491,042	109,737,516	112,541,625	2.56%	3.73%
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