



2016 – 2017 Final Budget

September 15, 2016

Community Consolidated School District 21

999 W. Dundee Road, Wheeling, IL 60090

847-537-8270

www.ccsd21.org

Community Consolidated School District 21
Fiscal Year 2016-17 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 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 2016-17 budget is to maintain current existing programs and services at a high level, while maintaining class sizes, incorporating technology, delivering increasing special education services and addressing the requirements of Federal and State law.

The 2016-17 budget is the reflection of careful and prudent deliberation by the Board of Education and school staff. In addition to cost savings of \$2.5 million in last year's budget, the 2016-17 budget includes additional cost saving measures of \$3.0 million. 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, 2016. The publication of the Tentative Budget took place on August 12, 2016 and was available to the public for review at least thirty days prior to the date of the public hearing. The Public Hearing is scheduled to be held on September 15, 2016. The District has developed and approved policy 4:10 Fiscal & Business Management which outlines the process to develop the annual budget. The steps

taken to develop and approve the 2016-17 annual budget align with the specifications of Board policy.

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

Budget Assumptions

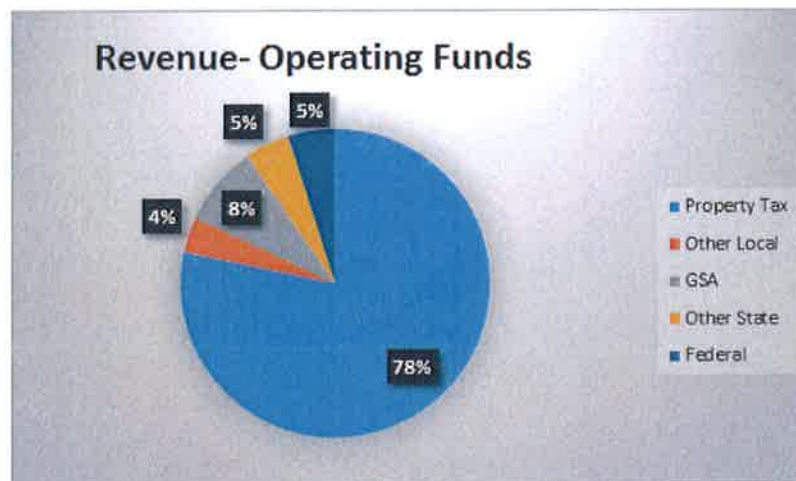
The following summary is intended to provide information about the 2016-17 Annual Budget and the assumptions on which it is based. In developing the budget, considerations are made in the following areas:

- Enrollment and staffing
- Curricular goals and programs needs
- Facility needs
- Technology plan
- Tax levy
- State & Federal funding

Budget Objectives

- Expenditure decisions will reflect the educational programming goals of the District.
- The District will maintain a balanced budget as specified in School Code (105 ILCS 5/17-1) and Board Policy 4:10 Fiscal & Business Management.
- The budget will maintain appropriate fund balance as specified in Board policy 4:20 Fund Balance.
- Cost savings measures of \$3.0 million approved by the Board of Education last spring, are included in the 2016-17 budget. In addition, the cost savings of \$2.5 million implemented in fiscal year 2016 are ongoing and are also reflected in the current year budget.

Revenue



The primary revenue assumptions include the following:

Local Revenue:

- The 2016 property tax levy will be estimated and prepared and approved as specified by the Property Tax Extension Limitation Law (PTELL). The property tax levy request will be based on anticipated need and therefore, the District will levy what is required to fund the delivery of instructional programming. Formal approval of the 2016 levy will take

place in December of this year. Property tax receipts represent nearly 80% of the District's annual revenue and are the District's primary source of funds.

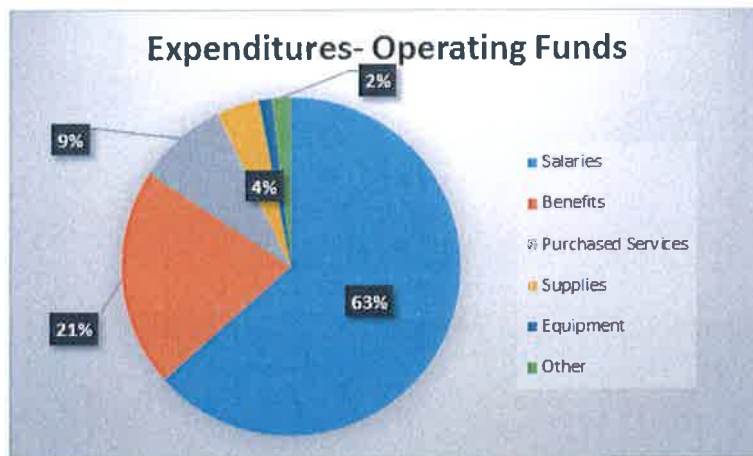
Property Tax Levy Year	CPI	New Property	Collection Rate
2014 Actual Levy Extension	1.5%	\$7.1MM	99.2%
2015 Actual Levy Extension	0.8%	\$3.0MM	99.2%
2016 Estimated Levy Extension	0.7%	\$3.0MM	99.2%

- Per current projections from the Village of Wheeling, the revenue sharing from the Tax Increment Financing (TIF) districts included in the budget is \$1.1MM.
- Board approved Student fees are reflected in the budget. Last May, the Board approved student fees for 2016-17. There is no increase for the 2016-17 textbook/material fees however, student lunch fees were increased modestly.
- Corporate Personal Replacement Tax (CPPRT) is \$956K based on the estimate provided by the Illinois Department of Revenue (IDOR) and includes the \$136k adjustment for the correction to prior year's distribution.

State Revenue:

- The District budget assumes General State Aid (GSA) of \$8.7 million per the estimate provided by the ISBE based on appropriations made by the state legislature for K-12 education. The State is funding GSA at 100% of the \$6,119 foundation level. The calculation of GSA funding is based on the alternate formula. Through the alternate formula the District receives approximately \$410 per student. In addition, the District receives an additional \$1,468 for each low income student under the poverty grant formula.
- Per the State Legislature's appropriations for education, all other State funding is assumed to be equal to funding levels for FY16. This includes funding for mandated categoricals for special education, bilingual education and transportation services. The budget further assumes four quarterly payments will be received for all mandated categoricals.
- Federal funding is assumed to be equal to FY16 levels.

Expenditures



Expenditure Assumptions by Fund

Education, Operations & Maintenance, Transportation Funds

- The most significant cost for the Board are salaries and employee benefits. The 2016-17 Budget is based on the staffing allocation approved by the Board on March 17, 2016.

Staffing- FTE's	Actual 2015-16	Budget 2016-17
Certified	555.0	538.8
Non-Certified	144.8	136.2
Custodial/Maintenance	58.0	58.0
Administrators	39.0	36.0
Total	796.8	768.9

- Assumptions for Salaries and Benefit costs reflect the terms of existing negotiated agreements and contracts. The collective bargaining agreement with the District Education Association (DEA) extends through August 1, 2018. Salaries for exempt and administrative staff reflect increases approved by the Board on June 16, 2016.
- Benefit costs include employer contributions for payroll taxes, employee retirement and employee health, dental, life and disability insurances. The budget reflects the current contribution rates for the TRS and IMRF. The budget further reflects the benefit plan structure for employee health insurance. The conversion to a self insured plan from a

fully insured plan took place on July 1, 2016. This conversion has triggered a cost savings of \$1.1 million which is incorporated in the budget.

- Expenditure levels for all other purchased services, supplies and equipment are equal to the levels specified in the current 2015-16 budget and do not include any increase, unless otherwise approved by the Board. Through the Federal E-Rate program the District successfully negotiated a new contract for internet service resulting in a savings of \$475k per year.

Debt Service Fund

The Annual Budget, as presented, includes expenditures for debt service based on the current debt schedule for principal and interest payments and includes principal and interest payments. It also includes principal and interest cost for capitalized leases for technology.

Transportation Fund

Expenditures for student transportation budgeted in the transportation fund reflect a 2.5% increase for regular transportation services as specified in the current contract. The current school year is the last year in the current three year contract with First Student Transportation. The transportation fund budget also includes a reduction in the middle school activity routes and results in a savings of \$110k.

IMRF/FICA/Medicare Fund

The Budget is established based on the anticipated required employer contributions for IMRF, Social Security and Medicare contributions.

Capital Projects Fund

Summer facility projects that do not qualify as life safety are budgeted in the Capital Projects fund as summer projects. Funding for Capital projects will come from fund balance in the Capital Projects fund from the 2013 bond proceeds. Expenditures for the summer project contracts that were awarded by the Board in April are included in the budget.

Tort Fund

The Tort fund is budgeted to cover the anticipated renewal rates for worker's compensation and property, casualty and liability insurance premiums.

Summary

The 2016-17 Annual Budget includes \$3.0 million in cost savings, as recommended to the Board this past spring. These cost savings include changes in certified, non-certified and administrative staff, and changes in building budgets, central office department budgets, new contract for internet service and savings for health insurance.

Given the assumptions for revenues and expenditures, the 2016-17 Budget for the Operating funds reflects \$103.5 million in revenue and \$102.9 million in expenditures with a surplus of \$0.6 million. Total revenue for all funds is \$108.4 million and expenditures are \$110.5 million

resulting in a deficit of \$2.1 million. The funding for expenditures of \$2.3 million in the Capital Projects fund will come from fund balance as bond proceeds from the 2013 debt issue were set aside to pay for future facility projects.

The sum of planned expenditures and anticipated revenue from local, state and federal sources indicate a balanced budget for the Operating funds. However, even though the Operating fund budget is balanced, the District is on the Illinois State Board of Education (ISBE) Financial Watch list due to the fiscal year 2015 financial results, and is therefore, required to submit a deficit reduction plan to the Illinois State Board of Education.

Recommendation

It is recommended the Board approve the 2016-17 Final Budget, as presented.

Community Consolidated School District 21

Dr. Kate Hyland
Superintendent of Schools

Mary P. Werling
Assistant Superintendent for Finance & Operations/CSBO

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2016-17 TENTATIVE BUDGET

FUND BALANCE SUMMARY

Fund Balance Estimation <u>June 30, 2017</u>	Estimated Beginning Fund Balance 7/1/2016	Budget Revenue 6/30/2017	Budget Expenditures 6/30/2017	Surplus/ (Deficit) 6/30/2017	Transfers In/(Out) 6/30/2017	Estimated Ending Fund Balance 6/30/2017
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Operating Funds**General Funds**

Education	(1,823,961)	82,547,284	86,050,366	(3,503,082)	5,374,123	47,080
Operation & Maintenance	5,754,266	8,907,710	8,845,715	61,995	(119,900)	5,696,361

Special Revenue Funds

Transportation	1,991,900	8,560,875	3,761,401	4,799,474	(6,000,000)	791,374
IMRF	2,448,541	2,702,369	3,495,251	(792,882)		1,655,659
Tort	121,521	769,332	767,304	2,028		123,549

Subtotal Operating Funds	8,492,267	103,487,570	102,920,037	567,533	(745,777)	8,314,023
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Please note: The above budget for fiscal year 2016-17
reflects an operating budget surplus (deficit) of: \$ 567,533

Non-Operating Funds**Debt Service Fund**

Bond & Interest	2,197,011	4,857,563	5,316,923	(459,360)	745,777	2,483,428
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Capital Projects Funds

Site & Construction	2,385,883	19,000	2,264,237	(2,245,237)		140,646
Fire Prevention & Life Safety	63,433	0	0	0		63,433

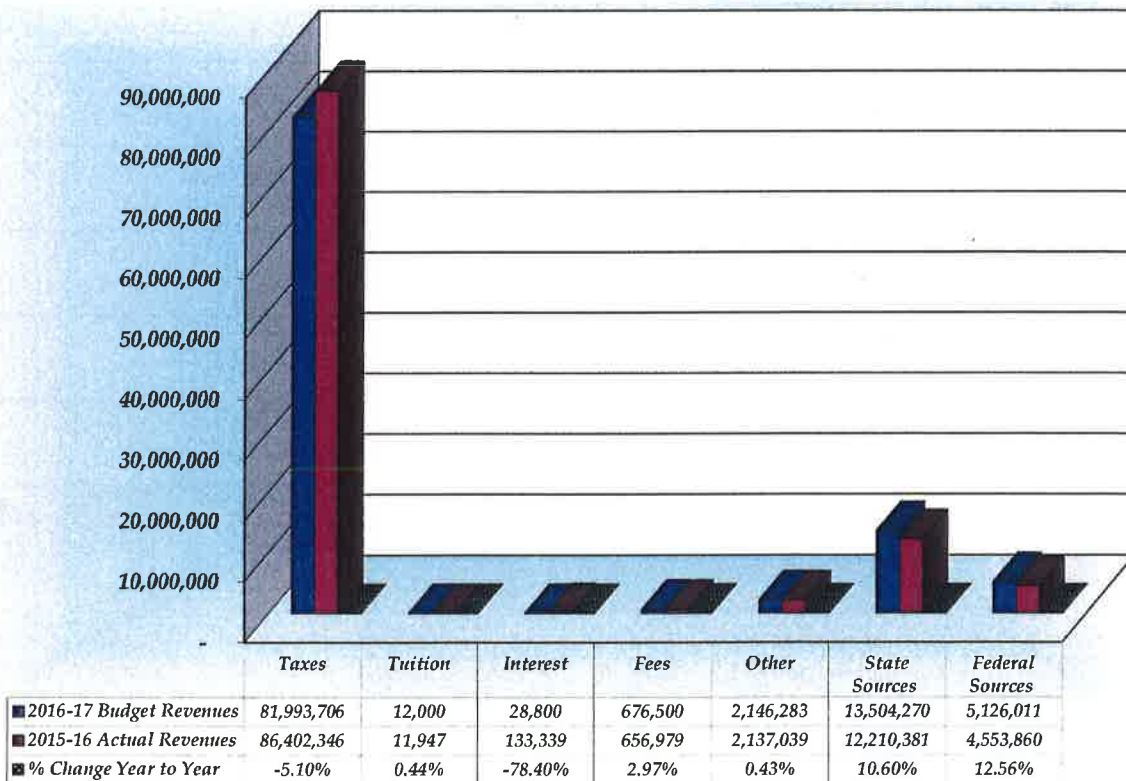
Fiduciary Fund

Working Cash	3,707,996	1,500	0	1,500		3,709,496
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Total All Funds	16,846,590	108,365,633	110,501,197	(2,135,564)	0	14,711,026
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REVENUE SOURCES	**OPERATING FUNDS**					TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	TORT	IMRE/OSADI		
Local Sources:							
Taxes	63,018,230	8,596,710	6,949,865	729,332	2,699,569	81,993,706	79.23%
Tuition	12,000	-	-	-	-	12,000	0.01%
Interest	14,000	10,000	2,000	-	2,800	28,800	0.03%
Fees	676,500	-	-	-	-	676,500	0.65%
Other	1,825,283	301,000	20,000	-	-	2,146,283	2.07%
Total Local Sources	65,546,013	8,907,710	6,971,865	729,332	2,702,369	84,857,289	
State Sources	11,875,260	-	1,589,010	40,000	-	13,504,270	13.05%
Federal Sources	5,126,011	-	-	-	-	5,126,011	4.95%
Total Revenues	82,547,284	8,907,710	8,560,875	769,332	2,702,369	103,487,570	100.00%
Transfers In/(Out)	5,374,123	(119,900)	(6,000,000)			(745,777)	
% of Total Revenues	79.77%	8.61%	8.27%		2.61%	100.00%	

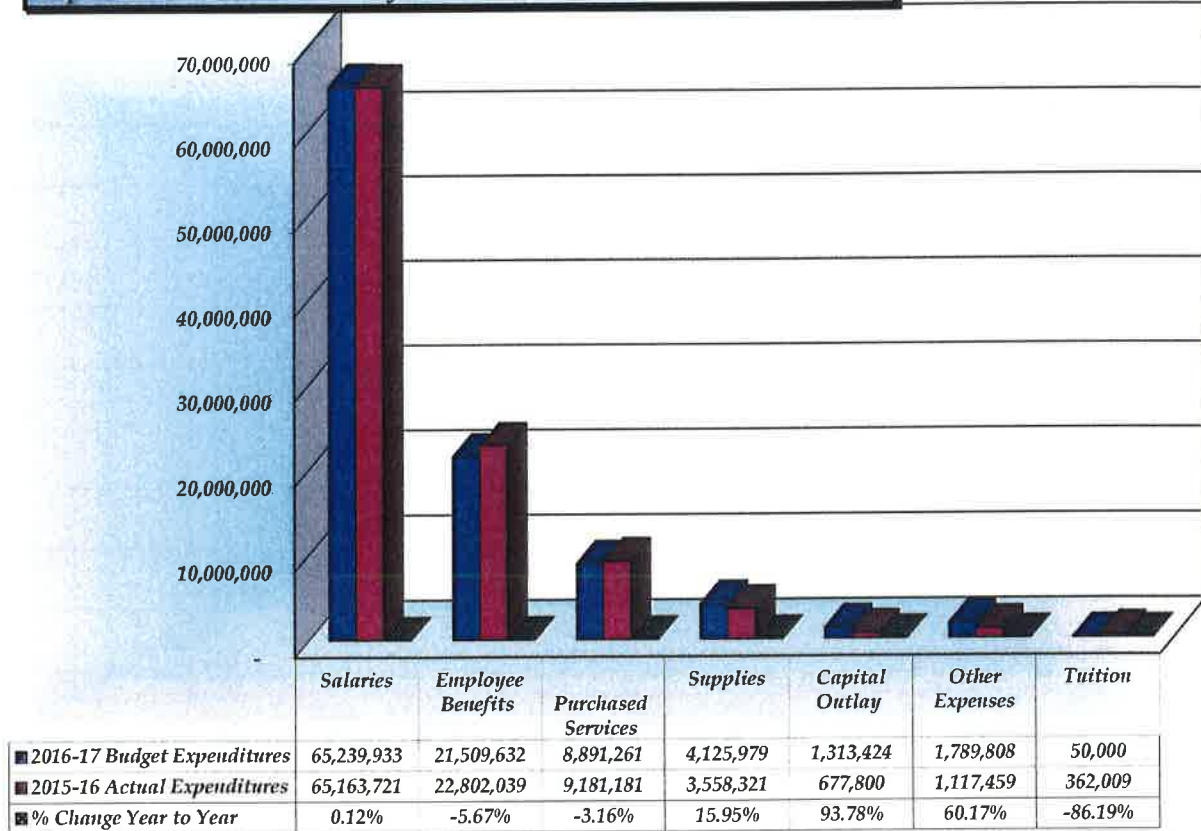
Revenue Source Analysis - Fiscal Years 2016-17 & 2015-16



EXPENDITURE SOURCES	**OPERATING FUNDS**					TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANS	TORT	IMRF/OSADI		
Salaries	60,693,821	4,419,518	126,594	-	-	65,239,933	63.39%
Employee Benefits	16,676,555	1,384,849	2,977	-	3,445,251	21,509,632	20.90%
Purchased Services	3,580,059	1,132,068	3,411,830	767,304	-	8,891,261	8.64%
Supplies	2,588,374	1,367,605	170,000	-	-	4,125,979	4.01%
Capital Outlay	981,124	332,300	-	-	-	1,313,424	1.28%
Other Expenses	1,530,433	159,375	50,000	-	50,000	1,789,808	1.74%
Tuition	-	50,000	-	-	-	50,000	0.05%
Total Expenditures	86,050,366	8,845,715	3,761,401	767,304	3,495,251	102,920,037	100.00%

% of Total Expenditures	EDUCATION	BUILDING	TRANS	TORT	IMRF/OSADI	TTL OPERATING EXPENDITURES
	83.61%	8.59%	3.65%	0.75%	3.40%	100.00%

Expenditure Source Analysis - Fiscal Years 2016-17 & 2015-16



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2016-17 TENTATIVE BUDGET

2015-16 YTD Revenue (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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	56,664,404	57,201,953	55,682,845	(2.66%)	(1.73%)
10	1142	Current Year Levy-Spec Ed	6,607,643	6,647,924	6,479,468	(2.53%)	(1.94%)
10	1230	CPPReplacement Taxes	969,706	1,100,000	855,917	(22.19%)	(11.73%)
10	1290	Other Payments in Lieu of Taxes		1,125,010		na	na
10	1320	Summer School Tuition	11,099	20,000	12,000	(40.00%)	8.12%
10	1510	Interest-Investments	55,318	40,000	14,000	(65.00%)	(74.69%)
10	1611	Sales to Pupils - Lunch	445,514	396,529	450,000	13.48%	1.01%
10	1614	Sales to Pupils - Breakfast	18,976	16,854	18,000	6.80%	(5.14%)
10	1811	Textbook Rentals - Pupils	192,489	190,449	208,500	9.48%	8.32%
10	1950	Refund-Prior Yr Expend	505,557	29,859	605,000	1926.19%	19.67%
10	1960	Payments of Surplus Moneys from TIF	1,125,010	-	1,109,283	na	(1.40%)
10	1991	Payment from other LEAs	11,911	25,000	15,000	(40.00%)	25.93%
10	1993	Other Local Fees	42,752	45,000	30,000	(33.33%)	(29.83%)
10	1999	Other Local Revenue	96,881	70,000	66,000	(5.71%)	(31.88%)
Total Local Sources			66,747,260	66,908,578	65,546,013	(2.04%)	(1.80%)

State Sources:

10	3001	General State Aid	7,865,822	7,892,236	8,661,609	9.75%	10.12%
10	3100	Spec Educ-Pvt Facilities	45,997	115,000	26,000	(77.39%)	(43.48%)
10	3105	Spec Educ-Extraordinary	880,073	865,000	895,000	3.47%	1.70%
10	3110	Spec Educ-Personnel	1,267,742	1,135,000	1,320,300	16.33%	4.15%
10	3145	Spec Educ-Summer School	8,406	4,500	8,500	88.89%	1.11%
10	3305	Bilingual Educ - TPI	730,403	1,442,839	941,226	(34.77%)	28.86%
10	3360	State Free Lunch & Breakfast	12,503	25,000	18,825	(24.70%)	50.56%
10	3800	State Library Grant	3,893	5,000	3,800	(24.00%)	(2.39%)
Total State Sources			10,814,841	11,484,575	11,875,260	3.40%	9.81%

Federal Sources:

10	4210	National School Lunch Program	1,438,920	1,500,000	1,511,140	.74%	5.02%
10	4220	School Breakfast Program	196,086	200,000	204,950	2.48%	4.52%
10	4299	Food Service - Other	10,136	12,000	12,880	7.33%	27.07%
10	4300	Title I - Low Income	1,242,224	1,039,983	1,253,734	20.55%	.93%
10	4400	Title IV - Safe & Drug Free Schools		-		na	na
10	4600	Fed-Sp Ed-IDEA Pre-School	52,798	48,069	48,069	.00%	(8.96%)
10	4620	Fed-Sp Ed-IDEA Flow-Thru	1,003,688	1,292,334	1,320,425	2.17%	31.56%
10	4625	Fed-Sp Ed-IDEA Room&Board		-		na	na
10	4905	Title III - Immigrant Education Pro	15,064		37,375		
10	4909	Title III - English Language Appl	328,805	321,500	306,402	(4.70%)	(6.81%)
10	4932	Title II - Teacher Quality	129,966	125,605	121,036	(3.64%)	(6.87%)
10	4992	Ed Jobs Fund Program		-		na	na
10	4991	Medicaid Admin Outreach	136,173	260,000	310,000	19.23%	127.65%
10	4992	Medicaid Fee For Service		50,000		na	na
10	4999	Other Federal Grants		-		na	na
Total Federal Sources			4,553,860	4,886,866	5,126,011	4.89%	12.56%

Total Education Fund	82,115,960	83,280,019	82,547,284	(0.88%)	.53%
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COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2016-17 TENTATIVE BUDGET

2015-16 YTD Revenue (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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	8,747,775	8,687,750	8,596,710	(1.05%)	(1.73%)
20	1510	Interest-Investments	40,864	25,000	10,000	(60.00%)	(75.53%)
20	1910	Rental Of Building	153,188	175,000	150,000	(14.29%)	(2.08%)
20	1950	Refund-Prior Yr Expend	162,819	162,819	150,000	(7.87%)	(7.87%)
20	1999	Other Local Revenue	1,693	5,000	1,000	(80.00%)	(40.94%)
<i>Total Local Sources - O&M</i>			<i>9,106,339</i>	<i>9,055,569</i>	<i>8,907,710</i>	<i>(1.63%)</i>	<i>-2.18%</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			9,106,339	9,055,569	8,907,710	(1.63%)	(2.18%)
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TRANSPORTATION FUND

Local Sources:

40	1111	Current Year Levy	8,435,160	7,744,097	6,949,865	(10.26%)	(17.61%)
40	1290	Other Payments in Lieu of Taxes	-	-	-	na	na
40	1421	Summer School Fees	848	900	-	na	na
40	1510	Interest-Investments	21,280	6,500	2,000	(69.23%)	(90.60%)
40	1950	Refund-Prior Yr Expend	104	-	-	NA	(100.00%)
40	1999	Other	29,752	15,000	20,000	33.33%	(32.78%)
<i>Total Local Sources - Transportation</i>			<i>8,487,144</i>	<i>7,766,497</i>	<i>6,971,865</i>	<i>(10.23%)</i>	<i>-17.85%</i>

State Sources:

40	3500	Transportation - Regular	558,552	558,552	679,010	21.57%	21.57%
40	3510	Transportation - Sped	811,988	864,655	910,000	5.24%	12.07%
<i>Total State Sources - Transportation</i>			<i>1,370,540</i>	<i>1,423,207</i>	<i>1,589,010</i>	<i>11.65%</i>	<i>15.94%</i>

Total Transportation Fund			9,857,684	9,189,704	8,560,875	(6.84%)	(13.16%)
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TORT FD

Local Sources:

80	1111	Current Year Levy	648,139	700,258	729,332	4.15%	12.53%
80	1510	Interest-Investments	66	-	-	na	na
80	1999	Other	-	-	-	na	na
<i>Total Local Sources - Tort</i>			<i>648,205</i>	<i>700,258</i>	<i>729,332</i>	<i>4.15%</i>	<i>12.52%</i>

State Sources:

80	3001	General State Aid	25,000	-	40,000	na	60.00%
<i>Total State Sources - Tort</i>			<i>25,000</i>	<i>-</i>	<i>40,000</i>	<i>na</i>	<i>60.00%</i>

Total Tort Fund			673,205	700,258	769,332	9.86%	14.28%
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ILLINOIS MUNICIPAL RETIREMENT FD

Local Sources:

50	1111	Current Year Levy	879,223	873,633	870,617	(0.35%)	(0.98%)
50	1151	Current Year Levy-Fica/Med	3,350,296	3,326,929	1,728,952	(48.03%)	(48.39%)
50	1230	Cop Replacement Taxes	100,000	100,000	100,000	.00%	.00%
50	1510	Interest-Investments	15,812	3,500	2,800	(20.00%)	(82.29%)
50	1999	Other Revenue	7,372	-	-	na	na

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2016-17 TENTATIVE BUDGET

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<i>Total IMRF</i>	4,352,703	4,304,062	2,702,369	(37.21%)	(37.92%)
<i>Total Operating Funds</i>	106,105,891	106,529,612	103,487,570	(2.86%)	(2.47%)

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2016-17 TENTATIVE BUDGET

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NON-OPERATING FUND REVENUES

BOND & INTEREST FUND

Local Sources:

30	1111	Current Year Levy	5,005,935	5,127,236	4,854,563	(5.32%)	(3.02%)
30	1510	Interest-Investments	12,033	8,500	3,000	(64.71%)	(75.07%)
Total Bond & Interest Fund			5,017,968	5,135,736	4,857,563	(5.42%)	(3.20%)

SITE & CONSTRUCTION FUND

Local & State Sources:

60	1290	TIF Surplus Distribution	-	-	-	na	na
60	1510	Interest-Investments	692	35,000	9,000	(74.29%)	1200.58%
60	1920	Donations - Private Sources	-	10,000	-	na	na
60	1930	Impact Fees from Municipal or County	12,455	-	10,000	-	-
60	3999	Other State Revenue	-	-	-	na	na
Total - Site & Construction Fund			13,147	45,000	19,000	(57.78%)	44.52%

WORKING CASH FUND

Local Sources:

70	1111	Current Year Levy	-	-	-	na	na
70	1510	Interest-Investments	9,098	5,000	1,500	(70.00%)	(83.51%)
Total Working Cash Fund			9,098	5,000	1,500	(70.00%)	(83.51%)

LIFE SAFETY FUND

Local Sources:

90	1111	Current Year Levy	-	-	-	na	na
90	1510	Interest-Investments	383	200	-	na	na
Total Life Safety Fund			383	200	-	na	na

Total Non-Operating Funds	5,040,596	5,185,936	4,878,063	(5.94%)	(3.22%)
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Total All Fund Revenues	111,146,487	111,715,548	108,365,633	(3.00%)	(2.50%)
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Description	2015-16	2015-2016	2016-17	% Change	% Budget
	YTD Expended (column a)	Amended Budget (column b)	Tentative 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	27,182,258	27,291,899	27,638,084	1.27%	1.68%
10 1100 2	Benefits	7,783,453	7,316,706	8,197,738	12.04%	5.32%
10 1100 3	Purchased Services	49,838	56,635	50,573	(10.70%)	1.47%
10 1100 4	Supplies & Materials	864,279	892,537	1,064,131	19.23%	23.12%
10 1100 5	Capital Outlay	20,787	28,625	46,467	62.33%	123.54%
10 1100 6	Other Expenses	57,272	62,250	64,370	.00%	12.39%
1100 Total Regular Programs		35,957,887	35,648,652	37,061,363	3.96%	3.07%
10 1200 1	Salaries	7,912,077	7,961,361	7,877,835	(1.05%)	(0.43%)
10 1200 2	Benefits	2,958,455	2,673,893	2,407,619	(9.96%)	(18.62%)
10 1200 3	Purchased Services	39,655	68,612	48,700	(29.02%)	22.81%
10 1200 4	Supplies & Materials	43,342	133,857	99,375	(25.76%)	129.28%
10 1200 5	Capital Outlay	136,514	137,219	131,000	(4.53%)	(4.04%)
10 1200 6	Other Expenses	921,569	330,000	1,049,000	217.88%	13.83%
10 1200 8	Tuition Costs				na	na
1200 Total Special Education Programs		12,011,612	11,304,942	11,613,529	2.73%	(3.31%)
10 1500 1	Salaries	188,957	155,821	157,835	1.29%	(16.47%)
10 1500 2	Benefits	4,427	4,414	0	na	na
10 1500 3	Purchased Services	9,916	12,142	12,131	(0.09%)	22.34%
10 1500 4	Supplies & Materials	11,907	16,210	3,784	(76.66%)	(68.22%)
10 1500 5	Capital Outlay	0	0	0	na	na
10 1500 6	Other Expenses	4,018	5,171	4,361	(15.66%)	8.54%
1500 Total Interscholastic & Athletic Programs		219,225	193,758	178,111	(8.08%)	(18.75%)
10 1600 1	Salaries	297,580	218,318	275,860	26.36%	(7.30%)
10 1600 2	Benefits	5,710	0	991	na	(82.64%)
10 1600 3	Purchased Services	0	0	0	na	na
10 1600 4	Supplies & Materials	10,531	5,235	0	na	na
10 1600 5	Capital Outlay	0	0	0	na	na
10 1600 6	Other Expenses	0	0	0	na	na
1600 Total Summer School		313,821	223,553	276,851	23.84%	(11.78%)
10 1800 1	Salaries	8,589,291	8,635,503	9,059,245	4.91%	5.47%
10 1800 2	Benefits	2,524,195	2,328,172	2,296,519	(1.36%)	(9.02%)
10 1800 3	Purchased Services	1,025	750	1,900	153.33%	85.37%
10 1800 4	Supplies & Materials	122,014	97,173	104,027	7.05%	(14.74%)
10 1800 5	Capital Outlay	0	0	0	na	na
10 1800 6	Other Expenses	0	0	0	na	na
1800 Total Bilingual Programs		11,236,525	11,061,598	11,461,691	3.62%	2.00%

Description	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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 2110 1	Salaries	1,921,120	1,917,415	1,722,584	(10.16%)	(10.33%)
10 2110 2	Benefits	424,952	391,088	343,603	(12.14%)	(19.14%)
10 2110 3	Purchased Services	165	11,000	5,600	(49.09%)	(100.01%)
10 2110 4	Supplies & Materials	2,094	2,873	4,295	49.50%	(99.99%)
10 2110 5	Capital Outlay	0	0	0	na	na
10 2110 6	Other Expenses	0	0	500	na	#VALUE!
2110 Total Attendance & Social Work Services		2,348,331	2,322,376	2,076,582	(10.58%)	(11.57%)
10 2130 1	Salaries	1,528,708	1,604,844	1,460,620	(8.99%)	(4.45%)
10 2130 2	Benefits	518,355	490,155	471,613	(3.78%)	(9.02%)
10 2130 3	Purchased Services	39,852	78,400	83,200	6.12%	108.77%
10 2130 4	Supplies & Materials	21,263	26,000	14,200	(45.38%)	(33.22%)
10 2130 5	Capital Outlay	2,915	8,000	800	(90.00%)	(72.56%)
10 2130 6	Other Expenses	635	2,500	1,500	(40.00%)	136.22%
2130 Total Health Services		2,111,728	2,209,899	2,031,933	(8.05%)	(3.78%)
10 2140 1	Salaries	885,011	873,523	988,070	13.11%	11.64%
10 2140 2	Benefits	187,647	180,358	214,366	18.86%	14.24%
10 2140 3	Purchased Services	11,186	15,340	15,500	1.04%	38.57%
10 2140 4	Supplies & Materials	0	1,000	2,000	100.00%	na
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		1,083,844	1,070,221	1,219,936	13.99%	12.56%
10 2150 1	Salaries	1,381,795	1,377,590	1,452,634	5.45%	5.13%
10 2150 2	Benefits	370,187	346,949	350,525	1.03%	(5.31%)
10 2150 3	Purchased Services	98,359	84,000	106,050	26.25%	7.82%
10 2150 4	Supplies & Materials	1,286	8,000	3,300	(58.75%)	156.61%
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		1,851,627	1,816,539	1,912,509	5.28%	3.29%
10 2190 1	Salaries	147	0	0	na	na
10 2190 2	Benefits	0	251,581	0	na	na
10 2190 3	Purchased Services	366	33,400	0	na	na
10 2190 4	Supplies & Materials	0	0	0	na	na
10 2190 5	Capital Outlay	0	0	0	na	na
10 2190 6	Other Expenses	0	0	0	na	na
2190 Total Other Support Services		513	284,981	0	na	na
10 2210 1	Salaries	1,178,211	1,203,313	1,259,061	4.63%	6.86%
10 2210 2	Benefits	246,135	8,667	189,407	2085.38%	(23.05%)
10 2210 3	Purchased Services	131,537	192,086	146,358	(23.81%)	11.27%
10 2210 4	Supplies & Materials	25,574	39,124	49,848	27.41%	94.92%
10 2210 5	Capital Outlay	588	1,000	1,000	.00%	70.07%
10 2210 6	Other Expenses	54,864	68,855	66,659	(3.19%)	21.50%
2210 Total Improvement of Instruction Services		1,636,909	1,513,045	1,712,333	13.17%	4.61%
10 2220 1	Salaries	2,768,644	2,764,628	2,342,587	(15.27%)	(15.39%)
10 2220 2	Benefits	928,931	902,565	717,204	(20.54%)	(22.79%)
10 2220 3	Purchased Services	61	2,100	1,700	(19.05%)	2686.89%
10 2220 4	Supplies & Materials	190,838	157,763	142,553	(9.64%)	(25.30%)
10 2220 5	Capital Outlay	1,106	3,396	208,107	6028.00%	18716.18%
10 2220 6	Other Expenses	4,022	8,260	5,750	(30.39%)	42.96%
2220 Total Library/Media Services		3,893,602	3,838,712	3,417,901	(10.96%)	(12.22%)

Description	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
10 2230 1 Salaries	163,126	166,006	178,891	7.76%	9.66%
10 2230 2 Benefits	31,249	30,219	27,787	(8.05%)	(11.08%)
10 2230 3 Purchased Services	64,051	65,800	55,000	(16.41%)	(14.13%)
10 2230 4 Supplies & Materials	62,509	63,545	61,500	(3.22%)	(1.61%)
10 2230 5 Capital Outlay	0	0	0	na	na
10 2230 6 Other Expenses	239	1,250	250	(80.00%)	4.60%
2230 Total Assessment & Testing	321,174	326,820	323,428	(1.04%)	.70%
10 2310 3 Purchased Services	161,639	211,221	229,000	8.42%	41.67%
10 2310 6 Other Expenses	42,543	46,500	42,500	(8.60%)	(0.10%)
2310 Total Board of Education Services	204,182	257,721	271,500	5.35%	32.97%
10 2320 1 Salaries	382,384	379,365	337,921	(10.92%)	(11.63%)
10 2320 2 Benefits	58,603	60,440	50,034	(17.22%)	(14.62%)
10 2320 3 Purchased Services	7,333	9,700	8,600	(11.34%)	17.28%
10 2320 4 Supplies & Materials	3,363	7,250	5,750	(20.69%)	70.98%
10 2320 5 Capital Outlay	0	1,750	1,750	.00%	na
10 2320 6 Other Expenses	47,543	14,050	14,000	(0.36%)	(70.55%)
2320 Total Executive Administration Services	499,226	472,555	418,055	(11.53%)	(16.26%)
10 2330 1 Salaries	500,438	455,965	532,397	16.76%	6.39%
10 2330 2 Benefits	117,041	134,184	127,579	(4.92%)	9.00%
10 2330 3 Purchased Services	3,367	8,100	11,400	40.74%	238.58%
10 2330 4 Supplies & Materials	7,519	12,100	10,000	(17.36%)	33.00%
10 2330 5 Capital Outlay	0	3,500	7,000	100.00%	na
10 2330 6 Other Expenses	33,270	1,000	1,000	.00%	(96.99%)
2330 Total Special Area Admin Services	661,635	614,849	689,376	12.12%	4.19%
10 2410 1 Salaries	2,892,959	2,830,620	2,831,577	.03%	(2.12%)
10 2410 2 Benefits	858,538	833,694	779,228	(6.53%)	(9.24%)
10 2410 3 Purchased Services	1,149	3,650	3,300	(9.59%)	187.21%
10 2410 4 Supplies & Materials	16,331	22,262	29,074	30.60%	78.03%
10 2410 5 Capital Outlay	1,754	6,799	15,500	127.97%	783.69%
10 2410 6 Other Expenses	17,955	18,680	22,143	18.54%	23.32%
2410 Total Principal's Office	3,788,686	3,715,705	3,680,822	(0.94%)	(2.85%)
10 2510 1 Salaries	639,396	671,761	712,110	6.01%	11.37%
10 2510 2 Benefits	154,391	166,782	182,074	9.17%	17.93%
10 2510 3 Purchased Services	106,719	125,970	133,500	5.98%	25.09%
10 2510 4 Supplies & Materials	9,997	16,500	10,000	(39.39%)	.03%
10 2510 5 Capital Outlay	3,243	3,500	3,500	.00%	7.92%
10 2510 6 Other Expenses	10,413	13,840	15,000	8.38%	44.05%
2510 Total Business Services	924,159	998,353	1,056,184	5.79%	14.29%
10 2540 3 Purchased Services	0	145,000	0	na	na
2540 Total Operation & Maintenance Services	0	145,000	0	na	na
10 2560 1 Salaries	337,287	321,186	305,140	(5.00%)	(9.53%)
10 2560 2 Benefits	4,206	8,054	7,751	(3.76%)	84.28%
10 2560 3 Purchased Services	1,598,779	1,678,346	1,700,330	1.31%	6.35%
10 2560 4 Supplies & Materials	27,542	28,354	18,800	(33.70%)	(31.74%)
10 2560 5 Capital Outlay	25,354	25,368	15,000	(40.87%)	(40.84%)
2560 Total Food Services	1,993,168	2,061,308	2,047,021	(0.69%)	2.70%
10 2570 1 Salaries	189,617	181,527	197,032	8.54%	3.91%
10 2570 2 Benefits	64,778	64,774	65,085	.48%	.47%
10 2570 3 Purchased Services	4,546	8,800	8,750	(0.57%)	92.48%
10 2570 4 Supplies & Materials	33,770	36,775	32,925	(10.47%)	(2.50%)
10 2570 5 Capital Outlay	0	0	0	na	na
10 2570 6 Other Expenses	225	225	300	33.33%	33.33%
2570 Total Internal Services	292,936	292,101	304,092	4.11%	3.81%

Description	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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 2630 1	Salaries	847,410	877,695	773,163	(11.91%)	(8.76%)
10 2630 2	Benefits	188,262	184,069	170,074	(7.60%)	(9.66%)
10 2630 3	Purchased Services	1,287,605	1,456,900	709,500	(51.30%)	(44.90%)
10 2630 4	Supplies & Materials	718,078	954,000	891,750	(6.53%)	24.19%
10 2630 5	Capital Outlay	449,930	475,000	550,000	15.79%	22.24%
10 2630 6	Other Expenses	47,209	7,650	7,150	(6.54%)	(84.85%)
	2630 Total Information Services	3,538,494	3,955,314	3,101,637	(21.58%)	(12.35%)
10 2640 1	Salaries	457,972	541,980	419,178	(22.66%)	(8.47%)
10 2640 2	Benefits	124,535	118,327	75,092	(36.54%)	(39.70%)
10 2640 3	Purchased Services	41,618	61,150	59,800	(2.21%)	43.69%
10 2640 4	Supplies & Materials	2,317	3,100	4,700	51.61%	102.85%
10 2640 5	Capital Outlay	0	2,300	1,000	(56.52%)	na
10 2640 6	Other Expenses	68,916	15,950	13,950	(12.54%)	(79.76%)
	2640 Total Staff Services	695,358	742,807	573,720	(22.76%)	(17.49%)
10 2900 2	Benefits	742,318	811,050	0	na	na
10 2900 3	Purchased Services	320	0	615		
10 2900 4	Supplies & Materials	47,034	70,465	24,000	(65.94%)	(100.00%)
	2900 Total Other Support Services	789,672	881,515	24,615	(97.21%)	(96.88%)
10 3000 1	Salaries	132,462	166,420	171,997	3.35%	29.85%
10 3000 2	Benefits	1,165	463	2,266	389.42%	94.51%
10 3000 3	Purchased Services	105,644	119,851	111,052	(7.34%)	5.12%
10 3000 4	Supplies & Materials	8,859	14,039	12,362	(11.95%)	39.54%
10 3000 6	Other Expenses	3,050	5,000	0	na	na
	3000 Total Other Support Services	251,180	305,773	297,677	(2.65%)	18.51%
10 4120 3	Purchased Services	168,617	77,500	77,500	.00%	na
10 4120 8	Tuition Costs	0	830,000	22,000	(97.35%)	na
	4120 Pymnt for Special Education Programs	168,617	907,500	99,500	(89.04%)	(40.99%)
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	0	200,000	na	na
	6000 Total Provision for Contingencies	0	0	200,000	na	na
	Total Education Fund	86,794,111	87,165,597	86,050,366	(1.28%)	(0.86%)

Description	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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	170,522	186,133	50,000	(73.14%)	(70.68%)
20 2530 4	Supplies & Materials	0	0	50,000	na	na
20 2530 5	Capital Outlay	23,657	45,339	300,000	561.68%	1168.12%
<i>2530 Facilities Acq & Construction Services</i>		<i>194,179</i>	<i>231,472</i>	<i>400,000</i>	<i>72.81%</i>	<i>106.00%</i>
20 2540 1	Salaries	4,653,878	4,658,879	4,419,518	(5.14%)	(5.04%)
20 2540 2	Benefits	1,304,849	1,335,501	1,384,849	3.70%	6.13%
20 2540 3	Purchased Services	863,217	817,509	1,082,068	32.36%	25.35%
20 2540 4	Supplies & Materials	1,165,075	1,198,480	1,317,355	9.92%	13.07%
20 2540 5	Capital Outlay	11,952	72,325	12,300	(82.99%)	2.91%
20 2540 6	Other Expenses	165,725	135,205	59,375	(56.09%)	(64.17%)
<i>2540 Total Operations & Maintenance Services</i>		<i>8,164,696</i>	<i>8,217,899</i>	<i>8,275,465</i>	<i>.70%</i>	<i>1.36%</i>
20 2570 3	Purchased Services	0	88,700	0	na	na
20 2570 4	Supplies & Materials	956	1,269	250	(80.30%)	(73.85%)
20 2570 5	Capital Outlay	0	61,750	20,000	(67.61%)	na
<i>2570 Total Internal Services</i>		<i>956</i>	<i>151,719</i>	<i>20,250</i>	<i>(147.91%)</i>	<i>(73.85%)</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	150,000	50.00%	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>100,000</i>	<i>150,000</i>	<i>50.00%</i>	<i>na</i>
Total Operations & Maintenance Fund		8,359,831	8,701,090	8,845,715	1.66%	5.81%

Transportation Fund

40 2550 1	Salaries	132,993	67,758	126,594	86.83%	(4.81%)
40 2550 2	Benefits	15,428	39,716	2,977	(92.50%)	(80.70%)
40 2550 3	Purchased Services	3,529,275	3,543,337	3,411,530	(3.72%)	(3.34%)
40 2550 4	Supplies & Materials	161,843	200,130	170,000	(15.06%)	5.04%
40 2550 5	Capital Outlay	0	0	0	na	na
<i>2550 Total Pupil Transportation Services</i>		<i>3,839,539</i>	<i>3,850,941</i>	<i>3,711,101</i>	<i>(3.63%)</i>	<i>(3.35%)</i>
40 3000 3	Purchased Services	0	0	300	na	na
<i>3000 Total Community Services</i>		<i>0</i>	<i>0</i>	<i>300</i>	<i>na</i>	<i>na</i>
40 6000 6	Other Expenses	0	0	50,000	na	na
<i>6000 Total Provision for Contingencies</i>		<i>0</i>	<i>0</i>	<i>50,000</i>	<i>na</i>	<i>na</i>
Total Transportation Fund		3,839,539	3,850,941	3,761,401	(2.33%)	(2.04%)

Tort Fund

80 XXX 3	Total Purchased Services	684,820	636,237	767,304	20.60%	12.04%
Total Tort Fund		684,820	636,237	767,304	20.60%	12.04%

Illinois Municipal Retirement Fund (IMRF)

50 1xxx 2	Total Instruction Services Benefits	1,118,288	1,130,757	1,206,997	6.74%	7.93%
50 2xxx 2	Total Support Services Benefits	2,065,941	2,012,312	2,227,069	10.67%	7.80%
<i>1xxx; 2xxx Total IMRF</i>		<i>3,184,229</i>	<i>3,143,069</i>	<i>3,434,066</i>	<i>9.26%</i>	<i>7.85%</i>
50 3000 3	Purchased Services			11,185		
<i>3000 Total Community Services</i>		<i>0</i>	<i>0</i>	<i>11,185</i>	<i>na</i>	<i>na</i>

2016-17 Detailed Expenditures

<u>Description</u>	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative Budget (column c)	% Change Budget to Budget (col. c / col. b) -1	% Budget to YTD Activity (col. c / col. a) -1
50 6000 6 Other Expenses	0	0	50,000	na	na
<i>6000 Total Provision for Contingencies</i>	0	0	50,000	na	na
<i>Total IMRF Fund</i>	3,184,229	3,143,069	3,495,251	11.21%	9.77%
<i>Total Operating Funds</i>	102,862,530	103,496,934	102,920,037	(0.56%)	.06%

Description	2015-16 YTD Expended (column a)	2015-2016 Amended Budget (column b)	2016-17 Tentative 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	1,338,098	1,338,098	1,249,776	(6.60%)	(6.60%)
30 5200 6	Bond Principal	3,543,530	3,545,000	3,320,000	(6.35%)	(6.31%)
30 5270 6	Capital Leases	152,665	152,680	747,147	389.35%	389.40%
30 5900 6	Bond Service Charges	0	0	0	na	na

Total Bond & Interest Fund	5,034,293	5,035,778	5,316,923	5.58%	5.61%
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Site & Construction Fund

60 2530 3	Purchased Services	198,796	243,800	91,582	(62.44%)	(53.93%)
60 2530 4	Supplies & Materials	0	0	0	na	na
60 2530 5	Capital Outlay	2,871,082	2,882,812	2,122,655	(26.37%)	(26.07%)
	2530 Total Support Services	3,069,878	3,126,612	2,214,237	(29.18%)	(27.87%)

60 6000 6	Other Expenses	0	0	50,000	na	na
	6000 Total Provision for Contingencies	0	0	50,000	na	na

Total Site & Construction Fund	3,069,878	3,126,612	2,264,237	(27.58%)	(26.24%)
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Working Cash Fund

70 8120 7	Transfer of Interest Earnings	0	0		na	na
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Total Working Cash Fund	0	0	0	na	na
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Life Safety Fund

90 2530 3	Purchased Services	0	0		na	na
90 2530 4	Supplies & Materials	0	0		na	na
90 2530 5	Capital Outlay	0	0		na	na

Total Life Safety Fund	0	0	0	na	na
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Total Non-Operating Funds	8,104,171	8,162,390	7,581,160	(7.12%)	(6.45%)
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Total All Fund Expenditures	110,966,701	111,659,324	110,501,197	(1.04%)	(0.42%)
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