



2018-19 Tentative Budget

July 19, 2018

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 2018-19 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 2018-19 budget is to maintain current existing programs and services at a high level, while incorporating technology, delivering increasing special education services and addressing the requirements of Federal and State law.

The 2018-19 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, 2018. The publication of the Tentative Budget is to take place on July 19, 2018 and be 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 20, 2018. 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 2018-19 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

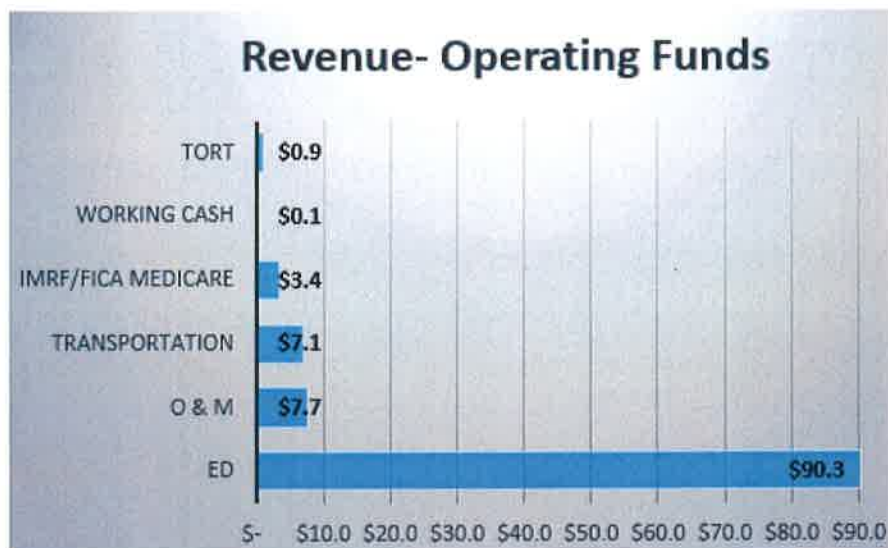
The following summary is intended to provide information about the 2018-19 Annual Budget and the assumptions on which it is based. In developing the budget, considerations are made in the following areas:

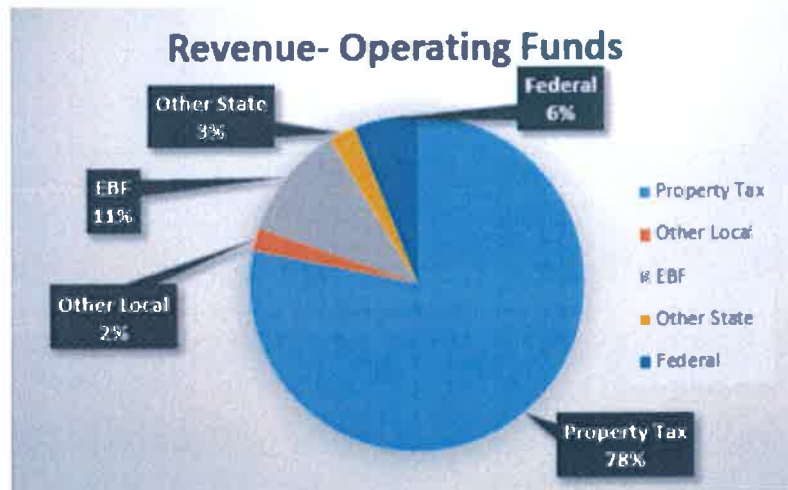
- Enrollment and staffing
- Curricular goals and programs needs
- Facility needs
- Technology plan
- Tax levy
- State & Federal funding

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.
- The budget includes the terms of the new DEA collective bargaining agreement for salaries and benefits.

Revenue





The primary revenue assumptions include the following:

Local Revenue:

- While the State legislature, at times, has considered a property tax freeze or modification of the levy formula, this Tentative Budget assumes there is no change to the property tax formula for the 2018 levy.
- The 2018 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 2018 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	97.8%
2015 Actual Levy Extension	0.8%	\$3.0MM	98.9%
2016 Actual Levy Extension	0.7%	\$11.9MM	99.2%
2017 Actual Levy Extension	2.1%	\$2.8MM	99.0%
2018 Estimated Levy Extension	2.1%	\$7.5MM	99.0%

- 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. In March 2018, the Board approved student fees for 2018-19 including increases in fees for promotion materials, milk, extra lunch, juice and water. All other fees, including summer school tuition, remain equal to prior year.
- Corporate Personal Replacement Tax (CPPRT) is \$0.9 million based on the estimate provided by the Illinois Department of Revenue (IDOR).

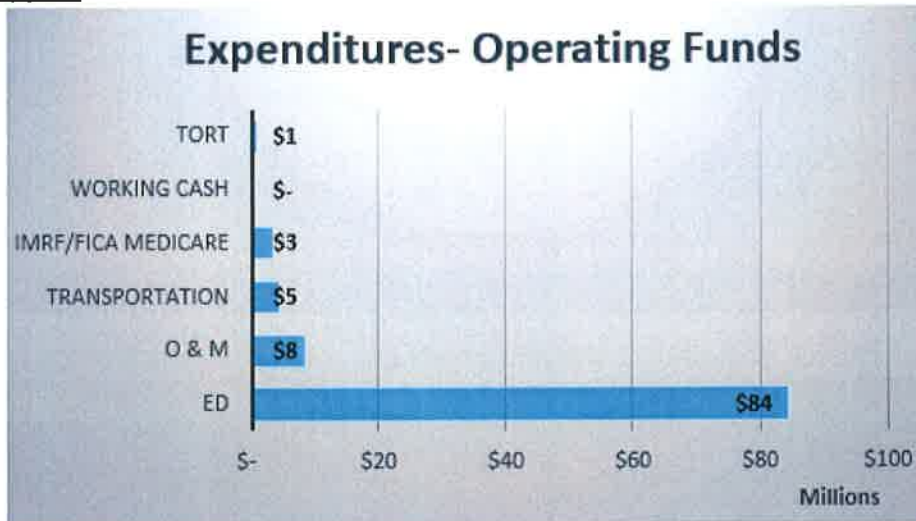
State Revenue:

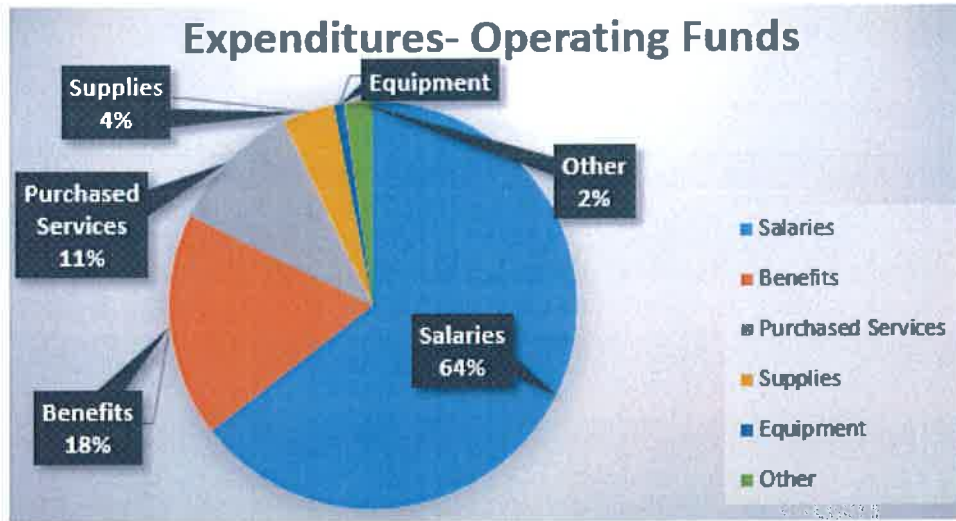
- Last year, the State legislature authorized the new evidence-based funding formula. The evidenced-based funding formula replaced General State Aid (GSA), special education and bilingual funding formulas. The tentative budget includes an estimate of the 2019 base funding minimum of \$12.1 million. Private tuition and the transportation reimbursements are not included in the new formula and are budgeted separately.

Federal Revenue:

- Federal funding is assumed to be equal to FY18 levels.

Expenditures





Expenditure Assumptions by Fund

Education, Operations & Maintenance, Transportation Funds

- The most significant cost for the Board is the expense of salaries and employee benefits for required staffing needs. The 2018-19 Budget is based on the staffing allocation approved by the Board on March 15, 2018.

Staffing- FTE's	Actual 2016-17	Budget 2017-18	Actual 2017-18	Budget 2018-19
Licensed	541.3	511.6	514.9	527.6
Non-Licensed	149.6	149.6	143.3	156.1
Custodial/Maintenance	58.0	57.0	57.0	57.0
Administrators	36.0	36.0	36.0	37.0
Total	784.9	754.2	751.2	777.7

- 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. The new collective bargaining agreement is effective August 1, 2018 through July 21, 2022. The terms of this new agreement are reflected in the budget. Salaries for exempt and administrative staff reflect increases approved by the Board on June 21, 2018.
- 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. Per the terms of the new collective bargaining agreement, the current employee benefit plan is extended through December 31, 2018. The new benefit plan structure is effective January 1, 2019. Assumptions have been made regarding participation rates in the new benefit plan options.

- Expenditure levels for all other purchased services, supplies and equipment are equal to the levels specified in the current 2018-19 budget and do not include any increase, unless otherwise approved by the Board.

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 reflects a 2.5% increase over last year's rates per the contract with First Student transportation services.

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 transfers from the Operations & Maintenance fund. Projects budgeted to take place in the summer of 2018 include the replacement of door locks district wide. In addition, architect and custodial maintenance fees for summer 2019 projects are budgeted, as well.

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 2018-19 Tentative Budget includes the cost structures described. Operating fund revenue totals \$109.4 million and expenditures total \$101.4 million. In addition, a transfer of \$2.2 million from the Education fund to the Working Cash fund is included in the budget in order to repay the loan extended from the working cash fund in 2015-16. A transfer of \$1.2 million will be made from the Operations & Maintenance fund to the Capital projects fund in order to fund the district wide door lock replacement project and the architect expenses that will be incurred in preparation for facility projects that may take place in the summer of 2019.

Before transfers, a surplus of \$8.0 will be generated in the Operating funds. After the transfers to Working Cash and Capital Projects funds the surplus is \$3.9 million.

Operating Funds

\$'s millions	FY18 Amended Budget	FY19 Tentative Budget	Favorable/(Unfavorable)
Revenue	106.6	109.4	2.8
Expenditures	102.8	101.4	1.4
Surplus/(Deficit)	3.7	8.0	4.3

All Funds

\$'s millions	FY18 Amended Budget	FY19 Tentative Budget	Favorable/(Unfavorable)
Revenue	111.5	114.9	3.4
Expenditures	108.9	108.0	0.9
Surplus/(Deficit)	2.6	6.9	4.3

Given the assumptions for revenues and expenditures, total revenue for all funds is \$114.9 million and expenditures are \$108.0 million resulting in a surplus of \$6.9 million. The sum of planned expenditures and anticipated revenue from local, state and federal sources indicate a balanced budget for fiscal year 2019.

Community Consolidated School District 21

Dr. Michael Connolly
 Superintendent of Schools

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

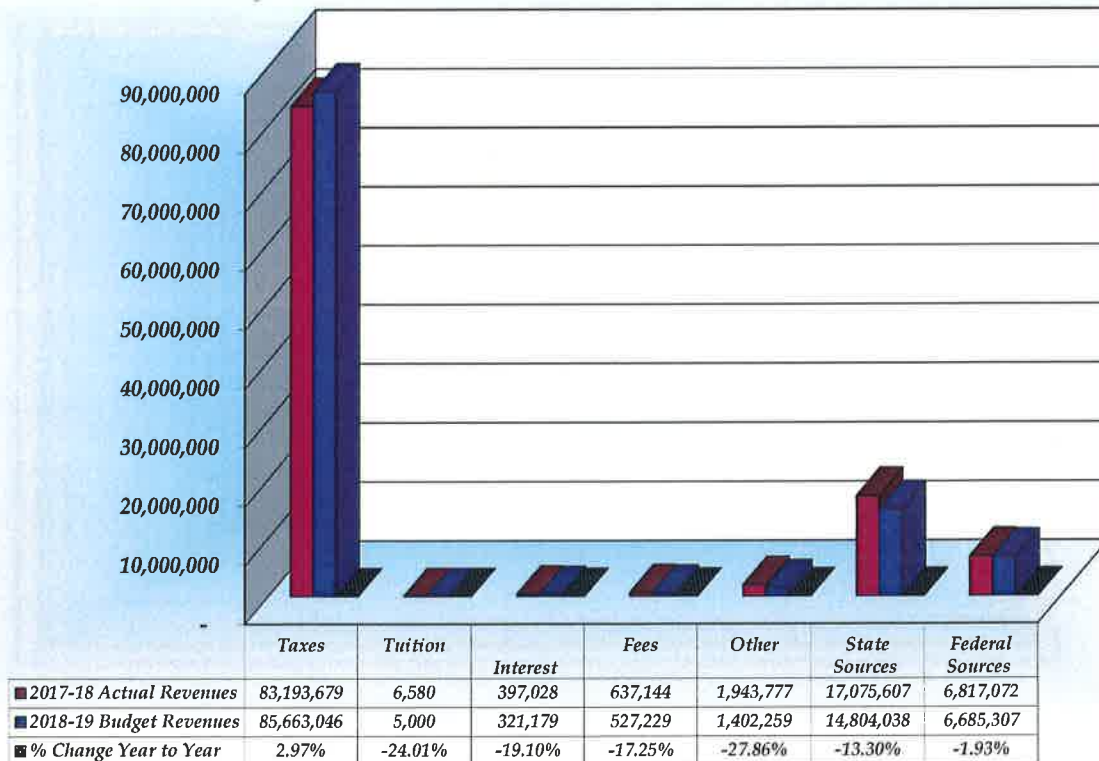
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2018-19 TENTATIVE BUDGET

FUND BALANCE SUMMARY

Fund Balance Estimation June 30, 2019	Estimated Beginning Fund Balance* 7/1/2018	Budget Revenue 6/30/2019	Budget Expenditures 6/30/2019	Surplus/ (Deficit) 6/30/2019	Transfers In/(Out) 6/30/2019	Estimated Ending Fund Balance 6/30/2019
Operating Funds						
General Funds						
Education	11,638,245	90,267,827	84,537,545	5,730,282	(2,619,863)	14,748,664
Operation & Maintenance	4,603,098	7,720,800	7,864,474	(143,674)	(1,319,900)	3,139,524
Special Revenue Funds						
Transportation	3,788,440	7,132,942	4,534,466	2,598,476	0	6,386,916
IMRF	3,031,812	3,355,968	3,690,508	(334,540)		2,697,272
Tort	399,136	930,521	783,500	147,021		546,157
Subtotal Operating Funds	23,460,731	109,408,058	101,410,493	7,997,565	(3,939,763)	27,518,533
*Fund Balance excludes employee health insurance fund		5,460,989				
<i>Please note: The above budget for fiscal year 2018-19 reflects an operating budget surplus/(deficit) of:</i>						
			\$	4,057,802		
Non-Operating Funds						
Debt Service Fund						
Bond & Interest	2,873,359	5,462,242	5,281,792	180,450	539,763	3,593,572
Capital Projects Funds						
Site & Construction	213,868	0	1,350,000	(1,350,000)	1,200,000	63,868
Fire Prevention & Life Safety	64,531	1,168	0	1,168		65,699
Fiduciary Fund						
Working Cash	1,534,117	63,720	0	63,720	2,200,000	3,797,837
Total All Funds	28,146,606	114,935,188	108,042,285	6,892,903	0	35,039,509

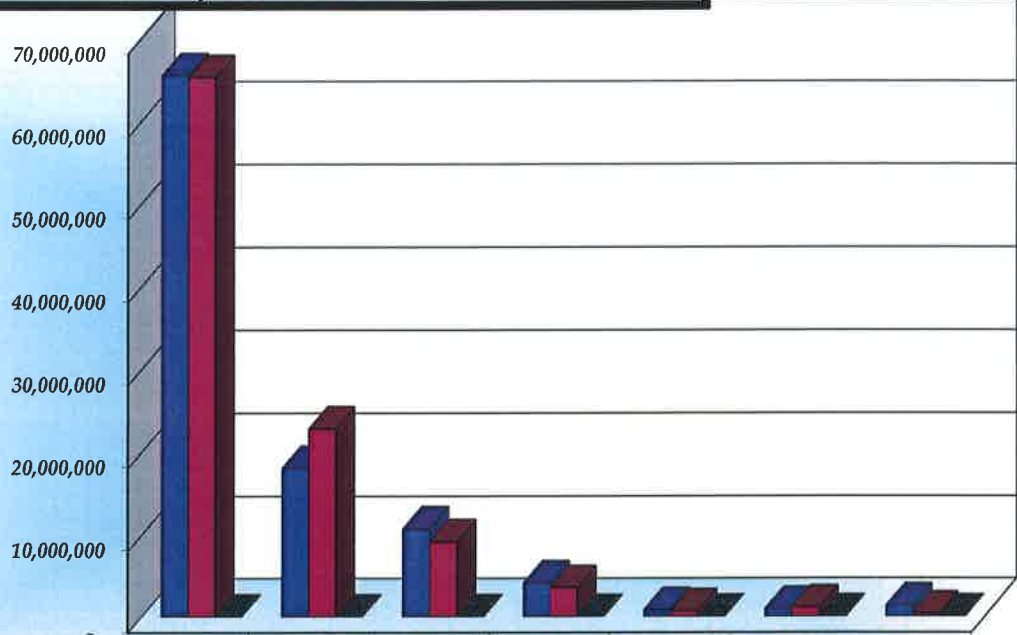
REVENUE SOURCES	**OPERATING FUNDS**					TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	TORT	IMRF/OSADI		
Local Sources:							
Taxes	68,848,569	7,594,793	4,996,530	915,375	3,307,779	85,663,046	78.30%
Tuition	5,000	-	-	-	-	5,000	0.00%
Interest	204,577	50,355	12,912	5,146	48,189	321,179	0.29%
Fees	477,229	50,000	-	-	-	527,229	0.48%
Other	1,325,907	25,652	40,700	10,000	-	1,402,259	1.28%
Total Local Sources	70,861,282	7,720,800	5,050,142	930,521	3,355,968	87,918,713	
State Sources	12,721,238	-	2,082,800	-	-	14,804,038	13.53%
Federal Sources	6,685,307	-	-	-	-	6,685,307	6.11%
Total Revenues	90,267,827	7,720,800	7,132,942	930,521	3,355,968	109,408,058	100.00%
Transfers In/(Out)	(2,619,863)	(1,319,900)	-	-	-	(3,939,763)	
% of Total Revenues	82.51%	7.06%	6.52%		3.07%	100.00%	

Revenue Source Analysis - Fiscal Years 2018-19 & 2017-18



EXPENDITURE SOURCES	**OPERATING FUNDS**					TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANS	TORT	IMRF/OSADI		
Salaries	60,812,937	4,484,484	113,103	-	-	65,410,524	64.50%
Employee Benefits	13,407,611	954,286	10,850	-	3,640,508	18,013,255	17.76%
Purchased Services	5,086,342	723,694	4,154,028	783,500	-	10,747,564	10.60%
Supplies	2,616,152	1,347,160	181,485	-	-	4,144,797	4.09%
Capital Outlay	564,933	272,400	-	-	-	837,333	0.83%
Other Expenses	707,072	82,450	75,000	-	50,000	914,522	0.90%
Tuition	1,342,498	-	-	-	-	1,342,498	1.32%
Total Expenditures	84,537,545	7,864,474	4,534,466	783,500	3,690,508	101,410,493	100.00%
% of Total Expenditures	83.36%	7.76%	4.47%	0.77%	3.64%	100.00%	

Expenditure Source Analysis - Fiscal Years 2018-19 & 2017-18



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital Outlay	Other Expenses	Tuition
■ 2018-19 Budget Expenditures	65,410,524	18,013,255	10,747,564	4,144,797	837,333	914,522	1,342,498
■ 2017-18 Actual Expenditures	65,163,721	22,802,039	9,181,181	3,558,321	677,800	1,117,459	362,009
■ % Change Year to Year	0.38%	-21.00%	17.06%	16.48%	23.54%	-18.16%	270.85%

FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE	2017-18	2017-18	2017-18	2018-19
									Original Budget	Revised Budget	FYTD Activity	Original Budget
10R000	1110	0000	00	Educational	Fund//Educational Levy///				28,555,232	31,711,360	30,841,597	32,579,056
10R000	1110	0001	00	Educational	Fund//Educational Levy/1st Y				26,000,020	26,000,020	26,007,039	30,283,031
10R000	1110	0002	00	Educational	Fund//Educational Levy/2nd &				-1,100,000	-2,100,000	-1,611,959	-1,500,000
10R000	1140	0000	00	Educational	Fund//Special Education Levy				3,263,455	3,407,868	3,413,001	3,501,115
10R000	1140	0001	00	Educational	Fund//Special Education Levy				2,971,431	2,971,431	2,972,269	3,254,373
10R000	1140	0002	00	Educational	Fund//Special Education Levy				-120,000	-180,000	-184,216	-180,000
10R000	1230	0000	00	Educational	Fund//Corp Persnl Prop Repl				545,550	545,550	535,663	546,912
10R000	1230	0001	00	Educational	Fund//Corp Persnl Prop Repl				260,000	350,000	356,594	364,082
10R000	1321	0000	00	Educational	Fund//Tuition Summer Program				5,000	5,000	6,580	5,000
10R000	1510	0000	00	Educational	Fund//Interest On Investment				102,000	210,000	240,523	204,577
10R000	1611	0000	00	Educational	Fund//Sales To Pupils Lunch/				425,000	225,000	241,743	225,000
10R000	1612	0000	00	Educational	Fund//Sales to Pupils Breakf				8,000	17,000	16,839	17,000
10R000	1690	0005	00	Educational	Fund//Other Food Service Rev					75,000	73,789	8,422
10R000	1811	0000	00	Educational	Fund//Rental Regular Textboo				225,000	225,000	183,528	207,538
10R000	1812	0000	00	Educational	Fund//Promotion Gown///				3,000	5,000	4,699	8,521
10R000	1813	0000	00	Educational	Fund//PE Uniforms///				7,000	10,000	9,875	10,748
10R000	1819	0000	00	Educational	Fund//Rental Other///				20,000	20,000	18,700	21,250
10R000	1920	0000	00	Educational	Fund//Donations///				70,895			
10R000	1950	0000	00	Educational	Fund//Refund of Prior Year E				490,390	670,000	669,238	144,657
10R000	1960	0000	00	Educational	Fund//TIF Distributions///				1,110,000	1,110,000	1,152,952	1,110,000
10R000	1991	0000	00	Educational	Fund//Pymts from Other Dists				25,000	25,000	4,617	
10R000	1993	0000	00	Educational	Fund//Other Local Fees///				20,000	20,000	36,847	25,000
10R000	1999	0000	00	Educational	Fund//Other Local Revenue///				25,000	25,000	41,161	25,000
									62,911,973	65,348,229	65,031,079	70,861,282
10R000	3001	0000	00	Educational	Fund//Evidence-Based Funding				11,987,630	12,092,303	12,092,303	12,100,000
10R000	3100	0000	00	Educational	Fund//Special Ed Private Tui				72,000	72,000	111,253	72,000
10R000	3105	0000	00	Educational	Fund//Special ED Extraordina					220,597	441,194	
10R000	3110	0000	00	Educational	Fund//Special Ed Personnel//					358,837	717,675	
10R000	3145	0000	00	Educational	Fund//Special Ed Summer Scho					9,076	9,076	
10R000	3305	0000	00	Educational	Fund//Bilingual Ed-Downstate					1,474,253	1,474,361	516,700
10R000	3360	0000	00	Educational	Fund//State Free Lunch & Bre				14,350	25,000	32,873	32,538
10R000	3825	0000	00	Educational	Fund//Bridges Extended Learn				3,800	3,800		
10R000	3999	0000	00	Educational	Fund//Special Appropriations						4,999	
									12,077,780	14,255,866	14,883,734	12,721,238
10R000	4210	0000	00	Educational	Fund//National School Lunch				1,586,140	1,750,000	2,008,970	1,846,070
10R000	4220	0000	00	Educational	Fund//School Breakfast Progr				294,950	675,000	815,754	942,993
10R000	4226	0000	00	Educational	Fund//Child Care Commodity//				12,880	12,880	13,423	24,137
10R000	4300	0000	00	Educational	Fund//Title I Low Income///				1,334,807	1,469,807	1,801,671	1,800,000
10R000	4400	0000	00	Educational	Fund//Title IV Safe & Drug F				30,930	30,930		
10R000	4600	0000	00	Educational	Fund//IDEA PreK///				48,069	48,069	48,753	50,645
10R000	4620	0000	00	Educational	Fund//IDEA Flow Through///				1,358,673	1,358,673	1,269,960	1,357,562
10R000	4625	0000	00	Educational	Fund//IDEA Room & Board///						36,178	
10R000	4905	0000	00	Educational	Fund//Title III Immigrant Ed				60,000	60,000	41,732	50,000
10R000	4909	0000	00	Educational	Fund//Title III English Lang				294,838	294,838	264,809	283,900
10R000	4932	0000	00	Educational	Fund//Title II Teacher Quali				228,267	228,267	154,205	200,000
10R000	4991	0000	00	Educational	Fund//Medicaid Match Adm Out				200,000	50,000	112,415	60,000
10R000	4992	0000	00	Educational	Fund//Medicaid Fee For Servi					150,000	249,202	70,000
									5,449,554	6,128,464	6,817,072	6,685,307
10R000	7130	0000	00	Educational	Fund//Perm Transfer Amoung F				8,000,000	8,000,000	8,000,000	
									8,000,000	8,000,000	8,000,000	

				2017-18	2017-18	2017-18	2018-19
<u>FDTLOC FUNC OBJ SJ</u>	<u>FDTLOC FUNC OBJ</u>	<u>SJ</u>	<u>SOURCE</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
				88,439,307	93,732,559	94,731,885	90,267,827

				2017-18		2017-18	2017-18	2018-19
FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE
				Original Budget	Revised Budget	FYTD Activity	Original Budget	
20R000	1111	0000	00	Operations & Maintenance Fund//Operation	3,647,000	3,932,156	3,877,589	4,039,748
20R000	1111	0001	00	Operations & Maintenance Fund//Operation	3,320,655	3,320,655	3,321,774	3,755,045
20R000	1111	0002	00	Operations & Maintenance Fund//Operation	-160,000	-320,000	-244,236	-200,000
20R000	1510	0000	00	Operations & Maintenance Fund//Interest	50,000	50,000	56,081	50,355
20R000	1910	0000	00	Operations & Maintenance Fund//Rentals//	150,000	50,000	49,796	50,000
20R000	1930	0000	00	Operations & Maintenance Fund//Impact Fe			21,922	
20R000	1950	0000	00	Operations & Maintenance Fund//Refund of	200,000	10,000	9,763	20,652
20R000	1999	0000	00	Operations & Maintenance Fund//Other Loc	1,000	1,000	2,330	5,000
					<u>7,208,655</u>	<u>7,043,811</u>	<u>7,095,019</u>	<u>7,720,800</u>
20R000	7310	0000	00	Operations & Maintenance Fund//Sale of E			1,800	
							<u>1,800</u>	
					<u>7,208,655</u>	<u>7,043,811</u>	<u>7,096,819</u>	<u>7,720,800</u>

				2017-18	2017-18	2017-18	2018-19					
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>SOURCE</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
30R000	1112	0000	00	Debt Service Fund//Bonds & Interest Levy					2,662,983	2,579,557	2,683,777	2,583,777
30R000	1112	0001	00	Debt Service Fund//Bonds & Interest Levy					2,424,691	2,424,691	2,425,402	2,416,223
30R000	1112	0002	00	Debt Service Fund//Bonds & Interest Levy					-90,000	-140,000	-144,203	-140,000
30R000	1510	0000	00	Debt Service Fund//Interest On Investmen					8,000	20,000	20,341	62,479
									5,005,674	4,884,248	4,985,317	4,922,479
									=====	=====	=====	=====
30R000	7430	0000	00	Debt Service Fund//Transfer Of Principal					842,928	842,928	679,779	539,763
30R000	7530	0000	00	Debt Service Fund//Transfer Of Interest							8,998	
									842,928	842,928	688,777	539,763
									=====	=====	=====	=====
									5,848,602	5,727,176	5,674,094	5,462,242
									=====	=====	=====	=====

				2017-18	2017-18	2017-18	2018-19
FDTLOC	FUNC	OBJ	SJ	Original Budget	Revised Budget	FYTD Activity	Original Budget
40R000	1113	0000	00	6,234,101	2,621,437	4,538,506	2,693,166
40R000	1113	0001	00	5,676,257	5,676,257	5,677,867	2,503,364
40R000	1113	0002	00	-125,000	-270,000	-274,896	-200,000
40R000	1411	0000	00			435	
40R000	1412	0000	00		25,000	35,345	35,000
40R000	1421	0000	00			518	500
40R000	1442	0000	00			11,190	5,200
40R000	1510	0000	00	17,000	40,000	58,812	12,912
40R000	1999	0000	00	40,000	40,000		
				<u>11,842,358</u>	<u>8,132,694</u>	<u>10,047,777</u>	<u>5,050,142</u>
40R000	3500	0000	00	966,000	726,783	734,603	822,800
40R000	3510	0000	00	1,387,855	1,523,877	1,457,270	1,260,000
				<u>2,353,855</u>	<u>2,250,660</u>	<u>2,191,873</u>	<u>2,082,800</u>
				<u>14,196,213</u>	<u>10,383,354</u>	<u>12,239,650</u>	<u>7,132,942</u>

				2017-18		2017-18	2017-18	2018-19
				Original Budget	Revised Budget	FYTD Activity	Original Budget	
50R000	1150	0000	00	Mun Retire & Social Secur Fund//FICA Med	1,126,923	1,153,432	1,168,670	1,184,993
50R000	1150	0001	00	Mun Retire & Social Secur Fund//FICA Med	1,026,082	1,026,082	1,026,538	1,101,480
50R000	1150	0002	00	Mun Retire & Social Secur Fund//FICA Med	-70,000	-90,000	-91,459	-90,000
50R000	1230	0000	00	Mun Retire & Social Secur Fund//Corp Per	50,000	50,000	51,000	51,000
50R000	1510	0000	00	Mun Retire & Social Secur Fund//Interest	30,000	30,000	40,388	48,189
50R000	1999	0000	00	Mun Retire & Social Secur Fund//Other Lo			2,819	
				<u>2,163,005</u>	<u>2,169,514</u>	<u>2,197,956</u>	<u>2,295,662</u>	
51R000	1114	0000	00	IMRF Retirement//Municipal Retirement Le	482,967	524,287	515,569	538,633
51R000	1114	0001	00	IMRF Retirement//Municipal Retirement Le	439,750	439,750	439,945	500,673
51R000	1114	0002	00	IMRF Retirement//Municipal Retirement Le	-15,000	-30,000	-25,983	-30,000
51R000	1230	0000	00	IMRF Retirement//Corp Persnl Prop Repl T	50,000	50,000	51,000	51,000
51R000	1999	0000	00	IMRF Retirement//Other Local Revenue//			3,551	
				<u>957,717</u>	<u>984,037</u>	<u>984,082</u>	<u>1,060,306</u>	
				<u>3,120,722</u>	<u>3,153,551</u>	<u>3,182,038</u>	<u>3,355,968</u>	

				2017-18	2017-18	2017-18	2018-19					
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>SOURCE</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
60R000	1510	0000	00	Capital	Projects	Fund//Interest	On	Inves	2,000	3,000	3,543	
									2,000	3,000	3,543	
									=====	=====	=====	
60R000	7110	6600	00	Capital	Projects	Fund//WC	Abatement/Tran		250,000			
									250,000			
									=====	=====	=====	
									252,000	3,000	3,543	
									=====	=====	=====	

		2017-18	2017-18	2017-18	2018-19
		<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
<u>FDTLOC FUNC OBJ SJ</u>	<u>FDTLOC FUNC OBJ SJ SOURCE</u>				
70R000 1510 0000 00	Working Cash Fund//Interest On Investmen	21,000	10,000	14,502	63,720
		<u>21,000</u>	<u>10,000</u>	<u>14,502</u>	<u>63,720</u>
		<u>21,000</u>	<u>10,000</u>	<u>14,502</u>	<u>63,720</u>

				2017-18	2017-18	2017-18	2018-19
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
80R000	1120	0000	00	429,304	471,858	460,159	484,770
80R000	1120	0001	00	390,889	390,889	390,939	450,605
80R000	1120	0002	00	-10,000	-20,000	-19,291	-20,000
80R000	1510	0000	00		1,000	1,224	5,146
80R000	1999	0000	00				10,000
				810,193	843,747	833,031	930,521
				810,193	843,747	833,031	930,521

				2017-18	2017-18	2017-18	2018-19
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
90R000	1510	0000	00	Fire Prevention & Safety Fund//Interest	1,000	610	1,168
					1,000	610	1,168
					1,000	610	1,168

<u>FDTLOC FUNC OBJ SJ</u>			<u>FDTLOC FUNC OBJ SJ SOURCE</u>			<u>2017-18</u>	<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>
						<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
Grand Revenue Totals						119,896,692	120,898,198	123,776,172	114,935,188

Number of Accounts: 92

***** End of report *****

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
1000	Instruction				
10	1110 1-- Elem General Education	13,898,984	14,528,363	14,446,781	13,770,037
10	1110 2-- Elem General Education	3,327,663	4,119,466	4,279,919	2,597,693
10	1110 3-- Elem General Education	30,817	20,267	36,626	36,549
10	1110 4-- Elem General Education	484,331	674,081	634,292	638,771
10	1110 5-- Elem General Education	19,767	35,528	31,960	18,167
10	1110 6-- Elem General Education	53,700	71,561	70,561	45,500
10	111- --- Elem General Education	17,815,262	19,449,266	19,500,139	17,106,717
10	1120 1-- Middle School General Educat	11,386,955	11,533,024	11,513,024	11,756,069
10	1120 2-- Middle School General Educat	2,954,418	3,047,387	3,059,967	2,370,620
10	1120 3-- Middle School General Educat	13,623	16,531	18,725	19,884
10	1120 4-- Middle School General Educat	182,141	287,905	282,973	304,812
10	1120 5-- Middle School General Educat	23,373	20,639	26,842	23,574
10	1120 6-- Middle School General Educat	2,204	3,300	3,300	3,530
10	1125 1-- Pre K General Education Prog	180,483	32,155	203,164	150,294
10	1125 2-- Pre K General Education Prog	97,237	14,246	108,708	104,705
10	1125 3-- Pre K General Education Prog	0	14	14	0
10	1125 4-- Pre K General Education Prog	18,619	10,951	21,108	48,327
10	1125 6-- Pre K General Education Prog	1,946	2,714	2,714	2,500
10	112- --- Middle School General Educat	14,860,999	14,968,866	15,240,539	14,784,315
10	1130 1-- Additional Assignments	46,853	0	0	25,000
10	1130 2-- Additional Assignments	1,238	0	0	0
10	113- --- Additional Assignments	48,091	0	0	25,000
10	11-- --- Regular Programs	32,724,352	34,418,132	34,740,678	31,916,032
10	1200 1-- Special Education Programs	242,617	186,490	247,004	237,285
10	1200 2-- Special Education Programs	59,057	58,364	58,364	36,049
10	1200 3-- Special Education Programs	12,965	18,150	18,250	13,066
10	1200 4-- Special Education Programs	21,851	10,408	11,712	21,256
10	1201 4-- ESY	0	56,000	0	0
10	1203 1-- Assistive Tech	198,116	198,124	198,124	186,761
10	1203 2-- Assistive Tech	51,719	49,140	49,140	37,111
10	1203 3-- Assistive Tech	1,725	8,000	8,000	2,000
10	1203 4-- Assistive Tech	67,204	61,000	91,000	78,000
10	1203 5-- Assistive Tech	71,685	106,000	76,000	75,000
10	1205 1-- Resource Special Education	6,354,498	6,818,848	6,818,848	6,582,885
10	1205 2-- Resource Special Education	2,046,803	2,266,578	2,265,808	1,699,727
10	1205 3-- Resource Special Education	27,110	30,850	30,750	39,300
10	1205 4-- Resource Special Education	14,037	17,289	24,139	15,992
10	1205 5-- Resource Special Education	0	683	683	500
10	1205 6-- Resource Special Education	1,185,708	1,005,350	1,150,350	1,061,155
10	1207 3-- Hard Of Hearing	27,700	22,000	22,000	43,625
10	1207 6-- Hard Of Hearing	228,883	283,500	318,500	235,984
10	120- --- Special Education Programs	10,611,678	11,196,774	11,388,672	10,365,696
10	1224 1-- Other Special Education	379,367	265,028	265,028	550,676
10	1224 2-- Other Special Education	168,357	209,230	209,230	394,473
10	1225 1-- Pre K Special Education	745,694	679,181	638,030	885,642

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
1000	Instruction				
10	1225 2-- Pre K Special Education	271,613	257,320	229,457	277,438
10	1225 3-- Pre K Special Education	71	90	90	45
10	1225 4-- Pre K Special Education	959	955	955	1,000
10	122- --- Cross-Categorical Programs	1,566,061	1,411,804	1,342,790	2,109,274
10	12-- --- Special Education Programs	12,177,739	12,608,578	12,731,462	12,474,970
10	1500 1-- Interscholastic Programs	171,678	145,659	148,537	148,726
10	1500 2-- Interscholastic Programs	4,232	0	0	0
10	1500 3-- Interscholastic Programs	11,014	10,127	12,477	10,651
10	1500 4-- Interscholastic Programs	382	3,251	1,701	2,174
10	1500 6-- Interscholastic Programs	3,564	4,365	4,855	3,624
10	150- --- Interscholastic Programs	190,870	163,402	167,570	165,175
10	15-- --- Interscholastic Programs	190,870	163,402	167,570	165,175
10	1600 1-- General Ed Summer Program	210,098	210,000	238,494	205,962
10	1600 2-- General Ed Summer Program	4,168	0	0	0
10	1600 3-- General Ed Summer Program	981	0	0	1,243
10	1600 4-- General Ed Summer Program	88	1,000	1,000	500
10	160- --- General Ed Summer Program	215,335	211,000	239,494	207,705
10	16-- --- General Ed Summer Program	215,335	211,000	239,494	207,705
10	1800 1-- Bilingual ESL Programs	8,058,454	8,462,428	8,016,634	8,730,357
10	1800 2-- Bilingual ESL Programs	2,038,217	2,143,502	1,976,435	1,857,605
10	1800 3-- Bilingual ESL Programs	1,844	2,949	2,949	2,949
10	1800 4-- Bilingual ESL Programs	21,750	76,330	36,847	39,800
10	1805 4-- Bilingual Extended Day	20,824	5,000	20,000	0
10	180- --- Bilingual ESL Programs	10,141,089	10,690,209	10,052,865	10,630,711
10	1825 1-- Bilingual PreK	266,352	402,513	269,156	715,430
10	1825 2-- Bilingual PreK	109,064	176,979	173,049	207,298
10	1825 3-- Bilingual PreK	19	48	48	30
10	1825 4-- Bilingual PreK	1,160	1,163	1,163	65,000
10	182- ---	376,595	580,703	443,416	987,758
10	18-- --- Bilingual ESL Programs	10,517,684	11,270,912	10,496,281	11,618,469
10	1--- --- Instruction	55,825,980	58,672,024	58,375,485	56,382,351
2000	Support Services				
10	2110 1-- Attendance & Social Work Serv	1,866,369	1,881,436	1,880,321	2,003,153
10	2110 2-- Attendance & Social Work Serv	374,683	386,764	386,764	429,900
10	2110 3-- Attendance & Social Work Serv	2,657	31,300	6,000	300
10	2110 4-- Attendance & Social Work Serv	2,642	5,690	4,038	8,363
10	2110 6-- Attendance & Social Work Serv	330	500	800	500

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	211- --- Attendance & Social Work Serv	2,246,681	2,305,690	2,277,923	2,442,216
10	2130 1-- Health Services-RN,CSN,OT,PT	1,508,121	1,530,442	1,531,198	1,415,965
10	2130 2-- Health Services-RN,CSN,OT,PT	425,510	526,818	526,818	435,062
10	2130 3-- Health Services-RN,CSN,OT,PT	174,338	162,600	80,100	165,057
10	2130 4-- Health Services-RN,CSN,OT,PT	11,881	14,500	11,874	13,111
10	2130 5-- Health Services-RN,CSN,OT,PT	5,424	8,500	8,250	3,876
10	2130 6-- Health Services-RN,CSN,OT,PT	650	1,000	1,000	650
10	213- --- Health Services-RN,CSN,OT,PT	2,125,924	2,243,860	2,159,240	2,033,721
10	2140 1-- Psychological Services	946,204	996,249	996,249	909,259
10	2140 2-- Psychological Services	148,722	187,034	187,034	200,417
10	2140 3-- Psychological Services	26,952	3,400	7,400	6,400
10	214- --- Psychological Services	1,121,878	1,186,683	1,190,683	1,116,076
10	2150 1-- Speech Pathlgy/Audio Svs	1,375,909	1,325,121	1,325,121	1,444,359
10	2150 2-- Speech Pathlgy/Audio Svs	324,982	381,074	381,074	302,969
10	2150 3-- Speech Pathlgy/Audio Svs	20,825	107,400	20,774	14,963
10	2150 4-- Speech Pathlgy/Audio Svs	1,244	2,000	4,000	6,000
10	215- --- Speech Pathlgy/Audio Svs	1,722,960	1,815,595	1,730,969	1,768,291
10	21-- --- Support Services Pupil	7,217,443	7,551,828	7,358,815	7,360,304
10	2210 1-- Improvement of Instruction Ser	1,178,993	1,246,998	1,343,333	1,185,674
10	2210 2-- Improvement of Instruction Ser	214,202	252,276	237,507	169,733
10	2210 3-- Improvement of Instruction Ser	137,438	161,492	164,251	103,438
10	2210 4-- Improvement of Instruction Ser	29,638	31,786	35,712	27,777
10	2210 5-- Improvement of Instruction Ser	0	1,000	1,000	1,000
10	2210 6-- Improvement of Instruction Ser	51,576	63,542	85,774	82,890
10	2210 8-- Improvement of Instruction Ser	11,023	0	0	0
10	2214 1-- PDS Program	118,941	118,941	118,941	122,807
10	2214 2-- PDS Program	32,048	11,529	11,529	19,451
10	2214 3-- PDS Program	966	1,200	1,200	1,200
10	2214 4-- PDS Program	322	650	650	500
10	2214 6-- PDS Program	1,210	2,650	2,650	1,350
10	221- --- Improvement of Instruction Ser	1,776,357	1,892,064	2,002,547	1,715,820
10	2220 1-- Educational Media Serv	2,984,247	2,988,952	2,988,952	3,045,714
10	2220 2-- Educational Media Serv	800,944	791,683	791,683	603,692
10	2220 3-- Educational Media Serv	0	180,500	500	500
10	2220 4-- Educational Media Serv	147,721	143,618	166,496	147,078
10	2220 5-- Educational Media Serv	0	6,762	2,762	6,478
10	2220 6-- Educational Media Serv	1,983	3,750	3,950	3,750
10	222- --- Educational Media Serv	3,934,895	4,115,265	3,954,343	3,807,212
10	2230 1-- Assessment/Testing	155,939	165,683	162,183	224,583
10	2230 2-- Assessment/Testing	30,989	13,060	13,060	19,558
10	2230 3-- Assessment/Testing	117,715	65,000	66,600	97,445
10	2230 4-- Assessment/Testing	46,424	43,400	42,779	39,688

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	2230 6-- Assessment/Testing	89	250	250	1,800
10	223- --- Assessment/Testing	351,156	287,393	284,872	383,074
10	22-- --- Support Services Staff	6,062,408	6,294,722	6,241,762	5,906,106
10	2310 3-- Brd Ed Services	266,213	234,500	238,456	214,500
10	2310 6-- Brd Ed Services	39,863	41,500	37,544	43,000
10	231- --- Brd Ed Services	306,076	276,000	276,000	257,500
10	2320 1-- Executive Adm. Serv	339,351	492,497	480,297	217,033
10	2320 2-- Executive Adm. Serv	55,413	56,321	56,321	22,319
10	2320 3-- Executive Adm. Serv	7,388	7,600	7,600	1,000
10	2320 4-- Executive Adm. Serv	1,302	5,500	5,000	2,000
10	2320 6-- Executive Adm. Serv	15,899	16,000	12,500	13,000
10	232- --- Executive Adm. Serv	419,353	577,918	561,718	255,352
10	2330 1-- Special Area Adm Serv	540,074	443,821	474,112	637,546
10	2330 2-- Special Area Adm Serv	117,230	65,374	85,992	104,878
10	2330 3-- Special Area Adm Serv	1,128	5,100	2,050	900
10	2330 4-- Special Area Adm Serv	10,706	8,800	9,775	9,200
10	2330 5-- Special Area Adm Serv	0	3,000	0	1,000
10	2330 6-- Special Area Adm Serv	635	500	700	700
10	2330 8-- Special Area Adm Serv	4,366	0	0	0
10	233- --- Special Area Adm Serv	674,139	526,595	572,629	754,224
10	23-- --- Support Services General Admin	1,399,568	1,380,513	1,410,347	1,267,076
10	2410 1-- Office Of Principal Serv	2,754,327	2,774,458	2,774,458	2,798,953
10	2410 2-- Office Of Principal Serv	718,908	739,642	739,642	546,003
10	2410 3-- Office Of Principal Serv	1,949	2,799	2,799	9,025
10	2410 4-- Office Of Principal Serv	17,095	25,273	23,757	25,122
10	2410 5-- Office Of Principal Serv	928	10,054	5,554	6,456
10	2410 6-- Office Of Principal Serv	9,852	19,958	20,558	19,521
10	2410 8-- Office Of Principal Serv	14,165	25,000	25,000	0
10	241- --- Office Of Principal Serv	3,517,224	3,597,184	3,591,768	3,405,080
10	24-- --- Support Services School Admin	3,517,224	3,597,184	3,591,768	3,405,080
10	2510 1-- Dirctn Business Suppt Ser	678,964	722,304	722,304	815,787
10	2510 2-- Dirctn Business Suppt Ser	126,434	166,402	166,402	149,974
10	2510 3-- Dirctn Business Suppt Ser	122,284	143,500	143,500	138,500
10	2510 4-- Dirctn Business Suppt Ser	6,979	7,500	7,500	7,500
10	2510 5-- Dirctn Business Suppt Ser	0	2,500	2,500	2,500
10	2510 6-- Dirctn Business Suppt Ser	8,183	22,500	12,500	10,750
10	251- --- Dirctn Business Suppt Ser	942,844	1,064,706	1,054,706	1,125,011
10	2550 3-- Pupil Transportation Ser	91,147	106,538	225,716	299,850
10	2551 3-- Other Transportation Services	862	7,456	862	1,000

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	255- --- Pupil Transportation Ser	92,009	113,994	226,578	300,850
10	2560 1-- Food Services	291,716	300,477	300,477	305,022
10	2560 2-- Food Services	4,541	0	0	0
10	2560 3-- Food Services	2,279,598	1,850,714	2,249,120	2,478,652
10	2560 4-- Food Services	64,338	103,773	116,691	57,456
10	2560 5-- Food Services	834	15,000	15,834	18,882
10	256- --- Food Services	2,641,027	2,269,964	2,682,122	2,860,012
10	2570 1-- Internal Services	198,867	196,560	192,760	207,899
10	2570 2-- Internal Services	64,115	81,133	66,133	47,765
10	2570 3-- Internal Services	4,098	6,500	6,500	6,500
10	2570 4-- Internal Services	32,388	30,200	30,200	30,200
10	2570 6-- Internal Services	0	250	250	250
10	257- --- Internal Services	299,468	314,643	295,843	292,614
10	25-- --- Support Serv Business	3,975,348	3,763,307	4,259,249	4,578,487
10	2630 1-- Information Services	674,248	794,974	794,974	645,288
10	2630 2-- Information Services	136,719	139,713	139,713	105,871
10	2630 3-- Information Services	1,006,313	1,275,610	1,275,610	966,142
10	2630 4-- Information Services	380,631	495,000	495,000	982,000
10	2630 5-- Information Services	-274,018	100,000	104,800	406,000
10	2630 6-- Information Services	7,573	4,500	4,500	10,000
10	2630 8-- Information Services	5,727	0	0	0
10	2633 1-- Public Information Serv	104,084	103,926	103,926	127,931
10	2633 2-- Public Information Serv	27,831	27,009	27,009	15,993
10	2633 3-- Public Information Serv	28,183	48,250	48,250	63,250
10	2633 4-- Public Information Serv	7,555	16,230	16,230	5,075
10	2633 6-- Public Information Serv	2,006	3,325	3,325	2,875
10	263- --- Information Services	2,106,852	3,008,537	3,013,337	3,330,425
10	2640 1-- Staff Services	345,224	385,723	348,723	567,340
10	2640 2-- Staff Services	91,343	90,507	90,507	111,307
10	2640 3-- Staff Services	35,610	34,000	36,250	33,500
10	2640 4-- Staff Services	1,698	5,500	1,950	7,650
10	2640 5-- Staff Services	0	2,000	500	1,500
10	2640 6-- Staff Services	25,397	28,000	29,650	28,000
10	264- --- Staff Services	499,272	545,730	507,580	749,297
10	26-- --- Support Services Central	2,606,124	3,554,267	3,520,917	4,079,722
10	2900 3-- Other Support Services	0	2,000	0	0
10	2900 4-- Other Support Services	26,279	16,000	28,217	21,700
10	290- --- Other Support Services	26,279	18,000	28,217	21,700
10	29-- --- Other Support Services	26,279	18,000	28,217	21,700

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	2--- --- Support Services	24,804,394	26,159,821	26,411,075	26,618,475
3000	Community Services				
10	3100 1-- Direction Of Community Sv	55,158	64,000	62,232	68,500
10	3100 2-- Direction Of Community Sv	94	0	0	0
10	3100 3-- Direction Of Community Sv	44,575	59,175	54,124	87,794
10	3100 4-- Direction Of Community Sv	5,516	10,315	8,715	8,100
10	310- --- Direction Of Community Sv	105,343	133,490	125,071	164,394
10	31-- --- Direction Of Community Sv	105,343	133,490	125,071	164,394
10	3200 1-- Community Recreation Srv	46,909	52,000	52,000	50,000
10	3200 2-- Community Recreation Srv	1,173	0	0	0
10	3200 3-- Community Recreation Srv	16,330	27,000	27,000	22,000
10	3200 4-- Community Recreation Srv	977	2,000	2,000	2,000
10	320- --- Community Recreation Srv	65,389	81,000	81,000	74,000
10	32-- --- Community Recreation Srv	65,389	81,000	81,000	74,000
10	3500 1-- Child Care/After School	43,529	40,000	40,000	0
10	350- --- Child Care/After School	43,529	40,000	40,000	0
10	35-- --- Child Care/After School	43,529	40,000	40,000	0
10	3700 3-- Non Public Schools	22,523	11,000	27,598	20,020
10	3700 4-- Non Public Schools	0	0	9	0
10	3700 6-- Non Public Schools	3,379	1,677	0	4,532
10	370- --- Non Public Schools	25,902	12,677	27,607	24,552
10	37-- --- Non Public Schools	25,902	12,677	27,607	24,552
10	3--- --- Community Services	240,163	267,167	273,678	262,946
4000	Nonprogrammed Charges				
10	4110 3-- Payments Reg Programs	6,000	6,000	6,000	10,500
10	411- --- Payments Reg Programs	6,000	6,000	6,000	10,500
10	4120 3-- Payments Sp Ed Programs	189,426	90,000	90,000	104,564
10	4120 6-- Payments Sp Ed Programs	18,432	56,000	56,000	33,709
10	412- --- Payments Sp Ed Programs	207,858	146,000	146,000	138,273
10	41-- ---	213,858	152,000	152,000	148,773
10	4--- --- Nonprogrammed Charges	213,858	152,000	152,000	148,773

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
10	Educational Fund				
6000	Provision For Contingencs				
10 6000 6--	Provision For Contingencs	0	200,000	589,340	300,000
10 600- ---	Provision For Contingencs	0	200,000	589,340	300,000
10 60-- ---	Provision For Contingencs	0	200,000	589,340	300,000
10 6--- ---	Provision For Contingencs	0	200,000	589,340	300,000
8000	Uses of Funds				
10 8430 6--	Other Rev Principal Cap Leases	567,577	539,807	539,807	419,863
10 843- ---	Other Rev Principal Cap Leases	567,577	539,807	539,807	419,863
10 84-- ---		567,577	539,807	539,807	419,863
10 8530 6--	Transfer Interest on Capital	1,300	31,610	31,610	0
10 853- ---	Transfer Interest on Capital	1,300	31,610	31,610	0
10 85-- ---		1,300	31,610	31,610	0
10 8--- ---	Uses of Funds	568,877	571,417	571,417	419,863
10 ---- ---	Educational Fund	81,653,272	86,022,429	86,372,995	84,132,408

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
20	Operations & Maintenance Fund				
2000	Support Services				
20	2530 3-- Projects & Constructions	16,180	10,000	11,234	15,000
20	2530 4-- Projects & Constructions	42,379	50,000	42,400	50,000
20	2530 5-- Projects & Constructions	85,008	150,000	72,011	100,000
20	253- --- Projects & Constructions	143,567	210,000	125,645	165,000
20	2540 1-- Operation & Maintenance Serv	4,383,091	4,505,782	4,505,782	4,402,484
20	2540 2-- Operation & Maintenance Serv	1,232,143	1,324,115	1,324,625	954,286
20	2540 3-- Operation & Maintenance Serv	887,329	993,197	1,027,391	708,694
20	2540 4-- Operation & Maintenance Serv	1,252,014	1,216,752	1,353,645	1,282,160
20	2540 5-- Operation & Maintenance Serv	47,469	129,000	41,405	172,400
20	2540 6-- Operation & Maintenance Serv	7,611	8,730	9,085	7,450
20	2540 8-- Operation & Maintenance Serv	0	28,563	28,563	0
20	254- --- Operation & Maintenance Serv	7,809,657	8,206,139	8,290,496	7,527,474
20	25-- --- Support Serv Business	7,953,224	8,416,139	8,416,141	7,692,474
20	2--- --- Support Services	7,953,224	8,416,139	8,416,141	7,692,474
6000	Provision For Contingencs				
20	6000 6-- Provision For Contingencs	0	150,000	150,000	50,000
20	600- --- Provision For Contingencs	0	150,000	150,000	50,000
20	60-- --- Provision For Contingencs	0	150,000	150,000	50,000
20	6--- --- Provision For Contingencs	0	150,000	150,000	50,000
8000	Uses of Funds				
20	8430 6-- Other Rev Principal Cap Leases	112,202	112,202	112,202	112,202
20	843- --- Other Rev Principal Cap Leases	112,202	112,202	112,202	112,202
20	84-- ---	112,202	112,202	112,202	112,202
20	8530 6-- Transfer Interest on Capital	7,698	7,698	7,698	7,698
20	853- --- Transfer Interest on Capital	7,698	7,698	7,698	7,698
20	85-- ---	7,698	7,698	7,698	7,698
20	8--- --- Uses of Funds	119,900	119,900	119,900	119,900
20	---- --- Operations & Maintenance Fund	8,073,124	8,686,039	8,686,041	7,862,374

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
30	Debt Service Fund				
5000	Debt Services				
30	5220 6-- General Obligation Bond Intere	1,095,829	1,095,289	1,095,289	917,029
30	522- --- General Obligation Bond Intere	1,095,829	1,095,289	1,095,289	917,029
30	5272 6-- Tech Capital Leases Interest	36,768	39,308	39,308	0
30	527- --- Capital Leases Interest	36,768	39,308	39,308	0
30	52-- --- Debt Serv Interest Long Term	1,132,597	1,134,597	1,134,597	917,029
30	5320 6-- General Obligation Bonds Princ	3,695,000	3,695,000	3,695,000	3,820,000
30	532- --- General Obligation Bonds Princ	3,695,000	3,695,000	3,695,000	3,820,000
30	5372 6-- Tech Capital Lease Principal	652,009	652,009	652,009	539,763
30	537- --- Captial Leases Principal Pymt	652,009	652,009	652,009	539,763
30	53-- --- Debt Service Principal	4,347,009	4,347,009	4,347,009	4,359,763
30	5420 6-- Fees	3,981	5,000	5,000	5,000
30	542- --- Fees	3,981	5,000	5,000	5,000
30	54-- ---	3,981	5,000	5,000	5,000
30	5--- --- Debt Services	5,483,587	5,486,606	5,486,606	5,281,792
30	---- --- Debt Service Fund	5,483,587	5,486,606	5,486,606	5,281,792

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
40	Transportation Fund				
2000	Support Services				
40	2550 1-- Pupil Transportation Ser	126,879	127,254	127,254	113,103
40	2550 2-- Pupil Transportation Ser	10,493	19,101	19,101	0
40	2550 3-- Pupil Transportation Ser	3,820,713	4,095,915	4,095,915	4,153,028
40	2550 4-- Pupil Transportation Ser	161,812	120,000	120,000	181,485
40	2550 5-- Pupil Transportation Ser	114,634	123,120	123,120	0
40	2551 3-- Other Transportation Services	0	0	0	1,000
40	255- --- Pupil Transportation Ser	4,234,531	4,485,390	4,485,390	4,448,616
40	25-- --- Support Serv Business	4,234,531	4,485,390	4,485,390	4,448,616
40	2--- --- Support Services	4,234,531	4,485,390	4,485,390	4,448,616
6000	Provision For Contingences				
40	6000 6-- Provision For Contingences	0	75,000	75,000	75,000
40	600- --- Provision For Contingences	0	75,000	75,000	75,000
40	60-- --- Provision For Contingences	0	75,000	75,000	75,000
40	6--- --- Provision For Contingences	0	75,000	75,000	75,000
8000	Uses of Funds				
40	8130 6-- Perm Trans Among Funds	8,000,000	8,000,000	8,000,000	0
40	813- --- Perm Trans Among Funds	8,000,000	8,000,000	8,000,000	0
40	81-- --- Transfer To Other Funds	8,000,000	8,000,000	8,000,000	0
40	8--- --- Uses of Funds	8,000,000	8,000,000	8,000,000	0
40	---- --- Transportation Fund	12,234,531	12,560,390	12,560,390	4,523,616

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
50	Mun Retire & Social Secur Fund				
1000	Instruction				
50	1110 2-- Elem General Education	202,010	332,075	338,539	186,341
50	111- --- Elem General Education	202,010	332,075	338,539	186,341
50	1120 2-- Middle School General Educat	152,902	164,745	164,745	168,446
50	1125 2-- Pre K General Education Prog	6,433	415	7,712	11,496
50	112- --- Middle School General Educat	159,335	165,160	172,457	179,942
50	1130 2-- Additional Assignments	648	0	0	0
50	113- --- Additional Assignments	648	0	0	0
50	11-- --- Regular Programs	361,993	497,235	510,996	366,283
50	1200 2-- Special Education Programs	3,321	2,705	2,705	2,202
50	1203 2-- Assistive Tech	7,085	7,645	7,645	2,708
50	1205 2-- Resource Special Education	168,555	198,897	198,898	198,828
50	120- --- Special Education Programs	178,961	209,247	209,248	203,738
50	1224 2-- Other Special Education	27,280	19,529	19,529	41,019
50	1225 2-- Pre K Special Education	22,423	23,123	19,974	32,515
50	122- --- Cross-Categorical Programs	49,703	42,652	39,503	73,534
50	12-- --- Special Education Programs	228,664	251,899	248,751	277,272
50	1500 2-- Interscholastic Programs	3,078	0	0	0
50	150- --- Interscholastic Programs	3,078	0	0	0
50	15-- --- Interscholastic Programs	3,078	0	0	0
50	1600 2-- General Ed Summer Program	4,765	0	0	0
50	160- --- General Ed Summer Program	4,765	0	0	0
50	16-- --- General Ed Summer Program	4,765	0	0	0
50	1800 2-- Bilingual ESL Programs	110,918	122,605	116,141	126,440
50	180- --- Bilingual ESL Programs	110,918	122,605	116,141	126,440
50	1825 2-- Bilingual PreK	9,484	14,693	10,544	17,230
50	182- ---	9,484	14,693	10,544	17,230
50	18-- --- Bilingual ESL Programs	120,402	137,298	126,685	143,670
50	1--- --- Instruction	718,902	886,432	886,432	787,225

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
50	Mun Retire & Social Secur Fund				
2000	Support Services				
50	2110 2-- Attendance & Social Work Serv	26,071	27,079	27,079	28,983
50	211- --- Attendance & Social Work Serv	26,071	27,079	27,079	28,983
50	2130 2-- Health Services-RN,CSN,OT,PT	84,456	98,617	98,617	90,967
50	213- --- Health Services-RN,CSN,OT,PT	84,456	98,617	98,617	90,967
50	2140 2-- Psychological Services	13,387	14,441	14,441	13,132
50	214- --- Psychological Services	13,387	14,441	14,441	13,132
50	2150 2-- Speech Pathlgy/Audio Svs	18,766	19,115	19,115	20,818
50	215- --- Speech Pathlgy/Audio Svs	18,766	19,115	19,115	20,818
50	21-- --- Support Services Pupil	142,680	159,252	159,252	153,900
50	2210 2-- Improvement of Instruction Ser	26,233	25,296	24,567	18,839
50	2214 2-- PDS Program	1,622	1,725	1,725	1,781
50	221- --- Improvement of Instruction Ser	27,855	27,021	26,292	20,620
50	2220 2-- Educational Media Serv	57,617	62,930	62,930	63,775
50	222- --- Educational Media Serv	57,617	62,930	62,930	63,775
50	2230 2-- Assessment/Testing	2,181	1,728	1,728	1,832
50	223- --- Assessment/Testing	2,181	1,728	1,728	1,832
50	22-- --- Support Services Staff	87,653	91,679	90,950	86,227
50	2320 2-- Executive Adm. Serv	8,455	9,005	9,005	3,147
50	232- --- Executive Adm. Serv	8,455	9,005	9,005	3,147
50	2330 2-- Special Area Adm Serv	14,815	10,341	11,070	16,761
50	233- --- Special Area Adm Serv	14,815	10,341	11,070	16,761
50	2366 2-- Judgement/Settlements	2,295	0	0	10,000
50	236- --- Tort Immunity Functions	2,295	0	0	10,000
50	23-- --- Support Services General Admin	25,565	19,346	20,075	29,908
50	2410 2-- Office Of Principal Serv	78,427	95,191	95,191	83,249
50	241- --- Office Of Principal Serv	78,427	95,191	95,191	83,249
50	24-- --- Support Services School Admin	78,427	95,191	95,191	83,249
50	2510 2-- Directn Business Suppt Ser	36,134	39,556	39,556	46,015

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
50	Mun Retire & Social Secur Fund				
2000	Support Services				
50	251- --- Dirctn Business Suppt Ser	36,134	39,556	39,556	46,015
50	2540 2-- Operation & Maintenance Serv	313,854	317,475	317,475	317,833
50	254- --- Operation & Maintenance Serv	313,854	317,475	317,475	317,833
50	2550 2-- Pupil Transportation Ser	5,691	0	0	0
50	255- --- Pupil Transportation Ser	5,691	0	0	0
50	2560 2-- Food Services	11,078	0	0	0
50	256- --- Food Services	11,078	0	0	0
50	2570 2-- Internal Services	14,075	14,746	14,746	15,753
50	257- --- Internal Services	14,075	14,746	14,746	15,753
50	25-- --- Support Serv Business	380,832	371,777	371,777	379,601
50	2630 2-- Information Services	42,008	41,922	41,922	38,932
50	2633 2-- Public Information Serv	5,678	5,414	5,414	7,033
50	263- --- Information Services	47,686	47,336	47,336	45,965
50	2640 2-- Staff Services	13,845	14,024	14,024	30,408
50	264- --- Staff Services	13,845	14,024	14,024	30,408
50	26-- --- Support Services Central	61,531	61,360	61,360	76,373
50	2--- --- Support Services	776,688	798,605	798,605	809,258
3000	Community Services				
50	3100 2-- Direction Of Community Sv	6,117	0	0	0
50	310- --- Direction Of Community Sv	6,117	0	0	0
50	31-- --- Direction Of Community Sv	6,117	0	0	0
50	3200 2-- Community Recreation Srv	797	0	0	0
50	320- --- Community Recreation Srv	797	0	0	0
50	32-- --- Community Recreation Srv	797	0	0	0
50	3500 2-- Child Care/After School	3,056	0	0	0
50	350- --- Child Care/After School	3,056	0	0	0
50	35-- --- Child Care/After School	3,056	0	0	0

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
50	Mun Retire & Social Secur Fund				
3000	Community Services				
50	3--- --- Community Services	9,970	0	0	0
6000	Provision For Contingencs				
50	6000 6-- Provision For Contingencs	0	50,000	50,000	50,000
50	600- --- Provision For Contingencs	0	50,000	50,000	50,000
50	60-- --- Provision For Contingencs	0	50,000	50,000	50,000
50	6--- --- Provision For Contingencs	0	50,000	50,000	50,000
50	---- --- Mun Retire & Social Secur Fund	1,505,560	1,735,037	1,735,037	1,646,483

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
51	IMRF Retirement				
1000	Instruction				
51	1110 2-- Elem General Education	15,922	4,963	4,963	10,766
51	111- --- Elem General Education	15,922	4,963	4,963	10,766
51	1120 2-- Middle School General Educat	215	0	0	0
51	1125 2-- Pre K General Education Prog	11,393	0	10,731	21,928
51	112- --- Middle School General Educat	11,608	0	10,731	21,928
51	11-- --- Regular Programs	27,530	4,963	15,694	32,694
51	1203 2-- Assistive Tech	11,021	10,690	10,690	0
51	1205 2-- Resource Special Education	219,583	257,705	257,705	244,922
51	120- --- Special Education Programs	230,604	268,395	268,395	244,922
51	1224 2-- Other Special Education	53,315	35,462	35,462	78,229
51	1225 2-- Pre K Special Education	32,023	29,780	24,178	46,390
51	122- --- Cross-Categorical Programs	85,338	65,242	59,640	124,619
51	12-- --- Special Education Programs	315,942	333,637	328,035	369,541
51	1500 2-- Interscholastic Programs	784	0	0	0
51	150- --- Interscholastic Programs	784	0	0	0
51	15-- --- Interscholastic Programs	784	0	0	0
51	1600 2-- General Ed Summer Program	1,903	0	0	0
51	160- --- General Ed Summer Program	1,903	0	0	0
51	16-- --- General Ed Summer Program	1,903	0	0	0
51	1800 2-- Bilingual ESL Programs	1,909	9,926	9,926	0
51	180- --- Bilingual ESL Programs	1,909	9,926	9,926	0
51	1825 2-- Bilingual PreK	15,008	19,853	14,724	16,149
51	182- ---	15,008	19,853	14,724	16,149
51	18-- --- Bilingual ESL Programs	16,917	29,779	24,650	16,149
51	1--- --- Instruction	363,076	368,379	368,379	418,384
2000	Support Services				
51	2130 2-- Health Services-RN,CSN,OT,PT	157,727	184,771	184,771	166,381
51	213- --- Health Services-RN,CSN,OT,PT	157,727	184,771	184,771	166,381
51	21-- --- Support Services Pupil	157,727	184,771	184,771	166,381

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
51	IMRF Retirement				
2000	Support Services				
51	2210 2-- Improvement of Instruction Ser	22,036	25,512	25,512	13,179
51	221- --- Improvement of Instruction Ser	22,036	25,512	25,512	13,179
51	2220 2-- Educational Media Serv	44,984	44,312	44,312	46,569
51	222- --- Educational Media Serv	44,984	44,312	44,312	46,569
51	2230 2-- Assessment/Testing	89	0	0	0
51	223- --- Assessment/Testing	89	0	0	0
51	22-- --- Support Services Staff	67,109	69,824	69,824	59,748
51	2320 2-- Executive Adm. Serv	9,204	8,995	8,995	0
51	232- --- Executive Adm. Serv	9,204	8,995	8,995	0
51	2330 2-- Special Area Adm Serv	18,076	9,619	9,619	18,268
51	233- --- Special Area Adm Serv	18,076	9,619	9,619	18,268
51	2366 2-- Judgement/Settlements	4,167	0	0	10,000
51	236- --- Tort Immunity Functions	4,167	0	0	10,000
51	23-- --- Support Services General Admin	31,447	18,614	18,614	28,268
51	2410 2-- Office Of Principal Serv	101,724	110,754	110,754	101,479
51	241- --- Office Of Principal Serv	101,724	110,754	110,754	101,479
51	24-- --- Support Services School Admin	101,724	110,754	110,754	101,479
51	2510 2-- Dirctn Business Suppt Ser	64,791	66,161	66,161	81,532
51	251- --- Dirctn Business Suppt Ser	64,791	66,161	66,161	81,532
51	2540 2-- Operation & Maintenance Serv	610,762	683,646	683,646	606,165
51	254- --- Operation & Maintenance Serv	610,762	683,646	683,646	606,165
51	2550 2-- Pupil Transportation Ser	9,404	0	0	0
51	255- --- Pupil Transportation Ser	9,404	0	0	0
51	2560 2-- Food Services	8,753	0	0	0
51	256- --- Food Services	8,753	0	0	0
51	2570 2-- Internal Services	28,271	26,774	26,774	30,040
51	257- --- Internal Services	28,271	26,774	26,774	30,040

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
51	IMRF Retirement				
2000	Support Services				
51	25-- --- Support Serv Business	721,981	776,581	776,581	717,737
51	2630 2-- Information Services	79,553	73,184	73,184	70,770
51	2633 2-- Public Information Serv	10,838	9,832	9,832	13,413
51	263- --- Information Services	90,391	83,016	83,016	84,183
51	2640 2-- Staff Services	34,727	70,799	70,799	52,845
51	264- --- Staff Services	34,727	70,799	70,799	52,845
51	26-- --- Support Services Central	125,118	153,815	153,815	137,028
51	2--- --- Support Services	1,205,106	1,314,359	1,314,359	1,210,641
3000	Community Services				
51	3100 2-- Direction Of Community Sv	4,298	0	0	0
51	310- --- Direction Of Community Sv	4,298	0	0	0
51	31-- --- Direction Of Community Sv	4,298	0	0	0
51	3200 2-- Community Recreation Srv	357	0	0	0
51	320- --- Community Recreation Srv	357	0	0	0
51	32-- --- Community Recreation Srv	357	0	0	0
51	3500 2-- Child Care/After School	4,483	0	0	0
51	350- --- Child Care/After School	4,483	0	0	0
51	35-- --- Child Care/After School	4,483	0	0	0
51	3--- --- Community Services	9,138	0	0	0
51	---- --- IMRF Retirement	1,577,320	1,682,738	1,682,738	1,629,025

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
60	Capital Projects Fund				
2000	Support Services				
60	2530 3-- Projects & Constructions	6,327	9,423	9,423	1,325,000
60	2530 5-- Projects & Constructions	777,840	795,678	795,678	0
60	253- --- Projects & Constructions	784,167	805,101	805,101	1,325,000
60	25-- --- Support Serv Business	784,167	805,101	805,101	1,325,000
60	2--- --- Support Services	784,167	805,101	805,101	1,325,000
6000	Provision For Contingencs				
60	6000 6-- Provision For Contingencs	0	25,000	25,000	25,000
60	600- --- Provision For Contingencs	0	25,000	25,000	25,000
60	60-- --- Provision For Contingencs	0	25,000	25,000	25,000
60	6--- --- Provision For Contingencs	0	25,000	25,000	25,000
60	---- --- Capital Projects Fund	784,167	830,101	830,101	1,350,000

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
70	Working Cash Fund				
8000	Uses of Funds				
70	8110 6-- Working Cash Abatement	0	250,000	0	0
70	811- --- Working Cash Abatement	0	250,000	0	0
70	81-- --- Transfer To Other Funds	0	250,000	0	0
70	8--- --- Uses of Funds	0	250,000	0	0
70	---- --- Working Cash Fund	0	250,000	0	0

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
80	Tort Immunity Fund				
2000	Support Services				
80	2361 3-- General Tort	0	3,000	3,000	3,000
80	2362 3-- Workers' Compensation	235,052	298,000	298,000	300,000
80	2363 3-- Unemployment Insurance	38,143	50,760	50,760	50,000
80	2364 3-- Self/Regular Insurance Payment	5,060	20,250	20,250	5,500
80	2366 3-- Judgement/Settlements	30,000	50,000	50,000	50,000
80	236- --- Tort Immunity Functions	308,255	422,010	422,010	408,500
80	2371 3-- Property Insurance (B & G)	356,796	416,913	416,913	375,000
80	237- ---	356,796	416,913	416,913	375,000
80	23-- --- Support Services General Admin	665,051	838,923	838,923	783,500
80	2--- --- Support Services	665,051	838,923	838,923	783,500
80	---- --- Tort Immunity Fund	665,051	838,923	838,923	783,500

Account Number	Description	2017-18 YTD Expended	2017-18 Original Budget	2017-18 Amended Budget	2018-19 Original Budget
Grand Expense T		111,976,612	118,092,263	118,192,631	107,209,198

Number of Accounts: 4559

***** End of report *****