



2018-19 Annual Budget

September 20, 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

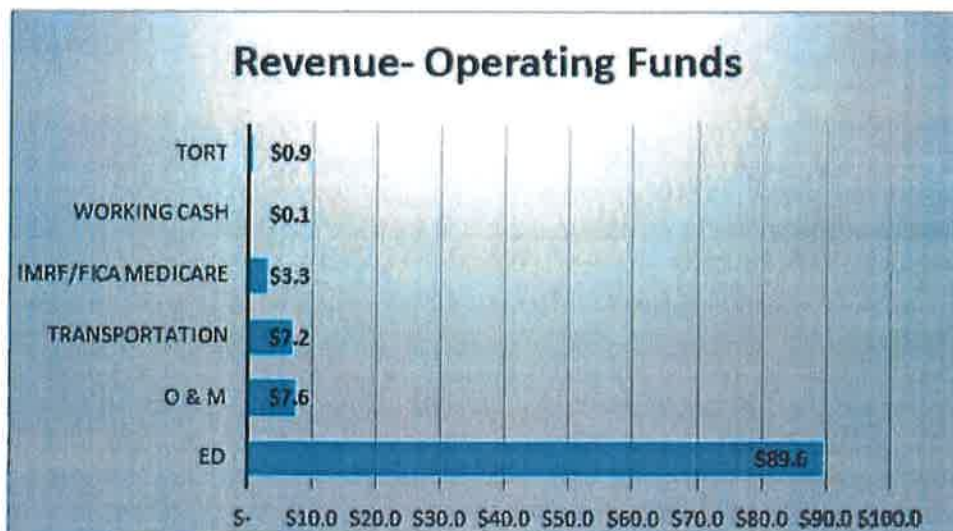
The following summary is intended to provide information about the 2018-19 Annual Budget and the assumptions on which it is based. In developing the budget, considerations are made in the following areas:

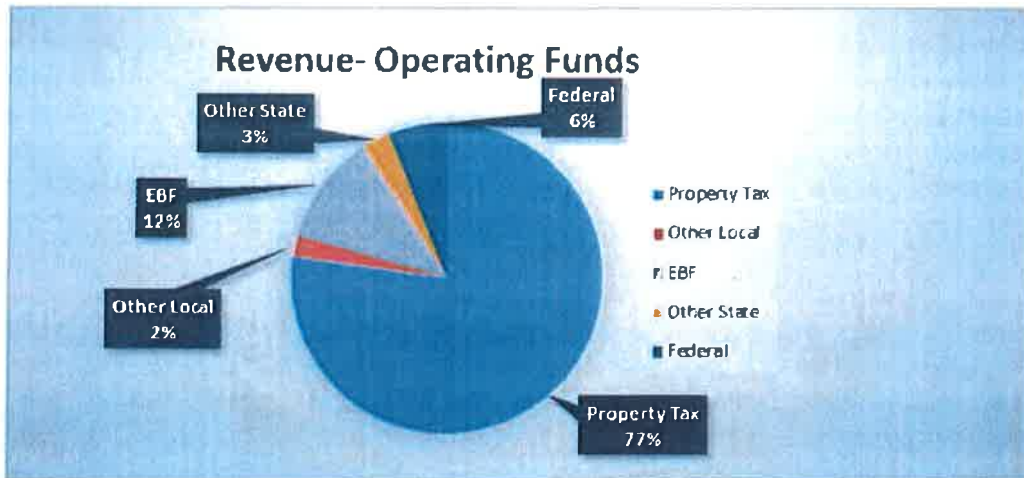
- Enrollment and staffing
- Curricular goals and programs needs
- Facility needs
- Technology plan
- Tax levy
- State & Federal funding

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.
- The 2018 estimated levy for debt service is based on the current debt schedule and does not reflect any new bond issues.

Property Tax Levy Year	GPI	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).

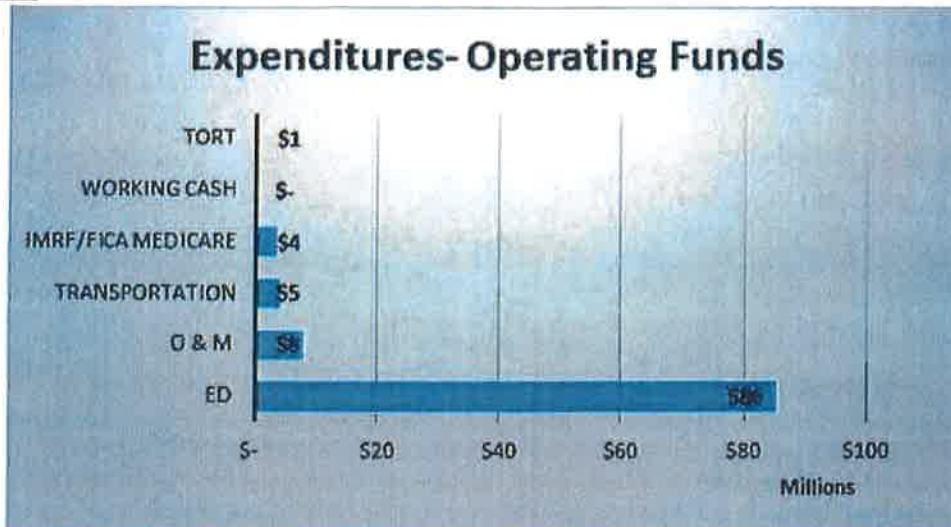
State Revenue:

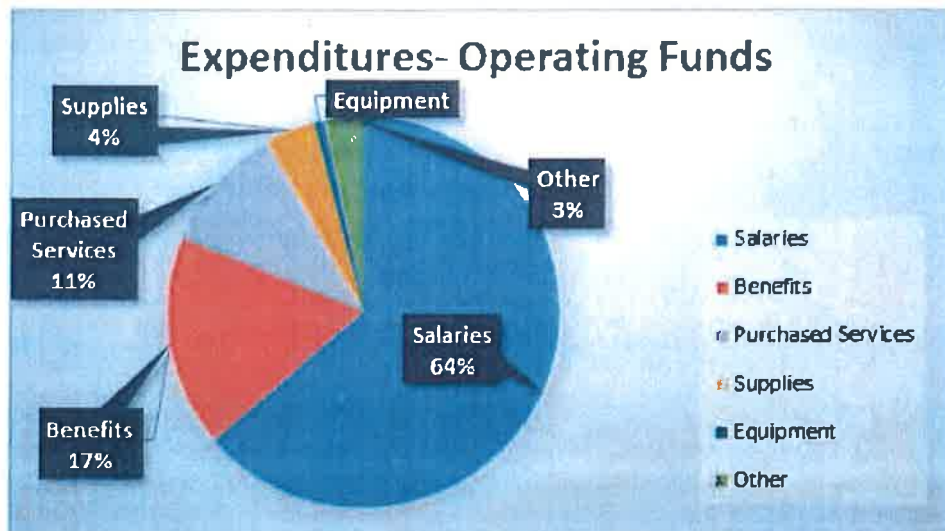
- Last year, the State legislature authorized the new evidence-based funding formula. The evidenced-based funding formula replaced General State Aid (GSA), special education and bilingual funding formulas. The tentative budget includes an estimate of the 2019 base funding minimum of \$12.7 million. Private 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 fall 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 \$108.6 million and expenditures total \$102.9 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. Lastly, a transfer of \$2.5 million from the Transportation fund to the Education fund is budgeted in order to adjust fund balance levels by fund.

Before transfers, a surplus of \$5.7 million will be generated in the Operating funds. After the transfers to Working Cash and Capital Projects funds the surplus is \$1.7 million.

Operating Funds			
\$'s million	FY18 Amended Budget	FY19 Final Budget	Favorable/(Unfavorable)
Revenue	106.6	108.6	2.0
Expenditures	102.8	102.9	(0.1)
Surplus/(Deficit)	3.7	5.7	2.0

Given the assumptions for revenues and expenditures, total revenue for all funds is \$114.1 million and expenditures are \$109.6 million resulting in a surplus of \$4.5 million. The sum of planned expenditures and anticipated revenue from local, state and federal sources indicate a balanced budget for fiscal year 2019.

All Funds			
\$'s million	FY18 Amended Budget	FY19 Final Budget	Favorable/(Unfavorable)
Revenue	111.5	114.1	2.6
Expenditures	108.9	109.6	(0.7)
Surplus/(Deficit)	2.6	4.5	1.9

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
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Operating Funds**General Funds**

Education	12,744,864	89,589,000	85,587,891	4,001,109	(119,863)	16,626,110
Operation & Maintenance	4,769,132	7,576,929	8,294,374	(717,445)	(1,369,900)	2,681,787

Special Revenue Funds

Transportation	1,805,316	7,203,170	4,542,280	2,660,890	(2,500,000)	1,966,206
IMRF	3,076,257	3,294,583	3,690,508	(395,925)		2,680,332
Tort	421,641	913,256	783,500	129,756		551,397

Subtotal Operating Funds

	22,817,210	108,576,938	102,898,553	5,678,385	(3,989,763)	24,505,832
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*Fund Balance excludes employee health insurance fund 5,460,989

Please note: The above budget for fiscal year 2018-19
reflects an operating budget surplus/deficit of:

\$ 1,688,622

Non-Operating Funds**Debt Service Fund**

Bond & Interest	2,840,328	5,491,098	5,281,792	209,306	539,763	3,589,397
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Capital Projects Funds

Site & Construction	214,190	0	1,425,000	(1,425,000)	1,250,000	39,190
Fire Prevention & Life Safety	64,629	1,168	0	1,168		65,797

Fiduciary Fund

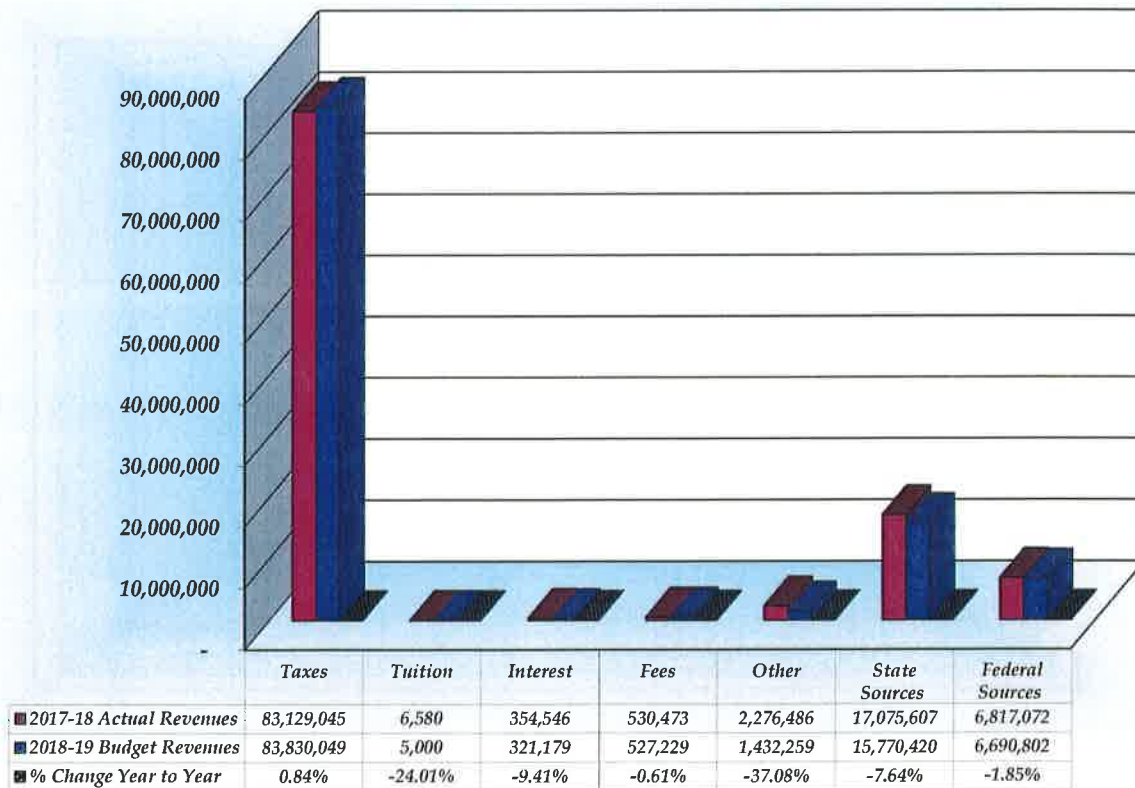
Working Cash	3,736,066	63,720	0	63,720	2,200,000	5,999,786
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Total All Funds

	29,672,423	114,132,924	109,605,345	4,527,579	0	34,200,002
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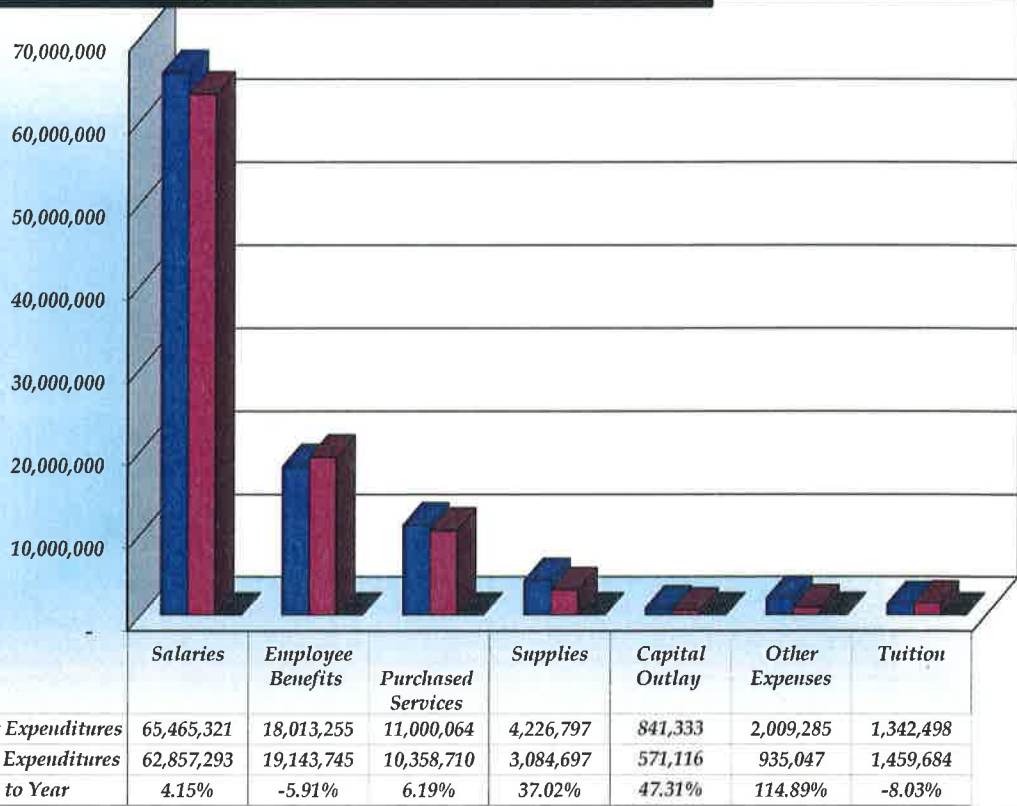
REVENUE SOURCES	**OPERATING FUNDS**					TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	TORT	IMRF/OSADI		
Local Sources:							
Taxes	67,334,008	7,450,922	4,900,615	898,110	3,246,394	83,830,049	77.21%
Tuition	5,000	-	-	-	-	5,000	0.00%
Interest	204,577	50,355	12,912	5,146	48,189	321,179	0.30%
Fees	477,229	50,000	-	-	-	527,229	0.49%
Other	1,355,907	25,652	40,700	10,000	-	1,432,259	1.32%
Total Local Sources	69,376,721	7,576,929	4,954,227	913,256	3,294,583	86,115,716	
State Sources	13,521,477	-	2,248,943	-	-	15,770,420	14.52%
Federal Sources	6,690,802	-	-	-	-	6,690,802	6.16%
Total Revenues	89,589,000	7,576,929	7,203,170	913,256	3,294,583	108,576,938	100.00%
Transfers In/(Out)	(119,863)	(1,369,900)	(2,500,000)			(3,989,763)	
% of Total Revenues	82.51%	6.98%	6.63%		3.03%	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	60,859,920	4,484,484	120,917	-	-	65,465,321	63.62%
Employee Benefits	13,407,611	954,286	10,850	-	3,640,508	18,013,255	17.51%
Purchased Services	5,288,842	773,694	4,154,028	783,500	-	11,000,064	10.69%
Supplies	2,668,152	1,377,160	181,485	-	-	4,226,797	4.11%
Capital Outlay	538,933	302,400	-	-	-	841,333	0.82%
Other Expenses	1,481,935	402,350	75,000	-	50,000	2,009,285	1.95%
Tuition	1,342,498	-	-	-	-	1,342,498	1.30%
Total Expenditures	85,587,891	8,294,374	4,542,280	783,500	3,690,508	102,898,553	100.00%
% of Total Expenditures	83.18%	8.06%	4.41%	0.76%	3.59%	100.00%	

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



								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
10R000	1110	0000	00		Educational	Fund//Educational	Levy///		28,555,232	31,711,360	32,424,745	32,450,234
10R000	1110	0001	00		Educational	Fund//Educational	Levy/1st Y		26,000,020	26,000,020	26,007,039	29,021,980
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	3,407,866	3,497,547	3,500,297
10R000	1140	0001	00		Educational	Fund//Special	Education Levy		2,971,431	2,971,431	2,972,269	3,130,503
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	288,829	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	1,140,000
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	66,747,079	69,376,721
									=====	=====	=====	=====
10R000	3001	0000	00		Educational	Fund//Evidence-	Based Funding		11,987,630	12,092,303	12,092,303	12,871,839
10R000	3100	0000	00		Educational	Fund//Special	Ed Private Tui		72,000	72,000	111,253	100,400
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	13,521,477
									=====	=====	=====	=====
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	56,140
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	6,690,802
									=====	=====	=====	=====
10R000	7130	0000	00		Educational	Fund//Perm	Transfer Among F		8,000,000	8,000,000	8,000,000	2,500,000
									8,000,000	8,000,000	8,000,000	2,500,000

				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>
				88,439,307	93,732,559	96,447,885	92,089,000

				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	4,035,632	4,038,804
20R000	1111	0001	00	Operations	&	Maintenance	Fund//	Operation	3,320,655	3,320,655	3,321,774	3,612,118
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	64,073	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>7,261,054</u>	<u>7,576,929</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>7,262,854</u>	<u>7,576,929</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	2,646,411	2,660,169
30R000	1112	0001	00	Debt Service Fund//Bonds & Interest Levy	2,424,691	2,424,691	2,425,402	2,368,687
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	24,677	62,479
				<u>5,005,674</u>	<u>4,884,248</u>	<u>4,952,287</u>	<u>4,951,335</u>	
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	
				<u>842,928</u>	<u>842,928</u>	<u>688,777</u>	<u>539,763</u>	
				<u>5,848,602</u>	<u>5,727,176</u>	<u>5,641,064</u>	<u>5,491,098</u>	

				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	
40R000	1113	0000	00	Transportation	Fund//Transportation	Levy		
				6,234,101	2,621,437	2,690,421		2,692,536
40R000	1113	0001	00	Transportation	Fund//Transportation	Levy		
				5,676,257	5,676,257	5,677,867		2,408,079
40R000	1113	0002	00	Transportation	Fund//Transportation	Levy		
				-125,000	-270,000	-274,896		-200,000
40R000	1412	0000	00	Transportation	Fund//Trans	RegEd fr Othe		
					25,000	35,780		35,000
40R000	1421	0000	00	Transportation	Fund//Transportation	Sum		
						518		500
40R000	1442	0000	00	Transportation	Fund//Transportation	Sped		
						11,190		5,200
40R000	1510	0000	00	Transportation	Fund//Interest On	Investm		
				17,000	40,000	64,299		12,912
40R000	1999	0000	00	Transportation	Fund//Other Local	Revenue		
				40,000	40,000			
				11,842,358	8,132,694	8,205,179		4,954,227
				=====	=====	=====		=====
40R000	3500	0000	00	Transportation	Fund//Transportation	Regu		
				966,000	726,783	734,603		1,074,908
40R000	3510	0000	00	Transportation	Fund//Transportation	Spec		
				1,387,855	1,523,877	1,457,270		1,174,035
				2,353,855	2,250,660	2,191,873		2,248,943
				=====	=====	=====		=====
				14,196,213	10,383,354	10,397,052		7,203,170
				=====	=====	=====		=====

				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>
60R000	1510	0000	00	2,000	3,000	3,866	
Capital Projects Fund//Interest On Inves							
				2,000	3,000	3,866	
				=====	=====	=====	
60R000	7110	6600	00	250,000			
Capital Projects Fund//WC Abatement/Tran							
60R000	7840	0000	00				1,200,000
Capital Projects Fund//Transfer to Capit							
				250,000			1,200,000
				=====			=====
				252,000	3,000	3,866	1,200,000
				=====	=====	=====	=====

				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>
70R000	1510	0000	00	21,000	10,000	16,815	63,720
Working Cash Fund//Interest On Investmen							
				21,000	10,000	16,815	63,720
				21,000	10,000	16,815	63,720

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
80R000	1120	0000	00	Tort	Immunity	Fund//Tort	Immunity	Levy C	429,304	471,858	484,276	484,656
80R000	1120	0001	00	Tort	Immunity	Fund//Tort	Immunity	Levy C	390,889	390,889	390,921	433,454
80R000	1120	0002	00	Tort	Immunity	Fund//Tort	Immunity	Levy C	-10,000	-20,000	-21,306	-20,000
80R000	1510	0000	00	Tort	Immunity	Fund//Interest	On	Investme		1,000	1,644	5,146
80R000	1999	0000	00	Tort	Immunity	Fund//Other	Local	Revenue/				10,000
									810,193	843,747	855,535	913,256
									810,193	843,747	855,535	913,256

				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	707	1,168
					1,000	707	1,168
					1,000	707	1,168

<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>2017-18</u> <u>Original Budget</u>	<u>2017-18</u> <u>Revised Budget</u>	<u>2017-18</u> <u>FYTD Activity</u>	<u>2018-19</u> <u>Original Budget</u>
Grand Revenue Totals									119,896,692	120,898,198	123,852,261	117,832,924

Number of Accounts: 92

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

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
1000	Instruction				
10	1110 1-- Elem General Education	14,528,363	14,446,781	13,898,984	13,785,997
10	1110 2-- Elem General Education	4,119,466	4,279,919	3,327,195	2,787,693
10	1110 3-- Elem General Education	20,267	36,626	30,817	36,549
10	1110 4-- Elem General Education	674,081	634,292	484,331	638,771
10	1110 5-- Elem General Education	35,528	31,960	19,767	18,167
10	1110 6-- Elem General Education	71,561	70,561	53,700	45,500
10	111- --- Elem General Education	19,449,266	19,500,139	17,814,794	17,312,677
10	1120 1-- Middle School General Educat	11,533,024	11,513,024	11,386,955	11,759,908
10	1120 2-- Middle School General Educat	3,047,387	3,059,967	2,954,410	2,370,620
10	1120 3-- Middle School General Educat	16,531	18,725	13,623	19,884
10	1120 4-- Middle School General Educat	287,905	282,973	182,141	304,812
10	1120 5-- Middle School General Educat	20,639	26,842	23,373	23,574
10	1120 6-- Middle School General Educat	3,300	3,300	2,204	3,530
10	1125 1-- Pre K General Education Prog	32,155	203,164	180,483	150,294
10	1125 2-- Pre K General Education Prog	14,246	108,708	97,248	104,705
10	1125 3-- Pre K General Education Prog	14	14	0	0
10	1125 4-- Pre K General Education Prog	10,951	21,108	18,619	112,327
10	1125 6-- Pre K General Education Prog	2,714	2,714	1,946	2,500
10	112- --- Middle School General Educat	14,968,866	15,240,539	14,861,002	14,852,154
10	1130 1-- Additional Assignments	0	0	46,853	25,000
10	1130 2-- Additional Assignments	0	0	1,238	0
10	113- --- Additional Assignments	0	0	48,091	25,000
10	11-- --- Regular Programs	34,418,132	34,740,678	32,723,887	32,189,831
10	1200 1-- Special Education Programs	186,490	247,004	242,617	237,285
10	1200 2-- Special Education Programs	58,364	58,364	59,057	36,049
10	1200 3-- Special Education Programs	18,150	18,250	12,965	13,066
10	1200 4-- Special Education Programs	10,408	11,712	21,851	21,256
10	1201 4-- ESY	56,000	0	0	0
10	1203 1-- Assistive Tech	198,124	198,124	198,116	186,761
10	1203 2-- Assistive Tech	49,140	49,140	51,719	37,111
10	1203 3-- Assistive Tech	8,000	8,000	1,725	2,000
10	1203 4-- Assistive Tech	61,000	91,000	67,204	78,000
10	1203 5-- Assistive Tech	106,000	76,000	71,685	75,000
10	1205 1-- Resource Special Education	6,818,848	6,818,848	6,354,498	6,582,885
10	1205 2-- Resource Special Education	2,266,578	2,265,808	2,048,448	1,699,727
10	1205 3-- Resource Special Education	30,800	30,700	27,110	39,300
10	1205 4-- Resource Special Education	17,289	24,139	14,038	15,992
10	1205 5-- Resource Special Education	683	683	0	500
10	1205 6-- Resource Special Education	1,005,350	1,150,350	1,185,708	1,061,155
10	1207 3-- Hard Of Hearing	22,000	22,000	27,700	43,625
10	1207 6-- Hard Of Hearing	283,500	318,500	228,883	235,984
10	120- --- Special Education Programs	11,196,724	11,388,622	10,613,324	10,365,696
10	1224 1-- Other Special Education	265,028	265,028	379,367	550,676
10	1224 2-- Other Special Education	209,230	209,230	168,357	394,473
10	1225 1-- Pre K Special Education	679,181	638,030	745,694	885,642

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
1000	Instruction				
10	1225 2-- Pre K Special Education	257,320	229,457	271,612	277,438
10	1225 3-- Pre K Special Education	90	90	71	45
10	1225 4-- Pre K Special Education	955	955	959	1,000
10	122- --- Cross-Categorical Programs	1,411,804	1,342,790	1,566,060	2,109,274
10	12-- --- Special Education Programs	12,608,528	12,731,412	12,179,384	12,474,970
10	1500 1-- Interscholastic Programs	145,659	148,537	171,678	148,726
10	1500 2-- Interscholastic Programs	0	0	4,232	0
10	1500 3-- Interscholastic Programs	10,127	12,477	11,014	10,651
10	1500 4-- Interscholastic Programs	3,251	1,701	382	2,174
10	1500 6-- Interscholastic Programs	4,365	4,855	3,564	3,624
10	150- --- Interscholastic Programs	163,402	167,570	190,870	165,175
10	15-- --- Interscholastic Programs	163,402	167,570	190,870	165,175
10	1600 1-- General Ed Summer Program	210,000	238,494	210,098	205,962
10	1600 2-- General Ed Summer Program	0	0	4,168	0
10	1600 3-- General Ed Summer Program	0	0	981	1,243
10	1600 4-- General Ed Summer Program	1,000	1,000	88	500
10	160- --- General Ed Summer Program	211,000	239,494	215,335	207,705
10	16-- --- General Ed Summer Program	211,000	239,494	215,335	207,705
10	1800 1-- Bilingual ESL Programs	8,462,428	8,016,634	8,058,454	8,730,357
10	1800 2-- Bilingual ESL Programs	2,143,502	1,976,435	2,038,217	1,857,605
10	1800 3-- Bilingual ESL Programs	2,949	2,949	1,844	2,949
10	1800 4-- Bilingual ESL Programs	76,330	36,847	21,750	39,800
10	1805 4-- Bilingual Extended Day	5,000	20,000	20,824	0
10	180- --- Bilingual ESL Programs	10,690,209	10,052,865	10,141,089	10,630,711
10	1825 1-- Bilingual PreK	402,513	269,156	266,352	715,430
10	1825 2-- Bilingual PreK	176,979	173,049	109,064	207,298
10	1825 3-- Bilingual PreK	48	48	19	30
10	1825 4-- Bilingual PreK	1,163	1,163	1,160	1,000
10	182- ---	580,703	443,416	376,595	923,758
10	18-- --- Bilingual ESL Programs	11,270,912	10,496,281	10,517,684	11,554,469
10	1--- --- Instruction	58,671,974	58,375,435	55,827,160	56,592,150
2000	Support Services				
10	2110 1-- Attendance & Social Work Serv	1,881,436	1,880,321	1,866,369	2,003,153
10	2110 2-- Attendance & Social Work Serv	386,764	386,764	374,683	429,900
10	2110 3-- Attendance & Social Work Serv	31,300	6,000	2,657	300
10	2110 4-- Attendance & Social Work Serv	5,690	4,038	2,642	8,363
10	2110 6-- Attendance & Social Work Serv	500	800	330	500

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	211- --- Attendance & Social Work Serv	2,305,690	2,277,923	2,246,681	2,442,216
10	2130 1-- Health Services-RN,CSN,OT,PT	1,530,442	1,531,198	1,508,121	1,415,965
10	2130 2-- Health Services-RN,CSN,OT,PT	526,818	526,818	425,510	435,062
10	2130 3-- Health Services-RN,CSN,OT,PT	162,600	80,100	174,338	165,057
10	2130 4-- Health Services-RN,CSN,OT,PT	14,500	11,874	11,881	13,111
10	2130 5-- Health Services-RN,CSN,OT,PT	8,500	8,250	5,424	3,876
10	2130 6-- Health Services-RN,CSN,OT,PT	1,000	1,000	650	650
10	213- --- Health Services-RN,CSN,OT,PT	2,243,860	2,159,240	2,125,924	2,033,721
10	2140 1-- Psychological Services	996,249	996,249	946,204	909,259
10	2140 2-- Psychological Services	187,034	187,034	148,722	200,417
10	2140 3-- Psychological Services	3,400	7,400	26,952	6,400
10	214- --- Psychological Services	1,186,683	1,190,683	1,121,878	1,116,076
10	2150 1-- Speech Pathlgy/Audio Svs	1,325,121	1,325,121	1,375,909	1,444,359
10	2150 2-- Speech Pathlgy/Audio Svs	381,074	381,074	324,982	302,969
10	2150 3-- Speech Pathlgy/Audio Svs	107,400	20,774	20,825	14,963
10	2150 4-- Speech Pathlgy/Audio Svs	2,000	4,000	1,244	6,000
10	215- --- Speech Pathlgy/Audio Svs	1,815,595	1,730,969	1,722,960	1,768,291
10	21-- --- Support Services Pupil	7,551,828	7,358,815	7,217,443	7,360,304
10	2210 1-- Improvement of Instruction Ser	1,246,998	1,343,333	1,178,993	1,185,674
10	2210 2-- Improvement of Instruction Ser	252,276	237,507	214,202	169,733
10	2210 3-- Improvement of Instruction Ser	161,492	164,251	137,438	103,438
10	2210 4-- Improvement of Instruction Ser	31,786	35,712	29,638	27,777
10	2210 5-- Improvement of Instruction Ser	1,000	1,000	0	1,000
10	2210 6-- Improvement of Instruction Ser	63,592	85,824	51,576	82,890
10	2210 8-- Improvement of Instruction Ser	0	0	11,023	0
10	2214 1-- PDS Program	118,941	118,941	118,941	122,807
10	2214 2-- PDS Program	11,529	11,529	32,048	19,451
10	2214 3-- PDS Program	1,200	1,200	966	1,200
10	2214 4-- PDS Program	650	650	322	500
10	2214 6-- PDS Program	2,650	2,650	1,210	1,350
10	221- --- Improvement of Instruction Ser	1,892,114	2,002,597	1,776,357	1,715,820
10	2220 1-- Educational Media Serv	2,988,952	2,988,952	2,984,247	3,045,714
10	2220 2-- Educational Media Serv	791,683	791,683	800,944	603,692
10	2220 3-- Educational Media Serv	180,500	500	0	500
10	2220 4-- Educational Media Serv	143,618	166,496	147,721	152,578
10	2220 5-- Educational Media Serv	6,762	2,762	0	6,478
10	2220 6-- Educational Media Serv	3,750	3,950	1,983	3,750
10	222- --- Educational Media Serv	4,115,265	3,954,343	3,934,895	3,812,712
10	2230 1-- Assessment/Testing	165,683	162,183	155,939	224,583
10	2230 2-- Assessment/Testing	13,060	13,060	30,989	19,558
10	2230 3-- Assessment/Testing	65,000	66,600	67,715	97,445
10	2230 4-- Assessment/Testing	43,400	42,779	46,424	39,688

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	2230 6-- Assessment/Testing	250	250	89	1,800
10	223- --- Assessment/Testing	287,393	284,872	301,156	383,074
10	22-- --- Support Services Staff	6,294,772	6,241,812	6,012,408	5,911,606
10	2310 3-- Brd Ed Services	234,500	238,456	266,213	239,500
10	2310 6-- Brd Ed Services	41,500	37,544	39,863	43,000
10	231- --- Brd Ed Services	276,000	276,000	306,076	282,500
10	2320 1-- Executive Adm. Serv	492,497	480,297	339,351	217,033
10	2320 2-- Executive Adm. Serv	56,321	56,321	55,413	22,319
10	2320 3-- Executive Adm. Serv	7,600	7,600	7,388	1,000
10	2320 4-- Executive Adm. Serv	5,500	5,000	1,302	2,000
10	2320 6-- Executive Adm. Serv	16,000	12,500	15,899	13,000
10	232- --- Executive Adm. Serv	577,918	561,718	419,353	255,352
10	2330 1-- Special Area Adm Serv	443,821	474,112	540,074	637,546
10	2330 2-- Special Area Adm Serv	65,374	85,992	117,230	104,878
10	2330 3-- Special Area Adm Serv	5,100	2,050	1,128	900
10	2330 4-- Special Area Adm Serv	8,800	9,775	10,706	9,200
10	2330 5-- Special Area Adm Serv	3,000	0	0	1,000
10	2330 6-- Special Area Adm Serv	500	700	635	700
10	2330 8-- Special Area Adm Serv	0	0	4,366	0
10	233- --- Special Area Adm Serv	526,595	572,629	674,139	754,224
10	23-- --- Support Services General Admin	1,380,513	1,410,347	1,399,568	1,292,076
10	2410 1-- Office Of Principal Serv	2,774,458	2,774,458	2,754,327	2,798,953
10	2410 2-- Office Of Principal Serv	739,642	739,642	720,571	546,003
10	2410 3-- Office Of Principal Serv	2,799	2,799	1,949	9,025
10	2410 4-- Office Of Principal Serv	25,273	23,757	17,095	25,122
10	2410 5-- Office Of Principal Serv	10,054	5,554	928	6,456
10	2410 6-- Office Of Principal Serv	19,958	20,558	9,852	19,521
10	2410 8-- Office Of Principal Serv	25,000	25,000	14,165	150,000
10	241- --- Office Of Principal Serv	3,597,184	3,591,768	3,518,887	3,555,080
10	24-- --- Support Services School Admin	3,597,184	3,591,768	3,518,887	3,555,080
10	2510 1-- Dirctn Business Suppt Ser	722,304	722,304	678,964	815,787
10	2510 2-- Dirctn Business Suppt Ser	166,402	166,402	126,434	149,974
10	2510 3-- Dirctn Business Suppt Ser	143,500	143,500	125,302	138,500
10	2510 4-- Dirctn Business Suppt Ser	7,500	7,500	6,979	7,500
10	2510 5-- Dirctn Business Suppt Ser	2,500	2,500	0	2,500
10	2510 6-- Dirctn Business Suppt Ser	22,500	12,500	8,183	10,750
10	251- --- Dirctn Business Suppt Ser	1,064,706	1,054,706	945,862	1,125,011
10	2550 3-- Pupil Transportation Ser	106,538	225,716	170,931	299,850
10	2551 3-- Other Transportation Services	7,456	862	862	1,000

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	255- --- Pupil Transportation Ser	113,994	226,578	171,793	300,850
10	2560 1-- Food Services	300,477	300,477	291,716	342,206
10	2560 2-- Food Services	0	0	4,541	0
10	2560 3-- Food Services	1,850,714	2,249,120	2,335,475	2,478,652
10	2560 4-- Food Services	103,773	116,691	64,338	57,456
10	2560 5-- Food Services	15,000	15,834	834	18,882
10	256- --- Food Services	2,269,964	2,682,122	2,696,904	2,897,196
10	2570 1-- Internal Services	196,560	192,760	198,867	207,899
10	2570 2-- Internal Services	81,133	66,133	64,115	47,765
10	2570 3-- Internal Services	6,500	6,500	4,098	6,500
10	2570 4-- Internal Services	30,200	30,200	32,997	30,200
10	2570 6-- Internal Services	250	250	0	250
10	257- --- Internal Services	314,643	295,843	300,077	292,614
10	25-- --- Support Serv Business	3,763,307	4,259,249	4,114,636	4,615,671
10	2630 1-- Information Services	794,974	794,974	674,248	645,288
10	2630 2-- Information Services	139,713	139,713	136,719	105,871
10	2630 3-- Information Services	1,275,610	1,275,610	1,006,313	1,107,142
10	2630 4-- Information Services	495,000	495,000	380,631	1,028,500
10	2630 5-- Information Services	100,000	104,800	201,994	380,000
10	2630 6-- Information Services	4,500	4,500	7,573	10,000
10	2630 8-- Information Services	0	0	5,727	0
10	2633 1-- Public Information Serv	103,926	103,926	104,084	127,931
10	2633 2-- Public Information Serv	27,009	27,009	27,831	15,993
10	2633 3-- Public Information Serv	48,250	48,250	28,183	93,250
10	2633 4-- Public Information Serv	16,230	16,230	7,555	5,075
10	2633 6-- Public Information Serv	3,325	3,325	2,006	2,875
10	263- --- Information Services	3,008,537	3,013,337	2,582,864	3,521,925
10	2640 1-- Staff Services	385,723	348,723	345,224	587,340
10	2640 2-- Staff Services	90,507	90,507	81,083	111,307
10	2640 3-- Staff Services	34,000	36,250	45,870	110,000
10	2640 4-- Staff Services	5,500	1,950	1,698	7,650
10	2640 5-- Staff Services	2,000	500	0	1,500
10	2640 6-- Staff Services	28,000	29,650	25,397	53,000
10	2640 8-- Staff Services	0	0	0	20,000
10	264- --- Staff Services	545,730	507,580	499,272	890,797
10	26-- --- Support Services Central	3,554,267	3,520,917	3,082,136	4,412,722
10	2900 3-- Other Support Services	2,000	0	0	0
10	2900 4-- Other Support Services	16,000	28,217	26,279	21,700
10	290- --- Other Support Services	18,000	28,217	26,279	21,700
10	29-- --- Other Support Services	18,000	28,217	26,279	21,700

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
2000	Support Services				
10	2--- --- Support Services	26,159,871	26,411,125	25,371,357	27,169,159
3000	Community Services				
10	3100 1-- Direction Of Community Sv	64,000	62,232	55,158	68,500
10	3100 2-- Direction Of Community Sv	0	0	94	0
10	3100 3-- Direction Of Community Sv	59,175	54,124	45,767	87,794
10	3100 4-- Direction Of Community Sv	10,315	8,715	5,516	8,100
10	310- --- Direction Of Community Sv	133,490	125,071	106,535	164,394
10	31-- --- Direction Of Community Sv	133,490	125,071	106,535	164,394
10	3200 1-- Community Recreation Srv	52,000	52,000	46,909	50,000
10	3200 2-- Community Recreation Srv	0	0	1,173	0
10	3200 3-- Community Recreation Srv	27,000	27,000	16,330	22,000
10	3200 4-- Community Recreation Srv	2,000	2,000	977	2,000
10	320- --- Community Recreation Srv	81,000	81,000	65,389	74,000
10	32-- --- Community Recreation Srv	81,000	81,000	65,389	74,000
10	3500 1-- Child Care/After School	40,000	40,000	43,529	45,000
10	350- --- Child Care/After School	40,000	40,000	43,529	45,000
10	35-- --- Child Care/After School	40,000	40,000	43,529	45,000
10	3700 3-- Non Public Schools	11,000	27,598	22,523	20,020
10	3700 4-- Non Public Schools	0	9	0	0
10	3700 6-- Non Public Schools	1,677	0	3,379	4,532
10	370- --- Non Public Schools	12,677	27,607	25,902	24,552
10	37-- --- Non Public Schools	12,677	27,607	25,902	24,552
10	3--- --- Community Services	267,167	273,678	241,355	307,946
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	90,000	90,000	189,426	104,564
10	4120 6-- Payments Sp Ed Programs	56,000	56,000	18,432	33,709
10	412- --- Payments Sp Ed Programs	146,000	146,000	207,858	138,273
10	41-- ---	152,000	152,000	213,858	148,773
10	4--- --- Nonprogrammed Charges	152,000	152,000	213,858	148,773

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
10	Educational Fund				
6000	Provision For Contingences				
10	6000 6-- Provision For Contingences	200,000	589,340	0	600,000
10	600- --- Provision For Contingences	200,000	589,340	0	600,000
10	60-- --- Provision For Contingences	200,000	589,340	0	600,000
10	6--- --- Provision For Contingences	200,000	589,340	0	600,000
8000	Uses of Funds				
10	8430 6-- Other Rev Principal Cap Leases	539,807	539,807	567,577	419,863
10	843- --- Other Rev Principal Cap Leases	539,807	539,807	567,577	419,863
10	84-- ---	539,807	539,807	567,577	419,863
10	8530 6-- Transfer Interest on Capital	31,610	31,610	1,300	0
10	853- --- Transfer Interest on Capital	31,610	31,610	1,300	0
10	85-- ---	31,610	31,610	1,300	0
10	8--- --- Uses of Funds	571,417	571,417	568,877	419,863
10	---- --- Educational Fund	86,022,429	86,372,995	82,222,607	85,237,891

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
15	Employee Health Insurance Fund				
1000	Instruction				
15	1110 2-- Elem General Education	0	0	0	350,000
15	111- --- Elem General Education	0	0	0	350,000
15	11-- --- Regular Programs	0	0	0	350,000
15	1--- --- Instruction	0	0	0	350,000
15	---- --- Employee Health Insurance Fund	0	0	0	350,000

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
20	Operations & Maintenance Fund				
2000	Support Services				
20	2530 3-- Projects & Constructions	10,000	11,234	16,180	15,000
20	2530 4-- Projects & Constructions	50,000	42,400	42,379	50,000
20	2530 5-- Projects & Constructions	150,000	72,011	85,008	130,000
20	253- --- Projects & Constructions	210,000	125,645	143,567	195,000
20	2540 1-- Operation & Maintenance Serv	4,505,782	4,505,782	4,383,091	4,484,484
20	2540 2-- Operation & Maintenance Serv	1,324,115	1,324,625	1,232,143	954,286
20	2540 3-- Operation & Maintenance Serv	993,197	1,027,391	883,720	758,694
20	2540 4-- Operation & Maintenance Serv	1,216,752	1,353,645	1,251,029	1,327,160
20	2540 5-- Operation & Maintenance Serv	129,000	41,405	47,469	172,400
20	2540 6-- Operation & Maintenance Serv	8,730	9,085	7,611	7,450
20	2540 8-- Operation & Maintenance Serv	28,563	28,563	0	25,000
20	254- --- Operation & Maintenance Serv	8,206,139	8,290,496	7,805,063	7,729,474
20	25-- --- Support Serv Business	8,416,139	8,416,141	7,948,630	7,924,474
20	2--- --- Support Services	8,416,139	8,416,141	7,948,630	7,924,474
6000	Provision For Contingences				
20	6000 6-- Provision For Contingences	150,000	150,000	0	250,000
20	600- --- Provision For Contingences	150,000	150,000	0	250,000
20	60-- --- Provision For Contingences	150,000	150,000	0	250,000
20	6--- --- Provision For Contingences	150,000	150,000	0	250,000
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	8840 6-- Fund Balance Transfer to Capit	0	0	0	1,250,000
20	884- --- Fund Balance Transfer to Capit	0	0	0	1,250,000
20	88-- ---	0	0	0	1,250,000
20	8--- --- Uses of Funds	119,900	119,900	119,900	1,369,900
20	----- Operations & Maintenance Fund	8,686,039	8,686,041	8,068,530	9,544,374

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
30	Debt Service Fund				
5000	Debt Services				
30	5220 6-- General Obligation Bond Intere	1,095,289	1,095,289	1,095,829	917,029
30	522- --- General Obligation Bond Intere	1,095,289	1,095,289	1,095,829	917,029
30	5272 6-- Tech Capital Leases Interest	39,308	39,308	36,768	0
30	527- --- Capital Leases Interest	39,308	39,308	36,768	0
30	52-- --- Debt Serv Interest Long Term	1,134,597	1,134,597	1,132,597	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	5,000	5,000	3,981	5,000
30	542- --- Fees	5,000	5,000	3,981	5,000
30	54-- ---	5,000	5,000	3,981	5,000
30	5--- --- Debt Services	5,486,606	5,486,606	5,483,587	5,281,792
30	---- --- Debt Service Fund	5,486,606	5,486,606	5,483,587	5,281,792

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
40	Transportation Fund				
2000	Support Services				
40	2550 1-- Pupil Transportation Ser	127,254	127,254	126,879	120,917
40	2550 2-- Pupil Transportation Ser	19,101	19,101	10,493	10,850
40	2550 3-- Pupil Transportation Ser	4,095,915	4,095,915	3,961,241	4,153,028
40	2550 4-- Pupil Transportation Ser	120,000	120,000	161,812	181,485
40	2550 5-- Pupil Transportation Ser	123,120	123,120	114,634	0
40	2551 3-- Other Transportation Services	0	0	0	1,000
40	255- --- Pupil Transportation Ser	4,485,390	4,485,390	4,375,059	4,467,280
40	25-- --- Support Serv Business	4,485,390	4,485,390	4,375,059	4,467,280
40	2--- --- Support Services	4,485,390	4,485,390	4,375,059	4,467,280
6000	Provision For Contingences				
40	6000 6-- Provision For Contingences	75,000	75,000	0	75,000
40	600- --- Provision For Contingences	75,000	75,000	0	75,000
40	60-- --- Provision For Contingences	75,000	75,000	0	75,000
40	6--- --- Provision For Contingences	75,000	75,000	0	75,000
8000	Uses of Funds				
40	8130 6-- Perm Trans Among Funds	8,000,000	8,000,000	8,000,000	2,500,000
40	813- --- Perm Trans Among Funds	8,000,000	8,000,000	8,000,000	2,500,000
40	81-- --- Transfer To Other Funds	8,000,000	8,000,000	8,000,000	2,500,000
40	8--- --- Uses of Funds	8,000,000	8,000,000	8,000,000	2,500,000
40	---- --- Transportation Fund	12,560,390	12,560,390	12,375,059	7,042,280

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
50	Mun Retire & Social Secur Fund				
1000	Instruction				
50	1110 2-- Elem General Education	332,075	338,539	202,010	326,341
50	111- --- Elem General Education	332,075	338,539	202,010	326,341
50	1120 2-- Middle School General Educat	164,745	164,745	152,902	168,446
50	1125 2-- Pre K General Education Prog	415	7,712	6,433	11,496
50	112- --- Middle School General Educat	165,160	172,457	159,335	179,942
50	1130 2-- Additional Assignments	0	0	648	0
50	113- --- Additional Assignments	0	0	648	0
50	11-- --- Regular Programs	497,235	510,996	361,993	506,283
50	1200 2-- Special Education Programs	2,705	2,705	3,321	2,202
50	1203 2-- Assistive Tech	7,645	7,645	7,085	2,708
50	1205 2-- Resource Special Education	198,897	198,898	168,555	198,828
50	120- --- Special Education Programs	209,247	209,248	178,961	203,738
50	1224 2-- Other Special Education	19,529	19,529	27,280	41,019
50	1225 2-- Pre K Special Education	23,123	19,974	22,423	32,515
50	122- --- Cross-Categorical Programs	42,652	39,503	49,703	73,534
50	12-- --- Special Education Programs	251,899	248,751	228,664	277,272
50	1500 2-- Interscholastic Programs	0	0	3,078	0
50	150- --- Interscholastic Programs	0	0	3,078	0
50	15-- --- Interscholastic Programs	0	0	3,078	0
50	1600 2-- General Ed Summer Program	0	0	4,765	0
50	160- --- General Ed Summer Program	0	0	4,765	0
50	16-- --- General Ed Summer Program	0	0	4,765	0
50	1800 2-- Bilingual ESL Programs	122,605	116,141	110,918	126,440
50	180- --- Bilingual ESL Programs	122,605	116,141	110,918	126,440
50	1825 2-- Bilingual PreK	14,693	10,544	9,484	17,230
50	182- ---	14,693	10,544	9,484	17,230
50	18-- --- Bilingual ESL Programs	137,298	126,685	120,402	143,670
50	1--- --- Instruction	886,432	886,432	718,902	927,225

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

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

Account Number	Description	2017-18 <u>Original Budget</u>	2017-18 <u>Amended Budget</u>	2017-18 <u>YTD Expended</u>	2018-19 <u>Original Budget</u>
50	Mun Retire & Social Secur Fund				
3000	Community Services				
50	3--- --- Community Services	0	0	9,970	0
6000	Provision For Contingencs				
50	6000 6-- Provision For Contingencs	50,000	50,000	0	50,000
50	600- --- Provision For Contingencs	50,000	50,000	0	50,000
50	60-- --- Provision For Contingencs	50,000	50,000	0	50,000
50	6--- --- Provision For Contingencs	50,000	50,000	0	50,000
50	---- --- Mun Retire & Social Secur Fund	1,735,037	1,735,037	1,505,560	1,786,483

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
51	IMRF Retirement				
1000	Instruction				
51	1110 2-- Elem General Education	4,963	4,963	15,922	250,766
51	111- --- Elem General Education	4,963	4,963	15,922	250,766
51	1120 2-- Middle School General Educat	0	0	215	0
51	1125 2-- Pre K General Education Prog	0	10,731	11,393	21,928
51	112- --- Middle School General Educat	0	10,731	11,608	21,928
51	11-- --- Regular Programs	4,963	15,694	27,530	272,694
51	1203 2-- Assistive Tech	10,690	10,690	11,021	0
51	1205 2-- Resource Special Education	257,705	257,705	219,583	244,922
51	120- --- Special Education Programs	268,395	268,395	230,604	244,922
51	1224 2-- Other Special Education	35,462	35,462	53,315	78,229
51	1225 2-- Pre K Special Education	29,780	24,178	32,023	46,390
51	122- --- Cross-Categorical Programs	65,242	59,640	85,338	124,619
51	12-- --- Special Education Programs	333,637	328,035	315,942	369,541
51	1500 2-- Interscholastic Programs	0	0	784	0
51	150- --- Interscholastic Programs	0	0	784	0
51	15-- --- Interscholastic Programs	0	0	784	0
51	1600 2-- General Ed Summer Program	0	0	1,903	0
51	160- --- General Ed Summer Program	0	0	1,903	0
51	16-- --- General Ed Summer Program	0	0	1,903	0
51	1800 2-- Bilingual ESL Programs	9,926	9,926	1,909	0
51	180- --- Bilingual ESL Programs	9,926	9,926	1,909	0
51	1825 2-- Bilingual PreK	19,853	14,724	15,008	16,149
51	182- ---	19,853	14,724	15,008	16,149
51	18-- --- Bilingual ESL Programs	29,779	24,650	16,917	16,149
51	1--- --- Instruction	368,379	368,379	363,076	658,384
2000	Support Services				
51	2130 2-- Health Services-RN,CSN,OT,PT	184,771	184,771	157,727	166,381
51	213- --- Health Services-RN,CSN,OT,PT	184,771	184,771	157,727	166,381
51	21-- --- Support Services Pupil	184,771	184,771	157,727	166,381

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
51	IMRF Retirement				
2000	Support Services				
51	2210 2-- Improvement of Instruction Ser	25,512	25,512	22,036	13,179
51	221- --- Improvement of Instruction Ser	25,512	25,512	22,036	13,179
51	2220 2-- Educational Media Serv	44,312	44,312	44,984	46,569
51	222- --- Educational Media Serv	44,312	44,312	44,984	46,569
51	2230 2-- Assessment/Testing	0	0	89	0
51	223- --- Assessment/Testing	0	0	89	0
51	22-- --- Support Services Staff	69,824	69,824	67,109	59,748
51	2320 2-- Executive Adm. Serv	8,995	8,995	9,204	0
51	232- --- Executive Adm. Serv	8,995	8,995	9,204	0
51	2330 2-- Special Area Adm Serv	9,619	9,619	18,076	18,268
51	233- --- Special Area Adm Serv	9,619	9,619	18,076	18,268
51	2366 2-- Judgement/Settlements	0	0	4,167	10,000
51	236- --- Tort Immunity Functions	0	0	4,167	10,000
51	23-- --- Support Services General Admin	18,614	18,614	31,447	28,268
51	2410 2-- Office Of Principal Serv	110,754	110,754	101,724	101,479
51	241- --- Office Of Principal Serv	110,754	110,754	101,724	101,479
51	24-- --- Support Services School Admin	110,754	110,754	101,724	101,479
51	2510 2-- Dirctn Business Suppt Ser	66,161	66,161	64,791	81,532
51	251- --- Dirctn Business Suppt Ser	66,161	66,161	64,791	81,532
51	2540 2-- Operation & Maintenance Serv	683,646	683,646	610,762	616,165
51	254- --- Operation & Maintenance Serv	683,646	683,646	610,762	616,165
51	2550 2-- Pupil Transportation Ser	0	0	9,404	0
51	255- --- Pupil Transportation Ser	0	0	9,404	0
51	2560 2-- Food Services	0	0	8,753	0
51	256- --- Food Services	0	0	8,753	0
51	2570 2-- Internal Services	26,774	26,774	28,271	30,040
51	257- --- Internal Services	26,774	26,774	28,271	30,040

Account Number	Description	2017-18 Original Budget	2017-18 Amended Budget	2017-18 YTD Expended	2018-19 Original Budget
51	IMRF Retirement				
2000	Support Services				
51	25-- --- Support Serv Business	776,581	776,581	721,981	727,737
51	2630 2-- Information Services	73,184	73,184	79,553	70,770
51	2633 2-- Public Information Serv	9,832	9,832	10,838	13,413
51	263- --- Information Services	83,016	83,016	90,391	84,183
51	2640 2-- Staff Services	70,799	70,799	34,727	77,845
51	264- --- Staff Services	70,799	70,799	34,727	77,845
51	26-- --- Support Services Central	153,815	153,815	125,118	162,028
51	2--- --- Support Services	1,314,359	1,314,359	1,205,106	1,245,641
3000	Community Services				
51	3100 2-- Direction Of Community Sv	0	0	4,298	0
51	310- --- Direction Of Community Sv	0	0	4,298	0
51	31-- --- Direction Of Community Sv	0	0	4,298	0
51	3200 2-- Community Recreation Srv	0	0	357	0
51	320- --- Community Recreation Srv	0	0	357	0
51	32-- --- Community Recreation Srv	0	0	357	0
51	3500 2-- Child Care/After School	0	0	4,483	0
51	350- --- Child Care/After School	0	0	4,483	0
51	35-- --- Child Care/After School	0	0	4,483	0
51	3--- --- Community Services	0	0	9,138	0
51	---- --- IMRF Retirement	1,682,738	1,682,738	1,577,320	1,904,025

Account Number	Description	2017-18 <u>Original Budget</u>	2017-18 <u>Amended Budget</u>	2017-18 <u>YTD Expended</u>	2018-19 <u>Original Budget</u>
60	Capital Projects Fund				
2000	Support Services				
60	2530 3-- Projects & Constructions	9,423	9,423	6,327	1,325,000
60	2530 5-- Projects & Constructions	795,678	795,678	777,840	0
60	253- --- Projects & Constructions	805,101	805,101	784,167	1,325,000
60	25-- --- Support Serv Business	805,101	805,101	784,167	1,325,000
60	2--- --- Support Services	805,101	805,101	784,167	1,325,000
6000	Provision For Contingencs				
60	6000 6-- Provision For Contingencs	25,000	25,000	0	100,000
60	600- --- Provision For Contingencs	25,000	25,000	0	100,000
60	60-- --- Provision For Contingencs	25,000	25,000	0	100,000
60	6--- --- Provision For Contingencs	25,000	25,000	0	100,000
60	---- --- Capital Projects Fund	830,101	830,101	784,167	1,425,000

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

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

Account Number	Description	2017-18 <u>Original Budget</u>	2017-18 <u>Amended Budget</u>	2017-18 <u>YTD Expended</u>	2018-19 <u>Original Budget</u>
Grand Expense T		118,092,263	118,192,831	112,681,881	113,355,345

Number of Accounts: 4561

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