



2019-20 Tentative Budget

June 21, 2019

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 2019-20 Tentative Budget
The Foundation of the Budget- Our Educational Program

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

The budget represents thousands of items necessary for the maintenance of a quality educational program for early childhood through eighth grade students. The budget process serves as a method to evaluate and develop a sound curriculum, as well as adhere to a program for the maintenance and repair of our facilities. A goal of the fiscal year 2019-20 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 2019-20 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, 2019. The publication of the Tentative Budget is to take place on June 21, 2019 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 19, 2019. 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 2019-20 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

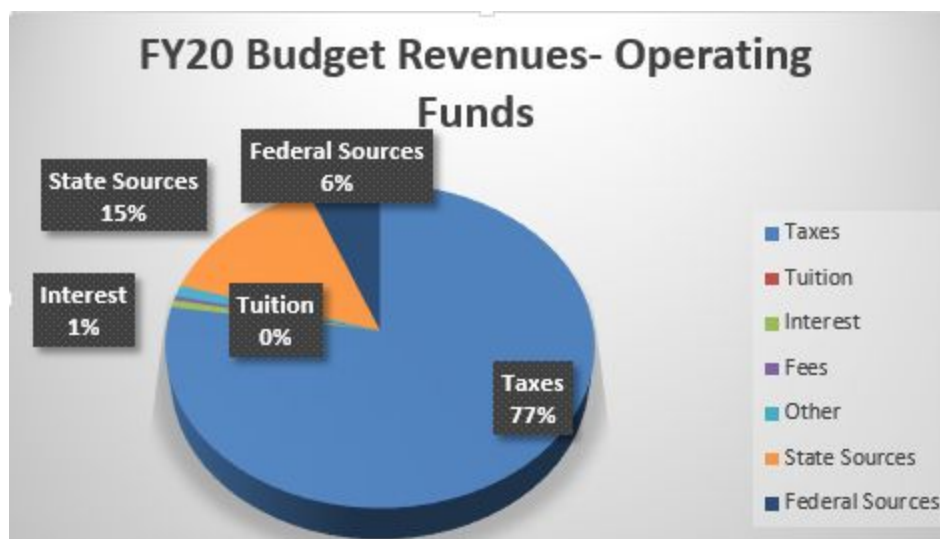
The following summary is intended to provide information about the 2019-20 Annual Budget and the assumptions on which it is based. In developing the budget, considerations are made in the following areas:

- 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 current DEA collective bargaining agreement and other administrative contracts for salaries and benefits.

Revenue



The primary revenue assumptions include the following:

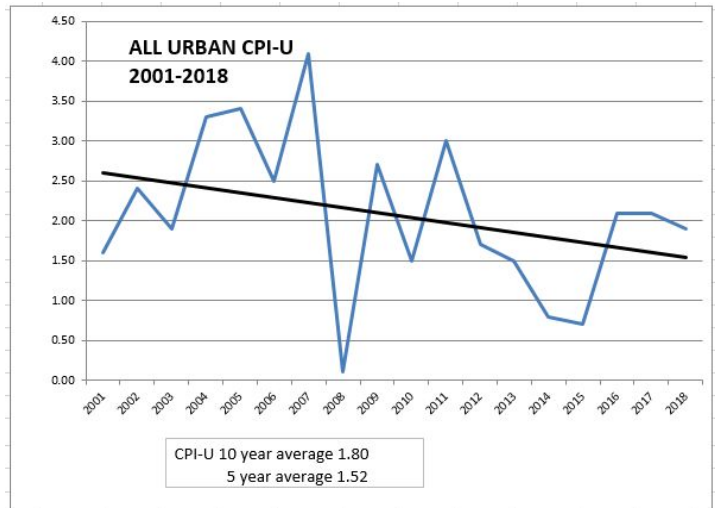
Local Revenue:

- 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 2019 levy.
- The 2019 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 2019 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 Village of Wheeling Crossroads Tax Increment Financing (TIF) district is due to expire on December 31, 2019. The 2019 property tax levy will include the value of the new property associated with the expiring TIF and will be collected in fiscal year 2021.
- The District can expect to receive the final surplus distribution for the expiring Crossroads TIF estimated to be \$0.8 million in January 2020.
- The 2019 estimated levy for debt service is based on the current debt schedule and does reflect the new bond issues from February 2019.

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%
2019 Estimated Levy Extension	1.9%	\$31.1MM	99.0%

Consumer Price Index- All Urban

Calendar Year as of December	CPI-U		Levy Year	Budget Year
2001	1.60		2002	2004
2002	2.40		2003	2005
2003	1.90	10 year Average	2004	2006
2004	3.30		2005	2007
2005	3.40		2006	2008
2006	2.50		2007	2009
2007	4.10		2008	2010
2008	0.10		2009	2011
2009	2.70		2010	2012
2010	1.50		2011	2013
2011	3.00		2012	2014
2012	1.70		2013	2015
2013	1.50		2014	2016
2014	0.80		2015	2017
2015	0.70		2016	2018
2016	2.10		2017	2019
2017	2.10		2018	2020
2018	1.90		2019	2021
2019	1.80	Projection	2020	2022
2020	1.80		2021	2023
2021	1.80		2022	2024
2022	1.80		2023	2025
2023	1.80		2024	2026
2023	1.80			



- Board approved Student fees are reflected in the budget. In March 2019, the Board approved student fees for 2019-20 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).

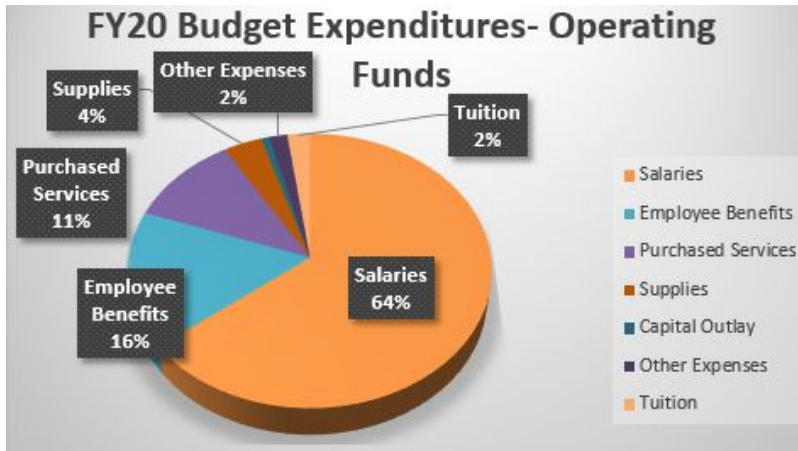
State Revenue:

- In August 2017, 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 2020 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 FY19 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 2019-20 Budget is based on the staffing allocation approved by the Board on March 21, 2019.

Staffing- FTE's	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Actual 2018-19	Original Budget 2019-20
Licensed	541.3	514.9	527.6	529.46	537.17
Non-Licensed	149.6	143.3	156.1	159.0	168.0
Custodial/Maintenance	58.0	57.0	57.0	57.0	57.0
Administrators	36.0	36.0	37.0	37.25	37.5
Total	784.9	751.2	777.7	782.71	799.67

- Assumptions for Salaries and Benefit costs reflect the terms of existing negotiated agreements and contracts. The current collective bargaining agreement with the District Education Association (DEA) is effective August 1, 2018 through July 21, 2022. The terms

of this agreement are reflected in the budget. Salaries for exempt and administrative staff reflect increases approved by the Board on May 16 and June 20, 2019.

- Benefit costs include employer contributions for payroll taxes, employee retirement, 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 effective January 1, 2019 and reflects employee elections for the current benefit plan year.
- In most cases, expenditure levels for all other purchased services, supplies and equipment are equal to the levels specified in the current 2019-20 budget and do not include any increase, unless otherwise approved by the Board. The Operations & Maintenance fund budget includes an assumption for the increase cost of electricity for air conditioning of the school buildings.

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. The most recent bond issues from February 2019 are incorporated in the current debt schedule. 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. The budget further reflects the new contract with Safeway Transportation for transportation services for special education students.

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 is provided by the proceeds of the recent bond issue and from transfers from the Operations & Maintenance fund. Projects budgeted to take place in the summer of 2019 include secure entrances and air conditioning at all District schools.

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 2019-20 Tentative Budget includes the cost structures described. Operating fund revenue totals \$108.6 million and expenditures total \$102.9 million. 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 projects including the replacement of the gymnasium floor at Frost school and the possible replacement of the flooring at London school.

Before transfers, a surplus of \$6.3 million will be generated in the Operating funds. After the transfers to Working Cash and Capital Projects funds the surplus is \$4.5 million and represents a balanced budget. The ending fund balance is projected to be \$33.9 million and 32% of expenditures. Once the current 2019 fiscal year is closed out the fund balance projection will be updated.

Operating Funds			
\$'s million	FY19 Amended Budget	FY20 Tentative Budget	Favorable/(Unfavorable)
Revenue	109.7	112.4	2.7
Expenditures	102.3	106.1	(3.8)
Surplus/(Deficit)	7.4	6.3	(1.1)
Other Sources/(Uses)	(1.8)	(1.8)	0.0
Ending Fund Balance	29.4	33.9	4.5
% of expenditures	29%	32%	

Given the assumptions for revenues and expenditures, total revenue for all funds is \$121.0 million and expenditures are \$145.6 million resulting in a drawdown of reserves of \$24.8 million due to the expense for planned summer construction.

All Funds			
\$'s million	FY19 Amended Budget	FY20 Tentative Budget	Favorable/(Unfavorable)
Revenue	115.2	121.0	5.8
Expenditures	123.2	145.8	(22.6)
Surplus/(Deficit)	(8.0)	(24.8)	(16.8)
Other Sources/(Uses)	46.0	0.0	(46.0)
Ending Fund Balance	68.7	43.9	(24.8)
% of expenditures	56%	30%	

Community Consolidated School District 21

Dr. Michael Connolly
Superintendent of Schools

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

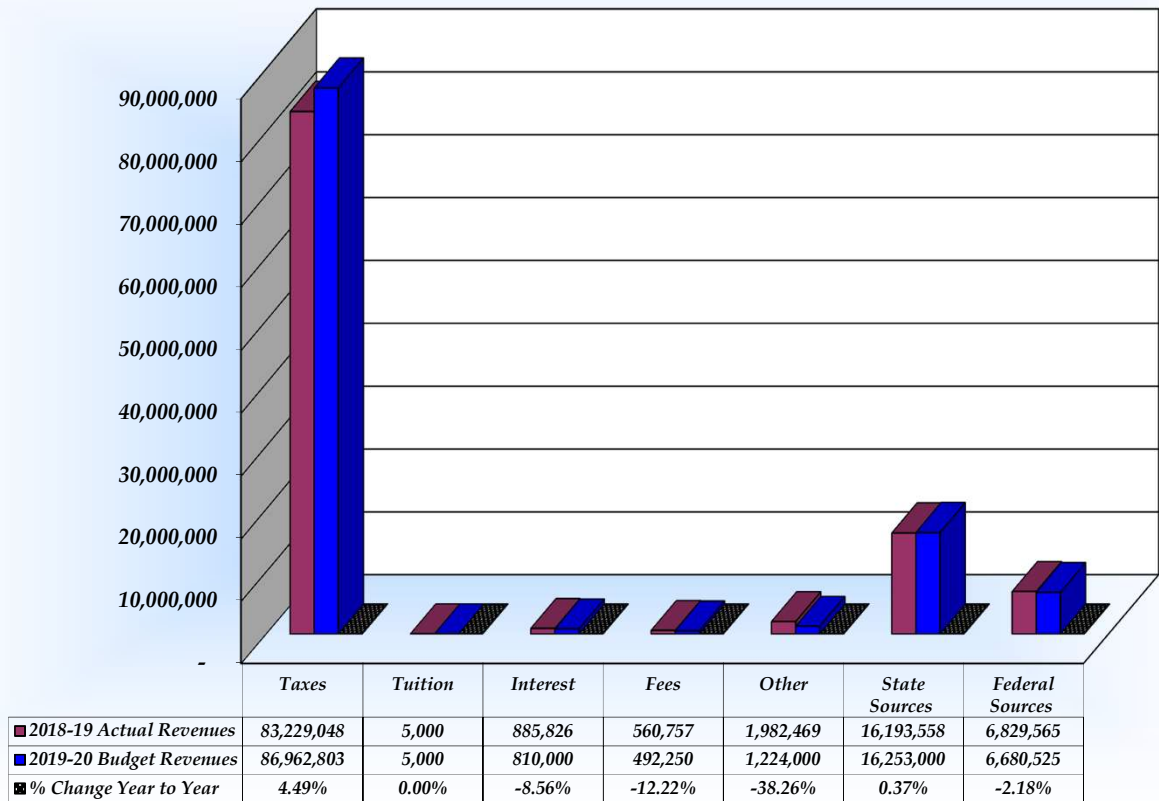
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2019-20 BUDGET

FUND BALANCE SUMMARY

Fund Balance Estimation <u>June 30, 2020</u>	Estimated Beginning Fund Balance* 7/1/2019	Budget Revenue 6/30/2020	Budget Expenditures 6/30/2020	Surplus/ (Deficit) 6/30/2020	Other Sources/(Uses) 6/30/2020	Estimated Ending Fund Balance 6/30/2020
Operating Funds						
General Funds						
Education	21,937,354	93,982,812	88,976,075	5,006,737	(419,863)	26,524,228
Operation & Maintenance	2,987,899	7,997,837	8,498,682	(500,845)	(1,369,900)	1,117,154
Special Revenue Funds						
Transportation	1,692,669	6,920,188	4,517,933	2,402,255	0	4,094,924
IMRF	2,374,706	2,799,947	3,398,872	(598,925)		1,775,781
Tort	429,460	726,794	755,000	(28,206)		401,254
Subtotal Operating Funds	29,422,088	112,427,578	106,146,562	6,281,016	(1,789,763)	33,913,341
*Beg Fund Balance includes reserves for employee health insurance fund			8,297,066			
Please note: The above budget for fiscal year 2019-20 reflects an operating budget surplus/(deficit) of: \$ 4,491,253						
Non-Operating Funds						
Debt Service Fund						
Bond & Interest	3,132,157	7,238,798	7,180,910	57,888	539,763	3,729,808
Capital Projects Funds						
Site & Construction	32,315,288	1,280,000	32,436,685	(31,156,685)	1,250,000	2,408,603
Fire Prevention & Life Safety	66,105	1,000	0	1,000		67,105
Fiduciary Fund						
Working Cash**	3,773,788	25,000	0	25,000	0	3,798,788
Total All Funds	68,709,426	120,972,376	145,764,157	(24,791,781)	0	43,917,645

REVENUE SOURCES	**OPERATING FUNDS**					TTL OPERATING REVENUES	%
	EDUCATION	BUILDING	TRANSPORTATION	TORT	IMRF/OSADI		
Local Sources:							
Taxes	70,947,787	7,842,837	4,749,438	711,794	2,710,947	86,962,803	77.35%
Tuition	5,000	-	-	-	-	5,000	0.00%
Interest	550,000	90,000	80,000	5,000	85,000	810,000	0.72%
Fees	481,500	-	10,750	-	-	492,250	0.44%
Other	1,145,000	65,000	-	10,000	4,000	1,224,000	1.09%
Total Local Sources	73,129,287	7,997,837	4,840,188	726,794	2,799,947	89,494,053	
State Sources	14,173,000	-	2,080,000	-	-	16,253,000	14.46%
Federal Sources	6,680,525	-	-	-	-	6,680,525	5.94%
Total Revenues	93,982,812	7,997,837	6,920,188	726,794	2,799,947	112,427,578	100.00%
Transfers In/(Out)	-	(1,250,000)	-	-	-	(1,250,000)	
% of Total Revenues	83.59%	7.11%	6.16%		2.49%	100.00%	

Revenue Source Analysis - Fiscal Years 2019-20 & 2018-19



COMMUNITY CONSOLIDATED SCHOOL DISTRICT 21
2019-20 BUDGET

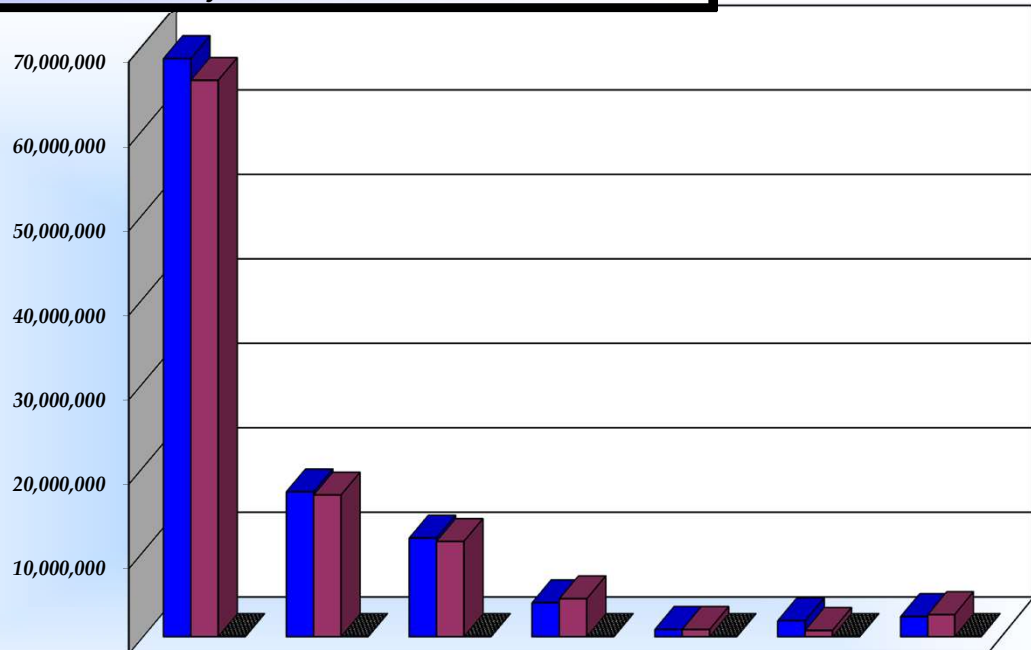
EXPENDITURE SUMMARY

EXPENDITURE SOURCES	**OPERATING FUNDS**					TTL OPERATING EXPENDITURES	%
	EDUCATION	BUILDING	TRANS	TORT	IMRF/OSADI		
Salaries	63,515,869	4,739,068	136,540	-	-	68,391,477	64.43%
Employee Benefits	12,819,536	907,346	13,728	-	3,348,872	17,089,482	16.10%
Purchased Services	5,909,797	865,675	4,083,065	755,000	-	11,613,537	10.94%
Supplies	2,224,455	1,577,064	184,600	-	-	3,986,119	3.76%
Capital Outlay	601,898	189,397	50,000	-	-	841,295	0.79%
Other Expenses	1,547,422	220,132	50,000	-	50,000	1,867,554	1.76%
Tuition	2,357,098	-	-	-	-	2,357,098	2.22%
Total Expenditures	88,976,075	8,498,682	4,517,933	755,000	3,398,872	106,146,562	100.00%

% of Total
Expenditures

83.82%	8.01%	4.26%	0.71%	3.20%	100.00%
--------	-------	-------	-------	-------	---------

Expenditure Source Analysis - Fiscal Years 2019-20 & 2018-19



	Salaries	Employee Benefits	Purchased Services	Supplies	Capital Outlay	Other Expenses	Tuition
■ 2019-20 Budget Expenditures	68,391,477	17,089,482	11,613,537	3,986,119	841,295	1,867,554	2,357,098
■ 2018-19 Actual Expenditures	65,807,910	16,709,846	11,210,969	4,452,154	842,984	719,411	2,589,229
■ % Change Year to Year	3.93%	2.27%	3.59%	-10.47%	-0.20%	159.59%	-8.97%

				2018-19		2018-19		2018-19		2019-20		
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	32,450,234	32,544,000	33,041,909	34,446,054
10R000	1110	0001	00	Educational	Fund	//	Educational	Levy/1st Y	29,021,980	29,021,980	28,975,518	30,191,143
10R000	1110	0002	00	Educational	Fund	//	Educational	Levy/2nd &	-1,500,000	-1,500,000	-1,339,361	-1,500,000
10R000	1140	0000	00	Educational	Fund	//	Special Education	Levy	3,500,297	3,576,000	3,631,043	3,783,935
10R000	1140	0001	00	Educational	Fund	//	Special Education	Levy	3,130,503	3,130,503	3,125,466	3,316,528
10R000	1140	0002	00	Educational	Fund	//	Special Education	Levy	-180,000	-180,000	-153,067	-180,000
10R000	1230	0000	00	Educational	Fund	//	Corp Persnl	Prop Repl	546,912	492,000	805,771	533,533
10R000	1230	0001	00	Educational	Fund	//	Corp Persnl	Prop Repl	364,082	328,743	165,832	356,594
10R000	1321	0000	00	Educational	Fund	//	Tuition	Summer Program	5,000	5,000	4,050	5,000
10R000	1510	0000	00	Educational	Fund	//	Interest On	Investment	204,577	615,680	725,846	550,000
10R000	1611	0000	00	Educational	Fund	//	Sales To Pupils	Lunch/	225,000	225,000	235,348	200,000
10R000	1612	0000	00	Educational	Fund	//	Sales to Pupils	Breakf	17,000	17,000	20,142	15,000
10R000	1690	0005	00	Educational	Fund	//	Other Food	Service Rev	8,422	30,000	26,472	
10R000	1722	0000	00	Educational	Fund	//	Promotional	Gowns	8,521	8,521	3,179	4,500
10R000	1724	0000	00	Educational	Fund	//	PE	Uniforms	10,748	10,748	7,100	10,000
10R000	1726	0000	00	Educational	Fund	//	Student	Laptops	21,250	21,250	29,895	17,000
10R000	1811	0000	00	Educational	Fund	//	Rental	Regular Textboo	207,538	207,538	180,592	185,000
10R000	1950	0000	00	Educational	Fund	//	Refund of	Prior Year E	144,657	144,657	95,625	50,000
10R000	1960	0000	00	Educational	Fund	//	TIF	Distributions	1,140,000			
10R000	1960	0001	00	Educational	Fund	//	TIF	Distributions/1st		1,617,160	1,617,160	1,100,000
10R000	1991	0000	00	Educational	Fund	//	Pymts from	Other Dists			1,163	
10R000	1993	0000	00	Educational	Fund	//	Other	Local Fees	25,000	25,000	16,705	20,000
10R000	1999	0000	00	Educational	Fund	//	Other	Local Revenue	25,000	25,000	25,880	25,000
									69,376,721	70,365,780	71,242,268	73,129,287
									=====	=====	=====	=====
10R000	3001	0000	00	Educational	Fund	//	Evidence-Based	Funding	12,871,839	12,871,839	11,702,673	12,875,000
10R000	3100	0000	00	Educational	Fund	//	Special Ed	Private Tui	100,400	45,818	61,933	45,000
10R000	3305	0000	00	Educational	Fund	//	Bilingual	Ed-Downstate	516,700			
10R000	3360	0000	00	Educational	Fund	//	State	Free Lunch & Bre	32,538	32,538	53,787	35,000
10R000	3705	0000	00	Educational	Fund	//	Early	Childhood Block		1,128,646	789,948	1,130,000
10R000	3999	0000	00	Educational	Fund	//	Special	Appropriations		36,000	35,946	88,000
									13,521,477	14,114,841	12,644,287	14,173,000
									=====	=====	=====	=====
10R000	4210	0000	00	Educational	Fund	//	National	School Lunch	1,846,070	1,846,070	1,808,102	2,035,000
10R000	4220	0000	00	Educational	Fund	//	School	Breakfast Progr	942,993	942,993	837,190	960,000
10R000	4226	0000	00	Educational	Fund	//	Child	Care Commodity	24,137	1,000	785	
10R000	4300	0000	00	Educational	Fund	//	Title I	Low Income	1,800,000	1,395,463	1,312,841	1,110,141
10R000	4331	0000	00	Educational	Fund	//	Title I	School Improve			3,235	130,000
10R000	4400	0000	00	Educational	Fund	//	Title IV	Safe & Drug F				72,692
10R000	4600	0000	00	Educational	Fund	//	IDEA	PreK	56,140	56,140	58,544	57,059
10R000	4620	0000	00	Educational	Fund	//	IDEA	Flow Through	1,357,562	1,357,562	1,342,467	1,356,404
10R000	4625	0000	00	Educational	Fund	//	IDEA	Room & Board		36,000	32,920	35,000
10R000	4905	0000	00	Educational	Fund	//	Title III	Immigrant Ed	50,000	50,000	1,316	50,000
10R000	4909	0000	00	Educational	Fund	//	Title III	English Lang	283,900	283,900	313,696	300,000
10R000	4932	0000	00	Educational	Fund	//	Title II	Teacher Quali	200,000	200,437	188,193	174,229
10R000	4991	0000	00	Educational	Fund	//	Medicaid	Match Adm Out	60,000	175,000	219,194	125,000
10R000	4992	0000	00	Educational	Fund	//	Medicaid	Fee For Servi	70,000	485,000	466,985	275,000
									6,690,802	6,829,565	6,585,468	6,680,525
									=====	=====	=====	=====
10R000	7130	0000	00	Educational	Fund	//	Perm	Transfer Amoung F	2,500,000	2,500,000	2,500,000	
									2,500,000	2,500,000	2,500,000	
									=====	=====	=====	=====
									92,089,000	93,810,186	92,972,023	93,982,812

				2018-19	2018-19	2018-19	2019-20
<u>FDTLOC FUNC OBJ SJ</u>				<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
<u>FDTLOC FUNC OBJ SJ SOURCE</u>				<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Original Budget</u>
				=====	=====	=====	=====

FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE	2018-19	2018-19	2018-19	2019-20
									Original Budget	Revised Budget	FYTD Activity	Original Budget
20R000	1111	0000	00					Operations & Maintenance Fund//Operation	4,038,804	4,052,000	4,113,436	4,286,139
20R000	1111	0001	00					Operations & Maintenance Fund//Operation	3,612,118	3,612,118	3,606,354	3,756,698
20R000	1111	0002	00					Operations & Maintenance Fund//Operation	-200,000	-200,000	-188,867	-200,000
20R000	1510	0000	00					Operations & Maintenance Fund//Interest	50,355	90,000	109,569	90,000
20R000	1910	0000	00					Operations & Maintenance Fund//Rentals//	50,000	50,000	29,143	25,000
20R000	1930	0000	00					Operations & Maintenance Fund//Impact Fe		85,000	82,054	25,000
20R000	1950	0000	00					Operations & Maintenance Fund//Refund of	20,652	20,652	10,267	10,000
20R000	1998	0000	00					Operations & Maintenance Fund//KEY REPLA			25	
20R000	1999	0000	00					Operations & Maintenance Fund//Other Loc	5,000	5,000	13,066	5,000
									<u>7,576,929</u>	<u>7,714,770</u>	<u>7,775,047</u>	<u>7,997,837</u>
									=====	=====	=====	=====
									7,576,929	7,714,770	7,775,047	7,997,837
									=====	=====	=====	=====

FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE	2018-19	2018-19	2018-19	2019-20
									Original Budget	Revised Budget	FYTD Activity	Original Budget
30R000	1112	0000	00	Debt Service Fund//Bonds & Interest Levy					2,660,169	3,177,000	2,952,857	3,527,911
30R000	1112	0001	00	Debt Service Fund//Bonds & Interest Levy					2,368,687	2,368,687	2,364,883	3,092,130
30R000	1112	0002	00	Debt Service Fund//Bonds & Interest Levy					-140,000	-140,000	-122,065	-100,000
30R000	1510	0000	00	Debt Service Fund//Interest On Investmen					62,479	62,479	37,878	30,000
									4,951,335	5,468,166	5,233,553	6,550,041
									=====	=====	=====	=====
30R000	7210	0000	00	Debt Service Fund//Principal on Bonds So						3,195,000		
30R000	7210	0000	00	Debt Service Fund//Principal on Bonds So							3,270,063	
30R000	7220	0000	00	Debt Service Fund//Premium of Bonds Sold						357,165	357,165	
30R000	7430	0000	00	Debt Service Fund//Transfer Of Principal					539,763	539,763	532,065	680,157
30R000	7530	0000	00	Debt Service Fund//Transfer Of Interest							7,698	8,600
									539,763	4,091,928	4,166,991	688,757
									=====	=====	=====	=====
									5,491,098	9,560,094	9,400,544	7,238,798
									=====	=====	=====	=====

				2018-19		2018-19	2018-19	2019-20
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	2,692,536	2,492,000	2,529,510	2,637,624
40R000	1113	0001	00	Transportation Fund//Transportation Levy	2,408,079	2,408,079	2,404,195	2,311,814
40R000	1113	0002	00	Transportation Fund//Transportation Levy	-200,000	-200,000	-256,664	-200,000
40R000	1412	0000	00	Transportation Fund//Trans RegEd fr Othe	35,000	35,000	4,395	5,000
40R000	1421	0000	00	Transportation Fund//Transportation Sum	500	500	705	750
40R000	1442	0000	00	Transportation Fund//Transportation Sped	5,200	5,200	2,733	5,000
40R000	1510	0000	00	Transportation Fund//Interest On Investm	12,912	85,000	91,338	80,000
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				4,954,227	4,825,779	4,776,212	4,840,188	
				=====	=====	=====	=====	
40R000	3500	0000	00	Transportation Fund//Transportation Regu	1,074,908	1,049,807	933,431	1,050,000
40R000	3510	0000	00	Transportation Fund//Transportation Spec	1,174,035	1,028,910	1,099,563	1,030,000
				<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
				2,248,943	2,078,717	2,032,994	2,080,000	
				=====	=====	=====	=====	
				7,203,170	6,904,496	6,809,206	6,920,188	
				=====	=====	=====	=====	

				2018-19		2018-19	2018-19	2019-20
				Original Budget	Revised Budget	FYTD Activity	Original Budget	
50R000	1150	0000	00	Mun Retire & Social Secur Fund//FICA Med	1,184,716	780,000	791,963	824,258
50R000	1150	0001	00	Mun Retire & Social Secur Fund//FICA Med	1,059,555	1,059,555	1,057,843	722,442
50R000	1150	0002	00	Mun Retire & Social Secur Fund//FICA Med	-90,000	-90,000	-65,783	-60,000
50R000	1230	0000	00	Mun Retire & Social Secur Fund//Corp Per	51,000	52,000	52,000	55,000
50R000	1510	0000	00	Mun Retire & Social Secur Fund//Interest	48,189	90,000	99,805	85,000
50R000	1999	0000	00	Mun Retire & Social Secur Fund//Other Lo			1,278	2,000
				<u>2,253,460</u>	<u>1,891,555</u>	<u>1,937,106</u>	<u>1,628,700</u>	
				=====	=====	=====	=====	
51R000	1114	0000	00	IMRF Retirement//Municipal Retirement Le	538,507	571,000	575,308	604,456
51R000	1114	0001	00	IMRF Retirement//Municipal Retirement Le	481,616	481,616	480,827	529,791
51R000	1114	0002	00	IMRF Retirement//Municipal Retirement Le	-30,000	-30,000	-20,511	-20,000
51R000	1230	0000	00	IMRF Retirement//Corp Persnl Prop Repl T	51,000	52,000	52,000	55,000
51R000	1999	0000	00	IMRF Retirement//Other Local Revenue///			1,609	2,000
				<u>1,041,123</u>	<u>1,074,616</u>	<u>1,089,233</u>	<u>1,171,247</u>	
				=====	=====	=====	=====	
				<u>3,294,583</u>	<u>2,966,171</u>	<u>3,026,339</u>	<u>2,799,947</u>	
				=====	=====	=====	=====	

				2018-19		2018-19		2018-19		2019-20		
FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE	Original Budget	Revised Budget	FYTD Activity	Original Budget
60R000	1510	0000	00	Capital	Projects	Fund//Interest	On	Inves		20,000	199,036	30,000
										20,000	199,036	30,000
									=====	=====	=====	=====
60R000	7130	0000	00	Capital	Projects	Fund//Perm	Transfer	Amo			1,250,000	
60R000	7210	0000	00	Capital	Projects	Fund//Principal	on	Bond		42,900,000	42,900,000	
60R000	7220	0000	00	Capital	Projects	Fund//Premium	of	Bonds		3,207,721	3,207,721	
60R000	7840	0000	00	Capital	Projects	Fund//Transfer	to	Capit	1,200,000	1,250,000		1,250,000
									=====	=====	=====	=====
									1,200,000	47,357,721	47,357,721	1,250,000
									=====	=====	=====	=====
									1,200,000	47,377,721	47,556,757	1,280,000
									=====	=====	=====	=====

				2018-19	2018-19	2018-19	2019-20
<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	63,720	30,000	32,014	25,000
Working Cash Fund//Interest On Investmen							
				63,720	30,000	32,014	25,000
=====				63,720	30,000	32,014	25,000
=====				63,720	30,000	32,014	25,000
=====				63,720	30,000	32,014	25,000

				2018-19		2018-19	2018-19	2019-20
FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE
				Original Budget	Revised Budget	FYTD Activity	Original Budget	
80R000	1120	0000	00	Tort Immunity Fund//Tort Immunity Levy C	484,656	362,000	359,307	384,654
80R000	1120	0001	00	Tort Immunity Fund//Tort Immunity Levy C	433,454	433,454	432,763	337,140
80R000	1120	0002	00	Tort Immunity Fund//Tort Immunity Levy C	-20,000	-20,000	-13,951	-10,000
80R000	1510	0000	00	Tort Immunity Fund//Interest On Investme	5,146	5,146	5,876	5,000
80R000	1950	0000	00	Tort Immunity Fund//Refund of Prior Year			18,414	10,000
80R000	1999	0000	00	Tort Immunity Fund//Other Local Revenue/	10,000	10,000		
				913,256	790,600	802,409	726,794	
				913,256	790,600	802,409	726,794	

				2018-19		2018-19		2018-19		2019-20					
				Original Budget	Revised Budget	FYTD Activity	Original Budget								
90R000	1510	0000	00	Fire Prevention & Safety Fund//Interest								1,168	1,168	1,347	1,000
				1,168	1,168	1,347						1,000			
				1,168	1,168	1,347						1,000			

								2018-19	2018-19	2018-19	2019-20
								Original Budget	Revised Budget	FYTD Activity	Original Budget
FDTLOC	FUNC	OBJ	SJ	FDTLOC	FUNC	OBJ	SJ	SOURCE			
Grand Revenue Totals								117,832,924	169,155,206	168,375,686	120,972,376

Number of Accounts: 95

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

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
1110	Elem General Education				
10 1110 1---	Salaries	13,785,997	14,251,126	11,499,614	14,001,806
10 1110 2---	Employee Benefits	2,787,693	3,031,296	1,863,989	2,760,324
10 1110 3---	Purchased Services	36,549	40,792	34,755	34,385
10 1110 4---	Materials & Supplies	638,771	667,119	557,201	710,093
10 1110 5---	Capital Outlay	18,167	23,984	12,939	6,300
10 1110 6---	Other Objects	45,500	45,500	30,248	42,950
10 111- ----	Elem General Education	17,312,677	18,059,817	13,998,746	17,555,858
1120	Middle School General Educat				
10 1120 1---	Salaries	11,759,908	11,803,280	9,692,710	11,630,095
10 1120 2---	Employee Benefits	2,370,620	2,072,981	1,820,419	2,024,006
10 1120 3---	Purchased Services	19,884	21,318	18,441	20,038
10 1120 4---	Materials & Supplies	304,812	411,120	230,812	366,767
10 1120 5---	Capital Outlay	23,574	21,274	17,605	32,528
10 1120 6---	Other Objects	3,530	3,730	7,821	12,756
10 1125 1---	Salaries	150,294	579,013	619,262	1,504,859
10 1125 2---	Employee Benefits	104,705	59,042	181,455	358,851
10 1125 4---	Materials & Supplies	112,327	50,145	74,041	12,980
10 1125 6---	Other Objects	2,500	2,425	2,242	2,200
10 112- ----	Middle School General Educat	14,852,154	15,024,328	12,664,808	15,965,080
1130	Additional Assignments				
10 1130 1---	Salaries	25,000	29,689	4,789	29,689
10 1130 2---	Employee Benefits	0	0	130	0
10 113- ----	Additional Assignments	25,000	29,689	4,919	29,689
1200	Special Education Programs				
10 1200 1---	Salaries	237,285	241,555	209,791	302,618
10 1200 2---	Employee Benefits	36,049	36,049	32,826	47,106
10 1200 3---	Purchased Services	13,066	13,134	13,364	13,416
10 1200 4---	Materials & Supplies	21,256	24,415	21,311	20,856
10 1200 5---	Capital Outlay	0	1,000	759	0
10 1203 1---	Salaries	186,761	186,761	155,635	192,832
10 1203 2---	Employee Benefits	37,111	37,111	12,107	32,949
10 1203 3---	Purchased Services	2,000	2,000	1,218	2,000
10 1203 4---	Materials & Supplies	78,000	78,000	39,523	85,000
10 1203 5---	Capital Outlay	75,000	75,000	53,013	75,000
10 1205 1---	Salaries	6,582,885	6,545,995	5,414,618	7,170,198
10 1205 2---	Employee Benefits	1,699,727	1,476,329	1,200,553	1,628,436
10 1205 3---	Purchased Services	39,300	39,300	36,963	39,800
10 1205 4---	Materials & Supplies	15,992	15,615	5,296	11,192
10 1205 5---	Capital Outlay	500	500	0	500
10 1205 6---	Other Objects	1,061,155	2,217,147	1,208,708	1,913,796
10 1207 3---	Purchased Services	43,625	43,625	40,511	82,018
10 1207 6---	Other Objects	235,984	326,723	313,926	383,831
10 120- ----	Special Education Programs	10,365,696	11,360,259	8,760,122	12,001,548

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
1220	Cross-Categorical Programs				
10 1224 1---	Salaries	550,676	471,409	394,653	720,478
10 1224 2---	Employee Benefits	394,473	242,263	127,635	462,525
10 1224 3---	Purchased Services	0	0	3,323	0
10 1225 1---	Salaries	885,642	805,964	677,560	662,397
10 1225 2---	Employee Benefits	277,438	277,438	162,433	205,551
10 1225 3---	Purchased Services	45	45	-3	50
10 1225 4---	Materials & Supplies	1,000	1,000	885	900
10 122- ----	Cross-Categorical Programs	2,109,274	1,798,119	1,366,486	2,051,901
1500	Interscholastic Programs				
10 1500 1---	Salaries	148,726	148,226	152,078	159,845
10 1500 2---	Employee Benefits	0	0	3,983	0
10 1500 3---	Purchased Services	10,651	9,181	10,312	9,987
10 1500 4---	Materials & Supplies	2,174	1,674	685	1,908
10 1500 5---	Capital Outlay	0	0	0	1,500
10 1500 6---	Other Objects	3,624	6,186	6,115	6,423
10 150- ----	Interscholastic Programs	165,175	165,267	173,173	179,663
1600	General Ed Summer Program				
10 1600 1---	Salaries	205,962	300,122	5,674	235,202
10 1600 2---	Employee Benefits	0	5,709	117	0
10 1600 3---	Purchased Services	1,243	1,243	0	1,243
10 1600 4---	Materials & Supplies	500	2,401	273	500
10 160- ----	General Ed Summer Program	207,705	309,475	6,064	236,945
1800	Bilingual ESL Programs				
10 1800 1---	Salaries	8,730,357	8,314,096	7,083,747	9,260,091
10 1800 2---	Employee Benefits	1,857,605	1,453,902	1,269,846	1,723,632
10 1800 3---	Purchased Services	2,949	3,049	1,565	0
10 1800 4---	Materials & Supplies	39,800	97,178	62,851	64,461
10 180- ----	Bilingual ESL Programs	10,630,711	9,868,225	8,418,009	11,048,184
1820					
10 1825 1---	Salaries	715,430	480,546	89,125	110,244
10 1825 2---	Employee Benefits	207,298	161,635	26,427	29,387
10 1825 3---	Purchased Services	30	30	0	0
10 1825 4---	Materials & Supplies	1,000	899	777	900
10 182- ----		923,758	643,110	116,329	140,531
2110	Attendance & Social Work Serv				
10 2110 1---	Salaries	2,003,153	2,011,691	1,568,112	2,057,618
10 2110 2---	Employee Benefits	429,900	429,900	247,217	390,429
10 2110 3---	Purchased Services	300	300	24,570	28,300
10 2110 4---	Materials & Supplies	8,363	8,363	5,848	7,982
10 2110 6---	Other Objects	500	500	59	500

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2110	Attendance & Social Work Serv				
10 211-	Attendance & Social Work Serv	2,442,216	2,450,754	1,845,806	2,484,829
2130	Health Services-RN,CSN,OT,PT				
10 2130 1---	Salaries	1,415,965	1,417,462	1,260,444	2,096,369
10 2130 2---	Employee Benefits	435,062	419,841	250,805	556,417
10 2130 3---	Purchased Services	165,057	245,507	268,590	338,040
10 2130 4---	Materials & Supplies	13,111	15,011	13,460	13,800
10 2130 5---	Capital Outlay	3,876	1,976	0	4,000
10 2130 6---	Other Objects	650	650	1,450	2,500
10 213-	Health Services-RN,CSN,OT,PT	2,033,721	2,100,447	1,794,749	3,011,126
2140	Psychological Services				
10 2140 1---	Salaries	909,259	909,259	828,618	954,193
10 2140 2---	Employee Benefits	200,417	200,417	122,871	191,246
10 2140 3---	Purchased Services	6,400	9,400	1,547	29,500
10 214-	Psychological Services	1,116,076	1,119,076	953,036	1,174,939
2150	Speech Pathlgy/Audio Svs				
10 2150 1---	Salaries	1,444,359	1,444,659	1,204,121	1,563,617
10 2150 2---	Employee Benefits	302,969	302,969	206,145	317,999
10 2150 3---	Purchased Services	14,963	14,963	158	21,910
10 2150 4---	Materials & Supplies	6,000	5,700	1,890	6,500
10 215-	Speech Pathlgy/Audio Svs	1,768,291	1,768,291	1,412,314	1,910,026
2210	Improvement of Instruction Ser				
10 2210 1---	Salaries	1,185,674	1,272,396	1,219,292	1,636,073
10 2210 2---	Employee Benefits	169,733	138,185	153,435	226,873
10 2210 3---	Purchased Services	103,438	107,741	77,558	71,588
10 2210 4---	Materials & Supplies	27,777	64,406	30,765	35,110
10 2210 5---	Capital Outlay	1,000	1,000	0	475
10 2210 6---	Other Objects	82,890	82,630	63,650	87,116
10 2210 8---	Termination Benefits Certified	0	0	247	0
10 2214 1---	Salaries	122,807	122,807	107,456	126,798
10 2214 2---	Employee Benefits	19,451	19,451	16,334	17,851
10 2214 3---	Purchased Services	1,200	900	645	1,200
10 2214 4---	Materials & Supplies	500	500	468	500
10 2214 6---	Other Objects	1,350	1,650	1,238	1,600
10 221-	Improvement of Instruction Ser	1,715,820	1,811,666	1,671,088	2,205,184
2220	Educational Media Serv				
10 2220 1---	Salaries	3,045,714	3,045,714	2,549,074	2,866,012
10 2220 2---	Employee Benefits	603,692	603,692	440,794	525,111
10 2220 3---	Purchased Services	500	500	152	300
10 2220 4---	Materials & Supplies	152,578	185,809	132,483	155,628
10 2220 5---	Capital Outlay	6,478	5,562	0	5,016

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2220	Educational Media Serv				
10 2220 6---	Other Objects	3,750	3,750	2,253	4,500
10 222- ----	Educational Media Serv	3,812,712	3,845,027	3,124,756	3,556,567
2230	Assessment/Testing				
10 2230 1---	Salaries	224,583	224,583	186,508	215,688
10 2230 2---	Employee Benefits	19,558	19,558	27,637	17,963
10 2230 3---	Purchased Services	97,445	97,445	95,047	96,000
10 2230 4---	Materials & Supplies	39,688	38,688	26,362	37,254
10 2230 6---	Other Objects	1,800	2,800	2,000	1,100
10 223- ----	Assessment/Testing	383,074	383,074	337,554	368,005
2310	Brd Ed Services				
10 2310 3---	Purchased Services	239,500	239,500	200,196	219,500
10 2310 6---	Other Objects	43,000	43,000	41,127	43,000
10 231- ----	Brd Ed Services	282,500	282,500	241,323	262,500
2320	Executive Adm. Serv				
10 2320 1---	Salaries	217,033	217,033	265,664	299,718
10 2320 2---	Employee Benefits	22,319	22,319	29,377	34,762
10 2320 3---	Purchased Services	1,000	1,000	2,996	7,000
10 2320 4---	Materials & Supplies	2,000	2,000	2,751	2,500
10 2320 5---	Capital Outlay	0	0	1,498	1,500
10 2320 6---	Other Objects	13,000	13,000	17,063	26,500
10 2320 8---	Termination Benefits Certified	0	0	66,802	0
10 232- ----	Executive Adm. Serv	255,352	255,352	386,151	371,980
2330	Special Area Adm Serv				
10 2330 1---	Salaries	637,546	693,729	429,734	610,242
10 2330 2---	Employee Benefits	104,878	104,878	72,929	205,581
10 2330 3---	Purchased Services	900	900	744	2,900
10 2330 4---	Materials & Supplies	9,200	9,200	6,167	10,700
10 2330 5---	Capital Outlay	1,000	1,000	0	600
10 2330 6---	Other Objects	700	700	778	1,500
10 233- ----	Special Area Adm Serv	754,224	810,407	510,352	831,523
2410	Office Of Principal Serv				
10 2410 1---	Salaries	2,798,953	2,798,953	2,412,413	2,568,545
10 2410 2---	Employee Benefits	546,003	546,003	376,699	492,529
10 2410 3---	Purchased Services	9,025	7,750	7,914	7,843
10 2410 4---	Materials & Supplies	25,122	30,872	19,087	28,555
10 2410 5---	Capital Outlay	6,456	6,906	1,938	4,479
10 2410 6---	Other Objects	19,521	19,354	13,107	21,846
10 2410 8---	Termination Benefits Certified	150,000	150,000	66,068	160,000
10 241- ----	Office Of Principal Serv	3,555,080	3,559,838	2,897,226	3,283,797

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2510	Dirctn Business Suppt Ser				
10 2510 1---	Salaries	815,787	815,787	691,343	587,236
10 2510 2---	Employee Benefits	149,974	112,985	102,954	185,664
10 2510 3---	Purchased Services	138,500	138,500	99,516	138,500
10 2510 4---	Materials & Supplies	7,500	7,500	5,157	25,100
10 2510 5---	Capital Outlay	2,500	2,500	0	2,500
10 2510 6---	Other Objects	10,750	10,750	9,474	15,750
10 251- ----	Dirctn Business Suppt Ser	1,125,011	1,088,022	908,444	954,750
2540	Operation & Maintenance Serv				
10 2540 3---	Purchased Services	0	0	70	0
10 254- ----	Operation & Maintenance Serv	0	0	70	0
2550	Pupil Transportation Ser				
10 2550 3---	Purchased Services	299,850	187,771	80,516	159,395
10 2551 3---	Purchased Services	1,000	4,400	2,691	1,400
10 255- ----	Pupil Transportation Ser	300,850	192,171	83,207	160,795
2560	Food Services				
10 2560 1---	Salaries	342,206	342,206	175,187	342,206
10 2560 2---	Employee Benefits	0	0	2,200	0
10 2560 3---	Purchased Services	2,478,652	2,553,652	2,293,199	2,660,117
10 2560 4---	Materials & Supplies	57,456	57,456	36,301	28,516
10 2560 5---	Capital Outlay	18,882	18,882	5,315	90,000
10 256- ----	Food Services	2,897,196	2,972,196	2,512,202	3,120,839
2570	Internal Services				
10 2570 1---	Salaries	207,899	207,899	203,615	118,602
10 2570 2---	Employee Benefits	47,765	47,765	38,928	27,442
10 2570 3---	Purchased Services	6,500	6,500	4,981	6,500
10 2570 4---	Materials & Supplies	30,200	30,200	11,989	30,200
10 2570 6---	Other Objects	250	250	0	250
10 2570 8---	Termination Benefits Certified	0	0	1,621	0
10 257- ----	Internal Services	292,614	292,614	261,134	182,994
2630	Information Services				
10 2630 1---	Salaries	645,288	645,288	740,771	668,831
10 2630 2---	Employee Benefits	105,871	105,871	119,034	271,483
10 2630 3---	Purchased Services	1,107,142	1,107,142	1,008,034	1,086,500
10 2630 4---	Materials & Supplies	1,028,500	1,028,500	877,781	536,000
10 2630 5---	Capital Outlay	380,000	380,000	121,855	376,000
10 2630 6---	Other Objects	10,000	10,000	2,805	12,000
10 2630 8---	Termination Benefits Certified	0	0	1,980	0
10 2633 1---	Salaries	127,931	127,931	108,133	124,919
10 2633 2---	Employee Benefits	15,993	15,993	22,437	14,281
10 2633 3---	Purchased Services	93,250	93,250	52,329	181,650

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2630	Information Services				
10 2633 4---	Materials & Supplies	5,075	5,075	2,432	4,045
10 2633 6---	Other Objects	2,875	2,875	2,192	3,787
10 263- ----	Information Services	3,521,925	3,521,925	3,059,783	3,279,496
2640	Staff Services				
10 2640 1---	Salaries	587,340	587,340	358,655	536,986
10 2640 2---	Employee Benefits	111,307	101,047	71,503	71,138
10 2640 3---	Purchased Services	110,000	121,760	48,166	61,474
10 2640 4---	Materials & Supplies	7,650	6,650	3,187	5,650
10 2640 5---	Capital Outlay	1,500	1,000	0	1,500
10 2640 6---	Other Objects	53,000	53,000	41,956	75,000
10 2640 8---	Termination Benefits Certified	20,000	20,000	0	20,000
10 264- ----	Staff Services	890,797	890,797	523,467	771,748
2900	Other Support Services				
10 2900 4---	Materials & Supplies	21,700	33,313	5,479	12,858
10 290- ----	Other Support Services	21,700	33,313	5,479	12,858
3100	Direction Of Community Sv				
10 3100 1---	Salaries	68,500	64,990	36,040	67,362
10 3100 2---	Employee Benefits	0	0	30	0
10 3100 3---	Purchased Services	87,794	75,012	62,633	95,794
10 3100 4---	Materials & Supplies	8,100	12,700	4,144	6,000
10 310- ----	Direction Of Community Sv	164,394	152,702	102,847	169,156
3200	Community Recreation Srv				
10 3200 1---	Salaries	50,000	50,000	45,739	49,500
10 3200 2---	Employee Benefits	0	0	1,138	0
10 3200 3---	Purchased Services	22,000	24,000	17,535	21,000
10 3200 4---	Materials & Supplies	2,000	2,000	1,733	2,000
10 320- ----	Community Recreation Srv	74,000	76,000	66,145	72,500
3500	Child Care/After School				
10 3500 1---	Salaries	45,000	45,000	41,778	45,000
10 3500 2---	Employee Benefits	0	0	15	0
10 350- ----	Child Care/After School	45,000	45,000	41,793	45,000
3700	Non Public Schools				
10 3700 3---	Purchased Services	20,020	21,113	16,041	21,113
10 3700 6---	Other Objects	4,532	2,257	1,931	1,931
10 370- ----	Non Public Schools	24,552	23,370	17,972	23,044

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
4110	Payments Reg Programs				
10 4110 3---	Purchased Services	10,500	31,324	10,500	29,824
10 411- ----	Payments Reg Programs	10,500	31,324	10,500	29,824
4120	Payments Sp Ed Programs				
10 4120 3---	Purchased Services	104,564	236,700	229,031	419,512
10 4120 6---	Other Objects	33,709	33,709	25,497	43,821
10 412- ----	Payments Sp Ed Programs	138,273	270,409	254,528	463,333
6000	Provision For Contingencs				
10 6000 6---	Other Objects	600,000	7,604	0	600,000
10 600- ----	Provision For Contingencs	600,000	7,604	0	600,000
8430	Other Rev Principal Cap Leases				
10 8430 6---	Other Objects	419,863	419,863	419,863	419,863
10 843- ----	Other Rev Principal Cap Leases	419,863	419,863	419,863	419,863
10 ---- ----	Educational Fund	85,237,891	85,662,031	68,950,445	88,976,075
1110	Elem General Education				
15 1110 2---	Employee Benefits	350,000	0	0	0
15 111- ----	Elem General Education	350,000	0	0	0
2510	Dirctn Business Suppt Ser				
15 2510 2---	Employee Benefits	0	0	2,358	0
15 251- ----	Dirctn Business Suppt Ser	0	0	2,358	0
15 ---- ----	Employee Health Insurance Fund	350,000	0	2,358	0
2530	Projects & Constructions				
20 2530 3---	Purchased Services	15,000	15,000	37,756	20,000
20 2530 4---	Materials & Supplies	50,000	50,000	27,487	50,000
20 2530 5---	Capital Outlay	130,000	130,000	0	0
20 253- ----	Projects & Constructions	195,000	195,000	65,243	70,000
2540	Operation & Maintenance Serv				
20 2540 1---	Salaries	4,484,484	4,484,484	4,305,938	4,739,068
20 2540 2---	Employee Benefits	954,286	1,013,859	897,312	907,346
20 2540 3---	Purchased Services	758,694	758,694	820,870	845,675
20 2540 4---	Materials & Supplies	1,327,160	1,327,160	1,233,060	1,527,064
20 2540 5---	Capital Outlay	172,400	172,400	153,056	189,397
20 2540 6---	Other Objects	7,450	7,450	9,180	25,232

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2540	Operation & Maintenance Serv				
20 2540 8---	Termination Benefits Certified	25,000	25,000	6,839	25,000
20 254- ----	Operation & Maintenance Serv	7,729,474	7,789,047	7,426,255	8,258,782
2560	Food Services				
20 2560 3---	Purchased Services	0	0	42	0
20 256- ----	Food Services	0	0	42	0
6000	Provision For Contingencs				
20 6000 6---	Other Objects	250,000	90,000	0	50,000
20 600- ----	Provision For Contingencs	250,000	90,000	0	50,000
8130	Perm Trans Among Funds				
20 8130 6---	Other Objects	0	0	1,250,000	0
20 813- ----	Perm Trans Among Funds	0	0	1,250,000	0
8430	Other Rev Principal Cap Leases				
20 8430 6---	Other Objects	112,202	112,202	112,202	112,202
20 843- ----	Other Rev Principal Cap Leases	112,202	112,202	112,202	112,202
8530	Transfer Interest on Capital				
20 8530 6---	Other Objects	7,698	7,698	7,698	7,698
20 853- ----	Transfer Interest on Capital	7,698	7,698	7,698	7,698
8840	Fund Balance Transfer to Capit				
20 8840 6---	Other Objects	1,250,000	1,250,000	0	1,250,000
20 884- ----	Fund Balance Transfer to Capit	1,250,000	1,250,000	0	1,250,000
20 ----	Operations & Maintenance Fund	9,544,374	9,443,947	8,861,440	9,748,682
2510	Dirctn Business Suppt Ser				
25 2510 2---	Employee Benefits	0	0	64	0
25 251- ----	Dirctn Business Suppt Ser	0	0	64	0
25 ----	Employee Health Insurance Fund	0	0	64	0
5220	General Obligation Bond Intere				
30 5220 6---	Other Objects	917,029	1,362,000	1,361,299	2,503,410
30 522- ----	General Obligation Bond Intere	917,029	1,362,000	1,361,299	2,503,410

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
5320	General Obligation Bonds Princ				
30 5320 6---	Other Objects	3,820,000	3,820,000	3,816,048	4,150,000
30 532- ----	General Obligation Bonds Princ	3,820,000	3,820,000	3,816,048	4,150,000
5370	Captial Leases Principal Pymt				
30 5372 6---	Other Objects	539,763	539,763	539,764	520,000
30 537- ----	Captial Leases Principal Pymt	539,763	539,763	539,764	520,000
5420	Fees				
30 5420 6---	Other Objects	5,000	6,300	2,217	7,500
30 5421 6---	Other Objects	0	49,800	49,765	0
30 542- ----	Fees	5,000	56,100	51,982	7,500
8990	Other Uses of Funds				
30 8990 6---	Other Objects	0	3,490,700	3,490,690	0
30 8991 6---	Other Objects	0	10,500	10,448	0
30 899- ----	Other Uses of Funds	0	3,501,200	3,501,138	0
30 ----	Debt Service Fund	5,281,792	9,279,063	9,270,231	7,180,910
2550	Pupil Transportation Ser				
40 2550 1---	Salaries	120,917	120,917	92,678	136,540
40 2550 2---	Employee Benefits	10,850	10,850	7,249	13,728
40 2550 3---	Purchased Services	4,153,028	4,153,028	3,870,492	4,083,065
40 2550 4---	Materials & Supplies	181,485	181,485	179,631	184,600
40 2550 5---	Capital Outlay	0	0	0	50,000
40 2551 3---	Purchased Services	1,000	0	0	0
40 255- ----	Pupil Transportation Ser	4,467,280	4,466,280	4,150,050	4,467,933
6000	Provision For Contingencs				
40 6000 6---	Other Objects	75,000	76,000	0	50,000
40 600- ----	Provision For Contingencs	75,000	76,000	0	50,000
8130	Perm Trans Among Funds				
40 8130 6---	Other Objects	2,500,000	2,500,000	2,500,000	0
40 813- ----	Perm Trans Among Funds	2,500,000	2,500,000	2,500,000	0
40 ----	Transportation Fund	7,042,280	7,042,280	6,650,050	4,517,933

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
1110	Elem General Education				
50 1110 2---	Employee Benefits	326,341	326,341	171,207	190,837
50 111- ----	Elem General Education	326,341	326,341	171,207	190,837
1120	Middle School General Educat				
50 1120 2---	Employee Benefits	168,446	168,446	132,003	163,602
50 1125 2---	Employee Benefits	11,496	11,496	19,186	25,812
50 112- ----	Middle School General Educat	179,942	179,942	151,189	189,414
1130	Additional Assignments				
50 1130 2---	Employee Benefits	0	0	66	0
50 113- ----	Additional Assignments	0	0	66	0
1200	Special Education Programs				
50 1200 2---	Employee Benefits	2,202	2,202	2,918	20,397
50 1203 2---	Employee Benefits	2,708	2,708	2,208	2,796
50 1205 2---	Employee Benefits	198,828	198,828	145,616	221,555
50 120- ----	Special Education Programs	203,738	203,738	150,742	244,748
1220	Cross-Categorical Programs				
50 1224 2---	Employee Benefits	41,019	41,019	27,880	51,449
50 1225 2---	Employee Benefits	32,515	32,515	21,383	26,137
50 122- ----	Cross-Categorical Programs	73,534	73,534	49,263	77,586
1500	Interscholastic Programs				
50 1500 2---	Employee Benefits	0	0	2,367	0
50 150- ----	Interscholastic Programs	0	0	2,367	0
1600	General Ed Summer Program				
50 1600 2---	Employee Benefits	0	0	90	0
50 160- ----	General Ed Summer Program	0	0	90	0
1800	Bilingual ESL Programs				
50 1800 2---	Employee Benefits	126,440	126,440	96,682	134,143
50 180- ----	Bilingual ESL Programs	126,440	126,440	96,682	134,143
1820					
50 1825 2---	Employee Benefits	17,230	17,230	2,784	3,957
50 182- ----		17,230	17,230	2,784	3,957

			2018-19	2018-19	2018-19	2019-20
	Description		Original Budget	Revised Budget	FYTD Activity	Original Budget
2110	Attendance & Social Work Serv					
50 2110 2---	Employee Benefits		28,983	28,983	21,807	29,569
50 211- ----	Attendance & Social Work Serv		28,983	28,983	21,807	29,569
2130	Health Services-RN,CSN,OT,PT					
50 2130 2---	Employee Benefits		90,967	90,967	75,823	159,245
50 213- ----	Health Services-RN,CSN,OT,PT		90,967	90,967	75,823	159,245
2140	Psychological Services					
50 2140 2---	Employee Benefits		13,132	13,132	11,504	13,700
50 214- ----	Psychological Services		13,132	13,132	11,504	13,700
2150	Speech Pathlgy/Audio Svs					
50 2150 2---	Employee Benefits		20,818	20,818	16,493	22,482
50 215- ----	Speech Pathlgy/Audio Svs		20,818	20,818	16,493	22,482
2210	Improvement of Instruction Ser					
50 2210 2---	Employee Benefits		18,839	18,839	23,570	86,212
50 2214 2---	Employee Benefits		1,781	1,781	1,463	9,700
50 221- ----	Improvement of Instruction Ser		20,620	20,620	25,033	95,912
2220	Educational Media Serv					
50 2220 2---	Employee Benefits		63,775	63,775	50,629	59,797
50 222- ----	Educational Media Serv		63,775	63,775	50,629	59,797
2230	Assessment/Testing					
50 2230 2---	Employee Benefits		1,832	1,832	2,631	9,981
50 223- ----	Assessment/Testing		1,832	1,832	2,631	9,981
2320	Executive Adm. Serv					
50 2320 2---	Employee Benefits		3,147	3,147	8,405	22,928
50 232- ----	Executive Adm. Serv		3,147	3,147	8,405	22,928
2330	Special Area Adm Serv					
50 2330 2---	Employee Benefits		16,761	16,761	14,224	43,378
50 233- ----	Special Area Adm Serv		16,761	16,761	14,224	43,378

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
2360	Tort Immunity Functions				
50 2366 2---	Employee Benefits	10,000	10,000	0	10,000
50 236- ----	Tort Immunity Functions	10,000	10,000	0	10,000
2410	Office Of Principal Serv				
50 2410 2---	Employee Benefits	83,249	83,249	67,581	195,834
50 241- ----	Office Of Principal Serv	83,249	83,249	67,581	195,834
2510	Dirctn Business Suppt Ser				
50 2510 2---	Employee Benefits	46,015	46,015	36,319	59,327
50 251- ----	Dirctn Business Suppt Ser	46,015	46,015	36,319	59,327
2540	Operation & Maintenance Serv				
50 2540 2---	Employee Benefits	317,833	317,833	309,982	271,958
50 254- ----	Operation & Maintenance Serv	317,833	317,833	309,982	271,958
2550	Pupil Transportation Ser				
50 2550 2---	Employee Benefits	0	0	5,132	0
50 255- ----	Pupil Transportation Ser	0	0	5,132	0
2560	Food Services				
50 2560 2---	Employee Benefits	0	0	8,075	0
50 256- ----	Food Services	0	0	8,075	0
2570	Internal Services				
50 2570 2---	Employee Benefits	15,753	15,753	14,628	9,073
50 257- ----	Internal Services	15,753	15,753	14,628	9,073
2630	Information Services				
50 2630 2---	Employee Benefits	38,932	38,932	43,413	89,706
50 2633 2---	Employee Benefits	7,033	7,033	6,071	7,261
50 263- ----	Information Services	45,965	45,965	49,484	96,967
2640	Staff Services				
50 2640 2---	Employee Benefits	30,408	30,408	15,081	31,392
50 264- ----	Staff Services	30,408	30,408	15,081	31,392

			2018-19	2018-19	2018-19	2019-20
	Description		Original Budget	Revised Budget	FYTD Activity	Original Budget
3100	Direction Of Community Sv					
50 3100 2---	Employee Benefits		0	0	4,978	0
50 310- ----	Direction Of Community Sv		0	0	4,978	0
3200	Community Recreation Srv					
50 3200 2---	Employee Benefits		0	0	880	0
50 320- ----	Community Recreation Srv		0	0	880	0
3500	Child Care/After School					
50 3500 2---	Employee Benefits		0	0	2,993	0
50 350- ----	Child Care/After School		0	0	2,993	0
6000	Provision For Contingencs					
50 6000 6---	Other Objects		50,000	50,000	0	50,000
50 600- ----	Provision For Contingencs		50,000	50,000	0	50,000
50 ---- ----	Mun Retire & Social Secur Fund		1,786,483	1,786,483	1,366,072	2,022,228
1110	Elem General Education					
51 1110 2---	Employee Benefits		250,766	250,766	9,680	4,811
51 111- ----	Elem General Education		250,766	250,766	9,680	4,811
1120	Middle School General Educat					
51 1120 2---	Employee Benefits		0	0	557	0
51 1125 2---	Employee Benefits		21,928	21,928	27,190	29,147
51 112- ----	Middle School General Educat		21,928	21,928	27,747	29,147
1200	Special Education Programs					
51 1200 2---	Employee Benefits		0	0	15	0
51 1205 2---	Employee Benefits		244,922	244,922	181,568	208,785
51 120- ----	Special Education Programs		244,922	244,922	181,583	208,785
1220	Cross-Categorical Programs					
51 1224 2---	Employee Benefits		78,229	78,229	52,304	93,007
51 1225 2---	Employee Benefits		46,390	46,390	29,598	32,807
51 122- ----	Cross-Categorical Programs		124,619	124,619	81,902	125,814

			2018-19	2018-19	2018-19	2019-20
	Description		Original Budget	Revised Budget	FYTD Activity	Original Budget
1500	Interscholastic Programs					
51 1500 2---	Employee Benefits		0	0	491	0
51 150- ----	Interscholastic Programs		0	0	491	0
1820						
51 1825 2---	Employee Benefits		16,149	16,149	4,198	4,811
51 182- ----			16,149	16,149	4,198	4,811
2130	Health Services-RN,CSN,OT,PT					
51 2130 2---	Employee Benefits		166,381	166,381	137,531	64,016
51 213- ----	Health Services-RN,CSN,OT,PT		166,381	166,381	137,531	64,016
2210	Improvement of Instruction Ser					
51 2210 2---	Employee Benefits		13,179	13,179	18,372	22,337
51 221- ----	Improvement of Instruction Ser		13,179	13,179	18,372	22,337
2220	Educational Media Serv					
51 2220 2---	Employee Benefits		46,569	46,569	39,171	27,928
51 222- ----	Educational Media Serv		46,569	46,569	39,171	27,928
2230	Assessment/Testing					
51 2230 2---	Employee Benefits		0	0	142	0
51 223- ----	Assessment/Testing		0	0	142	0
2320	Executive Adm. Serv					
51 2320 2---	Employee Benefits		0	0	8,749	8,720
51 232- ----	Executive Adm. Serv		0	0	8,749	8,720
2330	Special Area Adm Serv					
51 2330 2---	Employee Benefits		18,268	18,268	16,763	14,787
51 233- ----	Special Area Adm Serv		18,268	18,268	16,763	14,787
2360	Tort Immunity Functions					
51 2366 2---	Employee Benefits		10,000	10,000	0	10,000
51 236- ----	Tort Immunity Functions		10,000	10,000	0	10,000

			2018-19	2018-19	2018-19	2019-20
	Description		Original Budget	Revised Budget	FYTD Activity	Original Budget
2410	Office Of Principal Serv					
51 2410 2---	Employee Benefits		101,479	101,479	80,345	79,118
51 241- ----	Office Of Principal Serv		101,479	101,479	80,345	79,118
2510	Dirctn Business Suppt Ser					
51 2510 2---	Employee Benefits		81,532	81,532	62,211	67,106
51 251- ----	Dirctn Business Suppt Ser		81,532	81,532	62,211	67,106
2540	Operation & Maintenance Serv					
51 2540 2---	Employee Benefits		616,165	616,165	595,406	551,451
51 254- ----	Operation & Maintenance Serv		616,165	616,165	595,406	551,451
2550	Pupil Transportation Ser					
51 2550 2---	Employee Benefits		0	0	8,898	0
51 255- ----	Pupil Transportation Ser		0	0	8,898	0
2560	Food Services					
51 2560 2---	Employee Benefits		0	0	4,765	0
51 256- ----	Food Services		0	0	4,765	0
2570	Internal Services					
51 2570 2---	Employee Benefits		30,040	30,040	27,939	14,979
51 257- ----	Internal Services		30,040	30,040	27,939	14,979
2630	Information Services					
51 2630 2---	Employee Benefits		70,770	70,770	82,614	81,931
51 2633 2---	Employee Benefits		13,413	13,413	11,279	11,988
51 263- ----	Information Services		84,183	84,183	93,893	93,919
2640	Staff Services					
51 2640 2---	Employee Benefits		77,845	77,845	30,058	48,915
51 264- ----	Staff Services		77,845	77,845	30,058	48,915
3100	Direction Of Community Sv					
51 3100 2---	Employee Benefits		0	0	2,989	0
51 310- ----	Direction Of Community Sv		0	0	2,989	0

		2018-19	2018-19	2018-19	2019-20
	Description	Original Budget	Revised Budget	FYTD Activity	Original Budget
3200	Community Recreation Srv				
51 3200 2---	Employee Benefits	0	0	582	0
51 320- ----	Community Recreation Srv	0	0	582	0
3500	Child Care/After School				
51 3500 2---	Employee Benefits	0	0	3,797	0
51 350- ----	Child Care/After School	0	0	3,797	0
51 ---- ----	IMRF Retirement	1,904,025	1,904,025	1,437,212	1,376,644
2530	Projects & Constructions				
60 2530 3---	Purchased Services	1,325,000	4,412,795	3,023,982	789,154
60 2530 5---	Capital Outlay	0	10,168,521	1,067,355	31,547,531
60 2530 6---	Other Objects	0	390,000	398,998	0
60 253- ----	Projects & Constructions	1,325,000	14,971,316	4,490,335	32,336,685
6000	Provision For Contingencs				
60 6000 6---	Other Objects	100,000	100,000	0	100,000
60 600- ----	Provision For Contingencs	100,000	100,000	0	100,000
8990	Other Uses of Funds				
60 8991 6---	Other Objects	0	207,000	206,395	0
60 899- ----	Other Uses of Funds	0	207,000	206,395	0
60 ---- ----	Capital Projects Fund	1,425,000	15,278,316	4,696,730	32,436,685
2360	Tort Immunity Functions				
80 2361 3---	Purchased Services	3,000	3,000	0	0
80 2362 3---	Purchased Services	300,000	300,000	234,562	250,000
80 2363 3---	Purchased Services	50,000	50,000	3,931	30,000
80 2364 3---	Purchased Services	5,500	5,500	-3,003	0
80 2366 3---	Purchased Services	50,000	50,000	0	50,000
80 236- ----	Tort Immunity Functions	408,500	408,500	235,490	330,000
2370					
80 2371 3---	Purchased Services	375,000	375,000	388,064	425,000
80 237- ----		375,000	375,000	388,064	425,000
80 ---- ----	Tort Immunity Fund	783,500	783,500	623,554	755,000
Grand Expense Totals		113,355,345	131,179,645	101,858,156	147,014,157

<u>Description</u>	<u>2018-19</u> <u>Original Budget</u>	<u>2018-19</u> <u>Revised Budget</u>	<u>2018-19</u> <u>FYTD Activity</u>	<u>2019-20</u> <u>Original Budget</u>
Number of Accounts: 6092				

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