

Community Consolidated School District 64
Park Ridge-Niles, IL

2015-16 Tentative Budget Review
Draft 1

May 11, 2015

To: Board of Education
Laurie Heinz, Superintendent

From: Rebecca Allard, Chief School Business Official

Date: May 11, 2015

Subject: Review of the 2015-16 Tentative Budget (Draft 1)

The *Illinois School Code* requires a public school to adopt its annual budget prior to the end of the first quarter of the fiscal year (*September 30th*). By satisfying this legal requirement, a school district may then expend funds and levy taxes. However, more importantly, the budget tells a story of the services and opportunities that are available to the students of District 64.

The 2015-16 budget is one of controlled growth, which continues to fulfill referendum initiatives and provides for the implementation of strategic plan activities and other District-wide priorities. The 2015-16 budget also accommodates the 2015 summer capital projects at Field School and the upgrade of the District network and telephone system.

Budget draft #1 compares the 2015-16 budget to the 2014-15 budget; this will be updated with the June 30th actual revenues and expenditures for the August 10, 2015, Board of Education meeting.

If you have questions prior to the Board meeting on May 11, please feel free to contact me in advance to clarify any of the information presented.

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2015-16 Investments in Student Learning (May 11, 2015)

District 64 will begin 2015-16 with a new, comprehensive Strategic Plan that will provide a “2020 Vision” for our efforts over the next five years. The plan was developed through a community-driven planning process led by a 40-person Strategic Planning Steering Committee of community stakeholders to identify the most important challenges District 64 will need to address in the next five years, and how the District might go about planning for those challenges. Specific information about the planning process may be found on the Vision 2020 page of the District’s website. The plan is scheduled for adoption by the Board of Education in June 2015. *(More information will be provided in future drafts of this budget document as the plan development unfolds.)*

The main priority for all staff in 2015-16 will be the continued implementation of the Common Core State Standards (CCSS) with technology integrated into the instruction of these standards, and the professional development needed to support this work.

A comprehensive **professional development plan** has been designed to support the instructional shifts required to successfully implement the Common Core State Standards (CCSS) in Math and Reading. District Steering Committees and Middle School Departments have created pacing guides to support teachers with the implementation of the curriculum. In addition to continued year-long professional development opportunities, representatives from grade-level teams will reconvene this summer and during the school year to refine our curriculum pacing guides and design common formative assessments by grade level.

The math materials adopted in Spring 2013 have provided teachers with a critical resource to support student learning. Grade-level teachers have collaborated to identify areas where supplemental materials are required to support **differentiation**. Additional online resources and print materials will be reviewed and purchased to support the delivery of high quality math instruction aligned with the CCSSM to all District 64 students.

In 2015-16, the **Elementary and Middle School Science Curriculum Committees** will continue their work by exploring the Next Generation Science Standards (NGSS) and planning for their implementation in District 64. This effort will be supported through release time for participating teachers. Curriculum writing funds will support both elementary and middle school science teachers with designing performance tasks and instruction aligned to the NGSS.

For our **Response to Intervention (RtI)** efforts, now incorporated in Core +, District 64 will continue to review simple, computer-based tools, such as STAR Reading and Math, and NWEA-MAP, to benchmark students and for measuring our students’ responses to instruction. Through the work of the Core + Committee, we will be expanding our three-tiered system of instruction to include English Language Arts, Math, and Social and Emotional Learning (SEL). Teacher participation in data reviews and decision making

will increase across the District to effectively address student needs. Professional development will be offered in the area of differentiation and co-teaching. The current system of interventions will be reviewed and expanded to include Math and SEL.

District 64 has continued to provide District-wide professional development on **formative assessment**, which is an instructional strategy proven to have a significant impact on student achievement. To date, over 60% of teachers have participated in these workshops and we will continue to provide this opportunity in 2015-16.

The District will continue to invest in **technology** to maintain, refresh, and provide additional resources for student learning. Highlights of this commitment include:

- Chromebooks will continue to be utilized in grades 3-8 to support 21st century learning, as well as the new requirements for the state's online PARCC assessment.
- iPads will continue to be maintained in all Kindergarten and 1st Grade classrooms to support small group activities and instruction, as well as differentiation for all learners.
- iPads will be increased at 2nd Grade to provide for 1:1 access (*Subject to Board approval*).
- The technology budget will also include funds to support and monitor a robust infrastructure to provide for a reliable network for student learning.

In addition, the District also is maintaining an array of **online subscriptions** that are used to support student learning. All of our core textbooks have online resources associated with them for both student and teacher use. Additional supplemental resources such as *Study Island* and *Raz Kids* provide students with dynamic and differentiated opportunities to practice instructional skills during school hours as well as at home. Digital media tools, such as *World Book Online*, provide teachers and students with current resources connected to their curricular studies.

The District currently has an antiquated telecommunication system that malfunctioned for a lengthy time period at the start of the 2014-15 school year. With that impetus, the District investigated the ways and means to update its telecommunication system, and went through a formal Request for Proposal for a competitive bidding process. The Board of Education awarded the bid on April 13, and the District is moving forward with implementation. In summer 2015, the District will deploy a **Voice over IP telecommunication** solution that will provide a more reliable, modern communication tool to better ensure the safety and operations of the District.

Although expenditures related to staff and instructional support claim the most significant portion of our budget, the setting in which instruction occurs is a critical component of our annual budget as well as our long-term capital spending plans. District 64 remains committed to always providing safe, supportive learning environments for our students and staff. In June 2015, District is scheduled to receive a Health Life Safety Survey (required every 10 years) and a Master Facilities Plan conducted by FGM Architects. The plan was the outcome of many months of research and outreach to our staff members, families, and

Board. The survey and the Master Facilities Plan will help guide District 64's efforts for many years forward. The District will be working intensively with FGM in coming months to prioritize these facility needs and develop a timeline and budget for this work.

For 2015-16, District 64 is completing the last of the priority projects previously identified in an existing facility maintenance plan provided by Fanning Howey architects in 2011.

The activities include:

- Completion of Phase II of the Field School project in summer 2015. This work includes new roofing and building tuckpointing. (A comprehensive HVAC replacement/upgrade was completed as Phase I in summer 2014.)
- Deep cleaning and scheduled, preventative maintenance of the buildings will be completed as usual in summer 2015.

**Estimated 2015-16 Statement of Position
(May 11, 2015)**

<i>Fund</i>	<i>Estimated Beginning Cash & Investment Balance July 2015</i>	<i>Add Tentative Budgeted Revenues</i>	<i>Less Tentative Budgeted Expenditures</i>	<i>Excess / Deficiency of Revenues Over Expenditures</i>	<i>Estimated Ending Cash & Investments Balance June 2016</i>	<i>Fund Balance as a % of Expense Budget</i>
<i>Education</i>	\$25,692,650	\$60,006,360	\$60,120,777	(\$114,417)	\$25,578,233	42.5%
<i>Tort Immunity</i>	\$1,122,670	\$609,715	\$778,979	(\$169,264)	\$953,406	122.4%
<i>Operations & Maintenance</i>	\$3,269,887	\$7,616,652	\$5,430,745	\$2,185,907	\$5,455,794	100.5%
<i>Transportation</i>	\$3,017,194	\$1,603,148	\$2,105,450	(\$502,302)	\$2,514,892	119.4%
<i>Retirement</i>	\$724,197	\$2,232,861	\$2,639,500	(\$406,639)	\$317,558	12.0%
<i>Working Cash</i>	\$14,481,048	\$579,810	\$176,810	\$403,000	\$14,884,048	NA
<i>Sub-Total - Operating Funds</i>	\$48,307,646	\$72,648,546	\$71,252,261	\$1,396,285	\$49,703,931	69.8%
<i>Capital Projects</i>	\$3,285,156	\$14,500	\$2,378,683	(\$2,364,183)	\$920,973	
<i>Total - Operating Funds</i>	\$51,592,802	\$72,663,046	\$73,630,944	(\$967,898)	\$50,624,904	68.8%
<i>Debt Service</i>	\$3,936,011	\$3,171,821	\$3,136,558	\$35,263	\$3,971,274	
<i>Total - All Funds</i>	\$55,528,813	\$75,834,867	\$76,767,502	(\$932,635)	\$54,596,178	

Highlights of the 2015-16 Operating Fund Budget

The operating fund balance, excluding the Capital Projects Fund, is expected to increase by \$1,396,285 and maintains an accumulated operating fund balance of 69.8%. A fund balance of 69.8% exceeds D64's fund balance policy of maintaining four-months of cash-on-hand at the end of each fiscal year. This level of accumulated fund balance also sets the pace of achieving the Board goal of extending the referendum beyond the 2016-17 fiscal year.

2015-16 Operating Fund Revenues

Real Estate Property Taxes

The operating fund's largest source of revenue, 85.5%, is property taxes. Cook County is projecting they will finalize the 2014 tax extension in June. Once Cook County finalizes the tax extension process, the District will know the Equalized Assessed Evaluation (EAV), tax rate and the actual dollars the District will receive.

Since 1994, schools in Cook County have been subject to the Property Tax Extension Limitation Law (PTELL) or as it is commonly referred to as "tax caps". Unfortunately, the tax cap formula does not take into account changes in a school district's budgetary needs, but limits the increase in taxes to the lesser of 5% or the rate of inflation as measured by the Consumer Price Index (CPI-U) issued by the Department of Labor for the month of December. In addition, the tax cap formula allows for an increase above the CPI-U for new construction. What PTELL does not do is limit the rate of increase of an individual taxpayer's tax bill.

Tax Year	CPI-U (Previous December)
2006	3.4
2007	2.5
2008	4.1
2009	0.1
2010	2.7
2011	1.5
2012	3.0
2013	1.7
2014	1.5
2015	0.8
2016	Released in January of 2016

The following chart demonstrates that the 2013 tax collections are at the same level of tax collections as in prior years.

Tax Year	% of Tax Collections
2004	98.0%
2005	98.3%
2006	98.6%
2007	97.5%
2008	98.0%
2009	98.0%
2010	98.7%
2011	98.9%
2012	99.4%
2013	98.4%

Corporate Personal Property Replacement Taxes (CPPRT)

Funds that have personal property replacement taxes as a revenue source are the Educational and the Retirement Fund. CPPRT is driven by the health of the state's economy. The following table identifies the most recent collections of CPPRT, which is slightly less (3.1%) than the same time period last year:

Fiscal Year	CPPRT
2007-08	\$1,327,617
2008-09	\$1,163,859
2009-10	\$926,354
2010-11	\$1,192,124
2011-12	\$1,051,421
2012-13	\$1,112,831
2013-14	\$1,166,256
2014-15 (as of March 2015)	\$677,113

Several years ago, during the State budget process, the Governor transferred CPPRT funds to pay for the Regional Offices of Education and the Education Service Centers.

Other Local Revenue

Other local revenue includes summer school tuition, Jefferson pre-school tuition for community students, investment income, all student fees, milk and lunch fees, the Park Ridge TIF payment, and other miscellaneous revenues. Other Local revenue is expected to increase by \$193,411.

The area that is driving the increase in other local revenue is the TIF new student payment and an increase in Jefferson Extended Day Care Program fees.

State Revenue

Currently, the General State Aid (GSA) formula is designed to ensure that all students in Illinois have access to educational services valued at a basic “foundation level.” The GSA formula factors a local school district’s wealth (Equalized Assessed Valuation per student) and then categorizes each Illinois school district into one of three classifications:

GSA Classification	Number of Schools in Illinois
	Per Classification
Foundation Formula	616 Schools (71.9%)
Alternate Formula	177 Schools (20.7%)
Flat Grant	64 Schools (7.5%)

The 2014-15 foundation level is \$6,119; the Illinois State Board of Education (ISBE) prorated this amount by 89.0%. District 64 is an alternate formula district and receives approximately \$334 per student (based on the prior year’s average daily attendance).

Other State resources are special education private facility, children requiring special education services, personnel, summer school, and transportation (*regular* and *vocational education*). Public Act 99-0001, recently signed by Governor Rauner, will reduce all categorical payments by 2.5%; this is estimated to be \$51,988.

Federal Revenue

The Educational Fund currently receives the following federal revenues: Special Milk, IDEA, Title I, Title II Teacher Quality, and Medicaid.

2015-16 Operating Fund Expenses

Currently, 2015-16 operating fund salaries are expected to increase by \$1,631,849 or 3.4% from the 2014-15 budget. All salary line items are aligned with collective bargaining and work agreements.

The following identifies a few of the budgeted salary changes that contribute to this increase:

- Administrative salary increases are currently being budgeted at 3.0%; this does not mean all administrators will receive a 3% increase but allows the Superintendent to increase salaries based on performance. It is important to note that the object code (1100) line item is decreasing at 0.5% because:
 - The 2014-15 budget included, by contract, vacation pay for three administrators who left the District in June 2014.
 - The 2014-15 budget included an Interim Field Assistant Principal.
- Exempt staff salary increases of 9.5 % is caused by the addition of a 12-month technologist as approved with the February staffing plan.
- Secretarial & Custodial staff increases are budgeted at 3.0%.
 - This is the first year that salaries will be based on performance with a scale of 2%-3%.
 - Leap year adds an extra day's pay for all 12-month hourly staff.
- PREA salary (object code 1200) increases are budgeted for all returning staff per the negotiated agreement (2.0% base increase plus step). The overall increase averages 3.85%:
 - A reduction of \$603,823 because of six retirements
 - An increase of \$389,346 for replacement of retirees
 - An increase of \$64,891 for a new ELL position
 - A reduction of \$102,413 for two eliminated positions (Emerson resource teacher and Jefferson Pre-K teacher)
 - An increase of \$451,465 as a contingency for class-section enrollment increases
- PRTAA salary increases of 2.0% base increase plus step.
- Technologist staff increase of 3.0%

The benefit area is expected to increase by \$153,432 or 1.7%. The small increase of 1.7% is caused by the elimination of retirement incentives (\$175,201). The actual increase for health and dental insurance premiums will not be known until the end of April (this will be updated in August).

Purchased Services are anticipated to increase by \$173,890 or 2.6% overall. Individually, the Educational Fund will see a 9.3% increase, the Operations and Maintenance Fund will see an increase of 5.9% and the Capital Project Fund will realize a decrease in the area of architect and other engineering fees of 56.6%.

Supplies are projected to decrease by \$244,403 or 6.7%. The 2015-16 budget year has been adjusted by the 1:1 student technology initiative.

Capital equipment and capital improvements are projected to decrease by \$3,373,617 or 58.2%. The Educational Fund and Operations and Maintenance Fund in the area of capital outlay are currently projected to remain at the same level. The Capital Project fund is expected to decrease by \$3,123,317 or 59.8% because the costs associated with the 2015 summer projects are included.

The Other expense area includes membership dues, other miscellaneous fees and tuitions to other schools and private placements for the District's special needs students. It is expected to decrease by \$127,206 because of the number of 8th graders graduating on to the high school.

2015– 16 Budget Calendar

	Date of Board Meeting	Action
➡	February 9, 2015	<ul style="list-style-type: none"> • Review Financial Projections. • Board reviews 2015-16 staffing plan. • Board authorizes preparation of the 2015–16 tentative budget in accordance with the Illinois School Code.
➡	February 23, 2015	<ul style="list-style-type: none"> • Board authorized the 2015-16 Staffing Plan
➡	May 11, 2015	<ul style="list-style-type: none"> • Committee of the Whole – Board reviews draft of the 2015-16 tentative budget.
	August 10, 2015	<ul style="list-style-type: none"> • Board adopts 2015–16 tentative budget. • Board sets date of Public Hearing for final budget adoption. • Board places tentative budget on public display for 30 days prior to public hearing and final budget adoption.
	September 28, 2015	<ul style="list-style-type: none"> • Board conducts a public hearing on the 2015-16 final budget prior to budget adoption. • Board adopts the 2015-16 budget.
	October 26, 2015	<ul style="list-style-type: none"> • Board reviews the 2015 tentative tax levy. • Board sets date of Public Hearing for the 2015 tax levy. • Board discusses Financial Projection Assumptions.
	December 14, 2015	<ul style="list-style-type: none"> • Board conducts a public hearing prior to adopting the 2015 tax levy. • Board approves the 2015 tax levy.

INDIVIDUAL FUND BUDGET DRIVERS

The following analysis provides notes to the detailed tables of revenues (Tab 1) and expenditures (Tab 2) by object.

Currently, the comparison of dollars and percentages are measured against the 2014-15 budget. The June 30th actual revenues and expenditures will be incorporated into the budget analysis prior to the adoption of the tentative budget on August 10th.

In addition, prior to the adoption of the tentative budget, all known revenue and budget changes will be incorporated into the updated analysis.

Educational Fund (10)

Purpose: *The most varied and the largest volume of transactions will be recorded in the Educational Fund. This is due mostly because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instruction, health and attendance services, lunch programs, all costs of administration and related insurance costs. Certain other revenues that must be credited to this fund include taxes levied in this fund, tuition and textbook rentals.*

Revenue Review

A 2015-16 revenue review would not be complete without a notation on Senate Bill 1, as it currently stands. Most do not believe that SB 1 will be adopted in its current form, but if it is, the current estimate is a reduction of \$2.3 million in State funding from general state aid and mandated categorical revenues.

The current summaries of budgeted revenues are:

- Total Educational Fund revenues are anticipated to increase by \$2,391,074 or 4.2%.
- Property taxes have the greatest impact on the variance and are expected to increase by \$2,228,000 or 4.6%. As previously mentioned, property taxes are restricted by the tax cap legislation and will be adjusted when Cook County finalizes the 2014 tax extension in June. Also, as previously noted, this line will see the greatest change after June 30, not only because the 2014 tax extension will be known but the collection of early taxes will affect the 2nd installment of taxes.
- Corporate Personal Property Replacement Taxes (CPPRT) are expected to remain at the same level as the actual collections in 2014-15.
- Interest income will increase slightly by 0.6%, as estimated by the Township Treasurers office.
- All student fees remain at the 2014-15 level.
- Other local income will increase by 7.7% or \$202,890. The increase is a result of the increase in the TIF new student payment and an increase in the Jefferson extended day kindergarten program.
- State & Federal Revenues:
 - a. Currently, General State Aid (GSA) is expected to remain the same. This area may be affected SB 1.
 - b. Other state revenue will decrease slightly by \$33,385 or 1.6%. This area may be affected SB 1.
 - c. Federal revenues are estimated to increase by \$73,819 or 4.8% because of the addition of the Title I grant. This area will also change once the District is notified of 2015-16 allocations.
- Consistent with past practice, an interest transfer from the Working Cash Fund totaling \$176,810 has been budgeted.

Expenditure Review

Salary:

The salary budget of \$47,004,431 is the largest category in the Educational Fund budget and accounts for 78.0% of the total Educational Fund budget. The salary budget is estimated to increase by \$1,560,239 or 3.4% over the previous year's actual expense.

Teacher salaries account for 75.2% of the Educational Fund salary budget and 58.8% of the total Educational Fund Budget. The 2014-15 PREA full-time equivalency (FTE) is 395.61. The following chart provides a reconciliation of the teacher salary category (object code 1200):

Description	Dollars
2013-14 PREA Scattergram Cost	\$34,037,741
Cost of step movement	\$518,340
Change in Staffing:	\$413,943
<i>New 1.0 FTE – ELL Teachers</i>	
<i>Decrease 1.0 FTE – Emerson Resource Teacher</i>	
<i>Decrease 1.0 FTE – Jefferson Pre-K Teacher</i>	
<i>Allocation of an additional 7.5 FTE for class-size section changes</i>	
Retirement/Replacement salaries	<\$214,477>
Notice of new retiree 6% increases	\$75,000
Longevity	\$292,156
Lane Changes	\$200,000
Overloads	\$25,000
Total of (1200) teacher budget line - Total FTE 402.11	\$35,347,703

Benefits:

The benefit area is the second largest category of the Educational Fund budget. The benefit line item accounts for 10.7% of the total Educational Fund budget and is anticipated to increase by 1.0% or \$65,333. Benefit changes in excess of \$10,000 are detailed below:

Description	Dollars
Health Insurance (PPO & HMO)	\$246,971
Dental Insurance	(\$46,426)
Employee Assistance Program	\$17,500
Employer Paid Administrator TRS	\$32,909
Employer TRS Federal Funds	(\$15,000)
Employer Paid THIS (<i>mandatory contribution to retired teacher health insurance</i>)	\$13,869
Retirement Incentive	(\$121,250)
Retirement TRS Health Insurance	(\$53,951)
Benefit Consultants	(\$15,800)

Purchased Services, Supplies and Capital Outlay:

The areas of purchased services, supplies and capital outlay account for 8.43% of the total Educational Fund budget and are expected to decrease by approximately \$46,932.

Purchased services pay for staff development, the food service contract, and legal fees.

Supplies and capital outlay provide the needed resources for student learning.

Other Objects

The Other object category accounts for 2.93% of the total Educational Fund budget and is expected to decrease by \$142,006. The major expenditure (\$1,613,000) in this category is associated with special education services.

Operations & Maintenance Fund (20)

Purpose: *All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or for the payment of premiums for insurance on school buildings are charged to the Operations and Maintenance Fund and paid from the tax levied for that purpose.*

Revenue Review

The anticipated increase in revenues is \$604,018 or 8.6%. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.

Expenditure Review

Salary

Salaries are anticipated to increase by \$71,610 or 2.7%. The average increase for all returning staff is 3.0%.

Benefits

The changes for employee benefits is driven by the increased rates for health insurance and change in staffing.

Purchased Services

In addition to architect and other engineering fees, the purchased services area covers the following types of expenses: repair and maintenance of equipment, telephones, water fees and crossing guards.

Supplies

The supply area covers the following types of expenses: gasoline for District vehicles, natural gas, electricity, and custodial and maintenance supplies.

Capital Outlay

The capital outlay area covers the expenses for equipment and furniture.

Debt Service Fund (30)

Purpose: *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.*

Revenue Review

The levy in this fund has been increased to correspond to the debt repayment schedule. All District 64's current obligations will be retired by June 30, 2022.

Expenditure Review

The expenditures from the debt service fund are for the principal and interest on outstanding debt.

Transportation Fund (40)

Purpose: *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.*

Revenue Review

Revenues are anticipated to decrease by 7.9% or \$138,221. Property taxes have the greatest impact on the variance, and, as previously mentioned, are restricted by the tax cap legislation.

The state transportation reimbursement claim has two separate reimbursement formulas, one for regular education and one for special education transportation. If SB 1 does come to fruition, this funding source may be affected.

Expenditure Review

The expenditure budget is expected to increase by 11.9% or \$224,000.

Regular transportation services were bid during December 2013. The increase for this service has been increased to enhance service by reducing overcrowding and improving on-time arrival to school.

Municipal Retirement / Social Security Fund (50)

Purpose: *This fund is created if a separate tax is levied for the school district's share of municipal retirement / social security benefits for covered employees or a separate tax is levied for the purpose of providing resources for the District's share of Social Security and/or Medicare only payments for covered employees. If any of these taxes are not levied, payments for such purposes shall be charged to the fund where the salaries are charged.*

Revenue Review

Revenues are anticipated to decrease by 11.5% or \$289,933. The decrease is driven by an anticipated shift in dollars levied.

Other revenue types include: CPPRT and interest income.

Expenditure Review

The Medicare portion of the Social Security rate is charged to all certified staff.

Illinois Municipal Retirement Fund (IMRF) and Social Security are charged to all support staff.

Capital Projects Fund (60)

Purpose: *If a capital improvement tax is levied in accordance with Section 17-2.3 of the Illinois School Code (105 ILCS 5/17-2.3). The moneys received from such levy shall be accumulated until spent for the capital improvements described in the resolution and on the ballot, per Section 17-2.3.*

Revenue Review

Interest income is the only source of revenue in this fund.

Expenditure Review

Expenditures which would ordinarily be charged to the Operations and Maintenance Fund, but are required to be charged to the Capital Projects Fund, include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.

Working Cash Fund (70)

Purpose: *If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Cash available in this fund may be loaned to any fund for which taxes are levied.*

Revenue Review

Revenues in the working cash fund are expected to increase by \$2,800 or 0.5%.

Expenditure Review

Consistent with past practice, an interest transfer of \$176,810 to the Educational Fund is budgeted.

Tort Immunity Fund (80)

Purpose: *This fund is created if taxes are levied or bonds are sold for tort immunity or tort judgment purposes. The tort immunity fund provides for the risk management activities of the District. Insurance policies such as workers compensation, property casualty, and school board legal liability are the major expenditures of this fund.*

Revenue Review

Revenues in the Tort Immunity Fund are expected to decrease by \$110,900 or 15.4%. The main revenue source is property taxes.

Expenditure Review

The tentative budget is expected to decrease by \$248,560 or 24.2%. The budget decrease is a result of the prior year one-time expense for security enhancements.

BOARD OF EDUCATION BUDGET ACTIONS
SEPTEMBER 2014 – APRIL 13, 2015

REVENUE ACTIONS

All Funds

- 2014 levy adopted (December 15, 2014)

Educational Fund

- Approved the 2015-16 student fees (January 26, 2015)

Operations & Maintenance Fund

- Approved renewal of the Child Care with Confidence lease (January 26, 2015)

EXPENSE ACTIONS

Educational Fund

- Approved contract with nursing agency (November 17, 2014)
- Authorization of 2015-16 Staffing Plan (February 23, 2015)
- Approved the Middle School Food Service Contract Extensions for 2015-16 (February 23, 2015)
- Approved an Intergovernmental Agreement with District 62 for shared Vision & O&M Services (April 13, 2015)
- Approved contract for June 30, 2015 Audit Services

Operations & Maintenance Fund

- Awarded bid for tractor lease (November 17, 2014)
- Approved purchase of District vehicle through the State bid (December 15, 2014)
- Approved a telephone upgrade (VoIP) (April 13, 2015)

Capital Projects Fund

- Approved proposal to replace Carpenter School PVC piping (November 17, 2014)
- Approved of change order for Carpenter School HVAC project (December 15, 2014)
- Awarded bid for general trades work as part of Phase II construction project at Field School (February 23, 2015)
- Awarded bid for roofing work as part of Phase II construction project at Field School (February 23, 2015)
- Awarded bid for masonry work as part of Phase II construction project at Field School (February 23, 2015)
- Awarded bid for electrical work as part of Phase II construction project at Field School (February 23, 2015)
- Approved contract with FGM Architects as the District's architect of record (February 23, 2015)
- Approved contract with FGM Architects for the 10-year Health Life Safety Survey/Master Facility Plan (February 23, 2015)
- Approved a network upgrade (April 13, 2015)

FUND BALANCE POLICY

As stated in Board Policy 4:20: The District's operating fund balances shall end each fiscal year with four (4) months of operating expenditures for the fiscal year then ended. Expenses shall be measured against a cumulative total of operating funds that include: Educational, Operations and Maintenance, Transportation, Retirement and Working Cash.

The tentative budget projects an operating fund balance of approximately \$49.7 million or 69.8% as of June 30, 2016.

When the Capital Projects Fund is included, it is estimated that District 64 will have \$50.6 million or 68.8% of cash on hand.

Other Financial Indicators

Illinois State Board of Education Financial Profile

The goal of the financial profile is to objectively assess the financial health of all school districts in order for the public to gain a better understanding of where their schools rank in comparison to others. This is done through a process of benchmarking five indicators for school districts. The highest ranking given by the state board is “4.0 Recognition”. Park Ridge-Niles District 64 was awarded this highest designation in the spring of 2015 for the sixth consecutive year.

Fiscal Year	ISBE	ISBE
	Financial Profile Designation	Financial Profile Score
2014	Financial Recognition	4.00
2013	Financial Recognition	4.00
2012	Financial Recognition	4.00
2011	Financial Recognition	4.00
2010	Financial Recognition	4.00
2009	Financial Recognition	4.00
2008	Financial Recognition	3.90
2007	Financial Recognition	3.55
2006	Financial Review	3.45
2005	Financial Early Warning	2.75

Rating Services

- Standard & Poor’s (S&P) long-term bond rating was affirmed as AA/Stable (January 2012). S&P information has been recently updated.
- Moody’s has moved to the Global Rating System, meaning that they are now rating issuers on the likelihood of default, not their more stringent municipal rating. As of March 2014, Moody’s reaffirmed District 64’s rating of “Aa2”.

Financial Projections

This information will be updated in September when the final budget is adopted.

TAB 1

Park Ridge Niles Community Consolidated School District 64

2015-16 Tentative Revenue Budget (May 11, 2015)

Description of Revenue Source	Fund								2015-16 Tentative Budget	2014-15 Budget	% of Budget Increase (Decrease)
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity			
Current Year (2015)	\$26,824,000	\$4,034,000	\$1,725,740	\$544,000	\$1,136,000	\$0	\$218,000	\$326,000	34,807,740.0	\$33,276,000	4.60%
Prior Year (2014)	23,880,000	3,463,000	1,451,180	467,000	975,000	-	187,000	280,000	30,703,180	\$30,223,000	1.59%
Other Prior Year	(156,900)	(30,000)	(11,000)	(5,800)	(7,400)	-	(2,000)	(2,900)	(216,000)	(\$216,000)	0.00%
Total Property Taxes	\$50,547,100	\$7,467,000	3,165,920	\$1,005,200	\$2,103,600	\$0	\$403,000	\$603,100	\$65,294,920	\$63,283,000	3.18%
Corp Replace Tax	\$1,042,602	-	-	-	\$125,931	\$0	-	-	\$1,168,533	\$1,166,256	0.20%
Interest Income	\$302,786	\$13,925	\$5,901	\$24,733	\$3,330	\$14,500	\$176,810	\$5,890	\$547,875	\$581,465	-5.78%
Tuition	\$305,220	-	-	-	-	-	-	-	\$305,220	\$306,935	-0.56%
Lunch	\$589,200	-	-	-	-	-	-	-	\$589,200	\$589,200	0.00%
Registration	1,019,976	-	-	-	-	-	-	-	1,019,976	\$1,021,915	-0.19%
Pay Riders/Field Trips	-	-	-	67,210	-	-	-	-	67,210	\$66,905	0.46%
Other Student	69,417	-	-	-	-	-	-	-	69,417	\$68,770	0.94%
Total Student Fees	\$1,678,593	-	-	\$67,210	-	-	-	-	\$1,745,803	\$1,746,790	-0.06%
Extended Day Care	\$274,325	-	-	-	-	-	-	-	\$274,325	\$145,000	89.19%
TIF Payment	565,972	-	-	-	-	-	-	-	565,972	\$490,000	15.50%
Rental	-	53,248	-	-	-	-	-	-	53,248	\$53,004	0.46%
Other	18,300	82,479	-	-	-	-	-	725	101,504	\$104,511	-2.88%
Total Other Local	\$858,597	\$135,727	-	\$0	-	-	-	725	\$995,049	\$792,515	25.56%
General State Aid	1,382,828	-	-	-	-	-	-	-	1,382,828.00	\$1,382,828	0.00%
Other State	2,076,701	-	-	506,005	-	-	-	-	2,582,706	\$2,640,625	-2.19%
Federal	1,635,123	-	-	-	-	-	-	-	1,635,123	\$1,611,206	1.48%
Total of State & Federal	\$5,094,652	\$0	-	\$506,005	-	-	-	-	\$5,600,657	\$5,634,659	-0.60%
Transfer of Funds	176,810	-	-	-	-	-	-	-	176,810.00	\$208,944	-15.38%
Total Revenue	\$60,006,360	\$7,616,652	\$3,171,821	\$1,603,148	\$2,232,861	\$14,500	\$579,810	\$609,715	\$75,834,867	\$73,720,564	2.87%
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	Total		
2015-16 Tentative Budget	\$60,006,360	\$7,616,652	\$3,171,821	\$1,603,148	\$2,232,861	\$14,500	\$579,810	\$609,715	\$75,834,867		
2014-15 Budget	\$57,615,286	\$7,012,634	\$3,485,070	\$1,741,369	\$2,521,794	\$46,786	\$577,010	\$720,615	\$73,720,564		
% of Budget Increase (Decrease)	4.15%	8.61%	-8.99%	-7.94%	-11.46%	NA	0.49%	-15.39%	2.87%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

2015-16 Tentative Budget (May 11, 2015)

COMPARISON OF REVENUES BY OBJECTS

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 TENTATIVE BUDGET	\$ Change from the 2014-15 Budget	% Change From 2014- 15 Budent
EDUCATIONAL FUND							
PROPERTY TAXES	\$43,820,413	\$45,360,065	\$47,565,990	\$48,319,100	\$50,547,100	\$2,228,000	4.6%
CORP. PERS. PROP. TAX	\$942,699	\$1,018,144	\$1,042,602	\$1,042,602	\$1,042,602	\$0	0.0%
INTEREST INCOME	\$221,526	\$291,975	\$293,376	\$301,000	\$302,786	\$1,786	0.6%
OTHER LOCAL REVENUES	\$3,817,254	\$3,933,484	\$3,905,307	\$2,639,520	\$2,842,410	\$202,890	7.7%
GENERAL STATE AID	\$1,503,055	\$1,361,764	\$1,359,583	\$1,382,828	\$1,382,828	\$0	0.0%
OTHER STATE AID	\$2,745,132	\$2,098,504	\$2,616,496	\$2,110,086	\$2,076,701	(\$33,385)	-1.6%
FEDERAL AID	\$1,317,001	\$1,353,142	\$1,537,387	\$1,611,206	\$1,635,123	\$23,917	1.5%
TRANSFERS IN	\$251,702	\$184,659	\$208,944	\$208,944	\$176,810	(\$32,134)	-15.4%
TOTAL	\$54,618,782	\$55,601,737	\$58,529,685	\$57,615,286	\$60,006,360	\$2,391,074	4.2%
% of Change	3.5%	1.8%	5.3%	-1.6%	4.2%		
TORT FUND							
PROPERTY TAXES	\$724,240	\$646,342	\$583,922	\$713,100	\$603,100	(\$110,000)	-15.4%
INTEREST	\$4,711	\$6,912	\$7,262	\$7,015	\$5,890	(\$1,125)	-16.0%
OTHER INCOME	\$2,900	\$414	\$7,668	\$500	\$725	\$225	45.0%
TOTAL	\$731,851	\$653,668	\$598,852	\$720,615	\$609,715	(\$110,900)	-15.4%
% of Change	-26.6%	-10.7%	-8.4%	20.3%	-15.4%		
OPERATIONS & MAINTENANCE FUND							
PROPERTY TAXES	\$8,012,892	\$8,097,402	\$8,086,148	\$6,879,000	\$7,467,000	\$588,000	8.5%
INTEREST INCOME	\$1,747	\$3,553	\$5,189	\$5,205	\$13,925	\$8,720	167.5%
OTHER LOCAL REVENUES	\$114,045	\$164,276	\$130,895	\$128,429	\$135,727	\$7,298	5.7%
OTHER STATE AID	\$241,586	\$100,000	\$8,341	\$0	\$0	\$0	NA
FEDERAL AID	\$16,871	\$296,660	\$0	\$0	\$0	\$0	NA
TRANSFERS IN	\$0	\$0	\$8,600,000	\$0	\$0	\$0	NA
TOTAL	\$8,387,141	\$8,661,891	\$16,830,573	\$7,012,634	\$7,616,652	\$604,018	8.6%
% of Change	-45.0%	3.3%	94.3%	-58.3%	8.6%		
TRANSPORTATION FUND							
PROPERTY TAXES	\$1,582,025	\$1,205,431	\$972,999	\$1,120,200	\$1,005,200	(\$115,000)	-10.3%
INTEREST INCOME	\$10,024	\$16,114	\$23,689	\$23,725	\$24,733	\$1,008	4.2%
OTHER LOCAL REVENUES	\$91,481	\$63,007	\$67,530	\$66,905	\$67,210	\$305	0.5%
OTHER STATE AID	\$887,936	\$565,031	\$688,804	\$530,539	\$506,005	(\$24,534)	-4.6%
TOTAL	\$2,571,466	\$1,849,583	\$1,753,022	\$1,741,369	\$1,603,148	(\$138,221)	-7.9%
% of Change	0.7%	-28.1%	-5.2%	-0.7%	-7.9%		
ILL. MUNICIPAL RETIREMENT FUND							
PROPERTY TAXES	\$2,034,420	\$1,708,416	\$1,803,909	\$2,392,600	\$2,103,600	(\$289,000)	-12.1%
CORP. PERS. PROP. TAX	\$108,722	\$94,687	\$123,654	\$123,654	\$125,931	\$2,277	1.8%
INTEREST INCOME	\$8,377	\$7,910	\$4,860	\$5,540	\$3,330	(\$2,210)	-39.9%
TOTAL	\$2,151,519	\$1,811,013	\$1,932,423	\$2,521,794	\$2,232,861	(\$288,933)	-11.5%
% of Change	-7.2%	-15.8%	6.7%	30.5%	-11.5%		
CAPITAL PROJECTS FUND							
INTEREST	\$1,217	\$2,467	\$26,316	\$35,900	\$14,500	(\$21,400)	-59.6%
OTHER INCOME	\$0	\$0	\$0	\$10,886	\$0	(\$10,886)	-100.0%
OTHER STATE AID	\$0	\$0	\$235,279	\$0	\$0	\$0	NA
TRANSFER	\$3,000,000	\$5,500,000	\$8,600,000	\$0	\$0	\$0	NA
TOTAL	\$3,001,217	\$5,502,467	\$8,861,595	\$46,786	\$14,500	(\$32,286)	-69.0%
% of Change	NA	83.3%	61.0%	-99.5%	-69.0%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64

2015-16 Tentative Budget (May 11, 2015)

COMPARISON OF REVENUES BY OBJECTS

WORKING CASH FUND	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 TENTATIVE BUDGET	\$ Change from the 2014-15 Budget	% Change From 2014- 15 Budent
PROPERTY TAXES	\$268,433	\$448,596	\$389,981	\$407,000	\$403,000	(\$4,000)	-1.0%
INTEREST INCOME	\$231,519	\$172,675	\$179,367	\$170,010	\$176,810	\$6,800	4.0%
SALE OF BONDS	\$0	\$0	\$8,600,000	\$0	\$0	\$0	NA
TOTAL	\$499,952	\$621,271	\$9,169,348	\$577,010	\$579,810	\$2,800	0.5%
% of Change	-24.8%	24.3%	1375.9%	-93.7%	0.5%		
TOTAL OPERATING FUNDS							
	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 TENTATIVE BUDGET	\$ Change from the 2014-15 Budget	% Change From 2014- 15 Budent
PROPERTY TAXES	\$ 56,442,423	\$ 57,466,252	\$ 59,402,949	\$ 59,831,000	\$ 62,129,000	\$ 2,298,000	3.8%
CORP. PERS. PROP. TAX	\$ 1,051,421	\$ 1,112,831	\$ 1,166,256	\$ 1,166,256	\$ 1,168,533	\$ 2,277	0.2%
INTEREST INCOME	\$ 479,121	\$ 501,606	\$ 540,059	\$ 548,395	\$ 541,974	\$ (6,421)	-1.2%
OTHER LOCAL REVENUES	\$ 4,025,680	\$ 4,161,181	\$ 4,111,400	\$ 2,846,240	\$ 3,046,072	\$ 199,832	7.0%
GENERAL STATE AID	\$ 1,503,055	\$ 1,361,764	\$ 1,359,583	\$ 1,382,828	\$ 1,382,828	\$ -	0.0%
OTHER STATE AID	\$ 3,874,654	\$ 2,763,535	\$ 3,548,920	\$ 2,640,625	\$ 2,582,706	\$ (57,919)	-2.2%
FEDERAL AID	\$ 1,333,872	\$ 1,649,802	\$ 1,537,387	\$ 1,611,206	\$ 1,635,123	\$ 23,917	1.5%
TRANSFERS IN	\$ 3,251,702	\$ 5,684,659	\$ 17,408,944	\$ 208,944	\$ 176,810	\$ (32,134)	-15.4%
SALE OF BONDS	\$ -	\$ -	\$ 8,600,000	\$ -	\$ -	\$ -	NA
TOTAL	\$ 71,961,928	\$ 74,701,630	\$ 97,675,498	\$ 70,235,494	\$ 72,663,046	\$ 2,427,552	3.5%
% of Change	-3.5%	3.8%	30.8%	-28.1%	3.5%		
DEBT SERVICE FUND							
	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 TENTATIVE BUDGET	\$ Change from the 2014-15 Budget	% Change From 2014- 15 Budent
PROPERTY TAXES	\$3,132,945	\$2,863,992	\$3,020,267	\$3,452,000	\$3,165,920	(\$286,080)	-8.3%
INTEREST INCOME	9,261	13,072	31,009	33,070	5,901	(\$27,169)	-82.2%
BOND SALE	-	-	932,230	-	-	\$0	NA
TOTAL	\$ 3,142,206	\$ 2,877,064	\$ 3,983,506	\$ 3,485,070	\$ 3,171,821	(\$313,249)	-9.0%
% of Change	20.6%	-8.4%	38.5%	-12.5%	-9.0%		
TOTAL, ALL FUNDS							
	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	2015-16 TENTATIVE BUDGET	\$ Change from the 2014-15 Budget	% Change From 2014- 15 Budent
PROPERTY TAXES	\$ 59,575,368	\$ 60,330,244	\$ 62,423,216	\$ 63,283,000	\$ 65,294,920	\$ 2,011,920	3.2%
CORP. PERS. PROP. TAX	\$ 1,051,421	\$ 1,112,831	\$ 1,166,256	\$ 1,166,256	\$ 1,168,533	\$ 2,277	0.2%
INTEREST INCOME	\$ 488,382	\$ 514,678	\$ 571,068	\$ 581,465	\$ 547,875	\$ (33,590)	-5.8%
OTHER LOCAL REVENUES	\$ 4,025,680	\$ 4,161,181	\$ 4,111,400	\$ 2,846,240	\$ 3,046,072	\$ 199,832	7.0%
GENERAL STATE AID	\$ 1,503,055	\$ 1,361,764	\$ 1,359,583	\$ 1,382,828	\$ 1,382,828	\$ -	0.0%
OTHER STATE AID	\$ 3,874,654	\$ 2,763,535	\$ 3,548,920	\$ 2,640,625	\$ 2,582,706	\$ (57,919)	-2.2%
FEDERAL AID	\$ 1,333,872	\$ 1,649,802	\$ 1,537,387	\$ 1,611,206	\$ 1,635,123	\$ 23,917	1.5%
TRANSFERS IN	\$ 3,251,702	\$ 5,684,659	\$ 17,408,944	\$ 208,944	\$ 176,810	\$ (32,134)	-15.4%
SALE OF BONDS	\$ -	\$ -	\$ 9,532,230	\$ -	\$ -	\$ -	NA
TOTAL	\$ 75,104,134	\$ 77,578,694	\$ 101,659,004	\$ 73,720,564	\$ 75,834,867	\$ 2,114,303	2.9%
% of Change	-2.7%	3.3%	31.0%	-27.5%	2.9%		

FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)
					FYTD Activity	FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budget
10R000	1111	0000	00	CURRENT YEAR LEVY	22,987,931	24,054,003	24,526,383	23,267,000	23,443,708	25,964,000	2,697,000	11.59%
10R000	1112	0000	00	FIRST PRIOR YEAR LEV	20,430,491	20,970,061	22,827,104	22,938,000	23,091,024	22,500,000	-438,000	-1.91%
10R000	1113	0000	00	OTHER PRIOR YEAR LEV	-102,444	-113,467	-177,455	-155,000	-141,573	-155,000		
10R000	1141	0000	00	SPEC ED CURRENT YEAR	273,279	201,820	200,126	2,068,000	791,837	860,000	-1,208,000	-58.41%
10R000	1142	0000	00	SPEC ED FIRST PRIOR	232,169	248,905	191,941	203,000	196,032	1,380,000	1,177,000	579.80%
10R000	1143	0000	00	SPEC ED OTHER PRIOR	-1,013	-1,257	-2,109	-1,900	-1,190	-1,900		
10R---	11--	----	--	*	43,820,413	45,360,065	47,565,990	48,319,100	47,379,838	50,547,100	2,228,000	4.61%
10R000	1230	0000	00	CORP PERS PROP REPLA	942,699	1,018,144	1,042,602	1,042,602	551,182	1,042,602		
10R---	12--	----	--	*	942,699	1,018,144	1,042,602	1,042,602	551,182	1,042,602		
10R000	1311	0000	00	REGULAR TUITION	32,798	56,938	79,346	80,000	66,977	80,000		
10R000	1321	0000	00	SUMMER SCHOOL TUITIO	190,230	241,096	225,219	225,220	196,455	225,220		
10R101	1321	0000	00	SUMMER SCHOOL TUITIO		800	860	860	60		-860	-100.00%
10R220	1321	0000	00	SUMMER SCHOOL TUITIO		601	855	855			-855	-100.00%
10R000	1342	0000	00	SPED ED TUITION (LEA	156,397							
10R---	13--	----	--	*	379,425	299,435	306,280	306,935	263,492	305,220	-1,715	-0.56%
10R000	1510	0000	00	INTEREST ON INVESTME	218,762	291,060	292,183	300,000	212,497	301,786	1,786	0.60%
10R000	1512	0000	00	INTEREST ON TAXES	2,764	915	1,193	1,000	719	1,000		
10R---	15--	----	--	*	221,526	291,975	293,376	301,000	213,216	302,786	1,786	0.59%
10R201	1610	0000	00	ELEM MILK	9,934	9,835	16,746	16,800	8,702	16,800		
10R203	1610	0000	00	ELEM MILK	15,682	15,979	21,979	22,000	14,980	22,000		
10R205	1610	0000	00	ELEM MILK	10,515	8,898	14,667	14,700	8,028	14,700		
10R207	1610	0000	00	ELEM MILK	15,430	16,281	28,510	28,600	17,884	28,600		
10R209	1610	0000	00	ELEM MILK	16,747	16,378	26,517	26,600	15,957	26,600		
10R000	1611	0000	00	PUPIL LUNCH		-1,265	-2,595	-3,000		-3,000		
10R301	1611	0000	00	PUPIL LUNCH	231,867	246,274	268,963	269,000	216,105	269,000		
10R303	1611	0000	00	PUPIL LUNCH	185,301	197,130	214,421	214,500	161,696	214,500		
10R301	1620	0000	00	ADULT LUNCH								
10R303	1620	0000	00	ADULT LUNCH								

FD	TLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
10R000	1690	0000	00		OTHER FOOD SERVICE R								
10R---	16--	----	--	*		485,476	509,510	589,208	589,200	443,352	589,200		
10R000	1710	0000	00		ATHLETIC FEES	19,352	19,949	22,369	22,400	21,509	22,400		
10R000	1723	0000	00		INSTRUMENTAL MUSIC	31,413	32,063	809	810	1,367	1,367	557	68.77%
10R201	1723	0000	00		INSTRUMENTAL MUSIC			2,200	2,200	1,400	2,200		
10R203	1723	0000	00		INSTRUMENTAL MUSIC			5,006	5,050	3,734	5,050		
10R205	1723	0000	00		INSTRUMENTAL MUSIC			2,680	2,700	1,840	2,700		
10R207	1723	0000	00		INSTRUMENTAL MUSIC			3,660	3,700	2,780	3,700		
10R209	1723	0000	00		INSTRUMENTAL MUSIC			4,080	4,100	2,920	4,100		
10R301	1723	0000	00		INSTRUMENTAL MUSIC			10,280	10,300	7,140	10,300		
10R303	1723	0000	00		INSTRUMENTAL MUSIC			7,320	7,350	4,640	7,350		
10R405	1723	0000	00		INSTRUMENTAL MUSIC			200	200		200		
10R000	1724	0000	00		CHORUS FEE	1,598	1,965						
10R201	1724	0000	00		CHORUS FEE			185	190	85	190		
10R203	1724	0000	00		CHORUS FEE			647	700	230	700		
10R205	1724	0000	00		CHORUS FEE			145	150	65	150		
10R207	1724	0000	00		CHORUS FEE			120	120	90	120		
10R209	1724	0000	00		CHORUS FEE			220	220	20	220		
10R301	1724	0000	00		CHORUS FEE			830	850	225	850		
10R303	1724	0000	00		CHORUS FEE			335	400	255	400		
10R000	1725	0000	00		TEXTBOOK FINE	1,376	741	812	820	504	820		
10R000	1726	0000	00		LIBRARY FINE	1,671	2,093	1,194	1,200	754	1,200		
10R000	1727	0000	00		INDUSTRIAL TECH FINE	719	1,469	1,292	1,300	1,115	1,300		
10R000	1728	0000	00		SCIENCE FINES & FEES	124		10	10	100	100	90	900.00%
10R000	1790	0000	00		OTHER STUDENT FEES	3,828	4,050	3,993	4,000	3,088	4,000		
10R---	17--	----	--	*		60,081	62,330	68,387	68,770	53,861	69,417	647	0.94%
10R000	1810	0000	00		REGISTRATION FEE			315	315		315		
10R201	1810	0000	00		REGISTRATION FEE	70,870	74,469	101,679	86,400	55,998	83,561	-2,839	-3.29%
10R203	1810	0000	00		REGISTRATION FEE	125,341	117,442	148,099	125,500	81,580	125,500		
10R205	1810	0000	00		REGISTRATION FEE	81,325	80,740	100,448	87,100	57,527	87,100		
10R207	1810	0000	00		REGISTRATION FEE	123,059	119,098	151,848	123,700	93,184	123,700		
10R209	1810	0000	00		REGISTRATION FEE	116,489	110,321	136,420	116,700	84,287	116,700		
10R220	1810	0000	00		REGISTRATION FEE	3,837	7,088	9,128	7,100	7,952	8,000	900	12.68%
10R301	1810	0000	00		REGISTRATION FEE	209,891	210,253	272,839	256,100	166,521	256,100		

FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
10R303	1810	0000	00	REGISTRATION FEE	201,035	200,085	230,983	219,000	163,007	219,000		
10R---	18--	----	--	*	931,847	919,496	1,151,759	1,021,915	710,056	1,019,976	-1,939	-0.19%
10R000	1920	0000	00	DONATION FROM PRIVAT	450	3,666	400	500	300	500		
10R301	1929	0000	00	TECH GOOGLE LICENSE								
10R303	1929	0000	00	TECH GOOGLE LICENSE								
10R201	1930	0000	00	CHROMEBOOK ACCESSORY					69	100	100	
10R203	1930	0000	00	CHROMEBOOK ACCESSORY					33	100	100	
10R205	1930	0000	00	CHROMEBOOK ACCESSORY								
10R207	1930	0000	00	CHROMEBOOK ACCESSORY					50	100	100	
10R209	1930	0000	00	CHROMEBOOK ACCESSORY								
10R301	1930	0000	00	CHROMEBOOK ACCESSORY					50	100	100	
10R303	1930	0000	00	CHROMEBOOK ACCESSORY					175	200	200	
10R000	1931	0000	00	SALE OF FIXED ASSET	300							
10R403	1933	0000	00	DAY CARE PROGRAM FEE	782,978	830,474	838,889	145,000	321,159	274,325	129,325	89.19%
10R403	1934	0000	00	SUMMER CAMP FEES					78,999			
10R000	1950	0000	00	REFUND PRIOR YEAR EX	23,899	24,562	10,641	12,000	9,534	12,000		
10R000	1951	0000	00	LICA REIMBURSEMENT		34,776						
10R000	1952	0000	00	MTSEP REIMBURSEMENT		439,600	264,426					
10R000	1960	0000	00	TIF - NEW PROPERTY	650,640	636,329	360,212	350,000		350,000		
10R000	1961	0000	00	TIF - NEW STUDENT			143,167	140,000	215,971	215,972	75,972	54.27%
10R000	1993	0000	00	INSURANCE PREMIUMS								
10R000	1994	0000	00	BS/LUNCH SUPERVISION	-475							
10R201	1994	0000	00	BS/LUNCH SUPERVISION	68,312	23,122	28,383					
10R203	1994	0000	00	BS/LUNCH SUPERVISION	109,646	35,792	47,885					
10R205	1994	0000	00	BS/LUNCH SUPERVISION	91,278	37,217	34,753					
10R207	1994	0000	00	BS/LUNCH SUPERVISION	119,875	31,883						
10R209	1994	0000	00	BS/LUNCH SUPERVISION	103,766	36,130	55,718					
10R000	1998	0000	00	ACTIVITY TRANSFER								
10R000	1999	0000	00	OTHER REVENUE	9,756	9,162	5,199	5,200	2,211	5,200		
10R---	19--	----	--	*	1,960,425	2,142,713	1,789,673	652,700	628,551	858,597	205,897	31.55%
10R000	3001	0000	00	GENERAL STATE AID	1,503,055	1,361,764	1,359,583	1,382,828	1,006,086	1,382,828		
10R---	30--	----	--	*	1,503,055	1,361,764	1,359,583	1,382,828	1,006,086	1,382,828		

FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
10R000	3100	0000	00	SPED ED - PRIVATE FA	534,679	434,319	555,829	440,942	104,018	416,430	-24,512	-5.56%
10R000	3105	0000	00	CHILDREN REQUIRING S	689,782	520,018	626,571	499,584	255,688	511,376	11,792	2.36%
10R000	3110	0000	00	SPEC ED - PERSONNEL	1,325,142	1,075,336	1,424,080	1,162,749	576,795	1,145,190	-17,559	-1.51%
10R000	3120	0000	00	SPEC ED - ORPHANAGE	181,191	60,979						
10R000	3130	0000	00	SPEC ED - ORPHANAGE								
10R000	3145	0000	00	SPEC ED SUMMER SCHOO	6,170	3,079	2,691	2,691	3,079		-2,691	-100.00%
10R---	31--	----	--	*SPED ED - PRIVATE F	2,736,964	2,093,731	2,609,171	2,105,966	939,580	2,072,996	-32,970	-1.57%
10R000	3305	0000	00	BILINGUAL EDUCATION	2,649	77						
10R000	3360	0000	00	STATE FREE LUNCH	1,656	1,375	975	975	558	560	-415	-42.56%
10R---	33--	----	--	*	4,305	1,452	975	975	558	560	-415	-42.56%
10R000	3651	0000	00	NATIONAL BOARD CERTI	739							
10R---	36--	----	--	*	739							
10R000	3715	0000	00	READING IMPROVEMENT								
10R000	3775	0000	00	ADA SAFETY & ED IMPR								
10R---	37--	----	--	*								
10R000	3900	0000	00	OTHER STATE REVENUE	3,124	3,321	6,350	3,145		3,145		
10R---	39--	----	--	*OTHER STATE REVENUE	3,124	3,321	6,350	3,145		3,145		
10R000	4140	0000	00	CAREER AND TECH ED I								
10R---	41--	----	--	*								
10R000	4215	0000	00	SPECIAL MILK	47,112	34,694	37,045	37,100	21,627	37,100		
10R---	42--	----	--	*	47,112	34,694	37,045	37,100	21,627	37,100		

FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)
					FYTD Activity	FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budget
10R000	4300	0000	00	TITLE I LOW INCOME						8,781		
10R---	43--	----	--	*TITLE I LOW INCOME						8,781		
10R000	4400	0000	00	TITLE IV SAFE & DRUG								
10R---	44--	----	--	*TITLE IV SAFE & DRU								
10R000	4600	0000	00	IDEA - PRE SCHOOL		20,603	19,048	17,951	17,951	17,951		
10R000	4620	0000	00	IDEA FLOW-THROUH	760,954	1,040,580	1,222,888	1,034,495	589,917	1,034,495		
10R000	4625	0000	00	IDEA ROOM & BOARD	27,777	7,143						
10R---	46--	----	--	*IDEA - PRE SCHOOL	788,731	1,068,326	1,241,936	1,052,446	607,868	1,052,446		
10R000	4850	0000	00	GSA - ED STABILIZATI								
10R000	4851	0000	00	ARRA TITLE I LOW INC				276,083		300,000	23,917	8.66%
10R000	4856	0000	00	ARRA IDEA PRESCHOOL	1,212							
10R000	4857	0000	00	ARRA IDEA FLOW-THROU	164,789							
10R000	4857	0000	00	ARRA IDEA FLOW-THROU								
10R000	4880	0000	00	JOBS PROGRAM	2,204							
10R---	48--	----	--	*	168,205			276,083		300,000	23,917	8.66%
10R000	4900	0000	00	OTHER FEDERAL REVENU	769	1,182						
10R000	4920	0000	00	MCKINNEY VENTO HOMEL	564							
10R000	4932	0000	00	TITLE II TEACHER QUA	83,674	62,431	83,014	70,185	8,776	70,185		
10R000	4971	0000	00	TECHNOLOGY ENHANCING	1,361							
10R000	4991	0000	00	MEDICAID MATCH-ADMIN	65,580	135,778	76,055	76,055	67,585	76,055		
10R000	4992	0000	00	MEDICAID FEE FOR SER	161,005	50,731	99,337	99,337	91,014	99,337		
10R000	4998	0000	00	FED JOBS STIMULUS								
10R---	49--	----	--	*OTHER FEDERAL REVEN	312,953	250,122	258,406	245,577	167,375	245,577		

FDILOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
10R000	7120	0000	00	PERM TRANS WC INTERE	240,091	171,954	176,378	176,378		176,810	432	0.24%
10R000	7140	0000	00	PERM TRANSFER OF INT	11,611	12,705	32,566	32,566			-32,566	-100.00%
10R---	71--	----	--	*	251,702	184,659	208,944	208,944		176,810	-32,134	-15.38%
10----	----	----	----	*EDUCATION FUND	54,618,782	55,601,737	58,529,685	57,615,286	52,995,423	60,006,360	2,391,074	4.15%

		2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)	
		FYTD Activity	FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budget	
20R000	1111 0000 00	CURRENT YEAR LEVY	4,340,970	4,163,563	4,168,774	3,619,000	3,684,007	4,034,000	415,000	11.47%
20R000	1112 0000 00	FIRST PRIOR YEAR LEV	3,688,286	3,953,799	3,950,877	3,290,000	3,633,916	3,463,000	173,000	5.26%
20R000	1113 0000 00	OTHER PRIOR YEAR LEV	-16,364	-19,960	-33,503	-30,000	-24,503	-30,000		
20R---	11-- ---- --	*	8,012,892	8,097,402	8,086,148	6,879,000	7,293,420	7,467,000	588,000	8.55%
20R000	1510 0000 00	INTEREST ON INVESTME	1,268	3,382	4,984	5,000	8,888	13,725	8,725	174.50%
20R000	1512 0000 00	INTEREST ON TAXES	479	171	205	205	120	200	-5	-2.44%
20R---	15-- ---- --	*	1,747	3,553	5,189	5,205	9,008	13,925	8,720	167.53%
20R000	1910 0000 00	BUILDING RENTAL	43,041	26,370	22,240	22,500	1,150	22,500		
20R220	1910 0000 00	BUILDING RENTAL	28,988	29,550	30,053	30,504	22,878	30,748	244	0.80%
20R000	1950 0000 00	REFUND PRIOR YEAR EX	1,000	155	2,044	1,000			-1,000	-100.00%
20R000	1995 0000 00	FAA-CHICAGO DEPT OF								
20R000	1995 0000 00	FAA-CHICAGO DEPT OF		74,165						
20R000	1997 0000 00	E-RATE	40,090	30,452	73,925	73,925	81,879	81,879	7,954	10.76%
20R000	1999 0000 00	OTHER REVENUE	926	3,584	1,633	500	546	600	100	20.00%
20R---	19-- ---- --	*	114,045	164,276	129,895	128,429	106,453	135,727	7,298	5.68%
20R000	3900 0000 00	OTHER STATE REVENUE	241,586	100,000	8,341					
20R---	39-- ---- --	*OTHER STATE REVENUE	241,586	100,000	8,341					
20R000	4900 0000 00	OTHER FEDERAL REVENUE	16,871							
20R000	4999 0000 00	FAA FUNDS								
20R000	4999 0000 00	FAA FUNDS		296,660						
20R000	4999 0000 00	FAA FUNDS								
20R---	49-- ---- --	*OTHER FEDERAL REVEN	16,871	296,660						
20R000	7110 0000 00	WORKING CASH ABATEME			8,600,000					
20R---	71-- ---- --	*			8,600,000					

				2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)	
<u>FDTLOC</u>	<u>FUNC</u>	<u>OBJ</u>	<u>SJ</u>	<u>FUNC</u>	<u>FYTD Activity</u>	<u>FYTD Activity</u>	<u>FYTD Activity</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>Revised Budget</u>	<u>PY Budget</u>	<u>from PY Budget</u>
20R000	7300	0000	00	SALE OF FIXED ASSETS			1,000					
20R---	73--	----	--	*SALE OF FIXED ASSET			1,000					
20----	----	----	--	*OPERATIONS & MAINTENANCE	8,387,141	8,661,891	16,830,573	7,012,634	7,408,881	7,616,652	604,018	8.61%

FD TLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
30R000	1111	0000	00	CURRENT YEAR LEVY	1,558,814	1,451,970	1,588,774	1,739,000	1,588,758	1,725,740	-13,260	-0.76%
30R000	1112	0000	00	FIRST PRIOR YEAR LEV	1,580,863	1,419,784	1,443,524	1,724,000	1,578,255	1,451,180	-272,820	-15.82%
30R000	1113	0000	00	OTHER PRIOR YEAR LEV	-6,732	-7,762	-12,031	-11,000	-8,953	-11,000		
30R---	11--	----	--	*	3,132,945	2,863,992	3,020,267	3,452,000	3,158,060	3,165,920	-286,080	-8.29%
30R000	1510	0000	00	INTEREST ON INVESTME	9,076	13,011	30,934	33,000	4,605	5,831	-27,169	-82.33%
30R000	1512	0000	00	INTEREST ON TAXES	185	61	75	70	47	70		
30R---	15--	----	--	*	9,261	13,072	31,009	33,070	4,652	5,901	-27,169	-82.16%
30R000	7210	0000	00	PRINCIPAL ON BONDS S			932,230					
30R---	72--	----	--	*			932,230					
30----	----	----	--	*DEBT SERVICES	3,142,206	2,877,064	3,983,506	3,485,070	3,162,712	3,171,821	-313,249	-8.99%

FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
40R000	1111	0000	00	CURRENT YEAR LEVY	774,290	504,598	500,347	620,000	506,397	544,000	-76,000	-12.26%
40R000	1112	0000	00	FIRST PRIOR YEAR LEV	812,683	705,231	478,633	506,000	489,421	467,000	-39,000	-7.71%
40R000	1113	0000	00	OTHER PRIOR YEAR LEV	-4,948	-4,398	-5,981	-5,800	-2,968	-5,800		
40R---	11--	----	--	*	1,582,025	1,205,431	972,999	1,120,200	992,850	1,005,200	-115,000	-10.27%
40R201	1411	0000	00	PAY RIDER FEES	605	532			305	305	305	
40R203	1411	0000	00	PAY RIDER FEES	2,920	3,570	3,468	3,470	2,650	3,470		
40R205	1411	0000	00	PAY RIDER FEES	2,180	2,193	4,393	4,400	3,086	4,400		
40R207	1411	0000	00	PAY RIDER FEES	5,065	5,805	4,260	4,260	2,955	4,260		
40R209	1411	0000	00	PAY RIDER FEES	305	1,362	1,040	1,040		1,040		
40R301	1411	0000	00	PAY RIDER FEES	11,790	10,087	8,746	8,750	2,158	8,750		
40R303	1411	0000	00	PAY RIDER FEES	11,790	4,385	5,200	5,200	5,998	5,200		
40R405	1411	0000	00	PAY RIDER FEES	739		520	600	1,360	600		
40R000	1412	0000	00	FIELD TRIPS	600							
40R201	1412	0000	00	FIELD TRIPS	4,579	2,399	3,722	3,725		3,725		
40R203	1412	0000	00	FIELD TRIPS	6,112	3,419	4,267	4,270	1,474	4,270		
40R205	1412	0000	00	FIELD TRIPS	3,421	2,396	4,581	4,590	1,229	4,590		
40R207	1412	0000	00	FIELD TRIPS	6,305	3,763	2,480	2,500		2,500		
40R209	1412	0000	00	FIELD TRIPS	4,107	4,042	4,987	5,000	2,326	5,000		
40R220	1412	0000	00	FIELD TRIPS	606							
40R301	1412	0000	00	FIELD TRIPS	12,865	12,565	9,932	9,100	5,353	9,100		
40R303	1412	0000	00	FIELD TRIPS	8,761	5,784	8,082	8,100	3,782	8,100		
40R403	1412	0000	00	FIELD TRIPS	1,701	705	1,852	1,900	1,135	1,900		
40R000	1421	0000	00	SUMMER SCHOOL PAY RI	6,630							
40R---	14--	----	--	*	91,081	63,007	67,530	66,905	33,811	67,210	305	0.46%
40R000	1510	0000	00	INTEREST ON INVESTME	9,918	16,084	23,664	23,700	20,436	24,708	1,008	4.25%
40R000	1512	0000	00	INTEREST ON TAXES	106	30	25	25	15	25		
40R---	15--	----	--	*	10,024	16,114	23,689	23,725	20,451	24,733	1,008	4.25%
40R000	1950	0000	00	REFUND PRIOR YEAR EX	400				660			
40R---	19--	----	--	*	400				660			

					2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)
FDTLOC	FUNC	OBJ	SJ	FUNC	FYTD Activity	FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budget
40R000	3500	0000	00	REGULAR TRANSPORTATI	-73,672	-25,415	20,401	28,153	10,170	28,153		
40R000	3510	0000	00	SPECIAL ED TRANSPORA	961,608	590,446	668,403	502,386	237,893	477,852	-24,534	-4.88%
40R---	35--	----	--	*REGULAR TRANSPORTAT	887,936	565,031	688,804	530,539	248,063	506,005	-24,534	-4.62%
40----	----	----	--	*TRANSPORTATION	2,571,466	1,849,583	1,753,022	1,741,369	1,295,835	1,603,148	-138,221	-7.94%

FD	TLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
50R000	1111	0000	00		CURRENT YEAR LEVY	497,758	403,672	645,171	827,000	652,669	701,000	-126,000	-15.24%
50R000	1112	0000	00		FIRST PRIOR YEAR LEV	522,204	453,363	383,069	652,000	630,755	602,000	-50,000	-7.67%
50R000	1113	0000	00		OTHER PRIOR YEAR LEV	-2,641	-2,827	-3,842	-3,800	-2,376	-3,800		
50R000	1151	0000	00		SS CURRENT YEAR LEVY	497,758	403,672	400,284	517,000	404,966	435,000	-82,000	-15.86%
50R000	1152	0000	00		SS FIRST PRIOR YEAR	522,442	453,363	383,069	404,000	391,405	373,000	-31,000	-7.67%
50R000	1153	0000	00		SS OTHER PRIOR YEAR	-3,101	-2,827	-3,842	-3,600	-2,376	-3,600		
50R---	11--	----	--	*		2,034,420	1,708,416	1,803,909	2,392,600	2,075,043	2,103,600	-289,000	-12.08%
50R000	1230	0000	00		CORP PERS PROP REPLA	108,722	94,687	123,654	123,654	125,931	125,931	2,277	1.84%
50R---	12--	----	--	*		108,722	94,687	123,654	123,654	125,931	125,931	2,277	1.84%
50R000	1510	0000	00		INTEREST ON INVESTME	8,240	7,871	4,820	5,500	1,841	3,290	-2,210	-40.18%
50R000	1512	0000	00		INTEREST ON TAXES	137	39	40	40	31	40		
50R---	15--	----	--	*		8,377	7,910	4,860	5,540	1,872	3,330	-2,210	-39.89%
50----	----	----	--		*RETIREMENT (IMRF/SS	2,151,519	1,811,013	1,932,423	2,521,794	2,202,846	2,232,861	-288,933	-11.46%

FDILOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
60R000	1510	0000	00	INTEREST ON INVESTME	1,217	2,467	21,479	21,500	15,743	7,000	-14,500	-67.44%
60R000	1513	0000	00	INTEREST ON BOND SAL			4,837	14,400	5,059	7,500	-6,900	-47.92%
60R---	15--	----	--	*	1,217	2,467	26,316	35,900	20,802	14,500	-21,400	-59.61%
60R000	1950	0000	00	REFUND PRIOR YEAR EX				10,886	10,886		-10,886	-100.00%
60R---	19--	----	--	*				10,886	10,886		-10,886	-100.00%
60R000	3900	0000	00	OTHER STATE REVENUE			235,279					
60R---	39--	----	--	*OTHER STATE REVENUE			235,279					
60R000	7800	0000	00	TRANSFER IN FROM CAP	3,000,000	5,500,000	8,600,000					
60R---	78--	----	--	*TRANSFER IN FROM CA	3,000,000	5,500,000	8,600,000					
60R000	7990	0000	00	TRANSFER FUND BALANC								
60R---	79--	----	--	*								
60----	----	----	--	*CAPITAL PROJECTS	3,001,217	5,502,467	8,861,595	46,786	31,688	14,500	-32,286	-69.01%

FDTL	LOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
70R000	1111	0000	00		CURRENT YEAR LEVY	270,941	201,820	200,126	206,000	202,830	218,000	12,000	5.83%
70R000	1112	0000	00		FIRST PRIOR YEAR LEV		246,776	191,941	203,000	196,032	187,000	-16,000	-7.88%
70R000	1113	0000	00		OTHER PRIOR YEAR LEV	-2,508		-2,086	-2,000	-1,190	-2,000		
70R---	11--	----	--		*	268,433	448,596	389,981	407,000	397,672	403,000	-4,000	-0.98%
70R000	1510	0000	00		INTEREST ON INVESTME	231,517	172,664	179,357	170,000	116,850	176,800	6,800	4.00%
70R000	1512	0000	00		INTEREST ON TAXES	2	11	10	10	6	10		
70R---	15--	----	--		*	231,519	172,675	179,367	170,010	116,856	176,810	6,800	4.00%
70R000	7210	0000	00		PRINCIPAL ON BONDS S			7,767,770					
70R000	7220	0000	00		PREMIUM ON BONDS SOL			832,230					
70R---	72--	----	--		*			8,600,000					
70----	----	----	----		*WORKING CASH	499,952	621,271	9,169,348	577,010	514,528	579,810	2,800	0.49%

FD	TLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
80R000	1121	0000	00		CURRENT YEAR LEVY	379,312	302,746	300,188	413,000	303,566	326,000	-87,000	-21.07%
80R000	1122	0000	00		FIRST PRIOR YEAR LEV	348,226	345,481	286,661	303,000	293,389	280,000	-23,000	-7.59%
80R000	1123	0000	00		OTHER PRIOR YEAR LEV	-3,298	-1,885	-2,927	-2,900	-1,778	-2,900		
80R---	11--	----	--	*		724,240	646,342	583,922	713,100	595,177	603,100	-110,000	-15.43%
80R000	1510	0000	00		INTEREST ON INVESTME	4,665	6,897	7,247	7,000	5,147	5,875	-1,125	-16.07%
80R000	1512	0000	00		INTEREST ON TAXES	46	15	15	15	9	15		
80R---	15--	----	--	*		4,711	6,912	7,262	7,015	5,156	5,890	-1,125	-16.04%
80R000	1950	0000	00		REFUND PRIOR YEAR EX		414	7,668	500	861	500		
80R000	1999	0000	00		OTHER REVENUE	2,900				221	225	225	
80R---	19--	----	--	*		2,900	414	7,668	500	1,082	725	225	45.00%
80----	----	----	----		*TORT	731,851	653,668	598,852	720,615	601,415	609,715	-110,900	-15.39%

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Park Ridge Niles SD #64

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REV Budget vs PY Budget 2 (Date: 6/2015)

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FDTLOC	FUNC	OBJ	SJ	FUNC	2011-12 FYTD Activity	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budget
Grand Revenue Totals					75,104,134	77,578,694	101,659,004	73,720,564	68,213,328	75,834,867	2,114,303	2.87%

Number of Accounts: 200

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

TAB 2

	Park Ridge Niles Community Consolidated School District 64										
	2015-16 Tentative Expenditure Budget (May 11, 2015)										
	Fund										
Description of Expenditure Type	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	2015-16 Tentative Budget	2014-15 Budget	% of Budget Increase (Decrease)
Salary-Teacher	\$35,347,704	-	-	-	-	-	-	-	\$35,347,704	\$34,035,818	3.85%
Salary-All Other	\$11,656,727	\$2,763,434	-	\$14,500	-	-	-	-	14,434,661	\$14,114,698	2.27%
Benefits	6,290,151	405,429	-	2,050.00	\$2,639,500	-	-	20,000	9,357,130	\$9,203,698	1.67%
Purchased Services	2,598,566	1,017,914	-	2,088,900	-	280,000	-	758,979	6,744,359	\$6,570,469	2.65%
Supplies	2,340,900	1,043,968	-	-	-	-	-	-	3,384,868	\$3,629,271	-6.73%
Capital Outlay	127,935	200,000	-	-	-	2,098,683	-	-	2,426,618	\$5,800,235	-58.16%
Other Expense	145,794	-	3,136,558	-	-	-	176,810	-	3,459,162	\$3,523,680	-1.83%
Other Expense: Tuition	1,613,000	-	-	-	-	-	-	-	1,613,000	\$1,760,000	-8.35%
Total Expenses	\$60,120,777	\$5,430,745	\$3,136,558	\$2,105,450	\$2,639,500	2,378,683	\$176,810	\$778,979	\$76,767,502	\$78,637,869	-2.38%
	Education	Operations & Maintenance	Debt Service	Transportation	Retirement	Capital Projects	Working Cash	Tort Immunity	Total		
2015-16 Tentative Budget	\$60,120,777	\$5,430,745	\$3,136,558	\$2,105,450	\$2,639,500	\$2,378,683	\$176,810	\$778,979	\$76,767,502		
2014-15 Budget	\$58,684,143	\$5,252,127	\$3,220,870	\$1,881,450	\$2,542,730	\$5,869,000	\$160,010	\$1,027,539	\$78,637,869		
% of Budget Increase (Decrease)	2.45%	3.40%	-2.62%	11.91%	3.81%	-59.47%	10.50%	-24.19%	-2.38%		

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2015-16 Tentative Budget (May 11, 2015)
COMPARISON OF EXPENDITURES BY OBJECTS

EDUCATIONAL FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
SALARIES	\$40,387,929	\$41,815,097	\$43,139,963	\$45,444,192	\$47,004,431	\$1,560,239	3.4%
EMPLOYEE BENEFITS	\$5,644,699	\$5,742,899	\$5,931,300	\$6,224,818	\$6,290,151	\$65,333	1.0%
PURCHASED SERVICES	\$1,676,422	\$1,809,378	\$2,042,078	\$2,377,138	\$2,598,566	\$221,428	9.3%
SUPPLIES & MATERIALS	\$1,752,043	\$1,641,411	\$1,854,077	\$2,608,960	\$2,340,900	(\$268,060)	-10.3%
CAPITAL OUTLAY	\$175,088	\$123,985	\$439,447	\$128,235	\$127,935	(\$300)	-0.2%
OTHER EXPENSE	\$3,142,294	\$3,774,063	\$1,904,077	\$1,900,800	\$1,758,794	(\$142,006)	-7.5%
TOTAL	\$52,778,475	\$54,906,833	\$55,310,942	\$58,684,143	\$60,120,777	\$1,436,634	2.4%
% Change	1.65%	4.03%	0.74%	6.10%	2.45%		
TORT FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
EMPLOYEE BENEFITS	\$33,825	\$9,366	\$24,060	\$40,400	\$20,000	(\$20,400)	-50.5%
PURCHASED SERVICES	\$577,135	\$621,914	\$610,305	\$722,139	\$758,979	\$36,840	5.1%
SUPPLIES & MATERIALS	\$1,871	\$0	\$13	\$15,000	\$0	(\$15,000)	-100.0%
CAPITAL OUTLAY	\$2,900	(\$17,499)	\$153,433	\$250,000	\$0	(\$250,000)	-100.0%
TOTAL	\$615,731	\$613,781	\$787,811	\$1,027,539	\$778,979	(\$248,560)	-24.2%
% Change	20.0%	-0.3%	28.4%	30.4%	-24.2%		
OPERATIONS & MAINTENANCE FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
SALARIES	\$2,467,578	\$2,596,657	\$2,592,677	\$2,691,824	\$2,763,434	\$71,610	2.7%
EMPLOYEE BENEFITS	\$375,132	\$392,880	\$368,901	\$393,700	\$405,429	\$11,729	3.0%
PURCHASED SERVICES	\$1,073,211	\$1,136,704	\$951,747	\$961,292	\$1,017,914	\$56,622	5.9%
SUPPLIES & MATERIALS	\$934,622	\$846,617	\$900,718	\$1,005,311	\$1,043,968	\$38,657	3.8%
CAPITAL OUTLAY	\$2,535,897	\$279,056	\$458,825	\$200,000	\$200,000	\$0	0.0%
OTHER EXPENSE	\$3,000,060	\$3,500,000	\$8,600,000	\$0	\$0	\$0	NA
TOTAL	\$10,386,500	\$8,751,914	\$13,872,868	\$5,252,127	\$5,430,745	\$178,618	3.4%
% Change	-24.6%	-15.7%	58.5%	-62.1%	3.4%		
TRANSPORTATION FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
SALARIES	\$30,628	\$30,628	\$13,258	\$14,500	\$14,500	\$0	0.0%
EMPLOYEE BENEFITS	\$0	\$0	\$1,708	\$2,050	\$2,050	\$0	0.0%
PURCHASED SERVICES	\$1,537,685	\$1,587,670	\$1,610,725	\$1,864,900	\$2,088,900	\$224,000	12.0%
TOTAL	\$1,568,313	\$1,618,298	\$1,625,691	\$1,881,450	\$2,105,450	\$224,000	11.9%
% Change	-12.7%	3.2%	0.5%	15.7%	11.9%		
ILL. MUNICIPAL RETIREMENT FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
EMPLOYEE BENEFITS	\$2,070,259	\$2,326,056	\$2,476,371	\$2,542,730	\$2,639,500	\$96,770	3.8%
TOTAL	\$2,070,259	\$2,326,056	\$2,476,371	\$2,542,730	\$2,639,500	\$96,770	3.8%
% Change	8.4%	12.4%	6.5%	2.7%	3.8%		
CAPITAL IMPROVEMENT	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
PURCHASED SERVICES	\$353,231	\$353,130	\$653,112	\$645,000	\$280,000	(\$365,000)	-56.6%
CAPITAL IMPROVEMENTS	\$5,915	\$2,078,840	\$4,808,464	\$5,222,000	\$2,098,683	(\$3,123,317)	-59.8%
OTHER EXPENSE	\$0	\$0	\$705	\$2,000	\$0	(\$2,000)	-100.0%
TOTAL	\$359,146	\$2,431,970	\$5,462,281	\$5,869,000	\$2,378,683	(\$3,490,317)	-59.5%
% Change	NA	577.2%	124.6%	7.4%	-59.5%		
WORKING CASH FUND	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
OTHER EXPENSE	\$240,091	\$171,954	\$8,776,378	\$160,010	\$176,810	\$16,800	10.5%
TOTAL	\$240,091	\$171,954	\$8,776,378	\$160,010	\$176,810	\$16,800	10.5%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2015-16 Tentative Budget (May 11, 2015)
COMPARISON OF EXPENDITURES BY OBJECTS

	% Change	37.4%	-28.4%	5003.9%	-98.2%	10.5%	
Operating Funds	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
OPERATING FUNDS							
Salaries	\$42,886,135	\$44,442,382	\$45,745,898	\$48,150,516	\$49,782,365	\$1,631,849	3.4%
Employee Benefits	\$8,123,915	\$8,471,201	\$8,802,340	\$9,203,698	\$9,357,130	\$153,432	1.7%
Purchased Services	\$5,217,684	\$5,508,796	\$5,867,967	\$6,570,469	\$6,744,359	\$173,890	2.6%
Supplies & Materials	\$2,688,536	\$2,488,028	\$2,754,808	\$3,629,271	\$3,384,868	(\$244,403)	-6.7%
Capital Outlay	\$2,719,800	\$2,464,382	\$5,860,169	\$5,800,235	\$2,426,618	(\$3,373,617)	-58.2%
Other Expense	\$6,382,445	\$7,446,017	\$19,281,160	\$2,062,810	\$1,935,604	(\$127,206)	-6.2%
Grand Total Operating Funds	\$68,018,515	\$70,820,806	\$88,312,342	\$75,416,999	\$73,630,944	(\$1,786,055)	-2.4%
	-3.0%	4.1%	24.7%	-14.6%	-2.4%		
Other Funds							
DEBT SERVICE	2011-12	2012-13	2013-14	2014-15	2015-16	\$ Change from	% Change from
	Actual	Actual	Actual	Budget	Tentative Budget	2014-15 Budget	2014-15 Budget
OTHER	\$2,809,489	\$2,804,171	\$3,802,241	\$3,220,870	\$3,136,558	(\$84,312)	-2.6%
TOTAL	\$2,809,489	\$2,804,171	\$3,802,241	\$3,220,870	\$3,136,558	(\$84,312)	-2.6%
	11.0%	-0.2%	35.6%	-15.3%	-2.6%		
GRAND TOTAL ALL FUNDS							
Salaries	\$42,886,135	\$44,442,382	\$45,745,898	\$48,150,516	\$49,782,365	\$1,631,849	3.4%
Employee Benefits	\$8,123,915	\$8,471,201	\$8,802,340	\$9,203,698	\$9,357,130	\$153,432	1.7%
Purchased Services	\$5,217,684	\$5,508,796	\$5,867,967	\$6,570,469	\$6,744,359	\$173,890	2.6%
Supplies & Materials	\$2,688,536	\$2,488,028	\$2,754,808	\$3,629,271	\$3,384,868	(\$244,403)	-6.7%
Capital Outlay	\$2,719,800	\$2,464,382	\$5,860,169	\$5,800,235	\$2,426,618	(\$3,373,617)	-58.2%
Other	\$9,191,934	\$10,250,188	\$23,083,401	\$5,283,680	\$5,072,162	(\$211,518)	-4.0%
Grand Total Funds	\$70,828,004	\$73,624,977	\$92,114,583	\$78,637,869	\$76,767,502	(\$1,870,367)	-2.4%
	-2.5%	3.9%	25.1%	-14.6%	-2.4%		
Adjustments:							
Bond Sale Adjustments	\$0	\$0	(\$18,132,230)	\$0	\$0	(\$18,132,230)	NA
Total	\$ 70,828,004	\$ 73,624,977	\$ 73,982,353	\$ 78,637,869	\$ 76,767,502	\$ (1,870,367)	-2.4%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	FY Budget	from PY Budg
10E---	----	1100	--	ADMINISTRATIVE	2,461,960.45	2,555,279.71	2,757,735.00	2,130,940.04	2,756,458.00	-1,277.00	-0.05%
10E---	----	1110	--	PSYCHOLOGISTS	413,643.00	394,509.16					
10E---	----	1120	--	EXEMPT STAFF	630,076.47	572,751.97	710,464.00	555,460.95	777,993.00	67,529.00	9.50%
10E---	----	1200	--	TEACHER	30,708,783.43	31,967,057.70	34,035,818.00	22,219,131.78	35,347,704.00	1,311,886.00	3.85%
10E---	----	1308	--	PREA PER DIEM DAYS		62,957.44	155,000.00	73,555.07	160,425.00	5,425.00	3.50%
10E---	----	1309	--	TEACHER MISC	30,602.06	22,916.04	44,500.00	15,507.69	44,500.00		
10E---	----	1310	--	INTERN	31,999.76	31,999.92	32,000.00	22,727.23	32,000.00		
10E---	----	1311	--	STIPEND	250,549.62	265,591.53	260,428.00	177,230.54	282,900.00	22,472.00	8.63%
10E---	----	1312	--	STIPEND-ATHLETIC	62,377.00	63,621.42	65,280.00	42,619.55	65,280.00		
10E---	----	1313	--	STIPEND-IMPROVE OF INSTRU	14,737.28	11,331.17	30,600.00	2,401.62	27,700.00	-2,900.00	-9.48%
10E---	----	1314	--	STIPEND-MENTOR	71,759.39	46,056.91	74,800.00	19,277.60	36,000.00	-38,800.00	-51.87%
10E---	----	1315	--	ATHLETIC SUPERVISION	2,792.76	4,760.40	4,200.00	3,833.45	5,200.00	1,000.00	23.81%
10E---	----	1316	--	TLC SUPERVISION	19,988.95	27,251.12	24,000.00	21,020.43	24,000.00		
10E---	----	1317	--	MUSIC SUPERVISI	2,940.96	1,486.24	4,000.00	1,340.27	4,000.00		
10E---	----	1318	--	STUDENT SUPERVISION	156,132.56	154,749.63	161,000.00	100,276.41	161,000.00		
10E---	----	1322	--	SUB-PROFESSIONAL DEVELOPM	34,910.42	87,921.61	243,700.00	82,209.35	209,700.00	-34,000.00	-13.95%
10E---	----	1323	--	SUB-SICK	875,061.62	838,715.26	725,000.00	541,920.60	725,000.00		
10E---	----	1324	--	SUB-NURSES	47,675.17	20,728.91	50,000.00	17,021.26	50,000.00		
10E---	----	1325	--	TUTOR	6,320.30	9,689.65	47,500.00	9,555.99	47,500.00		
10E---	----	1410	--	TEACHER ASSISTANT	2,401,152.15	2,218,454.78	2,067,449.00	1,423,382.49	2,230,255.00	162,806.00	7.87%
10E---	----	1411	--	TA EXTRA TIME		16,748.54	36,655.00	16,433.03	36,655.00		
10E---	----	1420	--	NURSE	301,849.45	260,803.64	253,930.00	180,250.14	268,571.00	14,641.00	5.77%
10E---	----	1421	--	NURSE EXTRA TIME		15,709.39	20,000.00	11,077.95	20,000.00		
10E---	----	1425	--	OT/PT	363,788.65	418,472.90	449,782.00	278,419.88	463,275.00	13,493.00	3.00%
10E---	----	1430	--	LIBRARY ASSISTANT	163,422.24	175,896.45	189,570.00	124,161.24	198,000.00	8,430.00	4.45%
10E---	----	1431	--	LRC EXTRA TIME		993.08	2,780.00	1,109.24	2,780.00		
10E---	----	1510	--	LUNCHROOM SUPERVISION	514,359.59	411,687.18	400,000.00	287,455.05	400,000.00		
10E---	----	1511	--	BEFORE SCHOOL PROGRAM		117,116.11		1,862.47	3,500.00	3,500.00	
10E---	----	1520	--	EXTENDED DAY ASSISTANT	192,205.00	206,555.07	217,940.00	139,538.78	217,940.00		
10E---	----	1521	--	JEFFERSON SUMMER DAY CAMP			70,000.00	73,233.65		-70,000.00	-100.00%
10E---	----	1530	--	SECRETARY	1,334,007.17	1,293,513.38	1,236,983.00	878,805.16	1,288,560.00	51,577.00	4.17%
10E---	----	1531	--	SUB-CLERICAL	16,102.37	18,700.23	35,000.00	14,797.44	35,000.00		
10E---	----	1532	--	SECRETARY EXTRA & OVERTI	1,198.70	37,787.85	40,000.00	40,512.66	40,000.00		
10E---	----	1540	--	ACCOUNTING	65,269.03	162,296.02	229,750.00	184,443.66	240,600.00	10,850.00	4.72%
10E---	----	1541	--	ACCOUNTING EXTRA & OVERTI	1,472.76	3,394.66	5,250.00	2,482.19	5,250.00		
10E---	----	1550	--	SENIOR WORKERS	50,293.58	45,183.14	50,000.00	23,375.65	50,000.00		
10E---	----	1560	--	TECHNOLOGISTS	281,400.06	293,417.53	223,578.00	157,131.13	230,285.00	6,707.00	3.00%
10E---	----	1570	--	TECHNOLOGY EXTRA & OVERTI		8,766.02	10,400.00	9,559.88	24,800.00	14,400.00	138.46%
10E---	----	1714	--								
10E---	----	1910	--	SUMMER SCHOOL TEACHER	239,027.25	194,335.06	284,000.00	135,113.05	290,000.00	6,000.00	2.11%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs FY Budget	% Inc/(Dec) from PY Budg
10E---	----	1911	--	-----	TA SUMMER SCHOOL	35,479.25	57,855.65	50,000.00	41,961.41	51,000.00	1,000.00 2.00%
10E---	----	1912	--	-----	EC DIAGNOSTICS	1,494.89	10,424.03	12,000.00	21,461.33	22,500.00	10,500.00 87.50%
10E---	----	1913	--	-----	MEETING EXPENSE	4,230.72	1,577.65	5,000.00			-5,000.00 -100.00%
10E---	----	1930	--	-----	CURRIULUM WRITING	25,604.59	30,898.32	78,100.00	26,624.51	78,100.00	
10E---	----	1940	--	-----	SUMMER STIPENDS						
10E---	----	1950	--	-----	STAFF DEVELOPMENT	428.70		50,000.00	36,738.64	50,000.00	
10E---	----	1	--	-----	SALARY	41,815,097.35	43,139,962.47	45,444,192.00	30,145,960.46	47,004,431.00	1,560,239.00 3.43%
10E---	----	2110	--	-----	HEALTH PREVENTION		7,359.59	5,000.00	482.00	5,000.00	
10E---	----	2120	--	-----	PPO INSURANCE	3,599,411.15	4,069,966.84	4,245,647.00	2,870,997.11	4,453,105.00	207,458.00 4.89%
10E---	----	2130	--	-----	HMO INSURANCE	409,168.89	449,547.99	436,150.00	313,202.55	475,663.00	39,513.00 9.06%
10E---	----	2140	--	-----	DENTAL INSURANCE	198,392.70	183,673.30	197,047.00	133,574.83	150,621.00	-46,426.00 -23.56%
10E---	----	2150	--	-----	HEALTH INSURANCE WAIVER	36,260.08	27,502.26	25,600.00	18,288.51	31,360.00	5,760.00 22.50%
10E---	----	2155	--	-----	EMPLOYEE ASSIST PROGRAM		59.99	5,000.00	10.00	22,500.00	17,500.00 350.00%
10E---	----	2300	--	-----	LIFE INSURANCE	33,925.45	33,892.89	34,658.00	17,515.43	34,658.00	
10E---	----	2310	--	-----	LONG TERM DISABILITY	5,119.90	3,889.81	4,100.00	4,053.81	5,187.00	1,087.00 26.51%
10E---	----	2730	--	-----	EMPLOYER IMRF						
10E---	----	2810	--	-----	EMPLOYER TRS CONTRIBUTION	203,351.65	218,687.98	243,000.00	149,915.85	243,000.00	
10E---	----	2811	--	-----	ADMIN BD PAID TRS	266,668.10	254,650.77	250,000.00	198,088.28	282,909.00	32,909.00 13.16%
10E---	----	2820	--	-----	EMPLOYER TRS-THIS CONTRIB	274,615.71	282,208.34	266,131.00	216,973.67	280,000.00	13,869.00 5.21%
10E---	----	2830	--	-----	EMPLOYER TRS FEDERAL FUND	12,530.07	49,017.71	58,818.00	26,690.00	43,818.00	-15,000.00 -25.50%
10E---	----	2840	--	-----	TRS EARLY RETIREMENT OPTI		116,667.48				
10E---	----	2845	--	-----	TRS-RETIREMENT PENALTY	27,450.97		7,336.00	6,737.46	7,000.00	-336.00 -4.58%
10E---	----	2850	--	-----	RETIREMENT INCENTIVE	412,983.90	15,625.00	121,250.00	89,456.40		-121,250.00 -100.00%
10E---	----	2855	--	-----	RETIREMENT SICK LEAVE	32,956.00		41,600.00	33,215.00	41,600.00	
10E---	----	2860	--	-----	RETIREMENT HEALTH INSURAN	218,637.75	206,794.30	255,681.00	151,778.86	201,730.00	-53,951.00 -21.10%
10E---	----	2999	--	-----	BENEFIT CONSULTANTS	11,422.75	11,764.75	27,800.00	7,755.25	12,000.00	-15,800.00 -56.83%
10E---	----	2	--	-----	EMPLOYEE BENEFITS	5,742,895.07	5,931,309.00	6,224,818.00	4,238,735.01	6,290,151.00	65,333.00 1.05%
10E---	----	3100	--	-----	PROFESSIONAL & TECHNICAL	46,116.16	57,165.52	124,804.00	60,515.68	154,700.00	29,896.00 23.95%
10E---	----	3130	--	-----	COMMUNITY ACTIVITIES	8,729.19	43,786.98	41,774.00	22,352.74	41,750.00	-24.00 -0.06%
10E---	----	3140	--	-----	INSTRUCTIONAL PROFESSION	52,027.37	70,699.13	72,086.00	37,178.76	58,586.00	-13,500.00 -18.73%
10E---	----	3141	--	-----	WORKSHOPS	9,563.95	10,572.61	14,250.00	6,535.05	25,500.00	11,250.00 78.95%
10E---	----	3142	--	-----	STAFF DEVELOPMENT	66,768.42	43,741.37	76,220.00	62,214.48	80,925.00	4,705.00 6.17%
10E---	----	3143	--	-----	MILEAGE REIMBURSEMENT	37,718.85	14,214.92	39,624.00	11,000.53	38,533.00	-1,091.00 -2.75%
10E---	----	3145	--	-----	INTERPRETERS	511.34	6,727.86	3,000.00	2,284.27		-3,000.00 -100.00%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs % Inc/(Dec)		
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg	
10E---	----	3146	--	-----	PROFESSIONAL GROWTH	49,666.90	47,847.25	137,293.00	31,666.37	126,584.00	-10,709.00	-7.80%
10E---	----	3147	--	-----	CAREER SERVICE INCENTIVE	28,750.65	23,376.93	25,000.00	21,224.01	25,000.00		
10E---	----	3148	--	-----	PERSONNEL RECRUITMENT	6,390.64	25,226.60	5,000.00	4,633.38	7,500.00	2,500.00	50.00%
10E---	----	3149	--	-----	MEETING EXPENSE	4,737.71	3,219.77	7,000.00	4,835.19	7,400.00	400.00	5.71%
10E---	----	3150	--	-----	FOOD SERVICE CONTRACT	553,940.21	540,669.87	565,003.00	421,345.71	565,003.00		
10E---	----	3161	--	-----	ANNUAL LICENSE FEES	227,647.18	231,664.36	258,939.00	246,349.83	262,280.00	3,341.00	1.29%
10E---	----	3162	--	-----	COMMUNICATION REIMBURSEME	26,675.00	28,100.00	28,380.00	23,400.00	28,380.00		
10E---	----	3163	--	-----	SOFTWARE	69,178.50	106,760.49	119,500.00	115,546.63	189,000.00	69,500.00	58.16%
10E---	----	3169	--	-----	TESTING & ASSESSMENT	12,914.01	14,046.42	25,185.00	8,655.81	25,185.00		
10E---	----	3170	--	-----	AUDIT SERVICES	32,115.00	26,050.00	26,300.00	18,975.00	26,300.00		
10E---	----	3175	--	-----	TREASURER EXPENSE	47,288.37	44,634.83	53,000.00	42,196.11	54,590.00	1,590.00	3.00%
10E---	----	3180	--	-----	LEGAL SERVICES	75,066.77	205,029.34	240,000.00	176,810.87	250,000.00	10,000.00	4.17%
10E---	----	3190	--	-----	OTHER PROFESSIONAL SCVS	22,374.00	39,834.00	40,000.00	51,079.00	78,720.00	38,720.00	96.80%
10E---	----	3191	--	-----	ATHLETIC REFEREE & JUDGES	5,250.00	4,340.00	4,760.00	5,872.00	5,600.00	840.00	17.65%
10E---	----	3192	--	-----	ATHLETIC TRAVEL							
10E---	----	3193	--	-----	TEXTBOOK BINDING	1,940.25		2,000.00	445.00	800.00	-1,200.00	-60.00%
10E---	----	3201	--	-----	FIXED ASSETS							
10E---	----	3230	--	-----	REPAIR & MAINTENANCE	65,385.68	65,416.41	68,520.00	20,380.65	57,530.00	-10,990.00	-16.04%
10E---	----	3231	--	-----	PRINT MANAGEMENT	25,999.81	14,100.00					
10E---	----	3234	--	-----	SECURITY/FIRE SERVICE AGR							
10E---	----	3250	--	-----	RENTAL							
10E---	----	3300	--	-----	TRANSPORTATION CONTRACT	401.50	156.75					
10E---	----	3308	--	-----	TITLE I TRANSPORTATION							
10E---	----	3309	--	-----	HOMELESS TRANSPORTATION			20,000.00	16,947.93	20,000.00		
10E---	----	3311	--	-----	FIELD TRIPS-NON-REIMBURSA	6,214.07	3,762.00	6,000.00	7,143.70	10,000.00	4,000.00	66.67%
10E---	----	3390	--	-----	STUDENT ACTIVITES	750.00	400.00	1,000.00			-1,000.00	-100.00%
10E---	----	3401	--	-----	POSTAGE	34,477.07	41,485.30	40,000.00	30,498.57	50,000.00	10,000.00	25.00%
10E---	----	3520	--	-----	LEGAL NOTICES	437.00	1,345.80	1,500.00	3,705.80	4,000.00	2,500.00	166.67%
10E---	----	3600	--	-----	PRINTING	68,294.69	35,470.83	40,000.00	15,553.37	42,700.00	2,700.00	6.75%
10E---	----	3610	--	-----	COPIER MACHINES	191,113.72	261,113.36	260,000.00	252,119.70	290,000.00	30,000.00	11.54%
10E---	----	3880	--	-----	CROSSING GUARDS	5,746.72	4,749.84	8,000.00	5,194.80	6,000.00	-2,000.00	-25.00%
10E---	----	3900	--	-----	OTHER PURCHASE SERVICES	25,187.16	26,369.75	23,000.00	9,534.83	66,000.00	43,000.00	186.96%
10E---	----	3999	--	-----	CONTINGENCY							
10E---	----	3	--	-----	PURCHASED SERVICES	1,809,377.89	2,042,078.29	2,377,138.00	1,736,195.77	2,598,566.00	221,428.00	9.31%
10E---	----	4100	--	-----	GENERAL SUPPLIE	1,110,924.99	1,006,150.53	1,243,214.00	851,509.45	1,235,879.00	-7,335.00	-0.59%
10E---	----	4101	--	-----	SNACKS	18,901.54	16,456.81	12,500.00	9,402.28	12,500.00		
10E---	----	4102	--	-----	MUSIC SUPPLIES	22,762.17	22,762.06	21,240.00	16,913.93	22,771.00	1,531.00	7.21%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs % Inc/(Dec)		
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg	
10E---	----	4103	--	-----	INSTRUMENTAL MUSIC	8,990.43	6,935.47	8,700.00	8,322.87	5,400.00	-3,300.00	-37.93%
10E---	----	4104	--	-----	TLC SUPPLIES	1,357.58	2,679.06	4,400.00	2,729.12	4,400.00		
10E---	----	4105	--	-----	TESTING MATERIALS							
10E---	----	4106	--	-----	HOMELESS SUPPLIES							
10E---	----	4108	--	-----	NURSING SUPPLIES	6,571.90	5,505.89	8,000.00	5,202.18	8,000.00		
10E---	----	4109	--	-----	INSTRUCTIONAL MATERIALS	4,578.92	2,080.98	5,000.00	5,647.32	5,000.00		
10E---	----	4110	--	-----	PROFESSIONAL MATERIALS	230.22	26.76	600.00	72.05	570.00	-30.00	-5.00%
10E---	----	4111	--	-----	WAREHOUSE/OFFICE DEPOT	23,470.08	10,220.54	15,000.00	6,204.41	15,000.00		
10E---	----	4112	--	-----	STUDENT PLANNER	17,850.68	8,743.41	12,500.00	12,158.17	12,800.00	300.00	2.40%
10E---	----	4120	--	-----	COPIER PAPER	63,912.38	58,676.45	73,500.00	56,324.04	73,500.00		
10E---	----	4146	--	-----	ATHLETIC UNIFORMS	951.24	2,039.40	2,000.00	2,451.00	3,000.00	1,000.00	50.00%
10E---	----	4147	--	-----	PE UNIFORMS	5,485.06	6,621.65	8,500.00	6,434.30	8,500.00		
10E---	----	4148	--	-----	TOWEL AND LOCKS	10,958.20	12,770.20	13,000.00	8,027.36	13,000.00		
10E---	----	4149	--	-----	ROLLER SKATING	10,986.00	5,496.00	12,000.00		7,700.00	-4,300.00	-35.83%
10E---	----	4190	--	-----	CAPITAL UNDER \$1,500	42,040.82	35,142.28	43,000.00	24,938.01	43,000.00		
10E---	----	4200	--	-----	TEXTBOOKS	247,797.64	581,724.33	185,366.00	133,138.50	187,559.00	2,193.00	1.18%
10E---	----	4205	--	-----	LOST LIBRARY BOOKS	2,403.83	2,453.03	2,500.00	2,514.39	3,000.00	500.00	20.00%
10E---	----	4210	--	-----	PERIODICALS	895.43	910.00	910.00	909.25	1,065.00	155.00	17.03%
10E---	----	4220	--	-----	SUBSCRIPTIONS	23,081.02	24,928.67	27,083.00	23,255.70	26,044.00	-1,039.00	-3.84%
10E---	----	4230	--	-----	INSTRUCTIONAL VIDEOS	1,497.31	1,500.00	1,500.00	1,476.31	1,500.00		
10E---	----	4240	--	-----	REFERENCE MATERIALS	1,000.00		1,000.00		1,000.00		
10E---	----	4700	--	-----	TECHNOLOGY SUPPLIES							
10E---	----	4701	--	-----	ELEM TECHNOLOGY INITIATIV			376,980.00	379,775.45	445,250.00	68,270.00	18.11%
10E---	----	4702	--	-----	MS TECHNOLOGY INITIATIVE			485,050.00	487,353.20	165,000.00	-320,050.00	-65.98%
10E---	----	4710	--	-----	SOFTWARE	4,434.77	18,936.64	25,900.00	9,434.54	19,750.00	-6,150.00	-23.75%
10E---	----	4790	--	-----	FOOD SERVICES SUPPLIES		5,951.00	6,000.00	1,744.53	6,000.00		
10E---	----	4900	--	-----	MISC SUPPLIES	10,329.40	15,366.06	13,517.00	10,827.90	13,712.00	195.00	1.44%
10E---	----	4999	--	-----	CONTINGENCY							
10E---	----	4	--	-----	SUPPLIES	1,641,411.61	1,854,077.22	2,608,960.00	2,066,766.26	2,340,900.00	-268,060.00	-10.27%
10E---	----	5110	--	-----	BUILDING IMPROVEMENTS							
10E---	----	5310	--	-----	EQUIPMENT	3,309.97	16,508.08	36,535.00	25,838.81	52,535.00	16,000.00	43.79%
10E---	----	5320	--	-----	CLASSROOM & OFFICE EQUIPM							
10E---	----	5330	--	-----	TECHNOLOGY EQUIPMENT	120,675.61	422,938.37	91,700.00	71,918.18	75,400.00	-16,300.00	-17.78%
10E---	----	5	--	-----	CAPITAL OUTLAY	123,985.58	439,446.45	128,235.00	97,756.99	127,935.00	-300.00	-0.23%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg
10E---	----	6400	--	-----	DUES & FEES	85,909.67	113,519.45	116,800.00	70,004.70	116,800.00	
10E---	----	6410	--	-----	MEMBERSHIP	15,648.34	17,035.42	21,600.00	15,309.50	26,094.00	4,494.00 20.81%
10E---	----	6420	--	-----	TOURNAMENT FEES	2,292.25	1,400.00	2,400.00	2,046.95	2,900.00	500.00 20.83%
10E---	----	6800	--	-----	TUITION	1,517,170.17	1,549,155.68	1,550,000.00	1,307,611.94	1,400,000.00	-150,000.00 -9.68%
10E---	----	6801	--	-----	TUITION - VISION SERVICES	31,174.54	36,949.37	40,000.00	11,509.67	41,000.00	1,000.00 2.50%
10E---	----	6802	--	-----	TUITION - HEARING SERVICE	119,628.27	125,771.02	130,000.00	64,251.21	130,000.00	
10E---	----	6803	--	-----	ASSISTIVE TECH		60,247.87	40,000.00	20,007.82	42,000.00	2,000.00 5.00%
10E---	----	6810	--	-----	DIAGNOSTICS	2,239.89					
10E---	----	6820	--	-----	MTSEP ADMINISTRATION						
10E---	----	6990	--	-----	PERMANENT FUND TRANSFER	2,000,000.00					
10E---	----	6---	--	-----	OTHER OBJECTS	3,774,063.13	1,904,078.81	1,900,800.00	1,490,741.79	1,758,794.00	-142,006.00 -7.47%
10----	-----	-----	--	-----	EDUCATION FUND	54,906,830.63	55,310,952.24	58,684,143.00	39,776,156.28	60,120,777.00	1,436,634.00 2.45%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs % Inc/(Dec)		
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg	
20E---	----	1100	--	-----	ADMINISTRATIVE	99,699.39	124,824.88	127,011.00	102,608.82	130,912.00	3,901.00	3.07%
20E---	----	1311	--	-----	STIPEND	1,153.84						
20E---	----	1318	--	-----	STUDENT SUPERVISION	17,853.96	15,170.97	20,000.00	10,932.18	20,000.00		
20E---	----	1530	--	-----	SECRETARY	41,262.15	31,842.91	32,649.00	24,624.62	34,350.00	1,701.00	5.21%
20E---	----	1531	--	-----	SUB-CLERICAL							
20E---	----	1532	--	-----	SECRETARY EXTRA & OVERTI				266.31	1,000.00	1,000.00	
20E---	----	1710	--	-----	CUSTODIAL	1,714,697.40	1,615,736.55	1,779,500.00	1,362,432.20	1,796,600.00	17,100.00	0.96%
20E---	----	1714	--	-----								
20E---	----	1720	--	-----	GROUNDS	135,532.80	140,296.00	145,210.00	117,280.80	150,200.00	4,990.00	3.44%
20E---	----	1730	--	-----	MAINTENANCE	323,584.90	318,433.52	349,100.00	269,315.48	358,500.00	9,400.00	2.69%
20E---	----	1740	--	-----	WAREHOUSE	53,140.00	60,483.96	37,954.00	30,660.00	39,300.00	1,346.00	3.55%
20E---	----	1750	--	-----	SUMMER WORKERS	52,717.00	53,121.53	56,500.00	52,637.11	56,500.00		
20E---	----	1760	--	-----	SUB-CUSTODIAN	38,549.78	33,092.98	37,900.00	15,693.18	37,900.00		
20E---	----	1790	--	-----	CUSTODIAL OVERTIME	100,650.15	166,406.00	85,000.00	132,515.02	110,000.00	25,000.00	29.41%
20E---	----	1791	--	-----	GROUNDS OVERTIME	5,671.30	14,919.23	8,000.00	9,967.81	10,000.00	2,000.00	25.00%
20E---	----	1792	--	-----	MAINTENANCE OVERTIME	12,145.94	18,348.93	13,000.00	14,178.45	14,172.00	1,172.00	9.02%
20E---	----	1793	--	-----	WAREHOUSE OVERTIME				4,365.25	4,000.00	4,000.00	
20E---	----	1---	--	-----	SALARY	2,596,658.61	2,592,677.46	2,691,824.00	2,147,477.23	2,763,434.00	71,610.00	2.66%
20E---	----	2110	--	-----	HEALTH PREVENTION							
20E---	----	2120	--	-----	PPO INSURANCE	287,646.49	272,680.88	291,800.00	257,152.88	321,857.00	30,057.00	10.30%
20E---	----	2130	--	-----	HMO INSURANCE	73,719.48	66,264.48	70,400.00	38,770.95	52,050.00	-18,350.00	-26.07%
20E---	----	2140	--	-----	DENTAL INSURANCE	15,806.13	14,472.78	15,600.00	11,934.30	15,600.00		
20E---	----	2150	--	-----	HEALTH INSURANCE WAIVER	1,440.40	1,052.60	1,100.00	581.70	720.00	-380.00	-34.55%
20E---	----	2300	--	-----	LIFE INSURANCE	2,389.52	2,246.38	2,600.00	1,503.93	2,002.00	-598.00	-23.00%
20E---	----	2310	--	-----	LONG TERM DISABILITY	262.60	163.04	200.00	131.16	200.00		
20E---	----	2730	--	-----	EMPLOYER IMRF							
20E---	----	2820	--	-----	EMPLOYER TRS-THIS CONTRIB							
20E---	----	2850	--	-----	RETIREMENT INCENTIVE							
20E---	----	2855	--	-----	RETIREMENT SICK LEAVE							
20E---	----	2930	--	-----	CLOTHING ALLOWANCE	11,613.75	12,020.89	12,000.00	10,770.86	13,000.00	1,000.00	8.33%
20E---	----	2---	--	-----	EMPLOYEE BENEFITS	392,878.37	368,901.05	393,700.00	320,845.78	405,429.00	11,729.00	2.98%
20E---	----	3100	--	-----	PROFESSIONAL & TECHNICAL				5,305.00	6,000.00	6,000.00	
20E---	----	3110	--	-----	ARCHITECT FEES	63,016.00	10,466.02	20,000.00	1,085.00	20,000.00		
20E---	----	3111	--	-----	CONSTRUCTION MANAGER							

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg
20E---	----	3112	--	OTHER ENGINEERING FEES	29,386.88	31,389.88	30,000.00	24,518.56	30,000.00		
20E---	----	3113	--	RECYCLING	9,760.24	9,970.62	15,370.00	7,956.82	15,370.00		
20E---	----	3142	--	STAFF DEVELOPMENT	284.22	1,286.95	2,000.00		2,000.00		
20E---	----	3143	--	MILEAGE REIMBURSEMENT	2,678.23	2,011.03	4,600.00	1,169.93	4,600.00		
20E---	----	3146	--	PROFESSIONAL GROWTH	1,501.66	1,628.74	3,500.00	741.43	3,500.00		
20E---	----	3149	--	MEETING EXPENSE			1,000.00	95.90	1,000.00		
20E---	----	3202	--	VEHICLE LEASE				4,350.55	58,442.00	58,442.00	
20E---	----	3203	--	VEHICLE REPAIR	2,782.55	7,756.89	10,000.00	7,198.52	3,000.00	-7,000.00	-70.00%
20E---	----	3204	--	HVAC REPAIR	377,288.24	242,664.75	200,000.00	175,617.34	200,000.00		
20E---	----	3210	--	SANITATION SERVICES	25,367.94	24,967.90	30,000.00	19,414.05	30,000.00		
20E---	----	3227	--	PLUMBING REPAIR	25,339.43	3,800.35	15,000.00	12,866.14	20,000.00	5,000.00	33.33%
20E---	----	3228	--	ROOF REPAIRS	24,358.00	54,850.50	36,277.00	33,179.96	36,277.00		
20E---	----	3229	--	GROUNDS SCVS	35,389.03	19,467.79	30,000.00	54,202.05	25,000.00	-5,000.00	-16.67%
20E---	----	3230	--	REPAIR & MAINTENANCE	43,510.38	33,966.49	35,000.00	26,095.63	35,000.00		
20E---	----	3234	--	SECURITY/FIRE SERVICE AGR	93,119.78	73,836.97	86,205.00	60,033.73	86,205.00		
20E---	----	3235	--	ELECTRICAL REPAIR	14,353.50	9,791.03	12,000.00	27,439.72	20,000.00	8,000.00	66.67%
20E---	----	3236	--	INTER PEST MANAGEMENT	3,527.48	4,995.00	4,000.00	7,402.50	15,000.00	11,000.00	275.00%
20E---	----	3237	--	TECH WIRING & REPAIRS	11,491.06	31,303.66	30,000.00	19,520.50	30,000.00		
20E---	----	3238	--	ELEVATOR REPAIR & MAINT	16,512.07	12,872.55	12,000.00	18,439.81	20,000.00	8,000.00	66.67%
20E---	----	3251	--	RENTAL EQUIPEMENT			500.00		500.00		
20E---	----	3252	--	PARKING LOT RENTAL	3,840.00	3,840.00	3,840.00	3,840.00	3,840.00		
20E---	----	3410	--	TELEPHONES	239,516.74	271,006.92	132,395.00	98,265.37	109,619.00	-22,776.00	-17.20%
20E---	----	3411	--	COMMUNICATION EXPENSES			132,605.00	93,836.69	113,200.00	-19,405.00	-14.63%
20E---	----	3520	--	LEGAL NOTICES	613.60	90.40	500.00	348.00	500.00		
20E---	----	3700	--	WATER FEES	87,363.43	93,375.72	98,000.00	97,204.17	116,861.00	18,861.00	19.25%
20E---	----	3900	--	OTHER PURCHASE SERVICES		1,625.60	1,500.00	480.48	2,000.00	500.00	33.33%
20E---	----	3910	--	CROSSING GUARDS	25,702.80	4,781.16	10,000.00	13,282.25	10,000.00		
20E---	----	3999	--	CONTINGENCY							
20E---	----	3---	--	PURCHASED SERVICES	1,136,703.26	951,746.92	956,292.00	813,890.10	1,017,914.00	61,622.00	6.44%
20E---	----	4100	--	GENERAL SUPPLIE		1,305.84	2,000.00	454.42	2,000.00		
20E---	----	4560	--	FUEL	15,320.97	15,386.38	16,500.00	10,005.94	16,500.00		
20E---	----	4650	--	NATURAL GAS	205,934.37	228,845.00	250,000.00	190,106.49	250,000.00		
20E---	----	4660	--	ELECTRICITY	381,619.76	419,473.24	460,000.00	417,557.31	500,000.00	40,000.00	8.70%
20E---	----	4710	--	SOFTWARE	2,549.25	2,549.25	6,000.00		6,000.00		
20E---	----	4800	--	ELECTRIC SUPPLIES	14,058.63	13,049.48	17,843.00	7,387.43	7,500.00	-10,343.00	-57.97%
20E---	----	4805	--	TECH WIRING SUPPLIES		4,122.88	10,000.00	275.30	11,000.00	1,000.00	10.00%
20E---	----	4810	--	PAINTING SUPPLIES	7,696.11	5,425.14	11,000.00	7,225.76	11,000.00		

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs % Inc/(Dec)	
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg
20E---	----	4820	--	-----	CEILING TILE	550.04	857.94	2,500.00	552.24	2,500.00	
20E---	----	4830	--	-----	HVAC SUPPLIES	28,190.71	18,873.14	20,000.00	8,605.49	20,000.00	
20E---	----	4840	--	-----	PLUMBING SUPPLIES	25,971.12	15,031.84	17,000.00	16,974.49	15,000.00	-2,000.00 -11.76%
20E---	----	4850	--	-----	GROUNDS SUPPLIES	23,478.20	23,764.90	27,000.00	23,687.11	27,000.00	
20E---	----	4860	--	-----	SECURITY SUPPLIES	9,890.79	20,280.27	17,000.00	6,520.95	17,000.00	
20E---	----	4900	--	-----	MISC SUPPLIES	10,197.30	4,987.65	12,500.00	3,852.43	12,500.00	
20E---	----	4930	--	-----	CUSTODIAL SUPPLIES	90,743.71	89,354.27	91,000.00	78,105.86	91,000.00	
20E---	----	4940	--	-----	MAINTENANCE SUPPLIES	3,297.95	9,517.60	10,000.00	2,818.31	10,000.00	
20E---	----	4960	--	-----	PA & CLOCK EQUIP > \$1,500	27,119.63	27,893.45	34,968.00	25,849.61	34,968.00	
20E---	----	4961	--	-----	TELEPHONE EQUIP > \$1,500			5,000.00	3,690.22	10,000.00	5,000.00 100.00%
20E---	----	4999	--	-----	CONTINGENCY						
20E--- 4--- -- SUPPLIES					846,618.54	900,718.27	1,010,311.00	803,669.36	1,043,968.00	33,657.00	3.33%
20E--- 5110 -- BUILDING IMPROVEMENTS					182,269.67	329,948.62		286.32	50,000.00	50,000.00	
20E--- 5120 -- FAA BUILDING IMPROVEMENTS											
20E--- 5310 -- EQUIPMENT					48,603.57	47,931.92	90,000.00	77,802.75	40,000.00	-50,000.00	-55.56%
20E--- 5320 -- CLASSROOM & OFFICE EQUIPM					48,183.19	80,944.24	110,000.00	102,621.74	110,000.00		
20E--- 5--- -- CAPITAL OUTLAY					279,056.43	458,824.78	200,000.00	180,710.81	200,000.00		
20E--- 6400 -- DUES & FEES											
20E--- 6900 -- OTHER OBJECTS											
20E--- 6990 -- PERMANENT FUND TRANSFER					3,500,000.00	8,600,000.00					
20E--- 6--- -- OTHER OBJECTS					3,500,000.00	8,600,000.00					
20--- -- -- -- OPERATIONS & MAINTENANCE					8,751,915.21	13,872,868.48	5,252,127.00	4,266,593.28	5,430,745.00	178,618.00	3.40%

					2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs	% Inc/(Dec)	
FDTLOC	FUNC	OBJ	SJ	OBJ	FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg	
30E---	----	6100	--	-----	REDEMPTION OF PRINCIPAL	2,160,000.00	2,275,000.00	2,520,000.00	2,520,000.00	2,570,000.00	50,000.00	1.98%
30E---	----	6200	--	-----	INTEREST	627,887.50	558,866.67	657,800.00	362,162.50	523,488.00	-134,312.00	-20.42%
30E---	----	6400	--	-----	DUES & FEES	3,578.00	147,328.44	10,000.00	3,522.50	10,000.00		
30E---	----	6900	--	-----	OTHER OBJECTS		788,479.56					
30E---	----	6990	--	-----	PERMANENT FUND TRANSFER	12,704.95	32,566.17	33,070.00		33,070.00		
30E---	----	6---	--	-----	OTHER OBJECTS	2,804,170.45	3,802,240.84	3,220,870.00	2,885,685.00	3,136,558.00	-84,312.00	-2.62%
30---	----	----	--	-----	DEBT SERVICES	2,804,170.45	3,802,240.84	3,220,870.00	2,885,685.00	3,136,558.00	-84,312.00	-2.62%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13	2013-14	2014-15	2014-15	2015-16	Budget vs % Inc/(Dec)	
					FYTD Activity	FYTD Activity	Revised Budget	FYTD Activity	Revised Budget	PY Budget	from PY Budg
40E---	----	1100	--	-----	ADMINISTRATIVE	30,628.00	2,637.00	3,000.00	2,400.00	3,000.00	
40E---	----	1530	--	-----	SECRETARY		10,621.00	11,500.00	11,038.00	11,500.00	
40E---	----	1----	--	-----	SALARY	30,628.00	13,258.00	14,500.00	13,438.00	14,500.00	
40E---	----	2120	--	-----	PPO INSURANCE		244.00	300.00	231.00	300.00	
40E---	----	2130	--	-----	HMO INSURANCE		1,346.00	1,500.00	1,404.00	1,500.00	
40E---	----	2140	--	-----	DENTAL INSURANCE		101.00	200.00	100.00	200.00	
40E---	----	2300	--	-----	LIFE INSURANCE		17.00	50.00	13.00	50.00	
40E---	----	2----	--	-----	EMPLOYEE BENEFITS		1,708.00	2,050.00	1,748.00	2,050.00	
40E---	----	3161	--	-----	ANNUAL LICENSE FEES	4,413.34	4,413.34	7,500.00	10,693.31	10,000.00	2,500.00 33.33%
40E---	----	3163	--	-----	SOFTWARE						
40E---	----	3300	--	-----	TRANSPORTATION CONTRACT	846,754.40	888,487.41	1,128,500.00	964,991.79	1,350,000.00	221,500.00 19.63%
40E---	----	3310	--	-----	TRANSPORTATION SPECIAL E	670,917.58	655,888.17	660,000.00	458,032.61	660,000.00	
40E---	----	3311	--	-----	FIELD TRIPS-NON-REIMBURSA	40,652.11	32,190.50	32,200.00	17,856.01	32,200.00	
40E---	----	3312	--	-----	FIELD TRPS- INSTRUMENTAL	8,885.81	3,903.87	4,000.00	993.75	4,000.00	
40E---	----	3313	--	-----	FIELD TRIPS - REIMBURSABL	12,508.60	5,640.03	6,000.00	6,863.21	6,000.00	
40E---	----	3314	--	-----	EXTENDED DAY FIELD TRIP		6,249.72	6,300.00	4,221.14	6,300.00	
40E---	----	3315	--	-----	ATHLETICS TRANSPORTATION		12,073.59	13,100.00	3,916.00	13,100.00	
40E---	----	3316	--	-----	CHORUS FIELD TRIPS		1,878.51	2,000.00	1,096.78	2,000.00	
40E---	----	3317	--	-----	SUMMER SCHOOL			5,300.00	6,206.40	5,300.00	
40E---	----	3900	--	-----	OTHER PURCHASE SERVICES	3,537.50					
40E---	----	3----	--	-----	PURCHASED SERVICES	1,587,669.34	1,610,725.14	1,864,900.00	1,474,871.00	2,088,900.00	224,000.00 12.01%
40----	----	----	--	-----	TRANSPORTATION	1,618,297.34	1,625,691.14	1,881,450.00	1,490,057.00	2,105,450.00	224,000.00 11.91%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg	
50E---	----	2710	--	-----	EMPLOYER FICA	546,229.91	542,520.74	617,500.00	405,276.85	642,200.00	24,700.00	4.00%
50E---	----	2720	--	-----	EMPLOYER MEDICARE	624,455.43	627,253.50	686,000.00	444,561.56	720,300.00	34,300.00	5.00%
50E---	----	2730	--	-----	EMPLOYER IMRF	1,155,368.38	1,306,596.51	1,239,230.00	853,187.78	1,277,000.00	37,770.00	3.05%
50E---	----	2----	--	-----	EMPLOYEE BENEFITS	2,326,053.72	2,476,370.75	2,542,730.00	1,703,026.19	2,639,500.00	96,770.00	3.81%
50----	-----	-----	--	-----	RETIREMENT (IMRF/SS/MEDIC	2,326,053.72	2,476,370.75	2,542,730.00	1,703,026.19	2,639,500.00	96,770.00	3.81%

FDTLOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg
60E---	----	1790	--	-----							
				CUSTODIAL OVERTIME				30,750.87			
60E---	----	1	--	-----							
				SALARY				30,750.87			
60E---	----	3110	--	-----	287,206.51	582,114.43	525,000.00	169,155.29	250,000.00	-275,000.00	-52.38%
60E---	----	3111	--	-----				63,534.00			
60E---	----	3112	--	-----	65,923.13	70,930.00	120,000.00	113,997.47	30,000.00	-90,000.00	-75.00%
60E---	----	3520	--	-----		68.00					
60E---	----	3	--	-----	353,129.64	653,112.43	645,000.00	346,686.76	280,000.00	-365,000.00	-56.59%
60E---	----	5110	--	-----	2,078,839.87	4,808,463.54	5,222,000.00	3,896,362.38	2,098,683.00	-3,123,317.00	-59.81%
60E---	----	5	--	-----	2,078,839.87	4,808,463.54	5,222,000.00	3,896,362.38	2,098,683.00	-3,123,317.00	-59.81%
60E---	----	6900	--	-----		705.16	2,000.00	78.27		-2,000.00	-100.00%
60E---	----	6	--	-----		705.16	2,000.00	78.27		-2,000.00	-100.00%
60----	-----		--	-----	2,431,969.51	5,462,281.13	5,869,000.00	4,273,878.28	2,378,683.00	-3,490,317.00	-59.47%
				CAPITAL PROJECTS							

FDILOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg
70E---	----	6600	--	-----		8,600,000.00					
				TRANSFERS							
70E---	----	6990	--	-----	171,954.06	176,377.80	160,010.00		176,810.00	16,800.00	10.50%
				PERMANENT FUND TRANSFER							
70E---	----	6	--	-----	171,954.06	8,776,377.80	160,010.00		176,810.00	16,800.00	10.50%
				OTHER OBJECTS							
70----	----		--	-----	171,954.06	8,776,377.80	160,010.00		176,810.00	16,800.00	10.50%
				WORKING CASH							

FDILOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg	
80E---	----	2920	--	-----	UNEMPLOYMENT INSURANCE	9,365.76	24,060.20	40,400.00	7,988.57	20,000.00	-20,400.00	-50.50%
80E---	----	2----	--	-----	EMPLOYEE BENEFITS	9,365.76	24,060.20	40,400.00	7,988.57	20,000.00	-20,400.00	-50.50%
80E---	----	3100	--	-----	PROFESSIONAL & TECHNICAL		19,000.00					
80E---	----	3204	--	-----	HVAC REPAIR							
80E---	----	3228	--	-----	ROOF REPAIRS							
80E---	----	3230	--	-----	REPAIR & MAINTENANCE			3,444.00		-3,444.00	-100.00%	
80E---	----	3234	--	-----	SECURITY/FIRE SERVICE AGR			55,000.00	37,461.86	55,000.00		
80E---	----	3810	--	-----	PROPERTY INSURANCE	164,800.00	158,493.99	154,005.00	154,004.98	161,705.00	7,700.00	5.00%
80E---	----	3830	--	-----	SCHOOL BOARD LEGAL LIABI	9,484.00	10,997.01	14,774.00	14,774.00	14,774.00		
80E---	----	3840	--	-----	WORKERS COMPENSATION	420,818.64	409,406.00	473,916.00	464,666.02	500,000.00	26,084.00	5.50%
80E---	----	3850	--	-----	CRIMINAL BACKGROUND CHECK	19,870.00	6,786.00	15,000.00	15,990.00	20,000.00	5,000.00	33.33%
80E---	----	3860	--	-----	LOSS PREVENTION	1,125.55	916.00	1,000.00	1,487.00	2,500.00	1,500.00	150.00%
80E---	----	3870	--	-----	BLDG APPRAISAL	5,815.00	4,706.25	5,000.00	2,334.00	5,000.00		
80E---	----	3----	--	-----	PURCHASED SERVICES	621,913.19	610,305.25	722,139.00	690,717.86	758,979.00	36,840.00	5.10%
80E---	----	4100	--	-----	GENERAL SUPPLIE		12.99	15,000.00	11,407.19	-15,000.00	-100.00%	
80E---	----	4----	--	-----	SUPPLIES		12.99	15,000.00	11,407.19	-15,000.00	-100.00%	
80E---	----	5320	--	-----	CLASSROOM & OFFICE EQUIPM	-17,499.07	153,432.53	250,000.00	248,040.21	-250,000.00	-100.00%	
80E---	----	5330	--	-----	TECHNOLOGY EQUIPMENT							
80E---	----	5----	--	-----	CAPITAL OUTLAY	-17,499.07	153,432.53	250,000.00	248,040.21	-250,000.00	-100.00%	
80----	-----	-----	--	-----	TORT	613,779.88	787,810.97	1,027,539.00	958,153.83	778,979.00	-248,560.00	-24.19%

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BUDGET VS PRIOR YEAR BUDGET REPORT (Date: 6/2015)

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FDILOC	FUNC	OBJ	SJ	OBJ	2012-13 FYTD Activity	2013-14 FYTD Activity	2014-15 Revised Budget	2014-15 FYTD Activity	2015-16 Revised Budget	Budget vs PY Budget	% Inc/(Dec) from PY Budg
Grand Expense Totals					73,624,970.80	92,114,593.35	78,637,869.00	55,353,549.86	76,767,502.00	-1,870,367.00	-2.38%

Number of Accounts: 2596

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