

Skokie School District 73½

Skokie, Illinois

2020 –2021 Budget

September 8, 2020



Skokie School District 73½
8000 East Prairie Road

Skokie School District 73½
Fiscal Year 2020-21 Proposed Budget
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Superintendent's Letter

TO: The Skokie School District 73½ Community

RE: Fiscal Year 2020-21 Proposed Budget

DATE: September 8, 2020

The Budget Book includes budgeted allocations for Fiscal Year 2020-21 and unaudited revenue and expenditures from Fiscal Year 2019-20. The Tentative Budget was placed on display July 15, 2020, at the District 73½ Office, 8000 East Prairie Road, Skokie, Illinois, 60076, and on the district web site at www.sd735.org. Adjustments were made to the Tentative Budget as additional information was received from the state. On September 8, 2020, at 7:00 p.m., the budget will be presented at a public hearing and recommended for adoption by the Board of Education.

The Board of Education recognizes that it has a responsibility to the taxpayers of Skokie District 73 ½ to operate in a fiscally sound manner. The Board also recognizes that it is impossible to meet an infinite array of educational needs with finite resources. Therefore, the primary objective of this budget is to provide the greatest educational opportunities for our students within the constraints of available resources. The Board of Education approved its five-year strategic plan on May 8, 2018. The plan includes goals and initiatives in the following areas: Academics, Community Engagement, Fiscal Responsibility, Learning Environment and Whole Child.

The preparation of the budget involves a detailed review of major revenue sources and expenditures. Building the budget is a collaborative process. Input is received from many staff members including but not limited to principals, directors and instructional staff.

In 2020-21, the district will be in its first year of a 2-year rollover from the previous contract with the McCracken, Middleton, Meyer Education Association. In the 2020-2021 school year, teachers will receive a pay increase of 3%. Classified staff and administrators will receive an overall 3% increase in salary as well. Teachers who meet predefined educational milestones will receive an additional increase.

We continue to monitor fiscal concerns that could impact our district. These concerns include but are not limited to the following: the tax cap's effect on limiting revenue, tax revenue appeals and refunds, a decrease in state funding, possible pension reform, rising costs for special education, and increased costs for medical insurance. It is our intent to continue to spend responsibly while seeking long term solutions to the issues that have adversely affected the financial resources of our district.

The preparation of this report could not have been accomplished without the dedicated service of the Business Office staff. I would also like to thank the Board of Education for their hard work, support, and dedication in conducting the financial affairs of the District in a responsible and efficient manner.

We believe that if we work together as a team and manage our resources well, we can meet the high expectations of our community and ensure the success of each student.

Respectfully submitted,

Dr. John Correll and Ellen Correll

Dr. John Correll & Ellen Correll
Interim Superintendents

Introduction

The budget book includes budgeted allocations for Fiscal Year 2020-21 and Pre-Audit Actual Revenue and Expenditures for Fiscal Year 2019-20. The tentative budget was placed on display July 15, 2020, at the District 73½ Office, 8000 East Prairie Road, Skokie, Illinois, 60076, and on the district web site at www.sd735.org. Updates were made as needed through August 31, 2020. The Fiscal Year 2019-20 Budget will be recommended for adoption on September 8, 2020 after the Budget Hearing.

The Board of Education recognizes that it has a responsibility to the taxpayers of Skokie District 73 ½ to operate in a fiscally sound manner. The Board also recognizes that it is impossible to meet an infinite array of educational needs with finite resources. Therefore, the primary objective of this budget is to provide the greatest educational opportunities for our students within the constraints of available resources. This Administration formulated the budget to comply with this objective in mind.

The preparation of the budget involves a detailed review of major revenue sources and expenditures. Building the budget is a collaborative process. Input is received from many staff members including but not limited to Principals, Directors and instructional staff.

The development of the Fiscal Year 2020-21 Budget was an ongoing process throughout the 2019-20 school year. Beginning in October of 2019, the Chief School Business Official met with administrators and department heads to review the district's educational goals, program and building needs, budget procedures, historical data, and anticipated revenue.

The development of the budget maximizes the use of available resources while achieving the goals of Skokie School District 73½. The budget is built using the following data:

- Enrollment projections which affect state and federal allocations as well as staffing needs.
- Budget revenue and expenditure trends based on historical data.
- Tax collections and refund data trends.
- The Strategic Plan which includes initiatives in the area of instruction, curriculum, assessment, staff development, personnel, operations, and technology.
- The five-year Facility Plan to identify major building projects.
- The three-year Technology Plan.
- COVID-19 Pandemic Projections.

In accordance with state requirements, the budget for a school district is separated into various funds that cannot be commingled. Each fund has its own budget and a specific purpose for use of expenditures. The Illinois School Code allows for the transfer of interest earnings and/or interfund transfers. Transfers must be approved by the Board of Education.

The administration follows budget guidelines approved by the Board of Education. Additionally, district and school administrators manage their assigned budget line items in collaboration with their staff. The intent of this budget is to provide a financial plan, or blueprint for the fiscal operations of the 2020-21 school year at Skokie School District 73 ½.

Skokie School District 73½ Board of Education Members

President

Nicholas Werth

Term: April 2017 – April 2021

Vice President

Emily Twarog Miller

Term: April 2017 – April 2021

Secretary

Kelli Nelson

Term: April 2019 - April 2023

Secretary Pro Tem

Bushra Amiwala

Term: April 2019 – April 2023

Member

Carla Arias

Term: April 2019 – April 2023

Member

Crystal Johnson

Term: August 2020 – April 2021

Member

John Wash

Term: March 2020 – April 2021

Budget Overview

Fund Categories

All district financial activity, as managed by the state of Illinois, must be divided into separate accounting units known as funds. Within these funds, money is deposited, expended, and recorded for specific purpose.

Education Fund (10)
The Education Fund is used for all instructional programs. These programs provide planned and structured teaching and learning experiences for Early Childhood through 8 th grade in the subject areas of mathematics, reading, language arts, science, social studies, physical education, art/fine arts, music and health. This Fund provides for human resources and benefits for classroom teachers, program and clerical assistants, and building assistants; books and materials; instructional equipment including technology; maintenance contracts for instructional equipment and educational consultants; and many other expenses directly related to instruction.
Operations & Maintenance Fund (20)
This fund provides appropriations to maintain, improve, or repair school buildings and grounds. This fund also provides for human resources and benefits for the buildings and grounds staff; custodial and maintenance supplies; utilities including the purchase of natural gas and electricity; equipment needed for the upkeep of buildings; and any maintenance work that is needed to be completed by outside contractors.
Debt Service Fund (30)
This fund is utilized to manage all debt obligations of the School District. Illinois School Code only allows the transfer of earned interest on investments to other funds if needed.
Transportation Fund (40)
This fund provides for expenses for contractual and district-owned buses used for daily student transportation, field trips, and after school sports and activities.
Social Security and Illinois Municipal Retirement Fund (IMRF) (50)
This fund provides for expenses related to Social Security, Medicare, and retirement for classified school district employees.
Capital Projects Fund (60)
This fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.
Working Cash Fund (70)
This fund is reserved for cash flow when revenue is not received to meet expenditures and may be used to help support the operating funds. No expenditures can be made from this fund, but any taxes levied or working cash bonds are deposited here.
Tort Immunity Fund (80)
This fund provides for liability, security, and any needed equipment related to the safety of students and staff.
Life Safety Fund (90)
The life safety fund is used for eligible code-required building projects.

Revenue Sources

There are three major sources for revenue:

Local (1000)
Property taxes, corporate taxes, interest, rental income, and school fees.
State (3000)
Evidence Based Funding, categorical grants, special education, and transportation.
Federal (4000)
Federal grants (Title I, II, III, IV, and National School Lunch Program).

Expenditure Objects

Expenditure objects describe the type of expense within each fund.

Salaries (100)
Amounts paid to permanent, temporary, or substitute employees on payroll. This includes gross salaries, overtime, and extra dirty.
Employee Benefits (200)
Benefit costs paid by the District on behalf of employees.
Purchase Services (300)
Amounts paid for personal services provided to the District by a company or non-employee. Repairs, speakers, professional development and consulting are a few examples.
Supplies and Materials (400)
Material items of an expendable nature that are used for instructional and support services.
Capital Outlay (500)
Expenditures for the acquisitions of fixed assets, improvements of building, or technology.
Other Objects (600)
Amounts paid for goods and services not otherwise classified above. Special education dues and fees are paid from this object.
Non-Capitalized Equipment (700)
Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board, but more than \$2,500.

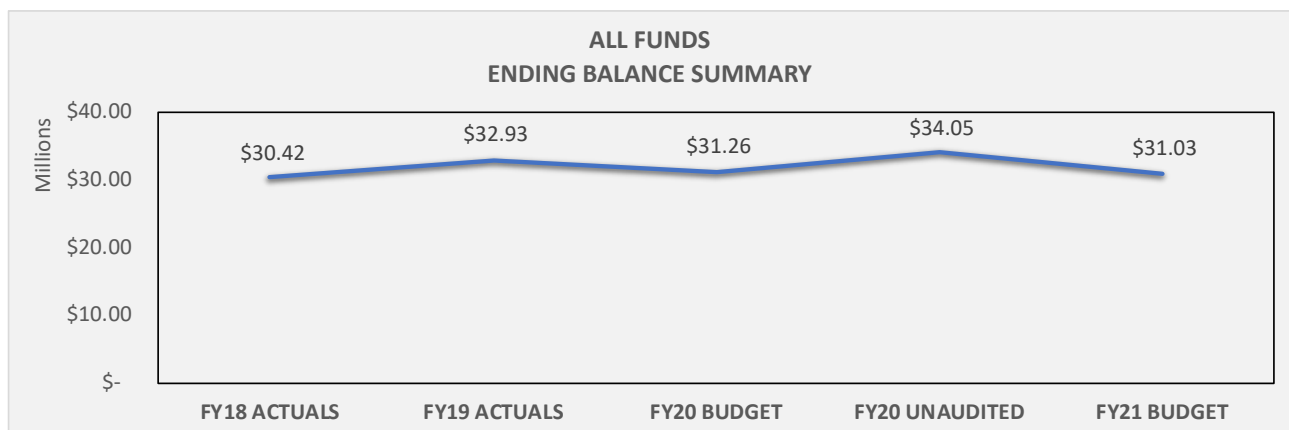
Summary of Fiscal Year 2020 -21 Proposed Budget

Historical Revenues, Expenditures, and Fund Balances

REVENUES	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
Fund					
10 EDUCATION	\$ 13,762,414	\$ 15,729,788	\$ 14,494,852	\$ 15,350,244	\$ 14,155,403
20 OPERATIONS & MAINTENANCE	\$ 1,690,762	\$ 1,942,538	\$ 1,768,211	\$ 1,918,409	\$ 1,717,398
30 DEBT SERVICE	\$ 1,411,134	\$ 1,490,600	\$ 1,389,549	\$ 998,926	\$ 975,000
40 TRANSPORTATION	\$ 2,026,265	\$ 1,489,162	\$ 1,808,641	\$ 2,016,844	\$ 1,940,000
50 FICA/IMRF	\$ 678,412	\$ 648,042	\$ 503,354	\$ 563,573	\$ 588,905
60 CAPITAL PROJECTS	\$ 40,892	\$ 10,777	\$ 2,500	\$ 4,043	\$ 5,000
70 WORKING CASH	\$ 143,722	\$ 431,151	\$ 222,184	\$ 292,673	\$ 242,500
80 TORT	\$ 183,915	\$ 263,355	\$ 217,954	\$ 239,127	\$ 222,000
90 FIRE AND SAFETY	\$ 145,926	\$ 321,191	\$ 296,369	\$ 312,634	\$ 293,000
TOTALS	\$ 20,083,442	\$ 22,326,604	\$ 20,703,614	\$ 21,696,473	\$ 20,139,206

EXPENDITURES	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
Fund					
10 EDUCATION	\$ 15,252,949	\$ 15,646,652	\$ 16,673,361	\$ 16,195,609	\$ 17,783,758
20 OPERATIONS & MAINTENANCE	\$ 1,154,054	\$ 1,128,096	\$ 2,204,783	\$ 1,198,725	\$ 1,770,772
30 DEBT SERVICE	\$ 1,683,313	\$ 1,581,554	\$ 1,344,413	\$ 1,345,125	\$ 1,714,000
40 TRANSPORTATION	\$ 797,827	\$ 835,859	\$ 885,179	\$ 742,290	\$ 841,193
50 FICA/IMRF	\$ 422,149	\$ 407,316	\$ 420,273	\$ 424,855	\$ 467,341
60 CAPITAL PROJECTS	\$ 3,870,203	\$ 39,739	\$ 95,000	\$ 75,955	\$ 1,395,000
70 WORKING CASH	\$ -	\$ -	\$ -	\$ -	\$ -
80 TORT	\$ 115,738	\$ 180,306	\$ 185,500	\$ 21,934	\$ -
90 FIRE AND SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 23,296,233	\$ 19,819,522	\$ 21,808,509	\$ 20,004,493	\$ 23,972,064

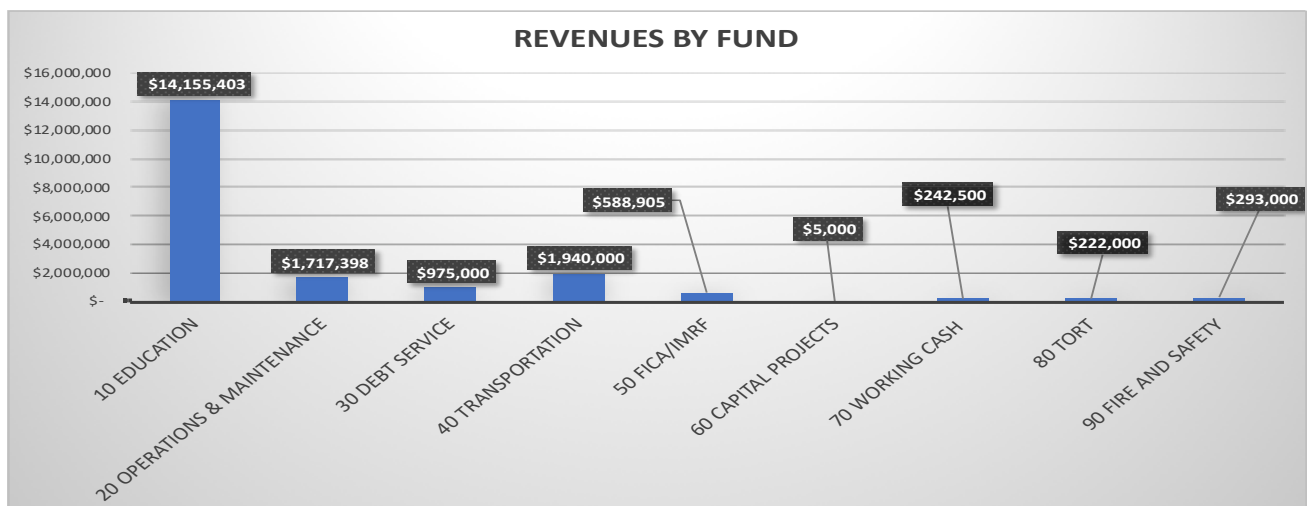
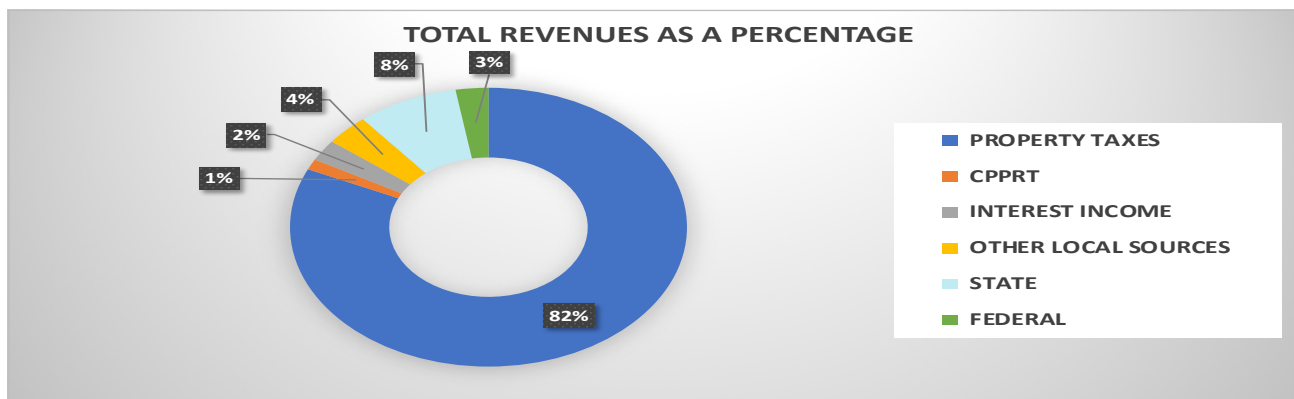
BEGINNING BALANCE	\$ 33,634,424	\$ 30,421,633	\$ 32,362,990	\$ 32,362,990	\$ 34,862,320
SURPLUS/(DEFICIT)	\$ (3,212,791)	\$ 2,507,082	\$ (1,104,895)	\$ 1,691,980	\$ (3,832,858)
ENDING BALANCE	\$ 30,421,633	\$ 32,928,715	\$ 31,258,095	\$ 34,054,970	\$ 31,029,462



Anticipated FY21 Revenues by Fund and Sources

10 EDUCATION	\$ 11,210,000	\$ 200,095	\$ 200,000	\$ 660,000	\$ 1,349,660	\$ 535,648
20 OPERATIONS & MAINTENANCE	\$ 1,627,398	\$ -	\$ 75,000	\$ 15,000	\$ -	\$ -
30 DEBT SERVICE	\$ 940,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -
40 TRANSPORTATION	\$ 1,560,000	\$ -	\$ 25,000	\$ 45,000	\$ 310,000	\$ -
50 FICA/IMRF	\$ 514,000	\$ 49,905	\$ 25,000	\$ -	\$ -	\$ -
60 CAPITAL PROJECTS	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
70 WORKING CASH	\$ 142,500	\$ -	\$ 100,000	\$ -	\$ -	\$ -
80 TORT	\$ 202,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -
90 FIRE AND SAFETY	\$ 281,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -
TOTALS	\$ 16,476,898	\$ 250,000	\$ 497,000	\$ 720,000	\$ 1,659,660	\$ 535,648

10 EDUCATION	79%	1%	1%	5%	10%	4%
20 OPERATIONS & MAINTENANCE	95%	0%	4%	1%	0%	0%
30 DEBT SERVICE	96%	0%	4%	0%	0%	0%
40 TRANSPORTATION	80%	0%	1%	2%	16%	0%
50 FICA/IMRF	87%	8%	4%	0%	0%	0%
60 CAPITAL PROJECTS	0%	0%	100%	0%	0%	0%
70 WORKING CASH	59%	0%	10%	0%	0%	0%
80 TORT	91%	0%	9%	0%	0%	0%
90 FIRE AND SAFETY	96%	0%	4%	0%	0%	0%
TOTALS	82%	1%	2%	4%	8%	3%

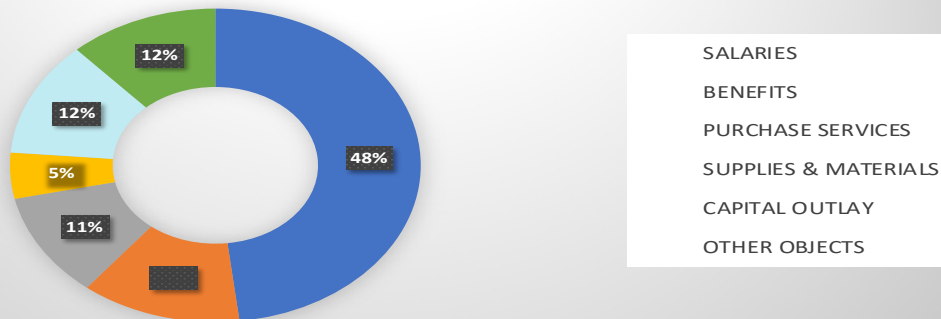


Anticipated FY21 Expenditures by Fund and Object

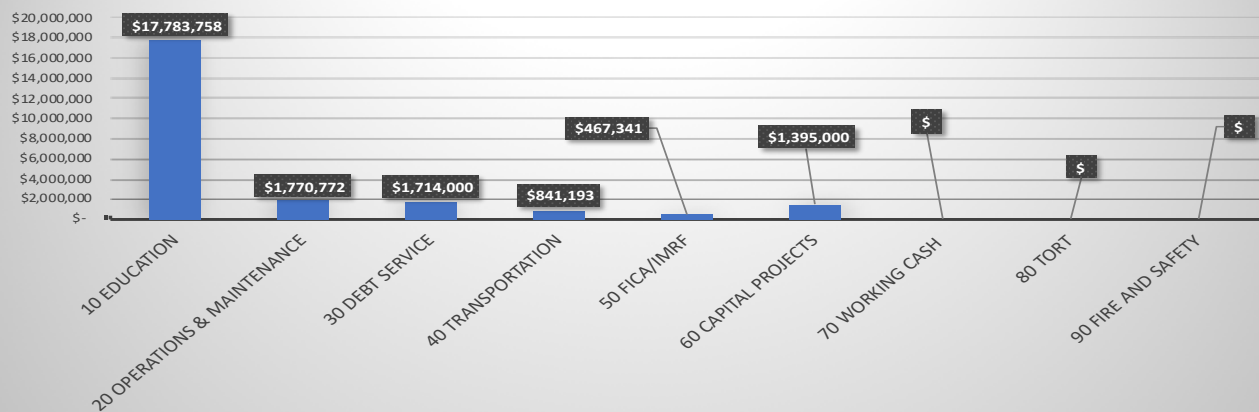
FUND	SALARIES	BENEFITS	PURCHASE SERVICES	SUPPLIES & MATERIALS	CAPITAL OUTLAY	OTHER OBJECTS
10 EDUCATION	\$ 11,135,105	\$ 2,477,203	\$ 1,358,155	\$ 834,555	\$ 929,700	\$ 1,049,040
20 OPERATIONS & MAINTENANCE	\$ 261,390	\$ 52,776	\$ 519,106	\$ 295,000	\$ 590,000	\$ 52,500
30 DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,714,000
40 TRANSPORTATION	\$ 138,661	\$ 31,455	\$ 655,077	\$ 6,000	\$ -	\$ 10,000
50 FICA/IMRF	\$ -	\$ 467,341	\$ -	\$ -	\$ -	\$ -
60 CAPITAL PROJECTS	\$ -	\$ -	\$ 60,000	\$ -	\$ 1,335,000	\$ -
70 WORKING CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80 TORT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 FIRE AND SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 11,535,156	\$ 3,028,775	\$ 2,592,338	\$ 1,135,555	\$ 2,854,700	\$ 2,825,540

FUND	SALARIES	BENEFITS	PURCHASE SERVICES	SUPPLIES & MATERIALS	CAPITAL OUTLAY	OTHER OBJECTS
10 EDUCATION	63%	14%	8%	5%	5%	6%
20 OPERATIONS & MAINTENANCE	15%	3%	29%	17%	33%	3%
30 DEBT SERVICE	0%	0%	0%	0%	0%	100%
40 TRANSPORTATION	16%	4%	78%	1%	0%	1%
50 FICA/IMRF	0%	100%	0%	0%	0%	0%
60 CAPITAL PROJECTS	0%	0%	4%	0%	96%	0%
70 WORKING CASH	0%	0%	0%	0%	0%	0%
80 TORT	0%	0%	0%	0%	0%	0%
90 FIRE AND SAFETY	0%	0%	0%	0%	0%	0%
TOTALS	48%	13%	11%	5%	12%	12%

TOTAL EXPENDITURES AS A PERCENTAGE



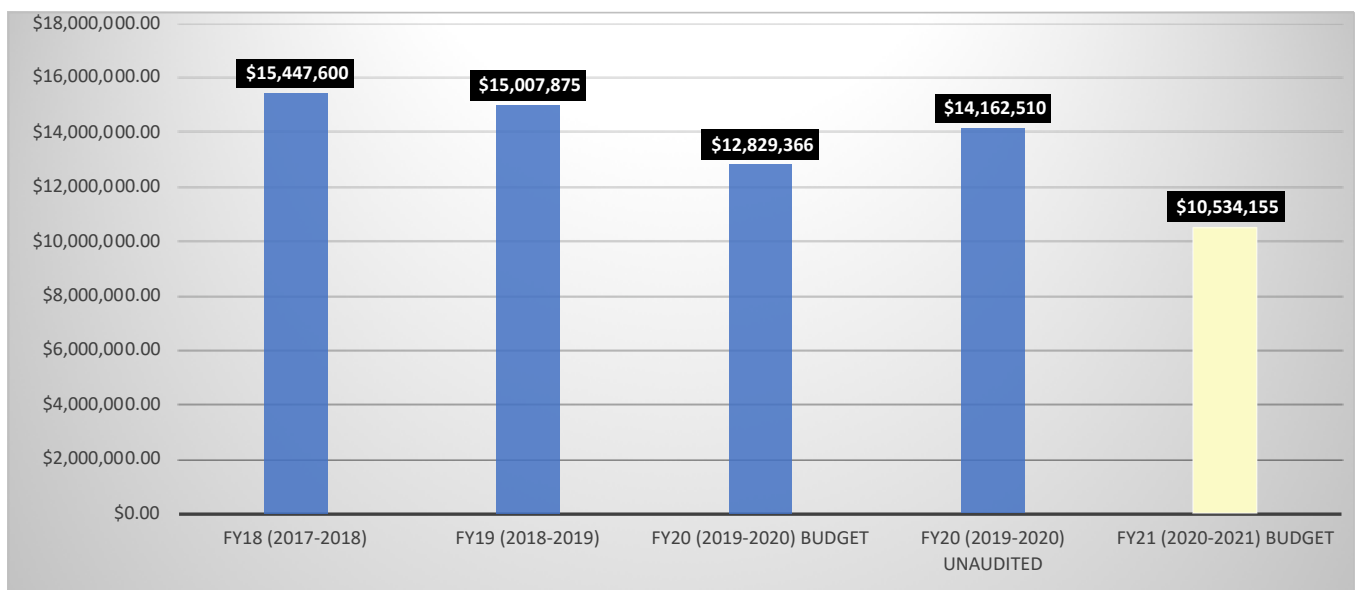
EXPENDITURES BY FUND



Anticipated FY21 by Fund

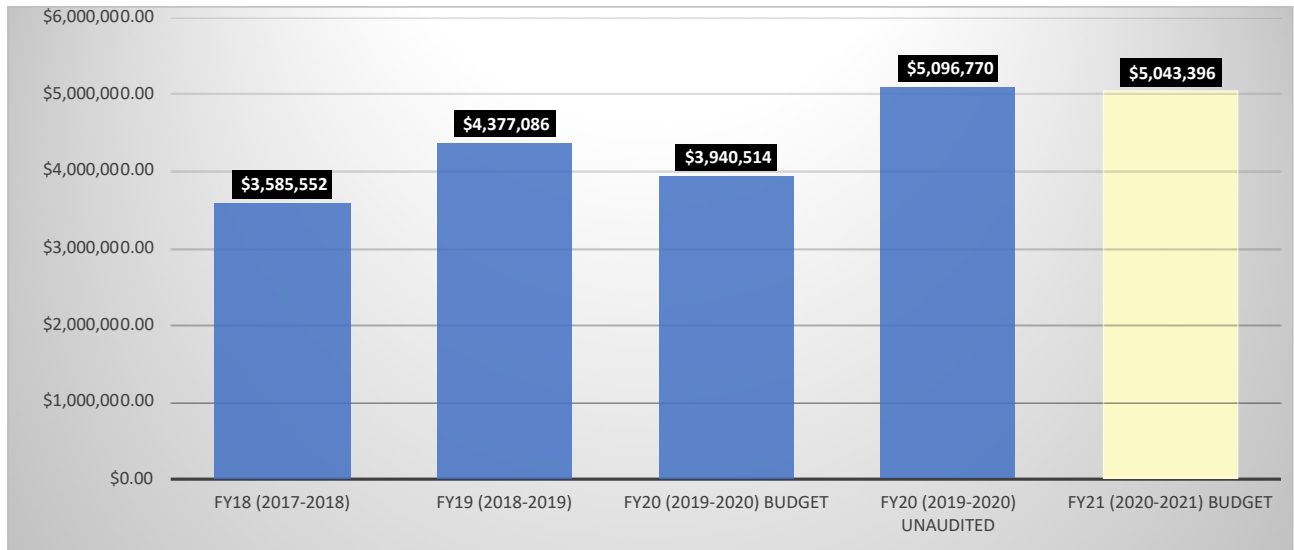
Education Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 11,961,465	\$ 13,571,119	\$ 12,629,207	\$ 13,154,242	\$ 12,270,095
3000 STATE SOURCES	\$ 1,371,900	\$ 1,368,850	\$ 1,350,160	\$ 1,855,919	\$ 1,349,660
4000 FEDERAL SOURCES	\$ 429,049	\$ 789,819	\$ 515,485	\$ 340,083	\$ 535,648
TOTAL REVENUES	\$ 13,762,414	\$ 15,729,788	\$ 14,494,852	\$ 15,350,244	\$ 14,155,403
EXPENDITURES					
100 SALARIES	\$ 10,106,063	\$ 10,202,598	\$ 10,468,256	\$ 10,695,064	\$ 11,135,105
200 BENEFITS	\$ 1,844,649	\$ 1,896,650	\$ 1,876,199	\$ 1,881,268	\$ 2,477,203
300 PURCHASE SERVICES	\$ 1,002,992	\$ 1,073,898	\$ 1,499,317	\$ 1,131,166	\$ 1,358,155
400 SUPPLIES & MATERIALS	\$ 350,470	\$ 394,059	\$ 633,254	\$ 448,279	\$ 834,555
500 CAPITAL OUTLAY	\$ 39,352	\$ 32,966	\$ 1,044,750	\$ 636,714	\$ 929,700
600 OTHER OBJECTS	\$ 788,976	\$ 1,871,091	\$ 1,151,585	\$ 1,403,118	\$ 1,049,040
700 NON CAPITALIZED EQUIPMENT	\$ 1,120,447	\$ 175,390	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 15,252,949	\$ 15,646,652	\$ 16,673,361	\$ 16,195,609	\$ 17,783,758
SURPLUS/(DEFICIT)	\$ (1,490,535)	\$ 83,136	\$ (2,178,509)	\$ (845,365)	\$ (3,628,355)
OTHER FINANCING SOURCES	\$ 1,000,000	\$ (522,861)	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ (490,535)	\$ (439,725)	\$ (2,178,509)	\$ (845,365)	\$ (3,628,355)
BEGINNING BALANCE	\$ 15,938,135	\$ 15,447,600	\$ 15,007,875	\$ 15,007,875	\$ 14,162,510
ENDING BALANCE	\$ 15,447,600	\$ 15,007,875	\$ 12,829,366	\$ 14,162,510	\$ 10,534,155



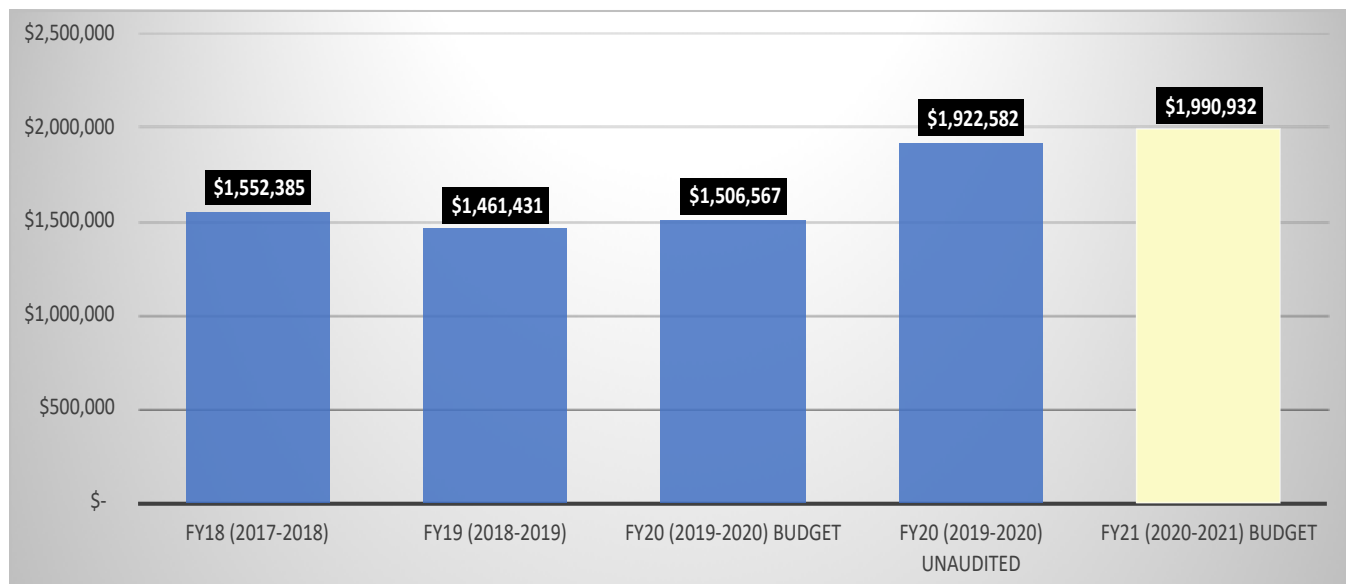
Operations & Maintenance Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 1,683,353	\$ 1,931,688	\$ 1,753,211	\$ 1,903,409	\$ 1,717,398
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ 7,409	\$ 10,850	\$ 15,000	\$ 15,000	\$ -
TOTAL REVENUES	\$ 1,690,762	\$ 1,942,538	\$ 1,768,211	\$ 1,918,409	\$ 1,717,398
EXPENDITURES					
100 SALARIES	\$ 292,720	\$ 289,283	\$ 271,531	\$ 253,285	\$ 261,390
200 BENEFITS	\$ 51,678	\$ 78,725	\$ 68,750	\$ 47,979	\$ 52,776
300 PURCHASE SERVICES	\$ 488,483	\$ 435,225	\$ 407,502	\$ 527,685	\$ 519,106
400 SUPPLIES & MATERIALS	\$ 284,705	\$ 310,442	\$ 372,500	\$ 297,967	\$ 295,000
500 CAPITAL OUTLAY	\$ 16,565	\$ 10,475	\$ 1,082,000	\$ 71,706	\$ 590,000
600 OTHER OBJECTS	\$ 662	\$ 331	\$ 2,500	\$ 103	\$ 52,500
700 NON CAPITALIZED EQUIPMENT	\$ 19,241	\$ 3,615	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,154,054	\$ 1,128,096	\$ 2,204,783	\$ 1,198,725	\$ 1,770,772
SURPLUS/(DEFICIT)	\$ 536,708	\$ 814,442	\$ (436,572)	\$ 719,684	\$ (53,374)
OTHER FINANCING SOURCES	\$ -	\$ (22,908)	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ 536,708	\$ 791,534	\$ (436,572)	\$ 719,684	\$ (53,374)
BEGINNING BALANCE	\$ 3,048,844	\$ 3,585,552	\$ 4,377,086	\$ 4,377,086	\$ 5,096,770
ENDING BALANCE	\$ 3,585,552	\$ 4,377,086	\$ 3,940,514	\$ 5,096,770	\$ 5,043,396



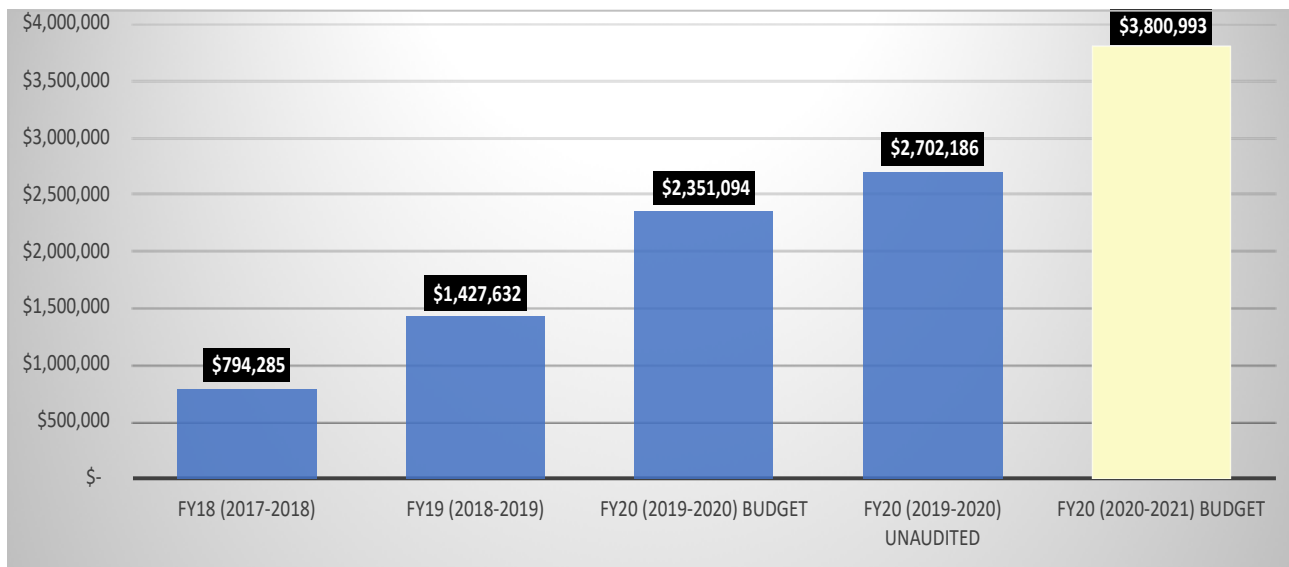
Debt Service Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 1,411,134	\$ 1,490,600	\$ 1,389,549	\$ 998,926	\$ 975,000
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,411,134	\$ 1,490,600	\$ 1,389,549	\$ 998,926	\$ 975,000
EXPENDITURES					
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
300 PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ 1,683,313	\$ 1,581,554	\$ 1,344,413	\$ 1,345,125	\$ 1,714,000
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,683,313	\$ 1,581,554	\$ 1,344,413	\$ 1,345,125	\$ 1,714,000
SURPLUS/(DEFICIT)	\$ (272,179)	\$ (90,954)	\$ 45,136	\$ (346,199)	\$ (739,000)
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ 807,350	\$ 807,350
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ (272,179)	\$ (90,954)	\$ 45,136	\$ 461,151	\$ 68,350
BEGINNING BALANCE	\$ 1,824,564	\$ 1,552,385	\$ 1,461,431	\$ 1,461,431	\$ 1,922,582
ENDING BALANCE	\$ 1,552,385	\$ 1,461,431	\$ 1,506,567	\$ 1,922,582	\$ 1,990,932



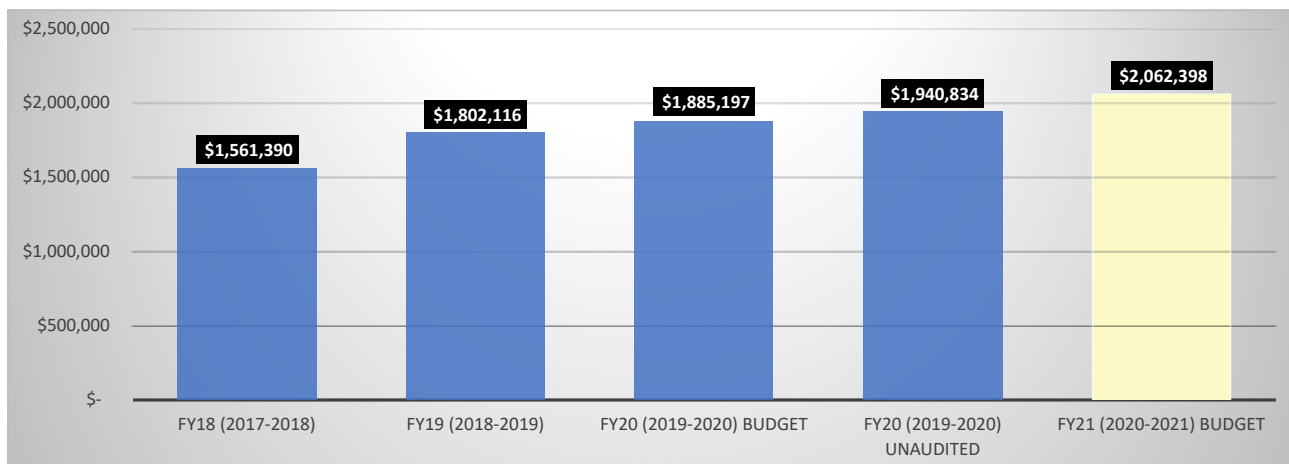
Transportation Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 1,681,780	\$ 1,171,772	\$ 1,508,641	\$ 1,692,995	\$ 1,630,000
3000 STATE SOURCES	\$ 344,485	\$ 317,390	\$ 300,000	\$ 323,849	\$ 310,000
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 2,026,265	\$ 1,489,162	\$ 1,808,641	\$ 2,016,844	\$ 1,940,000
EXPENDITURES					
100 SALARIES	\$ 119,158	\$ 136,811	\$ 131,392	\$ 134,912	\$ 138,661
200 BENEFITS	\$ 15,576	\$ 16,324	\$ 34,737	\$ 28,604	\$ 31,455
300 PURCHASE SERVICES	\$ 659,806	\$ 678,941	\$ 667,550	\$ 531,083	\$ 655,077
400 SUPPLIES & MATERIALS	\$ 3,006	\$ 3,783	\$ 6,000	\$ 4,451	\$ 6,000
500 CAPITAL OUTLAY	\$ -	\$ -	\$ 45,000	\$ 43,240	\$ -
600 OTHER OBJECTS	\$ 281	\$ -	\$ 500	\$ -	\$ 10,000
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 797,827	\$ 835,859	\$ 885,179	\$ 742,290	\$ 841,193
SURPLUS/(DEFICIT)	\$ 1,228,438	\$ 653,303	\$ 923,462	\$ 1,274,554	\$ 1,098,807
OTHER FINANCING SOURCES	\$ (1,000,000)	\$ (19,956)	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ 228,438	\$ 633,347	\$ 923,462	\$ 1,274,554	\$ 1,098,807
BEGINNING BALANCE	\$ 565,847	\$ 794,285	\$ 1,427,632	\$ 1,427,632	\$ 2,702,186
ENDING BALANCE	\$ 794,285	\$ 1,427,632	\$ 2,351,094	\$ 2,702,186	\$ 3,800,993



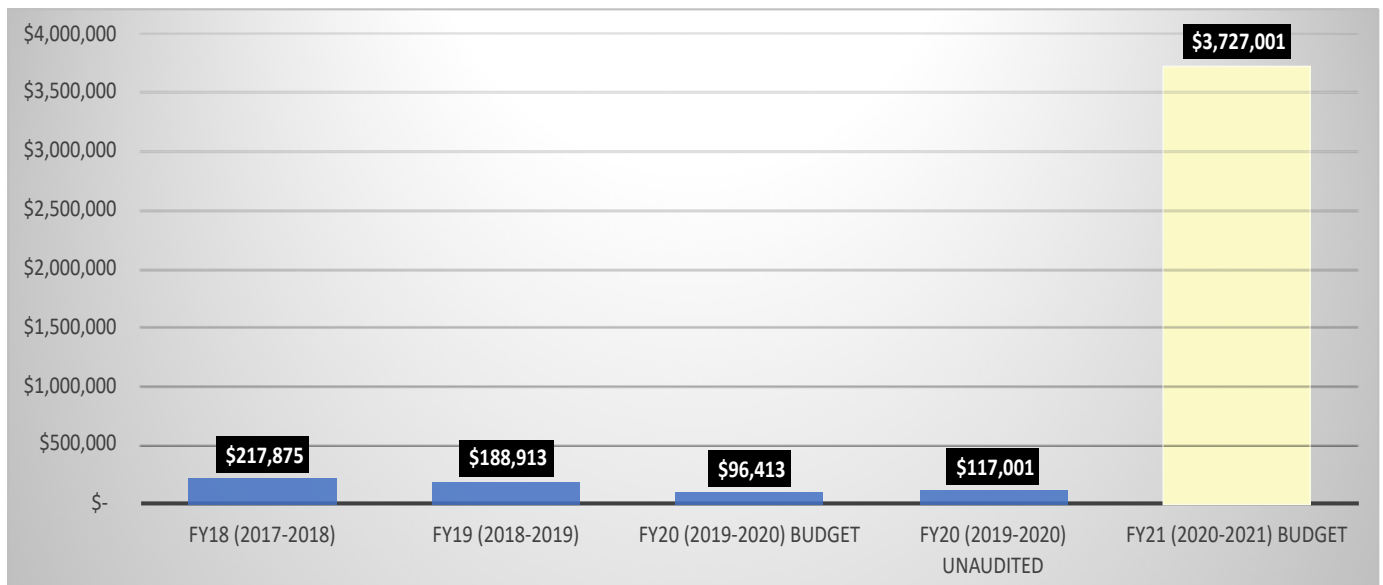
FICA/IMRF Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 678,412	\$ 648,042	\$ 503,354	\$ 563,573	\$ 588,905
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 678,412	\$ 648,042	\$ 503,354	\$ 563,573	\$ 588,905
EXPENDITURES					
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ 422,149	\$ 407,316	\$ 420,273	\$ 424,855	\$ 467,341
300 PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 422,149	\$ 407,316	\$ 420,273	\$ 424,855	\$ 467,341
SURPLUS/(DEFICIT)	\$ 256,263	\$ 240,726	\$ 83,081	\$ 138,718	\$ 121,564
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ 256,263	\$ 240,726	\$ 83,081	\$ 138,718	\$ 121,564
BEGINNING BALANCE	\$ 1,305,127	\$ 1,561,390	\$ 1,802,116	\$ 1,802,116	\$ 1,940,834
ENDING BALANCE	\$ 1,561,390	\$ 1,802,116	\$ 1,885,197	\$ 1,940,834	\$ 2,062,398



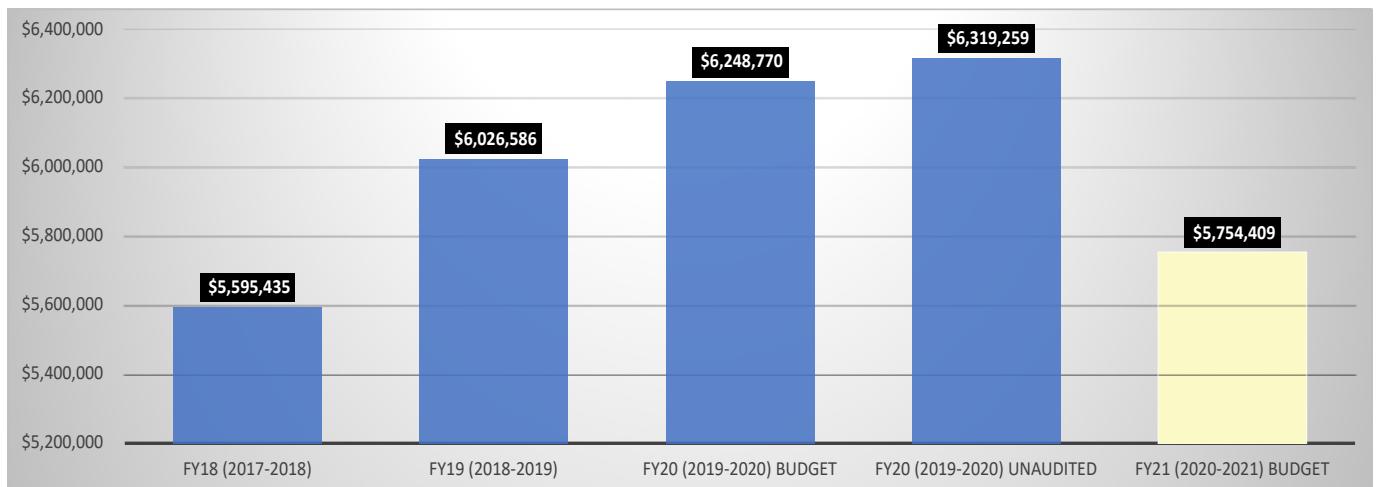
Capital Projects Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 40,892	\$ 10,777	\$ 2,500	\$ 4,043	\$ 5,000
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 40,892	\$ 10,777	\$ 2,500	\$ 4,043	\$ 5,000
EXPENDITURES					
100 SALARIES	\$ 14,290	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ 16,691	\$ -	\$ -	\$ -	\$ -
300 PURCHASE SERVICES	\$ 416,387	\$ -	\$ 45,000	\$ 75,955	\$ 60,000
400 SUPPLIES & MATERIALS	\$ 3,695	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ 3,419,140	\$ 39,739	\$ 50,000	\$ -	\$ 1,335,000
600 OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,870,203	\$ 39,739	\$ 95,000	\$ 75,955	\$ 1,395,000
SURPLUS/(DEFICIT)	\$ (3,829,311)	\$ (28,962)	\$ (92,500)	\$ (71,912)	\$ (1,390,000)
OTHER FINANCING SOURCES	\$ 800,000	\$ -	\$ -	\$ -	\$ 5,000,000
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ (3,029,311)	\$ (28,962)	\$ (92,500)	\$ (71,912)	\$ 3,610,000
BEGINNING BALANCE	\$ 3,247,186	\$ 217,875	\$ 188,913	\$ 188,913	\$ 117,001
ENDING BALANCE	\$ 217,875	\$ 188,913	\$ 96,413	\$ 117,001	\$ 3,727,001



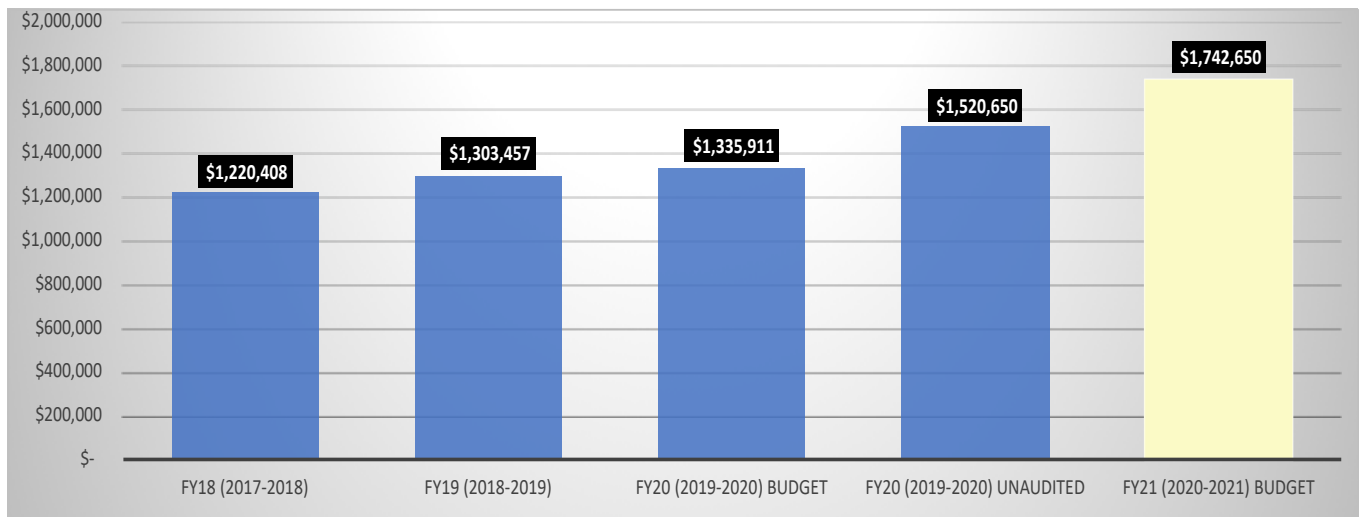
Working Cash Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 143,722	\$ 431,151	\$ 222,184	\$ 292,673	\$ 242,500
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 143,722	\$ 431,151	\$ 222,184	\$ 292,673	\$ 242,500
EXPENDITURES					
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
300 PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT)	\$ 143,722	\$ 431,151	\$ 222,184	\$ 292,673	\$ 242,500
OTHER FINANCING SOURCES	\$ (800,000)	\$ -	\$ -	\$ -	\$ (807,350)
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ (656,278)	\$ 431,151	\$ 222,184	\$ 292,673	\$ (564,850)
BEGINNING BALANCE	\$ 6,251,713	\$ 5,595,435	\$ 6,026,586	\$ 6,026,586	\$ 6,319,259
ENDING BALANCE	\$ 5,595,435	\$ 6,026,586	\$ 6,248,770	\$ 6,319,259	\$ 5,754,409



Tort Fund

	FY18 (2017-2018) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 183,915	\$ 263,355	\$ 217,954	\$ 239,127	\$ 222,000
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 183,915	\$ 263,355	\$ 217,954	\$ 239,127	\$ 222,000
EXPENDITURES					
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
300 PURCHASE SERVICES	\$ 97,979	\$ 180,306	\$ 173,000	\$ 21,934	\$ -
400 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ 6,062	\$ -	\$ 12,500	\$ -	\$ -
600 OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
700 NON CAPITALIZED EQUIPMENT	\$ 11,697	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 115,738	\$ 180,306	\$ 185,500	\$ 21,934	\$ -
SURPLUS/(DEFICIT)	\$ 68,177	\$ 83,049	\$ 32,454	\$ 217,193	\$ 222,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ 68,177	\$ 83,049	\$ 32,454	\$ 217,193	\$ 222,000
BEGINNING BALANCE	\$ 1,152,231	\$ 1,220,408	\$ 1,303,457	\$ 1,303,457	\$ 1,520,650
ENDING BALANCE	\$ 1,220,408	\$ 1,303,457	\$ 1,335,911	\$ 1,520,650	\$ 1,742,650



Life Safety Fund

	FY18 (2018-2019) AUDITED ACTUALS	FY19 (2018-2019) AUDITED ACTUALS	FY20 (2019-2020) BUDGET	FY20 (2019-2020) UNAUDITED ACTUALS	FY21 (2020-2021) BUDGET
REVENUES					
1000 LOCAL SOURCES	\$ 145,926	\$ 321,191	\$ 296,369	\$ 312,634	\$ 293,000
3000 STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
4000 FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 145,926	\$ 321,191	\$ 296,369	\$ 312,634	\$ 293,000
EXPENDITURES					
100 SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -
200 BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -
300 PURCHASE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
400 SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -
500 CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -
600 OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
700 NON CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT)	\$ 145,926	\$ 321,191	\$ 296,369	\$ 312,634	\$ 293,000
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/(DEFICIT) INCLUDING OTHER SOURCES	\$ 145,926	\$ 321,191	\$ 296,369	\$ 312,634	\$ 293,000
BEGINNING BALANCE	\$ 300,777	\$ 446,703	\$ 767,894	\$ 767,894	\$ 1,080,528
ENDING BALANCE	\$ 446,703	\$ 767,894	\$ 1,064,263	\$ 1,080,528	\$ 1,373,528

