

**WILMETTE PUBLIC SCHOOLS
DISTRICT 39**

2018-2019 TENTATIVE BUDGET

FISCAL YEAR 2019

**WILMETTE SCHOOL DISTRICT 39
COOK COUNTY, IL.**

**2016-17 Actual
2017-18 Budget**

2018-19 Tentative Budget

MAY, 2018

**Gail Buscemi
Business Manager
MAY 21, 2018**

2017-18 BUDGET
OPERATING FUNDS SUMMARY

REVENUES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
FUNDS					
Educational	59,700,253	61,078,808	62,176,683	1,097,875	1.80%
Tort	474,703	340,031	284,063	(55,968)	-16.46%
Operations & Maintenance	7,707,935	11,165,841	9,843,348	(1,322,493)	-11.84%
Transportation	1,777,625	1,882,181	1,794,237	(87,944)	-4.67%
IMRF/Social Security	1,453,413	1,518,956	1,603,663	84,707	5.58%
Working Cash	109,302	112,538	93,951	(18,587)	-16.52%
TOTAL REV. ALL FUNDS	71,223,232	76,098,355	75,795,945	(302,410)	-0.40%
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
FUNDS					
Educational	57,293,476	65,269,405	63,191,685	(2,077,720)	-3.18%
Tort	503,623	527,920	529,337	1,417	0.27%
Operations & Maintenance	6,990,521	10,042,380	11,257,995	1,215,615	12.10%
Transportation	1,590,845	1,966,945	2,048,090	81,145	4.13%
IMRF/Social Security	1,573,879	1,706,466	1,642,936	(63,530)	-3.72%
Working Cash	0	0	0	0	0.00%
TOTAL EXPEND. ALL FUNDS	67,952,344	79,513,116	78,670,043	(843,073)	-1.06%
EXCESS OR (DEFICIT) REV. OVER EXPEND.	3,270,888	(3,414,761)	(2,874,098)		
FUND BAL. - JULY 1ST	35,599,361	38,870,249	35,455,488		
BUDGETED FUND BAL. - JUNE 30	38,870,249	35,455,488	32,581,390		
Fund Balance as a % of Expenditures	72.4%	61.2%	55.7%		

2017-18 BUDGET
OPERATING FUNDS SUMMARY

	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
REVENUES BY SOURCE						
Tax Levy	49,572,278	49,936,349	51,763,321	1,826,972	3.66%	
Other Local Revenue	4,994,240	4,992,606	4,628,780	(363,826)	-7.29%	
State Revenue	15,353,328	17,509,204	17,545,948	36,744	0.21%	[1]
Federal Revenue	1,303,386	1,160,196	1,107,896	(52,300)	-4.51%	
Other Financing Sources	0	2,500,000	750,000	(1,750,000)	-70.00%	[2]
TOTAL OPERATING FUNDS	71,223,232	76,098,355	75,795,945	(302,410)	-0.40%	

2017-18 BUDGET
OPERATING FUNDS SUMMARY

	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
EXPENDITURES BY OBJECT						
Salaries	36,841,279	39,118,613	39,144,233	25,620	0.07%	
Benefits	18,639,211	21,630,867	21,817,132	186,265	0.86%	[1]
Purchased Services	4,241,646	5,056,710	5,154,372	97,662	1.93%	
Supplies	3,191,495	3,517,425	3,420,751	(96,674)	-2.75%	
Capital Outlay	1,528,145	1,430,567	1,706,079	275,512	19.26%	
Other Expenses	3,510,567	8,758,934	7,427,476	(1,331,458)	-15.20%	[2]
TOTAL OPERATING FUNDS	67,952,344	79,513,116	78,670,043	(843,073)	-1.06%	

EXPENDITURES BY FUNCTION

Instruction	31,860,312	34,296,850	34,224,669	(72,181)	-0.21%	
Instructional Support	3,985,960	4,375,465	4,576,106	200,641	4.59%	
Support Services	17,510,118	18,905,742	19,450,344	544,602	2.88%	
Community Services	143,878	140,500	156,315	15,815	11.26%	
Non Programmed Charges	11,957,326	14,186,106	14,119,436	(66,670)	-0.47%	
Debt Service	195,710	195,710	0	(195,710)	-100.00%	[3]
Transfers	2,299,040	7,412,743	6,143,173	(1,269,570)	-17.13%	
TOTAL OPERATING FUNDS	67,952,344	79,513,116	78,670,043	(843,073)	-1.06%	

2017-18 BUDGET EDUCATIONAL FUND						
REVENUES ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	39,361,995	38,717,502	40,151,694	1,434,192	3.70%	
Corp. Property Replacement Tax	496,557	425,000	380,000	(45,000)	-10.59%	
Tuition	657,678	620,000	596,270	(23,730)	-3.83%	
Investment Earnings	251,093	306,000	221,139	(84,861)	-27.73%	[4]
Food Service	1,380,322	1,450,000	1,384,000	(66,000)	-4.55%	[5]
Student Fees	1,214,464	1,193,500	1,140,000	(53,500)	-4.48%	[6]
Other Local Revenue	240,665	208,406	160,736	(47,670)	-22.87%	
TOTAL LOCAL REVENUE	43,602,773	42,920,408	44,033,839	1,113,431	2.59%	
STATE						
General State Aid	1,225,740	1,225,740	2,788,566	1,562,826	127.50%	[7]
Special Education	1,779,702	1,746,000	240,000	(1,506,000)	-86.25%	[7]
Bilingual Education	7,943	20,410	0	(20,410)	-100.00%	[7]
Reading Improvement	0	0	0	0	0.00%	
National Board Certification	0	0	0	0	0.00%	
State Library Grant	2,212	2,354	2,682	328	13.93%	
Other State Aid	0	0	0	0	0.00%	
TRS Match	11,778,497	14,003,700	14,003,700	0	0.00%	
TOTAL STATE REVENUE	14,794,095	16,998,204	17,034,948	36,744	0.22%	
FEDERAL						
AARA Education Funds Programs	0	0	0	0	0.00%	
Food Service Aid	34,582	35,000	35,000	0	0.00%	
Low Income Title 1	113,712	102,632	102,632	0	0.00%	
IASA Title IV Drug Free	0	0	0	0	0.00%	
IDEA Flow Through	955,756	855,637	855,637	0	0.00%	
ARRA-General State Aid	0	0	0	0	0.00%	
Medicare Title XIX	123,560	85,000	32,700	(52,300)	-61.53%	[8]
IASA Title II Teacher Quality	46,189	55,019	55,019	0	0.00%	
Other Federal Aid	29,587	26,908	26,908	0	0.00%	
TOTAL FEDERAL REVENUE	1,303,386	1,160,196	1,107,896	(52,300)	-4.51%	
OTHER FINANCING SOURCES						
Permanent Transfers	0	0	0	0	0.00%	
Sale of Equipment	0	0	0	0	0.00%	
Capital Leases	0	0	0	0	0.00%	
TOTAL OTH. FINANCING SOURCES	0	0	0	0	0.00%	
TOTAL ED. FUND REVENUES	59,700,253	61,078,808	62,176,683	1,097,875	1.80%	

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
<i>REGULAR PROGRAMS</i>					
Salaries	13,538,168	14,359,112	13,963,026	(396,086)	-2.76%
Benefits	1,568,571	1,685,350	1,752,687	67,337	4.00%
Purchased Services	0	0	0	0	0.00%
Supplies	223,026	230,080	228,333	(1,747)	-0.76%
Capital Outlay	71,185	105,900	102,000	(3,900)	-3.68%
Other Expenses	0	0	0	0	0.00%
TOTAL REGULAR PROGRAMS	15,400,951	16,380,442	16,046,046	(334,396)	-2.04%
<i>ART</i>					
Salaries	642,831	654,687	602,817	(51,870)	-7.92%
Benefits	97,579	128,170	105,438	(22,732)	-17.74%
Purchased Services	0	0	0	0	0.00%
Supplies	16,514	16,200	16,700	500	3.09%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL ART	756,925	799,057	724,955	(74,102)	-9.27%
<i>INSTRUMENTAL MUSIC</i>					
Salaries	300,445	311,562	446,775	135,213	43.40%
Benefits	14,869	19,186	33,098	13,912	72.51%
Purchased Services	26,482	31,390	31,380	(10)	-0.03%
Supplies	22,563	24,800	24,800	0	0.00%
Capital Outlay	11,349	11,767	11,767	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL INSTRUMENTAL MUSIC	375,708	398,705	547,820	149,115	37.40%
<i>VOCAL MUSIC</i>					
Salaries	590,878	613,481	594,820	(18,661)	-3.04%
Benefits	69,221	78,374	89,349	10,975	14.00%
Purchased Services	23,739	23,800	4,750	(19,050)	-80.04%
Supplies	13,928	14,076	13,726	(350)	-2.49%
Capital Outlay	0	1,500	0	(1,500)	-100.00%
Other Expenses	0	0	0	0	0.00%
TOTAL VOCAL MUSIC	697,766	731,231	702,645	(28,586)	-3.91%

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
<i>DRAMA</i>					
Salaries	228,419	240,419	238,524	(1,895)	-0.79%
Benefits	37,652	41,344	44,656	3,312	8.01%
Purchased Services	0	0	0	0	0.00%
Supplies	1,274	1,500	1,500	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL DRAMA	267,344	283,263	284,680	1,417	0.50%
<i>WORLD LANGUAGES (5-8)</i>					
Salaries	914,494	914,306	924,965	10,659	1.17%
Benefits	122,365	136,516	145,347	8,831	6.47%
Purchased Services	0	0	0	0	0.00%
Supplies	5,348	5,700	5,775	75	1.32%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL WORLD LANG. (5-8)	1,042,206	1,056,522	1,076,087	19,565	1.85%
<i>WORLD LANGUAGES (K-4)</i>					
Salaries	490,015	587,029	589,184	2,155	0.37%
Benefits	29,955	33,710	41,037	7,327	21.74%
Purchased Services	1,540	2,000	0	(2,000)	-100.00%
Supplies	2,809	3,000	3,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL WORLD LANG. (K-4)	524,318	625,739	633,221	7,482	1.20%
<i>PHYSICAL EDUCATION</i>					
Salaries	1,496,017	1,582,249	1,517,223	(65,026)	-4.11%
Benefits	173,173	216,758	181,316	(35,442)	-16.35%
Purchased Services	0	0	0	0	0.00%
Supplies	11,681	11,576	11,476	(100)	-0.86%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL PHYSICAL EDUCATION	1,680,871	1,810,583	1,710,015	(100,568)	-5.55%

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
<i>TECHNOLOGY INSTRUCTION</i>					
Salaries	820,772	880,029	904,461	24,432	2.78%
Benefits	99,215	111,091	139,345	28,254	25.43%
Purchased Services	0	0	0	0	0.00%
Supplies	34,661	35,500	40,000	4,500	12.68%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL TECH. INSTRUCTION	954,648	1,026,620	1,083,806	57,186	5.57%
<i>TITLE VI/INNOVATIVE ED. PROG.</i>					
Salaries	0	0	0	0	0.00%
Benefits	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL TITLE VI/Innovative Ed. Prog.	0	0	0	0	0.00%
<i>BILINGUAL EDUCATION</i>					
Salaries	383,379	298,304	335,849	37,545	12.59%
Benefits	43,156	53,770	59,731	5,961	11.09%
Purchased Services	776	1,970	1,970	0	0.00%
Supplies	14,266	5,815	5,815	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	9,225	12,481	12,481	0	0.00%
TOTAL BILINGUAL EDUCATION	450,801	372,340	415,846	43,506	11.68%
<i>READING PROGRAM</i>					
Salaries	447,076	500,610	474,084	(26,526)	-5.30%
Benefits	69,844	80,934	100,329	19,395	23.96%
Purchased Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL READING PROGRAM	516,920	581,544	574,413	(7,131)	-1.23%

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)
					NOTES
<i>DIFFERENTIATED CURRICULUM</i>					
Salaries	611,840	650,191	691,130	40,939	6.30%
Benefits	57,902	63,525	81,369	17,844	28.09%
Purchased Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL DIFFERENTIATED CUR.	669,743	713,716	772,499	58,783	8.24%
<i>IDEA</i>					
Salaries	633,986	640,597	0	(640,597)	-100.00% [9]
Benefits	100,215	101,870	0	(101,870)	-100.00% [9]
Purchased Services	74,130	73,299	73,299	0	0.00%
Supplies	34,829	39,871	39,871	0	0.00%
Capital Outlay	4,940	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL IDEA	848,100	855,637	113,170	(742,467)	-86.77%
<i>TITLE II-TEACHER QUALITY</i>					
Salaries	0	0	0	0	0.00%
Benefits	0	0	0	0	0.00%
Purchased Services	46,189	55,019	55,019	0	0.00%
Supplies	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL TITLE II-TEACHER QUALITY	46,189	55,019	55,019	0	0.00%
<i>TITLE IV/Drug Free</i>					
Salaries	0	0	0	0	0.00%
Benefits	0	0	0	0	0.00%
Purchased Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL TITLE IV/Drug Free	0	0	0	0	0.00%

2017-18 BUDGET
EDUCATIONAL FUND

EXPENDITURES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
<i>TITLE XIX/Medicaid</i>						
Salaries	0	0	0	0	0.00%	
Benefits	0	0	0	0	0.00%	
Purchased Services	0	0	0	0	0.00%	
Supplies	17,262	30,423	12,000	(18,423)	-60.56%	
Capital Outlay	12,749	20,000	20,000	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL TITLE XIX/Medicaid	30,010	50,423	32,000	(18,423)	-36.54%	
<i>TITLE I/Low Income</i>						
Salaries	76,130	70,228	0	(70,228)	-100.00%	[9]
Benefits	30,422	32,354	0	(32,354)	-100.00%	[9]
Purchased Services	7,110	0	0	0	0.00%	
Supplies	50	50	50	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL TITLE I/Low Income	113,712	102,632	50	(102,582)	-99.95%	
<i>CROSS CATEGORICAL</i>						
Salaries	4,481,647	5,045,605	5,750,509	704,904	13.97%	[9]
Benefits	729,066	852,865	1,037,159	184,294	21.61%	[9]
Purchased Services	39,621	58,700	56,200	(2,500)	-4.26%	
Supplies	13,611	32,750	25,050	(7,700)	-23.51%	
Capital Outlay	0	10,000	2,000	(8,000)	-80.00%	
Other Expenses	300	350	350	0	0.00%	
TOTAL CROSS CATEGORICAL	5,264,246	6,000,270	6,871,268	870,998	14.52%	
<i>EARLY CHILDHOOD</i>						
Salaries	761,095	856,778	839,851	(16,927)	-1.98%	[9]
Benefits	130,729	157,675	166,614	8,939	5.67%	[9]
Purchased Services	1,966	4,240	4,240	0	0.00%	
Supplies	3,884	4,310	4,310	0	0.00%	
Capital Outlay	0	1,500	1,500	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL EARLY CHILDHOOD	897,674	1,024,503	1,016,515	(7,988)	-0.78%	

2017-18 BUDGET EDUCATIONAL FUND						
EXPENDITURES						
ACCOUNT	2016-17	2017-18	2018-19	\$	%	
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)	NOTES
<i>CO-CURRICULAR</i>						
Salaries	77,660	81,000	81,008	8	0.01%	
Benefits	1,000	1,179	1,181	2	0.17%	
Purchased Services	8,129	11,000	11,000	0	0.00%	
Supplies	13,702	12,000	12,000	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL CO-CURRICULAR	100,490	105,179	105,189	10	0.01%	
<i>SUMMER SCHOOL</i>						
Salaries	254,608	290,550	290,550	0	0.00%	
Benefits	2,672	4,100	4,100	0	0.00%	
Purchased Services	19,489	15,750	15,750	0	0.00%	
Supplies	23,629	30,000	30,000	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL SUMMER SCHOOL	300,398	340,400	340,400	0	0.00%	
<i>SPECIAL ED EXT SCHOOL YR</i>						
Salaries	0	1,000	1,000	0	0.00%	
Benefits	0	25	25	0	0.00%	
Purchased Services	0	0	0	0	0.00%	
Supplies	0	0	0	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
Tuition	76,590	127,000	100,000	(27,000)	-21.26%	
TOTAL SPEC ED EXT SCHOOL YR	76,590	128,025	101,025	(27,000)	-21.09%	
<i>OCCUP & PHY THERAPY</i>						
Salaries	478,354	581,254	694,448	113,194	19.47%	[9]
Benefits	37,127	54,933	56,329	1,396	2.54%	[9]
Purchased Services	234	6,150	6,150	0	0.00%	
Supplies	2,243	5,300	5,300	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	65	300	300	0	0.00%	
TOTAL OCCUP & PHY THERAPY	518,024	647,937	762,527	114,590	17.69%	

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)
					NOTES
<i>SOCIAL WORKER SERVICES</i>					
Salaries	780,920	792,052	876,068	84,016	10.61%
Benefits	79,628	92,017	98,396	6,379	6.93%
Purchased Services	94	1,640	1,640	0	0.00%
Supplies	956	1,575	1,575	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL SOCIAL WORKER SERVICES	861,598	887,284	977,679	90,395	10.19%
<i>HEALTH SERVICES</i>					
Salaries	270,676	291,871	291,809	(62)	-0.02%
Benefits	32,774	36,038	34,190	(1,848)	-5.13%
Purchased Services	43,427	97,400	97,400	0	0.00%
Supplies	5,724	6,450	6,450	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	300	300	0	0.00%
TOTAL HEALTH SERVICES	352,600	432,059	430,149	(1,910)	-0.44%
<i>PSYCHOLOGICAL SERVICES</i>					
Salaries	583,130	609,810	581,711	(28,099)	-4.61%
Benefits	70,318	85,378	88,201	2,823	3.31%
Purchased Services	0	2,250	2,250	0	0.00%
Supplies	2,846	3,800	3,800	0	0.00%
Capital Outlay	0	800	800	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL PSYCHOLOGICAL SERVICES	656,293	702,038	676,762	(25,276)	-3.60%
<i>SPEECH/LANGUAGE SERVICES</i>					
Salaries	669,952	707,885	748,336	40,451	5.71%
Benefits	76,807	91,164	102,734	11,570	12.69%
Purchased Services	3	3,350	3,350	0	0.00%
Supplies	860	3,700	3,700	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL SPEECH SERVICES	747,623	806,099	858,120	52,021	6.45%

2017-18 BUDGET EDUCATIONAL FUND					
EXPENDITURES					
ACCOUNT	2016-17	2017-18	2018-19	\$	%
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR) NOTES
<i>MEDIA CENTERS</i>					
Salaries	681,706	721,659	677,306	(44,353)	-6.15%
Benefits	100,663	105,654	115,750	10,096	9.56%
Purchased Services	2,964	3,700	3,200	(500)	-13.51%
Supplies	64,488	69,035	74,613	5,578	8.08%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	0	0	0	0	0.00%
TOTAL MEDIA CENTERS	849,821	900,048	870,869	(29,179)	-3.24%
<i>BOARD OF EDUCATION</i>					
Salaries	70,522	74,752	79,237	4,485	6.00%
Benefits	8,795	9,691	7,804	(1,887)	-19.47%
Purchased Services	146,851	139,370	174,500	35,130	25.21%
Supplies	8,795	10,000	10,000	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	7,665	10,000	8,000	(2,000)	-20.00%
TOTAL BOARD OF EDUCATION	242,628	243,813	279,541	35,728	14.65%
<i>ADMINISTRATIVE SERVICES</i>					
Salaries	318,081	322,192	368,634	46,442	14.41%
Benefits	62,478	61,154	70,149	8,995	14.71%
Purchased Services	8,903	7,985	9,000	1,015	12.71%
Supplies	1,565	1,500	1,985	485	32.33%
Capital Outlay	0	1,000	1,000	0	0.00%
Other Expenses	11,492	14,500	14,000	(500)	-3.45%
TOTAL ADMINISTRATIVE SERVICES	402,519	408,331	464,768	56,437	13.82%
<i>STUDENT SERVICES</i>					
Salaries	309,052	330,250	246,300	(83,950)	-25.42%
Benefits	64,371	68,338	55,474	(12,864)	-18.82%
Purchased Services	6,382	6,184	6,184	0	0.00%
Supplies	1,802	2,284	2,284	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Expenses	590	1,125	1,125	0	0.00%
TOTAL STUDENT SERVICES	382,197	408,181	311,367	(96,814)	-23.72%

2017-18 BUDGET EDUCATIONAL FUND						
EXPENDITURES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
<i>SCHOOL OFFICES</i>						
Salaries	1,560,677	1,591,785	1,711,066	119,281	7.49%	
Benefits	358,387	400,742	374,846	(25,896)	-6.46%	
Purchased Services	12,084	21,050	21,035	(15)	-0.07%	
Supplies	79,406	90,485	83,238	(7,247)	-8.01%	
Capital Outlay	2,808	1,300	1,300	0	0.00%	
Other Expenses	1,348	5,125	4,947	(178)	-3.47%	
TOTAL SCHOOL OFFICES	2,014,710	2,110,487	2,196,432	85,945	4.07%	
<i>BUSINESS SUPPORT SERVICES</i>						
Salaries	85,615	94,356	66,326	(28,030)	-29.71%	
Benefits	6,543	7,154	6,020	(1,134)	-15.85%	
Purchased Services	2,311	5,200	5,200	0	0.00%	
Supplies	4,685	5,600	6,000	400	7.14%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	1,430	2,200	2,200	0	0.00%	
TOTAL BUSINESS SUPPORT SERV	100,584	114,510	85,746	(28,764)	-25.12%	
<i>FISCAL SERVICES</i>						
Salaries	219,741	233,737	252,792	19,055	8.15%	
Benefits	33,079	36,612	39,197	2,585	7.06%	
Purchased Services	8,171	22,000	22,600	600	2.73%	
Supplies	0	0	0	0	0.00%	
Capital Outlay	2,916	5,000	4,000	(1,000)	-20.00%	
Other Expenses	56,926	95,000	95,000	0	0.00%	
TOTAL FISCAL SERVICES	320,833	392,349	413,589	21,240	5.41%	
<i>FOOD SERVICES</i>						
Salaries	734,370	753,288	760,115	6,827	0.91%	
Benefits	108,147	120,161	120,355	194	0.16%	
Purchased Services	10,860	15,725	18,250	2,525	16.06%	
Supplies	981,835	971,250	968,650	(2,600)	-0.27%	
Capital Outlay	8,726	10,000	10,000	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL FOOD SERVICES	1,843,938	1,870,424	1,877,370	6,946	0.37%	

2017-18 BUDGET EDUCATIONAL FUND						
EXPENDITURES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
<i>CURRICULUM & STAFF SERVICES</i>						
Salaries	641,615	597,550	625,892	28,342	4.74%	
Benefits	72,943	76,612	76,539	(73)	-0.10%	
Purchased Services	77,898	127,650	68,500	(59,150)	-46.34%	[10]
Supplies	352,920	361,200	334,500	(26,700)	-7.39%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	3,200	3,600	3,600	0	0.00%	
TOTAL CUR & STAFF SERVICES	1,148,576	1,166,612	1,109,031	(57,581)	-4.94%	
<i>INFORMATION PROCESSING</i>						
Salaries	0	0	0	0	0.00%	
Benefits	0	0	0	0	0.00%	
Purchased Services	221,835	224,000	224,000	0	0.00%	
Supplies	7,445	8,500	8,500	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL INFORMATION PROCESSING	229,281	232,500	232,500	0	0.00%	
<i>HUMAN RESOURCES SERVICES</i>						
Salaries	283,905	310,501	321,969	11,468	3.69%	
Benefits	52,929	57,520	52,647	(4,873)	-8.47%	
Purchased Services	36,889	67,592	47,500	(20,092)	-29.73%	
Supplies	2,300	4,000	3,000	(1,000)	-25.00%	
Capital Outlay	3,038	4,000	3,000	(1,000)	-25.00%	
Other Expenses	2,218	3,000	3,500	500	16.67%	
TOTAL HUMAN RESOURCES SERV	381,279	446,613	431,616	(14,997)	-3.36%	
<i>TECHNOLOGY SUPPORT SERV</i>						
Salaries	447,598	469,032	478,256	9,224	1.97%	
Benefits	47,941	56,592	59,743	3,151	5.57%	
Purchased Services	71,903	102,130	91,200	(10,930)	-10.70%	
Supplies	325,601	321,400	369,800	48,400	15.06%	
Capital Outlay	800,870	817,800	519,200	(298,600)	-36.51%	[11]
Other Expenses	0	0	0	0	0.00%	
TOTAL TECH SUPPORT SERV	1,693,913	1,766,954	1,518,199	(248,755)	-14.08%	

2017-18 BUDGET
EDUCATIONAL FUND

EXPENDITURES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
<i>CHILD CARE SERVICES</i>						
Salaries	118,789	116,700	122,515	5,815	4.98%	
Benefits	0	0	0	0	0.00%	
Purchased Services	76	300	300	0	0.00%	
Supplies	25,013	23,500	19,500	(4,000)	-17.02%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL CHILD CARE SERVICES	143,878	140,500	142,315	1,815	1.29%	
<i>AFTER SCHOOL PROGRAMMING</i>						
Salaries	0	0	14,000	14,000	100.00%	
Benefits	0	0	0	0	0.00%	
Purchased Services	0	0	0	0	0.00%	
Supplies	0	0	0	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL CHILD CARE SERVICES	0	0	14,000	14,000	100.00%	
<i>OTHER SUPPORT SERVICES</i>						
Benefits	389,833	414,000	445,000	31,000	7.49%	
OTHER SUPPORT SERVICES	389,833	414,000	445,000	31,000	7.49%	
<i>TUITION EXPENSE</i>						
Regular Programs	109,183	85,000	85,000	0	0.00%	
Special Programs	735,520	770,000	933,000	163,000	21.17%	
TOTAL TUITION EXPENSE	844,703	855,000	1,018,000	163,000	19.06%	
<i>DEBT SERVICE</i>						
Principal Payments- Capital Lease	189,223	192,439	0	(192,439)	-100.00%	[3]
Interest Payments-Lease	6,487	3,271	0	(3,271)	-100.00%	[3]
TOTAL DEBT SERVICE	195,710	195,710	0	(195,710)	-100.00%	[3]
<i>NONPROGRAMMED CHARGES</i>						
Payments for Special Ed Programs	178,829	182,406	115,736	(66,670)	-36.55%	
TRS Match	11,778,497	14,003,700	14,003,700	0	0.00%	[1]
Permanent Transfer	0	2,500,000	750,000	(1,750,000)	-70.00%	[2]
TOTAL NONPROGRAM CHARGES	11,957,326	16,686,106	14,869,436	(1,816,670)	-10.89%	
TOTAL EDUCATIONAL FUND EXPENDITURES	57,293,476	65,269,405	63,191,685	(2,077,720)	-3.18%	

2017-18 BUDGET
EDUCATIONAL FUND

EXPENDITURES BY OBJECT	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
Salaries	35,004,160	37,176,411	37,162,556	(13,855)	-0.04%	
Benefits	16,758,868	19,576,256	19,789,855	213,599	1.09%	[1]
Purchased Services	1,078,885	1,313,250	1,171,603	(141,647)	-10.79%	[10]
Supplies	2,321,520	2,387,230	2,377,301	(9,929)	-0.42%	
Capital Outlay	918,581	990,567	676,567	(314,000)	-31.70%	[11]
Other Expenses	1,211,462	3,825,691	2,013,803	(1,811,888)	-47.36%	[2,3]
TOTAL EDUCATIONAL FUND EXPENDITURES BY OBJECT	57,293,476	65,269,405	63,191,685	(2,077,720)	-3.18%	

**2017-18 BUDGET
TORT FUND**

REVENUES						
ACCOUNT	2016-17	2017-18	2018-19	\$	%	
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)	NOTES
LOCAL						
Tax Levy	469,054	332,631	278,048	(54,583)	-16.41%	
Investment Earnings	5,650	7,400	6,015	(1,385)	-18.72%	[4]
Rentals	0	0	0	0	0.00%	
Other Local Revenue	0	0	0	0	0.00%	
TOTAL LOCAL REVENUE	474,703	340,031	284,063	(55,968)	-16.46%	
TOTAL TORT FUND REVENUES	474,703	340,031	284,063	(55,968)	-16.46%	

**2017-18 BUDGET
TORT FUND**

EXPENDITURES						
ACCOUNT	2016-17	2017-18	2018-19	\$	%	
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)	NOTES
TORT FUND						
Salaries	184,842	187,896	191,118	3,222	1.71%	
Benefits	32,156	35,024	33,219	(1,805)	-5.15%	
Purchased Services	286,626	305,000	305,000	0	0.00%	
Supplies & Materials	0	0	0	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other	0	0	0	0	0.00%	
TOTAL TORT FUND EXPENDITURES	503,623	527,920	529,337	1,417	0.27%	

**2017-18 BUDGET
OPERATIONS & MAINTENANCE FUND**

REVENUES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	7,478,672	8,587,641	9,031,473	443,832	5.17%	
Investment Earnings	9,369	8,200	1,875	(6,325)	-77.13%	
Rentals	7,409	20,000	10,000	(10,000)	-50.00%	
Other Local Revenue	145,121	50,000	50,000	0	0.00%	
TOTAL LOCAL REVENUE	7,640,571	8,665,841	9,093,348	427,507	4.93%	
OTHER FINANCING SOURCES						
State Grant Revenue	67,364	0	0	0	0.00%	
Permanent Transfer	0	2,500,000	750,000	(1,750,000)	-70.00%	[2]
Sale of Equipment	0	0	0	0	0.00%	
Sale of Bonds	0	0	0	0	0.00%	
TOTAL OTHER FINANCING SOURCES	67,364	2,500,000	750,000	(1,750,000)	-70.00%	
TOTAL O & M FUND REVENUES	7,707,935	11,165,841	9,843,348	(1,322,493)	-11.84%	

**2017-18 BUDGET
OPERATIONS & MAINTENANCE FUND**

EXPENDITURES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
FACILITIES IMPROVEMENTS						
Capital Outlay	558,070	400,000	954,512	554,512	138.63%	[12]
Architecture Engineering Services	524,921	480,000	606,004	126,004	26.25%	
TOTAL FACILITIES IMPROVEMENTS	1,082,991	880,000	1,560,516	680,516	77.33%	
OPERATIONS						
Salaries	1,268,172	1,357,830	1,389,305	31,475	2.32%	
Benefits	249,648	284,327	328,071	43,744	15.39%	
Purchased Services	808,206	1,058,810	1,089,115	30,305	2.86%	
Supplies	774,733	984,600	898,900	(85,700)	-8.70%	
Capital Outlay	26,441	0	50,000	50,000	100.00%	
Other Expenses	0	0	0	0	0.00%	
TOTAL OPERATIONS	3,127,200	3,685,567	3,755,391	69,824	1.89%	
MAINTENANCE						
Salaries	333,075	343,930	349,295	5,365	1.56%	
Benefits	21,235	25,890	20,370	(5,520)	-21.32%	
Purchased Services	10,578	12,750	13,750	1,000	7.84%	
Supplies	91,349	141,500	140,500	(1,000)	-0.71%	
Capital Outlay	25,054	40,000	25,000	(15,000)	-37.50%	
Other Expenses	0	0	0	0	0.00%	
TOTAL MAINTENANCE	481,290	564,070	548,915	(15,155)	-2.69%	
OTHER FINANCING USES						
OTHER	2,299,040	4,912,743	5,393,173	480,430	9.78%	[13]
TOTAL OTHER FINANCING USES	2,299,040	4,912,743	5,393,173	480,430	9.78%	
TOTAL O & M FUND EXPENDITURES	6,990,521	10,042,380	11,257,995	1,215,615	12.10%	

2017-18 BUDGET
TRANSPORTATION FUND**REVENUES**

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	729,466	697,681	634,453	(63,228)	-9.06%	
Transportation Fees	545,608	664,000	639,000	(25,000)	-3.77%	[14]
Investment Earnings	10,683	9,500	9,784	284	2.99%	[4]
Other Local Revenue	0	0	0	0	0.00%	
TOTAL LOCAL REVENUE	1,285,756	1,371,181	1,283,237	(87,944)	-6.41%	
STATE						
Regular Aid	8,459	11,000	11,000	0	0.00%	
Special Education Aid	483,411	500,000	500,000	0	0.00%	
Other State Aid	0	0	0	0	0.00%	
TOTAL STATE REVENUE	491,869	511,000	511,000	0	0.00%	
OTHER FINANCING SOURCES						
Sale of Equipment	0	0	0	0	0.00%	
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0.00%	
TOTAL TRANSPORTATION FUND REVENUES	1,777,625	1,882,181	1,794,237	(87,944)	-4.67%	

2017-18 BUDGET
TRANSPORTATION FUND**EXPENDITURES**

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
PUPIL TRANSPORTATION						
Salaries	51,030	52,546	51,959	(587)	-1.12%	
Benefits	3,425	2,904	2,681	(223)	-7.68%	
Purchased Services	1,532,431	1,886,900	1,968,900	82,000	4.35%	[15]
Supplies & Materials	3,894	4,095	4,050	(45)	-1.10%	
Capital Outlay	0	0	0	0	0.00%	
Other	65	20,500	20,500	0	0.00%	
TOTAL PUPIL TRANS.	1,590,845	1,966,945	2,048,090	81,145	4.13%	
OTHER FINANCING USES						
Permanent Transfer	0	0	0	0	0.00%	
TOTAL OTHER FINANCING USES	0	0	0	0	0.00%	
TOTAL TRANSPORTATION FUND EXPENDITURES	1,590,845	1,966,945	2,048,090	81,145	4.13%	

**2017-18 BUDGET
IMRF/SOCIAL SECURITY FUND**

REVENUES ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	1,429,397	1,495,256	1,581,397	86,141	5.76%	
Corporate Property Replacement Tax	17,600	17,600	17,600	0	0.00%	
Investment Earnings	6,415	6,100	4,666	(1,434)	-23.51%	[4]
Other Local Revenue	0	0	0	0	0.00%	
TOTAL LOCAL REVENUE	1,453,413	1,518,956	1,603,663	84,707	5.58%	
STATE						
Regular Aid	0	0	0	0	0.00%	
TOTAL STATE REVENUE	0	0	0	0	0.00%	
TOTAL IMRF/SS FUND REVENUES	1,453,413	1,518,956	1,603,663	84,707	5.58%	

**2017-18 BUDGET
IMRF/SOCIAL SECURITY FUND**

EXPENDITURES ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
RETIREMENT						
IMRF	640,834	682,570	605,408	(77,162)	-11.30%	[16]
FICA	421,644	466,769	473,980	7,211	1.54%	
Medicare	511,401	557,127	563,548	6,421	1.15%	
TOTAL RETIREMENT	1,573,879	1,706,466	1,642,936	(63,530)	-3.72%	
TOTAL IMRF/SS FUND	1,573,879	1,706,466	1,642,936	(63,530)	-3.72%	
OTHER FINANCING USES						
Permanent Transfer	0	0	0	0	0.00%	
TOTAL OTHER FINANCING USES	0	0	0	0	0.00%	
TOTAL IMRF/SS FUND EXPENDITURES	1,573,879	1,706,466	1,642,936	(63,530)	-3.72%	

2017-18 BUDGET WORKING CASH FUND						
REVENUES						
ACCOUNT	2016-17	2017-18	2018-19	\$	%	
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)	NOTES
LOCAL						
Tax Levy	103,694	105,638	86,256	(19,382)	-18.35%	
Investment Earnings	5,607	6,900	7,695	795	11.52%	[4]
Bond Sale	0	0	0	0	0.00%	
TOTAL LOCAL REVENUE	109,302	112,538	93,951	(18,587)	-16.52%	
TOTAL WORKING CASH FUND REVENUES	109,302	112,538	93,951	(18,587)	-16.52%	

2017-18 BUDGET WORKING CASH FUND						
EXPENDITURES						
ACCOUNT	2016-17	2017-18	2018-19	\$	%	
DESCRIPTION	ACTUAL	BUDGET	BUDGET	INCR/(DECR)	INCR/(DECR)	NOTES
PERMANENT TRANSFER	0	0	0	0	0.00%	
TOTAL WORKING CASH FUND EXPENDITURES	0	0	0	0	0.00%	

**2017-18 BUDGET
NON OPERATING FUNDS (CAPITAL FUNDS) SUMMARY**

REVENUES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
FUNDS						
Debt Service	2,193,298	2,189,345	2,186,510	(2,835)	-0.13%	
Capital Projects	1,501,822	4,150,000	4,593,630	443,630	10.69%	
Life Safety	1	1	1	0	0.00%	
TOTAL REV. ALL FUNDS	3,695,121	6,339,346	6,780,141	440,795	6.95%	
EXPENDITURES						
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
FUNDS						
Debt Service	2,366,602	2,364,083	2,251,239	(112,844)	-4.77%	
Capital Projects	1,501,822	4,150,000	4,593,630	443,630	10.69%	
Life Safety	0	0	0	0	0.00%	
TOTAL EXPEND. ALL FUNDS	3,868,424	6,514,083	6,844,869	330,786	5.08%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	(173,302)	(174,737)	(64,728)			
FUND BAL. - JULY 1	1,861,781	1,688,478	1,513,741			
BUDGETED FUND BAL.-JUNE 30	1,688,478	1,513,741	1,449,013			

2017-18 BUDGET DEBT SERVICE FUND					
REVENUES					
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR) NOTES
LOCAL					
Tax Levy	1,190,471	1,219,691	1,375,615	155,924	12.78%
Bond Sale	0	0	0	0	0.00%
Investment Earnings	9,900	11,200	11,352	152	1.36% [4]
Transfers	992,928	958,454	799,543	(158,911)	-16.58%
Other	0	0	0	0	0.00%
TOTAL LOCAL REVENUES	2,193,298	2,189,345	2,186,510	(2,835)	-0.13%
TOTAL DEBT SERVICE FUND REVENUES	2,193,298	2,189,345	2,186,510	(2,835)	-0.13%

2017-18 BUDGET DEBT SERVICE FUND					
EXPENDITURES					
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR) NOTES
DEBT SERVICE					
Principal-Bonds	1,535,000	1,560,000	1,760,000	200,000	12.82%
Interest-Bonds	639,453	607,643	487,239	(120,404)	-19.81%
Service Charge	2,925	4,000	4,000	0	0.00%
Other debt service payments-Principal	0	0	0	0	0.00%
Principal - Refunding 2007 Bonds	0	0	0	0	0.00%
Principal - Capital Leases	189,223	192,440	0	(192,440)	-100.00%
TOTAL DEBT SERVICE FUND EXPENDITURES	2,366,602	2,364,083	2,251,239	(112,844)	-4.77%

**2017-18 BUDGET
CAPITAL PROJECTS FUND**

REVENUES ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	0	0	0	0	0.00%	
Investment Earnings	0	0	0	0	0.00%	
Transfers	1,501,822	4,150,000	4,593,630	443,630	10.69%	[17]
Other Revenue	0	0	0	0	0.00%	
TOTAL LOCAL REVENUES	1,501,822	4,150,000	4,593,630	443,630	10.69%	
TOTAL CAPITAL PROJECTS FUND REVENUES	1,501,822	4,150,000	4,593,630	443,630	10.69%	

**2017-18 BUDGET
CAPITAL PROJECTS FUND**

EXPENDITURES ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
CAPITAL IMPROVEMENTS						
Purchased Services	0	0	0	0	0.00%	
Capital Outlay	1,501,822	4,150,000	4,593,630	443,630	10.69%	[18]
Other	0	0	0	0	0.00%	
Transfers	0	0	0	0	0.00%	
TOTAL CAPITAL PROJECTS FUND EXPENDITURES	1,501,822	4,150,000	4,593,630	443,630	10.69%	

**2017-18 BUDGET
LIFE SAFETY FUND**

REVENUES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
LOCAL						
Tax Levy	0	0	0	0	0.00%	
Bond Sale	0	0	0	0	0.00%	
Investment Earnings	1	1	1	0	0.00%	
Other Revenue	0	0	0	0	0.00%	
TOTAL LOCAL REVENUES	1	1	1	0	0.00%	
TOTAL LIFE SAFETY FUND REVENUES	1	1	1	0	0.00%	

**2017-18 BUDGET
LIFE SAFETY FUND**

EXPENDITURES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
CAPITAL IMPROVEMENTS						
Purchased Services	0	0	0	0	0.00%	
Capital Outlay	0	0	0	0	0.00%	
Other	0	0	0	0	0.00%	
Transfers	0	0	0	0	0.00%	
TOTAL LIFE SAFETY FUND EXPENDITURES	0	0	0	0	0.00%	

**2017-18 BUDGET
ALL FUNDS SUMMARY**

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
FUNDS						
Operating	71,223,232	76,098,355	75,795,945	(302,410)	-0.40%	
Non Operating (Capital)	3,695,121	6,339,346	6,780,141	440,795	6.95%	
TOTAL REV. ALL FUNDS	74,918,353	82,437,701	82,576,086	138,385	0.17%	
ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
FUNDS						
Operating	67,952,344	79,513,116	78,670,043	(843,073)	-1.06%	
Non Operating (Capital)	3,868,424	6,514,083	6,844,869	330,786	5.08%	
TOTAL EXPEND. ALL FUNDS	71,820,767	86,027,199	85,514,912	(512,287)	-0.60%	
EXCESS OR (DEFICIT) REV OVER EXPEND	3,097,586	(3,589,498)	(2,938,826)			
FUND BAL - JULY 1	37,461,142	40,558,727	36,969,229			
BUDGETED FUND BAL. - JUNE 30	40,558,727	36,969,229	34,030,403			

2017-18 BUDGET
OPERATING FUND BALANCES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
EDUCATIONAL FUND						
TOTAL REVENUES	59,700,253	61,078,808	62,176,683	1,097,875	1.80%	
TOTAL EXPENDITURES	57,293,476	65,269,405	63,191,685	(2,077,720)	-3.18%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	2,406,778	(4,190,597)	(1,015,002)			
FUND BALANCE-JULY 1ST	31,269,003	33,675,780	29,485,183			
FUND BAL.-BUDGETED JUNE 30TH	33,675,780	29,485,183	28,470,181			
TORT FUND						
TOTAL REVENUES	474,703	340,031	284,063	(55,968)	-16.46%	
TOTAL EXPENDITURES	503,623	527,920	529,337	1,417	0.27%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	(28,920)	(187,889)	(245,274)			
FUND BALANCE-JULY 1ST	1,018,769	989,849	801,960			
FUND BAL.-BUDGETED JUNE 30TH	989,849	801,960	556,686			
OPERATIONS & MAINT. FUND						
TOTAL REVENUES	7,707,935	11,165,841	9,843,348	(1,322,493)	-11.84%	
TOTAL EXPENDITURES	6,990,521	10,042,380	11,257,995	1,215,615	12.10%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	717,414	1,123,461	(1,414,647)			
FUND BALANCE-JULY 1ST	374,686	1,092,100	2,215,561			
FUND BAL.-BUDGETED JUNE 30TH	1,092,100	2,215,561	800,914			
TRANSPORTATION FUND						
TOTAL REVENUES	1,777,625	1,882,181	1,794,237	(87,944)	-4.67%	
TOTAL EXPENDITURES	1,590,845	1,966,945	2,048,090	81,145	4.13%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	186,780	(84,764)	(253,853)			
FUND BALANCE-JULY 1ST	1,202,578	1,389,358	1,304,594			
FUND BAL.-BUDGETED JUNE 30TH	1,389,358	1,304,594	1,050,741			

2017-18 BUDGET
OPERATING FUND BALANCES

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
IMRF/SOCIAL SECURITY FUND						
TOTAL REVENUES	1,453,413	1,518,956	1,603,663	84,707	5.58%	
TOTAL EXPENDITURES	1,573,879	1,706,466	1,642,936	(63,530)	-3.72%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	(120,466)	(187,510)	(39,273)			
FUND BALANCE-JULY 1ST	930,149	809,683	622,173			
FUND BAL.-BUDGETED JUNE 30TH	809,683	622,173	582,900			
WORKING CASH FUND						
TOTAL REVENUES	109,302	112,538	93,951	(18,587)	-16.52%	
TOTAL EXPENDITURES	0	0	0	0	0.00%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	109,302	112,538	93,951			
FUND BALANCE-JULY 1ST	804,177	913,479	1,026,017			
FUND BAL.-BUDGETED JUNE 30TH	913,479	1,026,017	1,119,968			
TOTAL OPERATING FUNDS						
TOTAL REVENUES	71,223,232	76,098,355	75,795,945	(302,410)	-0.40%	
TOTAL EXPENDITURES	67,952,344	79,513,116	78,670,043	(843,073)	-1.06%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	3,270,888	(3,414,761)	(2,874,098)			
FUND BALANCE-JULY 1ST	35,599,361	38,870,249	35,455,488			
FUND BAL.-BUDGETED JUNE 30TH	38,870,249	35,455,488	32,581,390			

**2017-18 BUDGET
NON OPERATING FUNDS (CAPITAL FUNDS) BALANCES**

ACCOUNT DESCRIPTION	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	\$ INCR/(DECR)	% INCR/(DECR)	NOTES
DEBT SERVICE FUND						
TOTAL REVENUES	2,193,298	2,189,345	2,186,510	(2,835)	-0.13%	
TOTAL EXPENDITURES	2,366,602	2,364,083	2,251,239	(112,844)	-4.77%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	(173,303)	(174,738)	(64,729)			
FUND BALANCE-JULY 1ST	1,861,624	1,688,321	1,513,583			
FUND BAL.-BUDGETED JUNE 30TH	1,688,321	1,513,583	1,448,854			
CAPITAL PROJECTS						
TOTAL REVENUES	1,501,822	4,150,000	4,593,630	443,630	10.69%	
TOTAL EXPENDITURES	1,501,822	4,150,000	4,593,630	443,630	10.69%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	0	0	0			
FUND BALANCE-JULY 1ST	0	0	0			
FUND BAL.-BUDGETED JUNE 30TH	0	0	0			
LIFE SAFETY						
TOTAL REVENUES	1	1	1	0	0.00%	
TOTAL EXPENDITURES	0	0	0	0	0.00%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	1	1	1			
FUND BALANCE-JULY 1ST	157	158	159			
FUND BAL.-BUDGETED JUNE 30TH	158	159	160			
TOTAL NON OPERATING FUNDS (CAPITAL FUNDS)						
TOTAL REVENUES	3,695,121	6,339,346	6,780,141	440,795	6.95%	
TOTAL EXPENDITURES	3,868,424	6,514,083	6,844,869	330,786	5.08%	
EXCESS OR (DEFICIT) REVENUES OVER EXPENDITURES	(173,302)	(174,737)	(64,728)			
FUND BALANCE-JULY 1ST	1,861,781	1,688,478	1,513,741			
FUND BAL.-BUDGETED JUNE 30TH	1,688,478	1,513,741	1,449,013			

NOTES

- [1] Includes On-Behalf Revenue or Expense. These are offsetting entries not a direct cost of district.
- [2] Decrease in permanent transfer from the Education Fund to the Operations and Maintenance Fund.
- [3] Capital lease paid off in FY18.
- [4] Interest income FY 19 budget based on .75% of FY 18 ending fund balance.
- [5] Food service revenue projected to decrease based on FY 18 actual collections.
- [6] Student fee revenue projected to decrease based on FY 18 actual collections. Before School Early Bird Program fees decreased as a result of schedule change implemented in FY 18.
- [7] In FY 19, due to the Evidence-Based Fund Model, General State Aid reflects Special Ed Personnel, Special Ed Funding for Children, Special Ed Summer School and English Learner Education grants in addition to General State Aid.
- [8] Projected decrease in Medicaid funding based on FY 18 actual collections.
- [9] Grant allocations for FY19 not received yet. Salaries and benefits for FY19 are currently reflected as program expense instead of grant expense.
- [10] Decrease in one time costs for purchased services.
- [11] New phone system budgeted in FY18.
- [12] Includes Capital Projects and Health Life Safety.
- [13] Includes transfer of \$4.6M in construction project costs to the Capital Projects Fund and transfer of \$800K for Debt Certificate Payments to the Debt Service Fund.
- [14] Transportation Fees projected to decrease based on 2018 actual collections.
- [15] Increase in purchased services due mainly to cost of vendor contract.
- [16] Projected decrease in the IMRF employer rate for 2019.
- [17] Transfer of \$4.6M from Operations & Maintenance Fund for construction projects.
- [18] \$4.6M of approved construction projects.