



Community Consolidated School District 15

Report to the Board of Education

Amended Budget FY 2013

March 2013

Scott Thompson
Superintendent of Schools

Michael M. Adamczyk
*Assistant Superintendent for
Business and Auxiliary Services*



Amended Budget for 2012-13

Educational Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Tax	\$ 85,187,380	\$ 87,252,009	\$ 87,252,009	
State	12,939,895	13,485,813	13,485,813	
Federal - non ARRA	8,869,738	10,622,566	10,656,388	
Federal - ARRA	38,922	38,922	38,922	
Interest on Investments	50,665	50,665	125,000	
CPPR Tax	738,991	738,991	738,991	
Other	3,594,750	3,508,250	3,515,166	
	<u>\$ 111,420,341</u>	<u>\$ 115,697,216</u>	<u>\$ 115,812,289</u>	0.10%
Expenditures				
Salaries*	\$ 86,514,388	\$ 86,836,834	\$ 86,876,874	0.05%
Benefits*	16,916,686	16,191,094	16,198,829	0.05%
Purchased Services	3,147,444	3,780,484	3,795,404	0.39%
Supplies	4,135,037	4,206,353	4,544,864	8.05%
Equipment	2,234,331	2,234,331	2,304,479	3.14%
Tuition/Dues/Fees	1,015,200	1,015,200	1,015,200	0.00%
Contingency	-	-	-	
	<u>\$ 113,963,086</u>	<u>\$ 114,264,296</u>	<u>\$ 114,735,650</u>	0.41%
Transfers In/(Out)	-	-	-	
Net change in Fund Balance	<u>(2,542,745)</u>	<u>1,432,920</u>	<u>1,076,639</u>	
Beginning Fund Balance	\$ 35,920,831	\$ 39,117,709	\$ 39,117,709	
Ending Fund Balance	\$ 33,378,086	\$ 40,550,629	\$ 40,194,348	

Salaries*				
Administration	6,120,211	6,220,604	6,223,177	0.04%
Certified Staff	64,408,745	64,334,539	64,390,941	0.09%
OT/PT	597,465	597,465	605,141	1.28%
Program Assistants	5,714,791	5,615,836	5,614,934	-0.02%
Secretary/Clerical	2,879,566	2,867,922	2,859,287	-0.30%
Food Service	704,500	706,304	704,500	-0.26%
Substitute Teachers	1,538,978	1,538,978	1,772,409	15.17%
Miscellaneous	4,550,132	4,955,186	4,706,485	-5.02%
	<u>86,514,388</u>	<u>86,836,834</u>	<u>86,876,874</u>	0.05%

Benefits*				
TRS	1,461,604	1,706,610	1,714,345	0.45%
Medical	15,191,081	14,220,484	14,220,484	0.00%
Tuition Reimbursement	264,000	264,000	264,000	0.00%
	<u>16,916,685</u>	<u>16,191,094</u>	<u>16,198,829</u>	0.05%

Amended Budget for 2012-13

Operations & Maintenance Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Tax	\$ 10,213,784	\$ 10,460,992	\$ 10,460,992	
CPPR Tax	738,991	738,991	738,991	
Interest on Investments	7,414	7,414	22,500	
Other	316,103	316,103	316,103	
	\$ 11,276,292	\$ 11,523,500	\$ 11,538,586	0.13%
Expenditures				
Salaries	\$ 4,678,233	\$ 4,660,582	\$ 4,660,582	
Benefits	966,685	914,683	914,683	
Purchased Services	1,605,097	1,616,542	1,616,542	
Supplies	2,740,015	2,598,525	2,598,525	
Equipment	407,400	407,401	407,401	
Contingency/Other	54,520	54,520	54,520	
	\$ 10,451,950	\$ 10,252,253	\$ 10,252,253	0.00%
Transfers In/(Out)	(2,000,000)	(2,100,000)	(2,100,000)	
Net change in Fund Balance	(1,175,658)	(828,753)	(813,667)	
Beginning Fund Balance	\$ 6,656,261	\$ 6,447,449	\$ 6,447,449	
Ending Balance	\$ 5,480,603	\$ 5,618,696	\$ 5,633,782	

Debt Service Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Tax	\$ 4,885,850	\$ 4,885,850	\$ 4,885,850	
Interest on Investments	17,000	17,000	17,000	
	\$ 4,902,850	\$ 4,902,850	\$ 4,902,850	0.00%
Expenditures				
Interest Payment	\$ 4,495,000	\$ 4,495,000	\$ 4,495,000	
Principal Pyament	390,850	390,850	390,850	
Other	700	700	700	
	\$ 4,886,550	\$ 4,886,550	\$ 4,886,550	0.00%
Transfer Out				
Net change in Fund Balance	16,300	16,300	16,300	
Beginning Fund Balance	\$ 4,716,398	\$ 4,818,433	\$ 4,818,433	
Ending Fund Balance	\$ 4,732,698	\$ 4,834,733	\$ 4,834,733	

Amended Budget for 2012-13

Transportation Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Tax	\$ 3,683,414	\$ 3,771,265	\$ 3,771,265	
Interest on Investments	8,911	8,911	17,500	
Other Local	200,000	200,000	200,000	
Other State	82,215	82,215	82,215	
State Reimbursement	4,530,180	5,088,397	5,088,397	
	<u>\$ 8,504,720</u>	<u>\$ 9,150,788</u>	<u>\$ 9,159,377</u>	0.09%
Expenditures				
Salaries	\$ 4,894,968	\$ 4,875,816	\$ 4,875,816	
Benefits	1,870,753	1,749,479	1,749,479	
Purchased Services	335,220	285,912	285,912	
Supplies	1,157,694	1,157,694	1,157,694	
Equipment	907,568	907,568	907,568	
Contingency/Other	38,245	38,245	38,245	
	<u>\$ 9,204,448</u>	<u>\$ 9,014,714</u>	<u>\$ 9,014,714</u>	0.00%
Transfers Out				
Net change in Fund Balance	<u>(699,728)</u>	<u>136,074</u>	<u>144,663</u>	
Beginning Fund Balance	\$ 6,424,695	\$ 6,813,581	\$ 6,813,581	
Ending Fund Balance	\$ 5,724,967	\$ 6,949,655	\$ 6,958,244	

IMRF/Social Security Funds

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Taxes	\$ 4,928,723	\$ 5,047,819	\$ 5,047,819	
CPPR Taxes	105,000	105,000	105,000	
Interest on Investments	3,295	3,295	3,295	
	<u>\$ 5,037,018</u>	<u>\$ 5,156,114</u>	<u>\$ 5,156,114</u>	0.00%
Expenditures				
IMRF	\$ 2,683,229	\$ 2,557,404	\$ 2,557,404	
FICA/Medicare	2,760,040	2,750,801	2,750,801	
	<u>\$ 5,443,269</u>	<u>\$ 5,308,205</u>	<u>\$ 5,308,205</u>	0.00%
Net change in Fund Balance	<u>(406,251)</u>	<u>(152,091)</u>	<u>(152,091)</u>	
Beginning Fund Balance	\$ 2,539,124	\$ 2,628,741	\$ 2,628,741	
Ending Fund Balance	\$ 2,132,873	\$ 2,476,650	\$ 2,476,650	

Amended Budget for 2012-13

Capital Projects Funds

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Impact Fees	\$ 20,000	\$ 20,000	\$ 20,000	
Interest on Investments	242	242	242	
Other Local	250,000	250,000	250,000	
TIF Revenue	923,440	971,794	971,794	
	\$ 1,193,682	\$ 1,242,036	\$ 1,242,036	0.00%
Expenditures				
Purchased Services	\$ 2,405,753	\$ 2,405,753	\$ 2,405,753	
Supplies	\$ 222,400	222,400	222,400	
Equipment	781,794	781,794	781,794	
	\$ 3,409,947	\$ 3,409,947	\$ 3,409,947	0.00%
Transfers In/(Out)	2,000,000	2,100,000	2,100,000	
Net change in Fund Balance	(216,265)	(67,911)	(67,911)	
Beginning Fund Balance	\$ 322,475	\$ 83,728	\$ 83,728	
Ending Fund Balance	\$ 106,210	\$ 15,817	\$ 15,817	

Capital Projects:

Roof Replacement	1,018,200	1,018,200
Paving	389,447	389,447
Winston Campus Track	312,347	312,347
Carpeting/Floor Tile	142,928	142,928
Exterior Door Replacement	222,400	222,400
Remodeling WC Office	80,000	80,000
Plumbing	906,900	906,900
Boiler	62,000	62,000
Fire Alarm	70,000	70,000
A/E Fees	205,725	205,725
	3,409,947	3,409,947

Working Cash Funds

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Interest on Investments	\$ 123	\$ 123	\$ 123	
	\$ 123	\$ 123	\$ 123	0.00%
Expenditures				
	-	-	-	
	-	-	-	
Net change in Fund Balance	\$ 123	123	123	
Beginning Fund Balance	\$ 109,956	\$ 109,994	\$ 109,994	
Ending Fund Balance	\$ 110,079	\$ 110,117	\$ 110,117	

Amended Budget for 2012-13

Tort Immunity Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Property Tax	\$ 1,406,599	\$ 1,440,325	\$ 1,440,325	
Other	-	-	-	
Interest on Investments	1,514	1,514	1,514	
	<u>\$ 1,408,113</u>	<u>\$ 1,441,839</u>	<u>\$ 1,441,839</u>	0.00%
Expenditures				
Purchased Services	\$ 1,324,434	\$ 1,200,923	\$ 1,200,923	
Contingency/Other	5,000	5,000	5,000	
	<u>\$ 1,329,434</u>	<u>\$ 1,205,923</u>	<u>\$ 1,205,923</u>	0.00%
Transfer In	-	-	-	
Net change in Fund Balance	<u>78,679</u>	<u>235,916</u>	<u>235,916</u>	
Beginning Fund Balance	\$ 6,017	\$ 278,471	\$ 278,471	
Ending Fund Balance	\$ 84,696	\$ 514,387	\$ 514,387	

Health Life Safety Fund

	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Interest on Investments	\$ 560	\$ 560	\$ 560	
	<u>\$ 560</u>	<u>\$ 560</u>	<u>\$ 560</u>	0.00%
Expenditures				
Purchased Services	\$ -	\$ -	\$ -	
Building Improvement	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Net change in Fund Balance	<u>560</u>	<u>560</u>	<u>560</u>	
Beginning Fund Balance	\$ 18,688	\$ 18,574	\$ 18,574	
Ending Fund Balance	\$ 19,248	\$ 19,134	\$ 19,134	

Health Life/Safety Projects:

Amended Budget for 2012-13

Summary

Fund	Budget 2012-13	Five Year (2/13) 2012-13	Amended 2012-13	Increase/(Decrease) Five Year/Amended
Revenue				
Educational	\$ 111,420,341	\$ 115,697,216	\$ 115,812,289	
Operations and Maintenance	11,276,292	11,523,500	11,538,586	
Transportation	8,504,720	9,150,788	9,159,377	
IMRF/Social Security	5,037,018	5,156,114	5,156,114	
Working Cash	123	123	123	
Tort Immunity	1,408,113	1,441,839	1,441,839	
Capital Projects	1,193,682	1,242,036	1,242,036	
Health & Life Safety	560	560	560	
	<u>138,840,849</u>	<u>144,212,176</u>	<u>144,350,924</u>	0.10%
Debt	4,902,850	4,902,850	4,902,850	
Total All Funds	\$ 143,743,699	\$ 149,115,026	\$ 149,253,774	0.09%
Expenditures				
Educational	\$ 113,963,086	\$ 114,264,296	\$ 114,735,650	
Operations and Maintenance	10,451,950	10,252,253	10,252,253	
Transportation	9,204,448	9,014,714	9,014,714	
IMRF/Social Security	5,443,269	5,308,205	5,308,205	
Working Cash	-	-	-	
Tort Immunity	1,329,434	1,205,923	1,205,923	
Capital Projects	3,409,947	3,409,947	3,409,947	
Health & Life Safety	-	-	-	
	<u>143,802,134</u>	<u>143,455,338</u>	<u>143,926,692</u>	0.33%
Debt	4,886,550	4,886,550	4,886,550	
Total All Funds	\$ 148,688,684	\$ 148,341,888	\$ 148,813,242	0.32%
Net change in Fund Balance				
Excluding Debt Service	(4,961,285)	756,838	424,232	
Beginning Fund Balance	\$ 51,998,047	\$ 55,498,247	\$ 55,498,247	0.00%
Ending Fund Balance	\$ 47,036,762	\$ 56,255,085	\$ 55,922,479	-0.59%
All Funds % of Expenditures	32.71%	39.21%	38.85%	
Ending Fund Bal including Debt Services:				
	\$ 51,769,460	\$ 61,089,818	\$ 60,757,212	
Ending Fund Bal including Debt Svcs. as % of Expend.				
	34.82%	41.18%	40.83%	
Revenues over/(under) Expenditures incl. Debt				
	\$ (4,944,985)	\$ 773,138	\$ 440,532	

Changes to Revenue
2012-13 Budget to 2012-13 Amended Budget

Fund		Fund Change
Educational Fund		
Property Taxes	2,064,628.00	
Interest on Investments	74,335.00	
Local Revenue - School Lunch Program	(79,584.00)	
State Revenue - School Lunch Program	35,000.00	
State Aid	148,984.00	
Special Ed Private Facility	25,344.00	
Special Ed Extraordinary	13,204.00	
Special Ed Personnel	210,641.00	
Special Ed Individual Orph	145,672.00	
Special Ed Summer Orphanage	(7,926.00)	
Title I	701,601.00	
IDEA Preschool	1,535.00	
IDEA	275,719.00	
Title III-No Child Left Behind	127,137.00	
Title II Teacher Quality	149,658.00	
Medicaid - Fee for Service	506,000.00	4,391,948.00
Operations & Maintenance Fund		
Property Taxes	247,209.00	262,295.00
Interest on Investments	15,086.00	
Transportation Fund		
Property Taxes	87,851.00	
Interest on Investments	8,589.00	
State Reimbursement	558,217.00	654,657.00
IMRF/Social Security Fund		
Property Taxes	51,648.00	
Property Taxes	67,450.00	119,098.00
Capital Projects		
TIF Revenue	48,354.00	48,354.00
Tort Fund		
Property Taxes	33,725.00	33,725.00
Total Increase/(Decrease)		\$ 5,510,077.00

**Changes to Expenditures
2012-13 Budget to 2012-13 Amended Budget**

Fund			Fund Change
Educational Fund			
Salaries			
Administration - Salary Correction	102,962.00		
Certified Staff - Salary Adjustments	(17,803.00)		
Sign Language - Increase FTE 1	31,247.00		
OT/PT - Increase FTE .20	7,676.00		
ESPA - Program Assistants	(103,455.00)		
Secretary/Clerical	(19,286.00)		
Other - Salary Correction	28,476.00		
Other - Approved Grant	13,928.00		
Extra Duty	7,737.00		
Extra Duty - Approved Grants	329,274.00		
Substitutes - Approved Grants	(18,270.00)		
Benefits			
TRS - Approved Grants	84,871.00		
ERO - Increase +1	167,869.00		
Life	2,858.00		
Medical - Claim Reduction	(1,060,119.00)		
Dental - Claim Increase	86,857.00		
LTD	(193.00)		
Purchased Services			
Nutrition Services	6,430.00		
Approved Grants	641,530.00		
Supplies			
Graduation Fees	4,775.00		
Nutrition Services - Supplies/Food	260,000.00		
Nutrition Services - Grant	30,050.00		
Approved Grants	115,002.00		
Equipment			
Approved Grants	(1,132.00)		
Nutrition Services - Equipment	(17,000.00)		
Technology	88,280.00	\$	772,564.00

Fund	Fund Change		
Operations & Maintenance Fund			
Salaries			
Administrators	507.00		
Custodians	(23,993.00)		
Maintenance	5,823.00		
Sub & Temp	(25,000.00)		
Secretary/Clerical	12.00		
Benefits			
Insurance/Life	(36.00)		
Medical - Claim Reduction	(66,529.00)		
Dental - Claim Increase	14,563.00		
Maintenance Temp	25,000.00		
Utilities			
Electricity	(153,169.00)		
Natural Gas	11,679.00		
Water	11,445.00	\$	(199,698.00)
Transportation Fund			
Salary			
Aides Special Education	(40,042.00)		
Drivers	21,079.00		
Mechanics	(189.00)		
Benefits			
Life	222.00		
Medical - Claim Reduction	(152,995.00)		
Dental - Claim Increase	31,499.00		
Purchased Services			
Vehicle Insurance	(49,308.00)	\$	(189,734.00)
IMRF/Social Security Fund			
IMRF	(125,825.00)		
FICA	(7,391.00)		
Medicare	(1,848.00)	\$	(135,064.00)
Tort Fund			
Appraisal Services	(8,000.00)		
Workers Comp	60,000.00		
Unemployment	(200,000.00)		
Comprehensive Insurance O&M	24,489.00	\$	(123,511.00)
Total Increase/(Decrease)		\$	124,557.00