



FISCAL YEAR 2017: D155 BUDGET HEARING
AUGUST 16, 2016



What are the Operating Funds?

- State Defined “Operating Funds”
 - Education Fund
 - Operations & Maintenance
 - Transportation Fund
 - Working Cash Fund
- School districts often include
 - Municipal Retirement/Social Security Fund



2016-2017 Operating Funds Budget Summary

	Education	Operations & Maintenance	Transportation	Municipal Retirement/ Social Security	Working Cash	Total Operating Funds
Direct Revenues	\$83,173,540	\$6,579,411	\$3,960,558	\$2,336,470	\$3,300	\$96,053,279
Direct Expenditures	(\$82,332,461)	(\$7,355,861)	(\$4,018,703)	(\$2,329,456)	\$-	(\$96,036,481)
Surplus/ Deficit	\$841,079	(\$776,450)	(\$58,145)	\$7,014	\$3,300	\$16,798

D155's 2016-2017 Operating Budget is "in the black."



Revenue Sources

Local Sources

- Tax Revenues from Flat Levy
- Personal Property Replacement Tax
- Food Service (Lunch Sales)
- District Fees
- Donations
- Interest

State Sources

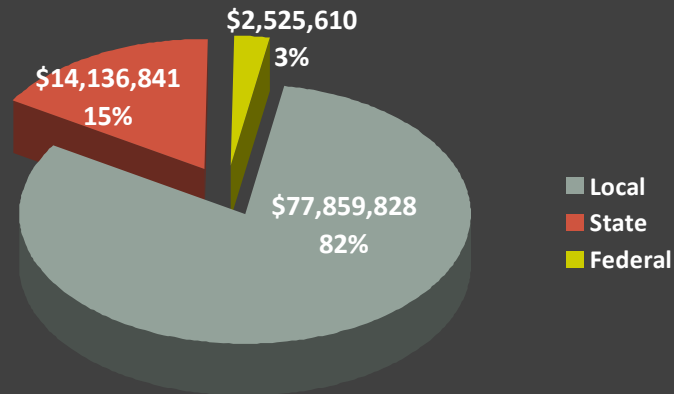
- General State Aid
- Grant Revenues
- Categoricals
 - Special Ed/Transportation Reimbursements

Federal Sources

- IDEA Funding
- NCLB/ESSA Funding
- Medicaid
- Other Grant Revenues



2016-2017 Operating Funds Direct Revenues Summary



2016-2017 Operating Funds Budget Summary

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Expenditures Overview

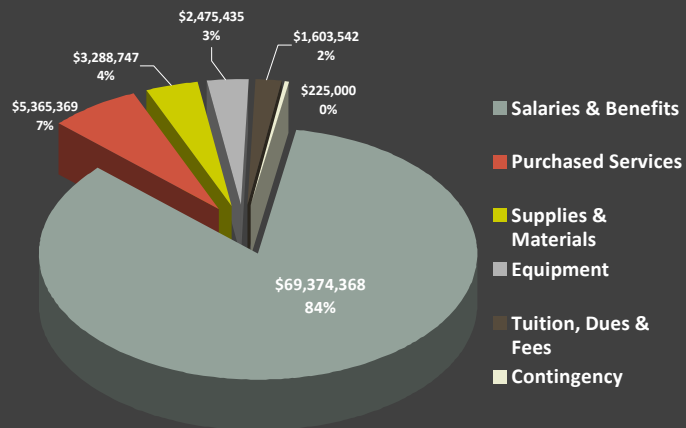
- The Illinois State Board of Education classifies expenditures using the following categories:
 - Salaries
 - Benefits
 - Purchased Services
 - Supplies
 - Capital Outlay
 - Other (Tuition, Dues, Fees, Contingencies)



Education Fund Expenditures

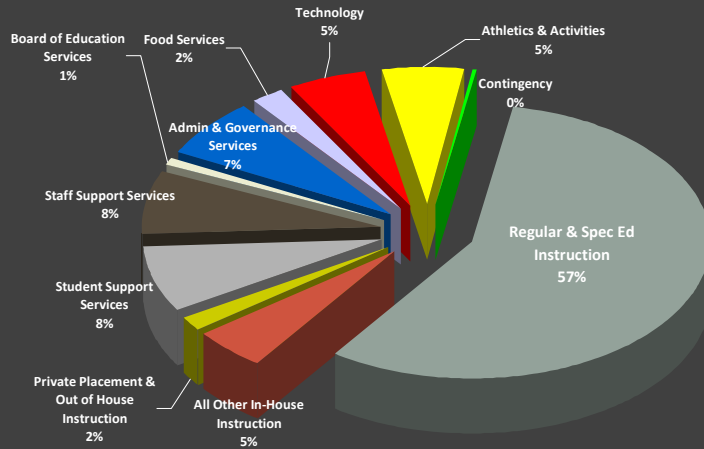
ED FUND EXPENDITURES BY TYPE

- Salaries & Benefits = 84%
- Purchased Services = 7%
- Supplies & Materials = 4%
- Equipment = 3%
- Tuition, Dues & Fees = 2%
- Contingency = less than 1%





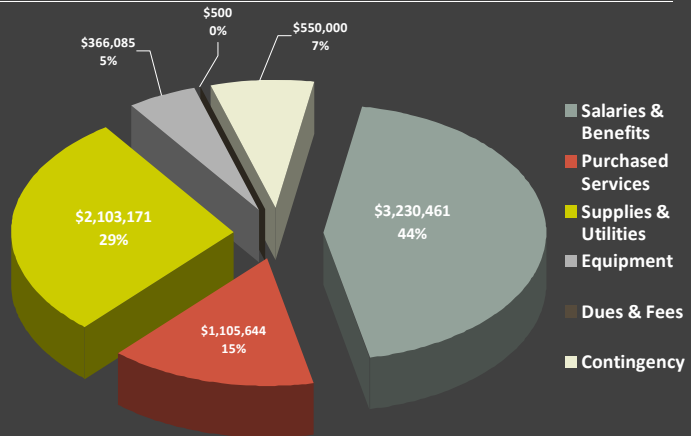
Education Fund Expenditures



Operations & Maintenance Fund Expenditures

ED FUND EXPENDITURES BY TYPE

- Salaries & Benefits = 44%
- Purchased Services = 15%
- Supplies & Utilities = 29%
- Equipment = 5%
- Dues & Fees = less than 1%
- Contingency = 7%





Transportation Fund Expenditures

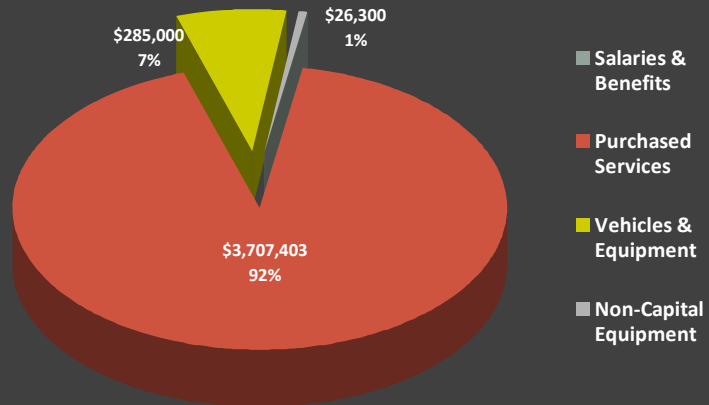
TRANSPORTATION FUND EXPENDITURES BY TYPE

Salaries & Benefits = 0%

Purchased Services = 92%

Vehicles & Equipment = 7%

Non-Capital Equipment = 1%



Recommended Changes to Original Budget

•Revenues:

- Increase Education Fund General State Aid (GSA) Revenue to \$9,526,000, an increase of \$1,531,000
- Increase Capital Projects Fund GSA Revenue to \$315,000

•Expenditures:

- Increase technology non-capital equipment to \$1,933,330 to potentially purchase Chromebooks for a 1:1 initiative
- Increase technology purchased services to \$433,000 for 1:1 initiative
- Increase Operations & Maintenance Fund contingency to \$550,000
- Increase Capital Projects Fund Contingency to \$1,992,930



Summary

- D155 is able to present a balanced budget, “in the black,” including the 2015 flat tax levy
- D155 continues to operate in a fiscally responsible manner
 - Revenues exceeded expenditures in 2014-2015
 - Revenues are budgeted to exceed expenditures in both 2015-2016 & 2016-2017



Summary

- Despite a balanced budget in 2016-2017, financial projections indicate that more adjustments must be made to balance the budget in future fiscal years.
- This year, D155 was able to balance the budget by reducing over \$392,000 in discretionary expenditures and reducing 12.5 teacher FTE's.

A Guide to Understanding the Illinois School District Budget Process



...just Google “mechanics of a school district budget”

<http://www.isbe.net/sfms/budget/mechanics.pdf>

Questions or Discussion



ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2016 - June 30, 2017

Balanced budget, no deficit
reduction plan is required.

Date of Amended Budget: _____
(MM/DD/YY)

District Name: _____ Community High School District 155
District RCDT No: _____ 44-063-1550-16

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Community High School District 155 _____, County of _____ McHenry & Lake _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2016 _____ and ending _____ June 30, 2017 _____.

WHEREAS the Board of Education of _____ Community High School District 155 _____,
County of _____ McHenry & Lake _____, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ 16th _____ day of _____ August _____, 20 _____ 16 _____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied
with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning _____ July 1, 2016 _____ and ending _____ June 30, 2017 _____.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from
each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 16th _____
day of _____ August _____, 20 _____ 16 _____ by a roll call vote of _____ 7 _____ Yeas, and _____ 0 _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Ted Wagner	
Gary R. Oberg, M.D.	
Amy Blazier	
Adam Guss	
Rosemary Kurtz	
Dave Secrest	
Ann Somers	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2017		29,794,134	8,547,294	113,431	6,621,763	2,661,818	0	2,030,201	0	0	0

SUMMARY OF EXPENDITURES (by Major Object)												
	A	B	C	D	E	F	G	H	I	J	K	L
84	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
85	Object Name											
86	Salaries	100	54,784,171	2,620,808		0		0		0	0	57,404,979
87	Employee Benefits	200	14,167,597	609,653		0	2,329,456	0		0	0	17,106,706
88	Purchased Services	300	5,365,369	1,105,644	0	3,707,403		130,500		0	0	10,308,916
89	Supplies & Materials	400	3,288,747	2,103,171		0		0		0	0	5,391,918
90	Capital Outlay	500	206,810	294,842		285,000		9,209,410		0	0	9,996,062
91	Other Objects	600	1,828,542	550,500	2,869,125	0	0	1,992,930		0	0	7,241,097
92	Non-Capitalized Equipment	700	2,268,625	71,243		26,300		80,000		0	0	2,446,168
93	Termination Benefits	800	422,600	0		0						422,600
94	Total Expenditures		82,332,461	7,355,861	2,869,125	4,018,703	2,329,456	11,412,840		0	0	110,318,446

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2016 ⁷		68,485,902	12,418,097	1,541,643	7,751,014	3,925,271	10,740,340	2,026,901		
4	Total Direct Receipts & Other Sources ⁸		83,173,540	6,579,411	2,895,424	3,960,558	2,336,470	672,500	3,300	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		83,173,540	6,579,411	2,895,424	3,960,558	2,336,470	672,500	3,300	0	0
12	Total Amount Available		151,659,442	18,997,508	4,437,067	11,711,572	6,261,741	11,412,840	2,030,201	0	0
13	Total Direct Disbursements & Other Uses ⁹		82,332,461	7,355,861	2,869,125	4,018,703	2,329,456	11,412,840	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		82,332,461	7,355,861	2,869,125	4,018,703	2,329,456	11,412,840	0	0	0
21	ENDING CASH BALANCE ON HAND June 30, 2017 ⁷		69,326,981	11,641,647	1,567,942	7,692,869	3,932,285	0	2,030,201	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0								
107	Other Local Revenues (Describe & Itemize)	1999	2,144,842	500		0		1,000			
108	Total Other Revenue from Local Sources		2,255,442	78,000	0	0	0	356,400	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	68,786,089	5,279,411	2,895,424	1,454,558	2,336,470	357,500	3,300	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid (Section 18-8.05)	3001	9,526,000	1,300,000		1,000,000		315,000			
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		9,526,000	1,300,000	0	1,000,000	0	315,000		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	382,700								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	772,400								
126	Special Education - Personnel	3110	799,700								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	31,700								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,986,500	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	135,291								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		135,291	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	48,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		48,000				0				
145	State Free Lunch & Breakfast	3360	1,450								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	164,600								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				53,200					
152	Transportation - Special Education	3510				1,452,800					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,506,000	0				

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		2,335,841	0	0	1,506,000	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	11,861,841	1,300,000	0	2,506,000	0	315,000	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	304,700								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		304,700				0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	63,281								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	68,900								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	118,500								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	28,100								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		2,525,610	0	0	0	0	0		0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,525,610	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		83,173,540	6,579,411	2,895,424	3,960,558	2,336,470	672,500	3,300	0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	27,938,128	7,895,413	700,092	1,084,850		9,868	111,669	400,000	38,140,020
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	6,356,861	1,602,858	460,882	155,994	1,500	1,040	66,288	22,600	8,668,023
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	2,674,572	599,332	36,825	43,947	22,810		88,138		3,465,624
14	Interscholastic Programs	1500	2,952,032	181,549	513,399	578,952	10,000	216,312	30,500		4,482,744
15	Summer School Programs	1600	290,000	20,082		1,000					311,082
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	191,342	47,750	42,060	30,693					311,845
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911						55,000			55,000
22	Special Education Programs K-12 Private Tuition	1912						1,200,000			1,200,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	40,402,935	10,346,984	1,753,258	1,895,436	34,310	1,482,220	296,595	422,600	56,634,338
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	1,174,278	309,930							1,484,208
37	Guidance Services	2120	2,638,435	641,643	18,232	43,436		4,728			3,346,474
38	Health Services	2130	458,787	96,577	108,584	4,100					668,048
39	Psychological Services	2140	376,676	75,248							451,924
40	Speech Pathology & Audiology Services	2150	275,921	48,660							324,581
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	4,924,097	1,172,058	126,816	47,536	0	4,728	0	0	6,275,235
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	3,259,109	1,017,902	345,039	13,600		470			4,636,120
45	Educational Media Services	2220	652,607	163,753	64,640	102,797		240	2,100		986,137
46	Assessment & Testing	2230	15,000	625	173,850	369,000					558,475
47	Total Support Services - Instructional Staff	2200	3,926,716	1,182,280	583,529	485,397	0	710	2,100	0	6,180,732
48	Support Services - General Administration										
49	Board of Education Services	2310	58,131	8,764	495,800	22,800		17,750			603,245
50	Executive Administration Services	2320	375,467	109,462	41,315	8,600		9,700	1,000		545,544
51	Special Area Administration Services	2330		242							242
52	Tort Immunity Services	2360 - 2370			670,000						670,000
53	Total Support Services - General Administration	2300	433,598	118,468	1,207,115	31,400	0	27,450	1,000	0	1,819,031
54	Support Services - School Administration										
55	Office of the Principal Services	2410	1,549,273	423,973	70,708	173,466	6,000	20,000	29,500		2,272,920
56	Other Support Services - School Administration (Describe & Itemize)	2490	1,139,629	357,153		2,000					1,498,782
57	Total Support Services - School Administration	2400	2,688,902	781,126	70,708	175,466	6,000	20,000	29,500	0	3,771,702
58	Support Services - Business										
59	Direction of Business Support Services	2510	140,550	33,462							174,012
60	Fiscal Services	2520	371,359	96,998	124,700	95,000		2,000	2,000		692,057

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					30,900				30,900
124	Operation & Maintenance of Plant Services	2540	2,620,808	609,653	1,105,644	2,103,171	263,942	500	71,243		6,774,961
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,620,808	609,653	1,105,644	2,103,171	294,842	500	71,243	0	6,805,861
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	2,620,808	609,653	1,105,644	2,103,171	294,842	500	71,243	0	6,805,861
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		2,620,808	609,653	1,105,644	2,103,171	294,842	550,500	71,243	0	7,355,861
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(776,450)
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						0			0

This page is provided for detailed itemizations as requested within the body of the Report.

1. Page 6, Line 74 Educational Fund - Catering performed by food services division
2. Page 6, Line 81 Educational Fund - Summer camp revenue
3. Page 7, Line 107 Educational & Capital Funds - Micellaneous revenue and employee contributions to benefit fund
4. Page 9, Line 227 Edicational Fund - CTEI Perkins Grant
5. Page 10, Line 272 Educational Fund - STEP Grant
6. Page 11, Line 56 - Office of the Vice Principal and Deans Expenses
7. Page 12, Line 83 - Security payments to other local governmental units
8. Page 14, Line 171 - Bond fees
9. Page 15, Line 260 - Office of the Vice Principal and Deans Expenses

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	83,173,540	6,579,411	3,960,558	3,300	93,716,809
4	Direct Expenditures	82,332,461	7,355,861	4,018,703		93,707,025
5	Difference	841,079	(776,450)	(58,145)	3,300	9,784
6	Estimated Fund Balance - June 30, 2016	29,794,134	8,547,294	6,621,763	2,030,201	46,993,392
7	Balanced budget, no deficit reduction plan is required.					
8						
10	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i></p>					
11						
12	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
13						
14	<p><i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i></p>					
15	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: Community High School District 155				
			RCDT Number: 44-063-1550-16				
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	476,843		476,843	545,544		545,544
2. Special Area Administration Services	2330	4,541		4,541	242		242
3. Other Support Services - School Administration	2490	1,455,948		1,455,948	1,498,782		1,498,782
4. Direction of Business Support Services	2510	163,467		163,467	174,012	0	174,012
5. Internal Services	2570	67,125		67,125	60,840		60,840
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		2,167,924	0	2,167,924	2,279,420	0	2,279,420
9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							5%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing