



SCHOOL DISTRICT U-46

KANE, COOK AND
DUPAGE COUNTIES,
ILLINOIS



FISCAL YEAR 2016 ANNUAL BUDGET

SEPTEMBER 28, 2015



355 E. CHICAGO STREET
ELGIN, IL 60120
WWW.U-46.ORG

SCHOOL DISTRICT U-46

BUDGET

For the Fiscal Year Ended June 30, 2016

**School District U-46
Counties of Kane, Cook, and DuPage
355 E. Chicago St.
Elgin, IL 60120**

www.u-46.org

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INTRODUCTORY



Tony Sanders, Chief Executive Officer

School District U-46

Educational Services Center
355 E. Chicago Street, Elgin, IL 60120-6543
Tel: 847.888.5000 x5007
Fax: 847.608.4173

U-46.org

August 17, 2015

Members of the Board of Education and Citizens of School District U-46:

We are pleased to present a balanced Fiscal Year 2016 Budget for School District U-46, which resides in the counties of Cook, DuPage, and Kane. The Fiscal Year 2016 budget begins July 1, 2015, and ends on June 30, 2016, thus spanning the 2015-16 School Year.

This budget is aligned to our new Strategic Plan which will drive our efforts for promoting and achieving academic success for all students. Specifically, we want to eliminate student achievement gaps and ensure all our students are prepared to succeed in college and the workplace.

We are projecting that our total revenue for FY 2016 will increase by \$7.5 million. Two million dollars will be generated from property taxes, \$3.3 million from state sources, \$2.0 million from federal sources and the remaining from local sources. The additional property tax funds will be generated from the 2014 tax levy, the general state aid will increase by \$15.2 million under the budget passed by the Illinois legislature and signed by the Governor, however we have decided to only project three categorical payments for this fiscal year which will reduce our revenue projections by \$10.6 million. Expenditures are projected to increase by \$20 million. Approximately \$7.5 million will be in salaries (note: we have allocated an additional \$4 million in salaries to meet the needs of the Strategic Plan and unforeseen staffing needs), \$2.4 million for benefits, \$3.3 million for supplies and materials (textbook adoptions), \$5.5 million in capital expenditures (the funding for capital will be transferred from working cash) and \$1.3 million from other sources. While the summary of all funds reflects a negative balance, the source of the imbalance is due to the transfer from the working cash fund to finance capital projects.

Despite this projected increase in revenue, School District U-46 will continue to invest cautiously. Illinois state pension reform remains the looming unknown in our future. This FY 2016 budget assumes that our pension costs will remain unchanged for the current school year but that decision continues to be debated at the state level. We may still see a cost shift that would require all school districts to contribute more in order to decrease the state's pension burden. Currently, we cannot predict the impact any cost shift would have in FY 2016.

The District continues to devote resources towards the implementation of the more rigorous Illinois Learning Standards which includes our rollout of the Eureka Math program along with other curriculum and resource investments, AVID, Multi-tiered Systems of Support (MTSS), Teacher Effectiveness Initiatives and Family and Community Engagement to help drive improvement among our staff and students. The District will continue to expand resources for dual language, the ignite program, advanced placement classes, high school academies, early childhood, special education, technology resources in the classroom while also promoting equity and excellence initiatives to help all students succeed.

The FY 2016 budget projects \$500.7 million of revenues and other financing sources, and \$507.6 million of expenditures, for a net decrease in total fund balance of \$6.9 million. The reduction in fund balance is due to using \$13 million in bonds sold in Fiscal Year 2015 for capital building projects. The operating funds are balanced with a small increase in fund balance.

With the significant investment in human and capital resources within the FY 2016 budget over the FY 2015 budget, the District continues to strengthen and expand the quality of education for all students. The opportunities for student and staff growth, assistance and guidance are numerous and will continue to support the District's mission and goals.

This budget, stemming from federal, state and local dollars, represents our financial investment in the education of more than 40,000 students in School District U-46 and I will continue to advocate for more dollars, and a more equitable distribution of those dollars, at the state level. But we all know that there's more to a school district, a family or a person than money alone. We need your continued support, collaboration and active involvement. We need you talking with kids at lunch tables, we need your help putting more books in homes and tutoring children as they read those books or work on a math or science problem. We need you to mentor at-risk students, raise money for PTOs, and continue to support our dedicated teachers. The list of needs is as varied as the gifts and skills that each of you can bring to our schools and the District as a whole. Thank you for all you have done in the past year and I look forward to working alongside even more of you in 2015-2016.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tony Sanders', with a stylized, flowing script.

Tony Sanders
Chief Executive Officer

BUDGET SUMMARY – FY 2016

All District Funds

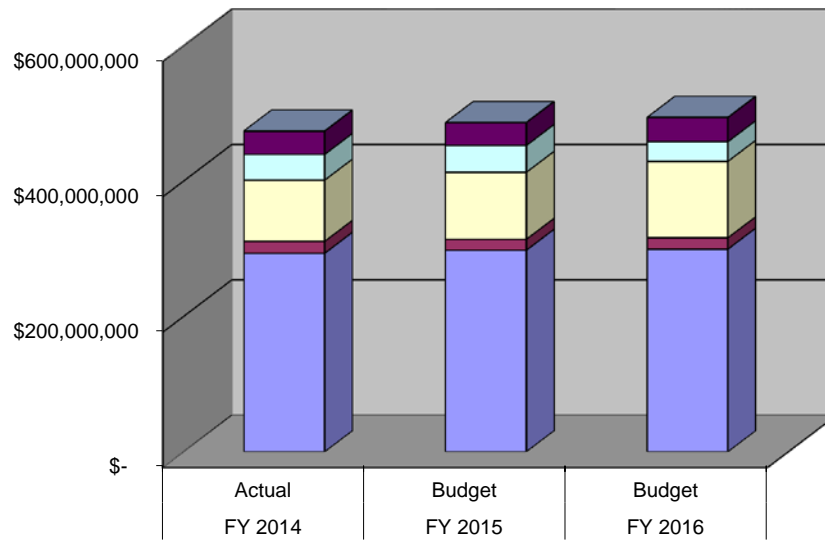
	<u>FY 2014 Actual</u>	<u>FY 2015 Budget*</u>	<u>FY 2016 Budget</u>
REVENUE			
Taxes	\$ 293,432,445	\$ 297,833,932	\$ 299,544,467
Local Revenue	17,673,990	16,226,000	16,833,500
General State Aid	90,443,607	98,935,769	112,894,149
Categoricals	37,938,895	39,591,104	28,946,581
Federal Aid	34,412,640	33,876,202	35,816,766
Other Revenue	<u>148,608</u>	<u>25,000</u>	<u>26,375</u>
Total Revenue	474,050,185	486,488,006	494,061,838
EXPENDITURES			
Salaries	\$ 236,945,103	\$ 250,527,032	\$ 258,033,673
Employee Benefits	86,948,284	91,229,738	93,686,428
Purchased Services	37,549,428	33,803,930	33,467,552
Supplies and Materials	25,417,431	25,629,307	28,921,128
Capital Outlay	15,013,146	27,727,370	33,192,252
Other Expenditures	54,660,681	57,700,146	59,273,461
Non-Cap Equip	<u>901,035</u>	<u>1,127,098</u>	<u>994,459</u>
Total Expenditures	457,435,108	487,744,621	507,568,953
Other Financing Sources (Uses)	0	1,500,000	6,653,797
Net Change in Fund Balance	\$16,615,077	\$243,385	(\$6,853,318)

*Awaiting audited financial reports.

Budget Summary by Fund

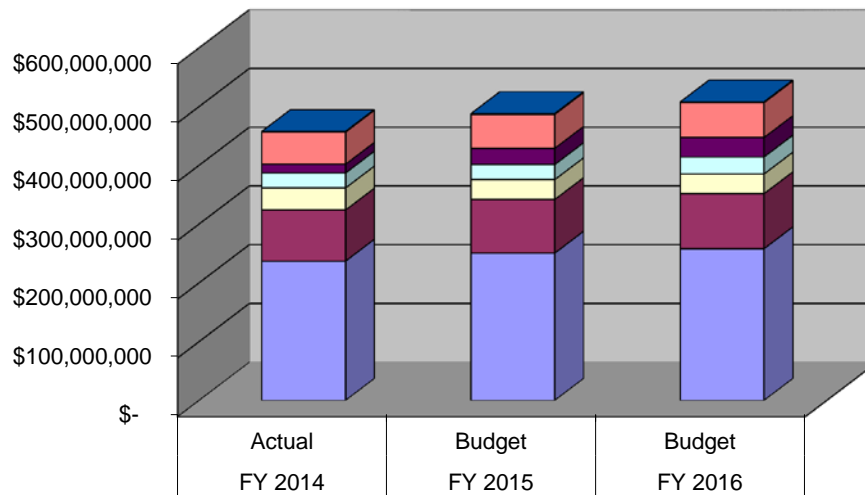
	Revenues	Expenditures	Other Sources (Uses)	Net Increase (Decrease)
Operating Funds (or General Fund):				
Education Fund	\$368,216,963	\$371,386,927	\$0	(\$3,169,965)
Transportation Fund	\$27,037,479	\$25,179,942	\$0	\$1,857,537
Operations & Maintenance Fund	\$27,697,221	\$32,787,460	\$6,653,797	\$1,563,558
Total Operating Funds	\$422,951,663	\$429,354,329	\$6,653,797	\$251,130
Special Revenue Funds:				
Tort Immunity & Judgment Fund	\$12,660,216	\$7,040,222	\$0	\$5,619,994
IMRF/Social Security Fund	\$14,452,849	\$14,426,054	\$0	\$26,795
Working Cash Fund	\$250,000	\$13,250,000	\$0	(\$13,000,000)
Debt Service Fund:				
Debt Service Fund	\$41,614,038	\$41,343,347	\$0	\$270,691
Total All Funds Except Capital Projects Funds	\$491,928,766	\$505,413,953	\$6,653,797	(\$6,831,390)
Capital Projects Funds:				
Fire Prevention & Safety Fund	\$1,783,072	\$1,715,000	\$0	\$68,072
Capital Projects Fund	\$0	\$90,000	\$0	(\$90,000)
Developers Fees Fund	\$350,000	\$350,000	\$0	\$0
Total All Funds	\$494,061,838	\$507,568,953	\$6,653,797	(\$6,853,318)

Revenues



■ Other Revenue
 ■ Federal Aid
 ■ Categoricals
■ General State Aid
 ■ Local Revenue
 ■ Taxes

Expendiures



■ Non-Cap Equip
 ■ Other Expenditures
 ■ Capital Outlay
■ Supplies and Materials
 ■ Purchased Services
 ■ Employee Benefits
■ Salaries

FY 2016 Budget Goals

This year the budget was developed with the Strategic Plan and successful program development/expansion/revisions as the driving forces. Additionally, the organization continues to update and invest in the curriculum with the rollout of a new math program at the elementary and middle school level, kindergarten through eighth grade science, seventh through twelfth grade reading, sixth through twelfth grade English language arts, precision manufacturing and advanced placement resources at the high school level.

The FY 2016 budget designates resources to expand the AIM and Ignite programs (formerly the gifted program), continue the expansion of the Dual Language program, the Early Childhood program, all day kindergarten, after school assistance programs, advanced placement programs, expanded opportunities for high school academy students and increased opportunities for educational and extracurricular opportunities for all students.

The District is also continuing to devote resources towards positive interventions that will promote student success. Examples include, Advancement Via Individual Determination (AVID), the integration of Multi-Tiered Systems of Support (MTSS), after school academic assistance programs, summer programs that provide academic supports for struggling students, mentoring programs and the Alignment and Collaboration for Education (ACE) to stimulate the steady progress toward our long term goals.

Moreover, the District continues to invest in our new teachers through the Teacher Mentor Program (TMP) which is a nationally recognized, award winning, Illinois State Board of Education approved employee support and assistance initiative for educators new to U-46. The program is designed to provide assistance via a two-year arrangement for teachers new to the profession and a one year plan for teachers new to our District. The program is not limited to teachers; it is also available to nurses, social workers, psychologists, diagnosticians, speech language pathologists, librarians, instructional specialists and counselors. The TMP is a formal mentoring relationship which compels mentors and mentees to work closely together and engage in a variety of program-level and classroom-based activities designed to enhance professional practice.

Also, while U-46 and the Elgin Teachers Association have worked together to create and support an award winning Teacher Mentor Program they have also combined efforts to develop a Teacher Appraisal Program based on the work of Charlotte Danielson. Within those systems we have a teacher development program called Peer Assistance and Review (PAR). The PAR program provides instructional support to teachers who voluntarily request services. These teachers are interested in improving their professional practice through the assistance of a peer.

Equally impressive has been the changes that have evolved with the introduction of the new math curriculum. Over 800 teachers have participated in professional development

and all elementary and secondary teachers will participate in expanded professional development that will be led by our professional teachers who have elected to provide the training for their colleagues. The model has been met with many accolades at every level and will be expanded as the organization progresses forward and transitions to curriculum that meets the Common Core State Standards.

Additionally, with the investment in programs, student resources, professional development and student supports mentioned previously we will continue to invest heavily to upgrade and maintain our infrastructure and capital assets. For example, currently 67% of the District has wireless coverage and within the next twelve months, 90% of the District will be completed which will facilitate the organization's move towards the expansion of mobile classroom devices. Moreover, the District continues to invest in back office systems like the requisition system, the applicant tracking system, the food service ordering and inventory system and the payroll and time keeping systems to reduce overhead costs and improve efficiency. Also, we have budgeted to fund the Technology Plan approved by the Board of Education in spring of 2015, which allocates nearly \$5 million per year for classroom technology. The goal over the next two years is to standardize the equipment in every classroom across the organization. Last, we will continue to invest in the District's mechanical systems, parking lots, roofs, building interior and exterior spaces, athletic facilities and painting program to provide environments for our students and staff that exceed expectations.

Economic Condition and Financial Outlook

The economy continues to be in a low growth, and low inflation environment. The Consumer Price Index rose in calendar year 2014 by 0.8%, a decrease from 1.5% in 2013. The low inflation rate will keep Property Tax revenue increases around 1.15% for FY 2016 if the full levy is utilized. The budget includes an increase from the 2014 tax levy but assumes no levy increase for the 2015 tax levy.

For FY 2016 the full General State Aid Claim would be \$122.7 million, however, that amount will be prorated at 92% to \$112.9 million. The FY 2015 claim was originally prorated at 89%, however, in March the proration was changed to 87%. The increase of \$15.2 million in our net General State Aid claim is due to the change in proration percentage and also lower Equalized Assessed Valuation of Taxable property in the District.

The District anticipates receiving three of four state categorical payments. The state was able to become current on categorical payments as of July 2015; however, with the State budget unbalanced, and not finalized, we are anticipating the possible delay in receiving payments. Categorical payments include programs such as Special Education, Bilingual Education, and transportation reimbursement.

The District will see a \$2.0 million increase in Federal Aid in FY 2016. The increase is primarily for the new Early Childhood Expansion Grant.

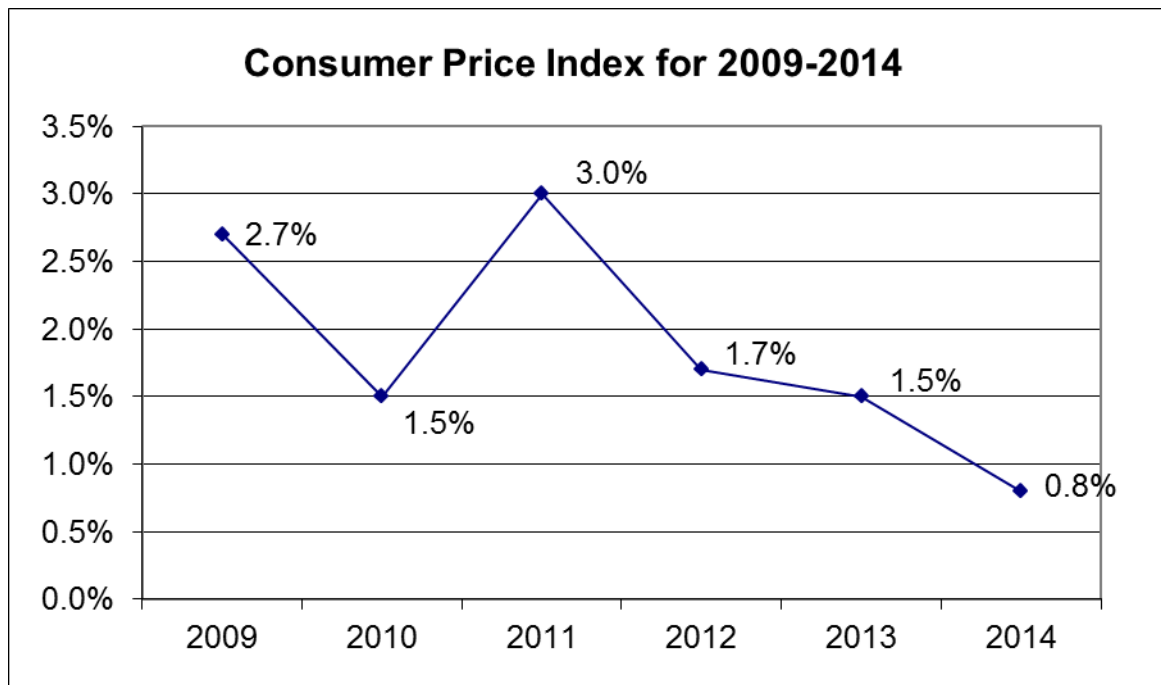
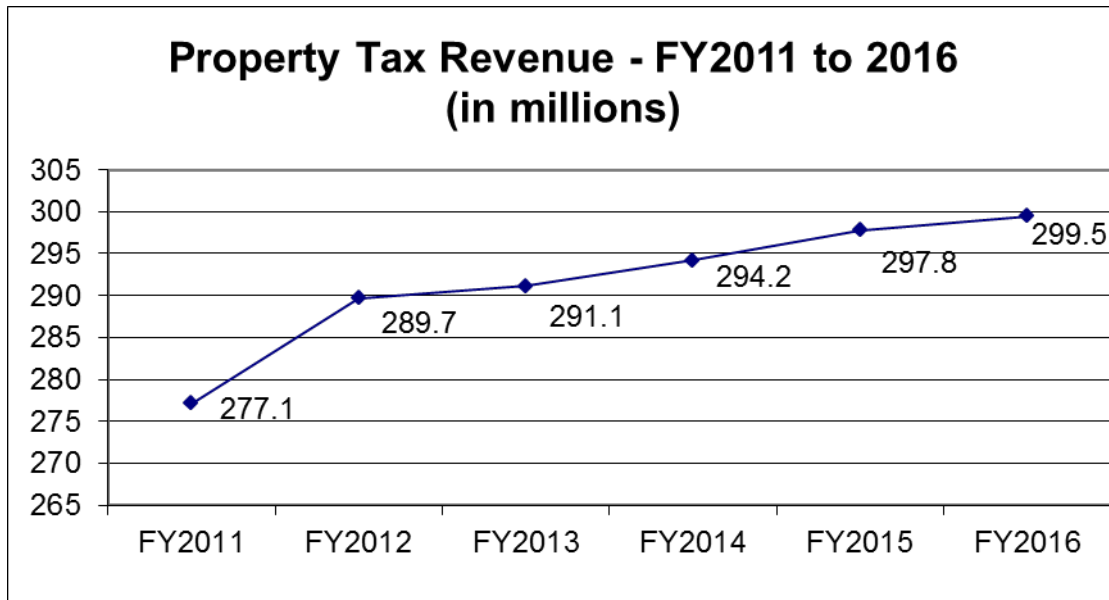
In FY 2014, the District was able to maintain Financial Recognition with an Illinois State Board Financial Profile score of 3.70. The District has received the Recognition status each year since FY 2012.

Major Assumptions Used for Development of Budget

REVENUE

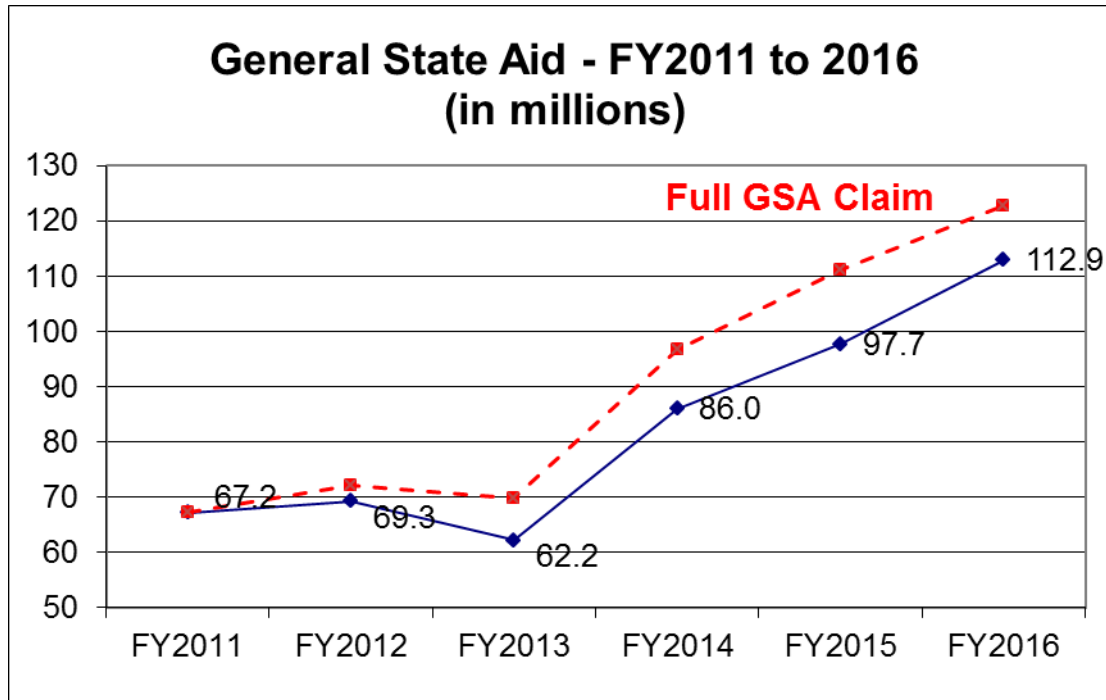
Property Taxes

Property tax revenue can grow at the rate of inflation plus revenue due to new construction and other properties coming onto the tax rolls (such as expiring Tax Increment Financing (TIF) districts). For FY 2016 the projected increase is \$1.7 million from the tax year 2014 levy and no increase from the tax year 2015 levy.



General State Aid Foundation Level

The General State Aid calculation is based on preliminary information received from the State Board of Education and represents an increase from the prior year, from \$98.9 million to \$112.9 million. The full General State Aid claim amount is being prorated at 92% compared to a final proration percentage of 87% last year. The total gross General State Aid claim increased primarily due to lower Equalized Assessed valuations.



Other State Revenue

State revenues are budgeted for three quarterly payments. For FY 2015 the 4th quarter state categorical revenue payments were received in July, however, the overall state budget has not been finalized as of early August.

Federal Aid

Federal Aid will see an increase of \$2.0 million for FY 2016, for a total of \$35.8 million. The new Early Childhood Expansion grant will be \$2.4 million in new revenue.

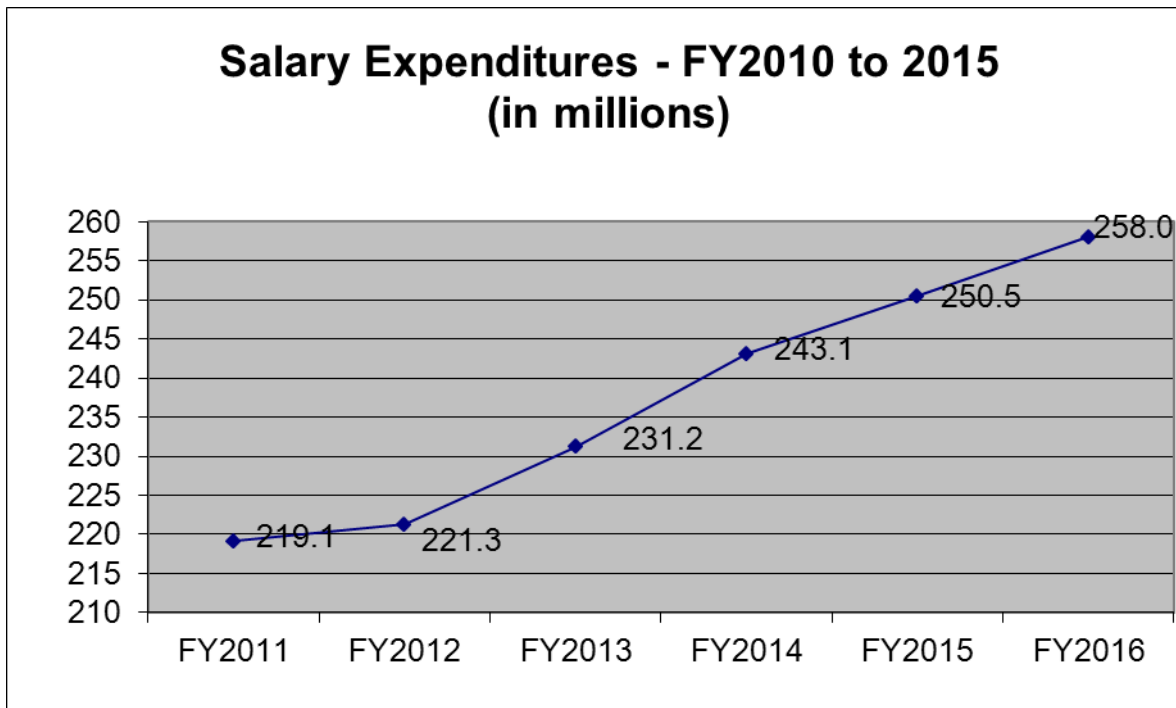
Revenue from Financing

The FY 2016 budget includes \$6.7 million in financing sources for the purchase of 87 new buses.

EXPENDITURES

Salary Expenditures

Salary expenditures are budgeted for contractual increases for teachers, support staff, and administrators. The increase in salary expenditures is a total of \$7.5 million; \$4.0 million of which is being allocated to support the Strategic Plan and unforeseen staffing needs.



Benefit Expenditures – Health Insurance

Health Insurance benefit is expected to continue to increase by 5% for FY 2016. The “Employee Benefits” line item encompasses employee health, dental, and retirement benefits.

Capital Outlay

The FY 2016 budget includes \$13 million in capital projects for buildings to be funded from the bonds issued in FY 2015. Equipment purchases of \$5.6 million for computer equipment and \$6.7 million for 87 new buses. Equipment for the lockdown project is \$2.2 million.

Debt Issuances

The FY 2016 Budget does not have any new long term debt issuances.

The FY 2016 Budget includes a \$6.7 million lease to purchase new school buses. The first year lease payment will be \$1.4 million.

School District U-46

Principal Officials FY 2016 Budget

Board of Education

	<u>Position</u>	<u>Term Expires</u>
Donna Smith	President	2017
Traci O'Neal Ellis	Vice-President	2019
Phil Costello	Secretary Pro-Tempore	2019
Cody Holt	Member	2017
Susan Kerr	Member	2019
Veronica Noland	Member	2017
Jeanette Ward	Member	2019
Allison Holloway	Student Advisor	2016

Superintendent and Executive Staff

Tony Sanders	Chief Executive Officer
Dr. Kenneth Arndt	Interim Superintendent
Steve Burger	Assistant Superintendent, Elementary Schools, Instruction & Equity
Dr. Suzanne Johnson	Assistant Superintendent for Teaching & Learning
Jeffrey King	Chief Operations Officer/Chief School Business Official
Dr. Terri Lozier	Assistant Superintendent, Secondary Schools, Instruction & Equity
Melanie Meidel	Assistant Superintendent, Human Resources
Ronald Raglin	Assistant Superintendent, Support Programs & Alignment
Miguel Rodriguez	Chief Legal Officer
Dr. Ushma Shah	Assistant Superintendent, Elementary Schools, Instruction & Equity

Officials Issuing Report

Jeffrey King	Chief Operations Officer/Chief School Business Official
Dale Burnidge	Director, Financial Operations

Division Issuing Report

Kathy Fitzpatrick	Grants Manager
Rosita Koscielski	Senior Accountant
Sara McGregor	Accounts Payable Manager
Ray Shifrin	Pension Specialist

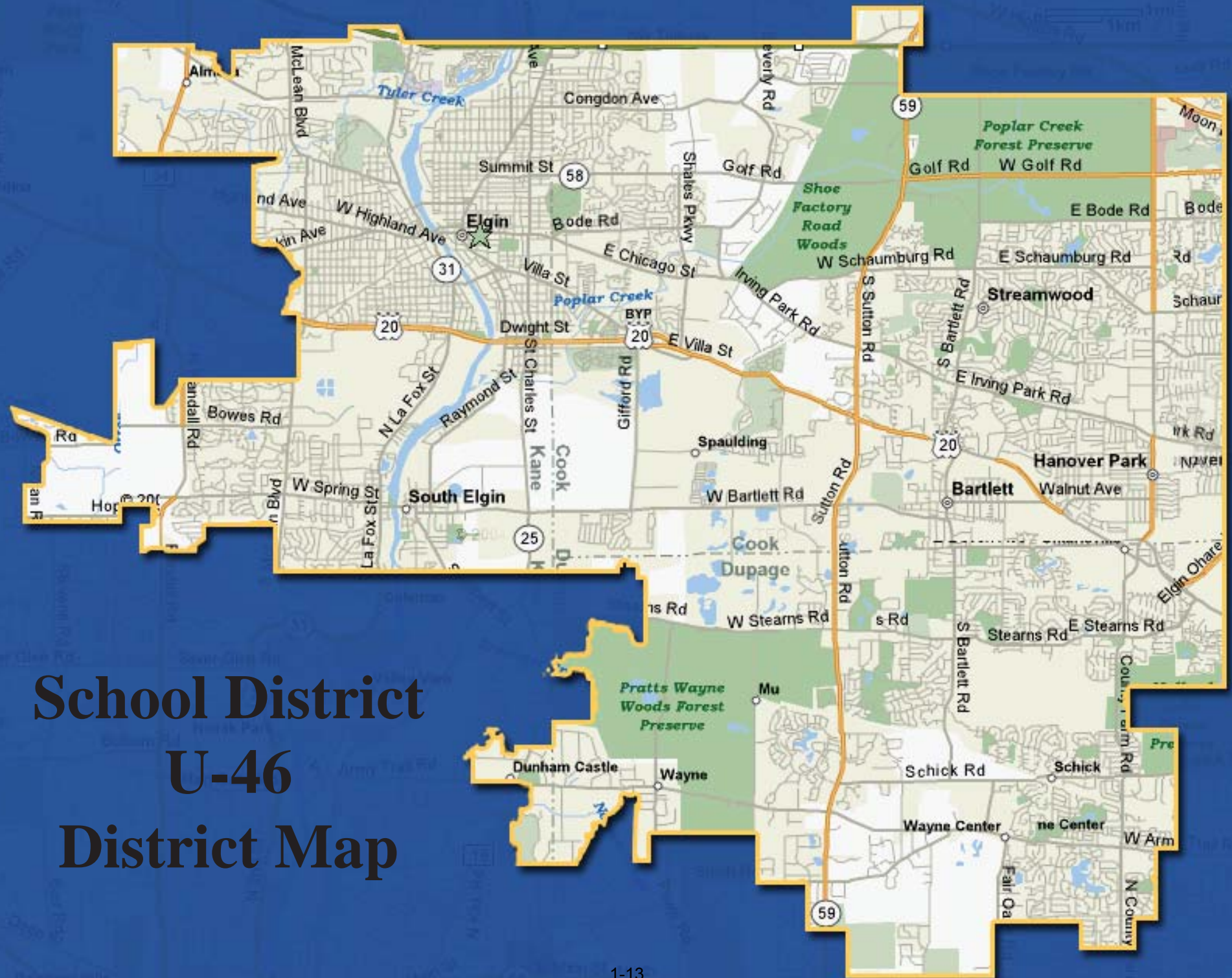
SCHOOL DISTRICT U-46

U-46 Budget Timeline FY 2016 Budget

2015

Present <i>Resolution Directing the Superintendent to Prepare the Tentative FY 2016 Budget</i> (Work Session)	February 23
Tentative FY 2016 Budget Timeline (may be presented to the Board of Education as an information item)	February 23
Superintendent's staff establishes budget priorities	February 24
Discussion of Board Priorities for FY 2016 Budget	February 24
Adopt <i>Resolution Directing the Superintendent to Prepare the Tentative FY 2016 Budget</i>	March 2
Board Finance Committee Meeting	May 18
Tentative Budget is presented to the Board of Education	June 15
<i>Resolution for Display of and Public Hearing on Budget</i> (Work Session)	July 20
Board Finance Committee review of proposed budget changes from June 15 Budget Presentation	August 3
<i>Resolution for Display of and Public Hearing on Budget</i> - adopted	August 3
Newspaper notice published for display of budget to begin <u>Aug. 18</u> and Public Hearing to be held <u>September 14</u> (must be published at least 30 days prior to hearing)	August 7
Final Budget is presented to the Board of Education	August 17
Begin 30-Day Display of Final Budget (must be displayed at least 30 days prior to adoption)	August 18
Public Hearing of Board of Education held for Final Budget and Present <i>Resolution for Approval of Budget - ISBE form</i> (Work Session)	September 14
Adoption of Final Budget (must be adopted by September 30) - Resolution/ISBE form, Certification of Budget, and Certification Estimate of Revenues are signed - Budget is posted on U-46 website immediately after approval	September 28
Certified Adopted Budget filed with County Clerks Certified Adopted Budget filed with ROE Adopted Budget submitted electronically to ISBE including Report of Vendors Contracts of \$1,000 or More (must be filed/submitted within 30 days of adoption)	October 28

Rev. 04/23/15



School District U-46 District Map

ORGANIZATIONAL

School District U-46

Description of the District FY 2016 Budget

School District U-46 operates as a public school system governed by an elected seven-member Board of Education. The District is organized under the School Code of the State of Illinois, as amended. The District serves the communities of Bartlett, Elgin, Hanover Park, South Elgin, Streamwood, Wayne, and portions of Carol Stream, Hoffman Estates, St. Charles, Schaumburg, and West Chicago.

School District U-46 is the second-largest school district in Illinois. Covering 90 square miles, the District is located approximately 45 minutes northwest of Chicago. School District U-46 serves more than 41,000 children in grades PreK-12 at our 56 school buildings.

U-46 has paved the way for student success and prepares our students to be citizens of the world. With a diverse community, our children receive specialized attention and numerous programs available to fit their needs. Some of our special offerings include an academy program at the high schools, honors and gifted programs, Dual Language program, English Language Learners program, special education for those students in need, and various sports, clubs and activities to match a wide range of student interests.

The District's mission is U-46 will be a great place for all students to learn, all teachers to teach, and all employees to work. All means all.

The focus of the District is Academic Success for All. Consequently, the Board of Education has been working for several months on the District's long-term Strategic Plan that will guide the academic and operational direction of U-46 for the next five years.

The School Board is working with a steering committee and representatives from District Management Council (DMC) to facilitate the process. In December 2014, more than 100 stakeholders (employees, parents/guardians, students, and community members) were interviewed. Their feedback guided the School Board and steering committee as they developed the draft plan which has been reviewed by the Board of Education on March 2, 2015. A series of public meetings were held in March 2015 to review the plan and seek more feedback. The steering committee worked with the Board to revise the Strategic Plan based on feedback from all stakeholders.

On April 20, 2015, the Board of Education approved the U-46 Strategic Plan that includes four aspirations goals, a theory of action, and priorities of our new Strategic Plan.

The Strategic Plan Steering Committee will now begin the work of developing measurable goals that fit with the approved priorities of the District.

Following are the governmental funds used by the District:

- Operating Funds (or General Fund)
 - Education Fund
 - Transportation Fund
 - Operations and Maintenance Fund
- Special Revenue Funds
 - Tort Immunity and Judgment Fund
 - IMRF/Social Security Fund
 - Working Cash Fund
- Debt Service Fund
 - Debt Service Fund
- Capital Projects Funds
 - Fire Prevention and Safety Fund
 - Capital Projects Fund
 - Developers Fees Fund

The above listing includes all funds of the District.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is also the manner in which these funds are budgeted. This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, and (b) demonstrate the source and use of liquid resources.

Governmental fund revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty-five days of the end of the current fiscal year. The District uses sixty-five days in order to capture reimbursement payments released by the State of Illinois during the months of July and August.

Non-exchange transactions, in which the District receives value without giving equal value in return, include property taxes, replacement taxes, grants, entitlements, and donations. The District will recognize 50% of the 2014 tax extension and 50% of the 2015 extension in FY 2016, as this is the period for which the taxes have been levied (intended to finance). Revenue from replacement taxes is recognized when collected by the state, prior to disbursement to the District. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the District must provide local resources to be used for

a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

Revenues considered to be susceptible to accrual include property taxes, intergovernmental revenue, and interest income. All other revenue items are considered to be measurable and available only when cash is received by the District.

Governmental fund expenditures generally are recorded when a liability is incurred, as under full accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, termination benefits, and claims and judgments, are recorded only when payment is due.

School District U-46

Board Policy – Fiscal Management Goals
FY 2016 Budget

BOARD POLICY 4.001 – FISCAL MANAGEMENT GOALS

The Board of Education recognizes that money and money management comprise the financial support of the whole school program. To make that support as effective as possible, the Board intends:

1. To require advanced planning through the best possible budget procedures.
2. To explore all practical and legal sources of dollar income.
3. To guide the expenditure of funds so as to achieve the greatest educational returns.
4. To require accuracy and maximum efficiency in accounting and reporting procedures.
5. To maintain a balanced budget and/or positive fund balances.

As trustee of community, state, and federal funds allocated for use in local education, the Board of Education has the responsibility to protect the funds and use them wisely.

The Board of Education recognizes the factor of accountability in planning and budgeting expenditures of public funds.

School District U-46

Illinois Budget Statute FY 2016 Budget

(105 ILCS 5/17-1) (from Ch. 122, par. 17-1)

Sec. 17-1. Annual Budget. The board of education of each school district under 500,000 inhabitants shall, within or before the first quarter of each fiscal year, adopt and file with the State Board of Education an annual balanced budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objects and purposes of each item and amount needed for each object or purpose.

The budget shall be entered upon a School District Budget form prepared and provided by the State Board of Education and therein shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. Nothing in this Section shall be construed as requiring any district to change or preventing any district from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any district to change or preventing any district from changing its system of accounting.

To the extent that a school district's budget is not balanced, the district shall also adopt and file with the State Board of Education a deficit reduction plan to balance the district's budget within 3 years. The deficit reduction plan must be filed at the same time as the budget, but the State Superintendent of Education may extend this deadline if the situation warrants.

If, as the result of an audit performed in compliance with Section 3-7 of this Code, the resulting Annual Financial Report required to be submitted pursuant to Section 3-15.1 of this Code reflects a deficit as defined for purposes of the preceding paragraph, then the district shall, within 30 days after acceptance of such audit report, submit a deficit reduction plan.

The board of education of each district shall fix a fiscal year therefor. If the beginning of the fiscal year of a district is subsequent to the time that the tax levy due to be made in such fiscal year shall be made, then such annual budget shall be adopted prior to the time such tax levy shall be made. The failure by a board of education of any district to adopt an annual budget, or to comply in any respect with the provisions of this Section, shall not affect the validity of any tax levy of the district otherwise in conformity with the law. With respect to taxes levied either before, on, or after the effective date of this amendatory Act of the 91st General Assembly, (i) a tax levy is made for the fiscal year in which the levy is due to be made regardless of which fiscal year the proceeds of the levy are expended or are intended to be expended, and (ii) except as otherwise provided by law, a board of education's adoption of an annual budget in conformity with this Section is not a prerequisite to the adoption of a valid tax levy and is not a limit on the amount of the levy.

Such budget shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made

conveniently available to public inspection for at least 30 days prior to final action thereon. At least 1 public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing. If there is no newspaper published in such district, notice of such public hearing shall be given by posting notices thereof in 5 of the most public places in such district. It shall be the duty of the secretary of such board to make such tentative budget available to public inspection, and to arrange for such public hearing. The board may from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The board may from time to time amend such budget by the same procedure as is herein provided for its original adoption.

Beginning July 1, 1976, the board of education, or regional superintendent, or governing board responsible for the administration of a joint agreement shall, by September 1 of each fiscal year thereafter, adopt an annual budget for the joint agreement in the same manner and subject to the same requirements as are provided in this Section.

The State Board of Education shall exercise powers and duties relating to budgets as provided in Section 2-3.27 of this Code and shall require school districts to submit their annual budgets, deficit reduction plans, and other financial information, including revenue and expenditure reports and borrowing and interfund transfer plans, in such form and within the timelines designated by the State Board of Education.

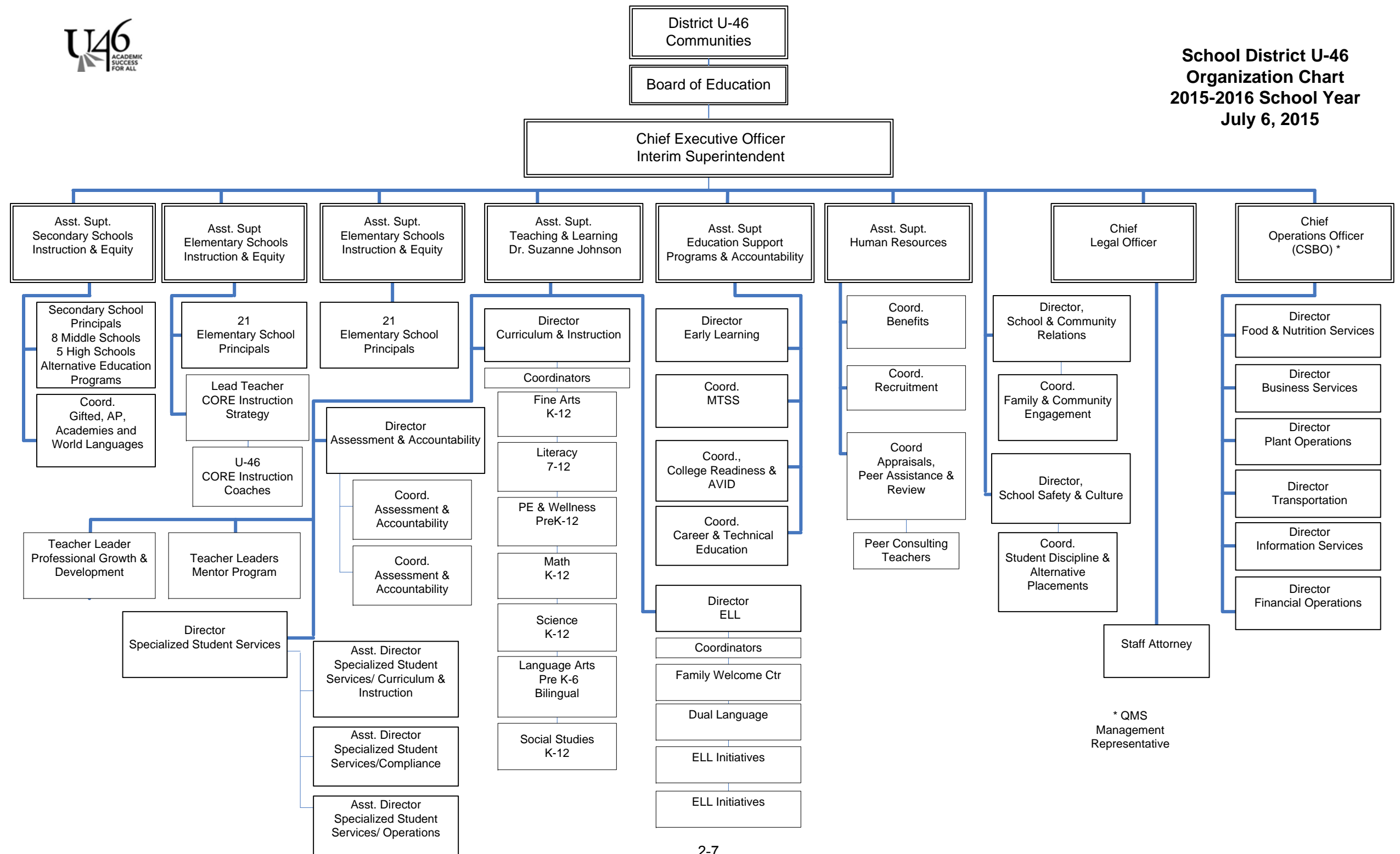
By fiscal year 1982 all school districts shall use the Program Budget Accounting System.

In the case of a school district receiving emergency State financial assistance under Article 1B, the school board shall also be subject to the requirements established under Article 1B with respect to the annual budget.

(Source: P.A. 97-429, eff. 8-16-11.)



**School District U-46
Organization Chart
2015-2016 School Year
July 6, 2015**



School District U-46

District Leadership FY 2016 Budget

Board of Education

State law holds school boards responsible for policies in these areas: approval of courses of study and textbooks, adoption of an annual budget, construction, furnishing and maintenance of facilities, and employment and evaluation of the superintendent.

Elected members serve four-year terms and are not paid for their services. To be eligible to serve, a school board member must meet the following requirements on the date of election: is a citizen of the United States, at least 18 years old, a registered voter, a resident of the State of Illinois, and a resident of School District U-46 for at least one year immediately preceding the election. Two staff members and one student sit at the table with the members of the Board of Education. Chief Executive Officer Tony Sanders, Chief Legal Officer Miguel A. Rodriguez, who serves as Board Secretary, and Allison Holloway, Student Advisor to the Board, are resource persons, but do not vote.

Board meetings are generally held twice each month, usually on the first and third Monday, at 7:00 p.m., unless the school schedule dictates otherwise. The meetings are open to the public and comments are heard from community members during the Comments from the Audience section of the agenda. The meeting schedule and official board minutes are posted on the District website.

Chief Executive Officer

Tony Sanders is the chief executive for School District U-46. Mr. Sanders, who joined U-46 in 2007, most recently served as the Chief of Staff for Dr. José M. Torres. He serves as the Chief Executive Officer and runs the day-to-day operations of the School District which includes being held responsible for implementation of Board policy; the alignment of resources to the Board-approved Strategic Plan; demonstrating progress towards the goals established in the Accountability Plan for Continuous Improvement; and the review and implementation of the District's Annual Planning Cycle.

Prior to joining School District U-46, Mr. Sanders worked for the St. Louis Public Schools as a Chief Communications Officer and also as a consultant for several education firms. He also had served as Acting Director for Governmental Relations and Public Information for the Illinois State Board of Education, and has more than a decade of experience in leadership positions for several Illinois state agencies, including the Department of Professional Regulation and the Illinois Department of Public Health. Mr. Sanders earned his Master of Business Administration degree from New York Institute of Technology – Ellis College, and his undergraduate degree from the University of Illinois at Springfield.

Tony Sanders has the following aspirations for the School District as reflected in the District's Strategic Plan:

We will educate the whole student by providing an enriched, high quality experience that empowers all graduates to be competitive members of the global society.

We will value, develop and recruit a forward-thinking, highly qualified, and diverse workforce.

We will engage in meaningful and effective relationships with all families and the greater community.

We will advocate for and utilize systems and resources that promote operational excellence, efficiency and accountability.

Interim Superintendent

Dr. Kenneth Arndt retired as the Superintendent of Community Unit School District 300 in 2011 after serving as that district's leader for a decade. Prior to joining D300 he had served as the Superintendent of Decatur (Illinois) Public Schools from 1995 to 2001, and Associate Superintendent of Elyria City Schools in Elyria, Ohio, from 1990 to 1995. He also has a decade of experience as a principal in school districts in Ohio. He holds his doctorate in Educational Administration and Supervision from the University of Toledo, and his Master of Science and undergraduate degree from Bowling Green State University in Bowling Green, Ohio.

District Leadership

In 2015-16, Chief Executive Officer Tony Sanders' staff includes two Assistant Superintendents for Elementary Schools, Instruction & Equity, Assistant Superintendent for Secondary Schools, Instruction & Equity, Assistant Superintendent for Teaching and Learning, Assistant Superintendent of Human Resources, Assistant Superintendent of Support Programs & Alignment, Chief Legal Officer, and Chief Operations Officer/Chief School Business Official.

School District U-46

Departments and Services FY 2016 Budget

The Chief Executive Officer, the Interim Superintendent, and the Cabinet members, oversee all program directors and curriculum coordinators in U-46. The departments listed below provide specific services to students.

Alternative and Adult Education Program

Comprehensive programs for middle school and high school students in alternative education programs and the adult education program, including GED preparation.

Career and Technical Education Program

Coordination of Career and Technical Education classes; responsible for curriculum development, evaluation, staff development, and improvement. Direction of the Northern Kane County Regional Education for Employment System #110, for School Districts: 300, 301, 303, and U-46.

Early Learners Education

Comprehensive programs for students in early childhood initiatives (ages 3-5) and kindergarten. Responsible for supervising SAFE and the Parents as Teachers program (age birth to 3).

English Language Learners

Programs for students who are Limited English Proficient (LEP), including ELL/bilingual classes, English as a Second Language (ESL), and Dual Language.

Family Welcome Center

Assistance for newly arrived families and elementary students, including those who speak little or no English, in enrolling in school and accessing information about the community.

Fine Arts (Art and Music), Elementary Physical Education and Health

Coordination of District staff and committees in these curriculum areas. Responsible for curriculum development, evaluation, improvement and the selection of instructional materials.

Food and Nutrition Services

Direction of the District's food services staff in the planning, preparing, delivering, and serving of student meals in conformance with local, state, and federal guidelines; supervision of the national free and reduced lunch program.

Gifted Education and World Languages

Coordination of programs for students qualifying for gifted education (School Within a School /SWAS and the Gifted and Talented Academy). Supervision of honors and Advanced Placement (AP) classes and the high school academies. Supports schools in the implementation of world languages.

Health Services

Support, resources, and personnel/nurses to help maintain optimal health for students and staff.

Literacy Instruction and Learning

K-12 language arts programs, curriculum, evaluation and improvement; coordination of the selection of instructional materials, coaches, and staff development.

Math, Science, & U-46 Planetarium

Responsibility for curriculum development, evaluation, and improvement in these areas; oversees the selection of instructional materials and staff development.

Project Access

Preventative and emergency services coordinated by the District's Homelessness Liaison for families in need in U-46.

SAFE - Before and After-School Program

SAFE is a self-sustaining program designed to provide quality before and after school care to children in U-46, currently enrolled in kindergarten to sixth grades, while their parents work or further their own education.

School Safety & Culture

District safety, security, and crisis response planning and implementation; responsible for the development of policy, procedure and practice surrounding emergency drills and handling critical events.

Specialized Student Services

Staff coordinates and provides a comprehensive program of services for students with all types of special education needs and disabilities. Includes programs in schools and early childhood centers and other sites such as Center House, SWEP and Central Schools Program at the Educational Services Center (ESC).

Student Discipline & Alternative Placements

Responsible for all student disciplinary issues; responds to public inquiries dealing with parent and other public dissatisfaction, residency issues and educational options.

Transportation

Provides bus transportation for students living 1.5 miles or more from the school (as calculated by the U-46 Transportation Department). Transports nearly 27,000 students daily to 56 school buildings within the District's 90-square mile boundaries.

Other District departments serving students, staff, families, and the community include: Assessment and Accountability, Business Services, School and Community Relations, District Records, Financial Operations, Human Resources, Information Services, Legal, Payroll, Plant Operations and Maintenance, Response to Intervention, and Teacher Effectiveness Initiatives.

Most District departments are located at the Educational Services Center, 355 East Chicago Street in Elgin, and can be reached at (847) 888-5000.

School District U-46 Theory of Action

U-46's theory of action emphasizes equity in distribution of resources and a culture of innovation in order to prepare all students for success.

IF WE...

- Hire, develop, and support team members at every level of the organization;
- Empower schools and school staff to use innovative techniques to meet the unique needs of their students and to engage parents and families;
- Promote a collaborative culture that results in increased flexibility at the school level and maintains accountability to high standards of performance;
- Ensure that district resources are distributed equitably and transparently;

THEN...

All students will have the experiences they need to graduate from U-46 and will be prepared with the skills necessary to compete and succeed in a global society.

School District U-46 Strategic Plan

The steering committee completed the draft of the aspirations and priorities based on feed back from the community. The Board approved these April, 2015.

	Thematic Category	Aspirations	Priorities
	1 Student Achievement	We will educate the whole student by providing an enriched, high quality experience that empowers all graduates to be competitive members of the global society.	1. We will implement and support a challenging, standards based curriculum across all content areas. 2. We will coordinate our efforts to provide a nurturing and safe learning experience and a flexible approach in meeting the academic, social, and emotional needs of each student.
	2 Effective and Engaged Staff	We will value, develop and recruit a forward-thinking, highly qualified, and diverse workforce.	3. We will value our collective differences, and develop and recruit a high quality workforce that honors and reflects the diversity of our students. 4. We will encourage collaboration and provide differentiated support to all staff members to grow as professionals throughout their career.
	3 Community Engagement	We will engage in meaningful and effective relationships with all families and the greater community.	5. We will partner with families and the greater community to foster shared ownership and aligned support for our priorities. 6. We will support and empower schools to be welcoming centers of family and community engagement.
	4 Efficiency, Excellence and Accountability	We will advocate for and utilize systems and resources that promote operational excellence, efficiency and accountability.	7. We will allocate resources efficiently, equitably, and transparently to accomplish our priorities. 8. We will clearly and effectively communicate our use of resources to the greater community.

School District U-46

Budget Development, Administration and Management FY 2016 Budget

Annual budgets are adopted for all governmental fund types. The annual budgets are adopted on the modified accrual basis of accounting at the fund level. All budgets lapse at fiscal year end. The District maintains a system to measure the uncommitted budget amount available for expenditures at any time during the year. For budgetary purposes, appropriations lapse at June 30 and outstanding encumbrances are canceled at that date.

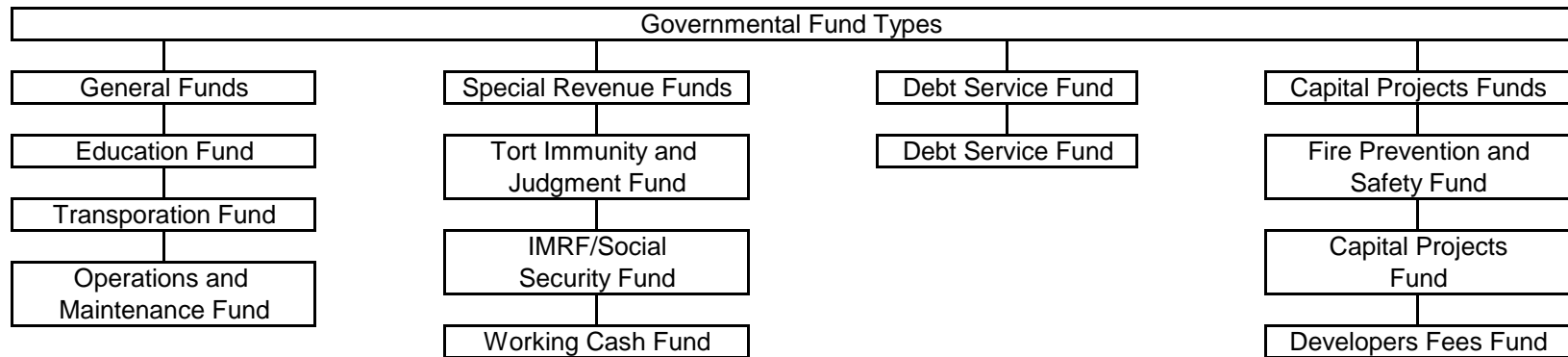
On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings, and a final budget must be prepared and adopted no later than September 30. Budgeting for capital expenditures is included in this process.

The appropriated budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding the aggregate of 10% of the total of such fund, and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

FINANCIAL

School District U-46

Fund Organization Chart
FY 2016 Budget



School District U-46

All Funds Description
FY 2016 Budget

All Funds

The presentation of All Funds is not a separate budget, but is a combination of all District funds.

School District U-46

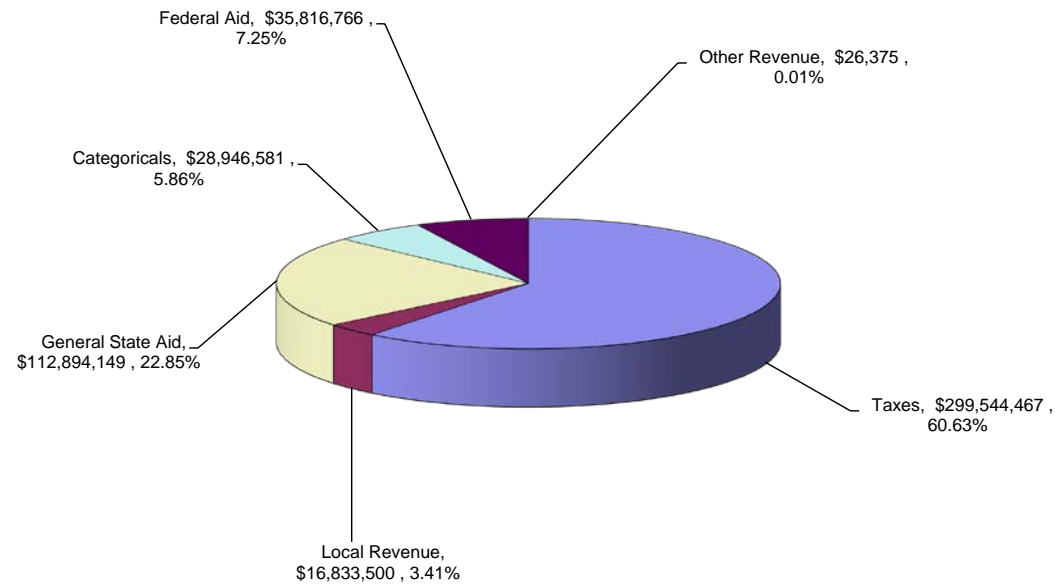
All Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 255,821,657	\$ 261,263,495	\$ 277,052,697	\$ 289,692,151	\$ 289,352,487	\$ 293,432,445	\$ 297,833,932	\$ 299,544,467
Local Revenue	18,158,392	15,027,827	17,533,753	18,316,880	16,759,175	17,673,990	16,226,000	16,833,500
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	408,768,912	414,727,973	446,730,748	450,616,954	450,779,278	474,050,185	486,488,006	494,061,838
Expenditures								
Salaries	242,855,953	241,088,581	219,087,040	224,679,453	231,215,146	236,945,103	250,527,032	258,033,673
Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services	30,841,811	32,380,503	32,105,928	37,048,660	35,611,315	37,549,428	33,803,930	33,467,552
Supplies and Materials	25,864,712	20,123,419	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	14,846,901	5,986,994	9,610,135	14,575,664	26,202,515	15,013,146	27,727,370	33,192,252
Other Expenditures	48,756,760	48,852,227	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461
Non-Capitalized Equipment	2,837,068	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	449,185,853	427,517,713	412,089,404	434,899,826	452,938,393	457,435,145	487,744,621	507,568,953
Excess (Deficiency) of Revenues Over Expenditures	(40,416,941)	(12,789,740)	34,641,344	15,717,128	(2,159,116)	16,615,040	(1,256,615)	(13,507,115)
Total Other Financing Sources (Uses)	4,195,926	30,970,078	17,221,258	21,384,947	7,057,727	-	1,500,000	6,653,797
Net Change in Fund Balance	(36,221,015)	18,180,338	51,862,602	37,102,075	4,898,611	16,615,040	243,385	(6,853,318)
Fund Balance at Beginning of Year	82,803,751	46,582,736	64,763,074	116,625,675	153,727,750	158,626,362	175,241,402	175,484,787
Fund Balance at End of Year	\$ 46,582,736	\$ 64,763,074	\$ 116,625,675	\$ 153,727,750	\$ 158,626,362	\$ 175,241,402	\$ 175,484,787	\$ 168,631,469

School District U-46

All Funds Summary
FY 2016 Budget

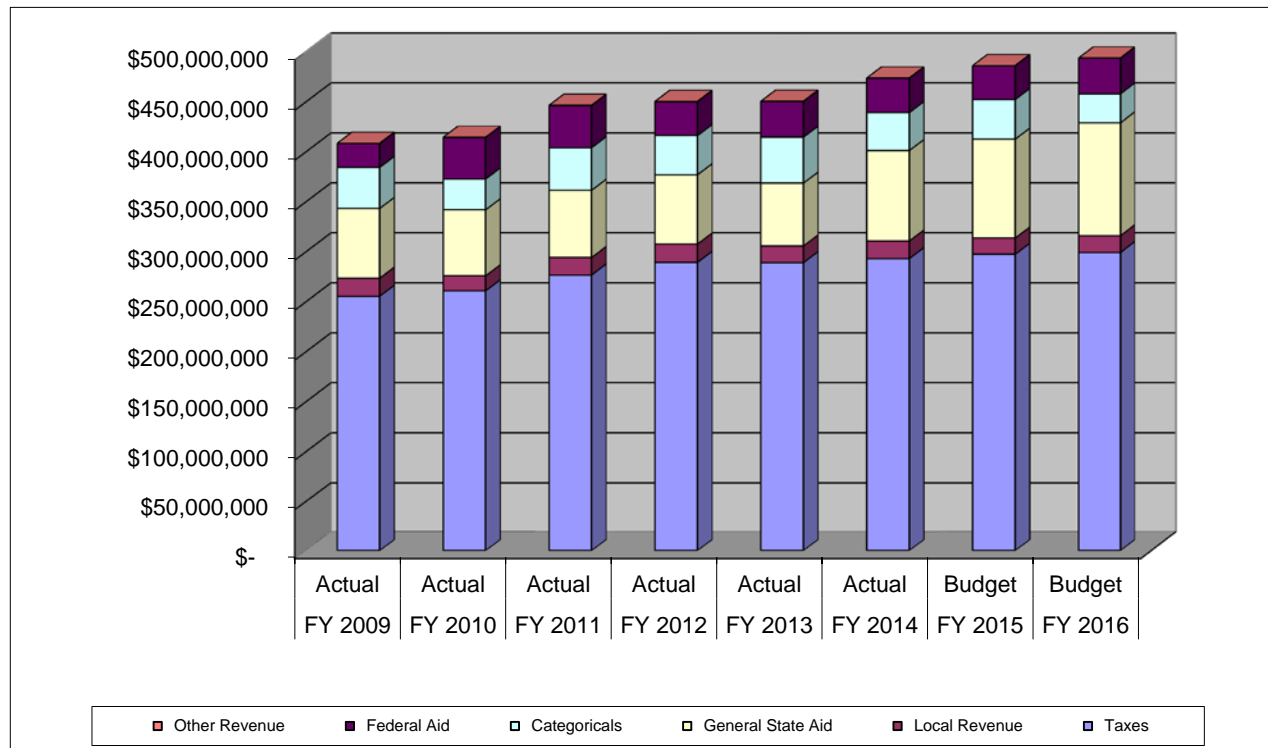
	FY 2016 Budget
Revenue	
Taxes	\$ 299,544,467
Local Revenue	\$ 16,833,500
General State Aid	\$ 112,894,149
Categoricals	\$ 28,946,581
Federal Aid	\$ 35,816,766
Other Revenue	\$ 26,375
Total Revenue	<u>\$ 494,061,838</u>



School District U-46

All Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 255,821,657	\$ 261,263,495	\$ 277,052,697	\$ 289,692,151	\$ 289,352,487	\$ 293,432,445	\$ 297,833,932	\$ 299,544,467
Local Revenue	18,158,392	15,027,827	17,533,753	18,316,880	16,759,175	17,673,990	16,226,000	16,833,500
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 408,768,912	\$ 414,727,973	\$ 446,730,748	\$ 450,616,954	\$ 450,779,278	\$ 474,050,185	\$ 486,488,006	\$ 494,061,838



School District U-46

All Funds Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 255,821,657	\$ 261,263,495	\$ 277,052,697	\$ 289,692,151	\$ 289,352,487	\$ 293,432,445	\$ 297,833,932	\$ 299,544,467
Local Revenue								
Mobile Home Privilege Tax	9,584	8,672	11,159	10,421	22,500	-	11,000	11,000
Corporate Personal Property Replacement Tax	3,763,972	3,044,897	3,948,679	3,632,506	3,711,497	3,754,606	4,100,000	4,100,000
Village of Hoffman Estates-TIF	81,000	81,000	81,000	1,011,783	40,780	44,712	40,000	40,000
School Tuition	2,227,295	1,983,141	2,045,350	2,010,223	2,003,983	2,433,398	2,290,000	2,490,000
Trans Fees/Pupils/Parents	5,410	-	-	-	2,473	-	-	-
Fees-Bus Trips-Cocurricular	563,178	381,504	968,503	1,337,334	1,847,308	1,654,326	1,230,000	1,230,000
Transportation other revenue	-	-	-	-	56,084	-	-	-
Interest on Investments	1,114,199	103,113	133,167	319,527	282,804	240,400	130,000	255,000
Food Sales to Students-Lunch	6,187,525	5,097,756	4,693,018	4,503,273	3,879,830	3,837,841	3,850,000	3,850,000
Pupil Activities	478,387	404,463	528,677	400,816	447,506	311,461	375,000	375,000
Receivable Fees	149,404	204,127	584,270	591,441	346,251	(53,581)	425,000	455,000
Instructional Materials-Student Program	1,954,876	1,808,218	2,175,477	2,026,848	2,071,825	2,870,463	1,750,000	2,000,000
Other Local Revenue	1,623,562	1,910,936	2,364,454	2,472,708	2,046,333	2,580,366	2,025,000	2,027,500
Total Local Revenue	18,158,392	15,027,827	17,533,753	18,316,880	16,759,175	17,673,990	16,226,000	16,833,500
General State Aid								
General State Aid	53,944,813	54,211,939	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
General State Aid-ARRA	15,769,066	9,147,163	-	-	-	-	-	-
General State Aid-ARRA SF5F	-	2,651,467	-	-	-	-	-	-
Total General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals								
Special Education-Private Facility	2,154,336	1,602,849	1,936,116	1,976,546	2,937,006	2,750,817	2,731,521	2,612,025
Special Education-Extraordinary	5,565,141	4,296,624	5,776,916	5,945,882	7,018,326	5,289,844	5,289,844	3,881,169
Special Education-Personnel	5,900,404	4,884,325	5,967,880	5,588,004	7,202,571	5,825,843	5,835,696	4,385,736
Special Education-Orphanage Individual	2,285,715	2,943,653	3,412,731	2,817,632	2,988,140	2,293,707	2,890,240	922,265
Special Education-Orphanage Summer	540,545	567,964	270,901	385,181	506,644	263,141	526,282	139,451
Special Education-Summer School	44,186	41,442	30,721	48,707	41,463	52,351	52,351	45,340
Vocational Education Program Improvement Grant	476,299	193,229	281,683	426,221	438,760	350,026	443,180	332,385
Bilingual Education-Downstate-T.P.	1,488,486	1,206,878	5,399,693	3,165,254	3,083,553	3,697,408	4,782,786	2,616,983
State Free Lunch and Breakfast	363,885	201,858	461,511	489,473	254,111	234,425	138,202	81,636
School Breakfast Incentive	7,636	18,165	1,814	-	-	-	-	-
Driver Education	211,326	201,860	269,260	84,345	155,842	168,798	98,181	73,636
Adult Education State Performance	15,098	23,636	19,888	40,057	28,417	-	-	-
Adult Education State Basic	96,943	117,927	76,526	161,998	55,741	-	-	-
Adult Education Public Assistance	45,572	50,626	32,030	57,522	38,341	-	-	-
National Board Certification I	54,000	-	49,292	33,272	-	10,500	-	-
National Board Certification I	69,000	-	-	-	-	-	-	-
Truants Alternative/Optional Education	350,091	159,455	311,662	293,426	-	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
State Schools Grant (ROE)	210,282	129,448	272,092	90,169	136,506	105,530	94,500	86,410
Early Childhood-Pre K	3,872,955	-	2,220,077	3,824,806	3,769,058	3,560,202	3,540,203	2,655,152
Early Childhood-Project Prepares	93,015	-	101,914	317,075	329,726	296,121	301,533	226,150
Early Childhood-Preschool For All Children	133,487	-	146,088	52,662	-	-	-	-
Early Childhood-Prevention Initiative	84,000	-	85,218	43,302	-	-	-	-
Reading Improvement Program	998,028	734,241	552,964	-	-	-	-	-
ADA Safety and Educational Block	1,321,188	167,921	167,952	-	-	-	-	-
Back to Books Grant	-	-	-	-	-	5,000	-	-
State Library Grant	28,720	207	28,327	60,464	33,999	29,234	29,234	25,000
Illinois Dept of Public Health	-	-	-	-	-	6,545	-	-
Summer Bridges Revenue	809,929	639,934	679,485	-	-	-	-	-
Family Literacy	8,063	13,497	3,866	6,703	8,794	2,439	5,000	5,000
Orphanage Tuition-18-3	57,564	62,800	172,144	36,757	109,923	47,873	47,873	35,904
Kane County Health Department	-	-	-	4,000	-	-	-	-
Arts and Foreign Language Planning	12,509	(2,174)	-	-	-	-	-	-
Teacher Induction Mentoring	66,181	3,914	60,580	-	-	-	-	-
Mental Health	-	875	34,658	130,227	(46,185)	-	-	-
Energy and Recycling Grant	1,975	-	-	-	-	-	-	-
Transportation-Regular	5,334,532	5,945,594	5,061,404	3,875,905	2,876,965	6,368,509	6,349,128	5,705,732
Transportation-Special Education	8,322,776	6,544,657	8,406,560	8,827,835	13,271,788	6,423,203	6,435,350	5,116,607
School Maintenance Grant	-	-	-	-	50,000	-	-	-
Other Revenue From State Sources	-	79,572	240,000	384,258	688,733	157,381	-	-
Total Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid								
Title V-Innovative	1,002	-	-	-	-	-	-	-
National School Lunch Program	6,568,483	7,354,203	7,674,432	8,130,232	8,971,276	9,426,124	9,000,000	9,200,000
School Breakfast Program	1,369,078	1,405,951	1,593,922	1,863,574	2,726,344	2,955,539	1,550,000	2,000,000
Fresh Fruit and Vegetable Program	27,355	74,085	58,865	81,528	107,288	-	-	-
Child Nutrition Commodity/Salvage	2,651	-	-	-	-	-	-	-
Title I-Low Income	3,523,176	8,464,068	6,512,618	6,840,131	9,965,928	8,739,582	10,028,097	9,104,970
Title I-School Improvement	-	-	15,908	331	-	-	-	-
C S R Demonstr Prog-EHS	-	-	-	-	-	-	-	-
Even Start	8,656	-	-	-	-	-	-	-
Title IV-Safe and Drug Free Schools	93,711	130,413	15,215	(1,730)	1,300	-	-	-
21st Century Comm Learning	275,978	622,969	541,580	919,075	1,031,801	850,412	250,459	540,000
Fed-Sp Ed-Pre-School Flow	169,982	211,677	167,158	147,582	167,467	152,633	162,659	162,659
Fed-Sp Ed-IDEA Flow Through	7,461,252	6,366,008	7,551,975	8,206,285	7,736,750	7,372,799	7,531,749	7,501,696
Room and Board PL 94-192 Spec Ed	403,409	271,010	156,620	199,118	304,273	293,323	114,151	114,151
Voc Ed Perkins Title Iic	336,421	341,787	430,500	457,449	409,689	393,221	386,851	386,851
Fed Adult Ed Basic	128,229	108,235	108,109	102,202	43,966	-	-	-
Adv Placement Fees Incentive	-	-	-	-	-	-	-	-
ARRA-Title I-Part A	-	1,470,336	3,440,915	269,482	-	-	-	-
ARRA-Title I-Low Income	-	27,071	-	-	-	-	-	-
ARRA - Rising Star	-	-	85,100	4,672	-	-	-	-
ARRA-IDEA Preschool	-	112,136	209,230	14,446	-	-	-	-
ARRA-IDEA Flow Through	-	4,245,744	4,048,096	1,205,741	-	-	-	-
ARRA-McKinley-Vento Homeless Grant	-	22,988	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	3,260,662	-	-	-	-	-	-

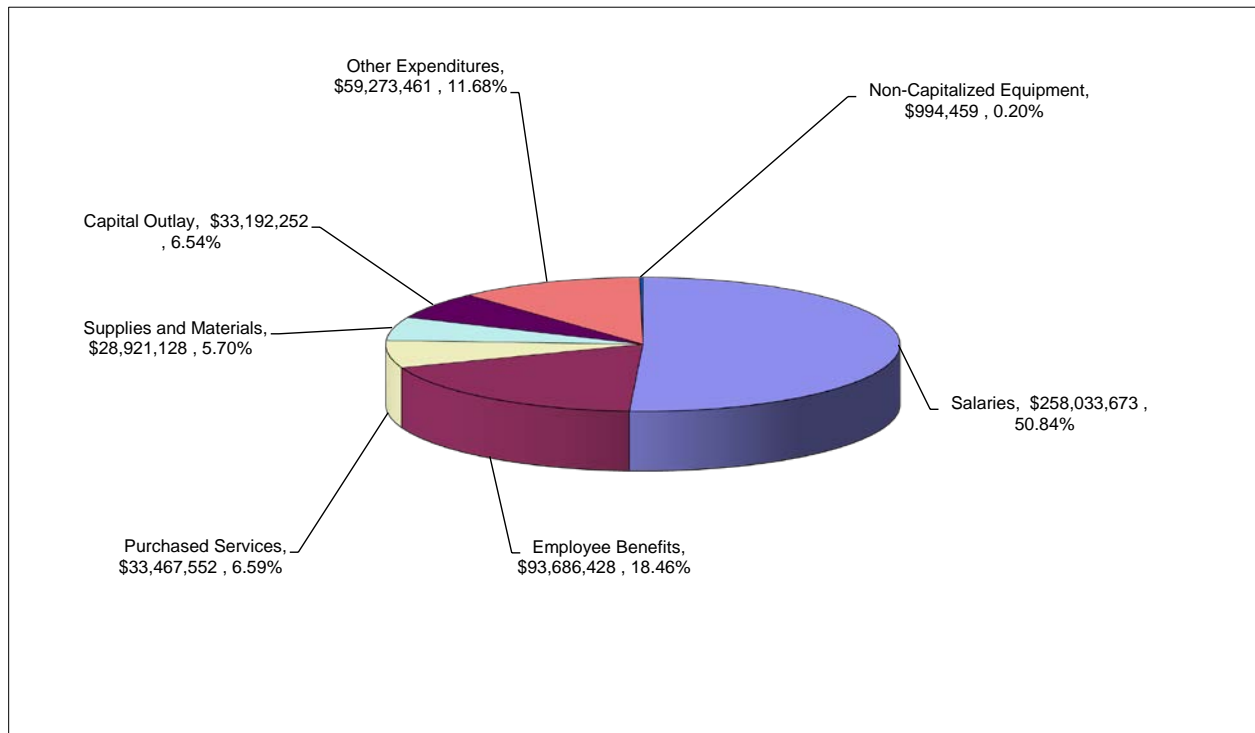
	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
ARRA-Early Childhood Block Grant	-	153,704	-	-	-	-	-	-
ARRA-Preschool For All Children	-	220,320	-	-	-	-	-	-
ARRA-EC Prevention Initiative	-	128,520	-	-	-	-	-	-
ARRA - MIECHVP	-	-	-	52,584	199,254	166,198	186,179	181,298
ARRA - Drop in Preschool	-	-	-	11,581	38,419	-	-	-
ARRA-Education Jobs	-	-	4,622,728	69,487	-	-	-	-
Emergency Immigrant Assistance	-	-	-	-	-	-	31,214	60,125
Title III Lang Inst Prog Lim English	865,255	2,089,312	1,102,441	1,250,039	1,216,609	1,050,689	1,314,629	1,335,125
Learn and Serve America	11,147	20,478	15,625	8,436	-	-	-	-
McKinney Education for the Homeless	-	20,000	-	12,000	-	-	-	-
Title II-Teacher Quality	668,892	1,485,121	1,193,684	405,416	738,441	1,212,859	1,427,168	878,581
MIHOPE	-	-	-	-	15,000	-	4,299	4,299
Dept of Rehab Services	72,556	58,604	58,604	55,815	47,449	101,774	-	101,211
Technology-Enhancing Education	54,235	50,371	6,630	(6,662)	-	-	-	-
Early Childhood Expansion Grant	-	-	-	-	-	-	-	2,395,800
Teaching American History	252,301	295,454	166,393	226,681	878	-	-	-
COPS Grant	-	115,002	23,389	117,111	-	118,384	38,747	-
Medicaid Fee for Service	722,701	1,109,002	696,190	1,826,981	994,343	844,656	850,000	850,000
Administrative Outreach	-	866,113	1,514,564	1,150,835	979,249	734,447	1,000,000	1,000,000
REMS Grant	-	200,204	100,091	158,700	-	-	-	-
Larkin Project SERV	-	19,221	28,288	-	-	-	-	-
Teacher Mentoring	774,644	-	-	-	-	-	-	-
Safe Routes to Schools	-	-	-	15,470	9,513	-	-	-
All Day Kindergarten	3,118	-	-	-	-	-	-	-
National Board Resource Ctr	-	12,000	(3)	-	-	-	-	-
Streamwood CTEI	-	94,662	108,040	28,762	-	-	-	-
Emerg Mgmt - FEMA	-	-	9,635	88,834	-	-	-	-
Total Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue								
School Partners in City Grant	-	-	-	-	-	650	-	-
UIC Mini Grant	-	-	-	20,724	10,676	33,333	-	-
Project Lead the Way	25,000	25,000	25,000	145,000	-	-	-	-
Mototola Nat. Alliance Partnership	-	-	-	5,182	-	10,320	-	-
Hanover Township Grant	-	-	-	-	138	648	-	-
Wisdom Foundation	-	-	-	-	1,020	7,210	-	-
Midwest Dairy Association Grant	-	15,000	-	-	-	-	-	-
Midwest Dairy Association Grant	-	15,000	3,000	50,123	-	-	-	-
Breakfast in the Classroom	-	-	-	-	123,691	74,273	-	-
U46 Educational Foundation	-	-	-	-	22,579	22,175	25,000	25,000
YMCA Parents as Teachers	-	1,150	-	-	-	-	-	-
Kane County Health Department	-	-	-	-	-	-	-	1,375
Woodland Hts Hanover Township	-	6,124	875	-	-	-	-	-
National Science Foundation	640	-	-	-	-	-	-	-
Grand Victoria Foundation	228,950	-	-	-	-	-	-	-
Grand Victoria Foundation	-	93,000	87,000	-	-	-	-	-
Concert Revenue	2,295	-	-	-	-	-	-	-
NPBTS State Farm	-	12,400	5,300	(17,101)	-	-	-	-
KCT Education grant TMP	-	-	5,800	-	-	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Total Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 408,768,912	\$ 414,727,973	\$ 446,730,748	\$ 450,616,954	\$ 450,779,278	\$ 474,050,185	\$ 486,488,006	\$ 494,061,838

School District U-46

All Funds Summary
FY 2016 Budget

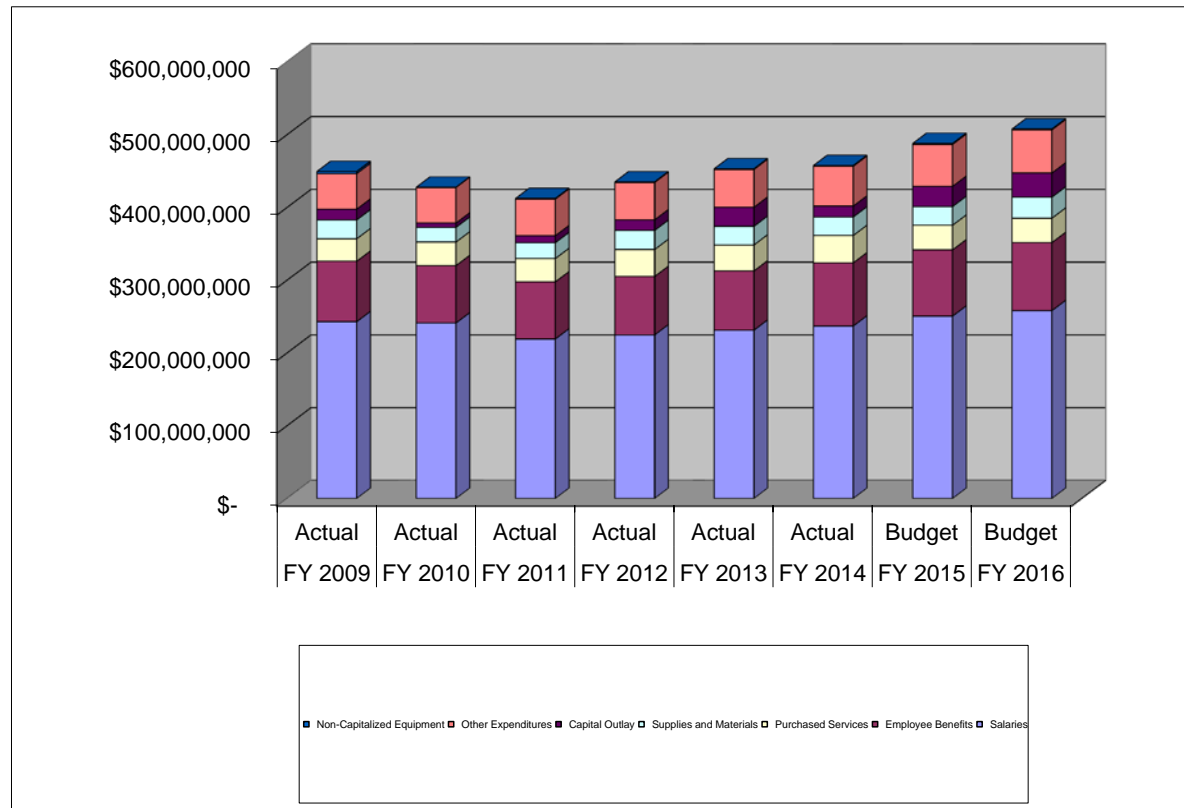
	FY 2016 Budget
Expenditures	
Salaries	\$ 258,033,673
Employee Benefits	\$ 93,686,428
Purchased Services	\$ 33,467,552
Supplies and Materials	\$ 28,921,128
Capital Outlay	\$ 33,192,252
Other Expenditures	\$ 59,273,461
Non-Capitalized Equipment	\$ 994,459
Total Expenditures	<u>\$ 507,568,953</u>



School District U-46

All Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 242,855,953	\$ 241,088,581	\$ 219,087,040	\$ 224,679,453	\$ 231,215,146	\$ 236,945,103	\$ 250,527,032	\$ 258,033,673
Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services	30,841,811	32,380,503	32,105,928	37,048,660	35,611,315	37,549,428	33,803,930	33,467,552
Supplies and Materials	25,864,712	20,123,419	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	14,846,901	5,986,994	9,610,135	14,575,664	26,202,515	15,013,146	27,727,370	33,192,252
Other Expenditures	48,756,760	48,852,227	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461
Non-Capitalized Equipment	2,837,068	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 449,185,853	\$ 427,517,713	\$ 412,089,404	\$ 434,899,826	\$ 452,938,393	\$ 457,435,145	\$ 487,744,621	\$ 507,568,953



School District U-46

All Funds Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Teachers Salaries	\$ 150,370,948	\$ 156,186,941	\$ 140,369,359	\$ 142,257,579	\$ 145,903,685	\$ 147,127,851	\$ 159,132,138	\$ 164,364,398
Administrative Salaries	20,855,753	19,178,562	17,657,357	18,621,833	19,091,919	20,938,589	21,797,326	21,832,873
Technical Salaries	6,958,585	7,176,283	7,573,496	8,194,513	8,549,367	10,917,204	11,646,945	12,555,117
Temporary Salaries	215,251	216,725	114,780	228,871	108,256	110,877	129,236	129,236
Permanent Substitute Salaries	1,818,655	856,088	64	26,166	402,240	-	-	-
Daily Substitute Salaries	3,849,357	3,032,781	3,277,194	3,053,831	3,086,179	4,039,111	4,273,587	3,855,768
Hourly Substitute Salaries	153,999	106,567	86,654	160,906	135,450	141,435	131,250	335,000
Other Hourly Extra Curr Superv	2,291,269	2,109,090	1,533,952	2,089,598	2,515,731	3,873,321	3,957,715	4,026,356
Athletic Extra Curr Supervision	324,907	274,792	690,555	704,547	399,421	250,791	240,999	243,409
Noon Supervision	2,323,812	2,094,206	1,948,411	1,956,640	1,960,243	1,545,262	1,510,040	1,510,040
Stipends	6,015,374	5,534,152	4,217,768	5,280,253	5,163,678	3,691,329	4,356,847	3,771,676
Overtime Time and a Half	1,624,088	581,589	550,308	636,237	700,319	914,610	772,718	770,220
Overtime Double Time	105,818	66,492	75,179	40,397	30,242	84,810	56,767	54,451
Teachers Aides and Assistants	1,009,104	455,721	458,478	674,174	966,896	923,925	1,057,886	1,334,758
Special Education Aides	5,421,879	5,434,415	5,561,264	5,640,196	6,168,202	6,235,528	6,044,656	6,781,616
Bilingual Aides	762,230	344,410	8,280	89	54,281	176,662	199,995	251,243
Para Professionals	1,010,986	1,179,500	860,549	962,911	1,310,840	1,163,746	1,025,744	1,112,933
Deans Assistants	1,921,675	1,413,191	1,404,102	1,487,383	1,493,783	1,481,596	1,610,149	1,610,149
12-Month Secretaries	5,612,233	5,299,845	4,871,449	4,836,364	4,635,502	4,517,192	4,806,458	4,830,120
10-Month Secretaries	5,182,356	4,430,294	4,158,593	3,738,389	4,011,411	3,619,687	3,720,941	3,747,790
Clerical Aides	1,874,113	1,934,393	565,921	516,998	531,002	440,253	435,944	438,123
Liaisons	307,531	239,515	951,678	1,356,819	1,610,042	1,402,072	1,510,299	1,430,049
Custodians	3,829,517	4,163,267	3,863,836	3,781,372	3,726,863	3,750,287	3,897,466	3,916,953
Maintenance	1,760,110	1,922,853	1,620,208	1,358,827	1,438,964	1,581,365	1,524,600	1,532,223
Grounds	859,648	875,177	800,377	815,721	822,179	855,060	886,965	891,400
Drivers	10,644,299	10,709,453	10,492,787	10,317,263	10,466,824	11,052,546	10,362,554	11,121,574
Driver Aide	1,137,271	892,331	850,609	881,684	859,083	983,509	924,000	1,050,000
Mechanics	590,481	555,844	567,990	512,002	544,174	573,687	594,819	597,793
Dispatchers	364,922	370,314	313,824	303,149	322,002	301,533	234,116	235,286
Food Service Tech	3,570,006	3,424,291	3,625,370	4,199,081	4,168,297	4,225,138	3,649,017	3,667,262
Student Helpers	89,776	29,499	16,648	45,659	38,069	26,128	35,856	35,856
Total Salaries	242,855,953	241,088,581	219,087,040	224,679,453	231,215,146	236,945,103	250,527,032	258,033,673
Employee Benefits								
Teachers Retirement	22,330,356	23,229,588	20,150,063	21,838,345	23,291,071	23,481,919	25,108,854	25,047,099
Municipal Retirement	6,634,016	6,562,301	6,682,951	7,128,588	7,779,791	8,270,518	8,761,707	8,532,138
Federal Ins Contr Act	3,898,300	3,530,028	3,289,983	3,478,451	3,545,329	3,663,945	3,643,579	3,792,532
Medicare Contribution	3,340,175	3,527,331	2,872,732	2,971,926	3,112,540	3,239,454	2,898,698	3,219,731

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
TRS Early Retirement Contribution	2,538,605	1,590,994	678,726	874,352	1,839,065	1,616,726	1,600,000	400,000
Life Insurance	404,598	151,660	246,015	234,797	366,542	256,885	284,186	363,262
Medical Insurance	41,772,880	38,196,123	42,700,377	42,033,695	39,554,542	44,074,751	46,414,766	49,682,990
Dental Insurance	2,042,040	1,949,942	1,758,702	1,718,687	1,740,014	2,029,607	2,180,622	2,306,274
Disability Insurance	221,678	227,642	155,927	115,160	338,789	314,479	337,326	342,402
Total Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services								
Technical Services	1,003,117	929,953	820,646	1,173,640	986,473	1,550,855	520,462	1,556,420
Admin Professional Services	479,671	109,247	997,926	1,052,604	701,650	1,191,930	1,220,800	1,419,950
Instructional Professional Ser	4,459,177	5,499,452	5,630,668	5,539,582	5,522,675	1,837,496	1,934,131	1,780,970
Audit/Financial Services	85,672	92,955	107,500	103,706	106,400	96,290	105,000	110,500
Legal Services	3,546,604	4,429,440	2,949,407	4,314,096	2,342,957	3,332,005	651,500	550,500
Other Tech and Prof Serv	3,358,355	3,023,159	2,167,846	3,540,138	4,659,184	7,518,829	7,395,157	6,193,468
Superintendent Search	7,565	-	-	-	-	-	25,000	25,000
Sanitation Services	280,318	241,868	226,246	246,001	255,933	190,981	200,000	186,600
Cleaning Services	193,164	173,639	207,349	415,598	127,418	91,408	115,500	92,617
Repairs and Maint Services	3,975,361	3,427,727	4,648,614	4,985,633	5,072,817	5,753,011	5,228,188	5,733,755
Rentals	99,397	79,019	50,586	184,414	168,755	260,227	231,000	319,000
Contract Cleaning	3,812,086	3,824,386	3,243,924	3,323,574	3,386,565	3,438,581	3,500,000	3,500,000
Exterminating	23,171	11,440	11,293	22,647	18,762	21,946	20,000	22,400
Installment Purchases	41,312	53,137	-	-	-	-	-	-
Other Property Services	108,025	7,741	17,254	17,688	18,952	20,195	25,000	18,900
Pupil Transportation	200,266	181,184	790,567	1,290,601	2,011,656	2,001,533	2,311,024	2,490,196
Indistrict/Regional Travel	232,419	142,806	131,012	161,056	140,312	168,390	150,222	130,363
Travel Conf/Workshops	641,549	595,542	618,859	553,875	417,792	605,924	956,620	608,876
Out of District Travel	67,134	89,079	84,920	174,069	81,832	186,659	156,664	117,394
Negotiations Expense	-	-	7,223	505,807	151,767	91,243	90,000	18,500
Awards and Banquets	64,347	41,627	42,345	26,081	32,653	28,397	22,100	42,300
Communications/Postage	3,191,116	2,475,619	1,155,573	2,424,236	2,256,786	2,611,452	1,786,850	1,592,032
Advertising	133,774	25,739	34,202	50,365	81,667	27,712	34,400	23,000
Printing and Duplicating	262,318	157,412	234,301	225,932	193,525	199,601	376,794	276,831
Binding	20,775	18,546	27,261	19,343	25,065	24,765	38,000	38,000
Copier Service/Repair	562,456	579,842	454,736	516,554	682,148	735,876	561,330	624,780
Copier Lease/Rental	(146,358)	153,142	12,817	19,694	25,892	18,402	34,000	27,200
Insurance	918,056	801,832	483,938	440,923	506,086	480,828	654,000	555,000
Workers Compensation	2,278,335	2,849,778	3,967,732	4,254,933	4,623,548	4,142,332	4,500,000	4,685,000
Unemployment Compensation	249,226	1,690,152	2,402,223	662,384	347,084	198,162	305,000	200,000
Property Claims/Tort	3,704	1,371	(2,345)	(889)	(17,156)	-	1,200	2,000
Liability/Tort Immunity	60,000	5,000	10,250	179,250	92,704	50,500	20,000	50,000
Water/Sewer	500,268	491,745	459,962	582,569	548,999	555,660	550,000	436,000
Other Purchased Services	129,431	176,924	111,092	42,558	40,412	118,240	83,990	40,000
Total Purchased Services	30,841,811	32,380,503	32,105,928	37,048,660	35,611,315	37,549,428	33,803,930	33,467,552
Supplies and Materials								
Supplies	4,823,510	5,623,119	5,952,346	7,813,764	6,790,022	7,327,368	7,081,781	7,956,857

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Food Service Food and Supplies	7,484,151	5,538,813	6,017,653	6,972,213	7,195,789	7,410,715	6,658,288	7,148,718
Custodial Supplies	600,477	510,717	454,041	406,373	434,682	514,125	450,000	630,800
Supplies for Charge Backs	(342,631)	(347,018)	(354,242)	(350,588)	(350,436)	-	-	-
Tech Consumables	92,263	46,887	60,540	68,389	60,861	57,051	63,999	68,145
Copier Paper/Supplies	172,170	103,674	132,875	117,251	137,638	154,160	200,242	197,848
Freight In/Shipping	5,353	3,318	-	-	-	-	-	-
AV Supplies	189	-	130	150	326	237	250	250
Support Materials	53,394	46,548	70,037	106,757	71,928	43,574	83,636	38,700
Textbooks	2,615,371	1,415,036	1,564,710	3,328,542	3,642,336	2,576,034	3,300,000	5,300,000
Suppl Instructional Materials	525,732	431,536	46,514	48,998	4,250	3,526	6,712	4,000
Computer Accessories	89,028	40,316	46,135	39,417	46,785	39,160	44,811	34,021
Library Materials	343,966	5,629	36,253	38,494	45,139	40,890	16,017	39,817
Suppl Library Materials	2,829	1,949	1,860	2,137	2,006	2,068	2,375	2,375
Periodicals	6,868	2,420	4,665	3,002	4,237	3,608	6,196	5,596
Oil	41,214	50,320	49,521	60,954	66,443	76,100	75,000	69,000
Gasoline	1,663,771	1,694,485	2,063,756	2,182,407	2,204,231	2,378,531	2,322,000	2,188,000
Natural Gas	3,255,801	1,298,321	1,786,205	1,341,876	1,380,138	1,348,778	1,800,000	2,015,000
Electricity	4,444,474	3,656,654	3,805,031	3,216,295	3,326,983	3,422,587	3,500,000	3,200,000
Software	-	-	-	820,553	538,161	5,000	-	5,000
Other Supplies	-	13,680	14,160	7,290	17,176	13,920	18,000	17,000
Inventory Shrinkage	(13,218)	(12,985)	-	-	-	-	-	-
Total Supplies and Materials	25,864,712	20,123,419	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay								
Land	-	68,626	-	-	-	-	-	-
Buildings	8,286,908	3,663,326	7,119,613	8,924,221	13,915,922	8,223,010	18,397,591	16,037,641
Improvements (Non Building)	1,894,858	122,040	643,117	541,236	795,898	1,011,376	633,262	1,142,000
Addl/Repl Equipment	1,394,061	804,884	1,754,410	4,418,877	3,992,118	5,322,003	6,875,487	9,147,784
Addl/Repl Transportation Equipment	-	-	-	454,793	177,253	124,224	-	-
Aged and Obsolete Equipment	(28,341)	56,323	81,748	227,351	256,808	327,700	318,030	208,030
Lease/Purchase Equipment	15,479	1,271,795	11,246	9,186	6,789	4,832	3,000	3,000
Transp Lease/Purchase Equipment	3,283,936	-	-	-	7,057,727	-	1,500,000	6,653,797
Total Capital Outlay	14,846,901	5,986,994	9,610,135	14,575,664	26,202,515	15,013,146	27,727,370	33,192,252
Other Expenditures								
Redemption of Principal	27,544,950	27,226,711	30,643,708	30,763,865	29,994,352	30,466,278	28,678,167	26,366,389
Bond Interest	11,749,530	13,178,110	11,837,533	12,484,380	12,762,280	15,485,931	15,563,771	18,785,897
Transfer of Interest to Debt Service	-	-	-	-	-	-	-	-
Interest Leases	968,537	493,713	397,758	228,049	99,433	62,687	90,173	83,881
Dues and Fees	119,757	184,471	95,018	103,917	175,873	235,817	237,908	302,281
Transfers - Interfund	94,680	-	-	-	-	-	-	-
Tuition	8,274,938	7,767,449	7,318,566	7,753,431	8,903,309	8,405,022	8,374,127	9,731,014
Miscellaneous Objects	4,368	1,773	1,984	5,196	887	4,982	6,000	4,000
Contingency	-	-	-	-	-	-	4,750,000	4,000,000
Total Other Expenditures	48,756,760	48,852,227	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Non-Capitalized Equipment								
Non-Capitalized Equipment	2,764,289	-	152,851	72,787	615,627	769,232	977,098	919,459
Termination Benefits	72,779	120,380	551,217	566,150	171,279	131,803	150,000	75,000
Total Non-Capitalized Equipment	2,837,068	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 449,185,853	\$ 427,517,713	\$ 412,089,404	\$ 434,899,826	\$ 452,938,393	\$ 457,435,145	\$ 487,744,621	\$ 507,568,953

School District U-46

All Funds Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Issuance of Bonds	\$ -	\$ 64,600,413	\$ 27,955,000	\$ 31,460,000	\$ -	\$ -	\$ -	\$ -
Premium on Bonds Issued	-	3,176,083	(440,725)	1,517,078	-	-	-	-
Payment to Escrow Agent	-	(36,806,418)	(10,293,017)	(12,791,001)	-	-	-	-
Proceeds from Purchase Contracts	4,195,926	-	-	1,198,870	7,057,727	-	1,500,000	6,653,797
Total Other Financing Sources (Uses)	\$ 4,195,926	\$ 30,970,078	\$ 17,221,258	\$ 21,384,947	\$ 7,057,727	\$ -	\$ 1,500,000	\$ 6,653,797

School District U-46

All Funds Except Capital Projects Funds Description
FY 2016 Budget

All Funds Except Capital Projects Funds

The presentation of All Funds Except Capital Projects Fund is not a separate budget, but is a combination of all District funds except the Capital Projects Funds. This presentation, excluding the Capital Projects Funds, is valuable since Capital Projects Funds often accumulate resources in different accounting periods than those funds are spent. Therefore the typical one-year accounting period typically will not provide an appropriate matching of expenditures and the revenues to support those expenditures.

School District U-46

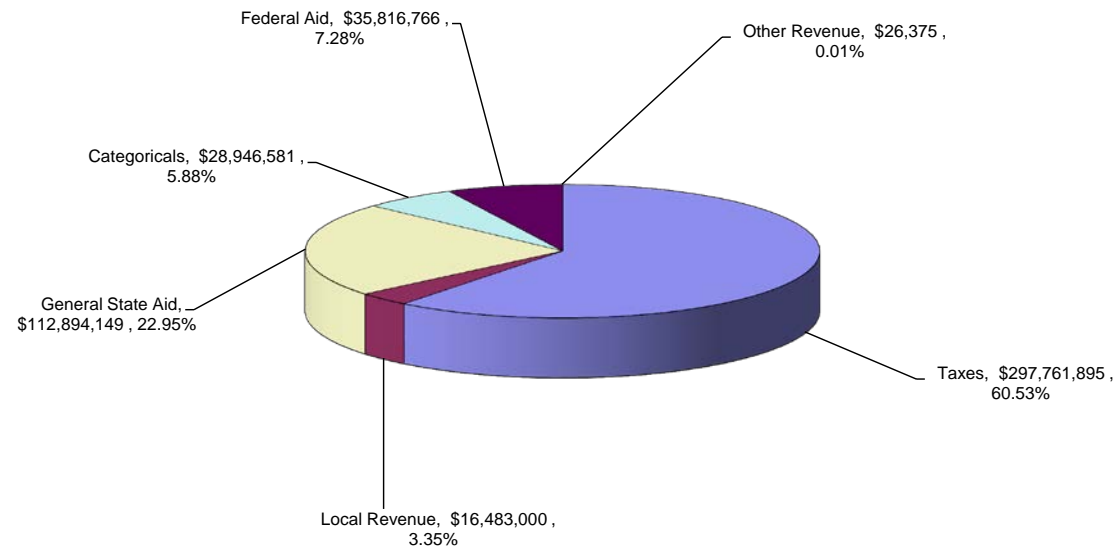
All Funds Except Capital Project Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 255,136,784	\$ 260,902,146	\$ 277,047,444	\$ 289,686,898	\$ 288,608,070	\$ 291,852,067	\$ 296,103,791	\$ 297,761,895
Local Revenue	17,430,204	14,199,998	16,788,893	18,081,158	16,464,323	17,219,977	15,875,500	16,483,000
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	407,355,851	413,538,795	445,980,634	450,375,978	449,740,009	472,015,794	484,407,366	491,928,766
Expenditures								
Salaries	242,822,901	241,088,582	219,087,040	224,679,453	231,215,146	236,945,103	250,527,032	258,033,673
Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services	29,876,137	31,656,585	31,557,009	36,688,068	35,350,874	37,112,188	33,571,178	33,312,552
Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures	48,756,760	48,852,228	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461
Non-Capitalized Equipment	2,004,417	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	436,222,853	422,953,505	404,082,076	429,938,192	448,329,390	454,035,177	485,584,669	505,413,953
Excess (Deficiency) of Revenues Over Expenditures	(28,867,002)	(9,414,710)	41,898,559	20,437,786	1,410,619	17,980,617	(1,177,304)	(13,485,187)
Total Other Financing Sources (Uses)	3,233,656	15,967,372	15,191,258	21,384,947	7,057,727	-	1,500,000	6,653,797
Net Change in Fund Balance	(25,633,346)	6,552,662	57,089,817	41,822,733	8,468,346	17,980,617	322,696	(6,831,390)
Fund Balance at Beginning of Year	65,998,513	40,365,167	46,917,829	104,007,646	145,830,379	154,298,724	172,279,341	172,602,038
Fund Balance at End of Year	\$ 40,365,167	\$ 46,917,829	\$ 104,007,646	\$ 145,830,379	\$ 154,298,724	\$ 172,279,341	\$ 172,602,038	\$ 165,770,648

School District U-46

All Funds Except Capital Project Funds Summary
FY 2016 Budget

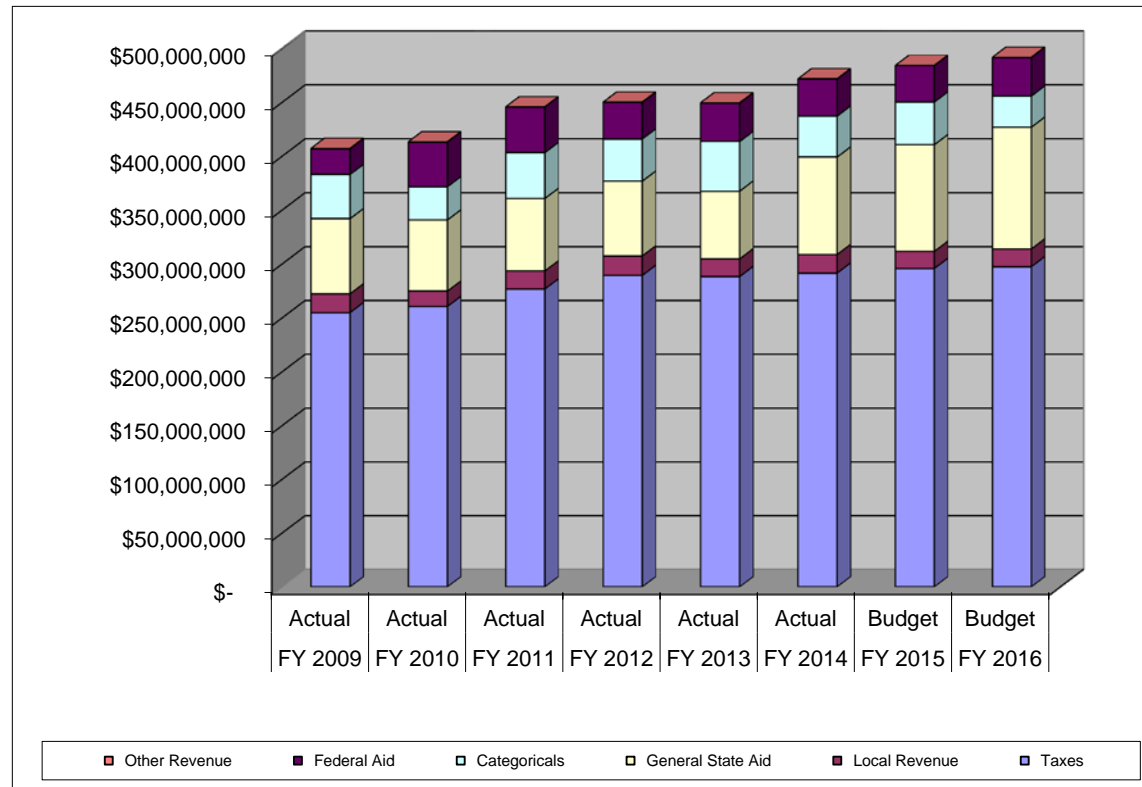
	FY 2016 Budget
Revenue	
Taxes	\$ 297,761,895
Local Revenue	\$ 16,483,000
General State Aid	\$ 112,894,149
Categoricals	\$ 28,946,581
Federal Aid	\$ 35,816,766
Other Revenue	\$ 26,375
Total Revenue	\$ 491,928,766



School District U-46

All Funds Except Capital Project Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 255,136,784	\$ 260,902,146	\$ 277,047,444	\$ 289,686,898	\$ 288,608,070	\$ 291,852,067	\$ 296,103,791	\$ 297,761,895
Local Revenue	17,430,204	14,199,998	16,788,893	18,081,158	16,464,323	17,219,977	15,875,500	16,483,000
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 407,355,851	\$ 413,538,795	\$ 445,980,634	\$ 450,375,978	\$ 449,740,009	\$ 472,015,794	\$ 484,407,366	\$ 491,928,766



School District U-46

All Funds Except Capital Project Funds Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 255,136,784	\$ 260,902,146	\$ 277,047,444	\$ 289,686,898	\$ 288,608,070	\$ 291,852,067	\$ 296,103,791	\$ 297,761,895
Local Revenue								
Mobile Home Privilege Tax	9,584	8,672	11,159	10,421	22,500	-	11,000	11,000
Corporate Personal Property Replacement Tax	3,763,973	3,044,897	3,948,679	3,632,506	3,711,497	3,754,606	4,100,000	4,100,000
Village of Hoffman Estates-TIF	81,000	81,000	81,000	1,011,783	40,780	44,712	40,000	40,000
School Tuition	2,227,294	1,983,141	2,045,350	2,010,223	2,003,983	2,433,398	2,290,000	2,490,000
Trans Fees/Pupils/Parents	5,410	-	-	-	2,473	-	-	-
Fees-Bus Trips-Cocurricular	563,178	381,504	968,503	1,337,334	1,847,308	1,654,326	1,230,000	1,230,000
Interest on Investments	1,113,081	95,806	113,085	265,339	275,400	239,095	129,500	254,500
Food Sales to Students-Lunch	6,187,525	5,097,756	4,693,018	4,503,273	3,879,830	3,837,841	3,850,000	3,850,000
Pupil Activities	478,387	404,463	528,677	400,816	447,506	311,461	375,000	375,000
Receivable Fees	149,404	204,127	584,270	591,441	346,251	(53,581)	425,000	455,000
Instructional Materials-Student Program	1,954,876	1,808,218	2,175,477	2,026,848	2,071,825	2,870,463	1,750,000	2,000,000
Other Local Revenue	896,492	1,090,414	1,639,676	2,291,174	1,758,885	2,127,658	1,675,000	1,677,500
Total Local Revenue	17,430,204	14,199,998	16,788,893	18,081,158	16,464,323	17,219,977	15,875,500	16,483,000
General State Aid								
General State Aid	53,944,813	54,211,939	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
General State Aid-ARRA	15,769,066	9,147,163	-	-	-	-	-	-
General State Aid-ARRA SFSF	-	2,651,467	-	-	-	-	-	-
Total General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	90,443,606	98,935,769	112,894,149
Categoricals								
Special Education-Private Facility	2,154,336	1,602,849	1,936,116	1,976,546	2,937,006	2,750,817	2,731,521	2,612,025
Special Education-Extraordinary	5,565,141	4,296,624	5,776,916	5,945,882	7,018,326	5,289,844	5,289,844	3,881,169
Special Education-Personnel	5,900,404	4,884,325	5,967,880	5,588,004	7,202,571	5,825,843	5,835,696	4,385,736
Special Education-Orphanage Individual	2,285,715	2,943,653	3,412,731	2,817,632	2,988,140	2,293,707	2,890,240	922,265
Special Education-Orphanage Summer	540,545	567,964	270,901	385,181	506,644	263,141	526,282	139,451
Special Education-Summer School	44,186	41,442	30,721	48,707	41,463	52,351	52,351	45,340
Vocational Education Program Improvement Grant	476,299	193,229	281,683	426,221	438,760	350,026	443,180	332,385
Bilingual Education-Downstate-T.P.	1,488,486	1,206,878	5,399,693	3,165,254	3,083,553	3,697,408	4,782,786	2,616,983
State Free Lunch and Breakfast	363,885	201,858	461,511	489,473	254,111	234,425	138,202	81,636
School Breakfast Incentive	7,636	18,165	1,814	-	-	-	-	-
Driver Education	211,326	201,860	269,260	84,345	155,842	168,798	98,181	73,636
Adult Education State Performance	15,098	23,636	19,888	40,057	28,417	-	-	-
Adult Education State Basic	96,943	117,927	76,526	161,998	55,741	-	-	-
Adult Education Public Assistance	45,572	50,626	32,030	57,522	38,341	-	-	-
National Board Certification I	54,000	-	49,292	33,272	-	10,500	-	-
National Board Certification II	69,000	-	-	-	-	-	-	-
Truants Alternative/Optional Education	350,091	159,455	311,662	293,426	-	-	-	-
State Schools Grant (ROE)	210,282	129,448	272,092	90,169	136,506	105,530	94,500	86,410

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Early Childhood-Pre K	3,872,955	-	2,220,077	3,824,806	3,769,058	3,560,202	3,540,203	2,655,152
Early Childhood-Project Prepares	93,015	-	101,914	317,075	329,726	296,121	301,533	226,150
Early Childhood-Preschool For All Children	133,487	-	146,088	52,662	-	-	-	-
Early Childhood-Prevention Initiative	84,000	-	85,218	43,302	-	-	-	-
Reading Improvement Program	998,028	734,241	552,964	-	-	-	-	-
ADA Safety and Educational Block	1,321,188	167,921	167,952	-	-	-	-	-
Back to Books Grant	-	-	-	-	-	5,000	-	-
State Library Grant	28,720	207	28,327	60,464	33,999	29,234	29,234	25,000
Illinois Dept of Public Health	-	-	-	-	-	6,545	-	-
Summer Bridges Revenue	809,929	639,934	679,485	-	-	-	-	-
Family Literacy	8,063	13,497	3,866	6,703	8,794	2,439	5,000	5,000
Orphanage Tuition-18-3	57,564	62,800	172,144	36,757	109,923	47,873	47,873	35,904
Kane County Health Department	-	-	-	4,000	-	-	-	-
Advanced Placement Classes	-	-	-	-	-	-	-	-
Arts and Foreign Language Planning	12,509	(2,174)	-	-	-	-	-	-
Teacher Induction Mentoring	66,181	3,914	60,580	-	-	-	-	-
Mental Health	-	875	34,658	130,227	(46,185)	-	-	-
Energy and Recycling Grant	1,975	-	-	-	-	-	-	-
Transportation-Regular	5,334,532	5,945,594	5,061,404	3,875,905	2,876,965	6,368,509	6,349,128	5,705,732
Transportation-Special Education	8,322,776	6,544,657	8,406,560	8,827,835	13,271,788	6,423,203	6,435,350	5,116,607
Other Revenue From State Sources	-	79,572	240,000	384,258	688,733	157,381	-	-
Total Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid								
Title V-Innovative	1,002	-	-	-	-	-	-	-
National School Lunch Program	6,568,483	7,354,203	7,674,432	8,130,232	8,971,276	9,426,124	9,000,000	9,200,000
School Breakfast Program	1,369,078	1,405,951	1,593,922	1,863,574	2,726,344	2,955,539	1,550,000	2,000,000
Fresh Fruit and Vegetable Program	27,355	74,085	58,865	81,528	107,288	-	-	-
Child Nutrition Commodity/Salvage	2,651	-	-	-	-	-	-	-
Title I-Low Income	3,523,176	8,464,068	6,512,618	6,840,131	9,965,928	8,739,582	10,028,097	9,104,970
Title I-School Improvement	-	-	15,908	331	-	-	-	-
C S R Demonstr Prog-EHS	-	-	-	-	-	-	-	-
C S R Demonstr Prog-Sheridan	-	-	-	-	-	-	-	-
Even Start	8,656	-	-	-	-	-	-	-
Title IV-Safe and Drug Free Schools	93,711	130,413	15,215	(1,730)	1,300	-	-	-
21st Century Comm Learning	-	-	-	-	-	-	-	-
21st Century Comm Learning	275,978	622,969	541,580	919,075	1,031,801	850,412	250,459	540,000
Fed-Sp Ed-Pre-School Flow	169,982	211,677	167,158	147,582	167,467	152,633	162,659	162,659
Fed-Sp Ed-IDEA Flow Through	7,461,252	6,366,008	7,551,975	8,206,285	7,736,750	7,372,799	7,531,749	7,501,696
Room and Board PL 94-192 Spec Ed	403,409	271,010	156,620	199,118	304,273	293,323	114,151	114,151
Voc Ed Perkins Title Iic	336,421	341,787	430,500	457,449	409,689	393,221	386,851	386,851
Fed Adult Ed Basic	128,229	108,235	108,109	102,202	43,966	-	-	-
Adv Placement Fees Incentive	-	-	-	-	-	-	-	-
ARRA-Title I-Part A	-	1,470,336	3,440,915	269,482	-	-	-	-
ARRA-Title I-Low Income	-	27,071	-	-	-	-	-	-
ARRA - Rising Star	-	-	85,100	4,672	-	-	-	-
ARRA-IDEA Preschool	-	112,136	209,230	14,446	-	-	-	-
ARRA-IDEA Flow Through	-	4,245,744	4,048,096	1,205,741	-	-	-	-
ARRA-McKinley-Vento Homeless Grant	-	22,988	-	-	-	-	-	-

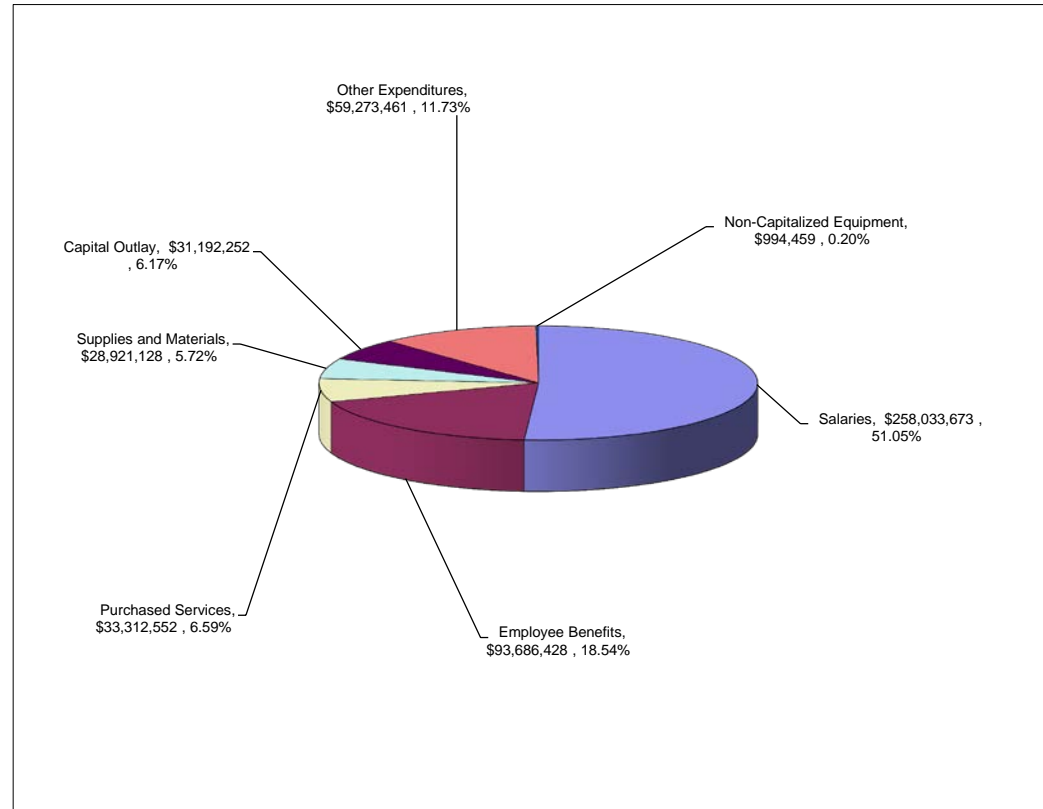
	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
ARRA-Early Childhood Block Grant	-	3,260,662	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	153,704	-	-	-	-	-	-
ARRA-Preschool For All Children	-	220,320	-	-	-	-	-	-
ARRA-EC Prevention Initiative	-	128,520	-	-	-	-	-	-
ARRA - MIECHVP	-	-	-	52,584	199,254	166,198	186,179	181,298
ARRA - Drop in Preschool	-	-	-	11,581	38,419	-	-	-
ARRA-Education Jobs	-	-	4,622,728	69,487	-	-	-	-
Emergency Immigrant Assistance	-	-	-	-	-	-	31,214	60,125
Title III Lang Inst Prog Lim English	865,255	2,089,312	1,102,441	1,250,039	1,216,609	1,050,689	1,314,629	1,335,125
Learn and Serve America	11,147	20,478	15,625	8,436	-	-	-	-
McKinney Education for the Homeless	-	20,000	-	12,000	-	-	-	-
Title II-Teacher Quality	668,892	1,485,121	1,193,684	405,416	738,441	1,212,859	1,427,168	878,581
MIHOPE	-	-	-	-	15,000	-	4,299	4,299
Dept of Rehab Services	72,556	58,604	58,604	55,815	47,449	101,774	-	101,211
Technology-Enhancing Education	54,235	50,371	6,630	(6,662)	-	-	-	-
Early Childhood Expansion Grant	-	-	-	-	-	-	-	2,395,800
Teaching American History	252,301	295,454	166,393	226,681	878	-	-	-
COPS Grant	-	115,002	23,389	117,111	-	118,384	38,747	-
Medicaid Fee for Service	722,701	1,109,002	696,190	1,826,981	994,343	844,656	850,000	850,000
Administrative Outreach	-	866,113	1,514,564	1,150,835	979,249	734,447	1,000,000	1,000,000
REMS Grant	-	200,204	100,091	158,700	-	-	-	-
Larkin Project SERV	-	19,221	28,288	-	-	-	-	-
Teacher Mentoring	774,644	-	-	-	-	-	-	-
FIE Learning Std and C&TE	-	-	-	-	-	-	-	-
Safe Routes to Schools	-	-	-	15,470	9,513	-	-	-
All Day Kindergarten	3,118	-	-	-	-	-	-	-
National Board Resource Ctr	-	12,000	(3)	-	-	-	-	-
Streamwood CTEI	-	94,662	108,040	28,762	-	-	-	-
Emerg Mgmt - FEMA	-	-	9,635	88,834	-	-	-	-
Total Federal Aid	23,794,232	41,427,431	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue								
Strata Systems Grant	-	-	-	-	-	-	-	-
School Partners in City Grant	-	-	-	-	-	650	-	-
UIC Mini Grant	-	-	-	20,724	10,676	33,333	-	-
Project Lead the Way	25,000	25,000	25,000	145,000	-	-	-	-
Mototola Nat. Alliance Partnership	-	-	-	5,182	-	10,320	-	-
Hanover Township Grant	-	-	-	-	138	648	-	-
Wisdom Foundation	-	-	-	-	1,020	7,210	-	-
Midwest Dairy Association Grant	-	15,000	-	-	-	-	-	-
Midwest Dairy Association Grant	-	15,000	3,000	50,123	-	-	-	-
Breakfast in the Classroom	-	-	-	-	123,691	74,273	-	-
U46 Educational Foundation	-	-	-	-	22,579	22,175	25,000	25,000
Stupski Foundation	-	-	-	-	-	-	-	-
YMCA Parents as Teachers	-	1,150	-	-	-	-	-	-
Kane County Health Department	-	-	-	-	-	-	-	1,375
Woodland Hts Hanover Township	-	6,124	875	-	-	-	-	-
SHS Smaller Learning Communities	-	-	-	-	-	-	-	-
National Science Foundation	640	-	-	-	-	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Grand Victoria Foundation	228,950	-	-	-	-	-	-	-
Grand Victoria Foundation	-	93,000	87,000	-	-	-	-	-
Concert Revenue	2,295	-	-	-	-	-	-	-
NPBTS State Farm	-	12,400	5,300	(17,101)	-	-	-	-
KCT Education Grant TMP	-	-	5,800	-	-	-	-	-
NIA Flow Thru	-	-	-	-	-	-	-	-
Total Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 407,355,851	\$ 413,538,795	\$ 445,980,634	\$ 450,375,978	\$ 449,740,009	\$ 472,015,794	\$ 484,407,366	\$ 491,928,766

School District U-46

All Funds Except Capital Project Funds Summary
FY 2016 Budget

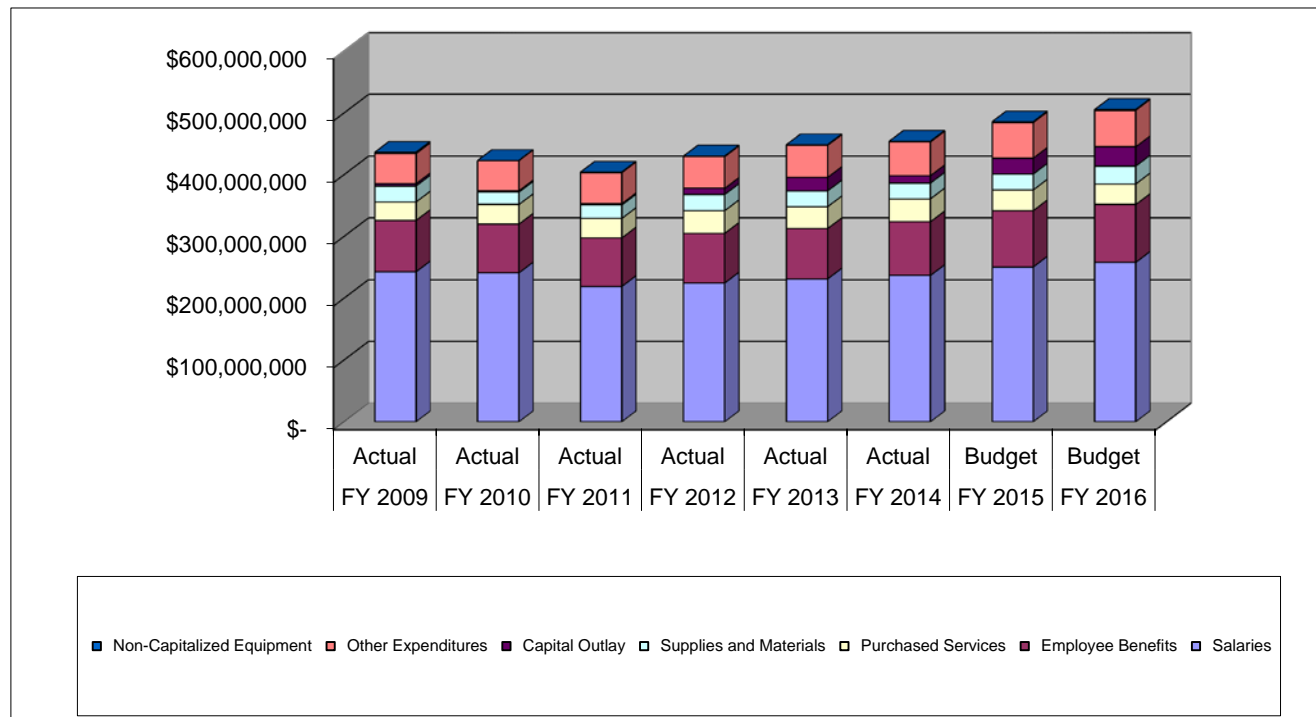
	FY 2016 Budget
Expenditures	
Salaries	\$ 258,033,673
Employee Benefits	\$ 93,686,428
Purchased Services	\$ 33,312,552
Supplies and Materials	\$ 28,921,128
Capital Outlay	\$ 31,192,252
Other Expenditures	\$ 59,273,461
Non-Capitalized Equipment	\$ 994,459
Total Expenditures	<u>\$ 505,413,953</u>



School District U-46

All Funds Except Capital Project Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 242,822,901	\$ 241,088,582	\$ 219,087,040	\$ 224,679,453	\$ 231,215,146	\$ 236,945,103	\$ 250,527,032	\$ 258,033,673
Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services	29,876,137	31,656,585	31,557,009	36,688,068	35,350,874	37,112,188	33,571,178	33,312,552
Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures	48,756,760	48,852,228	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461
Non-Capitalized Equipment	2,004,417	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 436,222,853	\$ 422,953,505	\$ 404,082,076	\$ 429,938,192	\$ 448,329,390	\$ 454,035,177	\$ 485,584,669	\$ 505,413,953



School District U-46

All Funds Except Capital Project Funds Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Teachers Salaries	\$ 150,370,948	\$ 156,186,941	\$ 140,369,359	\$ 142,257,579	\$ 145,903,685	\$ 147,127,851	\$ 159,132,138	\$ 164,364,398
Administrative Salaries	20,822,701	19,178,562	17,657,357	18,621,833	19,091,919	20,938,589	21,797,326	21,832,873
Technical Salaries	6,958,585	7,176,283	7,573,496	8,194,513	8,549,367	10,917,204	11,646,945	12,555,117
Temporary Salaries	215,251	216,725	114,780	228,871	108,256	110,877	129,236	129,236
Permanent Substitute Salaries	1,818,655	856,088	64	26,166	402,240	-	-	-
Daily Substitute Salaries	3,849,357	3,032,781	3,277,194	3,053,831	3,086,179	4,039,111	4,273,587	3,855,768
Hourly Substitute Salaries	153,999	106,567	86,654	160,906	135,450	141,435	131,250	335,000
Other Hourly Extra Curr Superv	2,291,269	2,109,090	1,533,952	2,089,598	2,515,731	3,873,321	3,957,715	4,026,356
Athletic Extra Curr Supervision	324,907	274,792	690,555	704,547	399,421	250,791	240,999	243,409
Noon Supervision	2,323,812	2,094,206	1,948,411	1,956,640	1,960,243	1,545,262	1,510,040	1,510,040
Stipends	6,015,374	5,534,152	4,217,768	5,280,253	5,163,678	3,691,329	4,356,847	3,771,676
Overtime Time and a Half	1,624,088	581,589	550,308	636,237	700,319	914,610	772,718	770,220
Overtime Double Time	105,818	66,492	75,179	40,397	30,242	84,810	56,767	54,451
Teachers Aides and Assistants	1,009,104	455,721	458,478	674,174	966,896	923,925	1,057,886	1,334,758
Special Education Aides	5,421,879	5,434,415	5,561,264	5,640,196	6,168,202	6,235,528	6,044,656	6,781,616
Bilingual Aides	762,230	344,410	8,280	89	54,281	176,662	199,995	251,243
Para Professionals	1,010,986	1,179,500	860,549	962,911	1,310,840	1,163,746	1,025,744	1,112,933
Deans Assistants	1,921,675	1,413,191	1,404,102	1,487,383	1,493,783	1,481,596	1,610,149	1,610,149
12-Month Secretaries	5,612,233	5,299,845	4,871,449	4,836,364	4,635,502	4,517,192	4,806,458	4,830,120
10-Month Secretaries	5,182,356	4,430,294	4,158,593	3,738,389	4,011,411	3,619,687	3,720,941	3,747,790
Clerical Aides	1,874,113	1,934,393	565,921	516,998	531,002	440,253	435,944	438,123
Liaisons	307,531	239,515	951,678	1,356,819	1,610,042	1,402,072	1,510,299	1,430,049
Custodians	3,829,517	4,163,267	3,863,836	3,781,372	3,726,863	3,750,287	3,897,466	3,916,953
Maintenance	1,760,110	1,922,853	1,620,208	1,358,827	1,438,964	1,581,365	1,524,600	1,532,223
Grounds	859,648	875,177	800,377	815,721	822,179	855,060	886,965	891,400
Drivers	10,644,299	10,709,453	10,492,787	10,317,263	10,466,824	11,052,546	10,362,554	11,121,574
Driver Aide	1,137,271	892,331	850,609	881,684	859,083	983,509	924,000	1,050,000
Mechanics	590,481	555,844	567,990	512,002	544,174	573,687	594,819	597,793
Dispatchers	364,922	370,314	313,824	303,149	322,002	301,533	234,116	235,286
Food Service Tech	3,570,006	3,424,291	3,625,370	4,199,081	4,168,297	4,225,138	3,649,017	3,667,262
Student Helpers	89,776	29,499	16,648	45,659	38,069	26,128	35,856	35,856
Total Salaries	242,822,901	241,088,582	219,087,040	224,679,453	231,215,146	236,945,103	250,527,032	258,033,673
Employee Benefits								
Teachers Retirement	22,330,356	23,229,588	20,150,063	21,838,345	23,291,071	23,481,919	25,108,854	25,047,099
Municipal Retirement	6,634,016	6,562,301	6,682,951	7,128,588	7,779,791	8,270,518	8,761,707	8,532,138
Federal Ins Contr Act	3,898,300	3,530,028	3,289,983	3,478,451	3,545,329	3,663,945	3,643,579	3,792,532
Medicare Contribution	3,340,175	3,527,331	2,872,732	2,971,926	3,112,540	3,239,454	2,898,698	3,219,731

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
TRS Early Retirement Contribution	2,538,605	1,590,994	678,726	874,352	1,839,065	1,616,726	1,600,000	400,000
Life Insurance	404,598	151,660	246,015	234,797	366,542	256,885	284,186	363,262
Medical Insurance	41,772,880	38,196,123	42,700,377	42,033,695	39,554,542	44,074,751	46,414,766	49,682,990
Dental Insurance	2,042,040	1,949,942	1,758,702	1,718,687	1,740,014	2,029,607	2,180,622	2,306,274
Disability Insurance	221,678	227,642	155,927	115,160	338,789	314,479	337,326	342,402
Total Employee Benefits	83,182,648	78,965,609	78,535,476	80,394,000	81,567,683	86,948,284	91,229,738	93,686,428
Purchased Services								
Technical Services	130,799	206,035	271,728	813,048	726,032	1,113,614	287,710	1,401,420
Admin Professional Services	479,671	109,247	997,926	1,052,604	701,650	1,191,930	1,220,800	1,419,950
Instructional Professional Ser	4,459,177	5,499,452	5,630,668	5,539,582	5,522,675	1,837,496	1,934,131	1,780,970
Audit/Financial Services	85,672	92,955	107,500	103,706	106,400	96,290	105,000	110,500
Legal Services	3,546,604	4,429,440	2,949,407	4,314,096	2,342,957	3,332,005	651,500	550,500
Other Tech and Prof Serv	3,358,355	3,023,159	2,167,846	3,540,138	4,659,184	7,518,829	7,395,157	6,193,468
Superintendent Search	7,565	-	-	-	-	-	25,000	25,000
Sanitation Services	280,318	241,868	226,246	246,001	255,933	190,981	200,000	186,600
Cleaning Services	193,164	173,639	207,349	415,598	127,418	91,408	115,500	92,617
Repairs and Maint Services	3,975,361	3,427,727	4,648,614	4,985,633	5,072,817	5,753,011	5,228,188	5,733,755
Rentals	99,397	79,019	50,586	184,414	168,755	260,227	231,000	319,000
Contract Cleaning	3,812,086	3,824,386	3,243,924	3,323,574	3,386,565	3,438,581	3,500,000	3,500,000
Exterminating	23,171	11,440	11,293	22,647	18,762	21,946	20,000	22,400
Installment Purchases	41,312	53,137	-	-	-	-	-	-
Other Property Services	14,669	7,741	17,254	17,688	18,952	20,195	25,000	18,900
Pupil Transportation	200,266	181,184	790,567	1,290,601	2,011,656	2,001,533	2,311,024	2,490,196
Indistrict/Regional Travel	232,419	142,806	131,012	161,056	140,312	168,390	150,222	130,363
Travel Conf/Workshops	641,549	595,542	618,859	553,875	417,792	605,924	956,620	608,876
Out of District Travel	67,134	89,079	84,920	174,069	81,832	186,659	156,664	117,394
Negotiations Expense	-	-	7,223	505,807	151,767	91,243	90,000	18,500
Awards and Banquets	64,347	41,627	42,345	26,081	32,653	28,397	22,100	42,300
Communications/Postage	3,191,116	2,475,619	1,155,573	2,424,236	2,256,786	2,611,452	1,786,850	1,592,032
Advertising	133,774	25,739	34,202	50,365	81,667	27,712	34,400	23,000
Printing and Duplicating	262,318	157,412	234,301	225,932	193,525	199,601	376,794	276,831
Binding	20,775	18,546	27,261	19,343	25,065	24,765	38,000	38,000
Copier Service/Repair	562,456	579,842	454,736	516,554	682,148	735,876	561,330	624,780
Copier Lease/Rental	(146,358)	153,142	12,817	19,694	25,892	18,402	34,000	27,200
Insurance	918,056	801,832	483,938	440,923	506,086	480,828	654,000	555,000
Workers Compensation	2,278,335	2,849,778	3,967,732	4,254,933	4,623,548	4,142,332	4,500,000	4,685,000
Unemployment Compensation	249,226	1,690,152	2,402,223	662,384	347,084	198,162	305,000	200,000
Property Claims/Tort	3,704	1,371	(2,345)	(889)	(17,156)	-	1,200	2,000
Liability/Tort Immunity	60,000	5,000	10,250	179,250	92,704	50,500	20,000	50,000
Water/Sewer	500,268	491,745	459,962	582,569	548,999	555,660	550,000	436,000
Other Purchased Services	129,431	176,924	111,092	42,558	40,412	118,240	83,990	40,000
Total Purchased Services	29,876,137	31,656,585	31,557,009	36,688,068	35,350,874	37,112,188	33,571,178	33,312,552
Supplies and Materials								
Supplies	4,823,510	5,623,119	5,952,346	7,813,764	6,790,022	7,327,368	7,081,781	7,956,857

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Food Service Food and Supplies	7,484,151	5,538,813	6,017,653	6,972,213	7,195,789	7,410,715	6,658,288	7,148,718
Custodial Supplies	600,477	510,717	454,041	406,373	434,682	514,125	450,000	630,800
Supplies for Charge Backs	(342,631)	(347,018)	(354,242)	(350,588)	(350,436)	-	-	-
Tech Consumables	92,263	46,887	60,540	68,389	60,861	57,051	63,999	68,145
Copier Paper/Supplies	172,170	103,674	132,875	117,251	137,638	154,160	200,242	197,848
Freight In/Shipping	5,353	3,318	-	-	-	-	-	-
AV Supplies	189	-	130	150	326	237	250	250
Support Materials	53,394	46,548	70,037	106,757	71,928	43,574	83,636	38,700
Textbooks	2,615,371	1,415,036	1,564,710	3,328,542	3,642,336	2,576,034	3,300,000	5,300,000
Suppl Instructional Materials	525,732	431,536	46,514	48,998	4,250	3,526	6,712	4,000
Computer Accessories	89,028	40,316	46,135	39,417	46,785	39,160	44,811	34,021
Library Materials	343,966	5,629	36,253	38,494	45,139	40,890	16,017	39,817
Suppl Library Materials	2,829	1,949	1,860	2,137	2,006	2,068	2,375	2,375
Periodicals	6,868	2,420	4,665	3,002	4,237	3,608	6,196	5,596
Oil	41,214	50,320	49,521	60,954	66,443	76,100	75,000	69,000
Gasoline	1,663,771	1,694,485	2,063,756	2,182,407	2,204,231	2,378,531	2,322,000	2,188,000
Natural Gas	3,255,801	1,298,321	1,786,205	1,341,876	1,380,138	1,348,778	1,800,000	2,015,000
Electricity	4,444,474	3,656,654	3,805,031	3,216,295	3,326,983	3,422,587	3,500,000	3,200,000
Software	-	-	-	820,553	538,161	5,000	-	5,000
Other Supplies	-	13,680	14,160	7,290	17,176	13,920	18,000	17,000
Inventory Shrinkage	(13,218)	(12,985)	-	-	-	-	-	-
Total Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay								
Land	-	-	-	-	-	-	-	-
Buildings	34,423	16,317	257,494	4,339,131	9,662,828	5,589,116	16,884,734	14,437,641
Improvements (Non Building)	21,744	38,422	46,798	525,284	704,493	682,543	218,919	742,000
Addl/Repl Equipment	388,037	763,848	1,754,439	4,418,877	3,988,055	5,322,003	6,875,487	9,147,784
Addl/Repl Transportation Equipment	-	-	-	454,793	177,253	124,224	-	-
Rpl Equipment/Vandalism and Theft	-	-	-	-	-	-	-	-
Aged and Obsolete Equipment	(28,341)	56,323	81,748	227,351	256,808	327,700	318,030	208,030
Lease/Purchase Equipment	15,479	1,271,795	11,246	9,186	6,789	4,832	3,000	3,000
Transp Lease/Purchase Equipment	3,283,936	-	-	-	7,057,727	-	1,500,000	6,653,797
Total Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures								
Redemption of Principal	27,544,950	27,226,711	30,643,708	30,763,865	29,994,352	30,466,278	28,678,167	26,366,389
Bond Interest	12,718,067	13,178,110	11,837,533	12,484,380	12,762,280	15,485,931	15,563,771	18,785,897
Transfer of Interest to Debt Service	-	-	-	-	-	-	-	-
Interest Leases	-	493,713	397,758	228,049	99,433	62,687	90,173	83,881
Dues and Fees	119,757	184,471	95,018	103,917	175,873	235,817	237,908	302,281
Transfers - Interfund	94,680	-	-	-	-	-	-	-
Tuition	8,274,938	7,767,449	7,318,566	7,753,431	8,903,309	8,405,022	8,374,127	9,731,014
Miscellaneous Objects	4,368	1,773	1,984	5,196	887	4,982	6,000	4,000
Contingency	-	-	-	-	-	-	4,750,000	4,000,000
Total Other Expenditures	48,756,760	48,852,228	50,294,568	51,338,839	51,936,133	54,660,717	57,700,146	59,273,461

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Non-Capitalized Equipment								
Non-Capitalized Equipment	1,931,638	-	152,851	72,787	615,627	769,232	977,098	919,459
Termination Benefits	72,779	120,380	551,217	566,150	171,279	131,803	150,000	75,000
Total Non-Capitalized Equipment	2,004,417	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 436,222,853	\$ 422,953,505	\$ 404,082,076	\$ 429,938,192	\$ 448,329,390	\$ 454,035,177	\$ 485,584,669	\$ 505,413,953

School District U-46

All Funds Except Capital Project Funds Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Issuance of Bonds	\$ -	\$ 49,597,707	\$ 27,955,000	\$ 31,460,000	\$ -	\$ -	\$ -	\$ -
Premium on Bonds Issued	-	3,176,083.00	(440,725.00)	1,517,078.00	-	-	-	-
Payment to Escrow Agent	-	(36,806,418.00)	(10,293,017.00)	(12,791,001.00)	-	-	-	-
Issuance of Debt Certificates	-	-	(2,030,000)	-	-	-	-	-
Proceeds from Purchase Contracts	3,233,656	-	-	1,198,870	7,057,727	-	1,500,000	6,653,797
Total Other Financing Sources (Uses)	<u>\$ 3,233,656</u>	<u>\$ 15,967,372</u>	<u>\$ 15,191,258</u>	<u>\$ 21,384,947</u>	<u>\$ 7,057,727</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ 6,653,797</u>

School District U-46

Operating Funds Description
FY 2016 Budget

Operating Funds

The combined Operating Funds is not a separate budget, but is a combination of the Education Fund, the Transportation Fund, and the Operations and Maintenance Fund. This combination of funds makes up the general operating fund of the District. This concept of the combined Operating Funds is also used by the Illinois State Board of Education (ISBE) for financial analysis purposes.

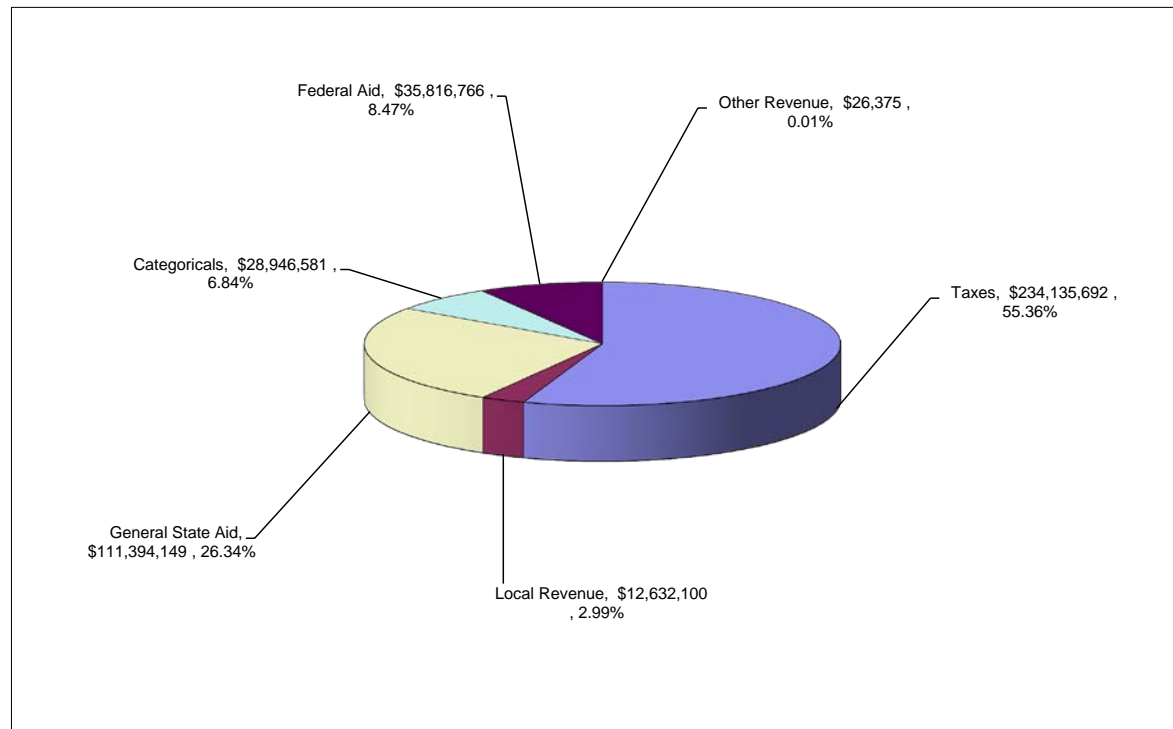
School District U-46

Operating Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 206,379,517	\$ 211,345,538	\$ 224,786,768	\$ 234,620,431	\$ 231,517,968	\$ 231,469,105	\$ 234,771,397	\$ 234,135,692
Local Revenue	17,135,873	13,918,754	16,415,364	16,272,943	12,480,086	13,230,434	12,149,600	12,632,100
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	88,881,250	97,435,769	111,394,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,432	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	358,304,253	363,700,944	393,346,430	393,501,297	388,665,670	406,080,932	417,849,071	422,951,663
Expenditures								
Salaries	242,483,885	240,804,810	218,831,483	224,437,769	230,902,961	236,586,607	250,149,378	257,648,502
Employee Benefits	73,521,624	69,071,771	68,620,137	68,031,610	68,535,163	72,984,699	77,006,895	79,232,703
Purchased Services	21,761,618	20,054,153	20,824,502	26,236,911	27,240,596	28,505,856	26,980,070	26,685,171
Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures	13,802,205	12,560,201	12,578,040	10,206,511	888,474	5,481,910	12,582,735	4,680,114
Non-Capitalized Equipment	2,004,415	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	383,153,737	364,881,436	345,462,144	365,750,632	375,826,747	381,927,956	419,275,653	429,354,329
Excess (Deficiency) of Revenues Over Expenditures	(24,849,484)	(1,180,491)	47,884,285	27,750,665	12,838,923	24,152,977	(1,426,582)	(6,402,667)
Total Other Financing Sources (Uses)	3,233,656	-	-	1,198,870	7,057,727	-	1,500,000	6,653,797
Net Change in Fund Balance	(21,615,828)	(1,180,491)	47,884,285	28,949,535	19,896,650	24,152,977	73,418	251,130
Fund Balance at Beginning of Year	(19,681,263)	(41,297,091)	(42,477,582)	5,406,703	34,356,238	54,252,887	78,405,864	78,479,282
Fund Balance at End of Year	\$ (41,297,091)	\$ (42,477,582)	\$ 5,406,703	\$ 34,356,238	\$ 54,252,887	\$ 78,405,864	\$ 78,479,282	\$ 78,730,413

School District U-46
Operating Funds Summary
FY 2016 Budget

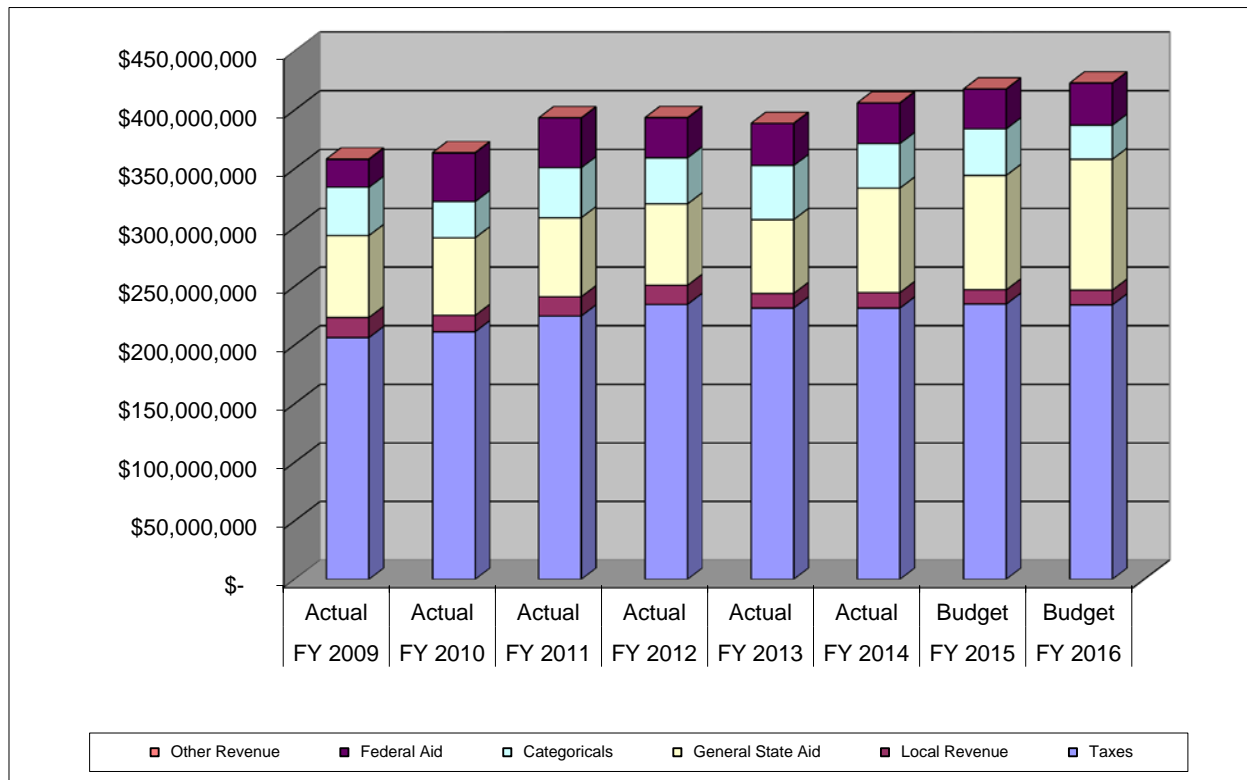
	FY 2016 Budget
Revenue	
Taxes	\$ 234,135,692
Local Revenue	\$ 12,632,100
General State Aid	\$ 111,394,149
Categoricals	\$ 28,946,581
Federal Aid	\$ 35,816,766
Other Revenue	\$ 26,375
Total Revenue	<u>\$ 422,951,663</u>



School District U-46

Operating Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 206,379,517	\$ 211,345,538	\$ 224,786,768	\$ 234,620,431	\$ 231,517,968	\$ 231,469,105	\$ 234,771,397	\$ 234,135,692
Local Revenue	17,135,873	13,918,754	16,415,364	16,272,943	12,480,086	13,230,434	12,149,600	12,632,100
General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	88,881,250	97,435,769	111,394,149
Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid	23,794,232	41,427,432	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 358,304,253	\$ 363,700,944	\$ 393,346,430	\$ 393,501,297	\$ 388,665,670	\$ 406,080,932	\$ 417,849,071	\$ 422,951,663



School District U-46

Operating Funds Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 206,379,517	\$ 211,345,538	\$ 224,786,768	\$ 234,620,431	\$ 231,517,968	\$ 231,469,105	\$ 234,771,397	\$ 234,135,692
Local Revenue								
Mobile Home Privilege Tax	9,584	8,672	11,159	10,421	22,500	-	11,000	11,000
Corporate Personal Property Replacement Tax	3,497,319	2,832,668	3,673,456	2,083,606	-	-	500,000	500,000
Village of Hoffman Estates-TIF	81,000	81,000	81,000	1,011,783	40,780	44,712	40,000	40,000
School Tuition	2,227,295	1,983,141	2,045,350	2,010,223	2,003,983	2,433,398	2,290,000	2,490,000
Trans Fees/Pupils/Parents	5,410	-	-	-	2,473	-	-	-
Fees-Bus Trips-Cocurricular	563,178	381,504	968,503	1,337,334	1,847,308	1,654,326	1,230,000	1,230,000
Transportation other revenue	-	-	-	-	56,084	-	-	-
Interest on Investments	1,085,403	26,792	14,780	6,025	2,660	4,157	3,600	3,600
Food Sales to Students-Lunch	6,187,525	5,097,756	4,693,018	4,503,273	3,879,830	3,837,841	3,850,000	3,850,000
Pupil Activities	478,387	404,463	528,677	400,816	447,506	311,461	375,000	375,000
Receivable Fees	149,404	204,127	584,270	591,441	346,251	(53,581)	425,000	455,000
Instructional Materials-Student Program	1,954,876	1,808,218	2,175,477	2,026,848	2,071,825	2,870,463	1,750,000	2,000,000
Other Local Revenue	896,492	1,090,414	1,639,676	2,291,174	1,758,885	2,127,658	1,675,000	1,677,500
Total Local Revenue	17,135,873	13,918,754	16,415,364	16,272,943	12,480,086	13,230,434	12,149,600	12,632,100
General State Aid								
General State Aid	53,944,813	54,211,939	67,228,828	69,324,125	62,826,052	88,881,250	97,435,769	111,394,149
General State Aid-ARRA	15,769,066	9,147,163	-	-	-	-	-	-
General State Aid-ARRA SF5F	-	2,651,467	-	-	-	-	-	-
Total General State Aid	69,713,879	66,010,569	67,228,828	69,324,125	62,826,052	88,881,250	97,435,769	111,394,149
Categoricals								
Special Education-Private Facility	2,154,336	1,602,849	1,936,116	1,976,546	2,937,006	2,750,817	2,731,521	2,612,025
Special Education-Extraordinary	5,565,141	4,296,624	5,776,916	5,945,882	7,018,326	5,289,844	5,289,844	3,881,169
Special Education-Personnel	5,900,404	4,884,325	5,967,880	5,588,004	7,202,571	5,825,843	5,835,696	4,385,736
Special Education-Orphanage Individual	2,285,715	2,943,653	3,412,731	2,817,632	2,988,140	2,293,707	2,890,240	922,265
Special Education-Orphanage Summer	540,545	567,964	270,901	385,181	506,644	263,141	526,282	139,451
Special Education-Summer School	44,186	41,442	30,721	48,707	41,463	52,351	52,351	45,340
Vocational Education Program Improvement Grant	476,299	193,229	281,683	426,221	438,760	350,026	443,180	332,385
Bilingual Education-Downstate-T.P.	1,488,486	1,206,878	5,399,693	3,165,254	3,083,553	3,697,408	4,782,786	2,616,983
State Free Lunch and Breakfast	363,885	201,858	461,511	489,473	254,111	234,425	138,202	81,636
School Breakfast Incentive	7,636	18,165	1,814	-	-	-	-	-
Driver Education	211,326	201,860	269,260	84,345	155,842	168,798	98,181	73,636
Adult Education State Performance	15,098	23,636	19,888	40,057	28,417	-	-	-
Adult Education State Basic	96,943	117,927	76,526	161,998	55,741	-	-	-
Adult Education Public Assistance	45,572	50,626	32,030	57,522	38,341	-	-	-
National Board Certification I	54,000	-	49,292	33,272	-	10,500	-	-
National Board Certification I	69,000	-	-	-	-	-	-	-
Truants Alternative/Optional Education	350,091	159,455	311,662	293,426	-	-	-	-

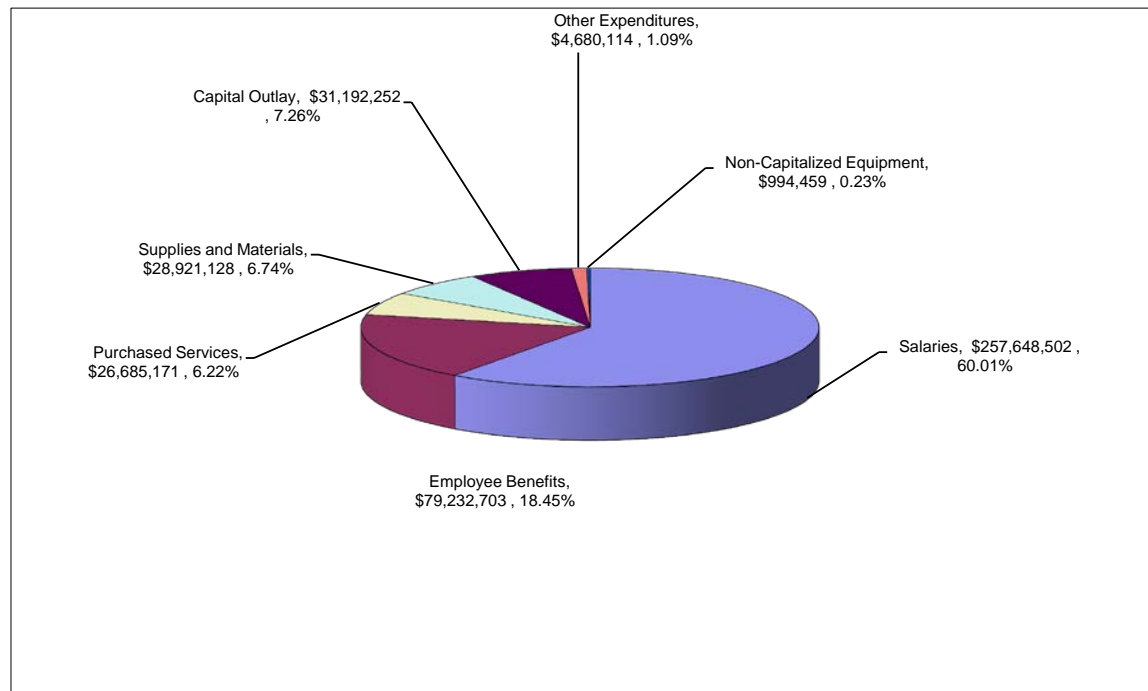
	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
State Schools Grant (ROE)	210,282	129,448	272,092	90,169	136,506	105,530	94,500	86,410
Early Childhood-Pre K	3,872,955	-	2,220,077	3,824,806	3,769,058	3,560,202	3,540,203	2,655,152
Early Childhood-Project Prepares	93,015	-	101,914	317,075	329,726	296,121	301,533	226,150
Early Childhood-Preschool For All Children	133,487	-	146,088	52,662	-	-	-	-
Early Childhood-Prevention Initiative	84,000	-	85,218	43,302	-	-	-	-
Reading Improvement Program	998,028	734,241	552,964	-	-	-	-	-
ADA Safety and Educational Block	1,321,188	167,921	167,952	-	-	-	-	-
Back to Books Grant	-	-	-	-	-	5,000	-	-
State Library Grant	28,720	207	28,327	60,464	33,999	29,234	29,234	25,000
Illinois Dept of Public Health	-	-	-	-	-	6,545	-	-
Summer Bridges Revenue	809,929	639,934	679,485	-	-	-	-	-
Family Literacy	8,063	13,497	3,866	6,703	8,794	2,439	5,000	5,000
Orphanage Tuition-18-3	57,564	62,800	172,144	36,757	109,923	47,873	47,873	35,904
Arts and Foreign Language Planning	12,509	(2,174)	-	-	-	-	-	-
Teacher Induction Mentoring	66,181	3,914	60,580	-	-	-	-	-
Mental Health	-	875	34,658	130,227	(46,185)	-	-	-
Kane County Health Department	-	-	-	4,000	-	-	-	-
Energy and Recycling Grant	1,975	-	-	-	-	-	-	-
Transportation-Regular	5,334,532	5,945,594	5,061,404	3,875,905	2,876,965	6,368,509	6,349,128	5,705,732
Transportation-Special Education	8,322,776	6,544,657	8,406,560	8,827,835	13,271,788	6,423,203	6,435,350	5,116,607
School Maintenance Grant	-	-	-	-	50,000	-	-	-
Other Revenue From State Sources	-	79,572	240,000	384,258	688,733	157,381	-	-
Total Categoricals	41,023,867	30,830,977	42,531,955	39,167,681	45,978,221	37,938,895	39,591,104	28,946,581
Federal Aid								
Title V-Innovative	1,002	-	-	-	-	-	-	-
National School Lunch Program	6,568,483	7,354,203	7,674,432	8,130,232	8,971,276	9,426,124	9,000,000	9,200,000
School Breakfast Program	1,369,078	1,405,951	1,593,922	1,863,574	2,726,344	2,955,539	1,550,000	2,000,000
Fresh Fruit and Vegetable Program	27,355	74,085	58,865	81,528	107,288	-	-	-
Child Nutrition Commodity/Salvage	2,651	-	-	-	-	-	-	-
Title I-Low Income	3,523,176	8,464,068	6,512,618	6,840,131	9,965,928	8,739,582	10,028,097	9,104,970
Title I - School Improvement	-	-	15,908	331	-	-	-	-
Even Start	8,656	-	-	-	-	-	-	-
Title IV-Safe and Drug Free Schools	93,711	130,413	15,215	(1,730)	1,300	-	-	-
21st Century Comm Learning	275,978	622,969	541,580	919,075	1,031,801	850,412	250,459	540,000
Fed-Sp Ed-Pre-School Flow	169,982	211,677	167,158	147,582	167,467	152,633	162,659	162,659
Fed-Sp Ed-IDEA Flow Through	7,461,252	6,366,008	7,551,975	8,206,285	7,736,750	7,372,799	7,531,749	7,501,696
Room and Board PL 94-192 Spec Ed	403,409	271,010	156,620	199,118	304,273	293,323	114,151	114,151
Voc Ed Perkins Title Iic	336,421	341,787	430,500	457,449	409,689	393,221	386,851	386,851
Fed Adult Ed Basic	128,229	108,235	108,109	102,202	43,966	-	-	-
ARRA-Title I-Part A	-	1,470,336	3,440,915	269,482	-	-	-	-
ARRA-Title I-Low Income	-	27,071	-	-	-	-	-	-
ARRA - Rising Star	-	-	85,100	4,672	-	-	-	-
ARRA-IDEA Preschool	-	112,136	209,230	14,446	-	-	-	-
ARRA-IDEA Flow Through	-	4,245,744	4,048,096	1,205,741	-	-	-	-
ARRA-McKinley-Vento Homeless Grant	-	22,988	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	3,260,662	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	153,704	-	-	-	-	-	-
ARRA-Preschool For All Children	-	220,320	-	-	-	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
ARRA-EC Prevention Initiative	-	128,520	-	-	-	-	-	-
ARRA - MIECHVP	-	-	-	52,584	199,254	166,198	186,179	181,298
ARRA - Drop in Preschool	-	-	-	11,581	38,419	-	-	-
ARRA-Education Jobs	-	-	4,622,728	69,487	-	-	-	-
Emergency Immigrant Assistance	-	-	-	-	-	-	31,214	60,125
Title III Lang Inst Prog Lim English	865,255	2,089,312	1,102,441	1,250,039	1,216,609	1,050,689	1,314,629	1,335,125
Learn and Serve America	11,147	20,478	15,625	8,436	-	-	-	-
McKinney Education for the Homeless	-	20,000	-	12,000	-	-	-	-
Title II-Teacher Quality	668,892	1,485,121	1,193,684	405,416	738,441	1,212,859	1,427,168	878,581
MIHOPE	-	-	-	-	15,000	-	4,299	4,299
Dept of Rehab Services	72,556	58,604	58,604	55,815	47,449	101,774	-	101,211
Technology-Enhancing Education	54,235	50,371	6,630	(6,662)	-	-	-	-
Early Childhood Expansion Grant	-	-	-	-	-	-	-	2,395,800
Teaching American History	252,301	295,454	166,393	226,681	878	-	-	-
COPS Grant	-	115,002	23,389	117,111	-	118,384	38,747	-
Medicaid Fee for Service	722,701	1,109,002	696,190	1,826,981	994,343	844,656	850,000	850,000
Administrative Outreach	-	866,113	1,514,564	1,150,835	979,249	734,447	1,000,000	1,000,000
REMS Grant	-	200,204	100,091	158,700	-	-	-	-
Larkin Project SERV	-	19,221	28,288	-	-	-	-	-
Teacher Mentoring	774,644	-	-	-	-	-	-	-
Safe Routes to Schools	-	-	-	15,470	9,513	-	-	-
All Day Kindergarten	3,118	-	-	-	-	-	-	-
National Board Resource Ctr	-	12,000	(3)	-	-	-	-	-
Streamwood CTEI	-	94,662	108,040	28,762	-	-	-	-
Emerg Mgmt - FEMA	-	-	9,635	88,834	-	-	-	-
Total Federal Aid	23,794,232	41,427,432	42,256,540	33,912,188	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue								
School Partners in City Grant	-	-	-	-	-	650	-	-
UIC Mini Grant	-	-	-	20,724	10,676	33,333	-	-
Project Lead the Way	25,000	25,000	25,000	145,000	-	-	-	-
Mototola Nat. Alliance Partnership	-	-	-	5,182	-	10,320	-	-
Midwest Dairy Association Grant	-	15,000	-	-	-	-	-	-
Midwest Dairy Association Grant	-	15,000	3,000	50,123	-	-	-	-
Hanover Township Grant	-	-	-	-	138	648	-	-
Wisdom Foundation	-	-	-	-	1,020	7,210	-	-
Breakfast in the Classroom	-	-	-	-	123,691	74,273	-	-
U46 Educational Foundation	-	-	-	-	22,579	22,175	25,000	25,000
YMCA Parents as Teachers	-	1,150	-	-	-	-	-	-
Kane County Health Department	-	-	-	-	-	-	-	1,375
Woodland Hts Hanover Township	-	6,124	875	-	-	-	-	-
National Science Foundation	640	-	-	-	-	-	-	-
Grand Victoria Foundation	228,950	-	-	-	-	-	-	-
Grand Victoria Foundation	-	93,000	87,000	-	-	-	-	-
Concert Revenue	2,295	-	-	-	-	-	-	-
NPBTS State Farm	-	12,400	5,300	(17,101)	-	-	-	-
KCT Education grant TMP	-	-	5,800	-	-	-	-	-
Total Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Total Revenue	\$ 358,304,253	\$ 363,700,944	\$ 393,346,430	\$ 393,501,297	\$ 388,665,670	\$ 406,080,932	\$ 417,849,071	\$ 422,951,663

School District U-46
Operating Funds Summary
FY 2016 Budget

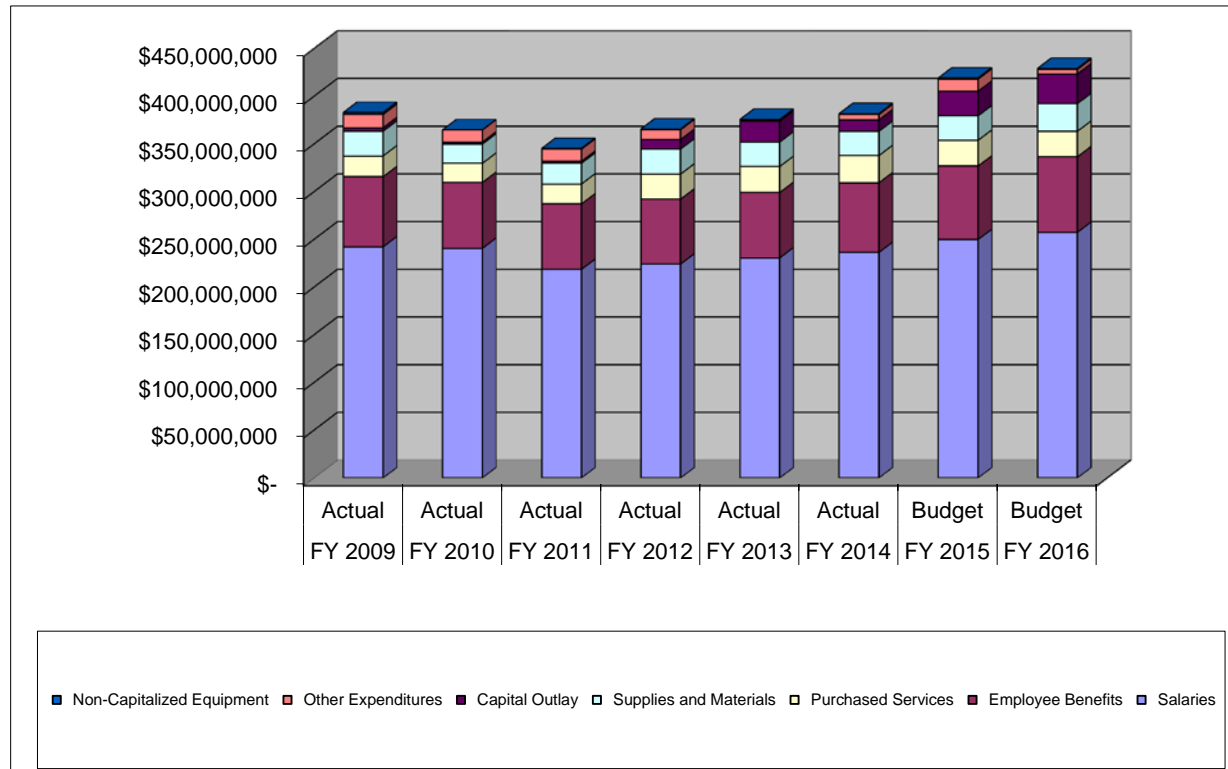
	FY 2016 Budget
Expenditures	
Salaries	\$ 257,648,502
Employee Benefits	\$ 79,232,703
Purchased Services	\$ 26,685,171
Supplies and Materials	\$ 28,921,128
Capital Outlay	\$ 31,192,252
Other Expenditures	\$ 4,680,114
Non-Capitalized Equipment	\$ 994,459
Total Expenditures	<u>\$ 429,354,329</u>



School District U-46

Operating Funds Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 242,483,885	\$ 240,804,810	\$ 218,831,483	\$ 224,437,769	\$ 230,902,961	\$ 236,586,607	\$ 250,149,378	\$ 257,648,502
Employee Benefits	73,521,624	69,071,771	68,620,137	68,031,610	68,535,163	72,984,699	77,006,895	79,232,703
Purchased Services	21,761,618	20,054,153	20,824,502	26,236,911	27,240,596	28,505,856	26,980,070	26,685,171
Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures	13,802,205	12,560,201	12,578,040	10,206,511	888,474	5,481,910	12,582,735	4,680,114
Non-Capitalized Equipment	2,004,415	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 383,153,737	\$ 364,881,436	\$ 345,462,144	\$ 365,750,632	\$ 375,826,747	\$ 381,927,956	\$ 419,275,653	\$ 429,354,329



School District U-46

Operating Funds Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Teachers Salaries	\$ 150,370,948	\$ 156,186,941	\$ 140,369,359	\$ 142,257,579	\$ 145,903,685	\$ 147,127,851	\$ 159,132,138	\$ 164,364,398
Administrative Salaries	20,648,137	19,004,498	17,488,515	18,469,506	18,867,733	20,670,729	21,515,924	21,544,436
Technical Salaries	6,886,445	7,151,407	7,573,496	8,194,513	8,549,124	10,917,204	11,646,945	12,555,117
Temporary Salaries	215,251	216,725	114,780	228,871	108,256	110,877	129,236	129,236
Permanent Substitute Salaries	1,818,655	856,088	64	26,166	402,240	-	-	-
Daily Substitute Salaries	3,849,357	3,032,781	3,277,194	3,053,831	3,086,179	4,039,111	4,273,587	3,855,768
Hourly Substitute Salaries	153,999	106,567	86,654	160,906	135,450	141,435	131,250	335,000
Other Hourly Extra Curr Superv	2,291,269	2,109,090	1,533,952	2,089,598	2,515,731	3,872,233	3,957,715	4,026,356
Athletic Extra Curr Supervision	324,907	274,792	690,555	704,547	399,421	250,791	240,999	243,409
Noon Supervision	2,323,812	2,094,206	1,948,411	1,956,640	1,960,243	1,545,262	1,510,040	1,510,040
Stipends	6,009,374	5,534,152	4,215,768	5,276,453	5,162,750	3,691,329	4,356,847	3,771,676
Overtime Time and a Half	1,622,606	581,558	550,308	636,237	700,319	914,610	772,718	770,220
Overtime Double Time	105,818	66,492	75,179	40,397	30,242	84,810	56,767	54,451
Teachers Aides and Assistants	1,009,104	455,721	458,478	674,174	966,896	923,925	1,057,886	1,334,758
Special Education Aides	5,421,879	5,434,415	5,561,264	5,640,196	6,168,202	6,235,528	6,044,656	6,781,616
Bilingual Aides	762,230	344,410	8,280	89	54,281	176,662	199,995	251,243
Para Professionals	1,010,986	1,179,500	860,549	962,911	1,310,840	1,163,746	1,025,744	1,112,933
Deans Assistants	1,921,675	1,413,191	1,404,102	1,487,383	1,493,783	1,481,596	1,610,149	1,610,149
12-Month Secretaries	5,527,403	5,215,043	4,786,734	4,750,807	4,548,674	4,427,643	4,710,206	4,733,386
10-Month Secretaries	5,182,356	4,430,294	4,158,593	3,738,389	4,011,411	3,619,687	3,720,941	3,747,790
Clerical Aides	1,874,113	1,934,393	565,921	516,998	531,002	440,253	435,944	438,123
Liasons	307,531	239,515	951,678	1,356,819	1,610,042	1,402,072	1,510,299	1,430,049
Custodians	3,829,517	4,163,267	3,863,836	3,781,372	3,726,863	3,750,287	3,897,466	3,916,953
Maintenance	1,760,110	1,922,853	1,620,208	1,358,827	1,438,964	1,581,365	1,524,600	1,532,223
Grounds	859,648	875,177	800,377	815,721	822,179	855,060	886,965	891,400
Drivers	10,644,299	10,709,453	10,492,787	10,317,263	10,466,824	11,052,546	10,362,554	11,121,574
Driver Aide	1,137,271	892,331	850,609	881,684	859,083	983,509	924,000	1,050,000
Mechanics	590,481	555,844	567,990	512,002	544,174	573,687	594,819	597,793
Dispatchers	364,922	370,314	313,824	303,149	322,002	301,533	234,116	235,286
Food Service Tech	3,570,006	3,424,291	3,625,370	4,199,081	4,168,297	4,225,138	3,649,017	3,667,262
Student Helpers	89,776	29,499	16,648	45,659	38,069	26,128	35,856	35,856
Total Salaries	242,483,885	240,804,810	218,831,483	224,437,769	230,902,961	236,586,607	250,149,378	257,648,502
Employee Benefits								
Teachers Retirement	22,330,356	23,213,491	20,131,444	21,836,192	23,291,071	23,481,919	25,108,854	25,047,099
Medicare Contribution	7	-	-	-	-	-	-	-
TRS Early Retirement Contribution	2,538,605	1,590,994	678,726	874,352	1,839,065	1,616,726	1,600,000	400,000
Life Insurance	404,436	151,598	245,917	234,703	366,415	254,161	284,186	363,012

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Medical Insurance	41,739,731	38,162,796	42,666,676	42,011,519	39,533,792	44,048,444	46,390,620	49,657,637
Dental Insurance	2,040,815	1,948,822	1,757,647	1,717,666	1,738,972	2,027,983	2,178,993	2,304,563
Disability Insurance	221,678	227,907	155,927	115,061	338,493	314,127	336,969	342,045
IMRF/SS/Medicare Allocation	4,245,996	3,776,162	2,983,801	1,242,117	1,427,355	1,241,338	1,107,274	1,118,347
Total Employee Benefits	73,521,624	69,071,771	68,620,137	68,031,610	68,535,163	72,984,699	77,006,895	79,232,703
Purchased Services								
Technical Services	130,664	206,035	271,728	813,048	726,032	1,113,614	287,710	1,401,420
Admin Professional Services	479,671	109,247	997,926	1,052,604	701,650	1,191,930	1,220,800	1,419,950
Instructional Professional Ser	4,459,177	5,499,452	5,630,668	5,539,582	5,522,675	1,837,496	1,934,131	1,780,970
Audit/Financial Services	85,672	92,955	107,500	103,706	106,400	96,290	105,000	110,500
Legal Services	-	45,186	176,651	505,722	451,023	286,827	251,000	200,000
Other Tech and Prof Serv	2,282,362	1,139,284	1,069,934	2,434,037	3,743,219	6,540,726	6,420,749	5,208,588
Superintendent Search	7,565	-	-	-	-	-	25,000	25,000
Sanitation Services	280,318	241,868	226,246	246,001	255,933	190,981	200,000	186,600
Cleaning Services	193,164	173,639	207,349	415,598	127,418	91,408	115,500	92,617
Repairs and Maint Services	3,975,361	3,427,727	4,648,614	4,985,633	5,072,817	5,753,011	5,228,188	5,733,755
Rentals	99,397	79,019	50,586	184,414	168,755	260,227	231,000	319,000
Contract Cleaning	3,812,086	3,824,386	3,243,924	3,323,574	3,386,565	3,438,581	3,500,000	3,500,000
Exterminating	23,171	11,440	11,293	22,647	18,762	21,946	20,000	22,400
Installment Purchases	41,312	53,137	-	-	-	-	-	-
Other Property Services	14,669	7,741	17,254	17,688	18,952	20,195	25,000	18,900
Pupil Transportation	200,266	181,184	790,567	1,290,601	2,011,656	2,001,533	2,311,024	2,490,196
Indistrict/Regional Travel	232,419	142,806	131,012	161,056	140,312	168,390	150,222	130,363
Travel Conf/Workshops	641,549	595,542	618,859	553,806	417,679	605,695	956,620	608,876
Out of District Travel	67,134	89,079	84,879	174,056	81,832	186,659	156,664	117,394
Negotiations Expense	-	-	7,223	505,807	151,767	91,243	90,000	18,500
Awards and Banquets	64,347	41,627	42,345	26,081	32,653	28,397	22,100	42,300
Communications/Postage	3,191,116	2,475,619	1,155,573	2,424,236	2,256,786	2,611,452	1,786,850	1,592,032
Advertising	133,774	25,739	34,202	50,365	81,667	27,712	34,400	23,000
Printing and Duplicating	262,318	157,412	234,301	225,932	193,525	199,601	376,794	276,831
Binding	20,775	18,546	27,261	19,343	25,065	24,765	38,000	38,000
Copier Service/Repair	562,456	579,842	454,736	516,554	682,148	735,876	561,330	624,780
Copier Lease/Rental	(146,358)	153,142	12,817	19,694	25,892	18,402	34,000	27,200
Insurance	13,830	13,830	-	-	-	14,000	14,000	15,000
Workers Compensation	-	-	-	-	250,000	275,000	250,000	185,000
Property Claims/Tort	3,704	-	-	-	-	-	-	-
Water/Sewer	500,268	491,745	459,962	582,569	548,999	555,660	550,000	436,000
Other Purchased Services	129,431	176,924	111,092	42,558	40,412	118,240	83,990	40,000
Total Purchased Services	21,761,618	20,054,153	20,824,502	26,236,911	27,240,596	28,505,856	26,980,070	26,685,171
Supplies and Materials								
Supplies	4,823,510	5,623,119	5,952,346	7,813,764	6,790,022	7,327,368	7,081,781	7,956,857
Food Service Food and Supplies	7,484,151	5,538,813	6,017,653	6,972,213	7,195,789	7,410,715	6,658,288	7,148,718
Custodial Supplies	600,477	510,717	454,041	406,373	434,682	514,125	450,000	630,800
Supplies for Charge Backs	(342,631)	(347,018)	(354,242)	(350,588)	(350,436)	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Tech Consumables	92,263	46,887	60,540	68,389	60,861	57,051	63,999	68,145
Copier Paper/Supplies	172,170	103,674	132,875	117,251	137,638	154,160	200,242	197,848
Freight In/Shipping	5,353	3,318	-	-	-	-	-	-
AV Supplies	189	-	130	150	326	237	250	250
Support Materials	53,394	46,548	70,037	106,757	71,928	43,574	83,636	38,700
Textbooks	2,615,371	1,415,036	1,564,710	3,328,542	3,642,336	2,576,034	3,300,000	5,300,000
Suppl Instructional Materials	525,732	431,536	46,514	48,998	4,250	3,526	6,712	4,000
Computer Accessories	89,028	40,316	46,135	39,417	46,785	39,160	44,811	34,021
Library Materials	343,966	5,629	36,253	38,494	45,139	40,890	16,017	39,817
Suppl Library Materials	2,829	1,949	1,860	2,137	2,006	2,068	2,375	2,375
Periodicals	6,868	2,420	4,665	3,002	4,237	3,608	6,196	5,596
Oil	41,214	50,320	49,521	60,954	66,443	76,100	75,000	69,000
Gasoline	1,663,771	1,694,485	2,063,756	2,182,407	2,204,231	2,378,531	2,322,000	2,188,000
Natural Gas	3,255,801	1,298,321	1,786,205	1,341,876	1,380,138	1,348,778	1,800,000	2,015,000
Electricity	4,444,474	3,656,654	3,805,031	3,216,295	3,326,983	3,422,587	3,500,000	3,200,000
Software	-	-	-	820,553	538,161	5,000	-	5,000
Other Supplies	-	13,680	14,160	7,290	17,176	13,920	18,000	17,000
Inventory Shrinkage	(13,218)	(12,985)	-	-	-	-	-	-
Total Supplies and Materials	25,864,712	20,123,417	21,752,190	26,224,273	25,618,696	25,417,431	25,629,307	28,921,128
Capital Outlay								
Land	-	-	-	-	-	-	-	-
Buildings	34,423	16,317	257,494	4,339,131	9,662,828	5,589,116	16,884,734	14,437,641
Improvements (Non Building)	21,744	38,422	46,798	525,284	704,493	682,543	218,919	742,000
Addl/Repl Equipment	388,037	763,848	1,754,439	4,418,877	3,988,055	5,322,003	6,875,487	9,147,784
Addl/Repl Transportation Equipment	-	-	-	454,793	177,253	124,224	-	-
Aged and Obsolete Equipment	(28,341)	56,323	81,748	227,351	256,808	327,700	318,030	208,030
Lease/Purchase Equipment	15,479	1,271,795	11,246	9,186	6,789	4,832	3,000	3,000
Transp Lease/Purchase Equipment	3,283,936	-	-	-	7,057,727	-	1,500,000	6,653,797
Total Capital Outlay	3,715,278	2,146,704	2,151,725	9,974,622	21,853,952	12,050,418	25,800,170	31,192,252
Other Expenditures								
Redemption of Principal - Bonds	-	-	-	-	-	-	-	-
Redemption of Principal - Leases	1,705,194	2,373,297	2,449,254	2,070,565	672,162	2,141,944	1,377,280	2,751,966
Interest - Leases	278,158	312,801	237,149	133,901	56,247	36,287	72,541	71,099
Transfer of Interest to Debt Service	-	-	-	-	-	-	-	-
Dues and Fees	119,757	184,471	95,018	103,917	175,873	235,817	237,908	302,281
Transfers-Interfund	94,680	-	-	(1,885,000)	(9,858,250)	(6,135,250)	(3,143,000)	(13,000,000)
Transfer of Bond Principal	537,143	544,909	545,798	745,003	605,154	607,870	610,521	613,189
Transfer of Principal to Debt Service	1,994,200	1,156,404	1,734,204	1,392,865	529,025	361,247	370,776	413,808
Transfer of Principal Notes Payable	55,574	-	-	-	-	-	-	-
Transfer of Bond Interest	47,814	38,183	35,458	42,484	35,881	32,598	33,944	29,976
Transfer of Interest to Debt Service	690,379	180,913	160,610	94,148	43,186	26,400	17,638	12,781
Transfers-Bank Interest	-	-	-	(250,000)	(275,000)	(235,000)	(125,000)	(250,000)
Tuition	8,274,938	7,767,449	7,318,566	7,753,431	8,903,309	8,405,022	8,374,127	9,731,014
Miscellaneous Objects	4,368	1,773	1,984	5,196	887	4,976	6,000	4,000

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Contingency	-	-	-	-	-	-	4,750,000	4,000,000
Total Other Expenditures	13,802,205	12,560,201	12,578,040	10,206,511	888,474	5,481,910	12,582,735	4,680,114
Non-Capitalized Equipment								
Non-Capitalized Equipment	1,931,636	-	152,851	72,787	615,627	769,232	977,098	919,459
Termination Benefits	72,779	120,380	551,217	566,150	171,279	131,803	150,000	75,000
Total Non-Capitalized Equipment	2,004,415	120,380	704,068	638,938	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 383,153,737	\$ 364,881,436	\$ 345,462,144	\$ 365,750,632	\$ 375,826,747	\$ 381,927,956	\$ 419,275,653	\$ 429,354,329

School District U-46

Operating Funds Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Proceeds from Purchase Contracts	\$ 3,233,656	\$ -	\$ -	\$ 1,198,870	\$ 7,057,727	\$ -	\$ 1,500,000	\$ 6,653,797
Total Other Financing Sources (Uses)	\$ 3,233,656	\$ -	\$ -	\$ 1,198,870	\$ 7,057,727	\$ -	\$ 1,500,000	\$ 6,653,797

School District U-46

Education Fund Description FY 2016 Budget

Education Fund

The Education Fund is the general operating fund of the district. It is used to account for all financial transactions not accommodated by another specific fund. This fund is primarily used for most of the instructional and administrative aspects of the district's operations. [See 105 ILCS 5/17-2]

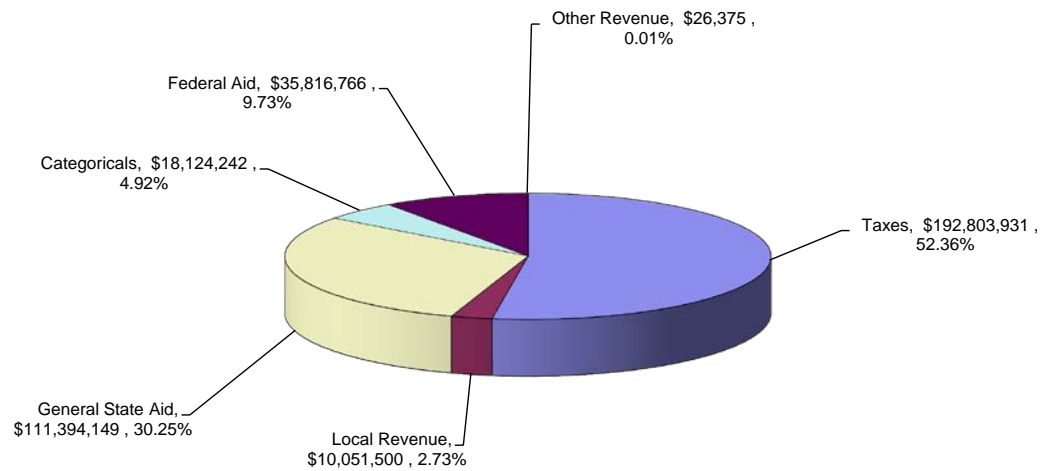
School District U-46

Education Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 181,421,577	\$ 186,103,287	\$ 196,870,659	\$ 204,588,027	\$ 200,776,795	\$ 195,361,721	\$ 198,161,041	\$ 192,803,931
Local Revenue	12,616,132	10,704,928	11,625,576	11,119,730	9,570,509	9,856,474	9,569,000	10,051,500
General State Aid	67,713,879	64,010,569	65,228,828	68,349,125	61,851,052	87,705,198	97,435,769	111,394,149
Categoricals	27,364,584	18,340,726	28,823,991	26,079,683	29,090,736	24,989,801	26,806,626	18,124,242
Federal Aid	23,794,232	41,427,432	42,256,540	33,823,353	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	313,167,289	320,754,616	344,932,569	344,163,846	337,152,434	352,474,442	365,873,637	368,216,963
Expenditures								
Salaries	221,256,583	219,914,006	199,175,765	205,029,073	211,482,937	216,048,904	230,237,030	236,781,557
Employee Benefits	64,978,968	60,724,956	61,182,917	62,491,229	62,752,332	66,534,260	70,948,391	72,844,465
Purchased Services	13,392,908	12,493,505	13,756,933	17,488,933	18,524,787	19,450,232	19,000,040	16,652,051
Supplies and Materials	14,003,246	11,148,054	11,867,115	16,793,137	16,088,931	15,415,042	15,272,207	18,064,168
Capital Outlay	346,904	1,975,469	1,826,514	4,585,176	3,998,120	6,040,412	6,267,517	11,155,813
Other Expenditures	12,163,527	10,178,781	9,841,642	10,062,724	10,339,833	9,868,314	26,594,974	14,894,414
Non-Capitalized Equipment	1,691,769	120,380	551,217	566,150	786,906	901,035	1,127,098	994,459
Total Expenditures	327,833,905	316,555,151	298,202,103	317,016,423	323,973,845	334,258,201	369,447,258	371,386,927
Excess (Deficiency) of Revenues Over Expenditures	(14,666,616)	4,199,465	46,730,466	27,147,424	13,178,589	18,216,242	(3,573,620)	(3,169,965)
Total Other Financing Sources (Uses)	-	-	-	1,198,870	-	-	-	-
Net Change in Fund Balance	(14,666,616)	4,199,465	46,730,466	28,346,294	13,178,589	18,216,242	(3,573,620)	(3,169,965)
Fund Balance at Beginning of Year	(6,879,530)	(21,546,146)	(17,346,681)	29,383,785	57,730,079	70,908,668	89,124,910	85,551,290
Fund Balance at End of Year	\$ (21,546,146)	\$ (17,346,681)	\$ 29,383,785	\$ 57,730,079	\$ 70,908,668	\$ 89,124,910	\$ 85,551,290	\$ 82,381,325

School District U-46
Education Fund Summary
FY 2016 Budget

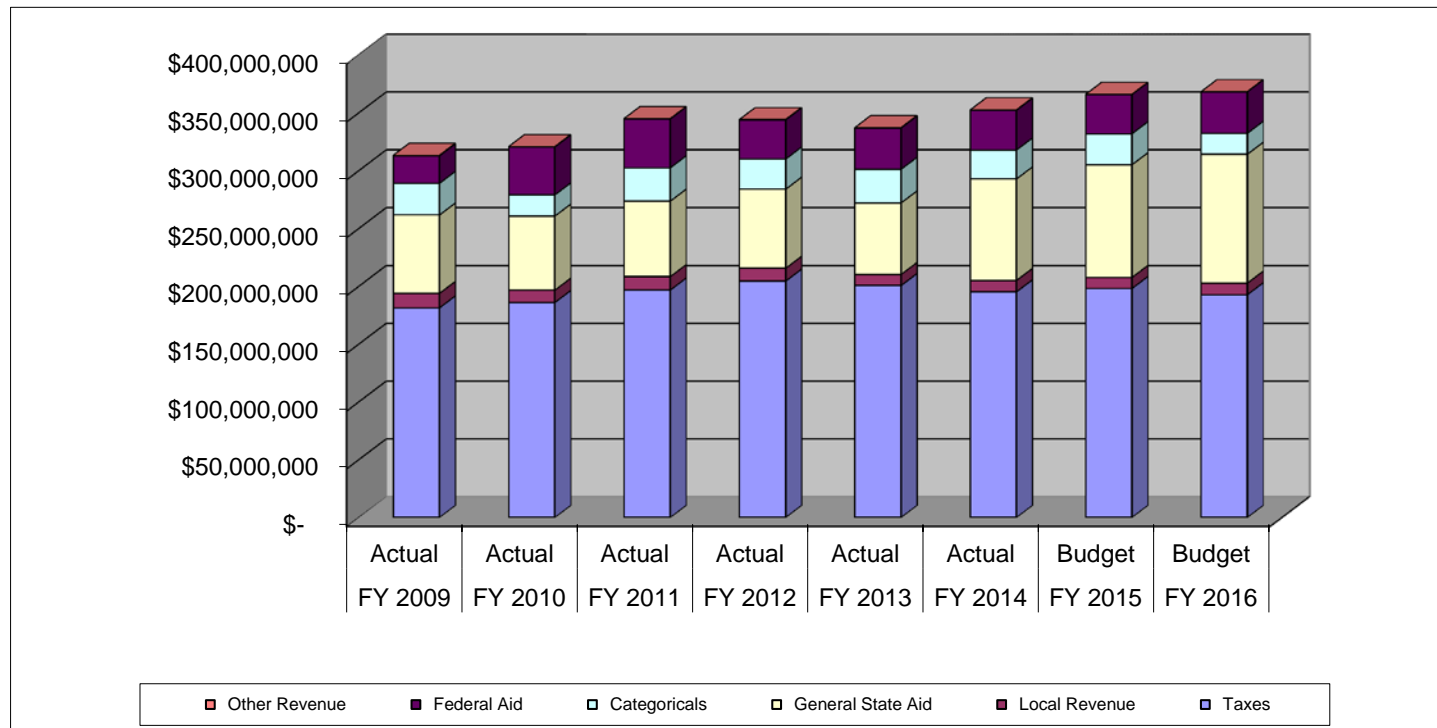
	FY 2016 Budget
Revenue	
Taxes	\$ 192,803,931
Local Revenue	\$ 10,051,500
General State Aid	\$ 111,394,149
Categoricals	\$ 18,124,242
Federal Aid	\$ 35,816,766
Other Revenue	\$ 26,375
Total Revenue	<u>\$ 368,216,963</u>



School District U-46

Education Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 181,421,577	\$ 186,103,287	\$ 196,870,659	\$ 204,588,027	\$ 200,776,795	\$ 195,361,721	\$ 198,161,041	\$ 192,803,931
Local Revenue	12,616,132	10,704,928	11,625,576	11,119,730	9,570,509	9,856,474	9,569,000	10,051,500
General State Aid	67,713,879	64,010,569	65,228,828	68,349,125	61,851,052	87,705,198	97,435,769	111,394,149
Categoricals	27,364,584	18,340,726	28,823,991	26,079,683	29,090,736	24,989,801	26,806,626	18,124,242
Federal Aid	23,794,232	41,427,432	42,256,540	33,823,353	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 313,167,289	\$ 320,754,616	\$ 344,932,569	\$ 344,163,846	\$ 337,152,434	\$ 352,474,442	\$ 365,873,637	\$ 368,216,963



School District U-46

Education Fund Revenue Detail
FY 2016 Budget

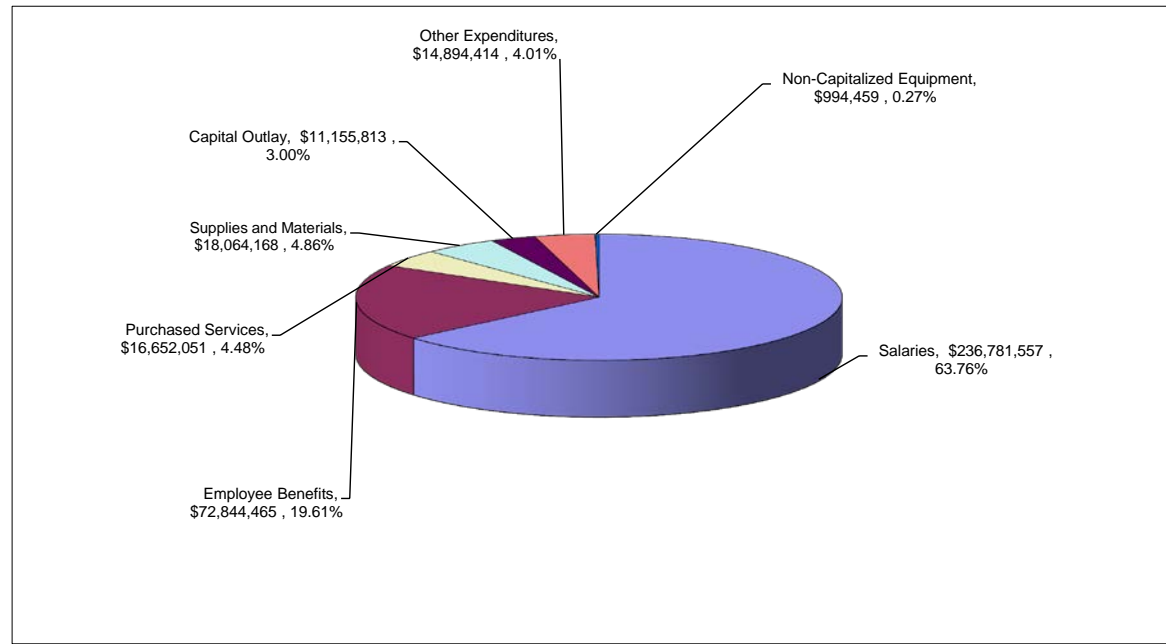
	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 181,421,577	\$ 186,103,287	\$ 196,870,659	\$ 204,588,027	\$ 200,776,795	\$ 195,361,721	\$ 198,161,041	\$ 192,803,931
Local Revenue								
Mobile Home Privilege Tax	9,584	8,672	11,159	10,421	22,500	0	11,000	11,000
Corporate Personal Property Replacement Tax	1,302,880	1,086,115	1,408,493	-	-	0	500,000	500,000
Village of Hoffman Estates-TIF	81,000	81,000	81,000	1,011,783	40,780	44,712	40,000	40,000
School Tuition	2,227,295	1,983,141	2,045,350	2,010,223	2,003,983	2,433,398	2,290,000	2,490,000
Fees-Bus Trips-Cocurricular	-	-	-	-	27,907	1,394	-	-
Interest on Investments	222,039	23,614	12,975	5,275	2,320	3,585	3,000	3,000
Food Sales to Students-Lunch	6,187,525	5,097,756	4,693,018	4,503,273	3,879,830	3,837,841	3,850,000	3,850,000
Pupil Activities	478,387	404,463	528,677	400,816	447,506	311,461	375,000	375,000
Receivable Fees	149,404	204,127	584,270	591,441	346,251	-53,581	425,000	455,000
Instructional Materials-Student Program	1,954,876	1,808,218	2,175,477	2,026,848	2,071,825	2,870,463	1,750,000	2,000,000
Other Local Revenue	3,142	7,822	85,158	559,650	727,607	407,202	325,000	327,500
Total Local Revenue	12,616,132	10,704,928	11,625,576	11,119,730	9,570,509	9,856,474	9,569,000	10,051,500
General State Aid								
General State Aid	51,944,813	52,211,939	65,228,828	68,349,125	61,851,052	87,705,198	97,435,769	111,394,149
General State Aid-ARRA	15,769,066	9,147,163	-	-	-	-	-	-
General State Aid-ARRA SFSP	-	2,651,467	-	-	-	-	-	-
Total General State Aid	67,713,879	64,010,569	65,228,828	68,349,125	61,851,052	87,705,198	97,435,769	111,394,149
Categoricals								
Special Education-Private Facility	2,154,336	1,602,849	1,936,116	1,976,546	2,937,006	2,750,817	2,731,521	2,612,025
Special Education-Extraordinary	5,565,141	4,296,624	5,776,916	5,945,882	7,018,326	5,289,844	5,289,844	3,881,169
Special Education-Personnel	5,900,404	4,884,325	5,967,880	5,588,004	7,202,571	5,825,843	5,835,696	4,385,736
Special Education-Orphanage Individual	2,285,715	2,943,653	3,412,731	2,817,632	2,988,140	2,293,707	2,890,240	922,265
Special Education-Orphanage Summer	540,545	567,964	270,901	385,181	506,644	263,141	526,282	139,451
Special Education-Summer School	44,186	41,442	30,721	48,707	41,463	52,351	52,351	45,340
Vocational Education Program Improvement Grant	476,299	193,229	281,683	426,221	438,760	350,026	443,180	332,385
Bilingual Education-Downstate-T.P.	1,488,486	1,206,878	5,399,693	3,165,254	3,083,553	3,697,408	4,782,786	2,616,983
State Free Lunch and Breakfast	363,885	201,858	461,511	489,473	254,111	234,425	138,202	81,636
School Breakfast Incentive	7,636	18,165	1,814	-	-	-	-	-
Driver Education	211,326	201,860	269,260	84,345	155,842	168,798	98,181	73,636
Adult Education State Performance	15,098	23,636	19,888	40,057	28,417	-	-	-
Adult Education State Basic	96,943	117,927	76,526	161,998	55,741	-	-	-
Adult Education Public Assistance	45,572	50,626	32,030	57,522	38,341	-	-	-
National Board Certification I	54,000	-	49,292	33,272	-	10,500	-	-
National Board Certification II	69,000	-	-	-	-	-	-	-
Truants Alternative/Optional Education	350,091	159,455	311,662	293,426	-	-	-	-
State Schools Grant (ROE)	210,282	129,448	272,092	90,169	136,506	105,530	94,500	86,410
Early Childhood-Pre K	3,872,955	-	2,220,077	3,824,806	3,769,058	3,560,202	3,540,203	2,655,152

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Early Childhood-Project Prepares	93,015	-	101,914	317,075	329,726	296,121	301,533	226,150
Early Childhood-Preschool For All Children	133,487	-	146,088	52,662	-	-	-	-
Early Childhood-Prevention Initiative	84,000	-	85,218	43,302	-	-	-	-
Reading Improvement Program	998,028	734,241	552,964	-	-	-	-	-
ADA Safety and Educational Block	1,321,188	167,921	167,952	-	-	-	-	-
Back to Books Grant	-	-	-	-	-	5,000	-	-
State Library Grant	28,720	207	28,327	60,464	33,999	29,234	29,234	25,000
Illinois Dept of Public Health	-	-	-	-	-	6,545	-	-
Summer Bridges Revenue	809,929	639,934	679,485	-	-	-	-	-
Family Literacy	8,063	13,497	3,866	6,703	8,794	2,439	5,000	5,000
Orphanage Tuition-18-3	57,564	62,800	172,144	36,757	109,923	47,873	47,873	35,904
Kane County Health Department	-	-	-	4,000	-	-	-	-
Arts and Foreign Language Planning	12,509	(2,174)	-	-	-	-	-	-
Teacher Induction Mentoring	66,181	3,914	60,580	-	-	-	-	-
Other Revenue From State Sources	-	79,572	-	-	-	-	-	-
Mental Health	-	875	34,658	130,227	(46,185)	-	-	-
Total Categoricals	27,364,584	18,340,726	28,823,991	26,079,683	29,090,736	24,989,801	26,806,626	18,124,242
Federal Aid								
Title V-Innovative	1,002	-	-	-	-	-	-	-
National School Lunch Program	6,568,483	7,354,203	7,674,432	8,130,232	8,971,276	9,426,124	9,000,000	9,200,000
School Breakfast Program	1,369,078	1,405,951	1,593,922	1,863,574	2,726,344	2,955,539	1,550,000	2,000,000
Fresh Fruit and Vegetable Program	27,355	74,085	58,865	81,528	107,288	-	-	-
Child Nutrition Commodity/Salvage	2,651	-	-	-	-	-	-	-
Title I-Low Income	3,523,176	8,464,068	6,512,618	6,840,131	9,965,928	8,739,582	10,028,097	9,104,970
Title I - School Improvement	-	-	15,908	331	-	-	-	-
Even Start	8,656	-	-	-	-	-	-	-
Title IV-Safe and Drug Free Schools	93,711	130,413	15,215	(1,730)	1,300	-	-	-
21st Century Comm Learning	275,978	622,969	541,580	919,075	1,031,801	850,412	250,459	540,000
Fed-Sp Ed-Pre-School Flow	169,982	211,677	167,158	147,582	167,467	152,633	162,659	162,659
Fed-Sp Ed-IDEA Flow Through	7,461,252	6,366,008	7,551,975	8,206,285	7,736,750	7,372,799	7,531,749	7,501,696
Room and Board PL 94-192 Spec Ed	403,409	271,010	156,620	199,118	304,273	293,323	114,151	114,151
Voc Ed Perkins Title Iic	336,421	341,787	430,500	457,449	409,689	393,221	386,851	386,851
Fed Adult Ed Basic	128,229	108,235	108,109	102,202	43,966	-	-	-
ARRA-Title I-Part A	-	1,470,336	3,440,915	269,482	-	-	-	-
ARRA-Title I-Low Income	-	27,071	-	-	-	-	-	-
ARRA - Rising Star	-	-	85,100	4,672	-	-	-	-
ARRA-IDEA Preschool	-	112,136	209,230	14,446	-	-	-	-
ARRA-IDEA Flow Through	-	4,245,744	4,048,096	1,205,741	-	-	-	-
ARRA-McKinley-Vento Homeless Grant	-	22,988	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	3,260,662	-	-	-	-	-	-
ARRA-Early Childhood Block Grant	-	153,704	-	-	-	-	-	-
ARRA-Preschool For All Children	-	220,320	-	-	-	-	-	-
ARRA-EC Prevention Initiative	-	128,520	-	-	-	-	-	-
ARRA - MIECHVP	-	-	-	52,584	199,254	166,198	186,179	181,298
ARRA - Drop in Preschool	-	-	-	11,581	38,419	-	-	-
ARRA-Education Jobs	-	-	4,622,728	69,487	-	-	-	-
Emergency Immigrant Assistance	-	-	-	-	-	-	31,214	60,125
Title III Lang Inst Prog Lim English	865,255	2,089,312	1,102,441	1,250,039	1,216,609	1,050,689	1,314,629	1,335,125

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Learn and Serve America	11,147	20,478	15,625	8,436	-	-	-	-
McKinney Education for the Homeless	-	20,000	-	12,000	-	-	-	-
Title II-Teacher Quality	668,892	1,485,121	1,193,684	405,416	738,441	1,212,859	1,427,168	878,581
MIHOPE	-	-	-	-	15,000	-	4,299	4,299
Dept of Rehab Services	72,556	58,604	58,604	55,815	47,449	101,774	-	101,211
Technology-Enhancing Education	54,235	50,371	6,630	(6,662)	-	-	-	-
Early Childhood Expansion Grant	-	-	-	-	-	-	-	2,395,800
Teaching American History	252,301	295,454	166,393	226,681	878	-	-	-
COPS Grant	-	115,002	23,389	117,111	-	118,384	38,747	-
Medicaid Fee for Service	722,701	1,109,002	696,190	1,826,981	994,343	844,656	850,000	850,000
Administrative Outreach	-	866,113	1,514,564	1,150,835	979,249	734,447	1,000,000	1,000,000
REMS Grant	-	200,204	100,091	158,700	-	-	-	-
Larkin Project SERV	-	19,221	28,288	-	-	-	-	-
National Board Resource Ctr	-	12,000	(3)	-	-	-	-	-
Streamwood CTEI	-	94,662	108,040	28,762	-	-	-	-
Teacher Mentoring	774,644	-	-	-	-	-	-	-
Safe Routes to Schools	-	-	-	15,470	9,513	-	-	-
Emerg Mgmt - FEMA	-	-	9,635	-	-	-	-	-
All Day Kindergarten	3,118	-	-	-	-	-	-	-
Total Federal Aid	23,794,232	41,427,432	42,256,540	33,823,353	35,705,238	34,412,640	33,876,202	35,816,766
Other Revenue								
School Partners in City Grant	-	-	-	-	-	650	-	-
UIC Mini Grant	-	-	-	20,724	10,676	33,333	-	-
Project Lead the Way	25,000	25,000	25,000	145,000	-	-	-	-
Mototola Nat. Alliance Partnership	-	-	-	5,182	-	10,320	-	-
Midwest Dairy Association Grant	-	15,000	-	-	-	-	-	-
Midwest Dairy Association Grant	-	15,000	3,000	50,123	-	-	-	-
Hanover Township Grant	-	-	-	-	138	648	-	-
Wisdom Foundation	-	-	-	-	1,020	7,210	-	-
Breakfast in the Classroom	-	-	-	-	123,691	74,273	-	-
U46 Educational Foundation	-	-	-	-	22,579	22,175	25,000	25,000
YMCA Parents as Teachers	-	1,150	-	-	-	-	-	-
Kane County Health Department	-	-	-	-	-	-	-	1,375
Woodland HtsHanover Township	-	6,124	875	-	-	-	-	-
National Science Foundation	640	-	-	-	-	-	-	-
Grand Victoria Foundation	228,950	93,000	87,000	-	-	-	-	-
NPBTS State Farm	-	12,400	5,300	(17,101)	-	-	-	-
KCT Education grant TMP	-	-	5,800	-	-	-	-	-
Concert Revenue	2,295	-	-	-	-	-	-	-
Total Other Revenue	256,885	167,674	126,975	203,928	158,104	148,608	25,000	26,375
Total Revenue	\$ 313,167,289	\$ 320,754,616	\$ 344,932,569	\$ 344,163,846	\$ 337,152,434	\$ 352,474,442	\$ 365,873,637	\$ 368,216,963

School District U-46
Education Fund Summary
FY 2016 Budget

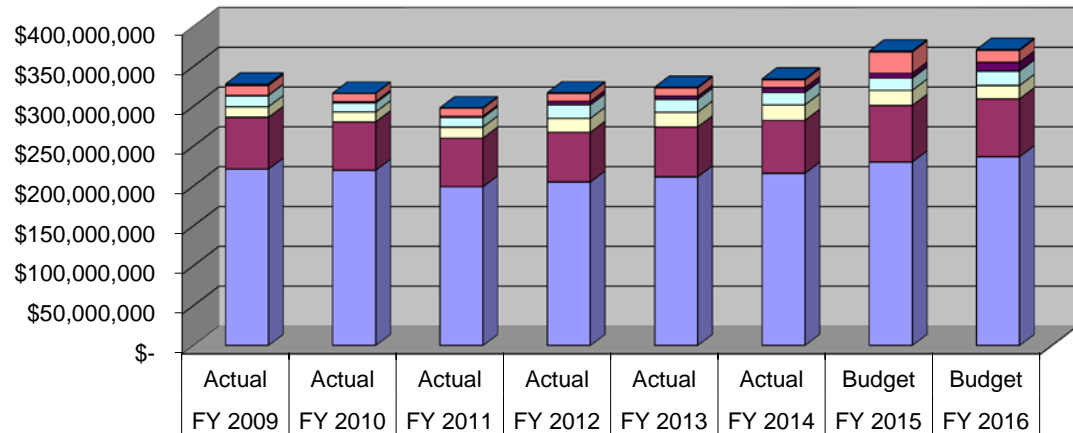
	FY 2016 Budget
Expenditures	
Salaries	\$ 236,781,557
Employee Benefits	\$ 72,844,465
Purchased Services	\$ 16,652,051
Supplies and Materials	\$ 18,064,168
Capital Outlay	\$ 11,155,813
Other Expenditures	\$ 14,894,414
Non-Capitalized Equipment	\$ 994,459
Total Expenditures	<u>\$ 371,386,927</u>



School District U-46

Education Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 221,256,583	\$ 219,914,006	\$ 199,175,765	\$ 205,029,073	\$ 211,482,937	\$ 216,048,904	\$ 230,237,030	\$ 236,781,557
Employee Benefits	64,978,968	60,724,956	61,182,917	62,491,229	62,752,332	66,534,260	70,948,391	72,844,465
Purchased Services	13,392,908	12,493,505	13,756,933	17,488,933	18,524,787	19,450,232	19,000,040	16,652,051
Supplies and Materials	14,003,246	11,148,054	11,867,115	16,793,137	16,088,931	15,415,042	15,272,207	18,064,168
Capital Outlay	346,904	1,975,469	1,826,514	4,585,176	3,998,120	6,040,412	6,267,517	11,155,813
Other Expenditures	12,163,527	10,178,781	9,841,642	10,062,724	10,339,833	9,868,314	26,594,974	14,894,414
Non-Capitalized Equipment	1,691,769	120,380	551,217	566,150	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 327,833,905	\$ 316,555,151	\$ 298,202,103	\$ 317,016,423	\$ 323,973,845	\$ 334,258,201	\$ 369,447,258	\$ 371,386,927



■ Non-Capitalized Equipment
 ■ Other Expenditures
 ■ Capital Outlay
 ■ Supplies and Materials
 ■ Purchased Services
 ■ Employee Benefits
 ■ Salaries

School District U-46

Education Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Teachers Salaries	\$ 150,370,948	\$ 156,186,941	\$ 140,369,359	\$ 142,257,579	\$ 145,903,685	\$ 147,127,851	\$ 159,132,138	\$ 164,364,398
Administrative Salaries	19,467,087	17,765,738	16,478,358	17,436,068	17,899,230	19,515,526	20,337,044	20,336,084
Technical Salaries	6,697,760	7,033,080	7,509,257	8,134,543	8,486,755	10,778,329	11,472,616	12,376,429
Temporary Salaries	87,419	92,385	74,636	135,194	79,598	94,641	-	-
Permanent Substitute Salaries	1,818,655	856,088	64	26,166	402,240	-	-	-
Daily Substitute Salaries	3,848,421	3,032,781	3,277,194	3,053,831	3,086,179	4,039,111	4,273,587	3,855,768
Hourly Substitute Salaries	153,999	106,567	86,654	160,906	135,450	141,435	131,250	335,000
Other Hourly Extra Curr Superv	2,291,269	2,109,090	1,533,712	2,060,577	2,443,870	3,832,505	3,950,120	4,018,685
Athletic Extra Curr Supervision	324,907	274,792	690,555	704,547	399,421	250,791	240,999	243,409
Noon Supervision	2,323,812	2,094,206	1,948,411	1,956,640	1,960,243	1,545,262	1,510,040	1,510,040
Stipends	6,008,874	5,517,352	4,198,808	5,273,858	5,159,325	3,690,229	4,355,272	3,770,101
Overtime Time and a Half	691,550	143,058	112,638	182,026	207,707	338,557	195,468	190,083
Overtime Double Time	9,621	2,066	1,369	1,270	1,830	1,528	2,587	-
Teachers Aides and Assistants	1,009,104	455,721	458,478	674,174	966,896	923,925	1,057,886	1,334,758
Special Education Aides	5,421,879	5,434,415	5,561,264	5,640,196	6,168,202	6,235,528	6,044,656	6,781,616
Bilingual Aides	762,230	344,410	8,280	89	54,281	176,662	199,995	251,243
Para Professionals	1,010,986	1,179,500	860,549	962,911	1,310,840	1,163,746	1,025,744	1,112,933
Deans Assistants	1,921,675	1,413,191	1,404,102	1,487,383	1,493,783	1,481,596	1,610,149	1,610,149
12-Month Secretaries	5,293,027	5,005,553	4,590,484	4,567,046	4,362,658	4,220,203	4,482,753	4,504,796
10-Month Secretaries	5,182,356	4,430,294	4,158,593	3,738,389	4,011,411	3,619,687	3,720,941	3,747,790
Clerical Aides	1,874,113	1,934,393	565,921	516,998	531,002	440,253	435,944	438,123
Liasons	307,531	239,515	951,678	1,356,819	1,610,042	1,402,072	1,510,299	1,430,049
Maintenance	413,203	499,081	378,577	218,771	268,508	206,783	244,188	245,409
Drivers	307,301	309,998	314,807	238,353	333,413	571,420	618,482	621,574
Food Service Tech	3,570,006	3,424,291	3,625,370	4,199,081	4,168,297	4,225,138	3,649,017	3,667,262
Student Helpers	88,850	29,499	16,648	45,659	38,069	26,128	35,856	35,856
Total Salaries	221,256,583	219,914,006	199,175,765	205,029,073	211,482,937	216,048,904	230,237,030	236,781,557
Employee Benefits								
Teachers Retirement	22,330,356	23,213,491	20,131,444	21,836,192	23,291,071	23,481,919	25,108,854	25,047,099
Medicare Contribution	7	-	-	-	-	-	-	-
TRS Early Retirement Contribution	2,538,605	1,590,994	678,726	874,352	1,839,065	1,616,726	1,600,000	400,000
Life Insurance	368,706	137,852	224,193	215,882	341,609	225,018	268,815	319,641
Medical Insurance	36,618,145	33,013,699	37,459,782	36,737,002	34,047,502	37,945,233	40,663,100	43,643,741
Dental Insurance	1,797,616	1,726,508	1,548,185	1,478,788	1,487,653	1,717,251	1,871,852	1,982,065
Disability Insurance	207,167	213,152	145,729	106,896	318,077	306,773	328,496	333,572
IMRF/SS/Medicare Allocation	1,118,366	829,260	994,857	1,242,117	1,427,355	1,241,338	1,107,274	1,118,347

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total Employee Benefits	64,978,968	60,724,956	61,182,917	62,491,229	62,752,332	66,534,260	70,948,391	72,844,465
Purchased Services								
Technical Services	10,486	109,586	101,853	7,528	724	113,747	72,710	2,500
Admin Professional Services	479,671	109,247	997,926	1,052,604	701,650	1,191,930	1,220,800	1,419,950
Instructional Professional Ser	4,459,177	5,499,452	5,630,668	5,539,582	5,522,675	1,837,496	1,934,131	1,780,970
Audit/Financial Services	85,672	92,955	107,500	103,706	106,400	96,290	105,000	110,500
Legal Services		45,186	176,651	505,722	451,023	286,827	251,000	200,000
Other Tech and Prof Serv	2,187,848	1,089,005	1,029,217	2,307,664	3,559,419	6,370,781	6,217,749	5,094,538
Superintendent Search	7,565	-	-	-	-	-	25,000	25,000
Cleaning Services	170,909	162,602	185,987	402,999	104,107	48,239	70,500	57,617
Repairs and Maint Services	1,690,222	1,667,692	2,522,717	2,363,766	2,786,736	3,117,256	2,827,158	2,867,955
Rentals	43,105	44,920	40,694	44,452	57,722	59,690	74,000	195,500
Installment Purchases	51,528	43,553	-	-	-	-	-	-
Pupil Transportation	87,681	120,251	729,200	1,186,631	1,551,734	1,439,885	1,834,024	1,290,196
Indistrict/Regional Travel	231,230	142,733	130,755	159,912	137,848	163,133	143,722	129,863
Travel Conf/Workshops	638,577	593,424	615,177	548,939	412,184	598,917	946,620	593,876
Out of District Travel	49,799	48,552	48,310	135,343	56,159	142,329	110,664	72,644
Negotiations Expense	-		7,223	505,807	151,767	91,243	90,000	18,500
Awards and Banquets	63,352	41,627	39,907	24,789	31,513	25,886	19,600	40,100
Communications/Postage	2,164,789	1,568,751	533,674	1,733,552	1,612,871	2,563,196	1,736,850	1,552,532
Advertising	133,774	25,739	34,202	50,365	81,667	27,712	33,400	23,000
Printing and Duplicating	253,685	145,946	219,366	217,425	175,069	184,217	355,794	256,831
Binding	20,775	18,546	27,261	19,343	25,065	24,765	38,000	38,000
Copier Service/Repair	562,456	579,842	454,736	516,554	682,148	735,876	561,330	624,780
Copier Lease/Rental	(146,358)	153,142	12,817	19,694	25,892	18,402	34,000	27,200
Insurance	13,830	13,830	-	-	-	14,000	14,000	15,000
Workers Compensation	-	-	-	-	250,000	275,000	250,000	185,000
Property Claims/Tort	3,704	-	-	-	-	-	-	-
Other Purchased Services	129,431	176,924	111,092	42,558	40,412	23,416	33,990	30,000
Total Purchased Services	13,392,908	12,493,505	13,756,933	17,488,933	18,524,787	19,450,232	19,000,040	16,652,051
Supplies and Materials								
Supplies	2,915,616	3,830,809	4,210,696	5,546,137	4,634,540	5,019,361	4,821,781	5,151,797
Food Service Food and Supplies	7,484,151	5,538,813	6,017,653	6,972,213	7,195,789	7,410,715	6,658,288	7,148,718
Custodial Supplies	-	75	0	0	-	-	-	-
Supplies for Charge Backs	(342,631)	(347,018)	(354,242)	(350,588)	(350,436)	-	-	-
Tech Consumables	92,263	46,887	60,540	68,389	60,861	57,051	63,999	68,145
Copier Paper/Supplies	172,170	103,674	132,875	117,251	137,638	154,160	200,242	197,848
Freight In/Shipping	5,353	3,318	-	-	-	-	-	-
AV Supplies	189		130	150	326	237	250	250
Support Materials	53,394	46,548	70,037	106,757	71,928	43,574	83,636	38,700
Textbooks	2,615,371	1,415,036	1,564,710	3,328,542	3,642,336	2,576,034	3,300,000	5,300,000
Suppl Instructional Materials	525,732	431,536	46,514	48,998	4,250	3,526	6,712	4,000
Computer Accessories	89,028	40,316	46,135	39,417	46,785	39,160	44,811	34,021

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Library Materials	343,966	5,629	36,253	38,494	45,139	40,890	16,017	39,817
Suppl Library Materials	2,829	1,949	1,860	2,137	2,006	2,068	2,375	2,375
Periodicals	6,813	2,420	4,665	3,002	4,237	3,608	6,096	5,496
Gasoline	52,220	41,047	29,289	51,685	55,369	59,660	68,000	68,000
Software	-	-	-	820,553	538,161	5,000	-	5,000
Inventory Shrinkage	(13,218)	(12,985)	-	-	-	-	-	-
Total Supplies and Materials	14,003,246	11,148,054	11,867,115	16,793,137	16,088,931	15,415,042	15,272,207	18,064,168
Capital Outlay								
Buildings	-	-	-	-	-	869,078	-	1,956,399
Addl/Repl Equipment	378,536	647,352	1,733,520	4,348,639	3,734,523	4,838,803	5,946,487	8,988,384
Aged and Obsolete Equipment	(28,341)	56,323	81,748	227,351	256,808	327,700	318,030	208,030
Lease/Purchase Equipment	(3,291)	1,271,795	11,246	9,186	6,789	4,832	3,000	3,000
Total Capital Outlay	346,904	1,975,469	1,826,514	4,585,176	3,998,120	6,040,412	6,267,517	11,155,813
Other Expenditures								
Dues and Fees	119,133	180,726	95,018	99,959	175,808	231,017	230,408	294,781
Transfers-Interfund	1,404,530	1,242,870	883,880	919,258	933,780	984,604	12,992,000	617,000
Transfer of Principal to Debt Service	1,752,913	865,251	1,437,408	1,233,206	307,499	235,826	240,472	243,658
Transfer of Interest to Debt Service	612,115	122,480	106,769	56,870	19,438	11,845	7,967	7,961
Tuition	8,274,938	7,767,449	7,318,566	7,753,431	8,903,309	8,405,022	8,374,127	9,731,014
Miscellaneous Objects	(102)	4	(0)	(0)	-	-	-	-
Contingency	-	-	-	-	-	-	4,750,000	4,000,000
Total Other Expenditures	12,163,527	10,178,781	9,841,642	10,062,724	10,339,833	9,868,314	26,594,974	14,894,414
Non-Capitalized Equipment								
Non-Capitalized Equipment	1,620,331	-	-	-	615,627	769,232	977,098	919,459
Termination Benefits	71,438	120,380	551,217	566,150	171,279	131,803	150,000	75,000
Total Non-Capitalized Equipment	1,691,769	120,380	551,217	566,150	786,906	901,035	1,127,098	994,459
Total Expenditures	\$ 327,833,905	\$ 316,555,151	\$ 298,202,103	\$ 317,016,423	\$ 323,973,845	\$ 334,258,201	\$ 369,447,258	\$ 371,386,927

School District U-46

Education Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Proceeds from Purchase Contracts	\$ -	\$ -	\$ -	\$ 1,198,870	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 1,198,870	\$ -	\$ -	\$ -	\$ -

School District U-46

Transportation Fund Description
FY 2016 Budget

Transportation Fund

The Transportation Fund is used to account for the costs associated with transporting students for any purpose. All costs of transportation, other than those authorized by statute to be paid from another fund, shall be paid by this fund. Any funds received for transportation purposes must be deposited into this fund, with amounts due other funds appropriately transferred thereafter.

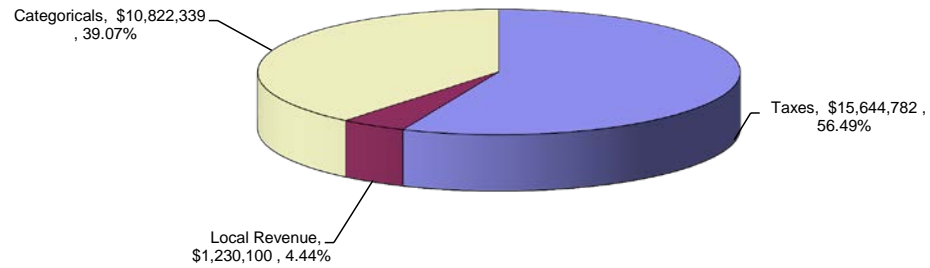
School District U-46

Transportation Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 5,730,055	\$ 6,189,238	\$ 6,477,681	\$ 7,492,818	\$ 8,654,764	\$ 11,278,225	\$ 12,781,470	\$ 15,644,782
Local Revenue	571,623	382,203	968,918	1,337,509	1,879,505	1,672,066	1,230,100	1,230,100
Categoricals	13,657,308	12,490,251	13,467,964	12,703,740	16,425,805	12,791,713	12,784,478	10,822,339
Total Revenue	19,958,986	19,061,692	20,914,563	21,534,067	26,960,074	25,742,004	26,796,048	27,697,221
Expenditures								
Salaries	13,748,876	13,154,154	12,624,999	12,554,397	12,574,819	13,294,557	12,493,794	13,397,209
Employee Benefits	6,784,945	6,593,561	5,669,606	3,991,145	4,211,580	4,952,704	4,616,545	4,875,005
Purchased Services	626,712	569,919	781,587	1,156,932	1,190,860	1,185,370	1,217,500	1,775,950
Supplies and Materials	2,546,872	2,518,029	2,884,212	3,181,966	3,272,939	3,415,977	3,379,000	3,349,000
Capital Outlay	3,283,936	-	-	454,793	7,251,565	172,324	1,570,000	6,653,797
Other Expenditures	1,366,349	2,050,260	2,652,077	2,506,433	581,607	1,816,086	1,488,254	2,736,499
Non-Capitalized Equipment	-	-	-	-	-	-	-	-
Total Expenditures	28,357,690	24,885,923	24,612,482	23,845,666	29,083,370	24,837,017	24,765,093	32,787,460
Excess (Deficiency) of Revenues Over Expenditures	(8,398,704)	(5,824,231)	(3,697,919)	(2,311,599)	(2,123,296)	904,986	2,030,955	(5,090,239)
Total Other Financing Sources (Uses)	3,233,656	-	-	-	7,057,727	-	1,500,000	6,653,797
Net Change in Fund Balance	(5,165,048)	(5,824,231)	(3,697,919)	(2,311,599)	4,934,431	904,986	3,530,955	1,563,558
Fund Balance at Beginning of Year	(4,073,205)	(9,238,253)	(15,062,484)	(18,760,403)	(21,072,002)	(16,137,571)	(15,232,585)	(11,701,630)
Fund Balance at End of Year	\$ (9,238,253)	\$ (15,062,484)	\$ (18,760,403)	\$ (21,072,002)	\$ (16,137,571)	\$ (15,232,585)	\$ (11,701,630)	\$ (10,138,072)

School District U-46
Transportation Fund Summary
FY 2016 Budget

	FY 2016 Budget
Revenue	
Taxes	\$ 15,644,782
Local Revenue	\$ 1,230,100
Categoricals	\$ 10,822,339
Total Revenue	<u>\$ 27,697,221</u>

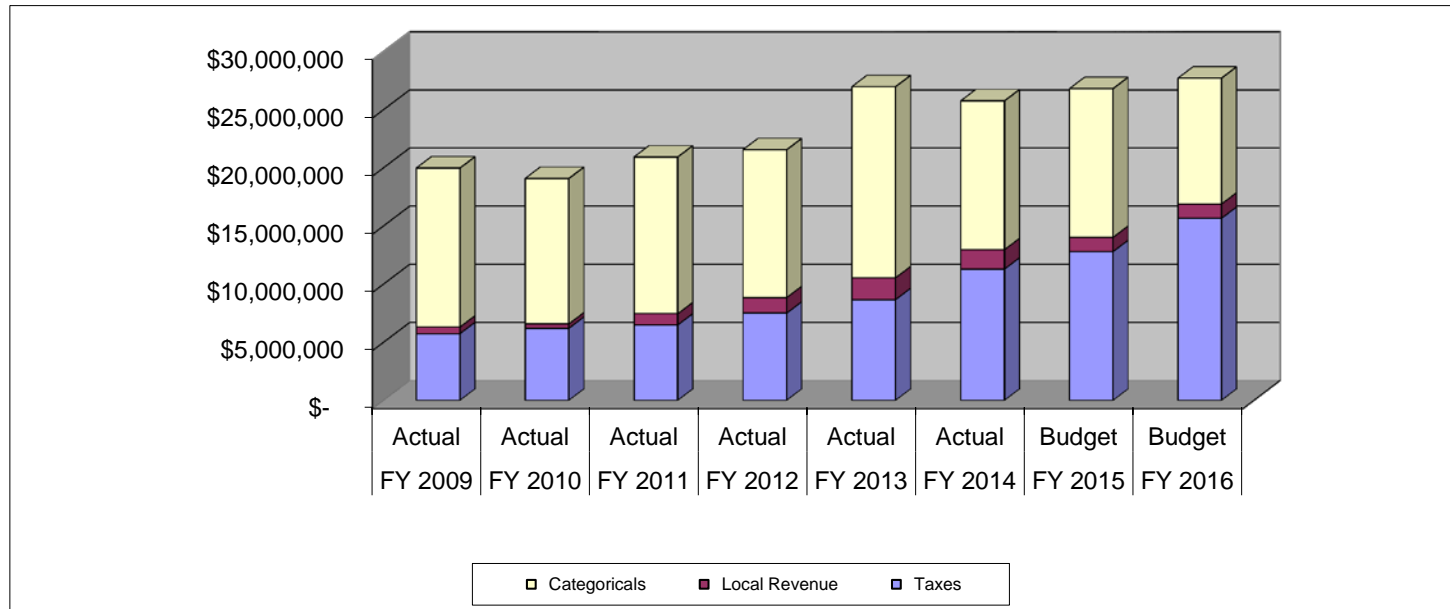


School District U-46

Transportation Fund Summary
FY 2016 Budget

Revenue
Taxes
Local Revenue
Categoricals
Total Revenue

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 5,730,055	\$ 6,189,238	\$ 6,477,681	\$ 7,492,818	\$ 8,654,764	\$ 11,278,225	\$ 12,781,470	\$ 15,644,782
Local Revenue	571,623	382,203	968,918	1,337,509	1,879,505	1,672,066	1,230,100	1,230,100
Categoricals	13,657,308	12,490,251	13,467,964	12,703,740	16,425,805	12,791,713	12,784,478	10,822,339
Total Revenue	\$ 19,958,986	\$ 19,061,692	\$ 20,914,563	\$ 21,534,067	\$ 26,960,074	\$ 25,742,004	\$ 26,796,048	\$ 27,697,221



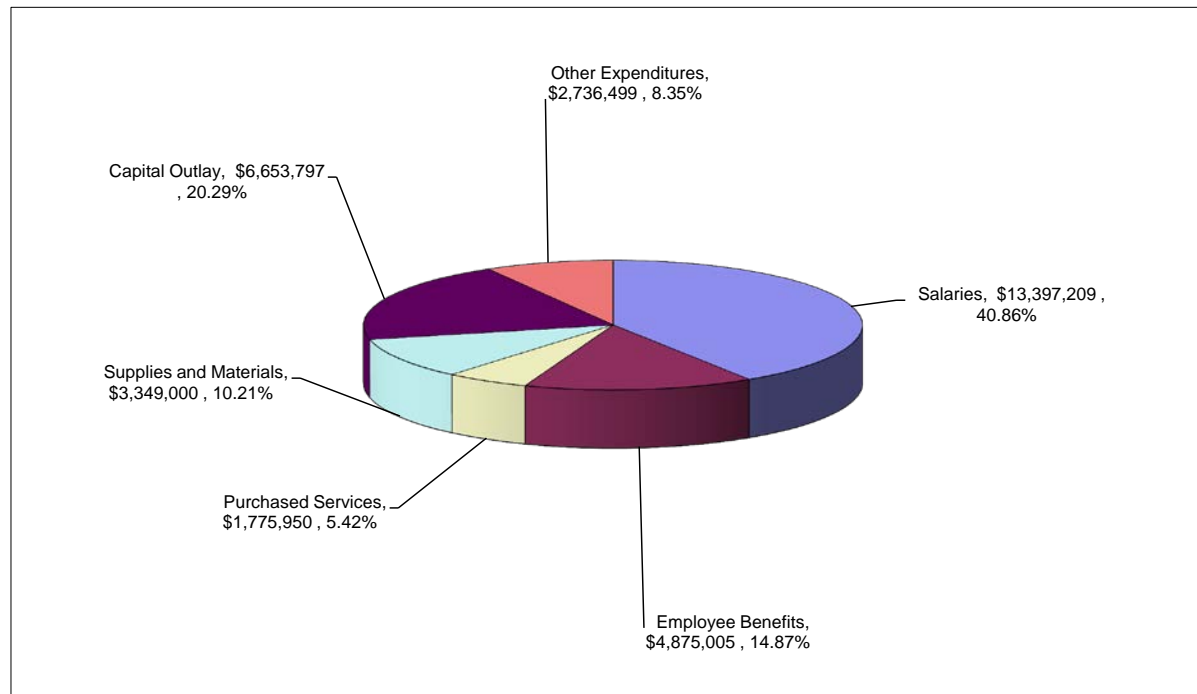
School District U-46

Transportation Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 5,730,055	\$ 6,189,238	\$ 6,477,681	\$ 7,492,818	\$ 8,654,764	\$ 11,278,225	\$ 12,781,470	\$ 15,644,782
Local Revenue								
Trans Fees/Pupils/Parents	5,410	-	-	-	2,473	-	-	-
Fees-Bus Trips-Cocurricular	563,178	381,504	968,503	1,337,334	1,819,401	1,652,932	1,230,000	1,230,000
Transportation other revenue	-	-	-	-	56,084	-	-	-
Interest on Investments	3,035	699	415	174	85	173	100	100
Other Local Revenue	-	-	-	-	1,463	18,962	-	-
Total Local Revenue	571,623	382,203	968,918	1,337,509	1,879,505	1,672,066	1,230,100	1,230,100
Categoricals								
Transportation-Regular	5,334,532	5,945,594	5,061,404	3,875,905	2,876,965	6,368,509	6,349,128	5,705,732
Transportation-Special Education	8,322,776	6,544,657	8,406,560	8,827,835	13,271,788	6,423,203	6,435,350	5,116,607
Other Revenue from State Source	-	-	-	-	277,052	-	-	-
Total Categoricals	13,657,308	12,490,251	13,467,964	12,703,740	16,425,805	12,791,713	12,784,478	10,822,339
Total Revenue	\$ 19,958,986	\$ 19,061,692	\$ 20,914,563	\$ 21,534,067	\$ 26,960,074	\$ 25,742,004	\$ 26,796,048	\$ 27,697,221

School District U-46
Transportation Fund Summary
FY 2016 Budget

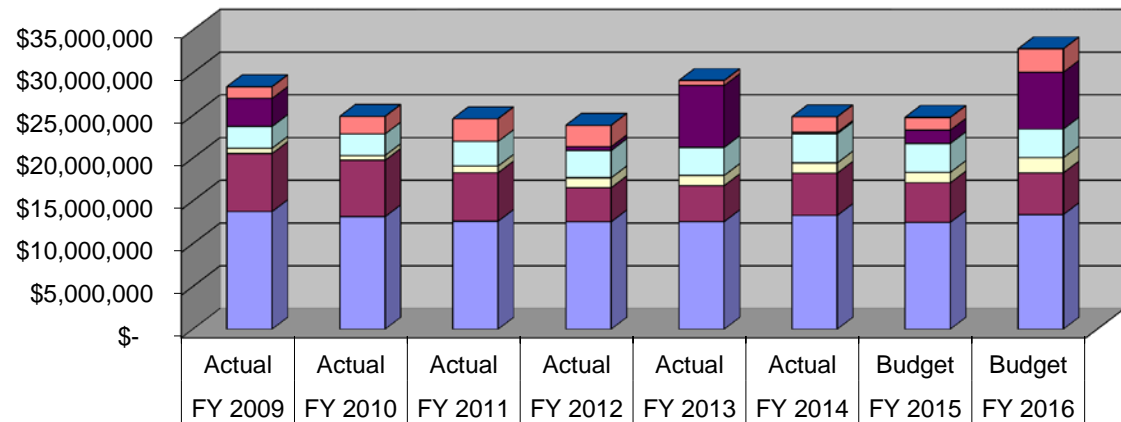
	FY 2016 Budget
Expenditures	
Salaries	\$ 13,397,209
Employee Benefits	\$ 4,875,005
Purchased Services	\$ 1,775,950
Supplies and Materials	\$ 3,349,000
Capital Outlay	\$ 6,653,797
Other Expenditures	\$ 2,736,499
Total Expenditures	<u>\$ 32,787,460</u>



School District U-46

Transportation Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 13,748,876	\$ 13,154,154	\$ 12,624,999	\$ 12,554,397	\$ 12,574,819	\$ 13,294,557	\$ 12,493,794	\$ 13,397,209
Employee Benefits	6,784,945	6,593,561	5,669,606	3,991,145	4,211,580	4,952,704	4,616,545	4,875,005
Purchased Services	626,712	569,919	781,587	1,156,932	1,190,860	1,185,370	1,217,500	1,775,950
Supplies and Materials	2,546,872	2,518,029	2,884,212	3,181,966	3,272,939	3,415,977	3,379,000	3,349,000
Capital Outlay	3,283,936	-	-	454,793	7,251,565	172,324	1,570,000	6,653,797
Other Expenditures	1,366,349	2,050,260	2,652,077	2,506,433	581,607	1,816,086	1,488,254	2,736,499
Non-Cap Equip	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,357,690	\$ 24,885,923	\$ 24,612,482	\$ 23,845,666	\$ 29,083,370	\$ 24,837,017	\$ 24,765,093	\$ 32,787,460



School District U-46

Transportation Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Administrative Salaries	\$ 459,484	\$ 472,573	\$ 346,046	\$ 368,690	\$ 321,390	\$ 429,236	\$ 443,619	\$ 454,709
Technical Salaries	188,685	118,328	64,240	59,970	62,369	130,707	174,329	178,687
Temporary Salaries	-	-	1,303	-	-	-	-	-
Daily Substitute Salaries	726	-	-	-	-	-	-	-
Stipends	-	-	3,440	1,275	1,025	-	-	-
Overtime Time and a Half	670,309	345,309	299,568	348,717	331,364	380,124	356,750	358,534
12-Month Secretaries	-	-	-	-	-	14,636	22,088	22,199
Drivers	10,336,998	10,399,454	10,177,979	10,078,910	10,133,411	10,481,126	9,744,073	10,500,000
Driver Aide	1,137,271	892,331	850,609	881,684	859,083	983,509	924,000	1,050,000
Mechanics	590,481	555,844	567,990	512,002	544,174	573,687	594,819	597,793
Dispatchers	364,922	370,314	313,824	303,149	322,002	301,533	234,116	235,286
Total Salaries	13,748,876	13,154,154	12,624,999	12,554,397	12,574,819	13,294,557	12,493,794	13,397,209
Employee Benefits								
Life Insurance	25,331	9,745	15,401	14,199	18,961	14,108	171	28,171
Medical Insurance	3,464,115	3,482,723	3,521,815	3,799,073	3,996,443	4,691,405	4,367,607	4,585,987
Dental Insurance	160,703	146,903	138,410	173,655	185,539	241,117	241,593	253,673
Disability Insurance	7,166	7,287	5,036	4,217	10,637	6,073	7,174	7,174
IMRF/SS/Medicare Allocation	3,127,630	2,946,903	1,988,945	-	-	-	-	-
Total Employee Benefits	6,784,945	6,593,561	5,669,606	3,991,145	4,211,580	4,952,704	4,616,545	4,875,005
Purchased Services								
Technical Services	59,676	48,141	61,770	54,778	66,866	66,575	75,000	60,000
Other Tech and Prof Serv	54,846	40,741	28,407	110,530	172,314	161,443	183,000	63,000
Cleaning Services	12,260	11,037	11,466	12,599	14,973	21,269	20,000	25,000
Repairs and Maint Services	331,528	342,864	562,276	817,911	425,389	301,516	380,000	350,000
Installment Purchases	9,791	9,584	-	-	-	-	-	-
Pupil Transportation	112,585	60,933	61,367	103,970	459,922	561,647	477,000	1,200,000
Travel Conf/Workshops	104	236	-	1,700	938	1,963	5,000	5,000
Out of District Travel	17,335	40,527	36,569	38,115	25,161	44,306	45,000	42,750
Awards and Banquets	995	-	2,439	1,292	1,141	2,510	2,500	2,200
Communications/Postage	20,409	5,025	4,238	10,403	9,948	9,253	10,000	10,000
Printing and Duplicating	7,183	10,831	13,055	5,635	14,208	14,887	20,000	18,000
Total Purchased Services	626,712	569,919	781,587	1,156,932	1,190,860	1,185,370	1,217,500	1,775,950

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Supplies and Materials								
Supplies	894,107	814,271	800,240	1,030,252	1,132,030	1,021,006	1,170,000	1,280,000
Oil	41,214	50,320	49,521	60,954	66,443	76,100	75,000	69,000
Gasoline	1,611,551	1,653,438	2,034,452	2,090,761	2,074,466	2,318,872	2,134,000	2,000,000
Total Supplies and Materials	2,546,872	2,518,029	2,884,212	3,181,966	3,272,939	3,415,977	3,379,000	3,349,000
Capital Outlay								
Improvements (Non Building)	-	-	-	-	16,585	48,100	70,000	-
Addl/Repl Transportation Equipment	-	-	-	454,793	177,253	124,224	-	-
Transp Lease/Purchase Equipment	3,283,936	-	-	-	7,057,727	-	1,500,000	6,653,797
Total Capital Outlay	3,283,936	-	-	454,793	7,251,565	172,324	1,570,000	6,653,797
Other Expenditures								
Redemption of Principal	1,705,194	2,373,297	2,449,253.60	2,070,565.43	672,162	2,141,944	1,377,280	2,751,966
Bond Interest	278,158	312,801	237,148.60	133,900.90	56,247	36,287	72,541	71,099
Transfer-Interfund	(617,627)	(639,583)	(34,324.81)	298,008.34	128,133	(130,745)	155,934	155,934
Transfer-Bank Interest	-	-	-	-	(275,000)	(235,000)	(125,000)	(250,000)
Dues and Fees	624	3,745	-	3,959	65	3,600	7,500	7,500
Total Other Expenditures	1,366,349	2,050,260	2,652,077	2,506,433	581,607	1,816,086	1,488,254	2,736,499
Non-Capitalized Equipment								
Non-Capitalized Equipment	2,856	-	-	-	-	-	-	-
Total Expenditures	\$ 28,360,546	\$ 24,885,923	\$ 24,612,482	\$ 23,845,666	\$ 29,083,370	\$ 24,837,017	\$ 24,765,093	\$ 32,787,460

School District U-46

Transportation Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Proceeds From Purchase Contracts	\$ 3,233,656	\$ -	\$ -	\$ -	\$ 7,057,727	\$ -	\$ 1,500,000	\$ 6,653,797
Total Other Financing Sources (Uses)	\$ 3,233,656	\$ -	\$ -	\$ -	\$ 7,057,727	\$ -	\$ 1,500,000	\$ 6,653,797

School District U-46

Operations and Maintenance Fund Description
FY 2016 Budget

Operations and Maintenance Fund

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property, payment of all premiums for insurance upon building and building fixtures; all costs of lights, gas, water, telephone service, custodial supplies and equipment, and professional surveys of district property. [See 105 ILCS 5/17-2 and 17-7]

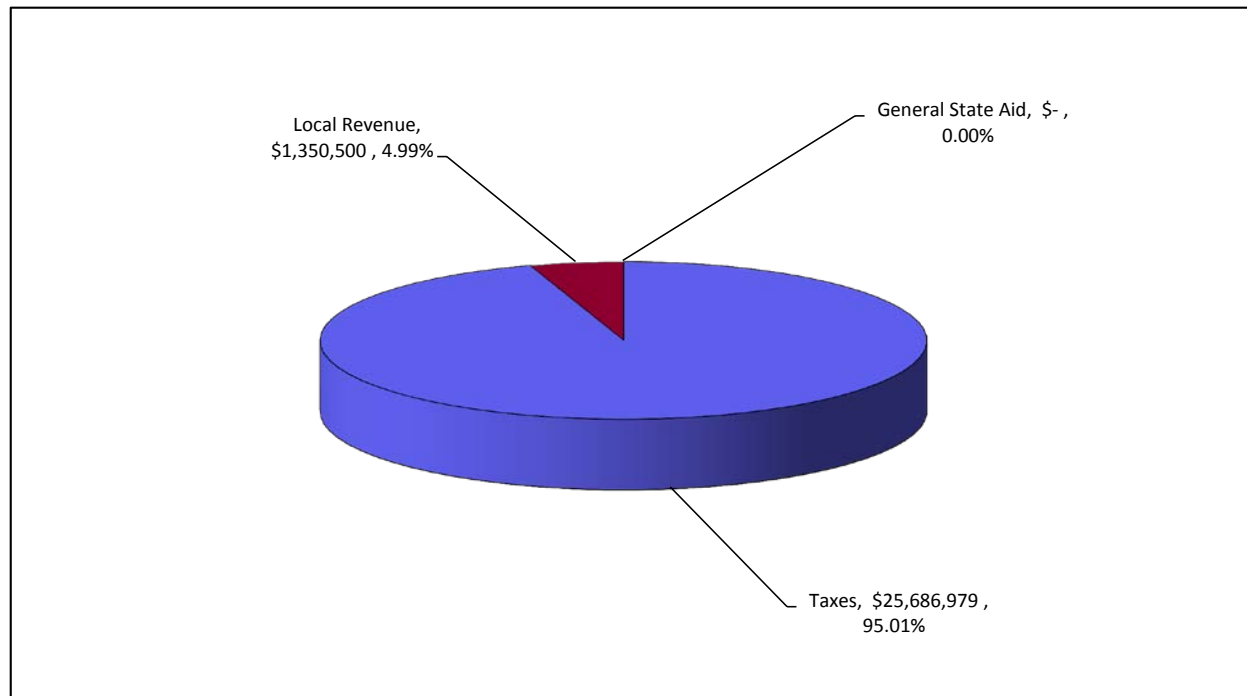
School District U-46

Operations and Maintenance Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 19,227,885	\$ 19,053,013	\$ 21,438,427	\$ 22,539,586	\$ 22,086,409	\$ 24,829,159	\$ 23,828,886	\$ 25,686,979
Local Revenue	3,948,118	2,831,624	3,820,871	3,815,705	1,030,071	1,701,894	1,350,500	1,350,500
General State Aid	2,000,000	2,000,000	2,000,000	975,000	975,000	1,176,052	-	-
Categoricals	1,975	-	240,000	384,258	461,681	157,381	-	-
Federal Aid	-	-	-	88,834	-	-	-	-
Total Revenue	25,177,978	23,884,637	27,499,298	27,803,384	24,553,161	27,864,487	25,179,386	27,037,479
Expenditures								
Salaries	7,478,426	7,736,650	7,030,718	6,854,299	6,845,206	7,243,145	7,418,554	7,469,736
Employee Benefits	1,757,711	1,753,255	1,767,614	1,549,236	1,571,251	1,497,735	1,441,959	1,513,233
Purchased Services	7,741,998	6,990,729	6,285,982	7,591,045	7,524,948	7,870,254	6,762,530	8,257,170
Supplies and Materials	9,314,594	6,457,335	7,000,862	6,249,170	6,256,826	6,586,412	6,978,100	7,507,960
Capital Outlay	84,438	171,234	325,211	4,934,653	10,604,268	5,837,682	17,962,653	13,382,642
Other Expenditures	272,329	331,159	84,321	(2,362,647)	(10,032,967)	(6,202,491)	(15,500,494)	(12,950,799)
Non-Capitalized Equipment	309,790	-	152,851	72,787	-	-	-	-
Total Expenditures	26,959,286	23,440,362	22,647,559	24,888,543	22,769,532	22,832,738	25,063,303	25,179,942
Excess (Deficiency) of Revenues Over Expenditures	(1,781,308)	444,275	4,851,739	2,914,841	1,783,629	5,031,749	116,084	1,857,537
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(1,781,308)	444,275	4,851,739	2,914,841	1,783,629	5,031,749	116,084	1,857,537
Fund Balance at Beginning of Year	(8,731,386)	(10,512,694)	(10,068,419)	(5,216,680)	(2,301,840)	(518,211)	4,513,538	4,629,622
Fund Balance at End of Year	\$ (10,512,694)	\$ (10,068,419)	\$ (5,216,680)	\$ (2,301,840)	\$ (518,211)	\$ 4,513,538	\$ 4,629,622	\$ 6,487,159

School District U-46
Operations and Maintenance Fund Summary
FY 2016 Budget

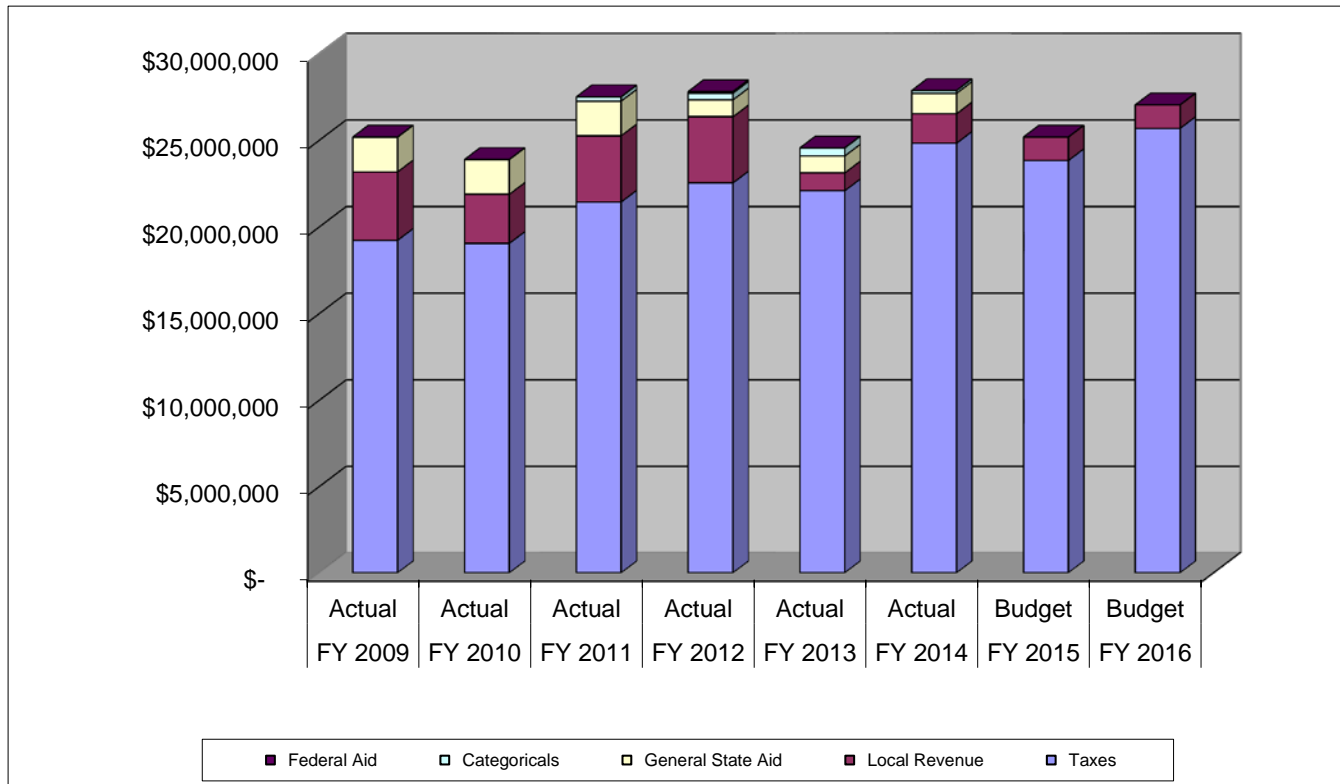
	FY 2016 Budget
Revenue	
Taxes	\$ 25,686,979
Local Revenue	\$ 1,350,500
General State Aid	\$ -
Total Revenue	<u>\$ 27,037,479</u>



School District U-46

Operations and Maintenance Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 19,227,885	\$ 19,053,013	\$ 21,438,427	\$ 22,539,586	\$ 22,086,409	\$ 24,829,159	\$ 23,828,886	\$ 25,686,979
Local Revenue	3,948,118	2,831,624	3,820,871	3,815,705	1,030,071	1,701,894	1,350,500	1,350,500
General State Aid	2,000,000	2,000,000	2,000,000	975,000	975,000	1,176,052	-	-
Categoricals	1,975	-	240,000	384,258	461,681	157,381	-	-
Federal Aid	-	-	-	88,834	-	-	-	-
Total Revenue	\$ 25,177,978	\$ 23,884,637	\$ 27,499,298	\$ 27,803,384	\$ 24,553,161	\$ 27,864,487	\$ 25,179,386	\$ 27,037,479



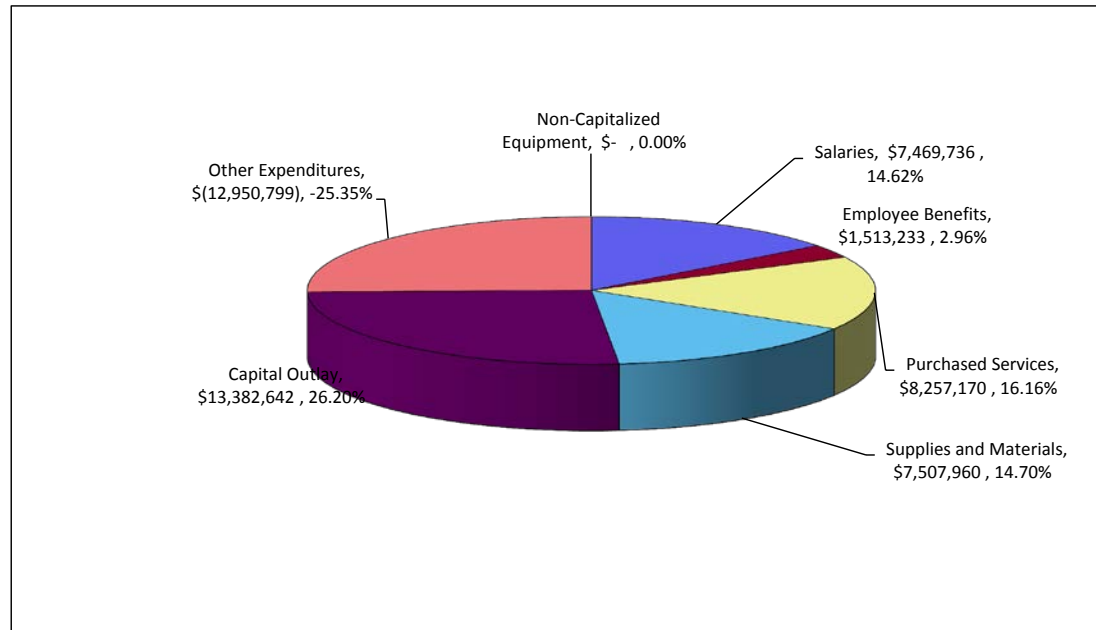
School District U-46

Operations and Maintenance Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 19,227,885	\$ 19,053,013	\$ 21,438,427	\$ 22,539,586	\$ 22,086,409	\$ 24,829,159	\$ 23,828,886	\$ 25,686,979
Local Revenue								
Corporate Personal Property Replacement Tax	2,194,439	1,746,553	2,264,962	2,083,606	-	-	-	-
Interest on Investments	860,329	2,479	1,391	575	256	400	500	500
Other Local Revenue	893,350	1,082,592	1,554,518	1,731,524	1,029,816	1,701,495	1,350,000	1,350,000
Total Local Revenue	3,948,118	2,831,624	3,820,871	3,815,705	1,030,071	1,701,894	1,350,500	1,350,500
General State Aid	2,000,000	2,000,000	2,000,000	975,000	975,000	1,176,052	-	-
Categoricals								
Energy and Recycling Grant	1,975	-	-	-	-	-	-	-
Other Revenue from State Source	-	-	240,000	384,258	411,681	157,381	-	-
School Maintenance Grant	-	-	-	-	50,000	-	-	-
Total Categoricals	1,975	-	240,000	384,258	461,681	157,381	-	-
Federal Aid								
Emerg Mgmt - FEMA	-	-	-	88,834.44	-	-	-	-
Total Revenue	\$ 25,177,978	\$ 23,884,637	\$ 27,499,298	\$ 27,803,384	\$ 24,553,161	\$ 27,864,487	\$ 25,179,386	\$ 27,037,479

School District U-46
Operations and Maintenance Fund Summary
FY 2016 Budget

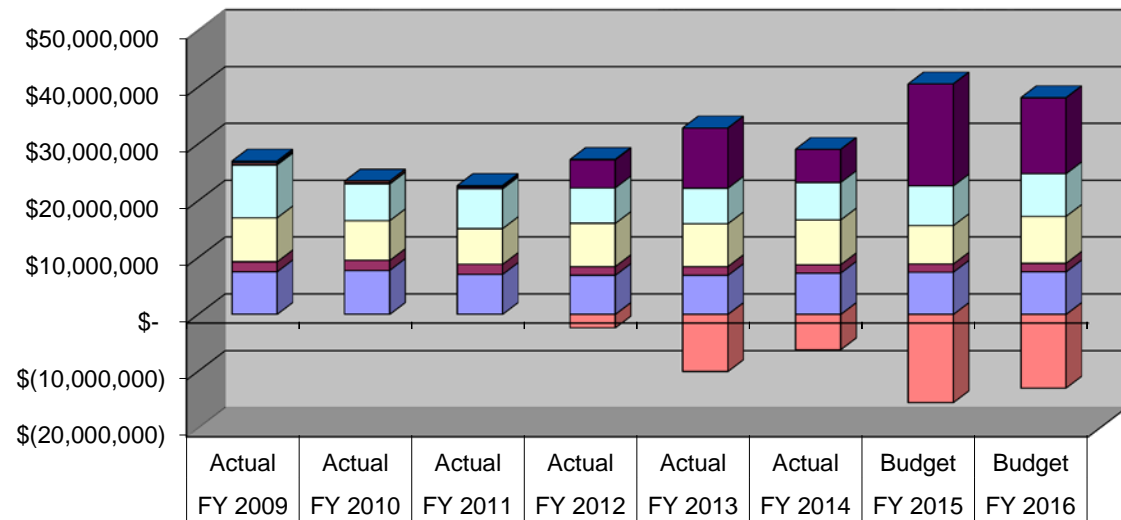
	FY 2016 Budget
Expenditures	
Salaries	\$ 7,469,736
Employee Benefits	\$ 1,513,233
Purchased Services	\$ 8,257,170
Supplies and Materials	\$ 7,507,960
Capital Outlay	\$ 13,382,642
Other Expenditures	\$ (12,950,799)
Non-Capitalized Equipment	\$ -
Total Expenditures	<u>\$ 25,179,942</u>



School District U-46

Operations and Maintenance Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 7,478,426	\$ 7,736,650	\$ 7,030,718	\$ 6,854,299	\$ 6,845,206	\$ 7,243,145	\$ 7,418,554	\$ 7,469,736
Employee Benefits	1,757,711	1,753,255	1,767,614	1,549,236	1,571,251	1,497,735	1,441,959	1,513,233
Purchased Services	7,741,998	6,990,729	6,285,982	7,591,045	7,524,948	7,870,254	6,762,530	8,257,170
Supplies and Materials	9,314,594	6,457,335	7,000,862	6,249,170	6,256,826	6,586,412	6,978,100	7,507,960
Capital Outlay	84,438	171,234	325,211	4,934,653	10,604,268	5,837,682	17,962,653	13,382,642
Other Expenditures	272,329	331,159	84,321	(2,362,647)	(10,032,967)	(6,202,491)	(15,500,494)	(12,950,799)
Non-Capitalized Equipment	309,790	-	152,851	72,787	-	-	-	-
Total Expenditures	\$ 26,959,286	\$ 23,440,362	\$ 22,647,559	\$ 24,888,543	\$ 22,769,532	\$ 22,832,738	\$ 25,063,303	\$ 25,179,942



■ Non-Capitalized Equipment
 ■ Other Expenditures
 ■ Capital Outlay
 ■ Supplies and Materials
 ■ Purchased Services
 ■ Employee Benefits
 ■ Salaries

School District U-46

Operations and Maintenance Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Administrative Salaries	\$ 721,566	\$ 766,187	\$ 664,111	\$ 664,749	\$ 647,113	\$ 725,967	\$ 735,262	\$ 753,643
Technical Salaries	-	-	-	-	-	8,169	-	-
Temporary Salaries	127,832	124,340	38,841	93,677	28,657	16,236	129,236	129,236
Daily Substitute Salaries	210	-	-	-	-	-	-	-
Other Hourly Extra Curr Superv	-	-	240	29,020	71,861	39,728	7,595	7,671
Stipends	500	16,800	13,520	1,320	2,400	1,100	1,575	1,575
Overtime Time and a Half	260,747	93,191	138,103	105,494	161,248	195,929	220,500	221,603
Overtime Double Time	96,197	64,426	73,810	39,127	28,412	83,283	54,180	54,451
12-Month Secretaries	234,376	209,490	196,250	183,761	186,016	192,805	205,364	206,391
Custodians	3,829,517	4,163,267	3,863,836	3,781,372	3,726,863	3,750,287	3,897,466	3,916,953
Maintenance	1,346,907	1,423,772	1,241,631	1,140,056	1,170,455	1,374,582	1,280,411	1,286,814
Grounds	859,648	875,177	800,377	815,721	822,179	855,060	886,965	891,400
Student Helpers	926	-	-	-	-	-	-	-
Total Salaries	7,478,426	7,736,650	7,030,718	6,854,299	6,845,206	7,243,145	7,418,554	7,469,736
Employee Benefits								
Life Insurance	10,399	4,001	6,323	4,621	5,845	15,034	15,200	15,200
Medical Insurance	1,657,471	1,666,374	1,685,079	1,475,444	1,489,847	1,411,806	1,359,913	1,427,909
Dental Insurance	82,496	75,411	71,052	65,223	65,781	69,615	65,548	68,825
Disability Insurance	7,345	7,468	5,161	3,947	9,778	1,280	1,299	1,299
Total Employee Benefits	1,757,711	1,753,255	1,767,614	1,549,236	1,571,251	1,497,735	1,441,959	1,513,233
Purchased Services								
Technical Services	60,502	48,308	108,105	750,742	658,442	933,293	140,000	1,338,920
Other Tech and Prof Serv	39,668	9,538	12,311	15,844	11,486	8,502	20,000	51,050
Sanitation Services	280,318	241,868	226,246	246,001	255,933	190,981	200,000	186,600
Cleaning Services	9,995	-	9,895	-	8,338	21,900	25,000	10,000
Repairs and Maint Services	1,953,611	1,417,171	1,563,621	1,803,957	1,860,692	2,334,240	2,021,030	2,515,800
Rentals	56,292	34,099	9,892	139,962	111,033	200,538	157,000	123,500
Contract Cleaning	3,812,086	3,824,386	3,243,924	3,323,574	3,386,565	3,438,581	3,500,000	3,500,000
Exterminating	23,171	11,440	11,293	22,647	18,762	21,946	20,000	22,400
Installment Purchases	(20,007)	-	-	-	-	-	-	-
Other Property Services	14,669	7,741	17,254	17,688	18,952	20,195	25,000	18,900
Indistrict/Regional Travel	1,189	73	257	1,144	2,465	5,257	6,500	500
Travel Conf/Workshops	2,868	1,882	3,682	3,168	4,557	4,814	5,000	10,000
Out Of District Travel	-	-	-	598	512	24	1,000	2,000
Communications/Postage	1,005,918	901,843	617,661	680,280	633,967	39,003	40,000	29,500

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Advertising	-	-	-	-	-	-	1,000	-
Printing and Duplicating	1,450	635	1,880	2,872	4,247	497	1,000	2,000
Water/Sewer	500,268	491,745	459,962	582,569	548,999	555,660	550,000	436,000
Other Purchased Services	-	-	-	-	-	94,823	50,000	10,000
Total Purchased Services	7,741,998	6,990,729	6,285,982	7,591,045	7,524,948	7,870,254	6,762,530	8,257,170
Supplies and Materials								
Supplies	1,013,787	978,038	941,410	1,237,374	1,023,451	1,287,002	1,090,000	1,525,060
Custodial Supplies	600,477	510,643	454,041	406,373	434,682	514,125	450,000	630,800
Periodicals	55	-	-	-	-	-	100	100
Gasoline	-	-	15	39,961	74,396	-	120,000	120,000
Natural Gas	3,255,801	1,298,321	1,786,205	1,341,876	1,380,138	1,348,778	1,800,000	2,015,000
Electricity	4,444,474	3,656,654	3,805,031	3,216,295	3,326,983	3,422,587	3,500,000	3,200,000
Other Supplies	-	13,680	14,160	7,290	17,176	13,920	18,000	17,000
Total Supplies and Materials	9,314,594	6,457,335	7,000,862	6,249,170	6,256,826	6,586,412	6,978,100	7,507,960
Capital Outlay								
Buildings	34,423	16,317	257,494	4,339,131	9,662,828	4,720,039	16,884,734	12,481,242
Improvements (Non Building)	21,744	38,422	46,798	525,284	687,908	634,443	148,919	742,000
Addl/Repl Equipment	9,501	116,496	20,919	70,238	253,532	483,201	929,000	159,400
Lease/Purchase Equipment	18,770	-	-	-	-	-	-	-
Total Capital Outlay	84,438	171,234	325,211	4,934,653	10,604,268	5,837,682	17,962,653	13,382,642
Other Expenditures								
Dues & Fees	-	-	-	-	-	1,200	-	-
Transfers-Interfund	(692,223)	(603,288)	(849,556)	(3,102,266)	(10,920,163)	(6,989,109)	(16,290,934)	(13,772,934)
Transfer of Bond Principal	537,143	544,909	545,798	745,003	605,154	607,870	610,521	613,189
Transfer of Principal to Debt Service	241,287	291,153	296,796	159,660	221,526	125,421	130,304	170,150
Transfer of Principal Notes Payable	55,574	-	-	-	-	-	-	-
Transfer of Bond Interest	47,814	38,183	35,458	42,484	35,881	32,598	33,944	29,976
Transfer of Interest to Debt Service	78,264	58,432	53,841	37,278	23,748	14,555	9,671	4,820
Transfers - Bank Interest	-	-	-	(250,000)	-	-	-	-
Miscellaneous Objects	4,470	1,769	1,984	5,196	887	4,976	6,000	4,000
Total Other Expenditures	272,329	331,159	84,321	(2,362,647)	(10,032,967)	(6,202,491)	(15,500,494)	(12,950,799)
Non-Capitalized Equipment								
Non-Capitalized Equipment	308,449	-	152,851	72,787	-	-	-	-
Termination Benefits	1,341	-	-	-	-	-	-	-
Total Non-Capitalized Equipment	309,790	-	152,851	72,787	-	-	-	-
Total Expenditures	\$ 26,959,286	\$ 23,440,362	\$ 22,647,559	\$ 24,888,543	\$ 22,769,532	\$ 22,832,738	\$ 25,063,303	\$ 25,179,942

School District U-46

Operations and Maintenance Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Proceeds from Purchase Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

School District U-46

Tort Immunity and Judgment Fund Description
FY 2016 Budget

Tort Immunity and Judgment Fund

The Tort Immunity and Judgment Fund is used to pay for settlements or judgments, for protecting the district or its employees against liability, property damage or loss, and for risk care management programs.

School District U-46

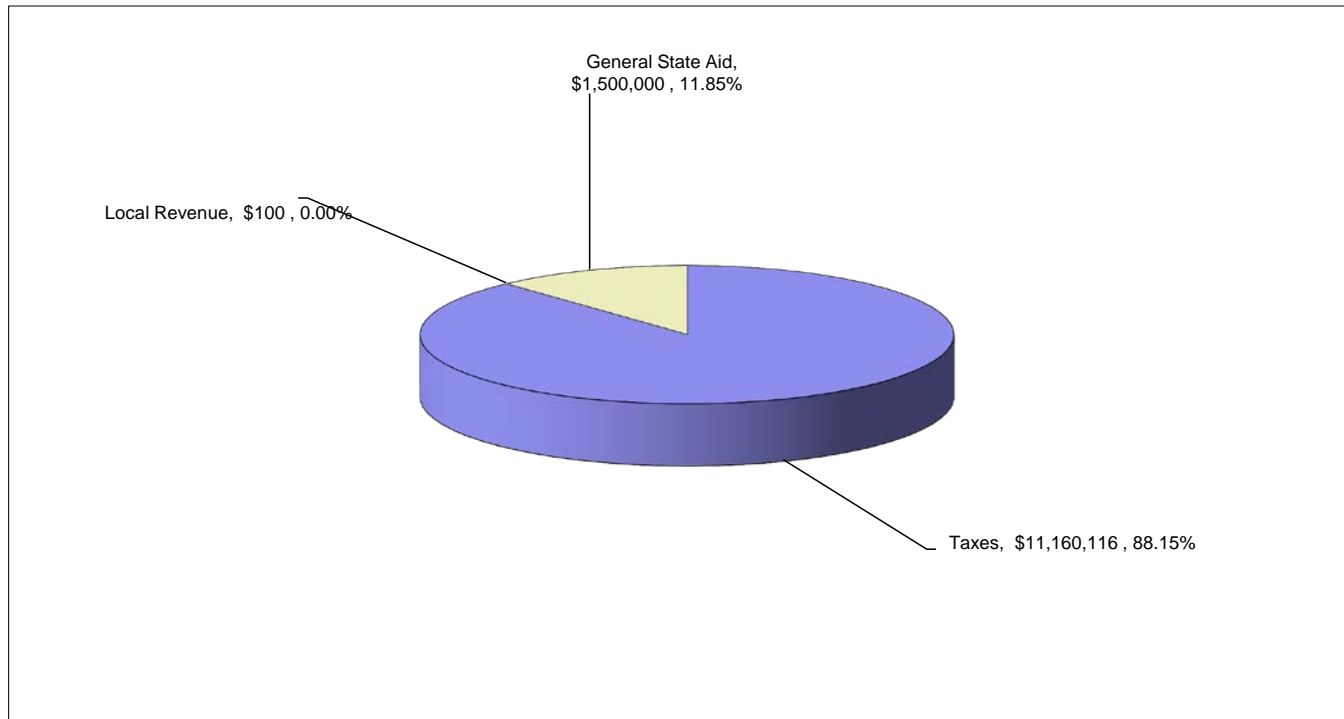
Tort Immunity and Judgment Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 4,156,569	\$ 3,970,914	\$ 4,215,728	\$ 4,422,076	\$ 5,382,111	\$ 7,142,651	\$ 7,979,111	\$ 11,160,116
Local Revenue	3,274	786	345	113	50	94	100	100
General State Aid	-	-	-	-	-	1,562,356	1,500,000	1,500,000
Total Revenue	4,159,843	3,971,700	4,216,073	4,422,189	5,382,161	8,705,101	9,479,211	12,660,216
Expenditures								
Salaries	339,016	283,772	255,558	241,684	312,185	358,497	377,654	385,171
Employee Benefits	34,536	50,244	53,474	25,544	22,215	31,007	26,132	27,671
Purchased Services	8,114,519	10,640,018	10,546,008	10,267,457	8,110,278	8,606,332	6,591,108	6,627,381
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Expenditures	8,488,071	10,974,034	10,855,039	10,534,685	8,444,678	8,995,836	6,994,895	7,040,222
Excess (Deficiency) of Revenues Over Expenditures	(4,328,228)	(7,002,334)	(6,638,966)	(6,112,496)	(3,062,517)	(290,735)	2,484,316	5,619,994
Total Other Financing Sources (Uses)	-	15,002,707	-	-	-	-	-	-
Net Change in Fund Balance	(4,328,228)	8,000,373	(6,638,966)	(6,112,496)	(3,062,517)	(290,735)	2,484,316	5,619,994
Fund Balance at Beginning of Year	(9,463,962)	(13,792,190)	(5,791,817)	(12,430,783)	(18,543,279)	(21,605,796)	(21,896,531)	(19,412,214)
Fund Balance at End of Year	\$ (13,792,190)	\$ (5,791,817)	\$ (12,430,783)	\$ (18,543,279)	\$ (21,605,796)	\$ (21,896,531)	\$ (19,412,214)	\$ (13,792,221)

School District U-46

Tort Immunity and Judgment Fund Summary
FY 2016 Budget

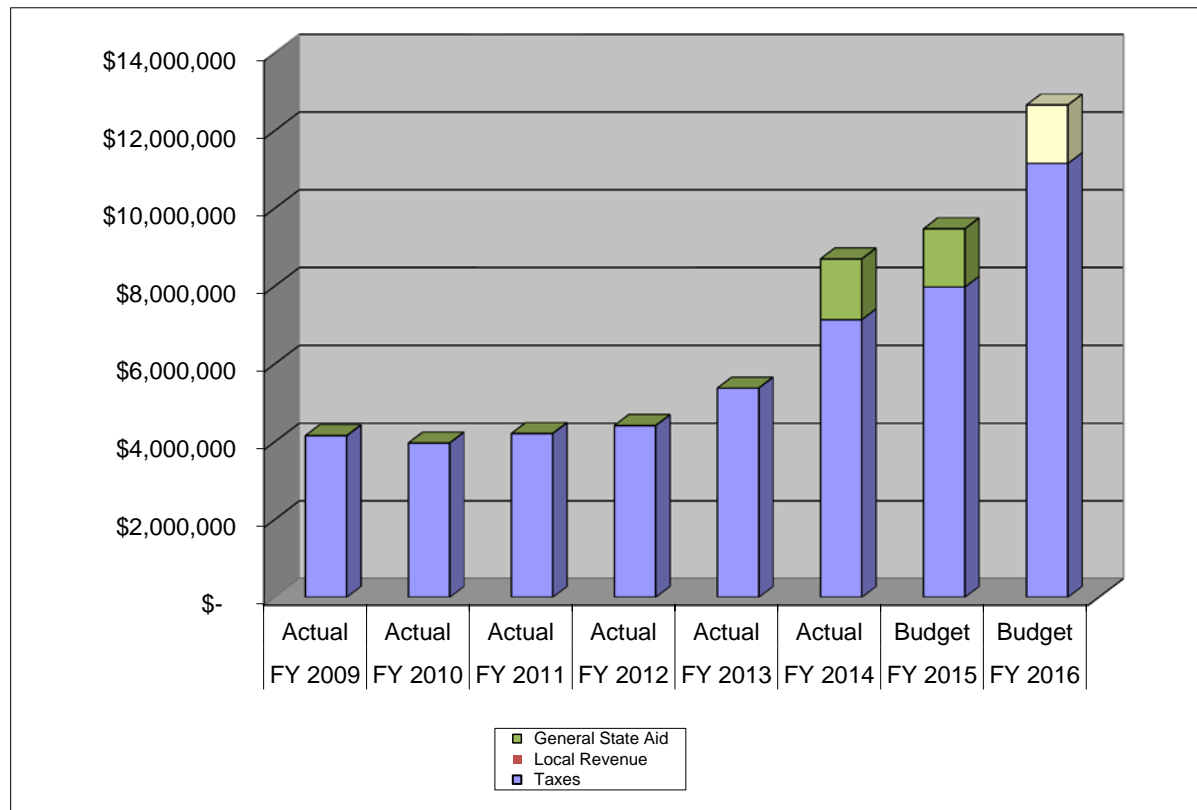
	FY 2016 Budget
Revenue	
Taxes	\$ 11,160,116
Local Revenue	\$ 100
General State Aid	\$ 1,500,000
Total Revenue	\$ 12,660,216



School District U-46

Tort Immunity and Judgment Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 4,156,569	\$ 3,970,914	\$ 4,215,728	\$ 4,422,076	\$ 5,382,111	\$ 7,142,651	\$ 7,979,111	\$ 11,160,116
Local Revenue	3,274	786	345	113	50	94	100	100
General State Aid	-	-	-	-	-	1,562,356	1,500,000	1,500,000
Total Revenue	\$ 4,159,843	\$ 3,971,700	\$ 4,216,073	\$ 4,422,189	\$ 5,382,161	\$ 8,705,101	\$ 9,479,211	\$ 12,660,216



School District U-46

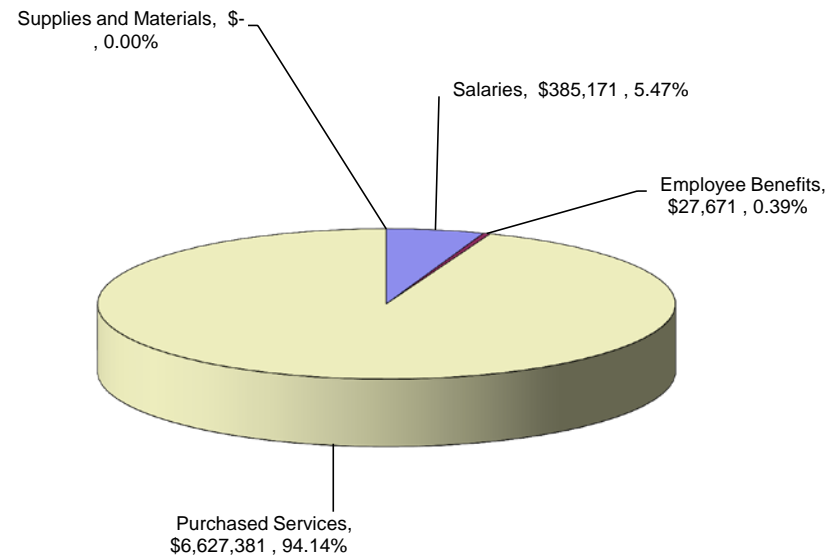
Tort Immunity and Judgment Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 4,156,569	\$ 3,970,914	\$ 4,215,728	\$ 4,422,076	\$ 5,382,111	\$ 7,142,651	\$ 7,979,111	\$ 11,160,116
Local Revenue								
Interest on Investments	3,274	786	345	113	50	94	100	100
Other Local Revenue	-	-	-	-	-	-	-	-
Total Local Revenue	3,274	786	345	113	50	94	100	100
General State Aid	-	-	-	-	-	1,562,356	1,500,000	1,500,000
Total Revenue	\$ 4,159,843	\$ 3,971,700	\$ 4,216,073	\$ 4,422,189	\$ 5,382,161	\$ 8,705,101	\$ 9,479,211	\$ 12,660,216

School District U-46

Tort Immunity and Judgment Fund Summary
FY 2016 Budget

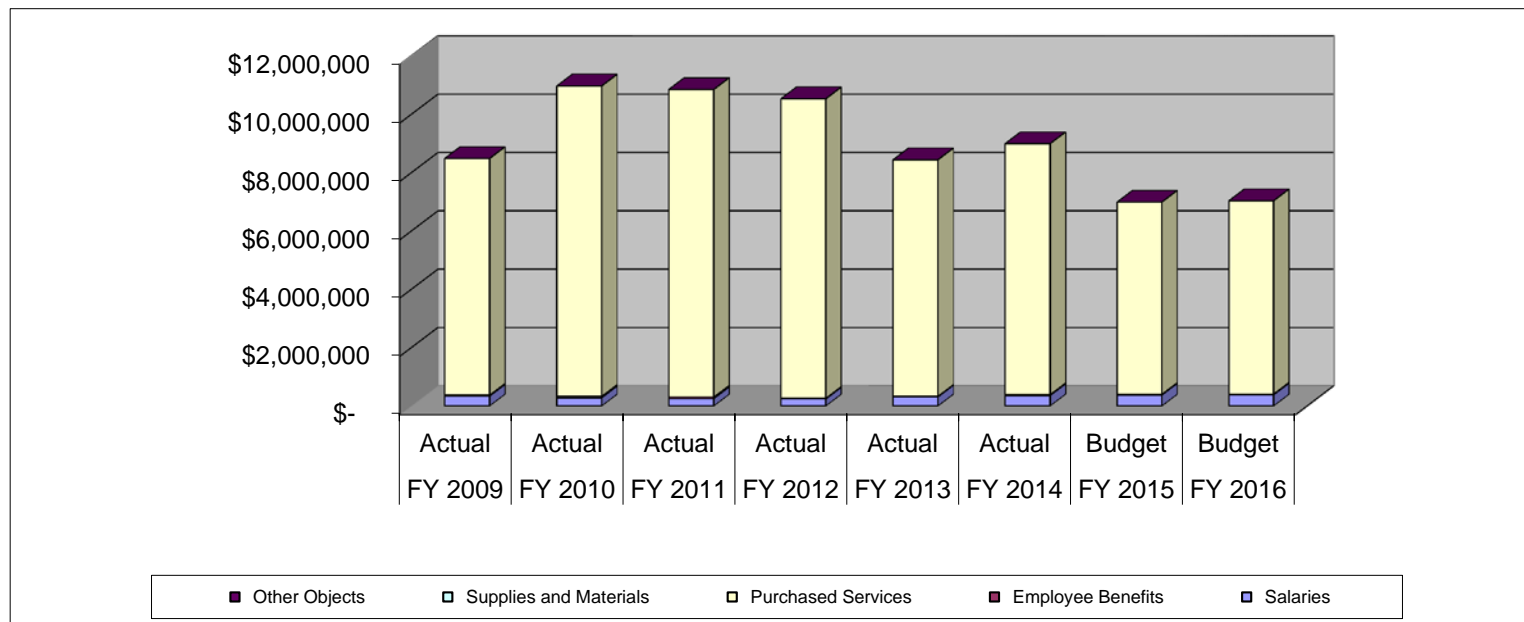
	FY 2016 Budget
Expenditures	
Salaries	\$ 385,171
Employee Benefits	\$ 27,671
Purchased Services	\$ 6,627,381
Supplies and Materials	\$ -
Total Expenditures	<u>\$ 7,040,222</u>



School District U-46

Tort Immunity and Judgment Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 339,016	\$ 283,772	\$ 255,558	\$ 241,684	\$ 312,185	\$ 358,497	\$ 377,654	\$ 385,171
Employee Benefits	34,536	50,244	53,474	25,544	22,215	31,007	26,132	27,671
Purchased Services	8,114,519	10,640,018	10,546,008	10,267,457	8,110,278	8,606,332	6,591,108	6,627,381
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Total Expenditures	\$ 8,488,071	\$ 10,974,034	\$ 10,855,039	\$ 10,534,685	\$ 8,444,678	\$ 8,995,836	\$ 6,994,895	\$ 7,040,222



School District U-46

Tort Immunity and Judgment Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Administrative Salaries	\$ 174,564	\$ 174,064	\$ 168,842	\$ 152,327	\$ 224,187	\$ 267,860	\$ 281,402	\$ 288,437
Technical Salaries	72,140	24,876	-	-	243	-	-	-
Other Hourly Extra Curr Superv	-	-	-	-	-	1,088	-	-
Stipends	6,000	-	2,000	3,800	928	-	-	-
Overtime Time and a Half	1,482	30	-	-	-	-	-	-
12-Month Secretaries	84,830	84,801	84,715	85,557	86,828	89,549	96,253	96,734
Total Salaries	339,016	283,772	255,558	241,684	312,185	358,497	377,654	385,171
Employee Benefits								
Teachers Retirement	-	16,000	18,619	2,153	-	-	-	-
Life Insurance	162	62	98	94	127	2,724	-	250
Medical Insurance	33,149	33,328	33,702	22,176	20,750	26,307	24,146	25,353
Dental Insurance	1,225	1,120	1,055	1,021	1,041	1,624	1,629	1,711
Disability Insurance	-	(266)	-	99	296	352	357	357
Total Employee Benefits	34,536	50,244	53,474	25,544	22,215	31,007	26,132	27,671
Purchased Services								
Technical Services	135	-	-	-	-	-	-	-
Legal Services	3,546,604	4,384,254	2,772,757	3,808,374	1,891,934	3,045,178	400,500	350,500
Other Tech and Prof Serv	1,075,993	921,461	911,412	922,400	915,965	978,103	974,408	984,881
Travel Conference/Workshops	-	-	-	69	113	229	-	-
Out Of District Travel	-	-	41	14	-	-	-	-
Insurance	904,226	788,002	483,938	440,923	506,086	466,828	640,000	540,000
Workers Compensation	2,278,335	2,849,778	3,967,732	4,254,933	4,373,548	3,867,332	4,250,000	4,500,000
Unemployment Compensation	249,226	1,690,152	2,402,223	662,384	347,084	198,162	305,000	200,000
Property Claims/Tort	-	1,371	(2,345)	(889)	(17,156)	-	1,200	2,000
Liability/Tort Immunity	60,000	5,000	10,250	179,250	92,704	50,500	20,000	50,000
Total Purchased Services	8,114,519	10,640,018	10,546,008	10,267,457	8,110,278	8,606,332	6,591,108	6,627,381
Supplies and Materials								
Supplies	-	-	-	-	-	-	-	-
Capital Outlay								
Addl/Repl Equipment	-	-	-	-	-	-	-	-
Rpl Equipment/Vandalism and Theft	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Objects								
Transfer of Bond Principal	395,000	620,000	-	-	-	-	-	-
Transfer of Bond Interest	604,415	377,756	-	-	-	-	-	-
Total OtherObjects	999,415	997,756	-	-	-	-	-	-
Total Expenditures	\$ 9,487,486	\$ 11,971,790	\$ 10,855,039	\$ 10,534,685	\$ 8,444,678	\$ 8,995,836	\$ 6,994,895	\$ 7,040,222

School District U-46

Tort Immunity and Judgment Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Issuance of Bonds	\$ -	\$ 15,002,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Issuance of Debt Certificates	-	-	-	-	-	-	-	-
Premium on Debt Certificates Sold	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 15,002,707</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School District U-46

IMRF/Social Security Fund Description
FY 2016 Budget

IMRF/Social Security Fund

The IMRF/Social Security Fund is used to account for property tax revenues and related expenditures for contributions to the Illinois Municipal Retirement Fund (IMRF), Social Security, and Medicare. [See 105 ILCS 5/17-1, 21-110, and 21-110.1]

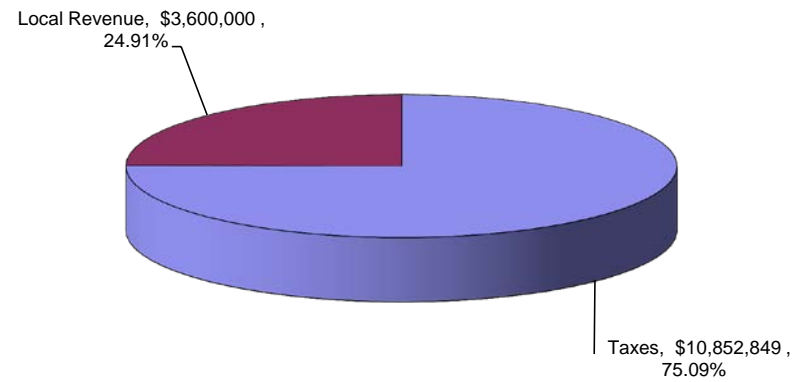
School District U-46

IMRF/Social Security Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 10,213,792	\$ 10,546,534	\$ 9,070,836	\$ 9,033,327	\$ 8,924,230	\$ 10,013,402	\$ 10,632,658	\$ 10,852,849
Local Revenue	273,425	213,855	275,952	1,549,143	3,711,599	3,754,765	3,600,000	3,600,000
Total Revenue	10,487,217	10,760,389	9,346,788	10,582,469	12,635,829	13,768,167	14,232,658	14,452,849
Expenditures								
Employee Benefits	9,626,488	9,843,594	9,861,865	12,336,847	13,010,305	13,932,578	14,196,710	14,426,054
Other Objects	-	-	-	-	-	-	-	-
Total Expenditures	9,626,488	9,843,594	9,861,865	12,336,847	13,010,305	13,932,578	14,196,710	14,426,054
Excess (Deficiency) of Revenues Over Expenditures	860,729	916,795	(515,077)	(1,754,377)	(374,476)	(164,411)	35,948	26,795
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	860,729	916,795	(515,077)	(1,754,377)	(374,476)	(164,411)	35,948	26,795
Fund Balance at Beginning of Year	591,731	1,452,460	2,369,255	1,854,179	99,801	(274,675)	(439,086)	(403,139)
Fund Balance at End of Year	\$ 1,452,460	\$ 2,369,255	\$ 1,854,179	\$ 99,801	\$ (274,675)	\$ (439,086)	\$ (403,139)	\$ (376,344)

School District U-46
IMRF/Social Security Fund Summary
FY 2016 Budget

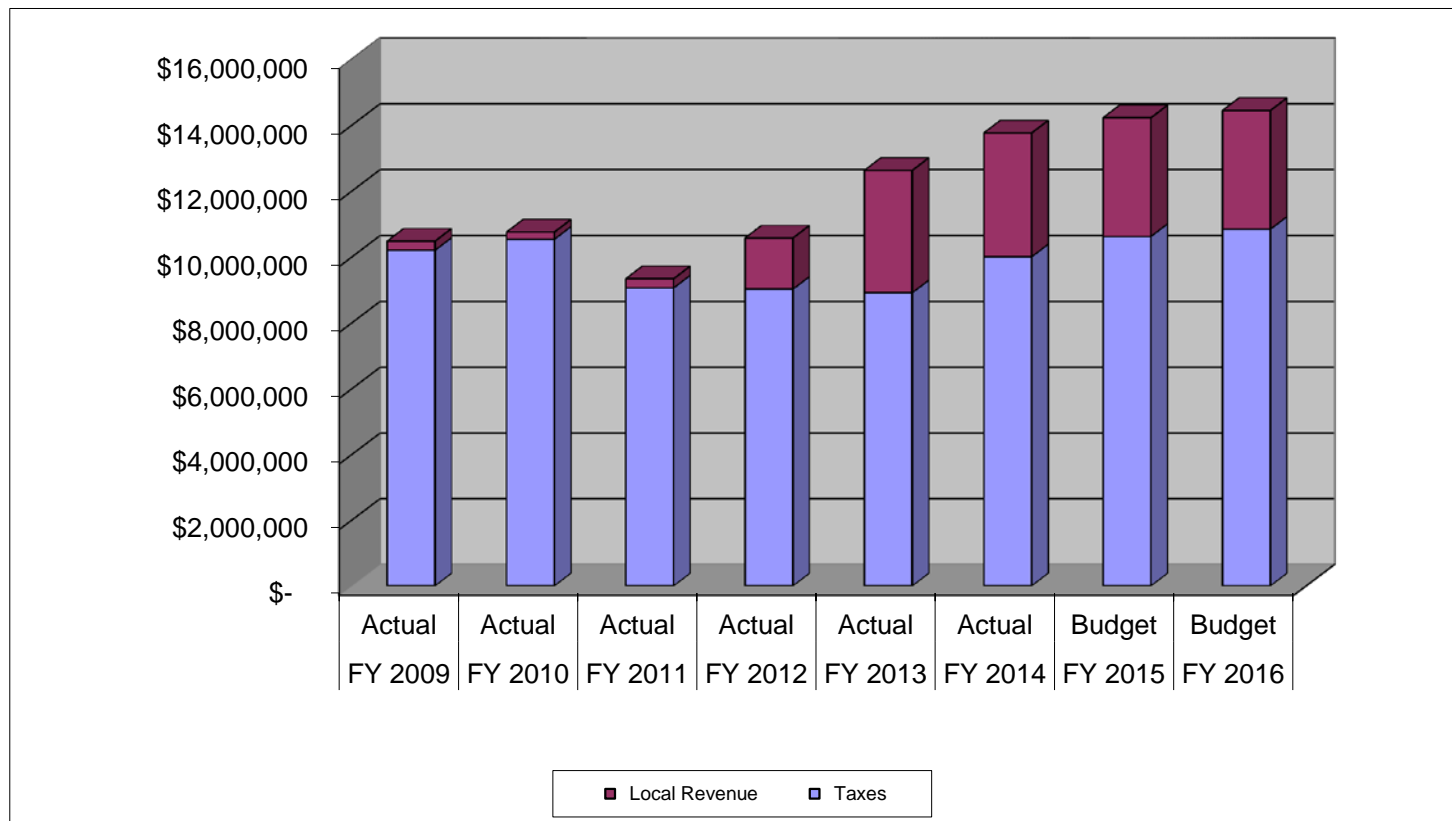
	FY 2016 Budget
Revenue	
Taxes	\$ 10,852,849
Local Revenue	\$ 3,600,000
Total Revenue	<u>\$ 14,452,849</u>



School District U-46

IMRF/Social Security Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 10,213,792	\$ 10,546,534	\$ 9,070,836	\$ 9,033,327	\$ 8,924,230	\$ 10,013,402	\$ 10,632,658	\$ 10,852,849
Local Revenue	273,425	213,855	275,952	1,549,143	3,711,599	3,754,765	3,600,000	3,600,000
Total Revenue	\$ 10,487,217	\$ 10,760,389	\$ 9,346,788	\$ 10,582,469	\$ 12,635,829	\$ 13,768,167	\$ 14,232,658	\$ 14,452,849



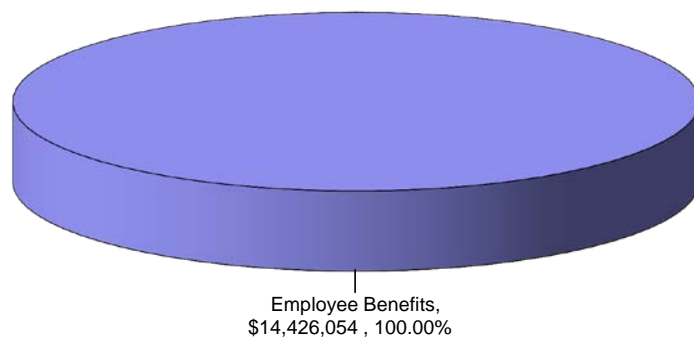
School District U-46

IMRF/Social Security Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 10,213,792	\$ 10,546,534	\$ 9,070,836	\$ 9,033,327	\$ 8,924,230	\$ 10,013,402	\$ 10,632,658	\$ 10,852,849
Local Revenue								
Corporate Personal Property Replacement Tax	266,653	212,229	275,223	1,548,900	3,711,497	3,754,606	3,600,000	3,600,000
Interest on Investments	6,772	1,626	728	242	102	159	-	-
Total Local Revenue	273,425	213,855	275,952	1,549,143	3,711,599	3,754,765	3,600,000	3,600,000
Total Revenue	\$ 10,487,217	\$ 10,760,389	\$ 9,346,788	\$ 10,582,469	\$ 12,635,829	\$ 13,768,167	\$ 14,232,658	\$ 14,452,849

School District U-46
IMRF/Social Security Fund Summary
FY 2016 Budget

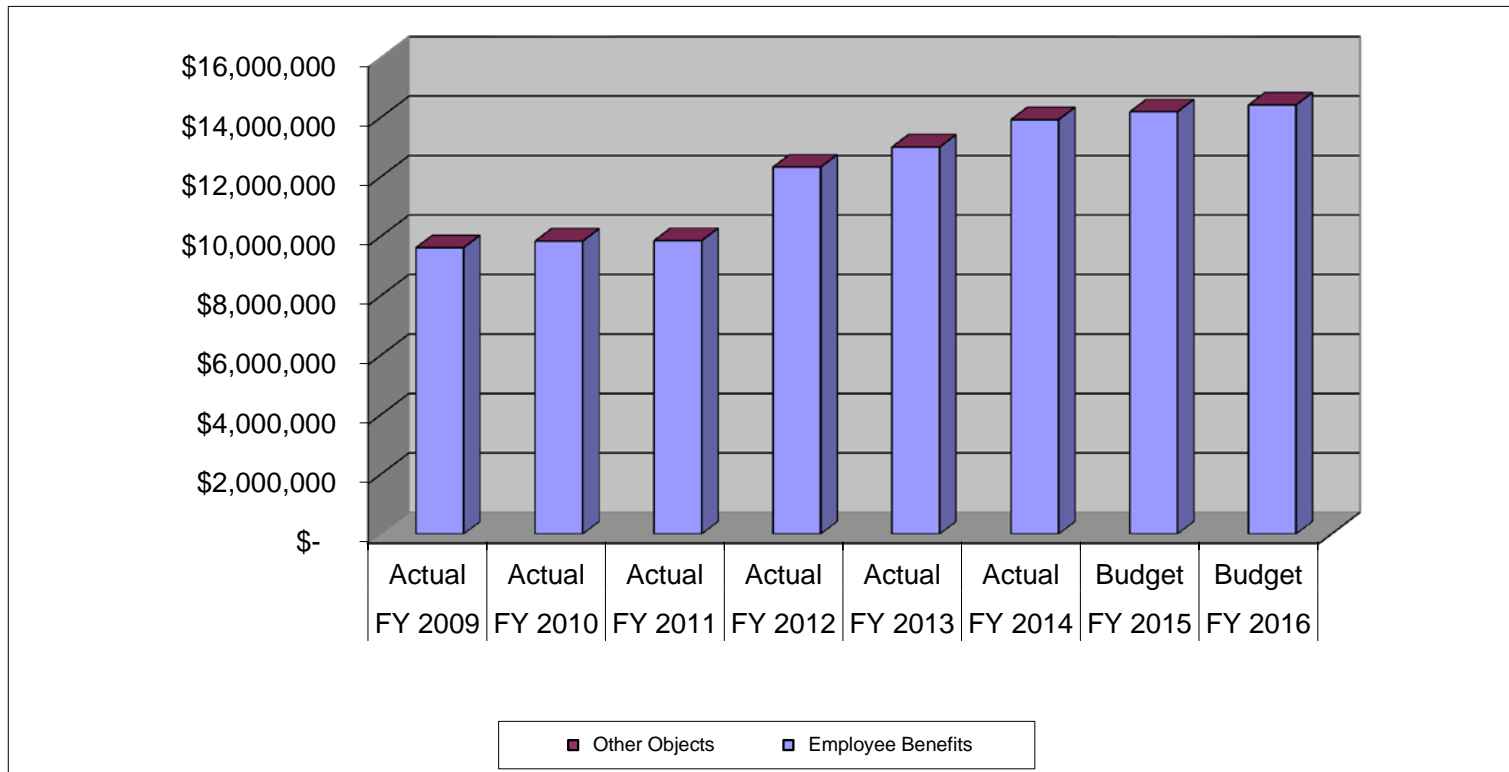
	FY 2016 Budget
Expenditures	
Employee Benefits	\$ 14,426,054
	<u>\$ 14,426,054</u>



School District U-46

IMRF/Social Security Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Employee Benefits	\$ 9,626,488	\$ 9,843,594	\$ 9,861,865	\$ 12,336,847	\$ 13,010,305	\$ 13,932,578	\$ 14,196,710	\$ 14,426,054
Other Objects	-	-	-	-	-	-	-	-
Total Expenditures	\$ 9,626,488	\$ 9,843,594	\$ 9,861,865	\$ 12,336,847	\$ 13,010,305	\$ 13,932,578	\$ 14,196,710	\$ 14,426,054



School District U-46

IMRF/Social Security Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Employee Benefits								
Municipal Retirement	\$ 6,634,016	\$ 6,562,398	\$ 6,682,951	\$ 7,128,588	\$ 7,779,791	\$ 8,270,518	\$ 8,761,707	\$ 8,532,138
Federal Ins Contr Act	3,898,300	3,530,028	3,289,983	3,478,451	3,545,329	3,663,945	3,643,579	3,792,532
Medicare Contribution	3,340,168	3,527,331	2,872,732	2,971,926	3,112,540	3,239,454	2,898,698	3,219,731
IMRF/SS/Medicare Allocation	(4,245,996)	(3,776,162)	(2,983,801)	(1,242,117)	(1,427,355)	(1,241,338)	(1,107,274)	(1,118,347)
Total Employee Benefits	\$ 9,626,488	\$ 9,843,594	\$ 9,861,865	\$ 12,336,847	\$ 13,010,305	\$ 13,932,578	\$ 14,196,710	\$ 14,426,054
Other Objects								
Transfers-Bank Interest	-	-	-	-	-	-	-	-
Total Other Objects	-	-	-	-	-	-	-	-
Total Expenditures	\$ 9,626,488	\$ 9,843,594	\$ 9,861,865	\$ 12,336,847	\$ 13,010,305	\$ 13,932,578	\$ 14,196,710	\$ 14,426,054

School District U-46

IMRF/Social Security Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

School District U-46

Working Cash Fund Description
FY 2016 Budget

Working Cash Fund

The purpose of the Working Cash Fund is to enable the district to have in its treasury at all time sufficient money to meet demands for ordinary and necessary expenditures. [See 105 ILCS 5/Art. 20]

School District U-46

Working Cash Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue	-	62,369	94,742	257,912	272,115	233,984	125,000	250,000
Total Revenue	-	62,369	94,742	257,912	272,115	233,984	125,000	250,000
Expenditures								
Other Objects	-	-	-	2,135,000	10,133,250	6,370,250	3,268,000	13,250,000
Excess (Deficiency) of Revenues Over Expenditures	-	62,369	94,742	(1,877,088)	(9,861,135)	(6,136,266)	(3,143,000)	(13,000,000)
Total Other Financing Sources (Uses)	-	-	15,004,758	20,002,376	-	-	-	-
Net Change in Fund Balance	-	62,369	15,099,499	18,125,289	(9,861,135)	(6,136,266)	(3,143,000)	(13,000,000)
Fund Balance at Beginning of Year	74,763,219	74,763,219	74,825,588	89,925,087	108,050,376	98,189,241	92,052,975	88,909,975
Fund Balance at End of Year	\$ 74,763,219	\$ 74,825,588	\$ 89,925,087	\$ 108,050,376	\$ 98,189,241	\$ 92,052,975	\$ 88,909,975	\$ 75,909,975

School District U-46
Working Cash Fund Summary
FY 2016 Budget

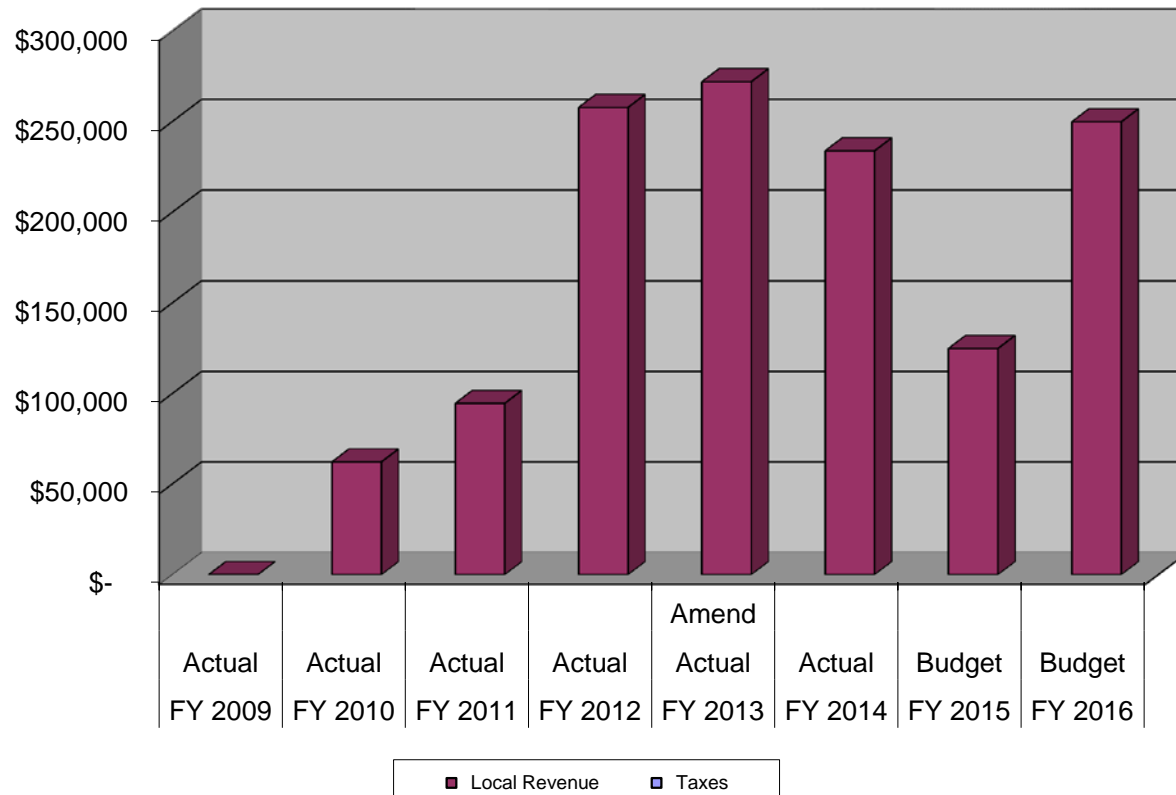
	FY 2016 Budget
Revenue	
Local Revenue	\$ 250,000
Total Revenue	\$ 250,000



School District U-46

Working Cash Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual Amend	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue	-	62,369	94,742	257,912	272,115	233,984	125,000	250,000
Total Revenue	\$ -	\$ 62,369	\$ 94,742	\$ 257,912	\$ 272,115	\$ 233,984	\$ 125,000	\$ 250,000



School District U-46

Working Cash Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue								
Interest on Investments	-	62,369	94,742	257,912	272,115	233,984	125,000	250,000
Total Revenue	\$ -	\$ 62,369	\$ 94,742	\$ 257,912	\$ 272,115	\$ 233,984	\$ 125,000	\$ 250,000

School District U-46

Working Cash Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Objects								
Transfers - Interfund	\$ -	\$ -	\$ -	\$ 1,885,000	\$ 9,858,250	\$ 6,135,250	\$ 3,143,000	\$ 13,000,000
Transfers-Bank Interest	-	-	-	250,000	275,000	235,000	125,000	250,000
Total OtherObjects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,135,000</u>	<u>\$ 10,133,250</u>	<u>\$ 6,370,250</u>	<u>\$ 3,268,000</u>	<u>\$ 13,250,000</u>

School District U-46

Working Cash Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Bond Proceeds	\$ -	\$ -	\$ 15,004,758	\$ 20,002,376	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 15,004,758	\$ 20,002,376	\$ -	\$ -	\$ -	\$ -

School District U-46

Debt Service Fund Description
FY 2016 Budget

Debt Service Fund

The Debt Service Fund is used to account for revenues and related expenditures to retire bond principal or to pay bond interest, or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments. [See 105 ILCS 5/Art. 19]

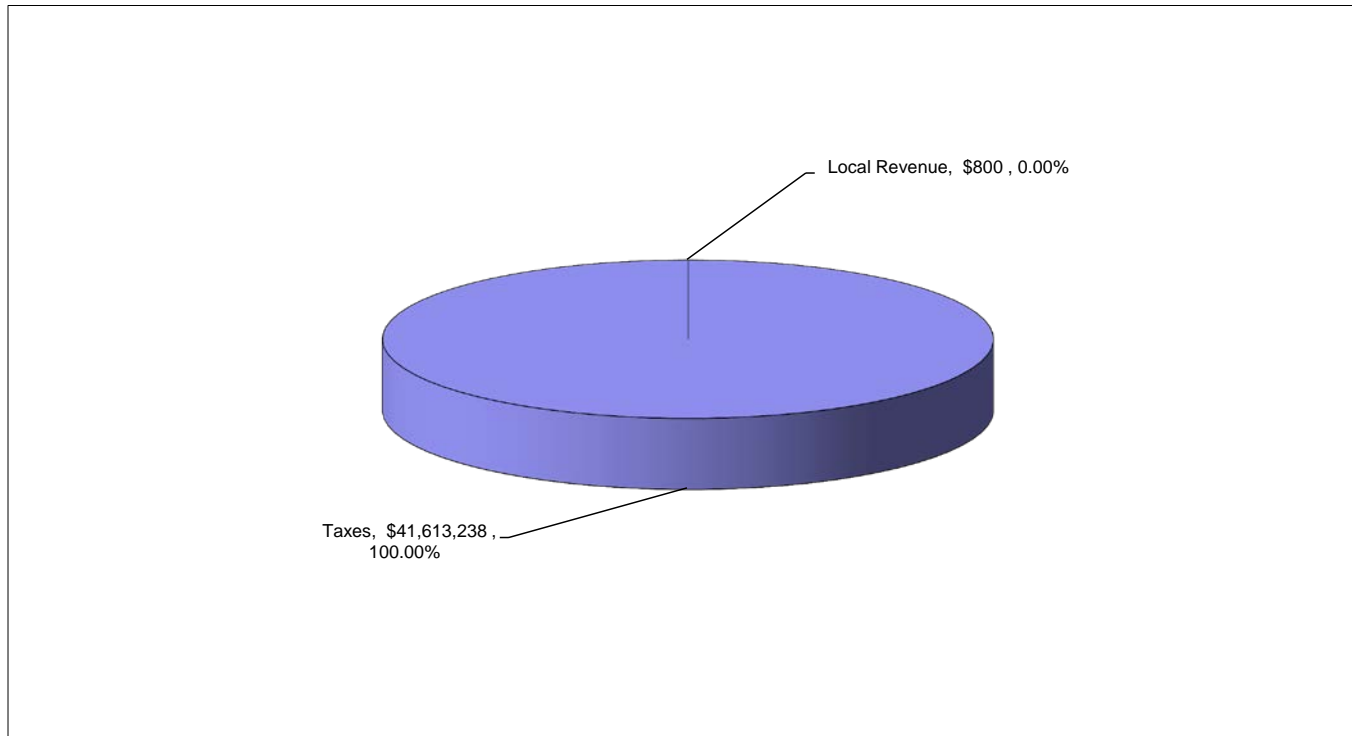
School District U-46

Debt Service Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 34,386,906	\$ 35,039,160	\$ 38,974,112	\$ 41,611,064	\$ 42,783,761	\$ 43,226,909	\$ 42,720,626	\$ 41,613,238
Local Revenue	17,633	4,233	2,490	1,047	473	701	800	800
Total Revenue	34,404,539	35,043,393	38,976,602	41,612,111	42,784,234	43,227,610	42,721,426	41,614,038
Expenditures								
Purchased Services	-	962,414	186,500	183,701	-	-	-	-
Other Expenditures	33,955,140	35,294,271	37,716,528	38,997,328	40,914,409	42,808,551	41,849,411	41,343,347
Total Expenditures	33,955,140	36,256,685	37,903,028	39,181,029	40,914,409	42,808,551	41,849,411	41,343,347
Excess (Deficiency) of Revenues Over Expenditures	449,399	(1,213,292)	1,073,574	2,431,082	1,869,824	419,058	872,015	270,691
Total Other Financing Sources (Uses)	-	964,665	186,500	183,701	-	-	-	-
Net Change in Fund Balance	449,399	(248,627)	1,260,074	2,614,783	1,869,824	419,058	872,015	270,691
Fund Balance at Beginning of Year	17,791,613	18,241,012	17,992,385	19,252,459	21,867,242	23,737,066	24,156,125	25,028,139
Fund Balance at End of Year	\$ 18,241,012	\$ 17,992,385	\$ 19,252,459	\$ 21,867,242	\$ 23,737,066	\$ 24,156,125	\$ 25,028,139	\$ 25,298,830

School District U-46
Debt Service Fund Summary
FY 2016 Budget

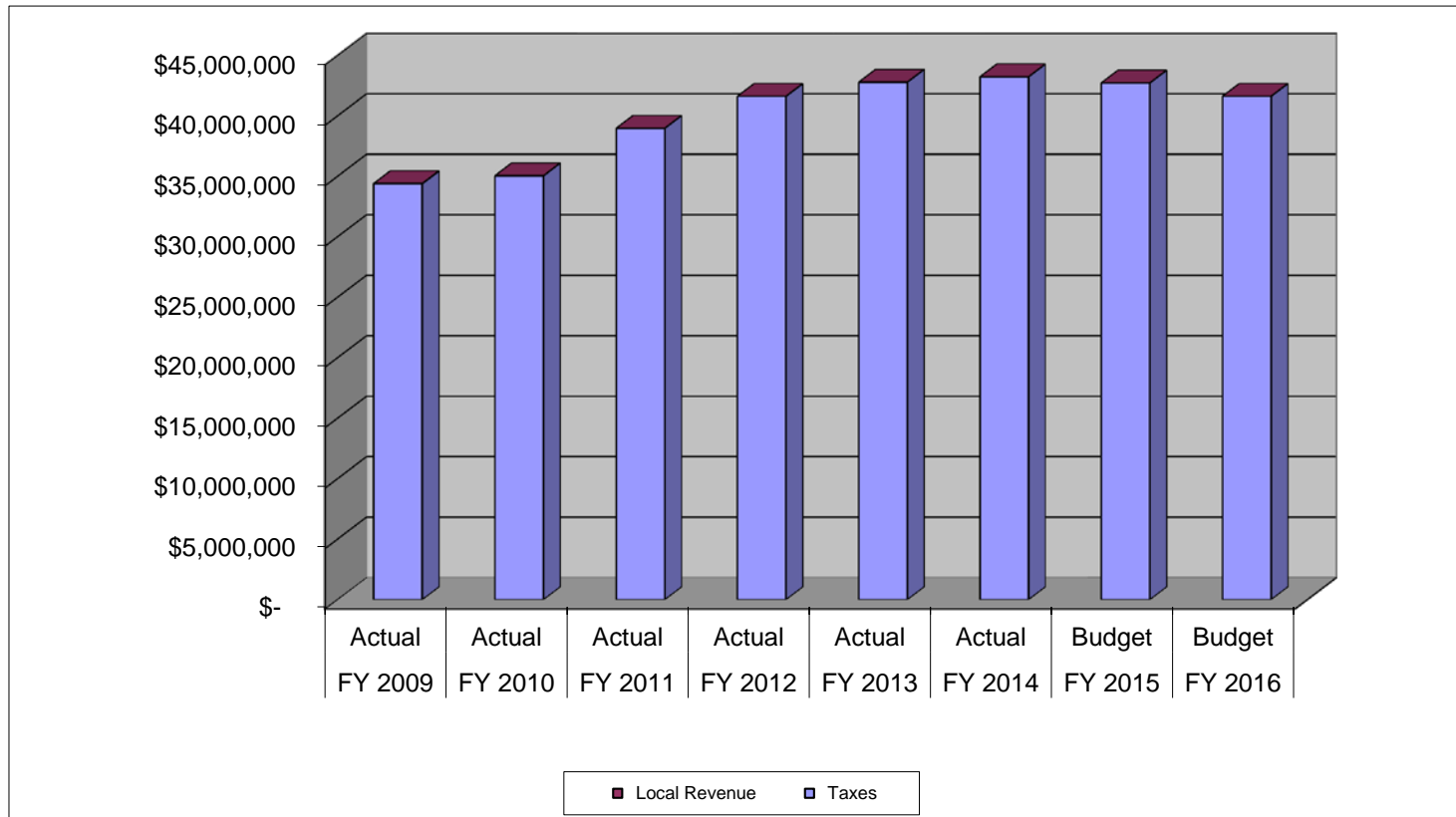
	FY 2016 Budget
Revenue	
Taxes	\$ 41,613,238
Local Revenue	\$ 800
Total Revenue	<u>\$ 41,614,038</u>



School District U-46

Debt Service Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 34,386,906	\$ 35,039,160	\$ 38,974,112	\$ 41,611,064	\$ 42,783,761	\$ 43,226,909	\$ 42,720,626	\$ 41,613,238
Local Revenue	17,633	4,233	2,490	1,047	473	701	800	800
Total Revenue	\$ 34,404,539	\$ 35,043,393	\$ 38,976,602	\$ 41,612,111	\$ 42,784,234	\$ 43,227,610	\$ 42,721,426	\$ 41,614,038



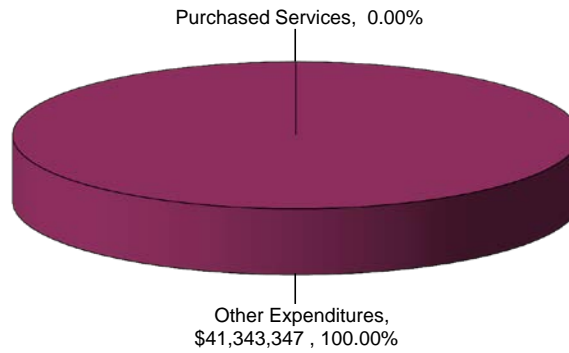
School District U-46

Debt Service Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 34,386,906	\$ 35,039,160	\$ 38,974,112	\$ 41,611,064	\$ 42,783,761	\$ 43,226,909	\$ 42,720,626	\$ 41,613,238
Local Revenue								
Interest on Investments	17,633	4,233	2,490	1,047	473	701	800	800
Total Revenue	\$ 34,404,539	\$ 35,043,393	\$ 38,976,602	\$ 41,612,111	\$ 42,784,234	\$ 43,227,610	\$ 42,721,426	\$ 41,614,038

School District U-46
Debt Service Fund Summary
FY 2016 Budget

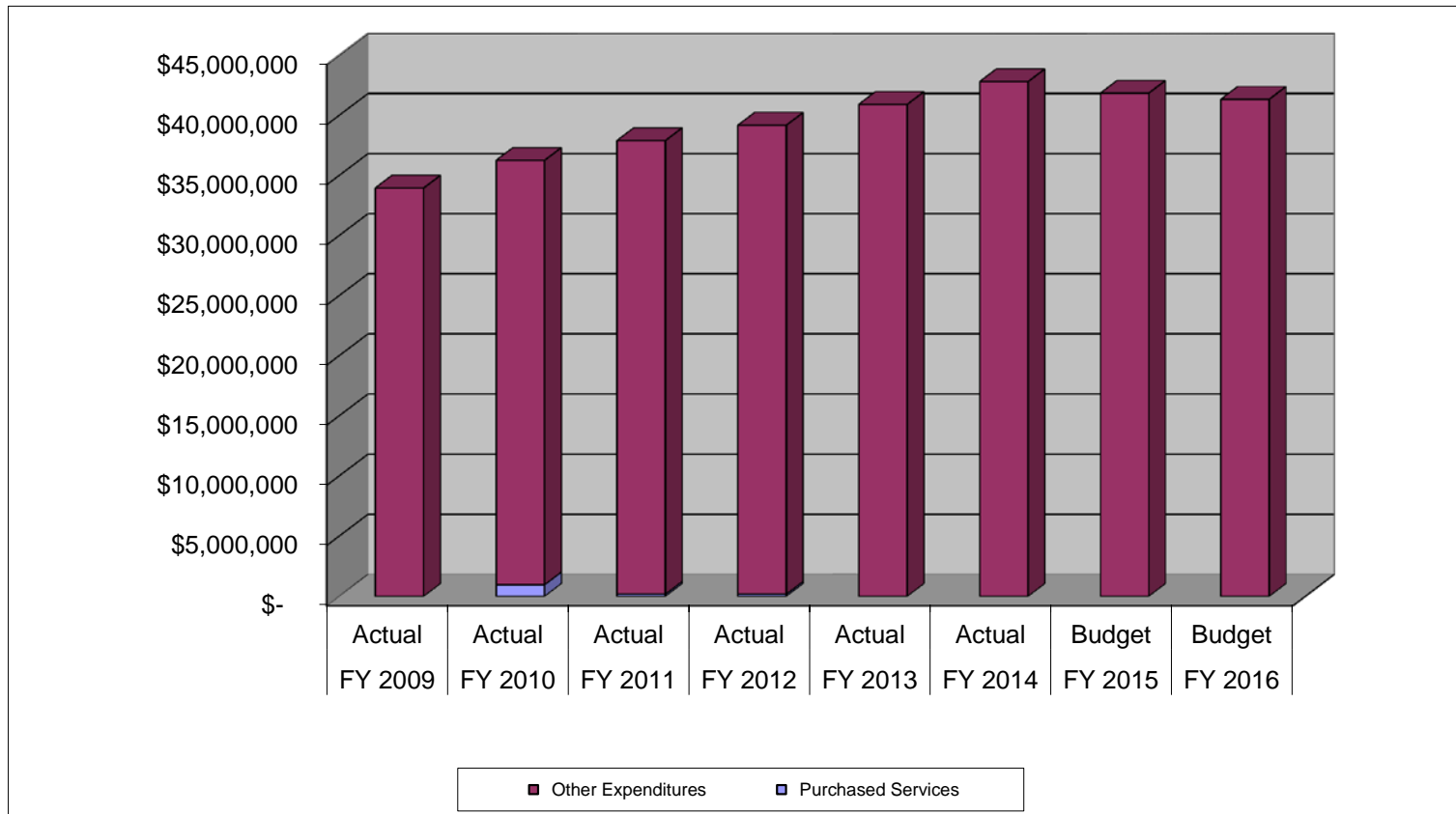
	FY 2016 Budget
Expenditures	
Purchased Services	\$ -
Other Expenditures	\$ 41,343,347
Total Expenditures	<u>\$ 41,343,347</u>



School District U-46

Debt Service Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Purchased Services	\$ -	\$ 962,414	\$ 186,500	\$ 183,701	\$ -	\$ -	\$ -	\$ -
Other Expenditures	33,955,140	35,294,271	37,716,528	38,997,328	40,914,409	42,808,551	41,849,411	41,343,347
Total Expenditures	\$ 33,955,140	\$ 36,256,685	\$ 37,903,028	\$ 39,181,029	\$ 40,914,409	\$ 42,808,551	\$ 41,849,411	\$ 41,343,347



School District U-46

Debt Service Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Purchased Services								
Other Tech and Prof Serv	\$ -	\$ 962,414	\$ 186,500	\$ 183,701	\$ -	\$ -	\$ -	\$ -
Other Expenditures								
Redemption of Principal	25,839,756	24,853,414	28,194,454	28,693,300	29,322,190	28,324,334	27,300,887	23,614,422
Bond Interest	12,439,909	13,359,023	11,998,143	12,578,528	12,805,466	15,512,331	15,581,403	18,798,678
Transfer of Bond Principal	(932,143)	(1,164,909)	(545,798)	(745,003)	(605,154)	(607,870)	(610,521)	(613,189)
Transfer of Principal to Debt Service	(1,994,200)	(1,156,404)	(1,734,204)	(1,392,865)	(529,025)	(361,247)	(370,776)	(413,808)
Transfer of Principal Notes Payable	(55,574)	-	-	-	-	-	-	-
Transfer of Bond Interest	(652,229)	(415,940)	(35,458)	(42,484)	(35,881)	(32,598)	(33,944)	(29,976)
Transfer of Interest to Debt Service	(690,379)	(180,913)	(160,610)	(94,148)	(43,186)	(26,400)	(17,638)	(12,781)
Transfers - Bank Interest	-	-	-	-	-	-	-	-
Total Other Expenditures	33,955,140	35,294,271	37,716,528	38,997,328	40,914,409	42,808,551	41,849,411	41,343,347
Total Expenditures	\$ 33,955,140	\$ 36,256,685	\$ 37,903,028	\$ 39,181,029	\$ 40,914,409	\$ 42,808,551	\$ 41,849,411	\$ 41,343,347

School District U-46

Debt Service Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Bond Proceeds	\$ -	\$ 34,595,000	\$ 10,920,242	\$ 11,457,624	\$ -	\$ -	\$ -	\$ -
Premium on Bonds Issued	-	3,176,083	(440,725)	1,517,078	-	-	-	-
Payment to Escrow Agent	-	(36,806,418)	(10,293,017)	(12,791,001)	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 964,665	\$ 186,500	\$ 183,701	\$ -	\$ -	\$ -	\$ -

School District U-46

Fire Prevention and Safety Fund Description
FY 2016 Budget

Fire Prevention and Safety Fund

The Fire Protection and Safety Fund is used to account for expenditures for fire prevention, safety, energy conservation, or school security, and the revenues supporting those expenditures. [See ILCS 5/2-3.12 and 17-2.11]

School District U-46

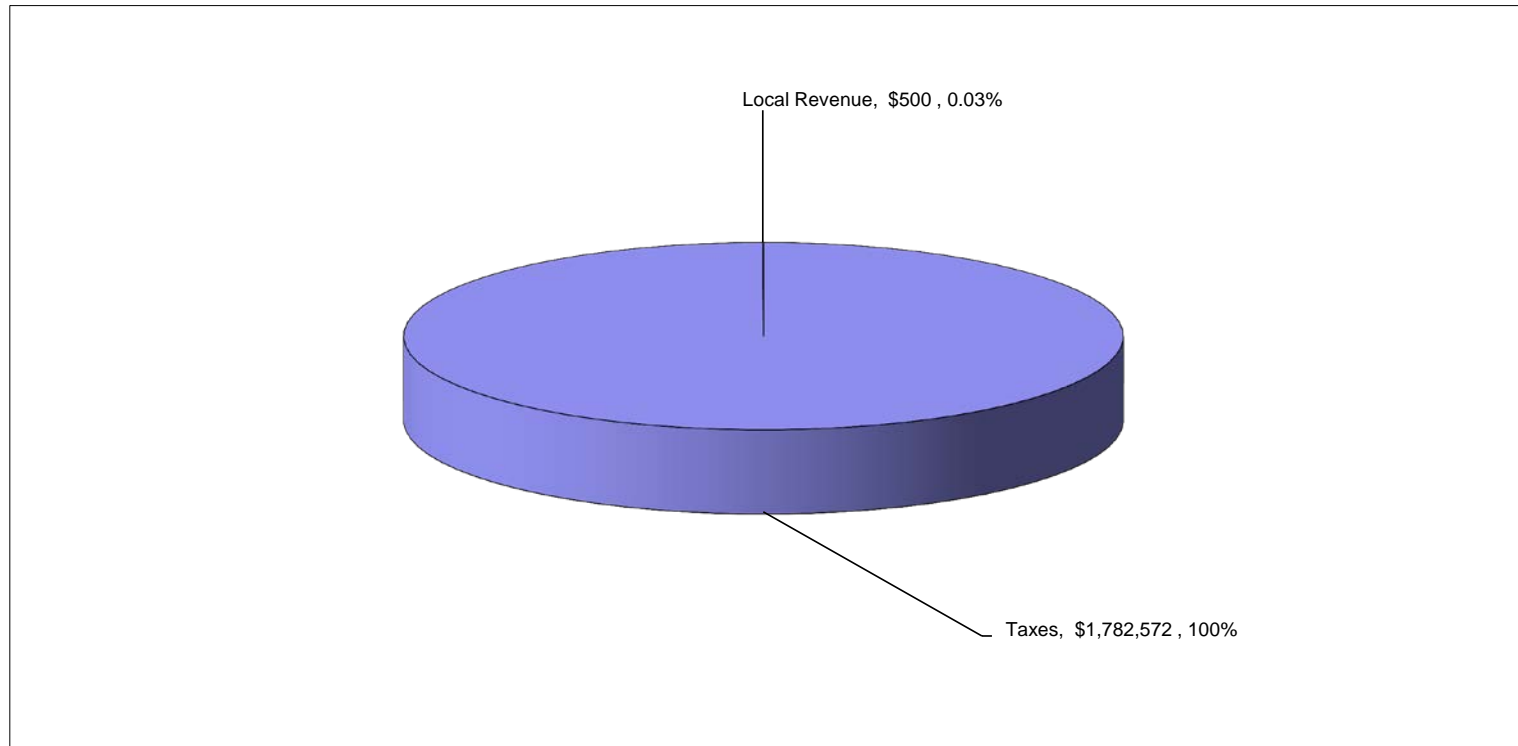
Fire Prevention and Safety Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 684,873	\$ 361,348	\$ 5,253	\$ 5,253	\$ 744,417	\$ 1,580,378	\$ 1,730,141	\$ 1,782,572
Local Revenue	1,068	7,025	17,757	48,080	2,585	277	500	500
Total Revenue	685,941	368,373	23,010	53,333	747,002	1,580,655	1,730,641	1,783,072
Expenditures								
Purchased Services	425,708	551,563	380,967	315,751	107,531	230,451	202,752	115,000
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	4,950,292	2,722,800	6,526,642	3,298,584	3,877,273	1,434,280	1,512,857	1,600,000
Non-Capitalized Equipment	110,101	-	-	-	-	-	-	-
Total Expenditures	5,486,101	3,274,363	6,907,608	3,614,335	3,984,803	1,664,731	1,715,609	1,715,000
Excess (Deficiency) of Revenues Over Expenditures	(4,800,160)	(2,905,990)	(6,884,599)	(3,561,002)	(3,237,801)	(84,076)	15,032	68,072
Total Other Financing Sources (Uses)	-	15,002,707	-	-	-	-	-	-
Net Change in Fund Balance	(4,800,160)	12,096,717	(6,884,599)	(3,561,002)	(3,237,801)	(84,076)	15,032	68,072
Fund Balance at Beginning of Year	5,571,497	771,337	12,868,054	5,983,456	2,422,453	(815,348)	(899,424)	(884,392)
Fund Balance at End of Year	\$ 771,337	\$ 12,868,054	\$ 5,983,456	\$ 2,422,453	\$ (815,348)	\$ (899,424)	\$ (884,392)	\$ (816,321)

School District U-46

Fire Prevention and Safety Fund Summary
FY 2016 Budget

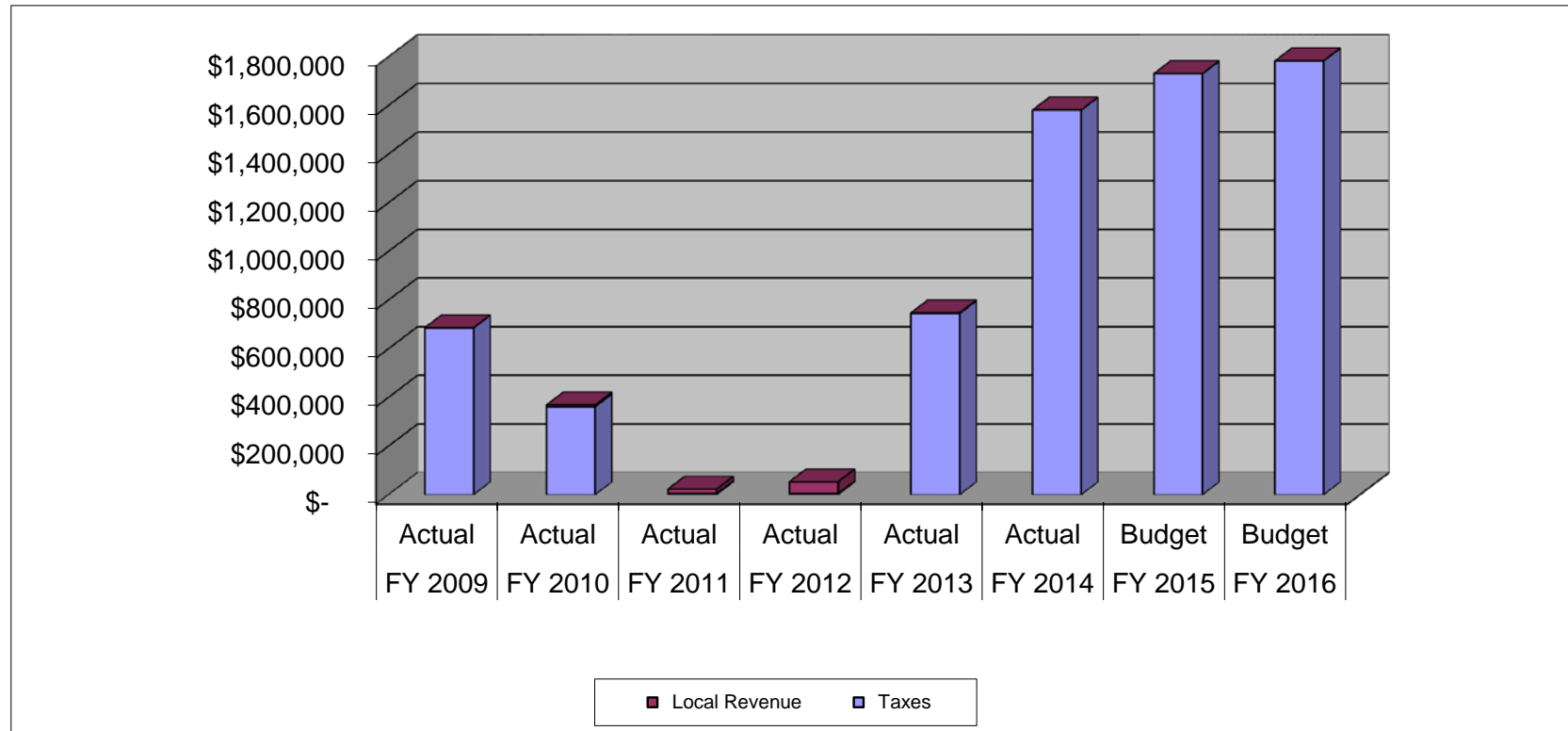
	FY 2016 Budget
Revenue	
Taxes	\$ 1,782,572
Local Revenue	\$ 500
Total Revenue	<u>\$ 1,783,072</u>



School District U-46

Fire Prevention and Safety Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Taxes	\$ 684,873	\$ 361,348	\$ 5,253	\$ 5,253	\$ 744,417	\$ 1,580,378	\$ 1,730,141	\$ 1,782,572
Local Revenue	1,068	7,025	17,757	48,080	2,585	277	500	500
Total Revenue	\$ 685,941	\$ 368,373	\$ 23,010	\$ 53,333	\$ 747,002	\$ 1,580,655	\$ 1,730,641	\$ 1,783,072



School District U-46

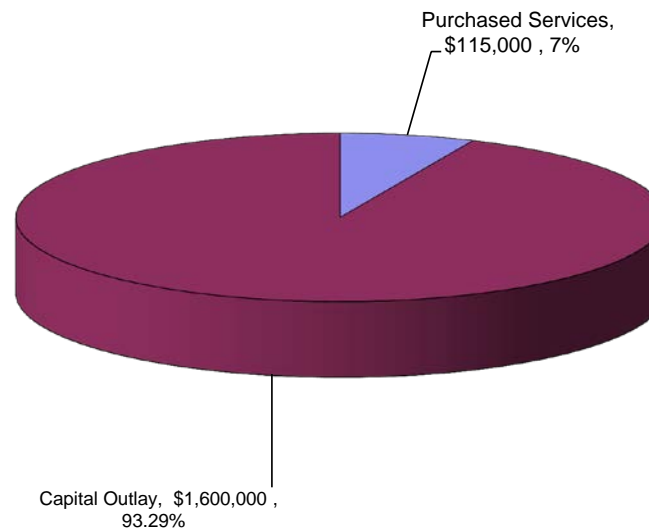
Fire Prevention and Safety Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Taxes	\$ 684,873	\$ 361,348	\$ 5,253	\$ 5,253	\$ 744,417	\$ 1,580,378	\$ 1,730,141	\$ 1,782,572
Local Revenue								
Interest on Investments	1,068	7,025	17,757	48,080	2,585	277	500	500
Total Revenue	\$ 685,941	\$ 368,373	\$ 23,010	\$ 53,333	\$ 747,002	\$ 1,580,655	\$ 1,730,641	\$ 1,783,072

School District U-46

Fire Prevention and Safety Fund Summary
FY 2016 Budget

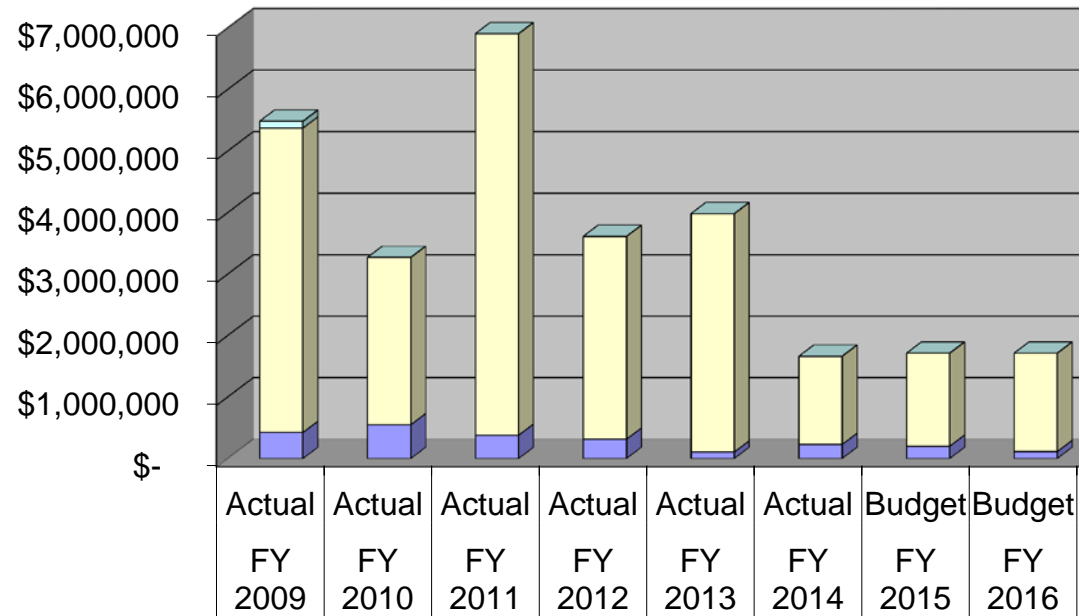
	FY 2016 Budget
Expenditures	
Purchased Services	\$ 115,000
Capital Outlay	\$ 1,600,000
Total Expenditures	<u>\$ 1,715,000</u>



School District U-46

Fire Prevention and Safety Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Purchased Services	\$ 425,708	\$ 551,563	\$ 380,967	\$ 315,751	\$ 107,531	\$ 230,451	\$ 202,752	\$ 115,000
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	4,950,292	2,722,800	6,526,642	3,298,584	3,877,273	1,434,280	1,512,857	1,600,000
Non-Cap Equip	110,101	-	-	-	-	-	-	-
	\$ 5,486,101	\$ 3,274,363	\$ 6,907,608	\$ 3,614,335	\$ 3,984,803	\$ 1,664,731	\$ 1,715,609	\$ 1,715,000



■ Non-Cap Equip
 ■ Capital Outlay
 ■ Supplies and Materials
 ■ Purchased Services

School District U-46

Fire Prevention and Safety Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Purchased Services								
Technical Services	\$ 425,708	\$ 551,563	\$ 380,967	\$ 315,751	\$ 107,531	\$ 230,451	\$ 202,752	\$ 115,000
Repairs and Maint Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Total Purchased Services	425,708	551,563	380,967	315,751	107,531	230,451	202,752	115,000
Supplies and Materials								
Supplies	-	-	-	-	-	-	-	-
Capital Outlay								
Buildings	4,442,928	2,658,700	5,991,832	3,282,632	3,877,273	1,434,280	1,512,857	1,600,000
Improvements (Non Building)	507,364	64,100	534,809	15,952	-	-	-	-
Total Capital Outlay	4,950,292	2,722,800	6,526,642	3,298,584	3,877,273	1,434,280	1,512,857	1,600,000
Non-Capitalized Equipment								
Non-Capitalized Equipment	110,101	-	-	-	-	-	-	-
Total Expenditures	\$ 5,486,101	\$ 3,274,363	\$ 6,907,608	\$ 3,614,335	\$ 3,984,803	\$ 1,664,731	\$ 1,715,609	\$ 1,715,000

School District U-46

Fire Prevention and Safety Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Bond Proceeds	\$ -	\$ 15,002,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bonds Issued	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 15,002,707</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School District U-46

Capital Projects Fund
FY 2016 Budget

Capital Projects Fund

The Capital Projects Fund is used to account for proceeds resulting from building bonds, receipts from other long-term financing agreements, or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code.

School District U-46

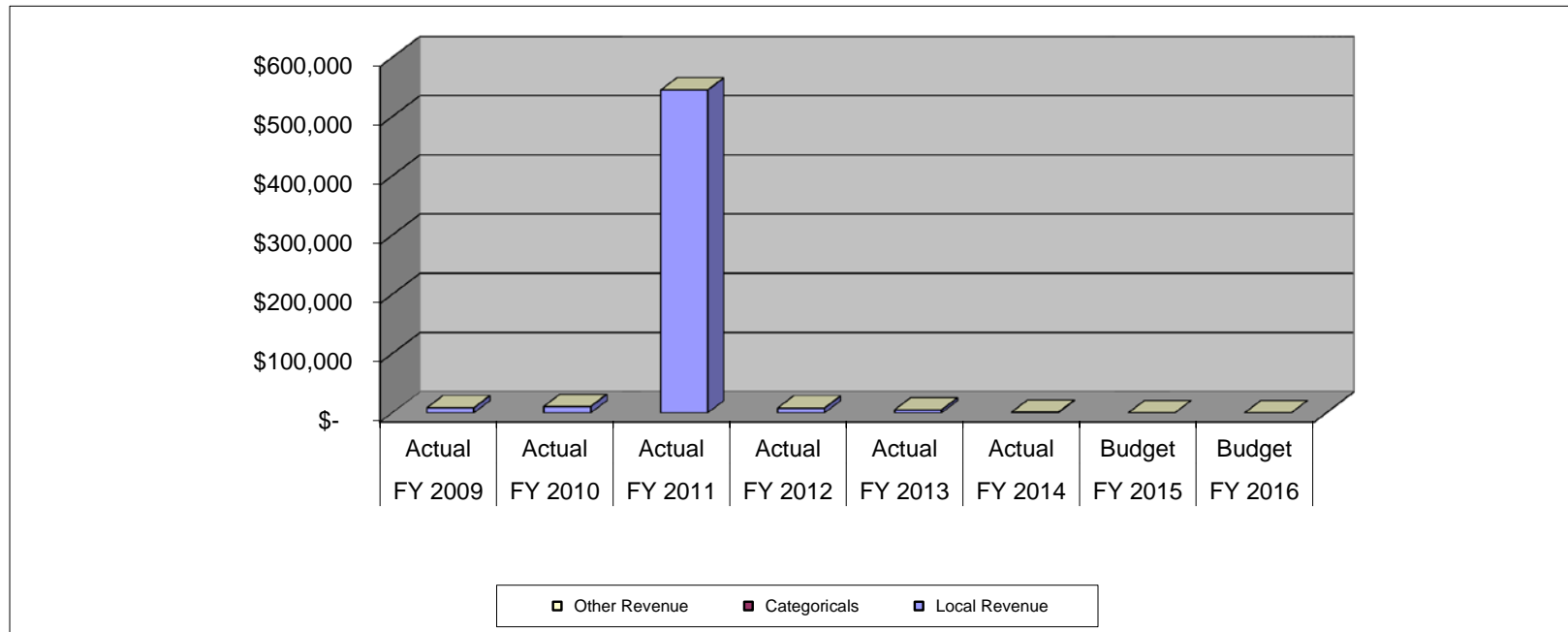
Capital Projects Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Local Revenue	\$ 8,550	\$ 10,876	\$ 545,119	\$ 8,208	\$ 5,019	\$ 1,029	\$ -	\$ -
Categoricals	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Total Revenue	8,550	10,876	545,119	8,208	5,019	1,029	-	-
Expenditures								
Salaries	33,052	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	446,610	172,355	167,952	44,841	117,910	206,790	30,000	40,000
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	6,152,047	984,727	931,797	1,302,458	353,205	1,185,470	64,343	50,000
Other Objects	(10,110,566)	(916,170)	-	-	-	-	-	-
Non-Capitalized Equipment	634,024	-	-	-	-	-	-	-
Total Expenditures	(2,844,833)	240,912	1,099,749	1,347,298	471,114	1,392,260	94,343	90,000
Excess (Deficiency) of Revenues Over Expenditures	2,853,383	(230,036)	(554,629)	(1,339,090)	(466,095)	(1,391,231)	(94,343)	(90,000)
Total Other Financing Sources (Uses)	962,270	-	2,030,000	-	-	-	-	-
Net Change in Fund Balance	3,815,653	(230,036)	1,475,371	(1,339,090)	(466,095)	(1,391,231)	(94,343)	(90,000)
Fund Balance at Beginning of Year	1,295,318	5,110,971	4,880,935	6,356,306	5,017,216	4,551,121	3,159,890	3,065,547
Fund Balance at End of Year	\$ 5,110,971	\$ 4,880,935	\$ 6,356,306	\$ 5,017,216	\$ 4,551,121	\$ 3,159,890	\$ 3,065,547	\$ 2,975,547

School District U-46

Capital Projects Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Local Revenue	\$ 8,550	\$ 10,876	\$ 545,119	\$ 8,208	\$ 5,019	\$ 1,029	\$ -	\$ -
Categoricals	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Total Revenue	\$ 8,550	\$ 10,876	\$ 545,119	\$ 8,208	\$ 5,019	\$ 1,029	\$ -	\$ -



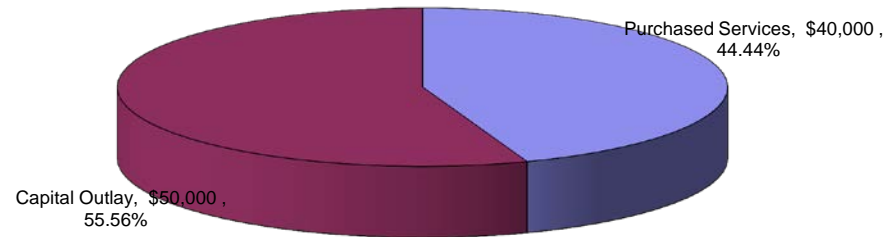
School District U-46

Capital Projects Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Local Revenue								
Interest on Investments	\$ 50	\$ 282	\$ 2,325	\$ 6,108	\$ 4,819	\$ 1,029	\$ -	\$ -
Other Local Revenue	8,500	10,594	542,794	2,100	200	-	-	-
Total Local Revenue	8,550	10,876	545,119	8,208	5,019	1,029	-	-
Categoricals								
Capital Development Board	-	-	-	-	-	-	-	-
Other Revenue								
Miscellaneous Other Funding Sources	-	-	-	-	-	-	-	-
Total Revenue	\$ 8,550	\$ 10,876	\$ 545,119	\$ 8,208	\$ 5,019	\$ 1,029	\$ -	\$ -

School District U-46
Capital Projects Fund Summary
FY 2016 Budget

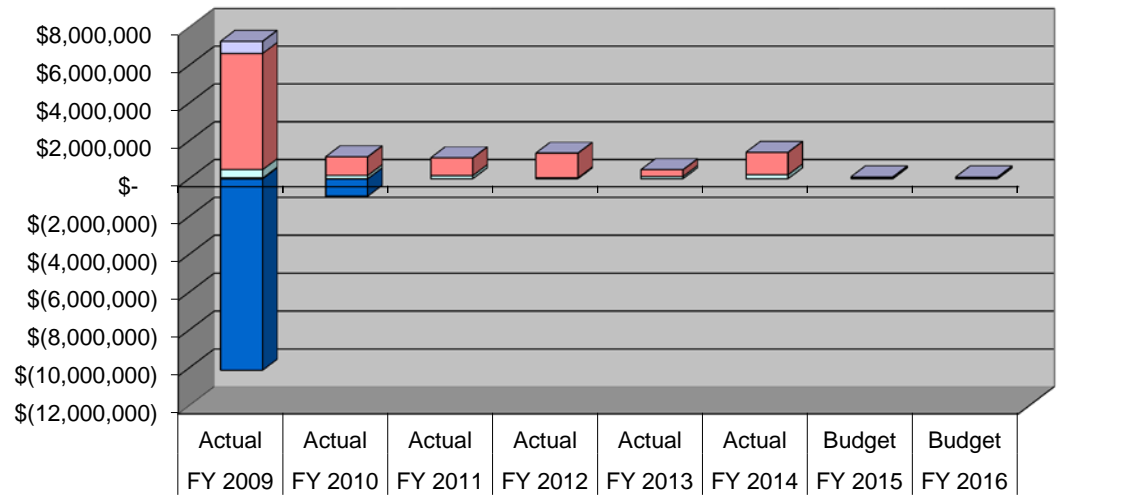
	FY 2016 Budget
Expenditures	
Purchased Services	\$ 40,000
Capital Outlay	\$ 50,000
Total Expenditures	<u>\$ 90,000</u>



School District U-46

Capital Projects Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Salaries	\$ 33,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	446,610	172,355	167,952	44,841	117,910	206,790	30,000	40,000
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	6,152,047	984,727	931,797	1,302,458	353,205	1,185,470	64,343	50,000
Other Objects	(10,110,566)	(916,170)	-	-	-	-	-	-
Non-Capitalized Equipment	634,024	-	-	-	-	-	-	-
Total Expenditures	\$ (2,844,833)	\$ 240,912	\$ 1,099,749	\$ 1,347,298	\$ 471,114	\$ 1,392,260	\$ 94,343	\$ 90,000



■ Non-Capitalized Equipment
 ■ Other Objects
 ■ Capital Outlay
 ■ Supplies and Materials
 ■ Purchased Services
 ■ Employee Benefits
 ■ Salaries
 ■ Expenditures

School District U-46

Capital Projects Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Salaries								
Administrative Salaries	\$ 33,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Salaries	-	-	-	-	-	-	-	-
Overtime Time and a Half	-	-	-	-	-	-	-	-
12-Month Secretaries	-	-	-	-	-	-	-	-
Total Salaries	33,052	-	-	-	-	-	-	-
Employee Benefits								
Life Insurance	-	-	-	-	-	-	-	-
Medical Insurance	-	-	-	-	-	-	-	-
Dental Insurance	-	-	-	-	-	-	-	-
Disability Insurance	-	-	-	-	-	-	-	-
Insurance Differential	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services								
Technical Services	446,610	172,355	167,952	44,841	117,910	206,790	30,000	40,000
Admin Professional Services	-	-	-	-	-	-	-	-
Other Tech and Prof Serv	-	-	-	-	-	-	-	-
Repairs and Maint Services	-	-	-	-	-	-	-	-
Copier Service/Repair	-	-	-	-	-	-	-	-
Total Purchased Services	446,610	172,355	167,952	44,841	117,910	206,790	30,000	40,000
Supplies and Materials								
Supplies	-	-	-	-	-	-	-	-
Gasoline	-	-	-	-	-	-	-	-
Total Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay								
Buildings	3,809,557	988,310	870,287	1,302,458	351,499	1,185,470	0	0
Improvements (Non Building)	1,365,750	(3,583)	61,510	-	1,706	0	64,343	50,000
Addl/Repl Equipment	976,740	-	-	-	-	0	0	0
Total Capital Outlay	6,152,047	984,727	931,797	1,302,458	353,205	1,185,470	64,343	50,000
Other Objects								
Transfers-Interfund	(10,110,566)	(916,170)	-	-	-	-	-	-
Total Other Objects	(10,110,566)	(916,170)	-	-	-	-	-	-
Non-Capitalized Equipment								
Non-Capitalized Equipment	634,024	-	-	-	-	-	-	-
Total Expenditures	\$ (2,844,833)	\$ 240,912	\$ 1,099,749	\$ 1,347,298	\$ 471,114	\$ 1,392,260	\$ 94,343	\$ 90,000

School District U-46

Capital Projects Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Issuance of Debt Certificates	\$ -	\$ -	\$ 2,030,000	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Purchase Contracts	962,270	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 962,270</u>	<u>\$ -</u>	<u>\$ 2,030,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School District U-46

Developers Fees Fund Description
FY 2016 Budget

Developers Fees Fund

The Developers Fees Fund is used to account for the proceeds derived from developers fees and the expenditure of those funds.

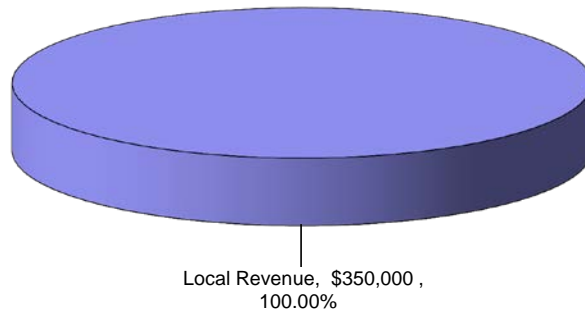
School District U-46

Developers Fees Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Local Revenue	\$ 718,570	\$ 809,929	\$ 181,984	\$ 179,434	\$ 287,248	\$ 452,707	\$ 350,000	\$ 350,000
Expenditures								
Purchased Services	93,356	-	-	-	35,000	-	-	-
Capital Outlay	29,284	132,763	(28)	-	118,086	342,977	350,000	350,000
Other Objects	10,110,566	916,170	-	-	-	-	-	-
Non-Capitalized Equipment	88,526	-	-	-	-	-	-	-
Total Expenditures	10,321,732	1,048,933	(28)	-	153,086	342,977	350,000	350,000
Excess (Deficiency) of Revenues Over Expenditures	(9,603,162)	(239,004)	182,013	179,434	134,162	109,730	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(9,603,162)	(239,004)	182,013	179,434	134,162	109,730	-	-
Fund Balance at Beginning of Year	9,938,423	335,261	96,257	278,270	457,704	591,866	701,596	701,596
Fund Balance at End of Year	\$ 335,261	\$ 96,257	\$ 278,270	\$ 457,704	\$ 591,866	\$ 701,596	\$ 701,596	\$ 701,596

School District U-46
Developers Fees Fund Summary
FY 2016 Budget

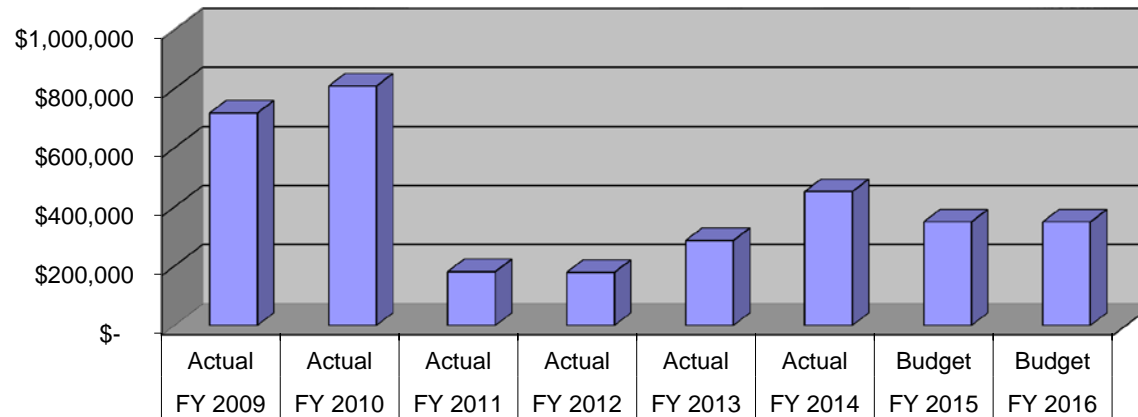
	FY 2016 Budget
Revenue	
Local Revenue	<u>\$ 350,000</u>
	<u>\$ 350,000</u>



School District U-46

Developers Fees Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Revenue								
Local Revenue	\$ 718,570	\$ 809,929	\$ 181,984	\$ 179,434	\$ 287,248	\$ 452,707	\$ 350,000	\$ 350,000



Local Revenue

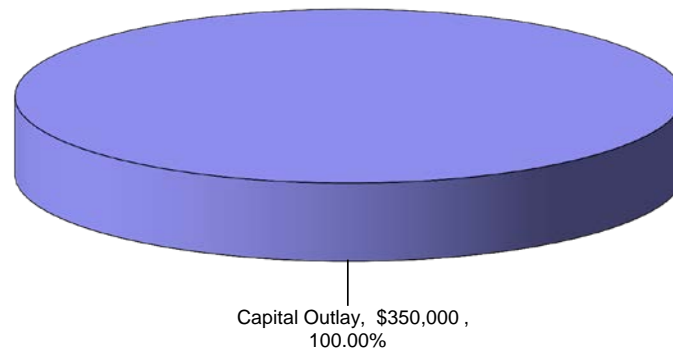
School District U-46

Developers Fees Fund Revenue Detail
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Local Revenue								
Other Local Revenue	\$ 718,570	\$ 809,929	\$ 181,984	\$ 179,434	\$ 287,248	\$ 452,707	\$ 350,000	\$ 350,000

School District U-46
Developers Fees Fund Summary
FY 2016 Budget

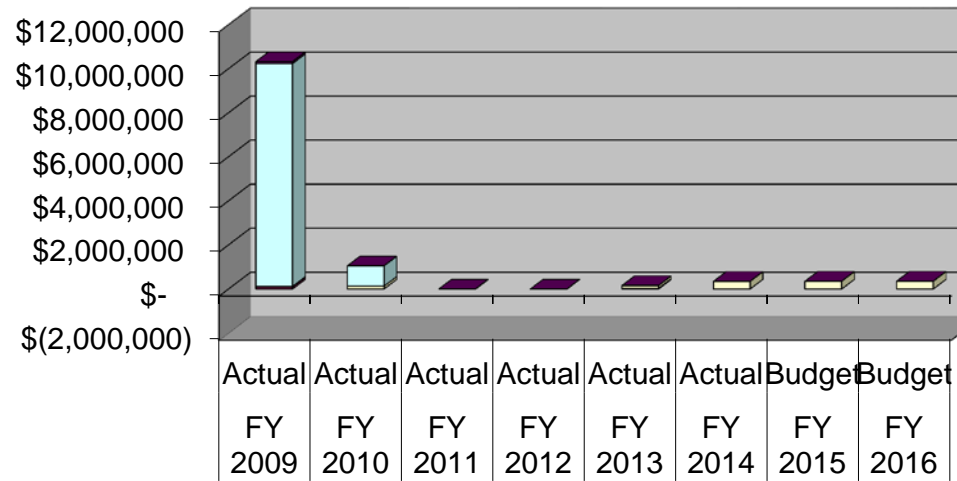
	FY 2016 Budget
Expenditures	
Capital Outlay	\$ 350,000
Total Expenditures	\$ 350,000



School District U-46

Developers Fees Fund Summary
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Expenditures								
Purchased Services	\$ 93,356	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Capital Outlay	29,284	132,763	(28)	-	118,086	342,977	350,000	350,000
Other Objects	10,110,566	916,170	-	-	-	-	-	-
Non-Capitalized Equipment	88,526	-	-	-	-	-	-	-
Total Expenditures	\$ 10,321,732	\$ 1,048,933	\$ (28)	\$ -	\$ 153,086	\$ 342,977	\$ 350,000	\$ 350,000



- Non-Capitalized Equipment
- Other Objects
- Capital Outlay
- Purchased Services
- Expenditures

School District U-46

Developers Fees Fund Expenditure Detail by Object
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Purchased Services								
Technical Services	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Other Property Services	93,356	-	-	-	-	-	-	-
Total Purchased Services	93,356	-	-	-	35,000	-	-	-
Capital Outlay								
Land	-	68,626	-	-	-	-	-	-
Buildings	-	-	-	-	24,322	14,144	-	-
Improvements (Non Building)	-	23,101	-	-	89,700	328,833	350,000	350,000
Addl/Repl Equipment	29,284	41,036	(28)	-	4,064	-	-	-
Total Capital Outlay	29,284	132,763	(28)	-	118,086	342,977	350,000	350,000
Other Objects								
Transfers-Interfund	10,110,566	916,170	-	-	-	-	-	-
Non-Capitalized Equipment								
Non-Capitalized Equipment	88,526	-	-	-	-	-	-	-
Total Expenditures	\$ 10,321,732	\$ 1,048,933	\$ (28)	\$ -	\$ 153,086	\$ 342,977	\$ 350,000	\$ 350,000

School District U-46

Developers Fees Fund Other Financing Sources (Uses)
FY 2016 Budget

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Other Financing Sources (Uses)								
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

INFORMATION

School District U-46

Bond Amortization Schedule-1999 \$18,300,000 School Building Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015	-	431,500	431,500	2016	
January 1, 2016	1,725,000	431,500	2,156,500	2016	2,588,000
July 1, 2016	-	388,375	388,375	2017	
January 1, 2017	3,300,000	388,375	3,688,375	2018	4,076,750
July 1, 2017	-	305,875	305,875	2018	
January 1, 2018	5,025,000	305,875	5,330,875	2018	5,636,750
July 1, 2018	-	180,250	180,250	2019	
January 1, 2019	7,000,000	180,250	7,180,250	2019	7,360,500
Total	<u>\$ 17,050,000</u>	<u>\$ 2,612,000</u>	<u>\$ 19,662,000</u>		<u>\$ 19,662,000</u>

School District U-46

Bond Amortization Schedule-2001 \$57,999,743 Construction Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
January 1, 2016	10,017,567	11,377,433	21,395,000	2016	21,395,000
Total	<u>\$ 10,017,567</u>	<u>\$ 11,377,433</u>	<u>\$ 21,395,000</u>		<u>\$ 21,395,000</u>

School District U-46

Bond Amortization Schedule-2002 \$54,999,619 Construction Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
January 1, 2016	373,209	401,791	775,000	2016	775,000
January 1, 2017	8,644,763	10,285,237	18,930,000	2017	18,930,000
January 1, 2018	7,048,052	9,226,949	16,275,000	2018	16,275,000
January 1, 2019	5,513,379	7,911,621	13,425,000	2019	13,425,000
January 1, 2020	7,678,007	12,036,993	19,715,000	2020	19,715,000
January 1, 2021	1,065,459	1,819,541	2,885,000	2021	2,885,000
Total	<u>\$ 30,322,869</u>	<u>\$ 41,682,131</u>	<u>\$ 72,005,000</u>		<u>\$ 72,005,000</u>

School District U-46

Bond Amortization Schedule-2003 \$88,600,000 Capital Appreciation Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
January 1, 2016	970,121	934,879	1,905,000	2016	1,905,000
January 1, 2017	966,120	1,033,880	2,000,000	2017	2,000,000
January 1, 2018	966,844	1,143,156	2,110,000	2018	2,110,000
January 1, 2019	962,750	1,252,250	2,215,000	2019	2,215,000
January 1, 2020	960,659	1,369,341	2,330,000	2020	2,330,000
January 1, 2021	10,060,790	15,664,210	25,725,000	2021	25,725,000
January 1, 2022	10,591,479	17,958,521	28,550,000	2022	28,550,000
January 1, 2023	10,030,910	18,474,091	28,505,000	2023	28,505,000
Total	<u>\$ 35,509,673</u>	<u>\$ 57,830,327</u>	<u>\$ 93,340,000</u>		<u>\$ 93,340,000</u>

School District U-46

Bond Amortization Schedule-2009 \$34,405,000 Tort Immunity, Life Safety, and Refunding Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		253,706	253,706	2016	
January 1, 2016	2,495,000	253,706	2,748,706	2016	3,002,413
July 1, 2016		213,163	213,163	2017	
January 1, 2017	1,135,000	213,163	1,348,163	2017	1,561,325
July 1, 2017		193,300	193,300	2018	
January 1, 2018	1,175,000	193,300	1,368,300	2018	1,561,600
July 1, 2018		169,800	169,800	2019	
January 1, 2019	1,290,000	169,800	1,459,800	2019	1,629,600
July 1, 2019		137,550	137,550	2020	
January 1, 2020	1,350,000	137,550	1,487,550	2020	1,625,100
July 1, 2020		103,800	103,800	2021	
January 1, 2021	1,415,000	103,800	1,518,800	2021	1,622,600
July 1, 2021		68,425	68,425	2022	
January 1, 2022	1,405,000	68,425	1,473,425	2022	1,541,850
July 1, 2022		33,300	33,300	2023	
January 1, 2023	1,480,000	33,300	1,513,300	2023	1,546,600
Total	<u>\$ 11,745,000</u>	<u>\$ 2,346,088</u>	<u>\$ 14,091,088</u>		<u>\$ 14,091,088</u>

School District U-46

Bond Amortization Schedule-2011A \$25,925,000 General Obligation School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		414,553	414,553	2016	
January 1, 2016	275,000	414,553	689,553	2016	1,104,105
July 1, 2016		409,259	409,259	2017	
January 1, 2017	2,550,000	409,259	2,959,259	2017	3,368,518
July 1, 2017		352,521	352,521	2018	
January 1, 2018	2,660,000	352,521	3,012,521	2018	3,365,043
July 1, 2018		289,346	289,346	2019	
January 1, 2019	2,795,000	289,346	3,084,346	2019	3,373,693
July 1, 2019		217,375	217,375	2020	
January 1, 2020	2,945,000	217,375	3,162,375	2020	3,379,750
July 1, 2020		134,915	134,915	2021	
January 1, 2021	3,085,000	134,915	3,219,915	2021	3,354,830
July 1, 2021		45,450	45,450	2022	
January 1, 2022	1,515,000	45,450	1,560,450	2022	1,605,900
Total	<u>\$ 15,825,000</u>	<u>\$ 3,726,838</u>	<u>\$ 19,551,838</u>		<u>\$ 19,551,838</u>

School District U-46

Bond Amortization Schedule-2011B \$1,830,000 Limited tax QZAB Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		3,998	3,998	2016	
January 1, 2016	200,000	3,998	203,998	2016	207,995
July 1, 2016		3,348	3,348	2017	
January 1, 2017	200,000	3,348	203,348	2017	206,695
July 1, 2017		2,698	2,698	2018	
January 1, 2018	200,000	2,698	202,698	2018	205,395
July 1, 2018		2,048	2,048	2019	
January 1, 2019	200,000	2,048	202,048	2019	204,095
July 1, 2019		1,398	1,398	2020	
January 1, 2020	200,000	1,398	201,398	2020	202,795
July 1, 2020		748	748	2021	
January 1, 2021	230,000	748	230,748	2021	231,495
Total	<u>\$ 1,230,000</u>	<u>\$ 28,470</u>	<u>\$ 1,258,470</u>		<u>\$ 1,258,470</u>

School District U-46

Bond Amortization Schedule-2012A \$415,000 Taxable Refunding Limited School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		93	93	2016	
January 1, 2016	10,000	93	10,093	2016	10,185
Total	<u>\$ 10,000</u>	<u>\$ 185</u>	<u>\$ 10,185</u>		<u>\$ 10,185</u>

School District U-46

Bond Amortization Schedule-2012B \$31,045,000 Limited School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		486,538	486,538	2016	
January 1, 2016	1,110,000	486,538	1,596,538	2016	2,083,075
July 1, 2016		464,338	464,338	2017	
January 1, 2017	70,000	464,338	534,338	2017	998,675
July 1, 2017		463,288	463,288	2018	
January 1, 2018	75,000	463,288	538,288	2018	1,001,575
July 1, 2018		462,163	462,163	2019	
January 1, 2019		462,163	462,163	2019	924,325
July 1, 2019		462,163	462,163	2020	
January 1, 2020		462,163	462,163	2020	924,325
July 1, 2020		462,163	462,163	2021	
January 1, 2021		462,163	462,163	2021	924,325
July 1, 2021		462,163	462,163	2022	
January 1, 2022	2,065,000	462,163	2,527,163	2022	2,989,325
July 1, 2022		420,863	420,863	2023	
January 1, 2023	3,745,000	420,863	4,165,863	2023	4,586,725
July 1, 2023		336,600	336,600	2024	
January 1, 2024	5,460,000	336,600	5,796,600	2024	6,133,200
July 1, 2024		213,750	213,750	2025	
January 1, 2025	5,705,000	213,750	5,918,750	2025	6,132,500
July 1, 2025		85,388	85,388	2026	
January 1, 2026	3,795,000	85,388	3,880,388	2026	3,965,775
Total	<u>\$ 22,025,000</u>	<u>\$ 8,638,825</u>	<u>\$ 30,663,825</u>		<u>\$ 30,663,825</u>

School District U-46

Bond Amortization Schedule-2015A \$44,310,000 Limited School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		818,504	818,504	2016	
January 1, 2016		1,107,750	1,107,750	2016	1,926,254
July 1, 2016		1,107,750	1,107,750	2017	
January 1, 2017		1,107,750	1,107,750	2017	2,215,500
July 1, 2017		1,107,750	1,107,750	2018	
January 1, 2018		1,107,750	1,107,750	2018	2,215,500
July 1, 2018		1,107,750	1,107,750	2019	
January 1, 2019		1,107,750	1,107,750	2019	2,215,500
July 1, 2019		1,107,750	1,107,750	2020	
January 1, 2020		1,107,750	1,107,750	2020	2,215,500
July 1, 2020		1,107,750	1,107,750	2021	
January 1, 2021		1,107,750	1,107,750	2021	2,215,500
July 1, 2021		1,107,750	1,107,750	2022	
January 1, 2022		1,107,750	1,107,750	2022	2,215,500
July 1, 2022		1,107,750	1,107,750	2023	
January 1, 2023		1,107,750	1,107,750	2023	2,215,500
July 1, 2023		1,107,750	1,107,750	2024	
January 1, 2024		1,107,750	1,107,750	2024	2,215,500
July 1, 2024		1,107,750	1,107,750	2025	
January 1, 2025		1,107,750	1,107,750	2025	2,215,500
July 1, 2025		1,107,750	1,107,750	2026	
January 1, 2026		1,107,750	1,107,750	2026	2,215,500
July 1, 2026		1,107,750	1,107,750	2027	
January 1, 2027		1,107,750	1,107,750	2027	2,215,500
July 1, 2027		1,107,750	1,107,750	2028	
January 1, 2028	4,055,000	1,107,750	5,162,750	2028	6,270,500
July 1, 2028		1,006,375	1,006,375	2029	
January 1, 2029	6,750,000	1,006,375	7,756,375	2029	8,762,750
July 1, 2029		837,625	837,625	2030	
January 1, 2030	7,090,000	837,625	7,927,625	2030	8,765,250
July 1, 2030		660,375	660,375	2031	
January 1, 2031	7,440,000	660,375	8,100,375	2031	8,760,750
July 1, 2031		474,375	474,375	2032	
January 1, 2032	7,815,000	474,375	8,289,375	2032	8,763,750
July 1, 2032		279,000	279,000	2033	
January 1, 2033	8,205,000	279,000	8,484,000	2033	8,763,000
July 1, 2033		73,875	73,875	2034	
January 1, 2034	2,955,000	73,875	3,028,875	2034	3,102,750
Total	<u>\$44,310,000</u>	<u>35,175,504</u>	<u>\$ 79,485,504</u>		<u>\$ 79,485,504</u>

School District U-46

Bond Amortization Schedule-2015B \$10,780,000 Taxable Limited School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		151,865	151,865	2016	
January 1, 2016		205,531	205,531	2016	357,396
July 1, 2016		205,531	205,531	2017	
January 1, 2017		205,531	205,531	2017	411,063
July 1, 2017		205,531	205,531	2018	
January 1, 2018		205,531	205,531	2018	411,063
July 1, 2018		205,531	205,531	2019	
January 1, 2019		205,531	205,531	2019	411,063
July 1, 2019		205,531	205,531	2020	
January 1, 2020		205,531	205,531	2020	411,063
July 1, 2020		205,531	205,531	2021	
January 1, 2021		205,531	205,531	2021	411,063
July 1, 2021		205,531	205,531	2022	
January 1, 2022		205,531	205,531	2022	411,063
July 1, 2022		205,531	205,531	2023	
January 1, 2023		205,531	205,531	2023	411,063
July 1, 2023		205,531	205,531	2024	
January 1, 2024		205,531	205,531	2024	411,063
July 1, 2024		205,531	205,531	2025	
January 1, 2025		205,531	205,531	2025	411,063
July 1, 2025		205,531	205,531	2026	
January 1, 2026	2,170,000	205,531	2,375,531	2026	2,581,063
July 1, 2026		165,386	165,386	2027	
January 1, 2027	6,215,000	165,386	6,380,386	2027	6,545,773
July 1, 2027		47,301	47,301	2028	
January 1, 2028	2,395,000	47,301	2,442,301	2028	2,489,603
Total	<u>\$10,780,000</u>	<u>\$ 4,893,396</u>	<u>\$ 15,673,396</u>		<u>\$ 15,673,396</u>

School District U-46

Bond Amortization Schedule-2015C \$19,235,000 Refunding School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		301,559	301,559	2016	
January 1, 2016	1,810,000	408,125	2,218,125	2016	2,519,684
July 1, 2016		390,025	390,025	2017	
January 1, 2017	2,690,000	390,025	3,080,025	2017	3,470,050
July 1, 2017		349,675	349,675	2018	
January 1, 2018	3,740,000	349,675	4,089,675	2018	4,439,350
July 1, 2018		274,875	274,875	2019	
January 1, 2019	4,900,000	274,875	5,174,875	2019	5,449,750
July 1, 2019		152,375	152,375	2020	
January 1, 2020	6,095,000	152,375	6,247,375	2020	6,399,750
Total	<u>\$ 19,235,000</u>	<u>\$ 3,043,584</u>	<u>\$ 22,278,584</u>		<u>\$ 22,278,584</u>

School District U-46

Bond Amortization Schedule-2015D \$101,575,000 Refunding School Bonds
FY 2016 Budget

Payment Date	Principal	Interest	Total	Fiscal Year	Fiscal Year Total
July 1, 2015		1,835,825	1,835,825	2016	
January 1, 2016		2,484,575	2,484,575	2016	4,320,400
July 1, 2016		2,484,575	2,484,575	2017	
January 1, 2017		2,484,575	2,484,575	2017	4,969,150
July 1, 2017		2,484,575	2,484,575	2018	
January 1, 2018		2,484,575	2,484,575	2018	4,969,150
July 1, 2018		2,484,575	2,484,575	2019	
January 1, 2019		2,484,575	2,484,575	2019	4,969,150
July 1, 2019		2,484,575	2,484,575	2020	
January 1, 2020		2,484,575	2,484,575	2020	4,969,150
July 1, 2020		2,484,575	2,484,575	2021	
January 1, 2021		2,484,575	2,484,575	2021	4,969,150
July 1, 2021		2,484,575	2,484,575	2022	
January 1, 2022		2,484,575	2,484,575	2022	4,969,150
July 1, 2022		2,484,575	2,484,575	2023	
January 1, 2023		2,484,575	2,484,575	2023	4,969,150
July 1, 2023		2,484,575	2,484,575	2024	
January 1, 2024	6,480,000	2,484,575	8,964,575	2024	11,449,150
July 1, 2024		2,377,375	2,377,375	2025	
January 1, 2025	6,695,000	2,377,375	9,072,375	2025	11,449,750
July 1, 2025		2,210,000	2,210,000	2026	
January 1, 2026	7,030,000	2,210,000	9,240,000	2026	11,450,000
July 1, 2026		2,034,250	2,034,250	2027	
January 1, 2027	7,380,000	2,034,250	9,414,250	2027	11,448,500
July 1, 2027		1,849,750	1,849,750	2028	
January 1, 2028	7,750,000	1,849,750	9,599,750	2028	11,449,500
July 1, 2028		1,656,000	1,656,000	2029	
January 1, 2029	8,135,000	1,656,000	9,791,000	2029	11,447,000
July 1, 2029		1,452,625	1,452,625	2030	
January 1, 2030	8,540,000	1,452,625	9,992,625	2030	11,445,250
July 1, 2030		1,239,125	1,239,125	2031	
January 1, 2031	8,970,000	1,239,125	10,209,125	2031	11,448,250
July 1, 2031		1,014,875	1,014,875	2032	
January 1, 2032	9,420,000	1,014,875	10,434,875	2032	11,449,750
July 1, 2032		779,375	779,375	2033	
January 1, 2033	9,890,000	779,375	10,669,375	2033	11,448,750
July 1, 2033		532,125	532,125	2034	
January 1, 2034	10,385,000	532,125	10,917,125	2034	11,449,250
July 1, 2034		272,500	272,500	2035	
January 1, 2035	10,900,000	272,500	11,172,500	2035	11,445,000
Total	\$ 101,575,000	\$ 74,909,600	\$ 176,484,600		\$ 176,484,600

School District U-46
District Facility Information
FY 2016 Budget

Building	Year Built	Year of Most Recent Addition	Square Footage
Schools:			
Garfield	1887	1998	45,448
Lowrie	1887	2000	41,252
McKinley	1887	2000	48,325
Washington	1893	2004	53,139
Gifford Street High School/Central Building	1911	1939	223,214
Bartlett	1928	2002	60,591
Ontarioville	1928	2013	55,531
Abbott	1932	2001	108,303
Wayne	1947	2003	59,875
Harriet Gifford	1949	2003	55,902
Larsen	1951	2002	103,886
Ellis	1952	2003	110,135
Coleman	1954	1998	53,307
Hanover Countryside	1954	1991	46,062
Huff	1954	1997	61,634
Willard	1954	2002	42,250
Clinton	1958	1999	47,233
Woodland Heights	1958	2001	37,736
Highland	1959	1999	49,276
Kimball	1959	2002	124,531
Laurel Hill	1962	1998	35,463
Streamwood Elementary	1962	1998	33,811
Larkin High School	1962	2003	348,387
Oak Hill	1965	2003	61,958
Tefft	1965	1965	136,946
Hillcrest	1967	1999	46,553
Sunnydale	1967	2003	46,670
Channing	1968	2003	53,833
Ridge Circle	1969	2002	65,048
Century Oaks	1970	2000	50,827
Eastview	1970	2001	167,341
Glenbrook	1971	1998	47,036
Parkwood	1971	1999	51,216
Elgin High School	1972	2003	365,242
Sheridan	1973	1999	46,832
Heritage	1976	1999	47,185
Independence	1976	1998	32,150
Canton	1976	-	126,942
Horizon	1977	2002	63,828
Lords Park	1977	1998	61,823
Streamwood High School	1978	2002	311,063
Centennial	1991	2001	75,404
Prarieview	1992	2001	74,101
Sycamore Trails	1992	2001	74,295
Fox Meadow	1996	2001	69,390

Building	Year Built	Year of Most Recent Addition	Square Footage
<i>Schools:</i>			
Spring Trail	1996	-	59,778
Bartlett High School	1997	2001	397,787
Creekside	1998	-	58,732
Illinois Park	1999	-	50,385
Nature Ridge	1999	2003	57,678
Hawk Hollow	2002	-	53,125
Liberty	2002	-	61,630
Otter Creek	2002	-	62,612
Hilltop	2003	-	63,656
Lincoln	2003	-	53,178
Timber Trails	2003	-	56,454
Kenyon Woods	2003	-	153,563
South Elgin High School	2004	-	384,365
<i>Other Buildings:</i>			
4 South Gifford	N/A	-	5,676
Observatory	1910	-	3,590
Transportation	N/A	-	31,130
Plant Operations	2001	-	30,000
Warehouse/Distribution Center	2002	-	29,500
Total			5,533,813

Source: District's records

N/A: Not Available

FIVE YEAR ENROLLMENT HISTORY AND PROJECTIONS FOR SCHOOL DISTRICT U-46, 2009-2010 THROUGH 2018-2019

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-6	Total 7-8	Total 9-12	SpecE d (B)	Self- Cont SpEd	Other (C)	Total
Actual Enrollment (A)																				
2009-2010	3,118	3,054	2,968	3,066	3,044	2,940	3,037	2,923	2,938	3,385	3,192	2,795	2,507	21,227	5,861	11,879	2,259		227	41,453
2010-2011	2,932	3,219	2,987	2,917	3,036	2,993	2,888	3,010	2,869	3,450	2,905	2,873	2,530	20,972	5,879	11,758	1,909		266	40,784
2011-2012	2,940	3,094	3,167	2,970	2,895	2,971	2,973	2,899	3,003	3,451	2,920	2,655	2,628	21,010	5,902	11,654	1,917		277	40,760
2012-2013	2,926	3,096	3,028	3,148	2,942	2,810	2,971	2,978	2,829	3,636	2,879	2,727	2,383	20,921	5,807	11,625	2,130		307	40,790
2013-2014	2,920	3,096	3,054	3,055	3,179	3,010	2,832	3,027	3,007	3,509	3,035	2,717	2,535	21,146	6,034	11,796	1,542	680	149	40,667
Surv. Rate (D)																				
	1.0494	0.9818	0.9951	0.9960	0.9888	0.9957	1.0038	0.9914	1.2068	0.8432	0.9223	0.9119								
Projected Enrollment (E)																				
																		(F)	(G)	
2013-2014	3,057	3,064	3,040	3,039	3,043	3,144	2,997	2,843	3,001	3,629	2,959	2,799	2,478	21,384	5,844	11,865	1,547		313	40,953
2015-2016	2,922	3,208	3,008	3,025	3,027	3,009	3,131	3,008	2,818	3,622	3,060	2,729	2,552	21,330	5,826	11,963	1,548		150	40,816
2016-2017	3,001	3,066	3,150	2,993	3,013	2,993	2,996	3,143	2,982	3,401	3,054	2,822	2,488	21,212	6,125	11,765	1,547		149	40,798
2017-2018	2,904	3,149	3,010	3,134	2,981	2,979	2,980	3,007	3,116	3,599	2,868	2,817	2,573	21,137	6,123	11,857	1,548		150	40,814
2018-2019	2,932	3,048	3,092	2,995	3,121	2,948	2,966	2,991	2,981	3,760	3,035	2,645	2,569	21,102	5,972	12,009	1,546		149	40,779

Elementary and Middle School boundaries went into effect 2004-2005. High School boundaries went into effect 2005-2006.

(A) Actual enrollment for each school year as of the last school day in September, for the years listed through 2013-2014.

(B) Includes the following: All Self-Contained Special Education classes including Pre-school, Moving-On, Low Incidence, Private Placement, and Home & Hospital. **Beginning 2013/2014 Self-contained Special Ed was counted with Regular Grades so not added separately.**

(C) Includes the following: Adult Education and Alternative Education.

(D) The survival rate for each grade level is an average of the survival rates at each grade level for the previous years.

(E) Kindergarten numbers are based upon live births from area hospitals for years 2003-2004 thru 2012-2013. A ratio of kindergarten enrollments to live births was developed for kindergarten enrollment years 2009-2010 thru 2013-2014 based on live births from 2003-2004 thru 2007-2008. The average ratio was applied to the recorded births for 2008-2009 thru 2012-2013 to obtain kindergarten projections for years 2014-2015 thru 2018-2019. Refer to Kindergarten Projections on the following page.

(F) The "Special Education" Projection is calculated using the following formula:

$$F = (\text{Current enrollment B/Current K-12}) * \text{K-12 Projected Enrollment}$$

(G) The "other" projection is calculated using the following formula:

$$G = (\text{Current enrollment C/Current K-12}) * \text{K-12 Projected Enrollment}$$

Please note, the CAC Enrollment and Facilities Committee did not update the annual report for 2015. The committee has been working on boundaries.

School District U-46

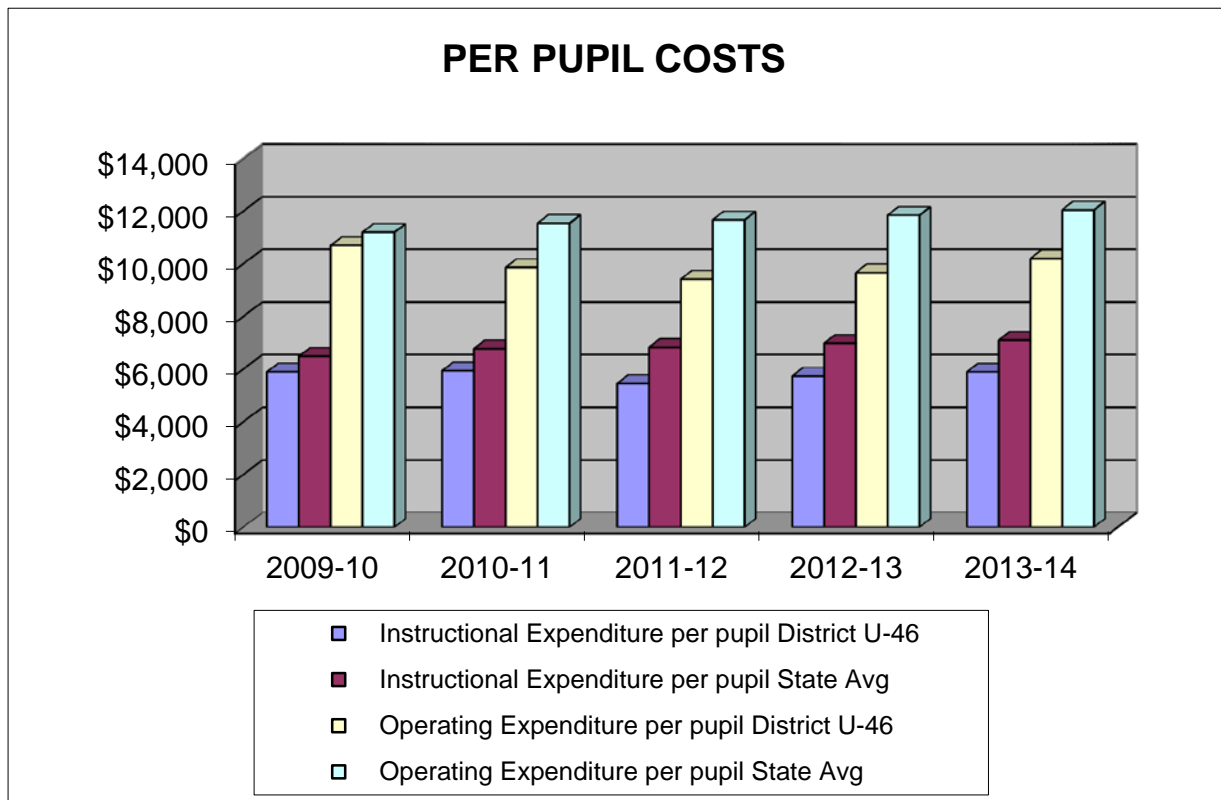
PER PUPIL COSTS FY 2016 Budget

Year	Instructional Expenditure per pupil		Operating Expenditure per pupil	
	District U-46	State Avg	District U-46	State Avg
2009-10	\$5,893	\$6,483	\$10,694	\$11,197
2010-11	\$5,935	\$6,773	\$9,860	\$11,537
2011-12	\$5,455	\$6,824	\$9,411	\$11,664
2012-13	\$5,732	\$6,974	\$9,661	\$11,842
2013-14	\$5,889	\$7,094	\$10,194	\$12,045

Instructional expenditure per pupil is derived by summing the instructional expenditures and then dividing by the nine-month Average Daily Attendance. Instructional expenditure per pupil is the direct costs of teaching pupils or the interaction between teachers and pupils. Instruction has a very narrow and restrictive definition for purposes of the calculation.

Operating expenditure per pupil is the gross operating cost of a school district divided by the nine-month Average Daily Attendance for the regular school term.

Operating Expenditures include all other Instructional Expenditures other than teachers, which are costs of Pupil Support Services, Instructional Staff Support Services, School Administration, Business Support Services, Central Support Services, Community Services, Debt Services, payments to other governmental units for services provided, Central Administration Services, Transportation, Food Service, Information Services and Plant Operations.



School District U-46

Glossary of Terms FY 2016 Budget

This Glossary contains definitions of terms used in this document and such additional terms as deemed necessary to common understanding concerning Illinois budgetary accounting procedures for schools. Several terms, which are not primarily budgetary accounting terms, have been included because of their significance for school district accounting. The glossary is arranged alphabetically.

ACCOUNTING SYSTEM. The total structure of records and procedures that discover, record, classify, and report information on the financial position and operation of a school district or any of its funds, balanced account groups and organizational components.

ACCOUNT NUMBER. An account number is a defined code for recording and summarizing financial transactions.

ACCOUNTING PERIOD. The accounting period is a period at the end of which and for which financial statements are prepared. For School District U-46, the accounting period is as of and for the year ending June 30.

ACCRUAL BASIS. Accrual basis accounting is an accounting system that records revenues when earned and expenditures when a fund liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

ACCRUED EXPENDITURES. Accrued expenditures are those expenditures which have been incurred and have not been paid as of a given date.

ACCRUED INTEREST. Accrued interest is interest earned between interest dates, but not yet paid.

ACCRUED LIABILITIES. Accrued liabilities are those amounts owed but not yet paid as of a given date.

ACCRUED REVENUE. Accrued revenue is revenue earned and not yet collected regardless of whether due or not.

APPROPRIATION. An appropriation is an authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in both the dollar amount and the time when it may be expended.

APPROPRIATION ACCOUNT. A budgetary account established to record a specific authorization to spend. The account is credited with original and any supplemental appropriations, and is charged with expenditures and encumbrances.

ASSESSED VALUATION. The assessed valuation is the total dollar value assigned to all real property and improvements thereon, plus personal property, subject to taxation.

ASSETS. The entire property owned by the school District.

AUDIT. An audit is an examination of the financial records of the School District to obtain reasonable assurance that the financial statements prepared by the District are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used, and of the significant financial estimates made by management.

AVERAGE DAILY ATTENDANCE (ADA). Average daily attendance is the average attendance of a school taken over a three-week period commencing the first Monday after Labor Day in September. Kindergarten counts as one-half ADA.

BALANCED BUDGET. The budget is balanced if revenues are equal to or exceed expenditures.

BOARD OF EDUCATION. The seven member Board of Education is an elected body that has been created according to state statute, and vested with responsibility for educational activities in the School District.

BOND. A bond is a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, and with periodic interest payments at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility. The difference between a note and a bond is that a bond generally is for a longer period of time, and requires greater legal formality.

BONDED DEBT. Bonded debt is part of the School District debt that is covered by outstanding bonds of the District. This is sometimes called “funded debt.”

BONDS ISSUED. Bonds issued are reflected when bonds are sold.

BUDGET. The budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose, and the proposed means of financing those expenditures. The budget is a legal document once it has been approved by the Board of Education.

BUDGETARY CONTROL. Budgetary control is the management of the business affairs of the District in accordance with an approved budget, with the responsibility to keep expenditures within the authorized amounts.

BUILDINGS. Facilities permanently affixed to the land, including their associated heating and air conditioning systems, electrical and sound systems, plumbing and sewer systems, elevators, and other fixed equipment.

CASH. Cash is money or its equivalent, usually ready money. Money in hand, either in currency, coin, or other legal tender, or in bank bills or checks paid and received, deposits and NOW accounts, bank notes or sight drafts, bank certificates of deposit, municipal orders, warrants, or scrip.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CHART OF ACCOUNTS. A chart of accounts is a list of all accounts generally used in an accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities.

CONTINGENT LIABILITIES. Liabilities which are not now fixed and absolute but which will become so in case of the occurrence of some future and uncertain event.

CONTRACTED SERVICES. Labor, materials and other costs for services rendered by personnel who are not on the payroll of the District.

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX. The corporate personal property replacement tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT. Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives.

COST EFFECTIVENESS. Cost effectiveness refers to the extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective.

CURRENT ASSETS. Current assets are cash or anything that can be readily converted into cash.

CURRENT EXPENDITURES PER PUPIL. Current expenditures for a given period of time divided by a pupil unit of measure.

CURRENT LIABILITIES. Current liabilities are debts which are payable within a short period of time, usually no longer than one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes.

DEBT LIMIT. The maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE. Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES. Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made, but are carried over on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenditures in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUES. Deferred revenues are those monies or entitlements which have been recognized as revenues but have not been received and are therefore not available for use.

DEFICIT. A deficit is a shortfall of revenues and transfers in under expenditures and transfers out.

DIRECT COSTS. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities.

DISBURSEMENTS. Disbursements are the actual payments of cash by the District.

DOUBLE ENTRY ACCOUNTING. Double entry accounting is an accounting system that requires for every entry made to the debit side of an account or accounts, there must be an equal entry to the credit side of an account or accounts.

ENCUMBRANCES. Encumbrances are anticipated or actual liabilities provided for by appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures. They cease to be encumbrances when paid.

EXPENDITURES. This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service.

FEDERAL GOVERNMENT SOURCES. Federal government sources is that revenue provided directly from the Federal government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

FINANCIAL STATEMENT. A financial statement is a formal summary of the accounting records setting forth the District's financial condition and results of operations.

FISCAL YEAR. The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are closed. The District's fiscal year is the period from July 1 to June 30 of the following calendar year.

FIXED ASSETS. Fixed assets are those assets essential to continuance of proper operation of the District. They include land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue to use over a long period of time.

FULL-TIME EQUIVALENT (FTE). An employee that is hired to fill a normal contract day is equivalent to one (1) full-time equivalent.

FUNCTION. A level in the classification structure hierarchy representing the collection of function elements serving a common set of objectives that reflect the major institutional missions and related support objectives.

CAPITAL OUTLAY. Capital outlay includes expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

DEBT SERVICE. Debt service payments include payments for principal and interest on the long-term debt of the District.

INSTRUCTION. Instruction consists of those activities dealing with the teaching of students. Included within the instruction function are regular programs, special programs, and other instructional programs.

INTERGOVERNMENTAL. Intergovernmental includes payments to other governmental entities.

SUPPORT SERVICES. Support services include services that provide administrative, technical (e.g., guidance and health), and logistical support to facilitate and enhance instruction. Support services are adjuncts to the fulfillment of the objectives of instruction.

NONPROGRAMMED CHARGES. Non-programmed charges include all payments to other Districts.

FUND. A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available resources. Following are the funds used by the District.

CAPITAL PROJECTS FUND. The Capital Projects Fund is used to account for proceeds resulting from building bonds, receipts from other long-term financing agreements, or construction or maintenance grants used to finance a capital project, capital lease, lease purchase agreement, or if a tax is levied in accordance with Section 17-2.3 of the School Code.

DEBT SERVICE FUND. The Debt Service Fund is used to account for revenues and related expenditures to retire bond principal or to pay bond interest, or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments. [See 105 ILCS 5/Art. 19]

DEVELOPERS FEES FUND. The Developers Fees Fund is used to account for the proceeds derived from developers' fees and the expenditure of those funds.

EDUCATION FUND. The Education Fund is the general operating fund of the District. It is used to account for all financial transactions not accommodated by another specific fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. [See 105 ILCS 5/17-2]

FIRE PROTECTION AND SAFETY FUND. The Fire Protection and Safety Fund is used to account for expenditures for fire prevention, safety, energy conservation, or school security, and the revenues supporting those expenditures. [See ILCS 5/2-3.12 and 17-2.11]

IMRF/SOCIAL SECURITY FUND. The IMRF/Social Security Fund is used to account for property tax revenues and related expenditures for contributions to the Illinois Municipal Retirement Fund (IMRF), Social Security, and Medicare. [See 105 ILCS 5/17-1, 21-110, and 21-110.1]

OPERATIONS AND MAINTENANCE FUND. The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property, payment of all premiums for insurance upon building and building fixtures; all costs of lights, gas, water, telephone service, custodial supplies and equipment, and professional surveys of District property. [See 105 ILCS 5/17-2 and 17-7]

TORT IMMUNITY AND JUDGEMENT FUND. The Tort Immunity and Judgment Fund is used to pay for settlements or judgments, for protecting the District or its employees against liability, property damage or loss, and for risk care management programs.

TRANSPORTATION FUND. The Transportation Fund is used to account for the costs associated with transporting students for any purpose. All costs of transportation, other than those authorized by statute to be paid from another fund, shall be paid by this fund. Any funds received for transportation purposes must be deposited into this fund, with amounts due other funds appropriately transferred thereafter.

WORKING CASH FUND. The purpose of the Working Cash Fund is to enable the District to have in its treasury at all times sufficient money to meet demands for ordinary and necessary expenditures. [See 105 ILCS 5/Art. 20]

FUND BALANCE. The excess of assets of a fund over its liabilities. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities and appropriations for that period.

FUND EQUITY. The fund equity is the balance of a fund after all liabilities have been deducted from the assets of the fund.

GENERAL OBLIGATION REFUNDING BONDS. Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bond may be exchanged with the holders of the outstanding bonds.

INDIRECT COSTS. Indirect costs are those costs associated with, but not directly attributable to, the providing of a product or service which are of such a nature that they cannot be readily or accurately identified with the specific product or service.

INTERFUND TRANSFERS. Interfund transfers are the transfer of monies between funds. Monies may not be transferred between funds except by the same procedure that is used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Education.

INTERNAL CONTROL. The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the District. Internal controls are those activities and organizational preparations designed to ensure effective accounting control over assets, liabilities, revenues, expenditures, and any other activities associated with the finance and accounting actions of the District. Some of the precautions instituted by internal control are insuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specified and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENTS. Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for District funds are governed by state statute, which allows for funds belonging to or in the custody of the District to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association of the types of investments which are permitted by law.

LIABILITY. Obligations incurred by the District when deed passes that must be liquidated, renewed, or refunded at a future date.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. The modified accrual basis of accounting is any accounting system that records revenue when susceptible to accrual, this is, it is both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debt generally are recognized when the related fund liability is incurred.

NET CURRENT ASSETS. Net current assets is the difference between current assets and current liabilities. This is also known as working capital.

NET EXPENDITURE. A net expenditure is the actual cost incurred by the District for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE. Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during that same period.

OBJECT. The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, purchased services, or materials and supplies, and are further divided as needed for cost accounting and control purposes.

CAPITAL OUTLAY. Capital outlay includes expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.

CONTINGENCY, TUITION AND NON-CAPITALIZED EQUIPMENT.

Contingency includes an amount set-aside in the budget to provide for unforeseen items when the budget was developed. Tuition includes expenditures to reimburse other educational agencies for services rendered to students residing within the legal boundaries for our District. Non-capitalized equipment includes items that would normally be classified as capital assets except that they cost more than \$500 but less than the Districts capitalization threshold.

EMPLOYEE BENEFITS. Employee benefits include amounts paid by the District on behalf of employees. These amounts are not included in gross salary, but are over and above it. Payments such as fringe benefits, while not paid directly to employees, nevertheless are a part of the cost of employees.

OTHER EXPENDITURES. Other expenditures include those items that are not recorded in any of the other objects.

PURCHASED SERVICES. Purchased services include amounts paid for personal services rendered by personnel who are not on the District's payroll, and other services the District may purchase.

SALARIES. Salaries include amounts paid to permanent, temporary, or substitute employees on the District's payroll. This includes gross salary for personal service rendered while on the payroll of the District.

SUPPLIES AND MATERIALS. Supplies and materials include amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

PERFORMANCE BUDGET. A budget that is structured to allow for expenditure analysis based upon measurable performance of predetermined objectives established by each activity.

PERSONNEL, ADMINISTRATIVE. District personnel who are primarily engaged in activities that have as their purpose the general regulation, direction, and control of the affairs of the District. Administrative certification is required.

PERSONNEL, CLASSIFIED. District personnel occupying positions that have as their major responsibilities the preparing, transferring, transcribing, systematizing, and preserving of written communications. They also include personnel engaged in the repairing and upkeep of grounds, buildings and equipment, as well as support personnel whose positions do not require teaching or administrative certification.

PERSONNEL, INSTRUCTIONAL. District personnel who render services dealing directly with the instruction of pupils. School District U-46 requires a State of Illinois Teaching Certificate endorsed by the Kane County Regional Office of Education.

PREPAID EXPENDITURES. Expenditures entered in the accounts for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

PROPERTY TAX LEVY. The total of taxes or special assessments imposed by a governmental unit which is the product of a specific tax rate and the assessed valuation.

PROPERTY TAX RATE. A statement in dollars and cents, expressed per each \$100 of assessed valuation, that will yield a specified amount of money from property taxes.

PROGRAM. Group activities, operations, or organizational units directly attaining specific purposes or objects.

RECEIPT. The actual receipt of cash.

REVENUES. Additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

SCHOOL BUDGET. A financial plan considering both revenue and expenditures necessary to meet the educational program of a school district. The budget is for one fiscal year.

SCHOOL BUDGET YEAR. The school budget year is a twelve-month period commencing July 1 of one calendar year, and ending June 30 of the following calendar year.

TAX RATE. An amount of tax stated in terms of a unit of the tax base.

School District U-46

Acronyms FY 2016 Budget

AA	Affirmative Action
ADA	Average Daily Attendance
AICPA	American Institute of Certified Public Accountants
AFR	Annual Financial Report
ASBO	Association of School Business Officials International
AVID	Advancement Via Individual Determination
ARRA	American Reinvestment and Recovery Act
CAC	Citizens Advisory Council
CFDA	Catalog of Federal Domestic Assistance
FASB	Financial Accounting Standards Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GSA	General State Aid
IASBO	Illinois Association of School Business Officials
ILCS	Illinois Compiled Statutes
IMRF	Illinois Municipal Retirement Fund
ISAT	Illinois State Achievement Test
ISBE	Illinois State Board of Education
MTSS	Multi-tiered Systems of Support
PBIS	Positive Behavioral Interventions Supports
PSAE	Prairie State Achievement Exam
RtI	Response to Intervention
RTTT	Race to the Top
SAFE	Supervised Activities For Children of Employed Parents
SIP	School Improvement Plan
TEI	Teacher Effectiveness Initiatives
TMP	Teacher Mentoring Program
TRS	Teachers Retirement System