


COMMUNITY HIGH SCHOOL District 94

MEMO

TO: Lalo Ponce, Board of Education
FROM: Gordon Cole 
RE: FY12 Budget
DATE: 9-2-11

The attached pages contain the proposed budget for FY12. Included are the overall summary by fund and the breakdown by function by fund. I will complete the remaining detail and e-mail out this weekend.

The major changes from the tentative budget in July include:

1. Approximately \$200,000 of additional revenue, primarily in the Education Fund. General State Aid came in slightly higher than originally projected as well as some adjustments to grants as those are being finalized.
2. Major changes in expenses include the addition of a onetime payout for an employee who submitted an ERO. This is in the education fund. Other minor adjustments have been made as well as adjustments for several of the grant programs.
3. In the Transportation Fund, I reduced the potential increase in fund balance by adding to an expense line to insure that enough was being budgeted.
4. In the Tort Fund, the workers comp premium came in higher than originally projected and adjustments were made to cover.

I did not set up any transfers to cover the capital spending as these will have to be done by separate resolution pursuant to statute. I will work with the Finance Committee to determine the appropriate fund to transfer from and bring the proposal back to the Board.

Any questions or comments, please let me know.

FY 12 BUDGET SUMMARY

SUMMARY BY FUND

	2007-08	2008-09	2009-10	2010-11	2011-12
	FY Activity	FY Activity	FY Activity	FY Activity	Budget
EDUCATION - 10					
REVENUES	20,869,153	21,354,766	22,190,254	22,371,238	21,583,231
EXPENSES	19,602,422	21,388,969	22,174,230	21,665,952	21,571,970
NET	1,266,731	(34,203)	16,024	705,286	11,261
O & M - 20					
REVENUES	2,552,362	2,534,931	2,736,541	2,703,203	2,917,151
EXPENSES	2,408,036	2,627,574	2,710,678	2,673,723	2,908,948
NET	144,326	(92,643)	25,863	29,480	8,203
TRANSPORTATION - 40					
REVENUES	816,070	901,763	1,081,749	1,463,474	1,267,662
EXPENSES	1,031,369	1,088,817	1,178,171	1,218,624	1,239,033
NET	(215,299)	(187,053)	(96,422)	244,850	28,629
IMRF / FICA / MEDICARE - 50					
REVENUES	708,118	644,278	655,403	753,666	817,284
EXPENSES	590,926	623,551	680,796	737,453	802,812
NET	117,192	20,726	(25,393)	16,213	14,472
TORT - 80					
REVENUES	124,296	210,273	222,651	238,321	296,048
EXPENSES	195,866	212,579	208,041	248,866	294,117
NET	(71,570)	(2,306)	14,610	(10,545)	1,931
WORKING CASH - 70					
REVENUES	79,344	23,113	9,926	1,942	8,000
EXPENSES	-	47	-	-	8,000
NET	79,344	23,067	9,926	1,942	-
OPERATING FUNDS TOTALS					
REVENUES	25,149,343	25,669,124	26,896,523	27,531,844	26,889,376
EXPENSES	23,828,619	25,941,537	26,951,915	26,544,618	26,824,880
NET	1,320,724	(272,413)	(55,392)	987,226	64,496
CAPITAL PROJECTS - 60					
REVENUES	266,334	471,693	349,697	174,982	110,000
EXPENSES	259,573	917,445	306,783	81,674	493,500
NET	6,761	(445,752)	42,913	93,308	(383,500)
DEBT SERVICE - 30					
REVENUES	2,960,936	3,066,534	3,015,824	2,962,042	2,970,841
EXPENSES	2,971,982	3,010,786	2,970,756	3,064,325	3,073,875
NET	(11,046)	55,748	45,068	(102,283)	(103,034)
NON-OPERATING FUND TOTALS					
REVENUES	3,227,270	3,538,227	3,365,521	3,137,024	3,080,841
EXPENSES	3,231,554	3,928,231	3,277,540	3,146,000	3,567,375
NET	(4,284)	(390,005)	87,981	(8,975)	(486,534)
TOTALS					
REVENUES	28,469,489	29,207,351	30,262,044	30,668,868	29,970,217
EXPENSES	27,060,173	29,869,768	30,229,455	29,690,617	30,392,255
NET	1,409,316	(662,417)	32,589	978,251	(422,038)

FUND by OBJECT

Description

2007-08
FY Activity

2008-09
FY Activity

2009-10
FY Activity

2010-11
FY Activity

2011-12
Budget

EDUCATION FUND

1000 SALARIES	12,971,815	13,448,467	14,097,557	13,797,838	13,757,008
2000 BENEFITS	3,302,015	3,638,571	3,689,326	3,591,327	3,713,555
3000 PURCHASED SERVICES	1,915,139	2,128,605	2,106,204	2,197,715	1,703,129
4000 SUPPLIES & MATERIALS	893,705	550,072	605,333	578,573	541,197
5000 CAPITAL OUTLAY	177,659	80,431	120,475	211,053	160,343
6000 OTHER	69,513	1,794,872	1,803,572	1,484,435	1,648,859
7000 SMALL EQUIPMENT/TRANSFERS	134,208	(252,049)	(248,238)	(247,218)	379
8000 TERMINATION BENEFITS	138,369	-	-	52,229	47,500

TOTALS

19,602,422 21,388,969 22,174,230 21,665,952 21,571,970

OPERATIONS & MAINTENANCE FUND

1000 SALARIES	911,507	983,056	1,038,559	1,127,667	1,212,900
2000 BENEFITS	240,404	252,157	248,288	254,071	297,720
3000 PURCHASED SERVICES	201,091	249,926	278,912	396,786	414,516
4000 SUPPLIES & MATERIALS	1,017,272	1,111,522	901,281	876,804	919,212
5000 CAPITAL OUTLAY	18,337	11,855	143,344	16,970	57,100
6000 OTHER	25	130	-	-	-
7000 SMALL EQUIPMENT/TRANSFERS	19,400	18,927	100,294	1,424	7,500
8000 TERMINATION BENEFITS	-	-	-	-	-

TOTALS

2,408,036 2,627,574 2,710,678 2,673,723 2,908,948

TRANSPORTATION

1000 SALARIES					
2000 BENEFITS					
3000 PURCHASED SERVICES	1,031,369	1,088,752	1,178,096	1,218,380	1,228,783
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY					
6000 OTHER	-	65	74	244	10,250
7000 SMALL EQUIPMENT/TRANSFERS					
8000 TERMINATION BENEFITS					

TOTALS

1,031,369 1,088,817 1,178,171 1,218,624 1,239,033

IMRF / FICA / MEDICARE

1000 SALARIES					
2000 BENEFITS	590,926	623,551	680,721	737,210	802,325
3000 PURCHASED SERVICES					
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY					
6000 OTHER	-	-	74	244	487
7000 SMALL EQUIPMENT/TRANSFERS					
8000 TERMINATION BENEFITS					

TOTALS

590,926 623,551 680,796 737,453 802,812

FUND by FUNCTION

Description

2007-08
FY Activity

2008-09
FY Activity

2009-10
FY Activity

2010-11
FY Activity

2011-12
Tentative Budget

TORT

1000 SALARIES					
2000 BENEFITS					
3000 PURCHASED SERVICES	195,866	212,579	208,005	248,749	293,871
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY					
6000 OTHER	-	-	36	117	246
7000 SMALL EQUIPMENT/TRANSFERS					
8000 TERMINATION BENEFITS					
TOTALS	195,866	212,579	208,041	248,866	294,117

WORKING CASH

1000 SALARIES					
2000 BENEFITS					
3000 PURCHASED SERVICES					
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY					
6000 OTHER	-	47	-	-	-
7000 SMALL EQUIPMENT/TRANSFERS	-	-	-	-	8,000
8000 TERMINATION BENEFITS					
TOTALS	-	47	-	-	8,000

CAPITAL PROJECTS

1000 SALARIES	-	-	-	-	-
2000 BENEFITS	-	-	-	-	-
3000 PURCHASED SERVICES					
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY	259,573	909,109	299,860	76,355	488,000
6000 OTHER	-	8,336	6,923	5,319	5,500
7000 SMALL EQUIPMENT/TRANSFERS	-	-	-	-	-
8000 TERMINATION BENEFITS					
TOTALS	259,573	917,445	306,783	81,674	493,500

DEBT SERVICE

1000 SALARIES					
2000 BENEFITS					
3000 PURCHASED SERVICES	500	875	600	145,303	155,000
4000 SUPPLIES & MATERIALS					
5000 CAPITAL OUTLAY					
6000 OTHER	2,971,482	3,009,911	2,970,156	2,919,022	2,918,875
7000 SMALL EQUIPMENT/TRANSFERS	-	-	-	-	-
8000 TERMINATION BENEFITS					
TOTALS	2,971,982	3,010,786	2,970,756	3,064,325	3,073,875

FUND by FUNCTION

Description	2007-08 FY Activity	2008-09 FY Activity	2009-10 FY Activity	2010-11 FY Activity	2011-12 Tentative Budget
TOTALS					
1000 SALARIES	13,883,322	14,431,523	15,136,116	14,925,506	14,969,908
2000 BENEFITS	4,133,345	4,514,280	4,618,335	4,582,608	4,813,600
3000 PURCHASED SERVICES	3,343,964	3,680,737	3,771,817	4,206,933	3,795,299
4000 SUPPLIES & MATERIALS	1,910,977	1,661,594	1,506,614	1,455,377	1,460,409
5000 CAPITAL OUTLAY	455,569	1,001,396	563,679	304,378	705,443
6000 OTHER	3,041,020	4,813,360	4,780,836	4,409,380	4,584,217
7000 SMALL EQUIPMENT/TRANSFERS	153,608	(233,122)	(147,944)	(245,794)	15,879
8000 TERMINATION BENEFITS	138,369	-	-	52,229	47,500
TOTALS	27,060,173	29,869,768	30,229,455	29,690,617	30,392,255

This page intentionally left blank

STATE OF ILLINOIS)
)
COUNTY OF DuPAGE) SS

CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Community High School District 94, DuPage County, Illinois, and, as such, I am the keeper of the records and files of the Board of Education of said School District.

I do hereby further certify that the foregoing constitutes a full, true and complete 2011-2012 Budget as adopted at the Regular Meeting of the Board of Education held on September 6, 2011.

A true and correct copy of which said Resolution, as adopted, has been made a part of the minutes of this meeting.

IN WITNESS WHEREOF, I hereunto affix my official signature at West Chicago, Illinois, this 6th day of September, 2011.

Ruben Campos, Secretary
Board of Education
Community High School District 94
DuPage County, Illinois

Signed before me this 6th day of
September, 2011

_____, Notary Public

This page intentionally left blank