

Geneva Community Unit School District 304

Educational Fund - Projection Summary

	BUDGET FY 2012	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$49,723,903	\$52,435,979	5.45%	\$54,973,435	4.84%	\$57,296,425	4.23%	\$59,643,699	4.10%	\$61,960,592	3.88%
State	\$3,997,397	\$4,043,154	1.14%	\$4,115,672	1.79%	\$4,228,043	2.73%	\$4,299,131	1.68%	\$4,339,642	0.94%
Federal	\$1,885,057	\$1,716,166	-8.96%	\$1,759,070	2.50%	\$1,803,047	2.50%	\$1,848,123	2.50%	\$1,894,326	2.50%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$55,606,357	\$58,195,299	4.66%	\$60,848,177	4.56%	\$63,327,515	4.07%	\$65,790,953	3.89%	\$68,194,560	3.65%
EXPENDITURES											
Salary and Benefit Costs	\$45,504,172	\$46,916,550	3.10%	\$48,540,947	3.46%	\$50,716,614	4.48%	\$52,926,861	4.36%	\$55,263,431	4.41%
Other	\$9,462,770	\$9,494,339	0.33%	\$9,731,698	2.50%	\$9,974,990	2.50%	\$10,224,365	2.50%	\$10,479,974	2.50%
TOTAL EXPENDITURES	\$54,966,942	\$56,410,889	2.63%	\$58,272,645	3.30%	\$60,691,604	4.15%	\$63,151,226	4.05%	\$65,743,406	4.10%
SURPLUS / DEFICIT	\$639,415	\$1,784,410		\$2,575,532		\$2,635,911		\$2,639,727		\$2,451,154	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	\$29,500	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$29,500	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$668,915	\$1,784,410		\$2,575,532		\$2,635,911		\$2,639,727		\$2,451,154	
BEGINNING FUND BALANCE	\$18,224,829	\$18,893,744		\$20,678,154		\$23,253,686		\$25,889,597		\$28,529,324	
PROJECTED YEAR END BALANCE	\$18,893,744	\$20,678,154		\$23,253,686		\$25,889,597		\$28,529,324		\$30,980,478	
FUND BALANCE AS % OF REVENUES	33.98%	35.53%		38.22%		40.88%		43.36%		45.43%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.12	4.40		4.79		5.12		5.42		5.65	

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Geneva Community Unit School District 304

Operations and Maintenance Fund - Projection Summary

	BUDGET FY 2012	REVENUE / EXPENDITURE PROJECTIONS									
		FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$10,355,522	\$10,003,803	-3.40%	\$9,563,767	-4.40%	\$9,520,702	-0.45%	\$9,734,434	2.24%	\$10,122,688	3.99%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$10,355,522	\$10,003,803	-3.40%	\$9,563,767	-4.40%	\$9,520,702	-0.45%	\$9,734,434	2.24%	\$10,122,688	3.99%
EXPENDITURES											
Salary and Benefit Costs	\$4,576,786	\$4,726,600	3.27%	\$4,890,970	3.48%	\$5,067,818	3.62%	\$5,257,537	3.74%	\$5,461,522	3.88%
Other	\$6,185,651	\$6,973,417	12.74%	\$5,757,753	-17.43%	\$7,206,697	25.17%	\$6,991,864	-2.98%	\$6,936,661	-0.79%
TOTAL EXPENDITURES	\$10,762,437	\$11,700,017	8.71%	\$10,648,723	-8.99%	\$12,274,514	15.27%	\$12,249,401	-0.20%	\$12,398,183	1.21%
SURPLUS / DEFICIT	(\$406,915)	(\$1,696,214)		(\$1,084,956)		(\$2,753,812)		(\$2,514,966)		(\$2,275,494)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$10,000)	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	(\$10,000)	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$416,915)	(\$1,696,214)		(\$1,084,956)		(\$2,753,812)		(\$2,514,966)		(\$2,275,494)	
BEGINNING FUND BALANCE	\$7,186,669	\$6,769,754		\$5,073,540		\$3,988,584		\$1,234,772		(\$1,280,195)	
PROJECTED YEAR END BALANCE	\$6,769,754	\$5,073,540		\$3,988,584		\$1,234,772		(\$1,280,195)		(\$3,555,689)	
FUND BALANCE AS % OF REVENUES	65.37%	50.72%		41.71%		12.97%		-13.15%		-35.13%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.55	5.20		4.49		1.21		(1.25)		(3.44)	

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Geneva Community Unit School District 304

Transportation Fund - Projection Summary

	BUDGET FY 2012	REVENUE / EXPENDITURE PROJECTIONS									
		FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$1,912,207	\$1,963,956	2.71%	\$2,082,851	6.05%	\$2,201,001	5.67%	\$2,314,875	5.17%	\$2,420,484	4.56%
State	\$1,405,000	\$1,405,000	0.00%	\$1,405,000	0.00%	\$1,405,000	0.00%	\$1,405,000	0.00%	\$1,405,000	0.00%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$3,317,207	\$3,368,956	1.56%	\$3,487,851	3.53%	\$3,606,001	3.39%	\$3,719,875	3.16%	\$3,825,484	2.84%
EXPENDITURES											
Salary and Benefit Costs	\$1,816,652	\$1,831,227	0.80%	\$1,855,396	1.32%	\$1,898,437	2.32%	\$1,943,044	2.35%	\$1,989,333	2.38%
Other	\$1,294,900	\$6,104,977	371.46%	\$1,334,189	-78.15%	\$6,418,540	381.08%	\$1,401,732	-78.16%	\$6,748,208	381.42%
TOTAL EXPENDITURES	\$3,111,552	\$7,936,204	155.06%	\$3,189,585	-59.81%	\$8,316,977	160.75%	\$3,344,776	-59.78%	\$8,737,542	161.23%
SURPLUS / DEFICIT	\$205,655	(\$4,567,248)		\$298,267		(\$4,710,976)		\$375,099		(\$4,912,058)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$1,500)	\$0		\$0		\$0		\$0		\$0	
Sale of Fixed Assets	\$3,738,550	\$0		\$3,806,441		\$0		\$4,002,707		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$3,737,050	\$0		\$3,806,441		\$0		\$4,002,707		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$3,942,705	(\$4,567,248)		\$4,104,708		(\$4,710,976)		\$4,377,806		(\$4,912,058)	
BEGINNING FUND BALANCE	\$2,928,688	\$6,871,393		\$2,304,145		\$6,408,853		\$1,697,877		\$6,075,683	
PROJECTED YEAR END BALANCE	\$6,871,393	\$2,304,145		\$6,408,853		\$1,697,877		\$6,075,683		\$1,163,625	
FUND BALANCE AS % OF REVENUES	207.14%	68.39%		183.75%		47.08%		163.33%		30.42%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	26.50	3.48		24.11		2.45		21.80		1.60	

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Geneva Community Unit School District 304

Municipal Retirement/Social Security Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$2,329,709	\$2,388,975	2.54%	\$2,512,679	5.18%	\$2,640,051	5.07%	\$2,768,973	4.88%	\$2,901,577	4.79%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$2,329,709	\$2,388,975	2.54%	\$2,512,679	5.18%	\$2,640,051	5.07%	\$2,768,973	4.88%	\$2,901,577	4.79%
EXPENDITURES											
Salary and Benefit Costs	\$2,285,437	\$2,488,654	8.89%	\$2,691,086	8.13%	\$2,828,828	5.12%	\$2,907,169	2.77%	\$2,987,251	2.75%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$2,285,437	\$2,488,654	8.89%	\$2,691,086	8.13%	\$2,828,828	5.12%	\$2,907,169	2.77%	\$2,987,251	2.75%
SURPLUS / DEFICIT	\$44,272	(\$99,679)		(\$178,407)		(\$188,777)		(\$138,196)		(\$85,674)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	\$0	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$44,272	(\$99,679)		(\$178,407)		(\$188,777)		(\$138,196)		(\$85,674)	
BEGINNING FUND BALANCE	\$1,881,064	\$1,925,336		\$1,825,657		\$1,647,250		\$1,458,473		\$1,320,277	
PROJECTED YEAR END BALANCE	\$1,925,336	\$1,825,657		\$1,647,250		\$1,458,473		\$1,320,277		\$1,234,603	
FUND BALANCE AS % OF REVENUES	82.64%	76.42%		65.56%		55.24%		47.68%		42.55%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	10.11	8.80		7.35		6.19		5.45		4.96	

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Geneva Community Unit School District 304

Working Cash Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$15,000	\$35,507	136.72%	\$106,788	200.75%	\$176,867	65.62%	\$209,236	18.30%	\$201,445	-3.72%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$15,000	\$35,507	136.72%	\$106,788	200.75%	\$176,867	65.62%	\$209,236	18.30%	\$201,445	-3.72%
OTHER FIN. SOURCES/USES											
Transfer Among Funds (Net)	(\$15,000)	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	(\$15,000)	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$14,202,936	\$14,202,936		\$14,238,443		\$14,345,232		\$14,522,098		\$14,731,334	
PROJECTED YEAR END BALANCE	\$14,202,936	\$14,238,443		\$14,345,232		\$14,522,098		\$14,731,334		\$14,932,779	

Geneva Community Unit School District 304

Tort Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$20,000	\$20,153	0.77%	\$20,611	2.27%	\$21,257	3.14%	\$21,774	2.43%	\$21,980	0.95%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$20,000	\$20,153	0.77%	\$20,611	2.27%	\$21,257	3.14%	\$21,774	2.43%	\$21,980	0.95%
EXPENDITURES											
Salary and Benefit Costs	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT	\$20,000	\$20,153		\$20,611		\$21,257		\$21,774		\$21,980	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	\$0	\$0		\$0		\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$20,000	\$20,153		\$20,611		\$21,257		\$21,774		\$21,980	
BEGINNING FUND BALANCE	\$30,522	\$50,522		\$70,675		\$91,286		\$112,544		\$134,318	
PROJECTED YEAR END BALANCE	\$50,522	\$70,675		\$91,286		\$112,544		\$134,318		\$156,298	
FUND BALANCE AS % OF REVENUES	252.61%	350.69%		442.90%		529.43%		616.87%		711.09%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	

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Geneva Community Unit School District 304

Aggregate - Projection Summary

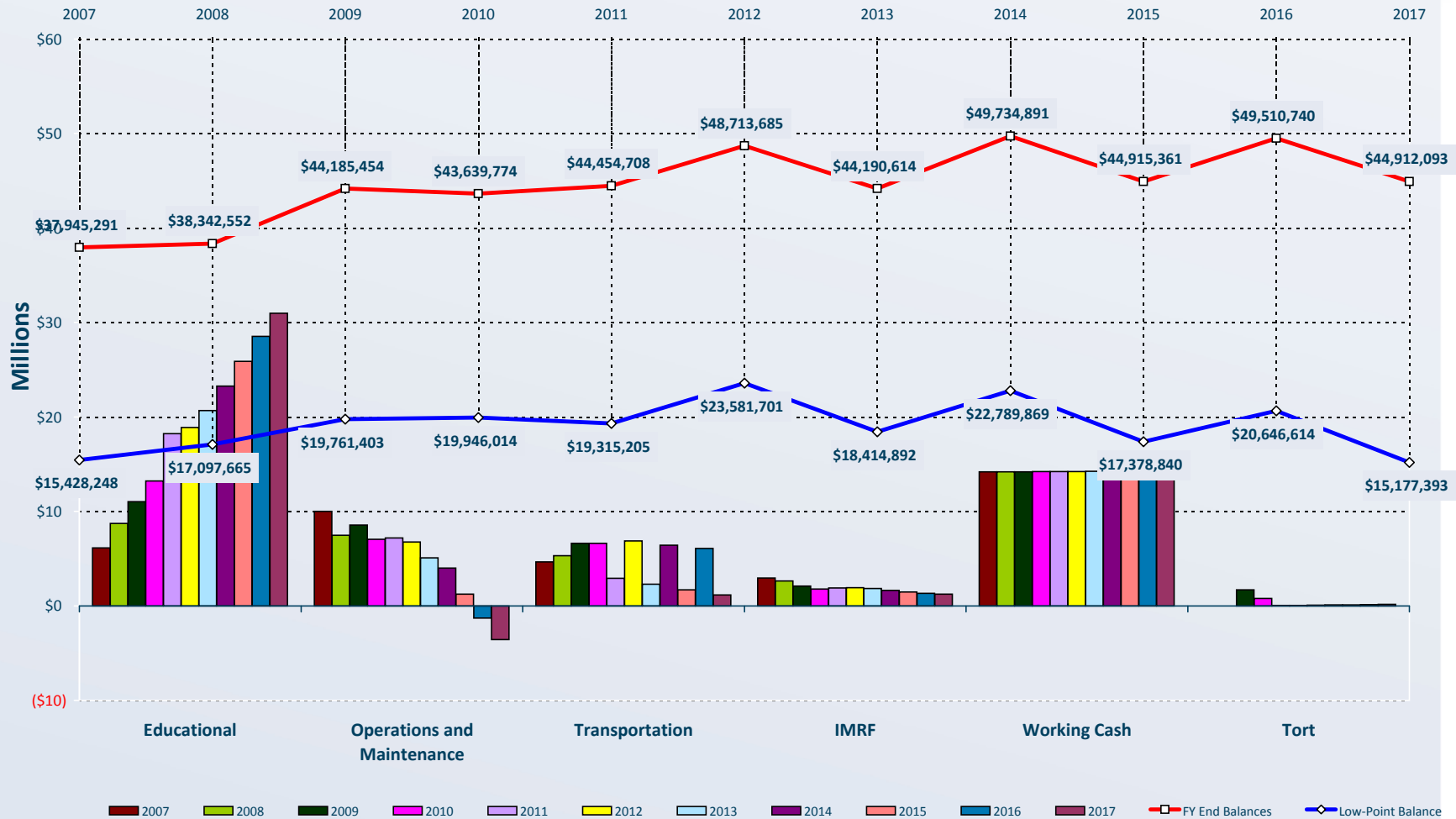
	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2012	FY 2013	% chg	FY 2014	% chg	FY 2015	% chg	FY 2016	% chg	FY 2017	% chg
REVENUE											
Local	\$64,356,341	\$66,848,374	3.87%	\$69,260,132	3.61%	\$71,856,303	3.75%	\$74,692,991	3.95%	\$77,628,766	3.93%
State	\$5,402,397	\$5,448,154	0.85%	\$5,520,672	1.33%	\$5,633,043	2.04%	\$5,704,131	1.26%	\$5,744,642	0.71%
Federal	\$1,885,057	\$1,716,166	-8.96%	\$1,759,070	2.50%	\$1,803,047	2.50%	\$1,848,123	2.50%	\$1,894,326	2.50%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$71,643,795	\$74,012,694	3.31%	\$76,539,874	3.41%	\$79,292,393	3.60%	\$82,245,245	3.72%	\$85,267,734	3.67%
EXPENDITURES											
Salary and Benefit Costs	\$54,183,047	\$55,963,031	3.29%	\$57,978,399	3.60%	\$60,511,697	4.37%	\$63,034,611	4.17%	\$65,701,538	4.23%
Other	\$16,943,321	\$22,572,734	33.22%	\$16,823,639	-25.47%	\$23,600,226	40.28%	\$18,617,961	-21.11%	\$24,164,843	29.79%
TOTAL EXPENDITURES	\$71,126,368	\$78,535,765	10.42%	\$74,802,038	-4.75%	\$84,111,923	12.45%	\$81,652,572	-2.92%	\$89,866,381	10.06%
SURPLUS / DEFICIT	\$517,427	(\$4,523,071)		\$1,737,836		(\$4,819,530)		\$592,673		(\$4,598,647)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	\$3,000	\$0		\$0		\$0		\$0		\$0	
Sale of Fixed Assets	\$3,738,550	\$0		\$3,806,441		\$0		\$4,002,707		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$3,741,550	\$0		\$3,806,441		\$0		\$4,002,707		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$4,258,977	(\$4,523,071)		\$5,544,277		(\$4,819,530)		\$4,595,380		(\$4,598,647)	
BEGINNING FUND BALANCE	\$44,454,708	\$48,713,685		\$44,190,614		\$49,734,891		\$44,915,361		\$49,510,740	
PROJECTED YEAR END BALANCE	\$48,713,685	\$44,190,614		\$49,734,891		\$44,915,361		\$49,510,740		\$44,912,093	
FUND BALANCE AS % OF REVENUES	67.99%	59.71%		64.98%		56.65%		60.20%		52.67%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.22	6.75		7.98		6.41		7.28		6.00	

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Projected Year-End Balances (Educational, Operations and Maintenance, Transportation, IMRF, Working Cash, and Tort Funds.)



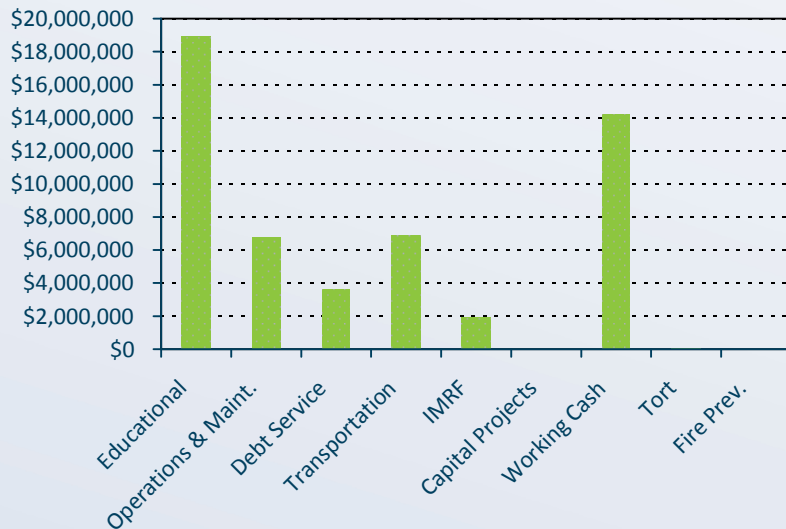
Geneva Community Unit School District 304

Aggregate View - Budget Summary

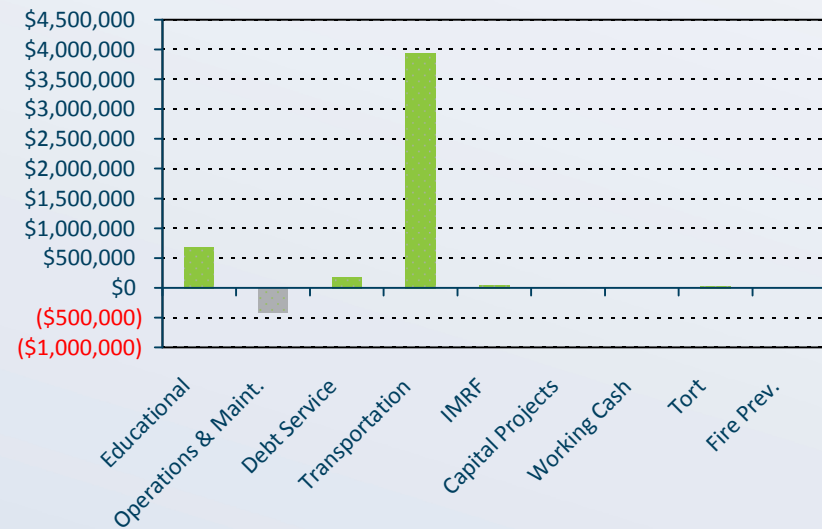
	Beginning Balance	Revenue*	Expenditure	Surplus / Deficit	Estimated FY-End Balance
Educational	\$18,224,829	\$55,635,857	\$54,966,942	\$668,915	\$18,893,744
Operations & Maint.	\$7,186,669	\$10,345,522	\$10,762,437	(\$416,915)	\$6,769,754
Debt Service	\$3,477,164	\$14,771,063	\$14,606,201	\$164,862	\$3,642,026
Transportation	\$2,928,688	\$7,054,257	\$3,111,552	\$3,942,705	\$6,871,393
IMRF	\$1,881,064	\$2,329,709	\$2,285,437	\$44,272	\$1,925,336
Capital Projects	\$0	\$0	\$0	\$0	\$0
Working Cash	\$14,202,936	\$0	\$0	\$0	\$14,202,936
Tort	\$30,522	\$20,000	\$0	\$20,000	\$50,522
Fire Prev.	\$0	\$0	\$0	\$0	\$0

* Includes Transfers, Sale of Bonds, and Other Financing Sources / Uses of Funds.

FY 2012 - Fund Balance Analysis

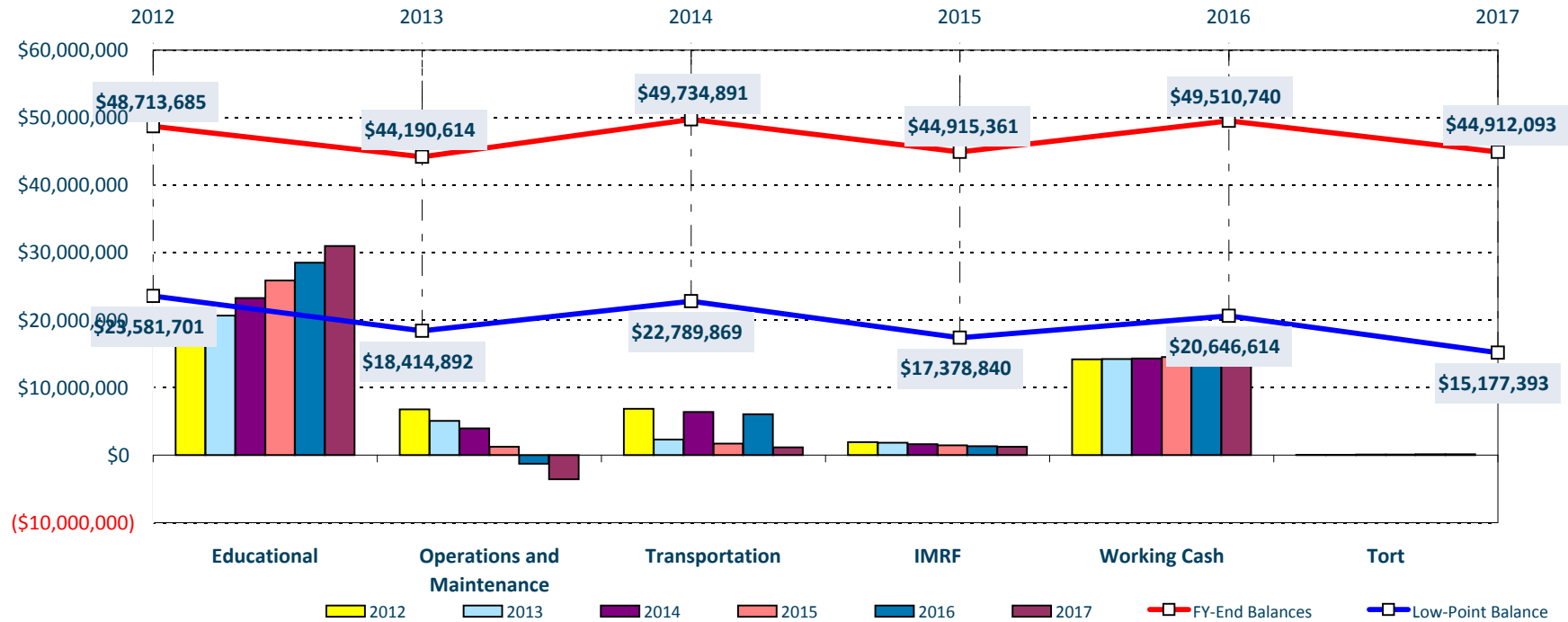


FY 2012 - Fund Surplus/Deficit



Geneva Community Unit School District 304

Aggregate View - Projection Summary



Geneva Community Unit School District 304

Aggregate View - Projection Summary

Financial Profile Calculation For FY 2012					
	Ratio	Score	Value	Total Score:	
Fund Balance to Rev Ratio	0.67	4	1.4	3.6	
Exp to Rev Ratio	0.99	4	1.4		
Days Cash On Hand	175.82	3	0.3	Financial Recognition	
% of Short Term Borrowing Max Remaining	100.00	4	0.4		
% of Long Term Debt Margin Remaining	16.68	1	0.1		

