

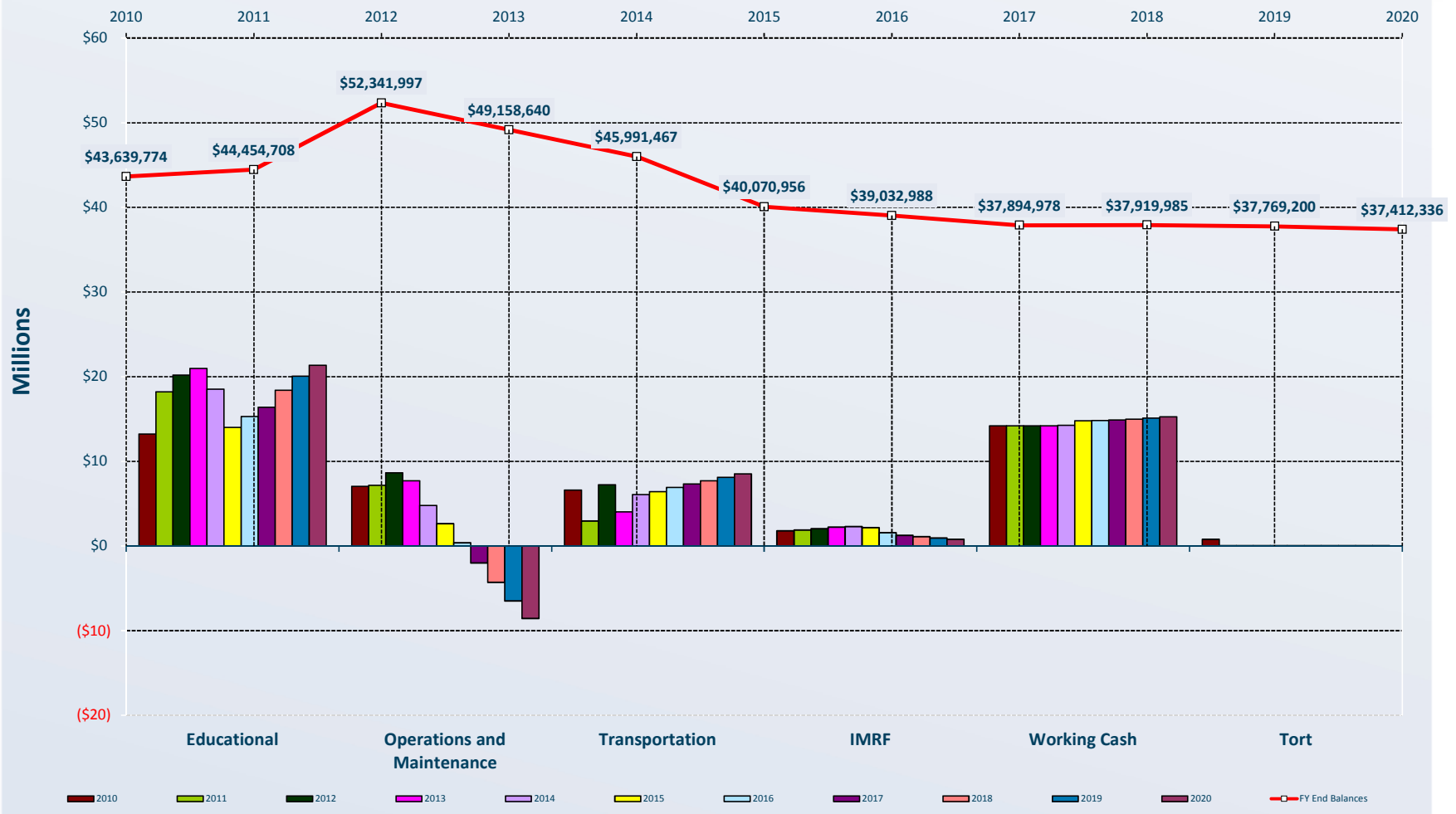
Geneva Community Unit School District 304

Aggregate - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$68,951,974	\$71,192,818	3.25%	\$73,273,887	2.92%	\$75,536,292	3.09%	\$77,838,814	3.05%	\$80,178,660	3.01%
State	\$5,796,713	\$6,093,654	5.12%	\$6,074,581	-0.31%	\$6,066,275	-0.14%	\$6,043,334	-0.38%	\$6,016,114	-0.45%
Federal	\$1,425,969	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$76,174,656	\$78,712,440	3.33%	\$80,774,438	2.62%	\$83,028,535	2.79%	\$85,308,117	2.75%	\$87,620,743	2.71%
EXPENDITURES											
Salary and Benefit Costs	\$57,357,201	\$58,755,491	2.44%	\$59,211,883	0.78%	\$61,165,245	3.30%	\$63,169,655	3.28%	\$65,226,840	3.26%
Other	\$22,362,147	\$22,692,122	1.48%	\$23,208,992	2.28%	\$23,740,224	2.29%	\$24,286,284	2.30%	\$24,847,658	2.31%
TOTAL EXPENDITURES	\$79,719,348	\$81,447,613	2.17%	\$82,420,875	1.19%	\$84,905,469	3.01%	\$87,455,939	3.00%	\$90,074,498	2.99%
SURPLUS / DEFICIT	(\$3,544,692)	(\$2,735,173)		(\$1,646,437)		(\$1,876,933)		(\$2,147,822)		(\$2,453,755)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$4,018,787)	(\$27,911)		(\$1,302,946)		\$0		\$0		\$0	
Sale of Fixed Assets	\$1,642,968	\$1,725,116		\$1,811,372		\$1,901,941		\$1,997,038		\$2,096,890	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	(\$2,375,819)	\$1,697,205		\$508,427		\$1,901,941		\$1,997,038		\$2,096,890	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$5,920,511)	(\$1,037,968)		(\$1,138,011)		\$25,008		(\$150,785)		(\$356,865)	
BEGINNING FUND BALANCE	\$45,991,467	\$40,070,956		\$39,032,988		\$37,894,978		\$37,919,985		\$37,769,200	
PROJECTED YEAR END BALANCE	\$40,070,956	\$39,032,988		\$37,894,978		\$37,919,985		\$37,769,200		\$37,412,336	
FUND BALANCE AS % OF EXPENDITURES	50.27%	47.92%		45.98%		44.66%		43.19%		41.53%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.03	5.75		5.52		5.36		5.18		4.98	



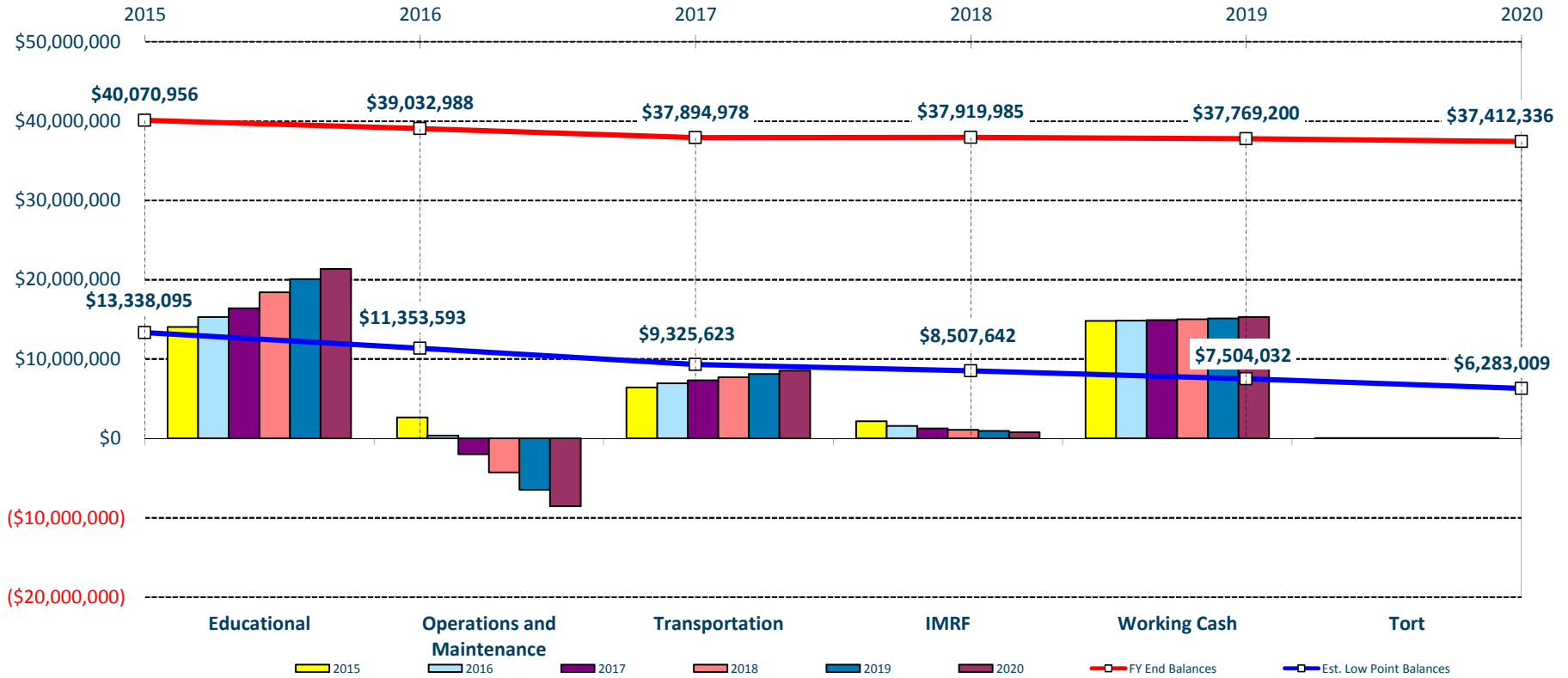
Projected Year-End Balances (Educational, Operations and Maintenance, Transportation, IMRF, Working Cash, and Tort Funds.)





Geneva Community Unit School District 304

Aggregate View - Projection Summary

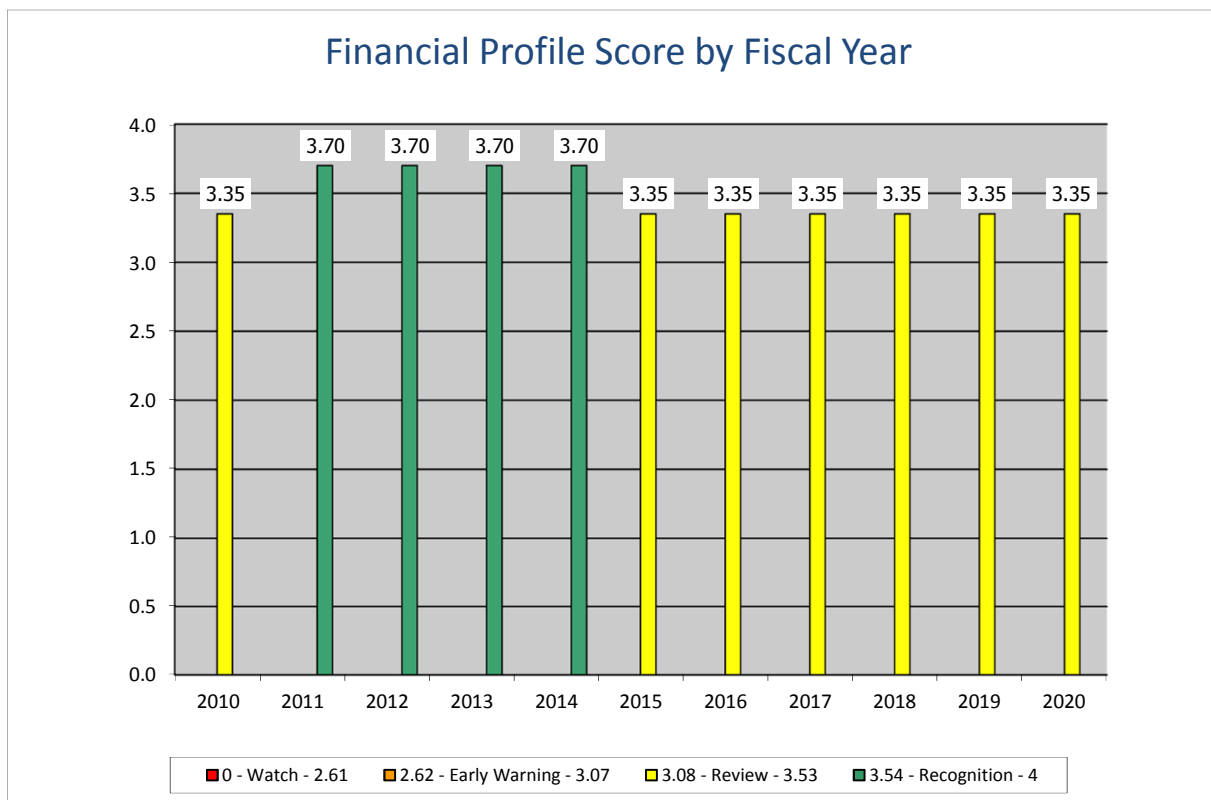




Geneva Community Unit School District 304

Aggregate View - Projection Summary

Financial Profile Calculation For FY 2015				Total Score:	3.35
	Ratio	Score	Value		
Fund Balance to Rev Ratio	0.55	4	1.4	Category:	Financial Review
Exp to Rev Ratio	1.11	2	1.05		
Days Cash On Hand	189.84	4	0.4		
% of Short Term Borrowing Max Remaining	100.00	4	0.4		
% of Long Term Debt Margin Remaining	19.15	1	0.1		



Geneva Community Unit School District 304

Educational Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$53,010,914	\$57,007,807	7.54%	\$58,591,606	2.78%	\$60,119,435	2.61%	\$61,789,052	2.78%	\$63,478,078	2.73%
State	\$4,006,713	\$4,303,654	7.41%	\$4,284,581	-0.44%	\$4,276,275	-0.19%	\$4,253,334	-0.54%	\$4,226,114	-0.64%
Federal	\$1,425,969	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%	\$1,425,969	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$58,443,596	\$62,737,430	7.35%	\$64,302,156	2.49%	\$65,821,678	2.36%	\$67,468,355	2.50%	\$69,130,161	2.46%
EXPENDITURES											
Salary and Benefit Costs	\$48,344,756	\$49,502,579	2.39%	\$49,726,587	0.45%	\$51,414,003	3.39%	\$53,142,870	3.36%	\$54,914,386	3.33%
Other	\$11,970,929	\$11,931,906	-0.33%	\$12,170,544	2.00%	\$12,413,955	2.00%	\$12,662,234	2.00%	\$12,915,478	2.00%
TOTAL EXPENDITURES	\$60,315,685	\$61,434,485	1.85%	\$61,897,131	0.75%	\$63,827,958	3.12%	\$65,805,104	3.10%	\$67,829,864	3.08%
SURPLUS / DEFICIT	(\$1,872,089)	\$1,302,946		\$2,405,025		\$1,993,721		\$1,663,251		\$1,300,297	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$2,618,787)	(\$27,911)		(\$1,302,946)		\$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	(\$2,618,787)	(\$27,911)		(\$1,302,946)		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$4,490,876)	\$1,275,035		\$1,102,080		\$1,993,721		\$1,663,251		\$1,300,297	
BEGINNING FUND BALANCE	\$18,518,787	\$14,027,911		\$15,302,946		\$16,405,025		\$18,398,746		\$20,061,997	
PROJECTED YEAR END BALANCE	\$14,027,911	\$15,302,946		\$16,405,025		\$18,398,746		\$20,061,997		\$21,362,294	
FUND BALANCE AS % OF EXPENDITURES	23.26%	24.91%		26.50%		28.83%		30.49%		31.49%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.79	2.99		3.18		3.46		3.66		3.78	

Geneva Community Unit School District 304

Operations and Maintenance Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$9,590,893	\$9,858,611	2.79%	\$10,060,725	2.05%	\$10,422,786	3.60%	\$10,844,445	4.05%	\$11,278,717	4.00%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$9,590,893	\$9,858,611	2.79%	\$10,060,725	2.05%	\$10,422,786	3.60%	\$10,844,445	4.05%	\$11,278,717	4.00%
EXPENDITURES											
Salary and Benefit Costs	\$4,775,817	\$4,917,115	2.96%	\$5,063,165	2.97%	\$5,218,668	3.07%	\$5,381,535	3.12%	\$5,552,253	3.17%
Other	\$6,967,143	\$7,226,004	3.72%	\$7,363,212	1.90%	\$7,503,849	1.91%	\$7,648,003	1.92%	\$7,795,761	1.93%
TOTAL EXPENDITURES	\$11,742,960	\$12,143,119	3.41%	\$12,426,377	2.33%	\$12,722,518	2.38%	\$13,029,538	2.41%	\$13,348,013	2.44%
SURPLUS / DEFICIT	(\$2,152,067)	(\$2,284,508)		(\$2,365,652)		(\$2,299,731)		(\$2,185,093)		(\$2,069,297)	
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	(\$2,152,067)	(\$2,284,508)		(\$2,365,652)		(\$2,299,731)		(\$2,185,093)		(\$2,069,297)	
BEGINNING FUND BALANCE	\$4,793,181	\$2,641,114		\$356,606		(\$2,009,046)		(\$4,308,777)		(\$6,493,870)	
PROJECTED YEAR END BALANCE	\$2,641,114	\$356,606		(\$2,009,046)		(\$4,308,777)		(\$6,493,870)		(\$8,563,166)	
FUND BALANCE AS % OF EXPENDITURES	22.49%	2.94%		-16.17%		-33.87%		-49.84%		-64.15%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.70	0.35		(1.94)		(4.06)		(5.98)		(7.70)	

Geneva Community Unit School District 304

Transportation Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$3,985,819	\$2,332,215	-41.49%	\$2,293,514	-1.66%	\$2,399,918	4.64%	\$2,510,034	4.59%	\$2,624,585	4.56%
State	\$1,790,000	\$1,790,000	0.00%	\$1,790,000	0.00%	\$1,790,000	0.00%	\$1,790,000	0.00%	\$1,790,000	0.00%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$5,775,819	\$4,122,215	-28.63%	\$4,083,514	-0.94%	\$4,189,918	2.61%	\$4,300,034	2.63%	\$4,414,585	2.66%
EXPENDITURES											
Salary and Benefit Costs	\$1,759,535	\$1,798,071	2.19%	\$1,836,418	2.13%	\$1,877,643	2.24%	\$1,919,992	2.26%	\$1,963,511	2.27%
Other	\$3,424,075	\$3,534,213	3.22%	\$3,675,236	3.99%	\$3,822,419	4.00%	\$3,976,047	4.02%	\$4,136,419	4.03%
TOTAL EXPENDITURES	\$5,183,610	\$5,332,284	2.87%	\$5,511,654	3.36%	\$5,700,062	3.42%	\$5,896,039	3.44%	\$6,099,930	3.46%
SURPLUS / DEFICIT	\$592,209	(\$1,210,069)		(\$1,428,140)		(\$1,510,145)		(\$1,596,005)		(\$1,685,344)	
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$1,900,000)	\$0		\$0		\$0		\$0		\$0	
Sale of Fixed Assets	\$1,642,968	\$1,725,116		\$1,811,372		\$1,901,941		\$1,997,038		\$2,096,890	
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	(\$257,032)	\$1,725,116		\$1,811,372		\$1,901,941		\$1,997,038		\$2,096,890	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$335,177	\$515,048		\$383,233		\$391,796		\$401,033		\$411,545	
BEGINNING FUND BALANCE	\$6,088,726	\$6,423,903		\$6,938,951		\$7,322,183		\$7,713,979		\$8,115,012	
PROJECTED YEAR END BALANCE	\$6,423,903	\$6,938,951		\$7,322,183		\$7,713,979		\$8,115,012		\$8,526,558	
FUND BALANCE AS % OF EXPENDITURES	123.93%	130.13%		132.85%		135.33%		137.63%		139.78%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	14.87	15.62		15.94		16.24		16.52		16.77	

Geneva Community Unit School District 304

Municipal Retirement/Social Security Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$2,332,298	\$1,958,424	-16.03%	\$2,259,211	15.36%	\$2,495,366	10.45%	\$2,568,782	2.94%	\$2,643,879	2.92%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$2,332,298	\$1,958,424	-16.03%	\$2,259,211	15.36%	\$2,495,366	10.45%	\$2,568,782	2.94%	\$2,643,879	2.92%
EXPENDITURES											
Salary and Benefit Costs	\$2,477,093	\$2,537,726	2.45%	\$2,585,713	1.89%	\$2,654,931	2.68%	\$2,725,258	2.65%	\$2,796,691	2.62%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$2,477,093	\$2,537,726	2.45%	\$2,585,713	1.89%	\$2,654,931	2.68%	\$2,725,258	2.65%	\$2,796,691	2.62%
SURPLUS / DEFICIT	(\$144,795)	(\$579,302)		(\$326,501)		(\$159,566)		(\$156,476)		(\$152,811)	
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	(\$144,795)	(\$579,302)		(\$326,501)		(\$159,566)		(\$156,476)		(\$152,811)	
BEGINNING FUND BALANCE	\$2,299,416	\$2,154,621		\$1,575,319		\$1,248,818		\$1,089,252		\$932,776	
PROJECTED YEAR END BALANCE	\$2,154,621	\$1,575,319		\$1,248,818		\$1,089,252		\$932,776		\$779,965	
FUND BALANCE AS % OF EXPENDITURES	86.98%	62.08%		48.30%		41.03%		34.23%		27.89%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	10.44	7.45		5.80		4.92		4.11		3.35	

Geneva Community Unit School District 304

Working Cash Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$32,000	\$35,684	11.51%	\$68,684	92.48%	\$98,578	43.52%	\$126,232	28.05%	\$153,076	21.27%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$32,000	\$35,684	11.51%	\$68,684	92.48%	\$98,578	43.52%	\$126,232	28.05%	\$153,076	21.27%
OTHER FIN. SOURCES/USES											
Transfer Among Funds (Net)	\$500,000	\$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	\$500,000	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$14,259,991	\$14,791,991		\$14,827,675		\$14,896,359		\$14,994,937		\$15,121,170	
PROJECTED YEAR END BALANCE	\$14,791,991	\$14,827,675		\$14,896,359		\$14,994,937		\$15,121,170		\$15,274,246	

Geneva Community Unit School District 304

Tort Fund - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg	FY 2019	% chg	FY 2020	% chg
REVENUE											
Local	\$50	\$76	51.57%	\$146	92.48%	\$209	43.52%	\$268	28.05%	\$325	21.27%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$50	\$76	51.57%	\$146	92.48%	\$209	43.52%	\$268	28.05%	\$325	21.27%
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	\$50	\$76		\$146		\$209		\$268		\$325	
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	\$50	\$76		\$146		\$209		\$268		\$325	
BEGINNING FUND BALANCE	\$31,366	\$31,416		\$31,492		\$31,638		\$31,847		\$32,115	
PROJECTED YEAR END BALANCE	\$31,416	\$31,492		\$31,638		\$31,847		\$32,115		\$32,440	
FUND BALANCE AS % OF EXPENDITURES	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	
FUND BALANCE AS # OF MONTHS OF EXPEND.	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	