

**Lincolnwood School District 74**

**2018-2019  
Preliminary Budget Summary  
June 21, 2018**

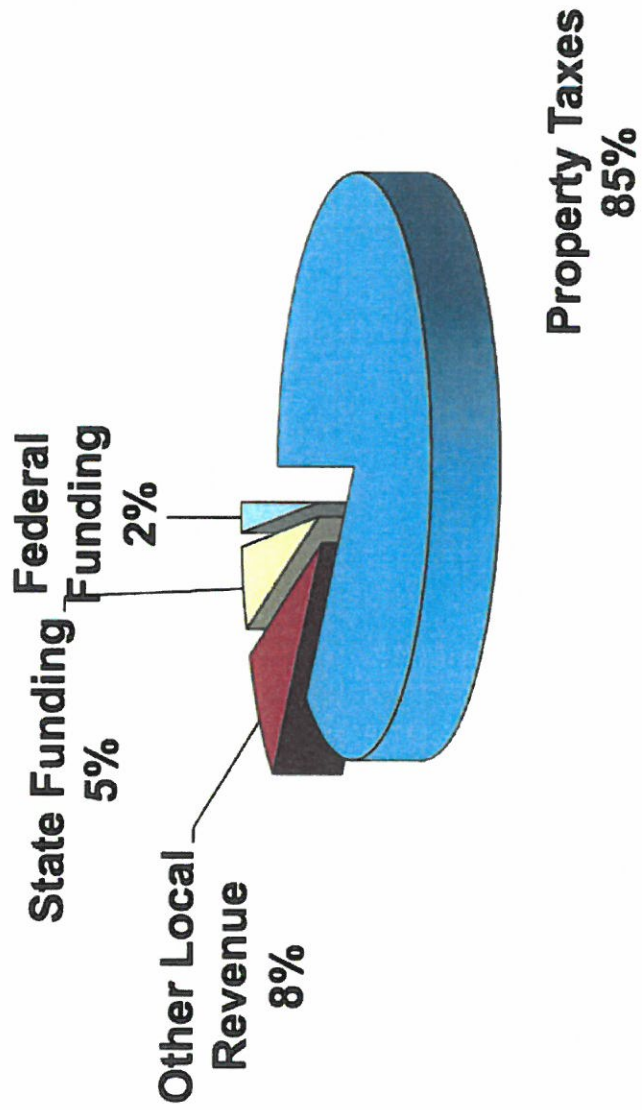
**DRAFT**

**Lincolnwood School District 74  
2018-2019**

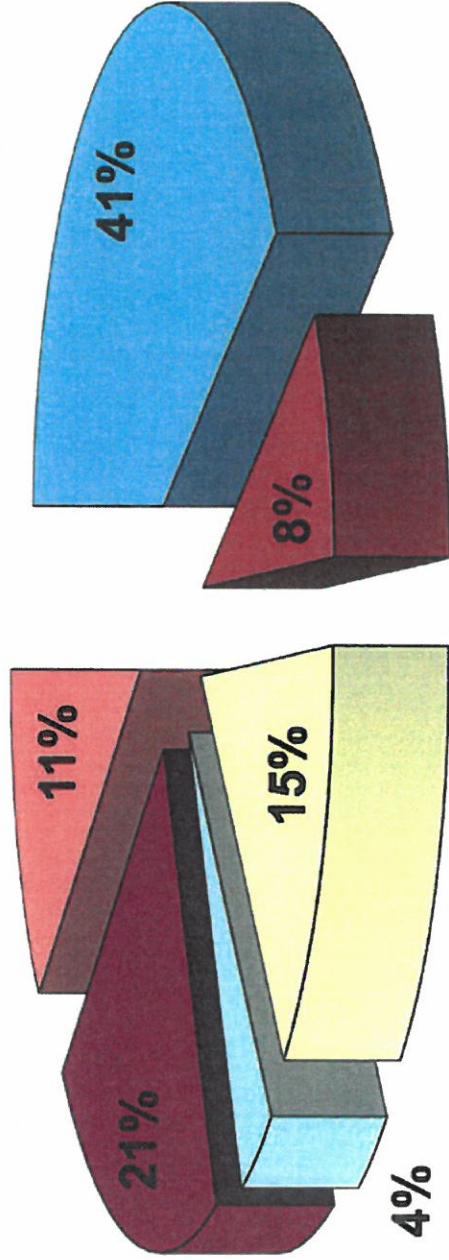
**Table of Contents**

Estimated Revenues By Category Chart	1
Estimated Expenditures By Category Chart	2
Comparisons by Category	3
Fund Summary Comparison of Revenues and Expenditures	4
Budget Revenues by Line Item	5
Budget Expenditures by Line Item	6-8
Budget Fund Summary	9

# 2018-2019 Preliminary Budget Revenues - All Funds



# 2018-2019 Preliminary Budget Expenditures - All Funds



- Salaries
- Purchased Services
- Equipment/Capital Projects
- Benefits
- Supplies/Materials
- Other/Transfers

**Lincolnwood School District 74  
2018-2019  
Preliminary  
Budget - Comparisons by Category**

Total Direct Budgetary Revenues	2017-2018 Final Budget	2018-2019 Preliminary Budget	Amount Change (Final to Preliminary)	% Change (Final to Preliminary)	Amount Change Expressed as a % of Total Preliminary Budget
Property Taxes	21,143,351	21,560,240	416,889	1.97%	1.65%
Other Local Revenues	2,149,120	2,068,333	(80,787)	-3.76%	-0.32%
State Funding	1,383,952	1,160,300	(223,652)	-16.16%	-0.89%
Federal Funding	336,375	418,992	82,617	24.56%	0.33%
Total	25,012,798	25,207,865	195,067	0.78%	0.77%
<b>Total Direct Budgetary Expenditures</b>					
	<b>Expenditures</b>				
Salaries	13,429,100	13,601,967	172,867	1.29%	0.52%
Benefits	2,766,072	2,703,406	(62,666)	-2.27%	-0.19%
Purchased Services	5,217,666	4,904,912	(312,754)	-5.99%	-0.94%
Supplies/Materials	1,374,900	1,382,120	7,220	0.53%	0.02%
Capital Equipment/Projects	5,398,512	6,971,632	1,573,120	29.14%	4.73%
Other/Dues & Fees/Transfers	3,051,690	3,699,186	647,496	21.22%	1.95%
Total	31,237,940	33,263,223	2,025,283	6.48%	6.09%

**Lincolnwood School District 74**  
**2018-2019 Preliminary Budget - Fund Summary**

<b>Total Direct Budgetary Revenues</b>	<b>2017-2018 Final Budget</b>	<b>2018-2019 Preliminary Budget</b>	<b>Amount Change (Final to Preliminary)</b>	<b>% Change (Actual to Tentative)</b>
<b>Revenues</b>				
Education	20,048,870	19,973,455	(75,415)	-0.38%
Operations & Maintenance	2,141,050	2,163,005	21,955	1.03%
Transportation	918,351	1,170,389	252,038	27.44%
Bond & Interest	1,121,335	1,118,642	(2,693)	0.00%
IMRF/Social Security	514,857	404,246	(110,611)	-21.48%
Capital Projects/Developer Donations	58,000	60,000	2,000	3.45%
Working Cash	24,488	5,443	(19,045)	-77.77%
Tort	39,488	10,443	(29,045)	
Fire Prevention & Safety	146,356	302,239	155,883	
<b>Total</b>	<b>25,012,795</b>	<b>25,207,865</b>	<b>195,070</b>	<b>0.78%</b>
<b>Total Direct Budgetary Expenditures</b>				
<b>Expenditures</b>				
Education	19,347,452	19,832,126	484,674	2.51%
Operations & Maintenance	2,217,290	1,991,510	(225,780)	-10.18%
Transportation	1,343,300	1,154,010	(189,290)	-14.09%
Bond & Interest	1,049,300	1,273,886	224,586	21.40%
IMRF/Social Security	529,271	533,059	3,788	0.72%
Capital Projects/Developer Donations	6,545,668	6,819,832	274,164	0.00%
Working Cash	-	-	-	0.00%
Tort	205,910	158,800	(47,110)	0.00%
Fire Prevention & Safety	-	1,500,000	1,500,000	
<b>Total</b>	<b>31,238,191</b>	<b>33,263,223</b>	<b>2,025,032</b>	<b>6.48%</b>
<b>Surplus (Deficit)</b>				
Education	701,418	141,329		
Operations & Maintenance	(76,240)	171,495		
Transportation	(424,949)	16,379		
Bond & Interest	72,035	(155,244)		
IMRF/Social Security	(14,414)	(128,813)		
Capital Projects/Developer Donations	(6,487,668)	(6,759,832)		
Working Cash	24,488	5,443		
Tort	(166,422)	(148,357)		
Fire Prevention & Safety	146,356	(1,197,761)		
<b>Total</b>	<b>(6,225,396)</b>	<b>(8,055,361)</b>		

Lincolnwood School District 74  
2018-2019  
Preliminary  
Budget - Revenue

	10	20	30	40	50	60	70	80	Total
	Education Fund	Operations & Maintenance	Debt Service	Transportation	IMRF/Soc Sec	Capital Projects	Working Cash	Tort	Fire Prevention Safety
<b>Direct Operating Budgetary Revenues</b>									
<b>Local Revenues</b>									
1110 General Property Tax Levy	17,112,165	1,923,742	1,109,082	506,479	328,906	-	663	663	273,639
1140 Special Ed Levy	304,898	1,923,742	1,109,082	506,479	328,906	-	663	663	273,639
<b>Total Property Tax Levies</b>	<b>17,417,063</b>	<b>1,923,742</b>	<b>1,109,082</b>	<b>1,012,958</b>	<b>657,812</b>	<b>-</b>	<b>1,326</b>	<b>1,326</b>	<b>547,278</b>
1230 Corporate Personal Property Taxes	347,000	-	-	140,000	61,000	-	-	-	-
1342 Tuition	210,600	-	-	-	-	-	-	-	-
1510 Interest Income	285,000	-	-	-	-	-	-	-	-
1611 Food Service	258,000	-	-	-	-	-	-	-	-
1690 Milk Program - K-5	-	-	-	-	-	-	-	-	-
1700-1800 Student Fees	174,000	-	-	-	-	-	-	-	-
1910 Building Rentals	10,000	125,000	-	-	-	-	-	-	-
1960 Distribution of TIF Funds	192,500	66,450	-	-	-	-	-	-	-
1999 Other Revenues	1,477,100	239,263	9,560	183,910	75,340	45,000	4,780	5,000	28,600
<b>Total Other Local Revenue</b>	<b>18,694,163</b>	<b>2,163,005</b>	<b>1,118,642</b>	<b>670,389</b>	<b>404,246</b>	<b>60,000</b>	<b>5,443</b>	<b>10,443</b>	<b>302,239</b>
<b>Total Local Revenue</b>	<b>36,111,226</b>	<b>4,086,747</b>	<b>2,227,724</b>	<b>1,683,347</b>	<b>1,062,058</b>	<b>115,000</b>	<b>11,769</b>	<b>20,769</b>	<b>579,517</b>
<b>State Revenues</b>									
3001 Evidence Based Funding Formula	660,300	-	-	500,000	-	-	-	-	-
Restricted Grants-In-Aid	-	-	-	-	-	-	-	-	-
3007-3110 Special Education	-	-	-	-	-	-	-	-	-
3305 Bilingual/ESL	-	-	-	-	-	-	-	-	-
3360 Free Lunch/Milk	-	-	-	-	-	-	-	-	-
3500 Regular Transportation	-	-	-	-	-	-	-	-	-
3510 Spec Ed Transportation	-	-	-	-	-	-	-	-	-
3705 Pre-K At Risk	-	-	-	-	-	-	-	-	-
3715 Reading Improvement	-	-	-	-	-	-	-	-	-
3775 Safety/ADA Block Grant	-	-	-	-	-	-	-	-	-
3800 Library Grant	-	-	-	-	-	-	-	-	-
3999 Other State Revenue	-	-	-	-	-	-	-	-	-
<b>Total Restricted Grants-In-Aid</b>	<b>660,300</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total State Revenue</b>	<b>660,300</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Federal Revenues</b>									
4100 Title V - Innovative Programs	-	-	-	-	-	-	-	-	-
4210 NSLP Reimbursement	-	-	-	-	-	-	-	-	-
4215 Milk Program - K-5	17,700	-	-	-	-	-	-	-	-
4300 Title I - Low Income	335,342	-	-	-	-	-	-	-	-
4400 Title IV - Safe Schools	-	-	-	-	-	-	-	-	-
4850 ARRA/IDEA Flow-Thru	-	-	-	-	-	-	-	-	-
4905 Title III - Emergency Immigrant	-	-	-	-	-	-	-	-	-
4909 Title III - English Language	35,140	-	-	-	-	-	-	-	-
4932 Title II - Teacher Quality	30,810	-	-	-	-	-	-	-	-
4991 Medicaid - Admin Outreach	-	-	-	-	-	-	-	-	-
4999 Other Federal Revenue	-	-	-	-	-	-	-	-	-
<b>Total Federal Revenue</b>	<b>418,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Direct Budgetary Revenues</b>	<b>36,780,126</b>	<b>4,086,747</b>	<b>2,227,724</b>	<b>2,183,347</b>	<b>1,062,058</b>	<b>115,000</b>	<b>11,769</b>	<b>20,769</b>	<b>579,517</b>
<b>Capital Projects</b>									
6000 Capital Projects	-	-	-	-	-	60,000	5,443	10,443	302,239
<b>Total</b>	<b>36,780,126</b>	<b>4,086,747</b>	<b>2,227,724</b>	<b>2,183,347</b>	<b>1,062,058</b>	<b>175,000</b>	<b>17,212</b>	<b>31,212</b>	<b>881,756</b>

**Lincolnwood School District 74  
2018-2019 Preliminary  
Budget - Expenditures**

Direct Operating Budgetary Expenditures	100	200	300	400	500	600/700/800	Total
Function	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	
Description							
<b>Education Fund</b>							
Direct Instructional Programs							
1100 Regular Instruction	7,308,013	1,025,367	283,000	584,450	302,500	495,000	9,998,330
1125 Pre-K At Risk	94,147	10,015	200	700	500	-	105,562
1200 Special Programs	1,113,763	228,995	11,000	5,750	10,000	2,500	1,372,008
1225 Pre K	-	-	-	1,000	-	-	1,000
1250 Remedial/Supplemental	607,975	108,076	15,100	3,650	15,000	5,000	754,801
1500 Interscholastic	86,135	4,746	-	5,000	5,000	1,000	101,881
1600 Summer School	61,459	1,000	-	3,000	-	-	65,459
1650 Gifted	395,302	61,362	-	5,900	-	-	462,564
1800 Bilingual	545,916	82,785	5,500	6,000	-	-	640,201
1912 Spec Ed Tuition Private Facility	-	-	-	-	-	-	-
Sub-total	10,212,710	1,522,346	314,800	615,450	333,000	503,500	13,501,806
<b>Support Services - Student</b>							
2110 Social Work Services	267,796	22,336	500	2,145	-	-	292,777
2130 Health Services	142,935	49,627	10,000	4,000	2,850	-	209,412
2140 Psychological Services	136,923	26,445	3,200	2,100	-	-	168,668
2150 Speech Services	240,030	24,697	-	3,125	-	-	267,852
2190 Other Support Services	56,002	-	-	-	-	-	56,002
Sub-total	843,686	123,105	13,700	11,370	2,850	-	994,711
<b>Support Services - Instructional Staff</b>							
2210 Improvement of Instruction	78,721	7,062	53,500	1,600	-	-	140,883
2220 Educational Media Services	312,553	34,054	-	37,650	-	-	384,257
2230 Assessment Services	-	-	-	-	-	-	-
Sub-total	391,274	41,116	53,500	39,250	-	-	525,140
<b>Support Services - General Administration</b>							
2310 Board of Education Services	-	-	241,500	2,500	-	11,000	255,000
2320 Executive Administration Services	220,500	38,173	9,500	2,000	1,000	6,000	277,173
Sub-Total	220,500	38,173	251,000	4,500	1,000	17,000	532,173
<b>Support Services - Building Administration</b>							
2410 Office of the Principal	668,881	168,054	15,500	9,050	5,000	3,700	870,185
<b>Support Services - Business</b>							
2510 Direction of Business	165,670	31,552	-	-	-	-	197,222
2520 Fiscal Services	212,808	55,505	83,000	4,000	1,000	4,000	360,313
2550 Food Services	182,567	32,064	35,000	233,000	2,000	5,000	489,631
2570 Internal Services	-	-	1,000	3,500	-	-	4,500
Sub-total	561,045	119,121	119,000	240,500	3,000	9,000	1,051,666
<b>Support Services - Central</b>							
2610 Direct Central	217,417	37,660	16,500	1,000	-	2,500	275,077
2620 Support Services	22,618	-	500	-	-	-	23,118
2630 Information Services	56,650	25,000	48,000	4,500	2,000	500	136,650
2650 Network/IT Services	-	-	-	-	-	1,600	1,600
Sub-total	296,685	62,660	65,000	5,500	2,000	4,600	436,445



**Lincolnwood School District 74**  
**2018-2019 Preliminary**  
**Budget - Expenditures**

Function	Description	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	Total
Community Services								
	3000 Community Services	-	-	-	-	-	1,000	1,000
Payments to Other Local Education Agencies	4120 Payments to Other Entities	-	-	61,000	-	-	1,858,000	1,919,000
	4220 Special Education Tuition	-	-	61,000	-	-	1,858,000	1,919,000
	Sub-total	13,194,781	2,074,575	893,500	925,620	346,850	2,396,800	19,832,126
<b>Total Education Fund</b>								
	<b>Operations &amp; Maintenance Fund</b>							
	2540 Operation & Maintenance of Facilities	407,186	95,772	799,552	456,500	201,500	31,000	1,991,510
	<b>Total Operations &amp; Maintenance Fund</b>	407,186	95,772	799,552	456,500	201,500	31,000	1,991,510
	<b>Bond &amp; Interest Fund</b>							
	5200 Bond Interest	-	-	2,500	-	-	891,900	894,400
	5400 Bond Principal - Principal	-	-	-	-	-	379,486	379,486
	<b>Total Bond &amp; Interest Fund</b>	-	-	2,500	-	-	1,271,386	1,273,886
	<b>Transportation Fund</b>							
	2550 Pupil Transportation							
	Regular	-	-	690,500	-	-	-	690,500
	Special Education	-	-	463,510	-	-	-	463,510
	<b>Total Transportation Fund</b>	-	-	1,154,010	-	-	-	1,154,010
	<b>IMRF/Social Security Fund</b>							
Direct Instruction Programs								
	1100 Regular Instruction		163,324	-	-	-	-	163,324
	1125 Pre-K At Risk		7,725	-	-	-	-	7,725
	1200 Special Programs		66,950	-	-	-	-	66,950
	1250 Remedial & Supplemental		13,905	-	-	-	-	13,905
	1500 Interscholastic		6,180	-	-	-	-	6,180
	1600 Summer School		3,090	-	-	-	-	3,090
	1650 Gifted		5,150	-	-	-	-	5,150
	1800 Title III Bilingual		15,965	-	-	-	-	15,965
	Sub-total		282,289					282,289

Lincolnwood School District 74  
 2018-2019 Preliminary  
 Budget - Expenditures

Function	Description	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	Total
Support Services - Student	2110 Attendance & Social Work	-	4,120	-	-	-	-	4,120
	2130 Health Services	-	16,955	-	-	-	-	16,955
	2140 Psychological Services	-	2,060	-	-	-	-	2,060
	2150 Speech Services	-	4,120	-	-	-	-	4,120
	2190 Other Support Services	-	4,120	-	-	-	-	4,120
	Sub-total	-	31,375	-	-	-	-	31,375
Support Services - Instructional Staff	2210 Improvement of Instruction	-	1,030	-	-	-	-	1,030
	2220 Educational Media Services	-	2,060	-	-	-	-	2,060
	2230 Assessment Services	-	-	-	-	-	-	-
	Sub-total	-	3,090	-	-	-	-	3,090
Support Services - General Administration	2310 Board of Education Services	-	-	-	-	-	-	-
	2320 Executive Administration Services	-	17,000	-	-	-	-	17,000
	Sub-total	-	17,000	-	-	-	-	17,000
Support Services - Building Administration	2410 Office of the Principal	-	19,570	-	-	-	-	19,570
Support Services - Business	2510 Direction Business Services	-	2,060	-	-	-	-	2,060
	2520 Fiscal Services	-	27,810	-	-	-	-	27,810
	2540 Building Services	-	57,680	-	-	-	-	57,680
	2550 Transportation Services	-	-	-	-	-	-	-
	2560 Food Services	-	36,050	-	-	-	-	36,050
	Sub-total	-	123,600	-	-	-	-	123,600
Support Services - Central	2610 Direct Central	-	20,085	-	-	-	-	20,085
	2630 Information Services	-	36,050	-	-	-	-	36,050
	Sub-total	-	56,135	-	-	-	-	56,135
Community Services	3000 Community Services	-	-	-	-	-	-	-
Capital Projects Fund	Total IMRF/Social Security Fund	-	533,059	-	-	-	-	533,059
	2530 Purchased Services	-	-	1,896,550	-	-	-	1,896,550
	2540 Capital Outlay	-	-	-	-	4,923,282	-	4,923,282
	Total Cap Proj/Developer Donations Fund	-	-	1,896,550	-	4,923,282	-	6,819,832
	Tort Immunity Fund	-	-	-	-	-	-	-
	Workers' Compensation Insurance	-	-	72,600	-	-	-	72,600
	Liability Insurance	-	-	62,200	-	-	-	62,200
	Judgements/Settlements	-	-	24,000	-	-	-	24,000
	Total Tort Immunity Fund	-	-	158,800	-	-	-	158,800
	Fire Prevention/Life Safety Fund	-	-	-	-	-	-	-
	2540 Capital Outlay	-	-	-	-	1,500,000	-	1,500,000
	Total Capital Outlay Fund	-	-	-	-	1,500,000	-	1,500,000
	Total Direct Budgetary Expenditures	13,601,987	2,703,406	4,504,912	1,382,120	6,971,632	3,699,186	33,263,223

