

**Lincolnwood School District 74**

**2016-2017**

**Preliminary Budget Summary**

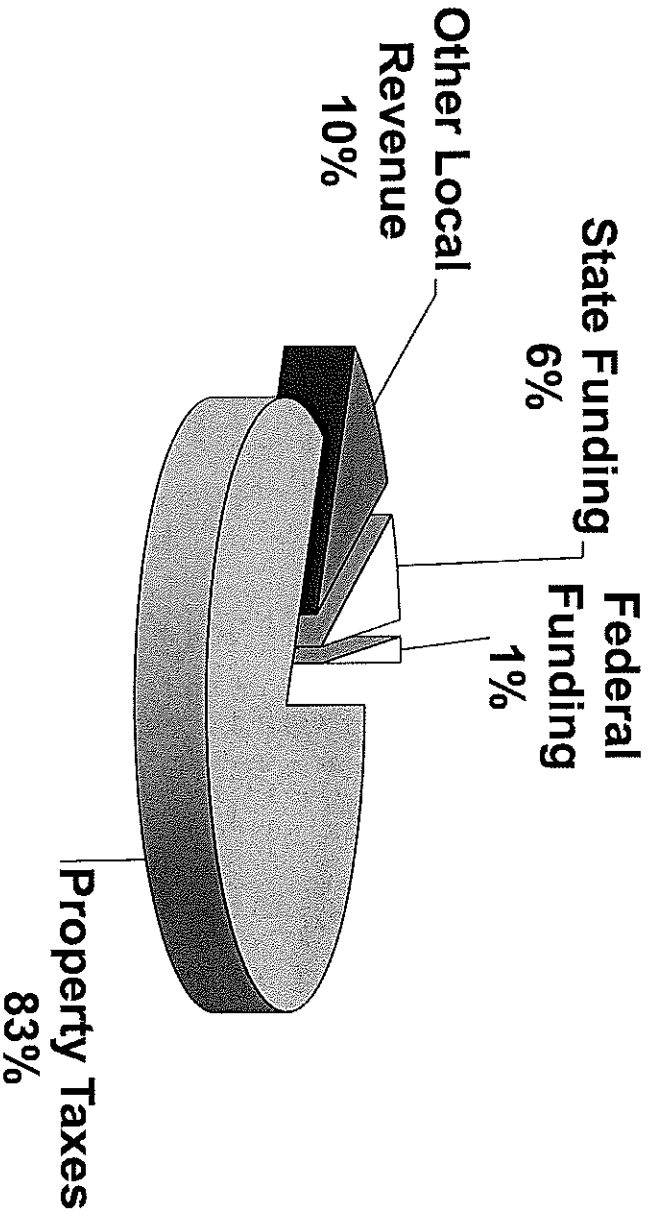
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**Date June 23, 2016**

**Lincolnwood School District 74  
2016-2017 Preliminary Budget**

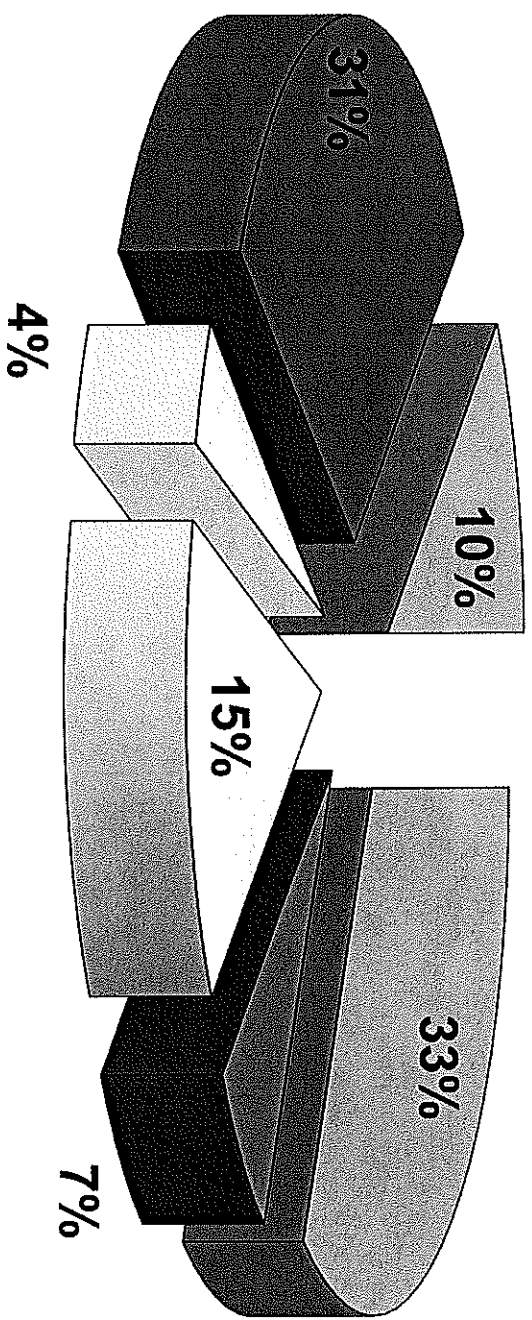
**Table of Contents**

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

# 2016-2017 Preliminary Budget Revenues - All Funds



# 2016-2017 Preliminary Budget Expenditures - All Funds



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

**Lincolnwood School District 74**  
**2016-2017**  
**Preliminary**  
**Budget - Comparisons by Category**

Total Direct Budgetary Revenues	2015-2016 Amended Budget	2016-2017 Preliminary Budget	Amount Change (Amended to Preliminary)	% Change (Amended to Preliminary)	Amount Change Expressed as a % of Total Preliminary Budget
Property Taxes	18,481,100	20,557,724	2,076,624	11.24%	8.41%
Other Local Revenues	2,302,550	2,418,420	115,870	5.03%	0.47%
State Funding	1,386,700	1,387,546	846	0.06%	0.00%
Federal Funding	300,038	336,065	36,027	12.01%	0.15%
<b>Total</b>	<b>22,470,388</b>	<b>24,699,755</b>	<b>2,229,367</b>	<b>9.92%</b>	<b>9.03%</b>
<b>Total Direct Budgetary Expenditures</b>					
	<b>Expenditures</b>				
Salaries	12,346,675	13,214,044	867,369	7.03%	2.21%
Benefits	2,903,230	2,620,382	(282,848)	-9.74%	-0.72%
Purchased Services	4,064,050	5,914,460	1,850,410	45.53%	4.70%
Supplies/Materials	1,391,575	1,568,050	176,475	12.68%	0.45%
Capital Equipment/Projects	10,594,500	12,100,580	1,506,080	14.22%	3.83%
Other/Dues & Fees/Transfers	2,210,610	3,911,740	1,701,130	76.95%	4.33%
<b>Total</b>	<b>33,510,640</b>	<b>39,329,259</b>	<b>5,818,619</b>	<b>17.36%</b>	<b>14.79%</b>

**Lincolnwood School District 74  
2016-2017 Preliminary Budget - Fund Summary**

	2015-2016 Amended Budget	2016-2017 Preliminary Budget	Amount Change (Amended to Preliminary)	% Change ( Final to Preliminary)
<b>Total Direct Budgetary Revenues</b>				
<b>Revenues</b>				
Education	18,844,788	20,007,807	1,163,019	6.17%
Operations & Maintenance	2,055,000	2,137,417	82,417	4.01%
Transportation	716,500	756,623	40,123	5.60%
Bond & Interest	-	1,108,535	1,108,535	0.00%
IMRF/Social Security	545,000	482,489	(62,511)	-11.47%
Capital Projects/Developer Donations	1,000	50,000	49,000	4900.00%
Working Cash	81,000	10,485	(70,515)	-87.06%
Tort	11,100	11,485	385	
Fire Prevention & Safety	216,000	134,914	(81,086)	
<b>Total</b>	<b>22,470,388</b>	<b>24,699,755</b>	<b>2,229,367</b>	<b>9.92%</b>
<b>Total Direct Budgetary Expenditures</b>				
<b>Expenditures</b>				
Education	18,752,535	19,028,323	275,788	1.47%
Operations & Maintenance	5,321,500	2,053,646	(3,267,854)	-61.41%
Transportation	1,323,000	1,293,500	(29,500)	-2.23%
Bond & Interest	209,185	2,015,350	1,806,165	863.43%
IMRF/Social Security	844,420	529,500	(314,920)	-37.29%
Capital Projects/Developer Donations	6,550,000	14,240,600	7,690,600	0.00%
Working Cash	-	-	-	0.00%
Tort	340,000	168,340	(171,660)	0.00%
Fire Prevention & Safety	170,000	-	(170,000)	
<b>Total</b>	<b>33,510,640</b>	<b>39,329,259</b>	<b>5,818,619</b>	<b>17.36%</b>
<b>Surplus (Deficit)</b>				
Education	92,253	979,484		
Operations & Maintenance	(3,266,500)	83,771		
Transportation	(606,500)	(536,877)		
Bond & Interest	(209,185)	(906,815)		
IMRF/Social Security	(299,420)	(47,011)		
Capital Projects/Developer Donations	(6,549,000)	(14,190,600)		
Working Cash	81,000	10,485		
Tort	(328,900)	(156,855)		
Fire Prevention & Safety	216,000	(35,086)		
<b>Total</b>	<b>(10,870,252)</b>	<b>(14,799,504)</b>		

Lincolnwood School District 74  
2016-2017  
Preliminary  
Budget - Revenue

	10	20	30	40	50	60	70	80	Fire Prevention Safety	Total
<b>Direct Operating Budgetary Revenues</b>	<b>Education Fund</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Service</b>	<b>Transportation</b>	<b>IMRF/Soc Sec</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>		
	16,397,182	1,843,467	1,108,535	485,123	312,489	-	485	485	118,914	20,266,850
1110 General Property Tax Levy	2,917,074									2,917,074
1140 Special Ed Levy	16,698,226	1,843,467	1,108,535	485,123	312,489	-	485	485	118,914	20,587,224
<b>Total Property Tax Levies</b>	447,920				150,000					597,920
1230 Corporate Personal Property Taxes	350,000				20,000					370,000
1342 Tuition	270,000									270,000
1510 Interest Income		80,000								80,000
1611 Food Service										
1690 Milk Program - K-5										
1720 Student Fees		196,350								196,350
1910 Building Rentals										
1960 Distribution of TIF Funds		157,500								157,500
1999 Other Revenues	23,000	56,450								79,450
<b>Total Other Local Revenue</b>	1,839,470	293,950		38,000	170,000	50,000	10,000	11,000	16,000	2,418,420
<b>Total Local Revenue</b>	18,517,656	2,137,417	1,108,535	523,123	482,489	50,000	10,485	11,485	134,914	22,976,144
<b>States Revenues</b>										
3001 General State Aid										662,800
3001-310 Special Education										410,000
3305 Bilingual/SL										79,500
3360 Free Lunch/Milk										3,500
3500 Regular Transportation										230,000
3510 Spec Ed Transportation										230,000
3705 Pres-K-At Risk										
3716 Reading Improvement										
3717 Salary/ADA Block Grant										
3800 Library Grant										1,746
3999 Other State Revenue										
<b>Total Restricted Grants-In-Aid</b>		491,246		233,500						724,746
<b>Total State Revenue</b>		1,154,046		233,500						1,387,546
<b>Federal Revenues</b>										
4100 Title V - Innovative Programs										
4210 NSLP Reimbursement		17,700								17,700
4216 Milk Program - K-5		252,415								252,415
4300 Title I - Low Income										
4400 Title IV - Safe Schools										
4850 ARRA IDEA Flow-77tu										
4909 Title III - Emergency Immigrant										
4909 Title III - English Language		35,140								35,140
4932 Title II - Teacher Quality		30,810								30,810
4981 Medicaid - Admin Outreach										
4999 Other Federal Revenue										
<b>Total Federal Revenue</b>		336,065								336,065
<b>Total Direct Budgetary Revenues</b>	20,007,807	2,137,417	1,108,535	756,623	482,489	50,000	10,485	11,485	134,914	24,699,755

Lincolnwood School District 74

2016-2017

Preliminary

Budget - Expenditures

Direct Operating Budgetary Expenditures	Function	Description	Salaries	Benefits	300 Purchased Services	400 Supplies/Materials	500 Equipment	600/700/800 Other Objects	Total
Education Fund									
Direct Instructional Programs									
	1100	Regular Instruction	6,865,310	997,700	330,700	736,000	443,000	615,000	9,987,710
	1120	Pre-K At Risk	108,742	9,512	500	2,500	750	-	122,004
	1200	Special Programs	1,066,333	216,900	11,000	7,000	10,000	2,500	1,313,733
	1225	Pre K	-	-	-	1,000	-	-	1,000
	1250	Remedial/Supplemental	487,757	102,375	19,700	3,850	30,000	10,000	633,682
	1500	Interscholastic	200,091	4,610	-	5,000	5,000	1,000	215,701
	1600	Summer School	60,175	1,000	-	3,500	-	-	64,675
	1650	Gifted	311,445	68,140	-	8,800	-	-	378,385
	1800	Bilingual	589,109	78,355	10,500	14,500	-	-	692,464
	1912	Spec Ed Tuition Private Facility	-	-	-	-	-	-	-
		Sub-total	9,688,965	1,468,592	372,400	782,150	488,750	628,500	13,429,355
Support Services - Student									
	2110	Social Work Services	253,380	21,325	500	1,500	-	-	276,705
	2130	Health Services	142,525	46,810	10,500	4,250	3,500	200	207,785
	2140	Psychological Services	153,084	25,100	3,200	1,250	-	-	182,634
	2150	Speech Services	243,878	23,490	-	1,500	-	-	268,868
	2190	Other Support Services	52,785	-	-	-	-	-	52,785
		Sub-total	845,655	116,725	14,200	8,500	3,500	200	988,781
Support Services - Instructional Staff									
	2210	Improvement of Instruction	76,014	9,175	54,000	1,600	-	-	140,789
	2220	Educational Media Services	272,384	32,375	-	40,000	-	-	344,759
	2230	Assessment Services	-	-	-	250	-	-	250
		Sub-total	348,398	41,550	54,000	41,850	-	-	485,798
Support Services - General Administration									
	2310	Board of Education Services	-	-	315,500	2,500	-	21,000	339,000
	2320	Executive Administration Services	327,283	41,430	9,500	2,000	1,000	6,500	387,713
		Sub-total	327,283	41,430	325,000	4,500	1,000	27,500	726,713
Support Services - Building Administration									
	2410	Office of the Principal	720,485	158,700	17,750	8,550	5,000	3,700	914,185
Support Services - Business									
	2510	Direction of Business	152,500	29,875	-	-	-	-	182,375
	2520	Fiscal Services	200,593	52,475	98,000	4,000	1,000	4,000	360,068
	2560	Food Services	172,615	30,375	4,000	234,500	7,500	5,000	453,997
	2570	Internal Services	-	-	1,000	9,000	-	-	10,000
		Sub-total	525,708	112,725	103,000	247,500	8,500	9,000	1,006,433
Support Services - Central									
	2610	Direct Central	250,000	35,650	4,000	1,000	-	2,500	293,150
	2620	Support Services	-	-	-	500	-	-	500
	2630	Information Services	76,805	25,000	55,000	5,500	2,000	500	164,805
	2650	Network/IT Services	-	-	-	-	-	1,600	1,600
		Sub-total	326,805	60,650	59,000	7,000	2,000	4,600	460,055



Lincolnwood School District 74

2016-2017

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	-	-	955,000	1,016,000
	4220 Special Education Tuition	-	-	61,000	-	-	955,000	1,016,000
	Sub-total	12,753,301	2,000,372	1,006,350	1,100,050	508,750	1,629,650	19,028,323
<b>Total Education Fund</b>								
	<b>Operations &amp; Maintenance Fund</b>							
	2540 Operation & Maintenance of Facilities	430,746	90,400	610,000	463,000	188,500	271,000	2,053,646
	<b>Total Operations &amp; Maintenance Fund</b>	430,746	90,400	610,000	463,000	188,500	271,000	2,053,646
	<b>Bond &amp; Interest Fund</b>							
	5200 Bond Interest	-	-	2,500	-	-	1,620,000	1,622,500
	5400 Bond Principal - Principal	-	-	-	-	-	392,850	392,850
	<b>Total Bond &amp; Interest Fund</b>	-	-	2,500	-	-	2,012,850	2,015,350
	<b>Transportation Fund</b>							
	2550 Pupil Transportation	-	-	720,000	1,000	-	2,500	723,500
	Regular	-	-	570,000	-	-	-	570,000
	Special Education	-	-	1,290,000	1,000	-	2,500	1,293,500
	<b>Total Transportation Fund</b>	-	-	1,290,000	1,000	-	2,500	1,293,500
	<b>IMRF/Social Security Fund</b>							
Direct Instruction Programs	1100 Regular Instruction	-	153,000	-	-	-	-	153,000
	1125 Pre-K At Risk	-	7,500	-	-	-	-	7,500
	1200 Special Programs	-	65,000	-	-	-	-	65,000
	1250 Remedial & Supplemental	-	13,500	-	-	-	-	13,500
	1500 Interscholastic	-	6,000	-	-	-	-	6,000
	1600 Summer School	-	3,000	-	-	-	-	3,000
	1650 Gifted	-	5,000	-	-	-	-	5,000
	1800 Title III Bilingual	-	12,000	-	-	-	-	12,000
	Sub-total	-	265,000	-	-	-	-	265,000

Lincolnwood School District 74

2016-2017

Preliminary

Budget - Expenditures

Function	Description	Salaries	Benefits	Purchased Services	Supplies/ Materials	Equipment	Other Objects	Total
Support Services - Student								
	2110 Attendance & Social Work	-	4,000	-	-	-	-	4,000
	2130 Health Services	-	24,000	-	-	-	-	24,000
	2140 Psychological Services	-	2,000	-	-	-	-	2,000
	2150 Speech Services	-	4,000	-	-	-	-	4,000
	2190 Other Support Services	-	4,000	-	-	-	-	4,000
	Sub-total	-	38,000	-	-	-	-	38,000
Support Services - Instructional Staff								
	2210 Improvement of Instruction	-	1,000	-	-	-	-	1,000
	2220 Educational Media Services	-	2,000	-	-	-	-	2,000
	2230 Assessment Services	-	-	-	-	-	-	-
	Sub-total	-	3,000	-	-	-	-	3,000
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	-	36,000	-	-	-	-	36,000
Support Services - Business								
	2510 Direction Business Services	-	3,000	-	-	-	-	3,000
	2520 Fiscal Services	-	41,000	-	-	-	-	41,000
	2540 Building Services	-	77,000	-	-	-	-	77,000
	2550 Transportation Services	-	-	-	-	-	-	-
	2560 Food Services	-	28,500	-	-	-	-	28,500
	Sub-total	-	149,500	-	-	-	-	149,500
Support Services - Central								
	2610 Direct Central	-	11,000	-	-	-	-	11,000
	2630 Information Services	-	10,000	-	-	-	-	10,000
	Sub-total	-	21,000	-	-	-	-	21,000
Community Services								
	3000 Community Services	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-
	Total IMRR/Social Security Fund	-	529,500	-	-	-	-	529,500
Capital Projects Fund								
	2530 Purchased Services	-	-	2,837,270	-	-	-	2,837,270
	Capital Outlay	-	-	-	-	11,403,330	-	11,403,330
	Total Cap Proj/Developer Donations Fund	-	-	2,837,270	-	11,403,330	-	14,240,600
	Tort Immunity Fund							
	Workers Compensation Insurance	-	-	120,840	-	-	-	120,840
	Liability Insurance	-	-	47,500	-	-	-	47,500
	Total Tort Immunity Fund	-	-	168,340	-	-	-	168,340
	Total Direct Budgetary Expenditures	13,214,044	2,620,392	5,914,460	1,568,050	12,100,580	3,911,740	39,329,259

Lincolnwood School District 74  
2016-2017 Preliminary Budget - Fund Summary

Description	Education Fund	Operations & Maintenance	Debt Service	Transportation	IMRF/Soc Sec	Capital Projects/ Developer Donations	Working Cash	Tort	Fire Prevention Safety	Totals
Estimated Beginning Fund Balance July 1, 2016	13,759,916	821,662	704,414	968,170	809,532	16,300,468	2,038,766	1,354,123	1,084,473	37,841,524
Total All Sources of Revenue	20,007,807	2,137,417	1,108,535	756,623	482,489	50,000	10,485	11,485	134,914	24,699,755
Total All Expenditures	19,028,323	2,053,646	2,015,350	1,293,500	529,500	14,240,600	-	168,340	-	39,329,259
Estimated Ending Fund Balance June 30, 2016	14,739,400	905,433	(202,401)	431,293	762,521	2,109,868	2,049,251	1,197,268	1,219,387	23,212,020
Total All Expenditures										39,329,259
Capital Project Expenditures										14,240,600
Debt Service Fund Spend Down										906,815
Adjusted Budget Excluding Capital Projects & Debt Service										24,181,844