

Geneva Community Unit School District 304

Educational 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	\$49,723,903	\$52,424,825	5.43%	\$54,924,675	4.77%	\$57,185,691	4.12%	\$59,477,553	4.01%	\$61,767,602	3.85%
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	\$58,184,145	4.64%	\$60,799,416	4.49%	\$63,216,781	3.98%	\$65,624,807	3.81%	\$68,001,570	3.62%
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	\$1,773,256		\$2,526,772		\$2,525,177		\$2,473,581		\$2,258,165	A
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$3,864,244)	(\$1,773,256)		(\$2,526,772)		(\$2,525,177)		(\$2,473,581)		(\$2,258,165)	
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	(\$3,864,244)	(\$1,773,256)		(\$2,526,772)		(\$2,525,177)		(\$2,473,581)		(\$2,258,165)	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$3,224,829)	\$0		\$0		\$0		\$0		\$0	A+B
BEGINNING FUND BALANCE	\$18,224,829	\$15,000,000		\$15,000,000		\$15,000,000		\$15,000,000		\$15,000,000	
PROJECTED YEAR END BALANCE	\$15,000,000	\$15,000,000		\$15,000,000		\$15,000,000		\$15,000,000		\$15,000,000	
FUND BALANCE AS % OF REVENUES	26.98%	25.78%		24.67%		23.73%		22.86%		22.06%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.27	3.19		3.09		2.97		2.85		2.74	

Geneva Community Unit School District 304

Operations and Maintenance 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	\$10,355,522	\$10,003,743	-3.40%	\$9,563,703	-4.40%	\$9,520,701	-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	\$10,003,743	-3.40%	\$9,563,703	-4.40%	\$9,520,701	-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)	(\$1,696,274)		(\$1,085,020)		(\$2,753,813)		(\$2,514,967)		(\$2,275,495)	A
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	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$416,915)	(\$1,696,274)		(\$1,085,020)		(\$2,753,813)		(\$2,514,967)		(\$2,275,495)	A+B
BEGINNING FUND BALANCE	\$7,186,669	\$6,769,754		\$5,073,480		\$3,988,460		\$1,234,646		(\$1,280,321)	
PROJECTED YEAR END BALANCE	\$6,769,754	\$5,073,480		\$3,988,460		\$1,234,646		(\$1,280,321)		(\$3,555,815)	
FUND BALANCE AS % OF REVENUES	65.37%	50.72%		41.70%		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)	

Geneva Community Unit School District 304

Transportation 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	\$1,912,207	\$1,963,857	2.70%	\$2,081,934	6.01%	\$2,200,281	5.68%	\$2,311,390	5.05%	\$2,418,466	4.63%
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	\$3,368,857	1.56%	\$3,486,934	3.50%	\$3,605,281	3.39%	\$3,716,390	3.08%	\$3,823,466	2.88%
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	(\$4,567,347)		\$297,350		(\$4,711,696)		\$371,614		(\$4,914,076)	A
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	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$3,942,705	(\$4,567,347)		\$4,103,791		(\$4,711,696)		\$4,374,321		(\$4,914,076)	A+B
BEGINNING FUND BALANCE	\$2,928,688	\$6,871,393		\$2,304,046		\$6,407,837		\$1,696,141		\$6,070,463	
PROJECTED YEAR END BALANCE	\$6,871,393	\$2,304,046		\$6,407,837		\$1,696,141		\$6,070,463		\$1,156,387	
FUND BALANCE AS % OF REVENUES	207.14%	68.39%		183.77%		47.05%		163.34%		30.24%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	26.50	3.48		24.11		2.45		21.78		1.59	

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	\$2,388,933	2.54%	\$2,512,561	5.18%	\$2,639,831	5.07%	\$2,768,699	4.88%	\$2,901,145	4.78%
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	\$2,388,933	2.54%	\$2,512,561	5.18%	\$2,639,831	5.07%	\$2,768,699	4.88%	\$2,901,145	4.78%
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	(\$99,721)		(\$178,525)		(\$188,997)		(\$138,471)		(\$86,106)	A
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	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$44,272	(\$99,721)		(\$178,525)		(\$188,997)		(\$138,471)		(\$86,106)	A+B
BEGINNING FUND BALANCE	\$1,881,064	\$1,925,336		\$1,825,615		\$1,647,090		\$1,458,093		\$1,319,622	
PROJECTED YEAR END BALANCE	\$1,925,336	\$1,825,615		\$1,647,090		\$1,458,093		\$1,319,622		\$1,233,516	
FUND BALANCE AS % OF REVENUES	82.64%	76.42%		65.55%		55.23%		47.66%		42.52%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	10.11	8.80		7.34		6.19		5.45		4.96	



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	\$34,823	132.15%	\$104,281	199.46%	\$169,892	62.92%	\$198,319	16.73%	\$182,039	-8.21%
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	\$34,823	132.15%	\$104,281	199.46%	\$169,892	62.92%	\$198,319	16.73%	\$182,039	-8.21%
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		\$14,237,759		\$14,342,040		\$14,511,932		\$14,710,251	
PROJECTED YEAR END BALANCE	\$14,202,936	\$14,237,759		\$14,342,040		\$14,511,932		\$14,710,251		\$14,892,290	

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	\$20,150	0.75%	\$20,595	2.21%	\$21,204	2.96%	\$21,677	2.23%	\$21,782	0.49%
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	\$20,150	0.75%	\$20,595	2.21%	\$21,204	2.96%	\$21,677	2.23%	\$21,782	0.49%
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	\$20,150		\$20,595		\$21,204		\$21,677		\$21,782	A
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	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$20,000	\$20,150		\$20,595		\$21,204		\$21,677		\$21,782	A+B
BEGINNING FUND BALANCE	\$30,522	\$50,522		\$70,672		\$91,267		\$112,472		\$134,149	
PROJECTED YEAR END BALANCE	\$50,522	\$70,672		\$91,267		\$112,472		\$134,149		\$155,931	
FUND BALANCE AS % OF REVENUES	252.61%	350.73%		443.14%		530.42%		618.86%		715.86%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	

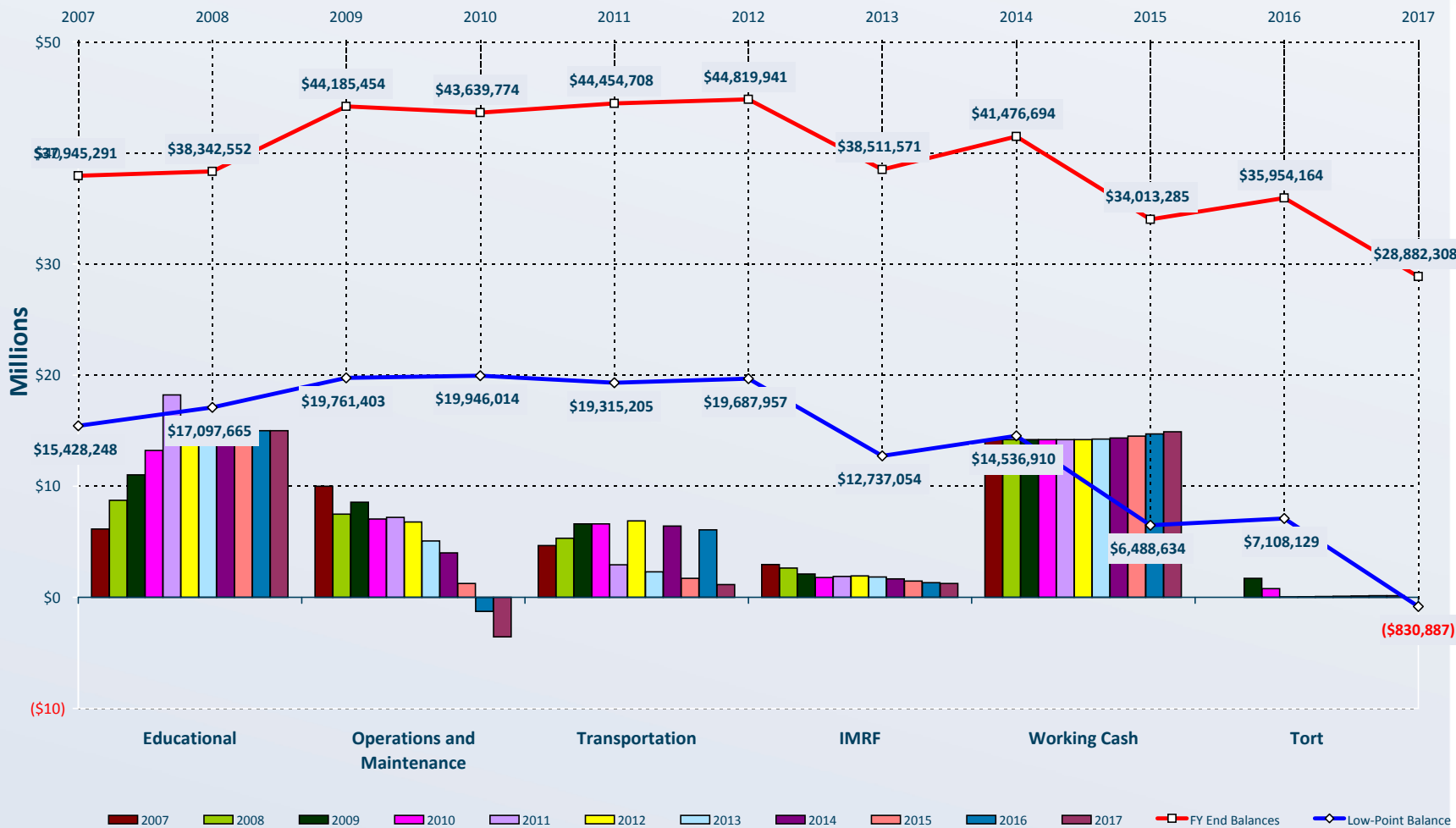
Geneva Community Unit School District 304

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	\$66,836,331	3.85%	\$69,207,750	3.55%	\$71,737,601	3.66%	\$74,512,071	3.87%	\$77,413,722	3.89%
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	\$74,000,651	3.29%	\$76,487,492	3.36%	\$79,173,690	3.51%	\$82,064,325	3.65%	\$85,052,690	3.64%
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	(\$4,535,114)		\$1,685,453		(\$4,938,233)		\$411,753		(\$4,813,691)	A
OTHER FINANCING SOURCES/USES											
Transfer Among Funds (Net)	(\$3,890,744)	(\$1,773,256)		(\$2,526,772)		(\$2,525,177)		(\$2,473,581)		(\$2,258,165)	
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	(\$152,194)	(\$1,773,256)		\$1,279,670		(\$2,525,177)		\$1,529,126		(\$2,258,165)	B
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$365,233	(\$6,308,370)		\$2,965,123		(\$7,463,410)		\$1,940,879		(\$7,071,856)	A+B
BEGINNING FUND BALANCE	\$44,454,708	\$44,819,941		\$38,511,571		\$41,476,694		\$34,013,285		\$35,954,164	
PROJECTED YEAR END BALANCE	\$44,819,941	\$38,511,571		\$41,476,694		\$34,013,285		\$35,954,164		\$28,882,308	
FUND BALANCE AS % OF REVENUES	62.56%	52.04%		54.23%		42.96%		43.81%		33.96%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.56	5.88		6.65		4.85		5.28		3.86	



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



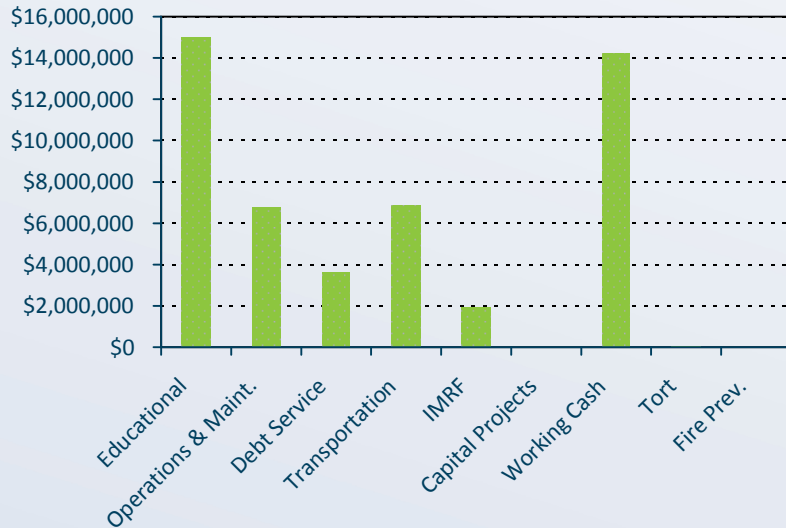
Geneva Community Unit School District 304

Aggregate View - Budget Summary

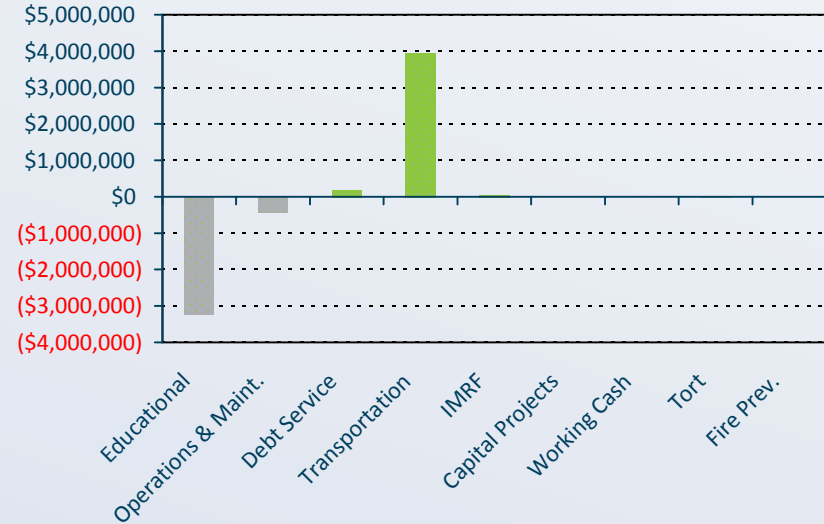
	Beginning Balance	Revenue*	Expenditure	Surplus / Deficit	Estimated FY-End Balance
Educational	\$18,224,829	\$51,742,113	\$54,966,942	(\$3,224,829)	\$15,000,000
Operations & Maint.	\$7,186,669	\$10,345,522	\$10,762,437	(\$416,915)	\$6,769,754
Debt Service	\$3,477,164	\$14,771,063	\$14,606,201	\$164,862	\$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

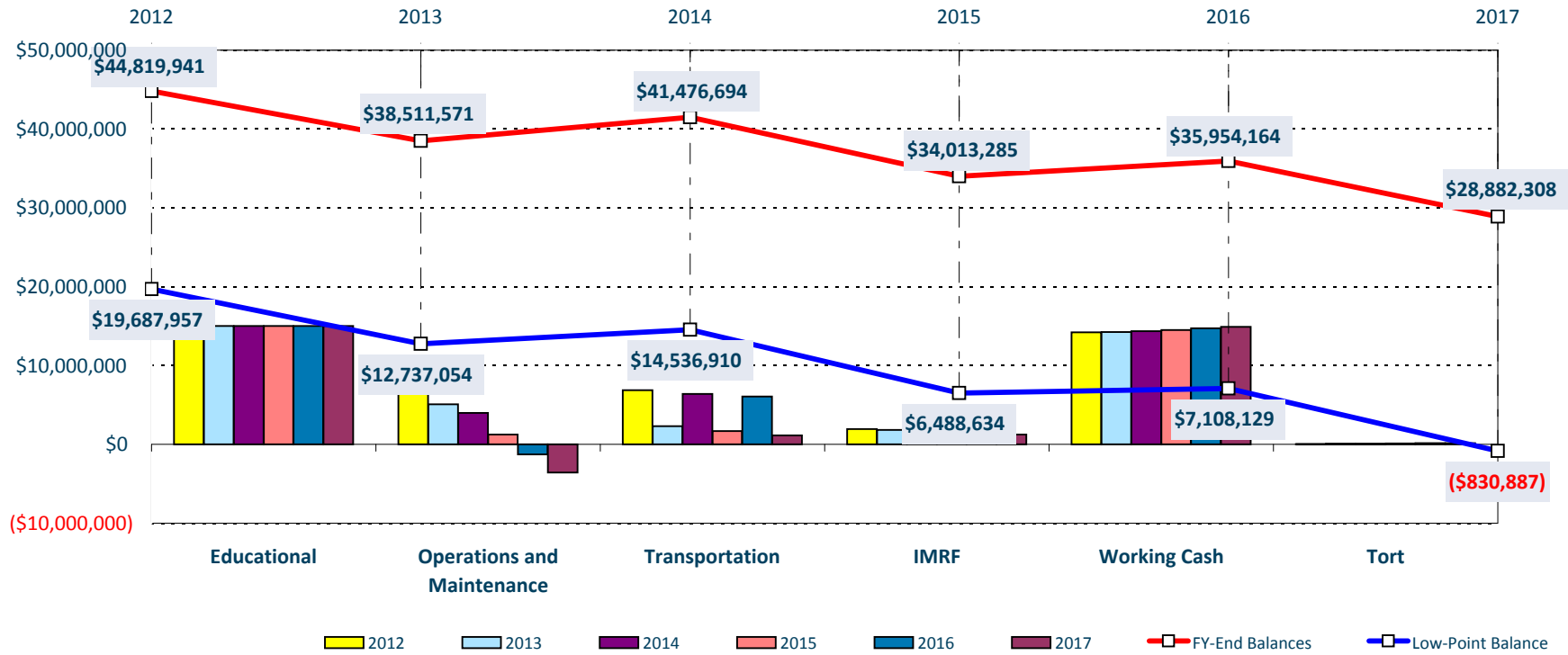


FY 2012 - Fund Surplus/Deficit



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				Total Score:	3.25
	Ratio	Score	Value		
Fund Balance to Rev Ratio	0.66	4	1.4	Category:	Financial Review
Exp to Rev Ratio	1.05	3	1.05		
Days Cash On Hand	155.46	3	0.3		
% of Short Term Borrowing Max Remaining	100.00	4	0.4		
% of Long Term Debt Margin Remaining	16.68	1	0.1		

