

**To:** Dr. Mike Riggle  
Board of Education

**From:** Dr. R.J. Gravel

**Date:** Monday, September 26, 2016

**Re:** Adoption of the Final FY2017 Budget

**Recommendation**

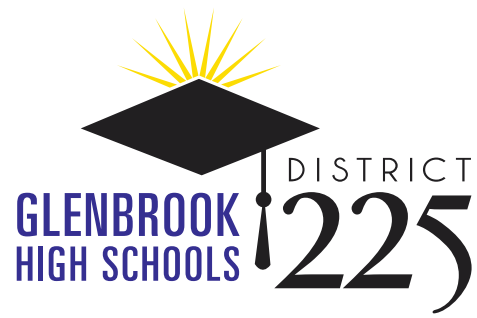
It is recommended that the Board of Education approve the final budget for Fiscal Year 2017.

**Background**

In accordance with Illinois School Code (105 ILCS 5/17-1), each school district is responsible for adopting and filing an annual budget before the end of the first quarter of the fiscal year with the Illinois State Board of Education. Prior to adopting an annual budget, a tentative budget shall be made available to public inspection for at least 30 days prior to adoption, and a public hearing be held. Both requirements have been fulfilled, and at this time, a final budget has been prepared by the Business Services leadership team for consideration by the Board of Education.

We have created a reconciliation overview to illustrate the differences between the tentative and final budgets. This information is located in Section 4 of the attached budget book. We are extremely pleased to share that after updating our personnel expenses with finalized staffing levels, we have achieved a balanced budget for fiscal year 2017.

During the meeting on Monday evening, Dr. Ptak, Ms. Tarver, and I will provide an overview of the final budget, and will be available to answer any questions.



# Final Budget

2016-2017 Fiscal Year

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***Business Services Leadership Team***

R.J. Gravel, Ed.D., Assistant Superintendent for Business Services / CSBO

Vicki Tarver, M.S.Ed., Director of Business Services / CSBO

Kimberly Ptak, Ed.D., Director of Operations / CSBO

*District 225 is a learning community dedicated to students and committed to quality of thought, word, and deed.*

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# **Fiscal Year Ended June 30, 2016 Summary**

## Reconciliation of 2015-2016 Original to Final Budget

The Board of Education adopted the 2015-2016 tentative budget on July 27, 2015, and the 2015-2016 final budget on September 28, 2015. Throughout the course of the school year, budget managers worked in partnership with the Business Services department to process minor budget revisions and transfers within the parameters established by the Board of Education. Additionally, as funding notifications were received from state and federal agencies, grant budgets were updated to reflect the anticipated revenue and project expenses.

### Revenues

	2015-16 Original Budget	2015-16 Revisions/ Transfers	2015-16 Final Budget	% Change
Local				
Property Taxes	98,324,818	-	98,324,818	0.0%
The Glen Make Whole Payments	5,900,000	-	5,900,000	0.0%
CPPRT	2,620,000	-	2,620,000	0.0%
Interest	170,000	-	170,000	0.0%
Student Fees	1,535,200	-	1,535,200	0.0%
Other Local Revenue	1,358,000	-	1,358,000	0.0%
State				
General State Aid	1,150,000	-	1,150,000	0.0%
Categorical Aid	2,474,500	140,951	2,615,451	5.4%
Federal				
Categorical Aid	1,740,000	648,126	2,388,126	27.1%
Other Sources				
Transfers	60,000	-	60,000	0.0%
<b>Total Revenue</b>	<b>\$ 115,332,518</b>	<b>\$ 789,077</b>	<b>\$ 116,121,595</b>	<b>0.7%</b>

### Expenditures

	2015-16 Original Budget	2015-16 Revisions/ Transfers	2015-16 Final Budget	% Change
Salaries	72,599,324	405,468	73,004,793	0.6%
Employee Benefits	18,944,190	67,538	19,011,728	0.4%
Purchased Services	12,014,113	400,662	12,414,775	3.2%
Supplies and Materials	4,151,507	(284,423)	3,867,084	-7.4%
Capital Outlay	692,086	95,120	787,204	12.1%
Dues/Fees/Other	1,036,825	15,081	1,016,906	-2.0%
Tuition	5,934,000	35,000	5,969,000	0.6%
Non-Consumable Supplies	555,697	89,631	645,328	13.9%
Transfers	3,684,394	-	3,684,394	0.0%
Sub-total Expenditures	119,612,136	824,076	120,401,212	0.7%
Minus Contingencies	(750,000)	-	(730,000)	
<b>Total Expenditures</b>	<b>\$ 118,862,136</b>	<b>\$ 824,076</b>	<b>\$ 119,671,212</b>	<b>0.7%</b>

## Fiscal Year Ended June 30, 2016 Budget to Actual Revenues and Expenditures

Presented in this section is a comparison of the 2015-2016 budget to actual revenues and expenditures. The three columns indicate the budgeted amount for each line item, the actual revenues received / expenses incurred, and the difference between budgeted and actual amounts. The information presented below represents audited figures that have been reviewed by Miller Cooper & Co., Ltd.

### Revenues

Revenue Sources	2015-16 Budget	2015-16 Actual	Over Budget (Under Budget)	%
Local				
Property Taxes	98,324,818	98,147,553	(177,265) <i>R1</i>	-0.2%
The Glen Make Whole Payments	5,900,000	5,900,000	-	0.0%
CPPRT	2,620,000	2,146,786	(473,214) <i>R2</i>	-22.0%
Interest	170,000	244,643	74,643 <i>R3</i>	30.5%
Student Fees	2,275,200	2,309,850	34,650 <i>R4</i>	1.5%
Other Local Revenue	618,000	840,747	222,747 <i>R5</i>	26.5%
State				
General State Aid	1,150,000	1,648,367	498,367 <i>R6</i>	30.2%
Categorical Aid	2,615,451	3,044,126	428,675 <i>R7</i>	14.1%
Federal				
Categorical Aid	2,388,126	2,289,169	(98,957) <i>R8</i>	-4.3%
Other Sources				
Transfers	60,000	60,000	-	0.0%
<b>Total Revenue</b>	<b>\$ 116,121,595</b>	<b>\$ 116,631,241</b>	<b>\$ 509,646</b>	<b>0.4%</b>

### Expenditures

Expenditure Categories	2015-16 Budget	2015-16 Actual	Over Budget (Under Budget)	%
Salaries	73,004,793	71,419,638	(1,585,155) <i>E1</i>	-2.2%
Employee Benefits	19,011,728	18,043,650	(968,078) <i>E2</i>	-5.4%
Purchased Services	12,414,775	11,979,160	(435,615) <i>E3</i>	-3.6%
Supplies and Materials	3,867,083	3,617,059	(250,024) <i>E4</i>	-6.9%
Capital Outlay	787,204	544,637	(242,567) <i>E4</i>	-44.5%
Non-Consumable Supplies	645,328	976,641	331,313 <i>E4</i>	33.9%
Dues/Fees/Misc	286,906	335,459	48,553 <i>E5</i>	14.5%
Tuition	5,969,000	6,174,487	205,487 <i>E6</i>	3.3%
Transfers	3,684,394	3,684,394	-	
Contingencies		46,455	46,455 <i>E7</i>	100.0%
<b>Total Expenditures</b>	<b>\$ 119,671,211</b>	<b>\$ 116,821,580</b>	<b>\$ (2,849,631)</b>	<b>-2.4%</b>

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## Comments Regarding the 2015-2016 Final Budget

Overall, the District received 100.4% of its budgeted revenues and spent 97.6% of its budgeted expenditures within the operating funds. This included a one-time transfer to the Capital Projects fund in the amount of \$3,684,394 for approved projects. The net effect was that the District ended the year with an actual deficit of \$190K as compared to a budgeted deficit of \$3.5M.

### Explanation of Revenue Variances between Budget and Actual

- R1 Fiscal Year Property Tax collections were lower than anticipated
- R2 Fiscal year CPPRT allocations were prorated resulting in -6.5% less realized than budgeted.
- R3 Interests rates increased slightly in the 2016 calendar year resulting in additional interest income of \$27K.
- R4 Overall student fees collected exceeded budgeted revenue by \$117K. Of this, 78% reflected increased receipts of Student Transportation, Drivers Education, and Parking Stickers fees.
- R5 The district received \$88.6K in prior years' e-Rate reimbursements and other rebates
- R6 Proration of the 2015-2016 General State Aid was lower than anticipated. As a result, an additional \$500K over budgeted dollars was received.
- R7 Receipt of prior years' deferred payments for State Special Education Categorical Aid helped to offset other under-collected State Categorical grants for Bilingual and Drivers Ed programs.
- R8 FY2017 Medicaid Reimbursements were lower than anticipated

### Explanation of Expenditure Variances between Budget and Actual

- E1 Overall Salary expenditures were \$1.59M under budget. This is related to unfilled and/or unreplaced support staff positions and non-FTE salaries coming in lower than anticipated.
- E2 The District's medical and dental insurance plans are self-funded, meaning that district's costs are directly related to claim experience and not built on a pre-determined premium rate. In anticipation of increased claims related to prescription drug trends the 2015-2016 budget was significantly increased.
- E3 Purchased Services were \$435K under budget. The district experienced a reduction in anticipated expenditures in this category. The most significant being Consultants (\$119K), Leases (\$127K), and Budgeted Losses (\$107K).
- E4 The Expenditure Categories of Supplies and Materials, Capital Outlay, and Non-Consumable Supplies are distinctive in relation to accounting guidelines based on costs and lifespans. In aggregate these categories were \$161K under budget.
- E5 Dues/Fees/Misc expenditures were \$48.5K over budget related to fiscal year adjustments made per the Auditor's recommendations.
- E6 Special Education tuition exceeded the FY16 budget by \$205K
- E7 Of the \$730K budgeted for contingencies, the district incurred \$46K in additional expenses related to roofing repairs at Glenbrook North and plumbing repairs at Glenbrook South

FY2017

# Calendars



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## Budget Calendar

### July

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- The beginning of the fiscal year
- Finance Committee meeting - Tentative budget is finalized, and vetted
- Tentative budget is approved by the BOE

### August

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- The Tentative Budget is placed on display for public review for a minimum of 30-days prior to adoption
- The annual audit is performed

### September

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- A public hearing on the annual budget is held prior to the regular board meeting
- BOE formally adopts the budget at its regular meeting [By law, the budget must be adopted by September 30<sup>th</sup> each year]

### October

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- Preparation is started for the annual tax levy

### November

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- Finance Committee meeting – updated projections; fall enrollment
- The Annual Statement of Affairs is published in a local newspaper [by law, this document must be published in a local newspaper by the 1<sup>st</sup> of December]
- The BOE adopts a resolution of Estimated Tax Levy

### December

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- The annual audit for the prior fiscal year is presented to the BOE
- Financial projections and dashboards are updated with audited actual dollars
- A notice of pending levy and a public hearing is advertised in a local newspaper
- The levy is adopted by the BOE at its regular meeting
- The levy is filed with the County Clerk's office no later than the last Tuesday of December

### January

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- Preparations begin for establishing the next year's budget

### February

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- Finance Committee meeting – updated projections; CPI
- Preliminary budgets are established for the next fiscal year

### March

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- The BOE approves certified staffing FTE for the next fiscal year

### April

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- The BOE approves non-certified staffing FTE for the next fiscal year
- The BOE approves the technology budgets and FTE for the next fiscal year

### May

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- Financial Projections are updated
- Program Budget Development begins

### June

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- Accounting for the current fiscal year is reviewed and “closed out” as of June 30<sup>th</sup>
- Tentative budget is developed; a review of every line item is completed for accuracy
- The end of the fiscal year

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## **Bond Refunding and New Bond Issue Calendar**

In preparation for the upcoming refunding of the of the District's Series 2007A and 2007B bonds this fall, and the issuance of new limited life safety bonds, the following calendar of events has been prepared. The specific dates identified within the calendar are preliminary and will be further refined based on direction from William Blair & Company (financial advisors), and Chapman & Cutler (bond counsel, disclosure counsel).

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### June 27, 2016 (Regular Board Meeting)

- Approve life safety amendments; architect submits to ROE and ISBE

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### July 25, 2016 (Regular Board Meeting)

- Approve a resolution calling a Public Hearing on the issuance of up to \$15M of life safety bonds

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### July 28, 2016

- Post Public Hearing notice at the District office and in the newspaper

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### August 5, 2016

- Anticipated approval on life safety amendments received from ISBE

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### August 8, 2016 (Regular Board Meeting)

- Hold Public Hearing on the issuance of up to \$15M of life safety bonds

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### August 22, 2016 (Regular Board Meeting)

- Approve parameters bond resolution authorizing \$15M of life safety bonds; approve \$45M of refunding bonds; final approval delegated to the Board of Education's representative and the Assistant Superintendent for Business Services / CSBO

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### August 29, 2016

- Unaudited Annual Financial Report completed; used to prepare for bond rating agency meeting

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### September 2, 2016

- District participates in preparation meeting for upcoming bond rating agency meeting

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### September 9, 2016

- District participates in bond rating agency meeting

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### September 19, 2016

- District receives bond rating and participates in due diligence call

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### September 23, 2016

- Mail preliminary official statement (POS)

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### September – October, 2016

- Price bonds given appropriate market conditions with approval of Board delegates (all but \$9.5M for bank qualified purposes)

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### October 27, 2016

- Close bond issue (all but \$9.5M for bank qualified purposes)

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### January, 2017

- Price \$9.5M remaining life safety bonds bank qualified, with approval of Board delegates

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### February 1, 2017

- Close \$9.5M bank qualified bond issue

FY2017

# Explanation of Account Types

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## **Explanation of Funds**

### Operating Fund

The Operating Fund is composed of the Education (10), Food Service (19), Operations & Maintenance (20), Transportation (40), Illinois Municipal Retirement Fund (50), Social Security (51), and Working Cash funds (70).

The Operating Fund provides for the day-to-day services necessary to operate the school district. By board policy, in this fund, the district is expected to maintain reserves equal to 33% of the following year's expenditures.

### Debt Services Fund

The Debt Services Fund is composed solely of Debt Service (30). This fund is required when taxes are levied to retire bond principal or to pay bond interest, or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments.

### Capital Projects Fund

The Capital Projects Fund is composed solely of Capital Projects (60) and Life Safety (90) funds. This fund is utilized to record capital improvements to facilities.

This fund is also utilized to record improvements to facilities as outlined by an approved life safety plan filed with the Regional Office of Education and the Illinois State Board of Education.

### Glenbrook Aquatics Fund

The Glenbrook Aquatics Fund is utilized to record revenue and expenditures related to the district's aquatics programs. Glenbrook Aquatics revenue budget reflects anticipated income from program fees.

## Explanation of Account Numbers

Illinois School Code and Illinois Administrative Code outlines a series of requirements for developing and managing school district financial records. Each account within the District's general ledger follows a prescribed format composed of state and locally defined components:

10	E	200	1130	4100	00	001040
Fund	Type	Location	Function	Object	Subject*	Program+

\* Subject is an accounting element that is not currently used within our school district.  
+ Programs are defined by the district, and are not a required accounting element by the state.

The Illinois State Board of Education as prescribed by the Illinois Program Accounting Manual requires the use of specific account dimensions. Asset, Liability, Fund Balance, and Revenue accounts must include, at minimum, the Fund and Function account dimensions. Expenditure accounts must include, at minimum, the Fund, Function, and Object account dimensions.

The District's financial software program has the functionality to further define the Chart of Accounts with addition account dimensions; Type, Location, Subject, and Program.

### Funds

A "fund" is an independent fiscal and accounting entity requiring its own set of self-balancing accounts, which created in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be accounted for so that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

### Type

The type account dimension identifies balance sheet accounts: Asset (A), Liabilities (L), or Fund Balance (Q) and operating statement accounts: Revenue (R) or Expenditures (E).

### Location

The location account dimension allows the District to identify activity related to a specific building and/or entity.

### Function

An account's function represents the purpose for the account, and the types of activities that are recorded within the account's ledger.

- Revenue functions are classified into four broad categories; Local, State, Federal, and Other Sources.
- Expenditure functions are classified into seven broad categories; Instruction, Support Services, Community Services, Payments to other Districts/Government Units, Debt Service, Contingencies, and Other Financing Uses. Examples of functions include Property Tax Collections, Regular High School Programs, and Technology Services.

### Object

An expenditure account's object represents a specific expenditure category within a function. Examples of expenditure objects include Teacher Salaries, Equipment Purchases, and Non-Consumable Supplies.

### Program

A program is an accounting element used by the District to classify and group accounts together for an individual program or purpose.

It also provides the capability of exercising budgetary control and the preparation of special reports. A complete roster of programs is provided on the proceeding page.

## Listing of Programs

### Instructional Programs

1000	General Instruction	1005	Visual Arts	1015	Drivers Education	1020	English
1025	Evening High School	1030	World Language	1035	Health Education	1040	Mathematics
1045	Music/Performing Arts	1050	Physical Education	1055	Science	1057	STEM
1060	Social Studies	1065	Team	1150	Reading Improvement	1160	Summer School
1180	English Language Learner	1300	Special Education	1310	Assistive Technology	1312	Social/Emotional Program
1320	DLS-Cross Categorical	1322	Learning Disabilities	1325	Study Strategies	1350	Transition Program
1360	Off Campus	1370	Hospital Instruction	1380	Glenbrook United	1400	Vocational Education
1405	Applied Technology	1410	Broadcasting	1415	Business Education	1425	Family/Consumer Science
1430	Industrial Arts	1435	PreSchool	1650	Academy	1900	Alternative Programs
						1999	Contingencies

### Support Services

2110	Dean's Office	2114	Residency	2116	Glenbrook Education Assoc	2120	Guidance Services
2123	Guided Studies	2126	Peer Counseling	2130	Health Services	2140	Social Work Services
2150	Psychological Services	2190	Supervision/Security	2210	Improvement of Instruction	2213	Glenbrook Days
2220	IMC Services	2230	Audio Visual Services	2310	Board of Education	2311	Tort
2320	Superintendent's Office	2324	Educational Services	2410	Principal's Office	2510	Business Services
2520	Fiscal Services	2550	Transportation Services	2560	Food Service	2573	Bookstore
2610	General Administration	2630	PR/Communications	2640	Human Resources	2645	Employee Assistance
2649	Employee Wellness	2660	Technology Services	2663	Technology-New Initiatives	2664	Student Technology
2665	Innovation & Instruct'l Tech						

### Community Services

3000	Community Services	3200	Community Swim Program	3202	Summer Athletic Camp	3203	Summer Science Camp
3205	Glenbrook Aquatics	3206	Swim America	3207	GBQ-Diving	3208	GBQ-Water Polo

### Athletic Programs

5100	Athletics	5110	Training Room	5200	Athletics-Boys	5210	Baseball
5215	Basketball	5216	Bowling	5220	Cross Country	5225	Football
5230	Golf	5235	Gymnastics	5240	Lacrosse	5245	Soccer
5260	Swimming	5270	Tennis	5280	Track	5285	Volleyball
5290	Water Polo	5295	Wrestling	5300	Athletics-Girls	5305	Badminton
5315	Basketball	5316	Bowling	5318	Cheerleading	5320	Cross Country
5323	Field Hockey	5330	Golf	5335	Gymnastics	5340	Lacrosse
5345	Soccer	5350	Softball	5355	Competitive Poms	5360	Swimming
5370	Tennis	5380	Track	5390	Water Polo	5395	Volleyball

### Student Activities

5800	Extra/Co-Curricular	5805	Auditorium	5815	Pom Pons	5820	Debate
5825	Drama	5835	Forensics	5850	Mathletes	5890	Extra-Activities

### State/Federal Grants

6105	Bilingual Education TPI/TBE	6150	Title I - Disadvantaged	6155	Title II - Teacher Quality	6157	Title III - LIPLEPS
6354	STEP Program	6366	IDEA-PL 94-142	6380	Medicaid	6409	Drug Free Communities
6420	Carl Perkins	6460	Career/Tech Education	6510	Project Lead the Way	6590	Library Per Capita

### Plant Operations

9010	Plant Operations	9015	Safety Committee	9050	Building Maintenance	9080	Grounds Maintenance
9810	Asphalt/Concrete	9812	Floor Coverings	9820	Performance Contract	9823	Remodeling Facilities
9825	Roofing Projects	9827	Life Safety	9830	Special Projects		

FY2017

# 2016-2017 Final Budget Summary

## Overview of the 2016-2017 Final Budget

### Previously Approved Revenue and Expenditures

Preparation activities for the 2016-2017 tentative budget started in October 2015 and continued throughout the spring and summer months. In accordance with the previously defined budget calendar, members of the district and school leadership teams presented the Board of Education with several components of the 2016-2017 budget during the spring. These previously approved components, values, and dates of approval are as follows:

#### Revenues

<u>Budget Component</u>	<u>Value</u>	<u>BOE Approval Date</u>
FY2017 Combined Tax Levy Collections	\$98,936,738	December 2014 / 2015
FY2017 The Glen Make Whole Payments	\$7,400,000	Historical - 1999
FY2017 Food Services Agreement	\$400,000	December 14, 2015
FY2017 Student Fees		February 22, 2016
Parking Sticker Fee	\$382,000	
Driver's Education Fee	\$115,000	
Materials Fees	\$74,000	
Pre-School Tuition	\$40,000	
Student Transportation Fee	\$350,000	
FY2017 Technology Consortium Bandwidth Revenue	\$15,000	May 9, 2016
	<b>\$107,712,738</b>	

**FY2017 Tentative Operating Funds Revenue Budget 91% approved.**

#### Expenses

<u>Budget Component</u>	<u>Value</u>	<u>BOE Approval Date</u>
FY2017 Student Transportation Bid	\$1,121,323	December 14, 2015
FY2017 Certified Staffing Authorization	\$40,663,400	February 22, 2016
FY2017 Building Operating Budget - Glenbrook North+*	\$2,476,093	March 21, 2016
FY2017 Building Operating Budget - Glenbrook South+*	\$3,262,181	March 21, 2016
FY2017 (Summer 2016) Construction Bids	\$3,290,293	March 21, 2016
FY2017 Non-Certified Staffing Authorization	\$14,011,225	April 11, 2016
FY2017 Special Education Staffing Authorization	\$5,522,775	May 9, 2016
FY2017 Insurance Renewal	\$12,157,087	May 9, 2016
FY2017 Activity Bus Lease Payment	\$54,097	June 13, 2016
FY2017 Technology Budget^	\$2,091,500	May 9, 2016
FY2017 Student Technology Equipment	\$498,150	May 9, 2016
FY2017 GESSA Mentorship Program	\$11,250	May 23, 2016
FY2017 Non-Union Staffing Authorization	\$8,090,480	June 13, 2016
	<b>\$93,249,854</b>	

+ Inclusive of small building projects approved on March 21, 2016 (Glenbrook North - \$115,200; Glenbrook South - \$150,000)

\* Inclusive of capitalized expenses approved on March 21, 2016 (Glenbrook North - \$153,215; Glenbrook South - \$143,779)

^ Inclusive of lease payments for technology wireless equipment (\$433,007) and computer refresh equipment (\$503,431) expenses approved on May 23, 2016

**FY2017 Tentative Operating Funds Expenditure Budget 78% approved.**



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## Revenue and Expenditures Assumptions for the 2016-2017 Budget

This year's tentative budget contains a preliminary estimate of revenues and expenditures and reflects an estimated deficit of \$1.5M for the year ending June 30, 2017. The budgeted deficit represents operating fund transfers for capital improvements. As a reminder, the District has been operating under a "pay-as-you-go" model for current and future capital projects. This anticipated deficit reflects the District's current financial plan to fund capital projects through an annual operating transfer.

The following assumptions have guided the building of this year's budget development.

### Revenue Assumptions

- Property tax revenue is calculated based on the approved tax rate and EAV for the 2014 tax levy (48% of this levy is collected in the fall of 2016), and for the 2015 tax levy (52% of this levy is collected in the spring of 2017). Total collection rate is estimated at 99%
- Property tax refunds are projected based on historical trend analysis.
- Make-Whole payments from The Glen are calculated using current enrollment projections.
- Corporate Personal Property Replacement Tax is projected to remain prorated. This year an additional \$313K will be refunded to the Illinois Department of Revenue for overpayment in prior years.
- Interest income is projected to remain flat.
- Student fees for FY2017 have been estimated based on the Board-approved schedule of fees and student enrollment projections, and anticipated student financial aid.
- Food service revenue has been estimated based on prior year trend, student enrollment projections, and our approved agreement with Quest.
- General State Aid is included for FY2017 at based on the stopgap budget signed by Gov. Rauner on June 30, 2016.
- State and Federal categorical grants are budgeted for payments in arrears and for partial payments of current year reimbursement claims. (Note: We do not budget federal grant revenue or expenditures until the grants have been approved by the appropriate agencies.)
- Debt service includes all projected debt, including all referendum authorized debt and the anticipated bond refunding and new bond issue debt scheduled for this fall.

### Expenditure Assumptions

- The tentative budget included staffing projections that maintain the previous school year's ratios and are projected by formula. The final budget includes actual staff figures based on individual FTE.
- Salary increases for certificated staff are per the GEA negotiated agreement at a 1.5% base raise. Total aggregate raise inclusive of lane/step movement averages at 3.2%.
- Salary increases for support staff are per negotiated agreements and exempt schedules at 1.4% base raise. Total aggregate raise inclusive of lane/step movement 2.67%.
- Employee insurance benefits are estimated to increase by an aggregate 3.5% for FY2016-2017.
- Employee retirement contributions have been increased by the rate of salary increases.
- FICA/Medicare estimates correspond to estimated salary increases.
- Non-personnel related expenditures take into consideration building needs, outsourced contracts, CPI (0.7%), historical trend, and Board-approved expenditures.
- Annual operating transfers represent transfers for capital projects and debt certificate payments per schedule (3801 W. Lake Avenue facility, the retirement of principal and interest will take place in FY2019).
- The tentative budget contains \$543K in contingencies.

## Reconciliation of Tentative to Final 2016-2017 Budgets

### Revenues

Revenue Sources	2016-17 Tentative	2016-17 Final Budget	Increase (Decrease)
Local			
Property Taxes	98,936,738	98,936,738	-
The Glen Make Whole Payments	7,400,000	7,400,000	-
CPPRT	2,120,000	2,120,000	-
Interest	197,000	197,000	-
Student Fees	1,384,500	1,384,500	-
Other Local Revenue	1,559,597	1,559,597	-
State			
General State Aid	1,812,319	1,812,319	-
Categorical Aid	3,043,000	3,117,796	R1 74,796
Federal			
Categorical Aid	1,870,000	1,950,539	R1 80,539
Other Sources			
Transfers	-	-	-
<b>Total Revenue</b>	<b>\$ 118,323,154</b>	<b>\$ 118,478,489</b>	<b>\$ 155,335</b>

**R1** Increase reflects the approved 2016-2017 CTEI Grant allocation

**R2** Increase reflects the approved 2016-2017 Carl Perkins Grant allocation

### Expenditures

Expenditure Categories	2016-17 Tentative	2016-17 Final Budget	Increase (Decrease)
Salaries	74,972,152	73,450,289	E1 (1,521,863)
Employee Benefits	18,550,448	18,476,533	E2 (73,915)
Purchased Services	11,686,765	11,835,715	148,950
Supplies and Materials	3,846,849	3,916,147	69,298
Capital Outlay	645,570	655,651	10,081
Dues/Fees/Misc	330,525	477,064	146,539
Tuition	6,285,773	6,285,773	-
Non-Consumable Supplies	900,375	917,175	16,800
Transfers	1,874,697	1,874,697	-
Contingencies			
	500,000	510,545	E3 10,545
	50,000	49,096	E3 (904)
	50,000	9,677	E3 (40,323)
	80,000	3,221	E3 (76,779)
	25,000	7,381	E3 (17,619)
	25,000	9,526	E3 (15,474)
<b>Total Expenditures</b>	<b>\$ 119,823,154</b>	<b>\$ 118,478,490</b>	<b>\$ (1,344,664)</b>

**E1** Decrease reflects finalized staffing

**E2** Decrease reflects finalized staffing and open enrollment elections

**E3** Decrease reflects new methodology for calculating contingency budget

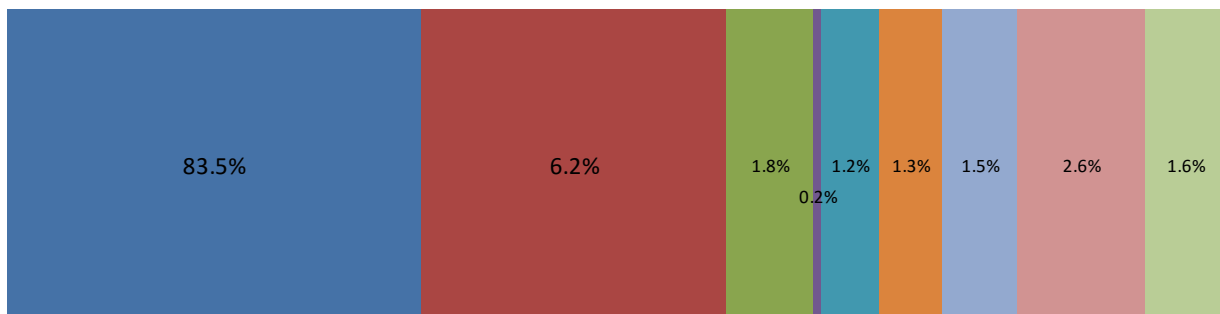
## Revenue Summary – Operating Funds

### Budget to Prior-year Actual

Revenue Sources	2015-16 Actual	2016-17 Final Budget	Increase (Decrease)	%
<b>Local</b>				
Property Taxes	98,147,553	98,936,738	789,185	0.8%
The Glen Make Whole Payments	5,900,000	7,400,000	1,500,000 <i>R1</i>	20.3%
CPPRT	2,146,786	2,120,000	(26,786) <i>R2</i>	-1.3%
Interest	244,643	197,000	(47,643)	-24.2%
Student Fees	2,309,850	1,384,500	(925,350) <i>R3</i>	-66.8%
Other Local Revenue	840,747	1,559,597	718,850 <i>R4</i>	46.1%
<b>State</b>				
General State Aid	1,648,367	1,812,319	163,952 <i>R5</i>	9.0%
Categorical Aid	3,044,126	3,117,796	73,670	2.4%
<b>Federal</b>				
Categorical Aid	2,289,169	1,950,539	(338,630) <i>R6</i>	-17.4%
<b>Other Sources</b>				
Transfers	60,000	-	(60,000) <i>R7</i>	-100.0%
<b>Total Revenue</b>	<b>\$ 116,631,241</b>	<b>\$ 118,478,489</b>	<b>\$ 1,847,248</b>	<b>1.6%</b>

### 2016-17 Final Budget - Revenue Categories as a Percentage of the Total

- Property Taxes
- The Glen Make Whole Payments
- CPPRT
- Interest
- Student Fees
- Other Local Revenue
- General State Aid
- State Categorical Aid
- Federal Categorical Aid



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## Comments Regarding the 2016-2017 Budget

Overall, the 2016-2017 Final Budget reflects an increase in revenue of 1.6% over 2015-2016 actual.

### Explanation of Revenue Variance between Budget and Actual

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- R1** The Glen Make-whole payments increased by \$1.5M due to increased number of students enrolled in Glenbrook 225 residing within The Glen.
- R2** In June 2016 the Illinois Department of Revenue notified school districts of an error in prior year allocations. These overpayments will reduce the allocations distributed during the 2016-2017 fiscal year. Fiscal year CPPRT budgeted allocations reflect the anticipated proration which began in 2011-2012, as well as a reduction for prior year overpayments.
- R3** The reduction of 2016-2017 budgeted Student Fees from the 2015-2016 actual reflects a change in accounting practices. Prior years actual reflects both revenue realized and revenue unrealized as a result of financial aid. With the new fee management technology solution, the district will no longer need to use the general ledger to track financial aid.
- R4** Intergovernmental Agreements for Bandwidth and changes in accounting practices account for the \$719K increase for Other Local Revenue over the prior year's actual expenditures.
- R5** On June 30, 2016 Governor Rauner approved a "Stop-Gap" budget which allocated General State Aid at the full foundation level.
- R6** Federal categorical grants are not budgeted until approved. Once approved, budget revisions are made (See section 1 – Reconciliation of 2015-2016 Original to Final Budget).
- R7** The 2016-2017 Final Budget reflects a change in accounting practices related to transfers as other sources of revenue.

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## Explanation of Revenue Sources

### Property Taxes

Property taxes are levied each year and are limited by the Property Tax Extension Limit Act (PTELA) to no more than five percent (5%) or the Consumer Price Index (CPI), whichever is less. In addition to CPI increases, the district also receives additional property tax revenue for new construction within the district.

### Tax Increment Financing District (TIF)

The Glen is a multi-use development built on the original Glenview Naval Air Station property plus an additional 200 acres. The Glen development is under a TIF agreement for a period not to exceed 23-years. As such, the district receives no property tax revenue from this area. The district does, however, receive “make whole payments” based on the number of students enrolled at Glenbrook South High School living in the Glen and Naval housing. The Glen’s property is anticipated to become part of the District’s EAV in tax year 2022.

### Corporate Personal Property Replacement Tax (CPPRT)

CPPRT are paid by businesses within the district. These taxes supplant lost revenue as a result of the elimination of the personal property tax on business in 1978. Beginning in 2011-2012, the State of Illinois has withheld a portion of CPPRT distributions to pay for the salaries of Regional Offices of Education personnel.

### Interest

Interest income from investments.

### Student Fees

Includes technology, transportation, parking, driver’s education, Glenbrook Evening High School, and the Glenbrook Aquatics program.

### Other Local

Includes tuition, athletic admissions, building rentals, and other local fees

### General State Aid Payments

General State Aid provided to the district, revenue is usually unrestricted and can be utilized in any fund

### State Categorical Payments

Categorical aid reflects revenue that is restricted. These revenues emanate from bilingual education, driver’s education, special education, vocational education, etc. Due to the financial position of the State of Illinois, some categorical payments have been deferred and/or reduced.

### Federal Categorical Payments

Categorical aid reflects revenue that is restricted. These revenues include grants for IDEA, NCLB, vocational education, Medicaid, etc.

### Other Sources – Transfers

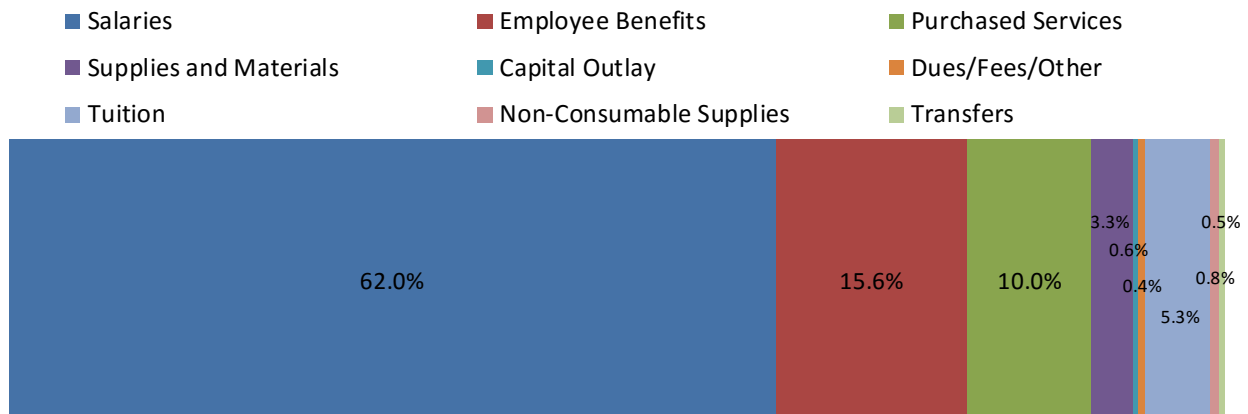
Transfers from other funds. For 2016-2017 there are no budgeted transfers.

## Expenditure Summary – Operating Funds

### Budget to Prior-year Actual

Expenditure Categories	2015-16 Actual	2016-17 Final Budget	Increase (Decrease)	%
Salaries			-	
FTE	64,587,786	66,152,472	1,564,686 <i>E1</i>	2.4%
Non-FTE	6,831,852	7,297,817	465,965 <i>E1</i>	6.4%
Employee Benefits				
Insurance/Fringe Benefits	12,480,457	12,926,739	446,282 <i>E2</i>	3.5%
Pensions/Payroll Taxes	5,366,284	5,121,384	(244,900) <i>E2</i>	-4.8%
Wellness/Other	196,909	428,410	231,501 <i>E2</i>	54.0%
Purchased Services				
Special Education Services	1,504,396	1,200,000	(304,396) <i>E3</i>	-25.4%
Instructional Services	941,214	498,350	(442,864) <i>E3</i>	-88.9%
Transportation Services	2,671,194	2,747,499	76,305 <i>E3</i>	2.8%
Communication Services	445,542	442,900	(2,642) <i>E3</i>	-0.6%
Professional/Technical Services	1,183,537	1,394,725	211,188 <i>E3</i>	15.1%
Software License/Maintenance	389,171	502,500	113,329 <i>E3</i>	22.6%
Maintenance/Lease Agreements	1,609,996	1,799,270	189,274 <i>E3</i>	10.5%
Personnel/Staff Development	444,402	472,454	28,052 <i>E3</i>	5.9%
Property/Liability Insurance	757,934	702,000	(55,934) <i>E3</i>	-8.0%
Maintenance/Security Services	2,031,774	2,076,017	44,243 <i>E3</i>	2.1%
Supplies and Materials	3,617,059	3,916,147	299,088 <i>E4</i>	7.6%
Capital Outlay	544,637	655,651	111,014 <i>E4</i>	16.9%
Non-Consumable Supplies	976,641	917,175	(59,466) <i>E4</i>	-6.5%
Dues/Fees/Misc	335,459	477,064	141,605 <i>E5</i>	29.7%
Tuition	6,174,487	6,285,773	111,286	1.8%
Transfers	3,684,394	1,874,697	(1,809,697) <i>E6</i>	-96.5%
Contingencies	46,455	589,446	542,991 <i>E7</i>	92.1%
<b>Total Expenditures</b>	<b>\$ 116,821,580</b>	<b>\$ 118,478,490</b>	<b>\$ 1,656,910</b>	<b>1.4%</b>

### 2016-17 Final Budget - Expenditure Categories as a Percentage of the Total Budget



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## Comments Regarding the 2016-2017 Budget

Overall, the 2016-2017 Final Budget reflects an increase in expenditures of 1.4% over 2015-2016 actual.

### Explanation of Revenue Variance between Budget and Actual

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- E1** The 2016-2017 salary budget for FTE reflects an increase of 2.4% over 2015-2016 Actual. The 2016-2017 salary budget for non-FTE reflects an increase of 6.4% over 2015-2016 Actual. This budget is based on trend as well as an increase to capture unexpected fluctuations in substitute and part-time compensation.
- E2** Overall the Employee Benefit expenditures budget reflects an increase of 5.09%. Aggregate Insurance expenditures are anticipated to increase 3.5%. The TRS ERO sunset accounts for the reduction in Pensions/Payroll Taxes of 4.8%. Changes in Accounting practices account for the 54.0% increase in other budgeted benefits.
- E3** The decrease in Purchased Services from the 2016-2017 Final Budget to 2015-2016 Actual reflects current building budget allocations which may change by year end.
- E4** The Expenditure Categories of Supplies and Materials, Capital Outlay, and Non-Consumable Supplies are distinctive in relation to accounting guidelines based on costs and lifespans. In aggregate these categories reflect an increase of \$350K.
- E5** Overall the Dues/Fees/Misc expenditures budget reflects an increase of 29.7%. Changes in accounting practices to record actual revenues and banking fees separately rather than recording an aggregate revenue accounts for this increase.
- E6** The reduction in budgeted transfers reflects a reduction of \$3.3M operating transfers for capital projects in 2015-2016 to \$1.5M for 2016-2017.
- E7** Contingencies in the amount of .005 of the expenditure budget have been included in the 2016-2017 Final Budget as follows:

Education Fund	\$510,545
Operations & Maintenance Fund	49,096
Transportation Fund	12,898
IMRF Fund	7,381
Social Security/Medicare Fund	<u>9,526</u>
	\$589,446

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## Explanation of Expenditure Categories

### Salaries

The salaries budget represents wages paid for both Certified and Non-Certified district employees including substitutes. Certified staff includes administration, teaching, and counselors. Non-Certified staff includes instructional assistants, paraprofessionals, secretarial, maintenance, and other educational support personnel. Staffing is based on enrollment and special program allocations.

### Employee Benefits

Includes expenditures for health, dental, life, and disability insurances, payroll taxes, and pension costs (IMRF and TRS). Also included in this category are tuition reimbursements, employee assistance and wellness programs.

### Purchased Services

Includes expenditures for professional and technical services, such as consultants, legal services, and other service contracts (ex. Beck's Bookstores).

### Supplies and Materials

Includes expenditures for all instructional and operational supplies. Included in this category are utilities, consumable, and non-consumable supplies.

### Capital Outlay

Includes expenditures for general capital outlay, such as equipment.

### Dues/Fees/Other

Includes expenditures for dues/fees and other miscellaneous items.

### Tuition

Represents the district's payments to outside agencies for special education tuition. Outside agencies can include public schools as well as private day and/or residential facilities.

### Other Uses-Transfers

Transfers to other funds.

### Contingencies

A contingency is defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the reduction of a liability or the loss or impairment of an asset or the incurrence of a liability.



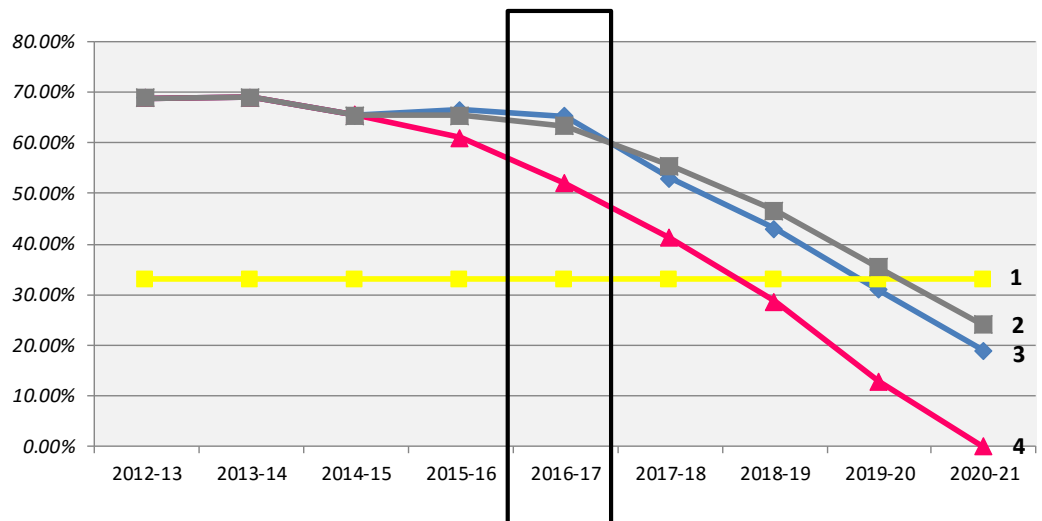
## Fund Balance Summary – Operating Funds

Operating Fund Balance	2015-16 Budget	2015-16 Actual	2016-17 Final Budget
Operating Funds - Revenue	116,121,595	116,631,241	118,478,489
Operating Funds - Expenditures	119,671,211	116,821,580	118,478,490
Surplus/(Deficit)	(3,549,616)	(190,340)	-
Fund Balance, Beginning of the Year	77,681,356	77,677,035	77,486,699
Adjustments to Fund Balance		4	
Ending Fund Balance	74,131,740	77,486,699	77,486,699
% of Next Year's Expenditures	62.6%	65.4%	63.3%

This fall, members of the Business Services team will be partnering with an external agency, Forecast5 Analytics, to develop an additional financial forecasting model. Their product, 5Cast will enable our school district to leverage our internal historical and live data to perform long-term trend analysis and projection calculations. Additionally, 5Cast provides the ability to simulate collective bargaining results, compare “what-if” scenarios, and benchmark our school district against other relevant data from a nationwide database. We anticipate presenting initial data from 5Cast to the Finance Committee this November.

### Projected Fund Balance

	Actual				Budget	Projections			
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1 Board Policy 4010	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%	33.00%
2 Final Budget 09/26/16	68.80%	69.00%	65.40%	65.40%	63.30%	55.36%	46.53%	35.45%	24.11%
3 Tentative Budget 07/25/16	68.80%	69.00%	65.40%	66.50%	65.30%	53.00%	43.00%	31.00%	19.00%
4 Finance Committee 02/16/16	68.80%	68.90%	65.50%	61.00%	52.00%	41.20%	28.60%	12.90%	N/A



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## **Fund Balance Summary – Comments**

### Operating Funds – Revenue

Additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. The Operating Fund is composed of the Education, State/Federal Grants, Food Service, Operations & Maintenance, Transportation, Illinois Municipal Retirement Fund, Social Security, and Working Cash funds. Budgeted Operating Fund Revenue includes contingencies of \$750K.

### Operating Funds – Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. The Operating Fund is composed of the Education, State/Federal Grants, Food Service, Operations & Maintenance, Transportation, Illinois Municipal Retirement Fund, Social Security, and Working Cash funds.

### Budget Surplus/Deficit

This line indicates whether or not the district spent or is projecting to spend more money than it receives in revenues in a given year. Beginning in 2015-16 the district is no longer receiving referendum monies; therefore, all capital projects will be funded by operating transfers and/or fund balances resulting in a deficit budget.

### Ending Fund Balance

This figure represents the total of revenues for the operating funds (Education, Operations and Maintenance, IMRF, Social Security, Transportation, and Working Cash) at the end of each fiscal year.

### % of Next Year's Expenditures

The figure shown is the percentage of reserves against next year's expenditure budget.

FY2017

# 2016-2017 Operating Funds Final Budget

Function	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1000	Revenue From Local Sources				
	General Taxes - Cur Yr Levy	50,779,112	50,410,878	51,173,062	762,184
	General Taxes - Prior Yr Levy	47,228,247	47,213,706	47,248,001	34,295
	General Taxes - Prior Yrs Levy	-1,649,432	-1,095,000	-1,259,930	-164,930
	Soc Sec/Med Only - Cur Yr Levy	945,670	937,341	934,647	-2,694
	Soc Sec/Med Only - Prior Year	875,471	877,893	862,958	-14,935
	Soc Sec/Med Only - Prior Years	-31,515	-20,000	-22,000	-2,000
	Corporate Pers Prop Repl Taxes	2,146,786	2,620,000	2,120,000	-500,000
	Tif District Distribution	0	0	0	0
	The Glen Make-Whole Payments	5,900,000	5,900,000	7,400,000	1,500,000
	Regular Tuition - Pupil/Parent	0	0	0	0
	Summer School Tuition	300,791	400,000	400,000	0
	PreSchool Tuition	39,624	40,000	40,000	0
	Reg Trans Fees - Pupils/Parent	336,944	340,000	0	-340,000
	Reg Trans Fees - Next Yr Svc	327,497	275,000	350,000	75,000
	Activity Transportation Fees	0	0	0	0
	Interest On Investments	244,643	170,000	197,000	27,000
	Athletic Admissions	12,951	13,000	13,000	0
	Student Fees	73,470	49,000	74,000	25,000
	Parking Fees	407,563	355,000	382,000	27,000
	Tech Fee	398,592	420,000	462,000	42,000
	Bookstore Sales	-455	0	0	0
	On-line Subscriptions	0	0	0	0
	ILDOR Sales Tax	0	0	0	0
	Other Bookstore Sales	0	0	0	0
	Rental Of Facilities	420,541	330,000	400,000	70,000
	Learn to Swim Program	68,669	55,000	70,000	15,000
	Evening High School Fees	1,660	1,200	1,500	300
	Rental Of Facilities - North	25,452	50,000	30,000	-20,000
	Rental Of Facilities - South	57,540	55,000	55,000	0
	Summer Athletic Camps	354,834	340,000	370,000	30,000
	Svcs Provided Oth Dist	39,808	40,000	50,918	10,918
	Bandwidth Agreement	0	0	15,000	15,000
	Refund Of Prior Yr Exp	59,989	0	0	0
	Driver Education Fees	108,500	95,000	115,000	20,000
	Vending Rebates	26,379	25,000	25,679	679
	Local Fees	0	0	0	0
	Oth Misc Local Rev	90,249	10,000	90,000	80,000
	<b>Instruction</b>	<b>109,589,580</b>	<b>109,908,018</b>	<b>111,597,835</b>	<b>1,689,817</b>
3000	Unrestricted Grants In Aid				
	General State Aid	1,648,367	1,150,000	1,812,319	662,319
	SpEd Private Tuition	188,125	110,000	200,000	90,000
	Spec Ed-extraordinary Services	601,817	600,000	600,000	0
	Special Ed-Personnel	848,684	800,000	900,000	100,000
	Spec Ed-Orphanage-Individual	37,477	40,000	40,000	0
	Spec Ed-Orphanage-Summer	11,834	7,000	10,000	3,000
	Summer School	4,418	2,500	3,000	500
	Voc Ed - Career & Tech Ed Impr	78,969	78,458	74,796	-3,662
	Voc Ed Spprt Svcs-Agri Imprvm	0	0	0	0
	Bilingual Ed-Downstate-TPI/TBE	24,139	62,493	0	-62,493
	Driver Education	75,738	100,000	80,000	-20,000
	Regular Transportation Aid	0	0	0	0
	Special Ed Transportation Aid	1,169,967	800,000	1,200,000	400,000

Function	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
3000	Unrestricted Grants In Aid				
	School Infrastructure/Maint	0	0	0	0
	Project Lead the Way Grant	0	15,000	10,000	-5,000
	Other State Revenue	2,959	0	0	0
	Community Service	4,692,494	3,765,451	4,930,115	1,164,664
4000	Revenue From Federal Sources				
	Impact Aid ESEA Title VIII	0	0	0	0
	Drug Free Communities	0	125,000	0	-125,000
	Other Revenue Federal Sources	0	0	0	0
	Title I-Disadvantaged	397,906	372,373	0	-372,373
	IDEA (PL94-142) - Flow Thru Pt	635,564	600,000	650,000	50,000
	IDEA - Room & Board	981,003	900,000	950,000	50,000
	Carl Perkins-Sec Voc Ed Prog	74,405	74,867	80,539	5,672
	Title III - LipLeps	14,211	15,750	0	-15,750
	Title II - Teacher Quality	66,359	60,136	0	-60,136
	Step	76,462	20,000	50,000	30,000
	Medicaid -Admin Outreach	28,796	100,000	100,000	0
	Medicaid-Fee for Service	14,463	120,000	120,000	0
	Payments To Other Districts	2,289,169	2,388,126	1,950,539	-437,587
7000					
	Sale Of Fixed Assets	0	0	0	0
	Transfers from Exp	60,000	60,000	0	-60,000
		60,000	60,000	0	-60,000
Grand Revenue T		116,631,243	116,121,595	118,478,489	2,356,894

Number of Accounts: 112

\*\*\*\*\* End of report \*\*\*\*\*

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1000	General				
1---	Salaries	991,891	1,467,280	1,686,566	219,286
2---	Benefits	2,894,390	2,837,006	2,740,383	-96,623
3---	Purchased Services	99,756	104,088	123,000	18,912
4---	Supplies & Materials	0	0	0	0
6---	Misc. & Contingencies	3,690,237	4,240,237	2,410,649	-1,829,588
7---	Non-Consumable Supplies	61,585	54,450	14,450	-40,000
----	General	7,737,859	8,703,061	6,975,048	-1,728,013
1001	Financial Aid				
3---	Purchased Services	468,278	690,000	380,000	-310,000
----	Financial Aid	468,278	690,000	380,000	-310,000
1005	Visual Arts				
1---	Salaries	574,354	574,355	680,500	106,145
2---	Benefits	96,649	102,221	115,425	13,204
3---	Purchased Services	4,124	4,124	6,200	2,076
4---	Supplies & Materials	27,937	27,926	37,917	9,991
5---	Equipment > \$2.5K	8,497	8,497	0	-8,497
7---	Non-Consumable Supplies	26,917	26,917	2,135	-24,782
----	Visual Arts	738,478	744,040	842,177	98,137
1015	Drivers Education				
1---	Salaries	695,897	690,583	693,900	3,317
2---	Benefits	103,523	107,209	103,509	-3,700
3---	Purchased Services	3,339	8,339	8,200	-139
4---	Supplies & Materials	1,993	2,225	2,676	451
----	Drivers Education	804,752	808,356	808,285	-71
1020	English				
1---	Salaries	4,346,382	4,496,754	4,596,500	99,746
2---	Benefits	750,556	808,112	810,270	2,158
3---	Purchased Services	14,804	13,904	18,400	4,496
4---	Supplies & Materials	15,949	15,381	17,193	1,812
7---	Non-Consumable Supplies	8,219	8,219	2,000	-6,219
----	English	5,135,910	5,342,370	5,444,363	101,993

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1025	Evening High School				
1---	Salaries	368,115	475,642	435,100	-40,542
2---	Benefits	61,580	65,683	68,509	2,826
3---	Purchased Services	37,151	4,800	2,600	-2,200
4---	Supplies & Materials	13,299	12,900	13,500	600
----	Evening High School	480,145	559,025	519,709	-39,316
1030	World Language				
1---	Salaries	3,432,391	3,433,176	3,500,600	67,424
2---	Benefits	551,860	599,462	553,770	-45,692
3---	Purchased Services	20,214	20,189	18,116	-2,073
4---	Supplies & Materials	8,930	8,930	13,340	4,410
7---	Non-Consumable Supplies	490	490	4,280	3,790
----	World Language	4,013,885	4,062,247	4,090,106	27,859
1035	Health Education				
1---	Salaries	389,238	402,193	440,800	38,607
2---	Benefits	56,797	70,579	68,595	-1,984
3---	Purchased Services	1,541	1,541	2,000	459
4---	Supplies & Materials	2,171	2,171	1,518	-653
----	Health Education	449,747	476,484	512,913	36,429
1040	Mathematics				
1---	Salaries	4,629,118	4,633,664	4,716,700	83,036
2---	Benefits	731,061	805,011	737,714	-67,297
3---	Purchased Services	16,649	16,933	19,230	2,297
4---	Supplies & Materials	16,888	16,888	16,010	-878
7---	Non-Consumable Supplies	6,478	6,478	21,037	14,559
----	Mathematics	5,400,194	5,478,974	5,510,691	31,717
1045	Music/Performing Arts				
1---	Salaries	908,853	882,446	772,700	-109,746
2---	Benefits	139,188	117,979	146,258	28,279
3---	Purchased Services	55,639	54,091	64,275	10,184
4---	Supplies & Materials	40,936	40,925	39,494	-1,431
5---	Equipment > \$2.5K	12,550	12,600	4,895	-7,705
7---	Non-Consumable Supplies	24,580	24,011	76,755	52,744
----	Music/Performing Arts	1,181,746	1,132,052	1,104,377	-27,675

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1050	Physical Education				
1---	Salaries	3,233,370	3,215,989	3,128,900	-87,089
2---	Benefits	537,478	608,810	544,937	-63,873
3---	Purchased Services	14,618	14,618	23,300	8,682
4---	Supplies & Materials	8,318	8,314	10,058	1,744
5---	Equipment > \$2.5K	67,534	67,534	0	-67,534
7---	Non-Consumable Supplies	16,280	16,280	16,000	-280
----	Physical Education	3,877,598	3,931,545	3,723,195	-208,350
		=====	=====	=====	=====
1055	Science				
1---	Salaries	5,570,994	5,573,452	5,542,500	-30,952
2---	Benefits	877,477	930,354	874,373	-55,981
3---	Purchased Services	15,218	15,218	22,577	7,359
4---	Supplies & Materials	64,679	67,800	75,583	7,783
5---	Equipment > \$2.5K	4,555	11,901	0	-11,901
7---	Non-Consumable Supplies	28,495	21,149	63,158	42,009
----	Science	6,561,418	6,619,874	6,578,191	-41,683
		=====	=====	=====	=====
1057	STEM				
4---	Supplies & Materials	6,480	6,480	14,000	7,520
----	STEM	6,480	6,480	14,000	7,520
		=====	=====	=====	=====
1060	Social Studies				
1---	Salaries	3,711,966	3,711,456	3,815,600	104,144
2---	Benefits	549,544	662,889	601,246	-61,643
3---	Purchased Services	9,912	9,912	13,800	3,888
4---	Supplies & Materials	15,979	15,889	18,136	2,247
6---	Misc. & Contingencies	3,350	3,350	3,000	-350
7---	Non-Consumable Supplies	2,558	2,558	4,807	2,249
----	Social Studies	4,293,309	4,406,054	4,456,589	50,535
		=====	=====	=====	=====
1065	Team				
1---	Salaries	1,134,132	1,134,556	1,000,600	-133,956
2---	Benefits	187,863	211,841	169,102	-42,739
3---	Purchased Services	0	0	2,400	2,400
4---	Supplies & Materials	2,493	2,493	2,808	315
7---	Non-Consumable Supplies	99	99	300	201
----	Team	1,324,587	1,348,989	1,175,210	-173,779
		=====	=====	=====	=====



Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1150	Reading Improvement				
1---	Salaries	367,744	369,887	268,700	-101,187
2---	Benefits	56,982	61,059	40,334	-20,725
3---	Purchased Services	0	0	1,500	1,500
4---	Supplies & Materials	8,438	8,398	7,692	-706
----	Reading Improvement	433,164	439,344	318,226	-121,118
1160	Summer School				
1---	Salaries	459,310	425,432	529,875	104,443
2---	Benefits	20,764	19,810	31,585	11,775
3---	Purchased Services	192	0	500	500
4---	Supplies & Materials	9,179	20,000	15,000	-5,000
6---	Misc. & Contingencies	11,002	11,000	11,000	0
----	Summer School	500,447	476,242	587,960	111,718
1180	English Language Learners				
1---	Salaries	385,150	410,535	403,400	-7,135
2---	Benefits	57,705	55,311	56,964	1,653
4---	Supplies & Materials	975	975	1,000	25
----	English Language Learners	443,830	466,821	461,364	-5,457
1300	Special Education				
1---	Salaries	701,476	713,307	799,500	86,193
2---	Benefits	261,039	237,189	311,751	74,562
3---	Purchased Services	1,561,592	1,630,975	1,602,000	-28,975
4---	Supplies & Materials	12,276	12,288	13,898	1,610
6---	Misc. & Contingencies	6,146,658	5,949,000	6,265,773	316,773
7---	Non-Consumable Supplies	1,905	1,905	1,900	-5
----	Special Education	8,684,946	8,544,664	8,994,822	450,158
1310	Physical Impairment				
1---	Salaries	558,015	595,924	710,575	114,651
2---	Benefits	250,178	297,374	364,444	67,070
3---	Purchased Services	895	2,500	2,000	-500
4---	Supplies & Materials	3,059	11,000	11,000	0
5---	Equipment > \$2.5K	9,465	23,000	23,000	0
7---	Non-Consumable Supplies	216	0	0	0
----	Physical Impairment	821,828	929,798	1,111,019	181,221

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1312	Social/Emotional Programming				
1---	Salaries	605,384	620,788	632,100	11,312
2---	Benefits	131,431	120,708	141,251	20,543
3---	Purchased Services	7,597	7,597	16,000	8,403
4---	Supplies & Materials	3,876	3,876	16,690	12,814
----	Social/Emotional Programming	748,288	752,969	806,041	53,072
1320	DLS - Cross Categorical				
1---	Salaries	1,135,380	1,132,122	1,042,940	-89,182
2---	Benefits	216,422	258,798	192,900	-65,898
3---	Purchased Services	1,542,949	1,226,627	1,225,800	-827
4---	Supplies & Materials	5,947	5,947	1,000	-4,947
----	DLS - Cross Categorical	2,900,698	2,623,494	2,462,640	-160,854
1322	Learning Disabilities				
1---	Salaries	2,193,689	2,175,107	2,159,125	-15,982
2---	Benefits	341,320	374,840	311,911	-62,929
----	Learning Disabilities	2,535,009	2,549,947	2,471,036	-78,911
1325	Study Strategies				
3---	Purchased Services	636	636	0	-636
4---	Supplies & Materials	57	57	0	-57
----	Study Strategies	693	693	0	-693
1350	Transition Program				
1---	Salaries	706,295	660,886	852,700	191,814
2---	Benefits	211,028	208,750	236,975	28,225
3---	Purchased Services	48,004	52,000	55,045	3,045
4---	Supplies & Materials	1,425	3,000	3,000	0
----	Transition Program	966,752	924,636	1,147,720	223,084
1360	Off Campus				
1---	Salaries	1,666,206	1,697,014	1,880,000	182,986
2---	Benefits	388,842	381,560	451,833	70,273
3---	Purchased Services	24,404	31,500	31,500	0
4---	Supplies & Materials	13,935	16,000	16,000	0

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1360	Off Campus				
----	Off Campus	2,093,387	2,126,074	2,379,333	253,259
1370	Hospital Instruction Services				
1---	Salaries	63,404	53,500	65,325	11,825
2---	Benefits	1,530	3,213	1,928	-1,285
3---	Purchased Services	31,250	40,000	35,000	-5,000
----	Hospital Instruction Services	96,184	96,713	102,253	5,540
1380	Glenbrook United				
1---	Salaries	25,658	25,700	30,000	4,300
2---	Benefits	718	710	826	116
----	Glenbrook United	26,376	26,410	30,826	4,416
1405	Applied Technology				
1---	Salaries	309,316	306,165	335,400	29,235
2---	Benefits	47,346	51,965	54,584	2,619
3---	Purchased Services	162	162	600	438
4---	Supplies & Materials	11,655	11,419	12,500	1,081
----	Applied Technology	368,479	369,711	403,084	33,373
1410	Broadcasting-Radio				
1---	Salaries	412,920	412,664	469,900	57,236
2---	Benefits	68,286	85,552	80,695	-4,857
3---	Purchased Services	16,933	16,993	20,100	3,107
4---	Supplies & Materials	8,200	8,200	9,464	1,264
5---	Equipment > \$2.5K	0	0	3,500	3,500
7---	Non-Consumable Supplies	40,508	40,508	28,486	-12,022
----	Broadcasting-Radio	546,847	563,917	612,145	48,228
1415	Business Education				
1---	Salaries	1,053,775	1,029,389	1,076,800	47,411
2---	Benefits	136,641	163,930	141,341	-22,589
3---	Purchased Services	2,935	2,935	3,300	365
4---	Supplies & Materials	8,251	8,251	8,283	32
7---	Non-Consumable Supplies	2,542	2,542	57,600	55,058

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1415	Business Education				
----	Business Education	1,204,144	1,207,047	1,287,324	80,277
1425	Family/Consumer Science				
1---	Salaries	709,410	703,608	730,400	26,792
2---	Benefits	96,656	96,570	110,416	13,846
3---	Purchased Services	1,235	1,235	4,800	3,565
4---	Supplies & Materials	23,016	22,430	26,909	4,479
7---	Non-Consumable Supplies	101	101	1,000	899
----	Family/Consumer Science	830,418	823,944	873,525	49,581
1430	Industrial Arts				
1---	Salaries	598,083	587,026	591,400	4,374
2---	Benefits	74,022	68,401	80,608	12,207
3---	Purchased Services	4,494	4,494	3,500	-994
4---	Supplies & Materials	8,282	8,393	28,510	20,117
7---	Non-Consumable Supplies	14,688	14,688	17,685	2,997
----	Industrial Arts	699,569	683,002	721,703	38,701
1435	Nursery School				
1---	Salaries	49,575	49,577	64,100	14,523
2---	Benefits	22,948	36,615	24,720	-11,895
4---	Supplies & Materials	3,286	3,654	4,500	846
----	Nursery School	75,809	89,846	93,320	3,474
1650	Academy				
1---	Salaries	552,256	552,311	572,700	20,389
2---	Benefits	74,647	87,976	75,625	-12,351
3---	Purchased Services	455	1,000	51,200	50,200
4---	Supplies & Materials	4,670	5,000	5,000	0
----	Academy	632,028	646,287	704,525	58,238
1900	Alternative Programs				
6---	Misc. & Contingencies	34,281	35,000	35,000	0
----	Alternative Programs	34,281	35,000	35,000	0

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1900	Alternative Programs				
=====					
1999	Contingency				
3---	Purchased Services	0	0	15,000	15,000
4---	Supplies & Materials	3,288	4,000	32,000	28,000
6---	Misc. & Contingencies	0	40,000	40,000	0
7---	Non-Consumable Supplies	0	0	7,000	7,000
----	Contingency	3,288	44,000	94,000	50,000
=====					
2110	Dean's Office				
1---	Salaries	1,443,806	1,477,143	1,548,900	71,757
2---	Benefits	536,504	589,508	630,701	41,193
3---	Purchased Services	267,058	280,310	276,800	-3,509
4---	Supplies & Materials	11,130	12,616	6,138	-6,478
7---	Non-Consumable Supplies	19,112	19,112	26,511	7,399
----	Dean's Office	2,277,610	2,378,689	2,489,050	110,362
=====					
2114	Residency				
1---	Salaries	24,648	23,110	26,550	3,440
2---	Benefits	4,543	5,408	3,661	-1,747
3---	Purchased Services	1,920	5,000	3,750	-1,250
4---	Supplies & Materials	0	1,700	1,500	-200
----	Residency	31,111	35,218	35,461	243
=====					
2116	GEA				
1---	Salaries	47,362	47,362	48,700	1,338
2---	Benefits	5,212	7,374	5,290	-2,084
----	GEA	52,574	54,736	53,990	-746
=====					
2120	Guidance Services				
1---	Salaries	3,539,899	3,580,117	3,499,000	-81,117
2---	Benefits	689,269	823,034	698,129	-124,905
3---	Purchased Services	30,836	31,268	46,710	15,442
4---	Supplies & Materials	12,660	27,516	33,935	6,419
7---	Non-Consumable Supplies	4,658	4,658	0	-4,658
----	Guidance Services	4,277,322	4,466,593	4,277,774	-188,819

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2120	Guidance Services				
=====					
2123	Guided Studies				
1---	Salaries	408,519	408,138	444,000	35,862
2---	Benefits	73,216	79,997	69,828	-10,169
4---	Supplies & Materials	118	800	800	0
----	Guided Studies	481,853	488,935	514,628	25,693
=====					
2126	Peer Group				
1---	Salaries	358,294	358,303	369,700	11,397
2---	Benefits	59,344	57,639	60,772	3,133
3---	Purchased Services	7,980	11,000	12,500	1,500
4---	Supplies & Materials	9,943	10,007	9,185	-821
----	Peer Group	435,561	436,949	452,157	15,209
=====					
2130	Health Services				
1---	Salaries	312,670	303,221	338,600	35,379
2---	Benefits	102,794	120,670	128,467	7,797
3---	Purchased Services	726	1,870	4,300	2,430
4---	Supplies & Materials	6,528	7,395	10,538	3,143
----	Health Services	422,718	433,156	481,905	48,749
=====					
2140	Social Work Services				
1---	Salaries	938,113	928,280	897,125	-31,155
2---	Benefits	167,618	199,287	171,366	-27,921
----	Social Work Services	1,105,731	1,127,567	1,068,491	-59,076
=====					
2150	Psychological Services				
1---	Salaries	975,857	983,153	925,400	-57,753
2---	Benefits	123,542	122,942	118,312	-4,630
3---	Purchased Services	90	10,000	10,000	0
4---	Supplies & Materials	1,599	20,000	20,000	0
----	Psychological Services	1,101,088	1,136,095	1,073,712	-62,383
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2190	Supervision/Security				
1---	Salaries	654,465	686,358	671,600	-14,758
2---	Benefits	374,247	423,858	386,545	-37,313
3---	Purchased Services	3,623	5,000	0	-5,000
----	Supervision/Security	1,032,335	1,115,216	1,058,145	-57,071
=====					
2210	Improvement of Instruction				
1---	Salaries	254,033	356,638	178,885	-177,753
2---	Benefits	175,794	114,346	176,780	62,434
3---	Purchased Services	25,480	24,183	115,739	91,556
4---	Supplies & Materials	5,097	8,097	3,300	-4,797
7---	Non-Consumable Supplies	51,728	49,618	60,000	10,382
----	Improvement of Instruction	512,132	552,882	534,704	-18,178
=====					
2213	Glenbrook Days				
1---	Salaries	720,235	725,000	745,475	20,475
2---	Benefits	19,668	19,755	20,311	556
----	Glenbrook Days	739,903	744,755	765,786	21,031
=====					
2220	IMC Services				
1---	Salaries	1,141,139	1,141,081	995,100	-145,981
2---	Benefits	247,509	261,433	250,837	-10,596
3---	Purchased Services	3,634	3,634	5,850	2,216
4---	Supplies & Materials	79,751	81,613	99,985	18,372
7---	Non-Consumable Supplies	25,620	25,620	0	-25,620
----	IMC Services	1,497,653	1,513,381	1,351,772	-161,609
=====					
2230	Audio Visual Services				
3---	Purchased Services	8,950	8,950	0	-8,950
4---	Supplies & Materials	3,981	8,750	6,300	-2,450
7---	Non-Consumable Supplies	183	183	0	-183
----	Audio Visual Services	13,114	17,883	6,300	-11,583
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2310	Board Of Education				
1---	Salaries	38,277	38,477	40,700	2,223
2---	Benefits	7,069	13,652	7,772	-5,880
3---	Purchased Services	382,931	372,000	447,000	75,000
4---	Supplies & Materials	5,360	6,000	6,000	0
6---	Misc. & Contingencies	73,564	40,000	86,539	46,539
----	Board Of Education	507,201	470,129	588,011	117,882
2311	Tort				
3---	Purchased Services	753,684	882,500	692,000	-190,500
----	Tort	753,684	882,500	692,000	-190,500
2312	District Retirement Program				
1---	Salaries	0	600,000	0	-600,000
----	District Retirement Program	0	600,000	0	-600,000
2320	Superintendent's Office				
1---	Salaries	355,618	357,618	336,900	-20,718
2---	Benefits	79,292	81,083	78,783	-2,300
3---	Purchased Services	4,964	12,350	10,250	-2,100
4---	Supplies & Materials	248	1,550	1,350	-200
6---	Misc. & Contingencies	2,606	2,725	2,925	200
----	Superintendent's Office	442,728	455,326	430,208	-25,118
2324	Educational Services				
1---	Salaries	200,715	202,717	214,500	11,783
2---	Benefits	54,605	50,029	61,385	11,356
3---	Purchased Services	285	5,000	5,000	0
4---	Supplies & Materials	1,382	4,100	3,700	-400
6---	Misc. & Contingencies	658	1,800	1,800	0
----	Educational Services	257,645	263,646	286,385	22,739
2410	Principal's Office				
1---	Salaries	3,862,535	3,864,645	4,155,766	291,121
2---	Benefits	1,240,143	1,279,869	1,304,719	24,850
3---	Purchased Services	105,320	109,820	123,488	13,668



Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2410	Principal's Office				
4---	Supplies & Materials	123,505	122,891	130,509	7,618
7---	Non-Consumable Supplies	2,391	944	9,373	8,429
----	Principal's Office	5,333,894	5,378,169	5,723,855	345,686
=====					
2510	Business Services				
1---	Salaries	326,355	328,355	281,188	-47,167
2---	Benefits	88,417	90,367	80,274	-10,093
3---	Purchased Services	5,357	9,450	14,500	5,050
4---	Supplies & Materials	591	4,000	6,000	2,000
6---	Misc. & Contingencies	0	0	10,000	10,000
----	Business Services	420,720	432,172	391,962	-40,210
=====					
2520	Fiscal Services				
1---	Salaries	546,756	582,991	572,102	-10,889
2---	Benefits	227,666	225,528	221,089	-4,439
3---	Purchased Services	4,447	35,100	26,500	-8,600
4---	Supplies & Materials	27,889	44,500	6,800	-37,700
5---	Equipment > \$2.5K	0	2,500	11,000	8,500
7---	Non-Consumable Supplies	1,147	0	0	0
----	Fiscal Services	807,905	890,619	837,491	-53,128
=====					
2550	Transportation				
1---	Salaries	18,023	20,023	19,275	-748
2---	Benefits	3,207	3,526	3,450	-76
3---	Purchased Services	893,160	922,000	579,000	-343,000
4---	Supplies & Materials	2,333	500	3,000	2,500
6---	Misc. & Contingencies	3,000	133,000	15,898	-117,102
7---	Non-Consumable Supplies	0	1,000	0	-1,000
----	Transportation	919,723	1,080,049	620,623	-459,426
=====					
2560	Food Service				
3---	Purchased Services	15,011	20,000	18,000	-2,000
4---	Supplies & Materials	0	5,000	0	-5,000
6---	Misc. & Contingencies	275	500	500	0
7---	Non-Consumable Supplies	32,562	33,000	30,000	-3,000
----	Food Service	47,848	58,500	48,500	-10,000
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2573	Bookstore				
3---	Purchased Services	110,000	110,000	120,000	10,000
4---	Supplies & Materials	35,965	40,000	43,000	3,000
6---	Misc. & Contingencies	39,715	32,500	50,000	17,500
----	Bookstore	185,680	182,500	213,000	30,500
=====					
2574	Printing and Duplicating				
3---	Purchased Services	415,669	419,792	451,500	31,708
4---	Supplies & Materials	181,515	187,874	214,000	26,126
----	Printing and Duplicating	597,184	607,666	665,500	57,834
=====					
2610	General Administration				
1---	Salaries	32,449	34,449	39,200	4,751
2---	Benefits	16,049	17,173	18,611	1,438
3---	Purchased Services	143,767	122,000	122,000	0
4---	Supplies & Materials	36,790	35,000	35,000	0
5---	Equipment > \$2.5K	154,463	116,163	100,000	-16,163
6---	Misc. & Contingencies	1,002	1,000	2,000	1,000
7---	Non-Consumable Supplies	56,821	45,319	50,136	4,818
----	General Administration	441,341	371,104	366,947	-4,156
=====					
2630	PR/Communications				
1---	Salaries	134,514	134,514	163,800	29,286
2---	Benefits	60,417	58,486	61,024	2,538
3---	Purchased Services	37,664	36,900	52,700	15,800
4---	Supplies & Materials	3,736	3,200	2,625	-575
6---	Misc. & Contingencies	0	300	300	0
----	PR/Communications	236,331	233,400	280,449	47,049
=====					
2640	Human Resources				
1---	Salaries	389,571	386,834	454,045	67,211
2---	Benefits	159,807	143,819	167,599	23,780
3---	Purchased Services	17,134	59,000	28,500	-30,500
4---	Supplies & Materials	22,748	8,500	8,500	0
6---	Misc. & Contingencies	0	1,500	1,500	0
----	Human Resources	589,260	599,653	660,144	60,491
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2645	Employee Assistance Program				
2---	Benefits	10,293	20,000	15,000	-5,000
----	Employee Assistance Program	10,293	20,000	15,000	-5,000
=====					
2649	Employee Wellness Program				
1---	Salaries	10,028	11,715	15,000	3,285
2---	Benefits	206,303	201,595	207,310	5,715
3---	Purchased Services	0	0	112,950	112,950
4---	Supplies & Materials	12,517	10,000	15,000	5,000
----	Employee Wellness Program	228,848	223,310	350,260	126,950
=====					
2660	Technology Services				
1---	Salaries	1,416,018	1,745,108	1,447,800	-297,308
2---	Benefits	486,395	567,956	478,538	-89,418
3---	Purchased Services	589,873	541,018	673,000	131,982
4---	Supplies & Materials	59,044	57,633	57,353	-280
5---	Equipment > \$2.5K	89,736	122,000	115,000	-7,000
7---	Non-Consumable Supplies	162,217	52,000	65,000	13,000
----	Technology Services	2,803,283	3,085,715	2,836,691	-249,024
=====					
2661	Tech Services - Applications				
7---	Non-Consumable Supplies	112	112	0	-112
----	Tech Services - Applications	112	112	0	-112
=====					
2663	Tech Services - New Initiative				
1---	Salaries	15,785	12,000	0	-12,000
2---	Benefits	2,730	1,788	2,650	862
3---	Purchased Services	650,757	677,000	750,000	73,000
4---	Supplies & Materials	8,333	15,000	0	-15,000
5---	Equipment > \$2.5K	11,182	220,000	0	-220,000
7---	Non-Consumable Supplies	193,869	10,000	0	-10,000
----	Tech Services - New Initiative	882,656	935,788	752,650	-183,138
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
2664	Student Technology				
3---	Purchased Services	733,764	840,000	850,000	10,000
6---	Misc. & Contingencies	0	10,000	0	-10,000
----	Student Technology	733,764	850,000	850,000	0
=====					
2665	Innovation&Instructional Tech				
1---	Salaries	312,769	301,151	596,050	294,899
2---	Benefits	86,605	37,643	161,244	123,601
3---	Purchased Services	274,053	298,500	278,500	-20,000
4---	Supplies & Materials	119,131	139,000	115,000	-24,000
7---	Non-Consumable Supplies	104,627	100,000	100,000	0
----	Innovation&Instructional Tech	897,185	876,294	1,250,794	374,500
=====					
3001	General State Aid				
6---	Misc. & Contingencies	8,452	0	0	0
----	General State Aid	8,452	0	0	0
=====					
3200	GBS Community Swim Program				
1---	Salaries	42,326	39,500	43,750	4,250
2---	Benefits	3,238	2,960	3,325	365
----	GBS Community Swim Program	45,564	42,460	47,075	4,615
=====					
3202	Summer Athletic Camps				
1---	Salaries	268,332	223,500	223,000	-500
2---	Benefits	13,118	10,440	6,624	-3,816
3---	Purchased Services	30,958	28,120	38,120	10,000
4---	Supplies & Materials	27,881	29,000	35,000	6,000
6---	Misc. & Contingencies	34,863	36,000	35,000	-1,000
----	Summer Athletic Camps	375,152	327,060	337,744	10,684
=====					
3203	Summer Science Camp				
1---	Salaries	1,887	3,500	3,500	0
2---	Benefits	144	275	50	-225
----	Summer Science Camp	2,031	3,775	3,550	-225
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
3205	Glenbrook Aquatics				
2---	Benefits	46,476	44,600	29,075	-15,525
----	Glenbrook Aquatics	46,476	44,600	29,075	-15,525
=====					
5100	Athletics				
1---	Salaries	3,121,687	3,113,071	3,190,600	77,529
2---	Benefits	378,615	387,930	391,617	3,687
3---	Purchased Services	150,459	160,333	182,482	22,149
4---	Supplies & Materials	25,605	27,097	39,558	12,461
5---	Equipment > \$2.5K	-5,181	0	54,150	54,150
7---	Non-Consumable Supplies	3,187	5,770	0	-5,770
----	Athletics	3,674,372	3,694,201	3,858,407	164,206
=====					
5110	Training Room				
1---	Salaries	339,770	339,770	426,600	86,830
2---	Benefits	118,951	122,678	144,121	21,443
3---	Purchased Services	0	0	1,246	1,246
4---	Supplies & Materials	20,715	20,646	23,746	3,100
----	Training Room	479,436	483,094	595,713	112,619
=====					
5200	Athletics - Boys				
3---	Purchased Services	116,563	105,000	105,000	0
----	Athletics - Boys	116,563	105,000	105,000	0
=====					
5210	Baseball				
3---	Purchased Services	16,007	16,007	10,946	-5,061
4---	Supplies & Materials	13,348	13,348	9,046	-4,302
----	Baseball	29,355	29,355	19,992	-9,363
=====					
5215	Basketball				
3---	Purchased Services	20,509	17,471	14,317	-3,154
4---	Supplies & Materials	8,064	8,826	5,246	-3,580
----	Basketball	28,573	26,297	19,563	-6,734
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5216	Bowling				
3---	Purchased Services	2,567	2,567	2,300	-267
4---	Supplies & Materials	511	555	600	45
----	Bowling	3,078	3,122	2,900	-222
=====					
5220	Cross Country				
3---	Purchased Services	2,319	2,336	2,742	406
4---	Supplies & Materials	645	646	1,746	1,100
----	Cross Country	2,964	2,982	4,488	1,506
=====					
5225	Football				
3---	Purchased Services	41,712	41,713	47,888	6,175
4---	Supplies & Materials	14,736	14,736	19,761	5,025
----	Football	56,448	56,449	67,649	11,200
=====					
5230	Golf				
3---	Purchased Services	6,509	6,509	6,246	-263
4---	Supplies & Materials	1,984	1,984	4,346	2,362
----	Golf	8,493	8,493	10,592	2,099
=====					
5235	Gymnastics				
3---	Purchased Services	4,011	4,520	5,634	1,114
4---	Supplies & Materials	1,496	1,496	4,946	3,450
----	Gymnastics	5,507	6,016	10,580	4,564
=====					
5240	Lacrosse				
3---	Purchased Services	10,575	10,534	15,038	4,504
4---	Supplies & Materials	3,313	3,458	4,216	758
----	Lacrosse	13,888	13,992	19,254	5,262
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5245	Soccer				
3---	Purchased Services	17,227	17,227	17,413	186
4---	Supplies & Materials	2,450	2,451	10,496	8,045
----	Soccer	19,677	19,678	27,909	8,231
=====					
5260	Swimming				
3---	Purchased Services	8,767	8,767	8,310	-457
4---	Supplies & Materials	1,192	1,192	5,246	4,054
----	Swimming	9,959	9,959	13,556	3,597
=====					
5270	Tennis				
3---	Purchased Services	1,081	1,081	1,688	607
4---	Supplies & Materials	3,953	3,901	4,836	935
----	Tennis	5,034	4,982	6,524	1,542
=====					
5280	Track				
3---	Purchased Services	9,032	9,292	7,188	-2,104
4---	Supplies & Materials	5,944	5,944	7,511	1,567
----	Track	14,976	15,236	14,699	-537
=====					
5285	Volleyball				
3---	Purchased Services	13,921	13,921	13,492	-429
4---	Supplies & Materials	2,531	2,566	5,981	3,415
----	Volleyball	16,452	16,487	19,473	2,986
=====					
5290	Water Polo				
3---	Purchased Services	17,074	15,532	6,689	-8,843
4---	Supplies & Materials	3,718	3,718	2,796	-922
----	Water Polo	20,792	19,250	9,485	-9,765
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5295	Wrestling				
3---	Purchased Services	11,032	11,066	13,138	2,072
4---	Supplies & Materials	2,211	2,211	4,746	2,535
----	Wrestling	13,243	13,277	17,884	4,607
=====					
5300	Athletics - Girls				
3---	Purchased Services	91,507	94,000	94,000	0
----	Athletics - Girls	91,507	94,000	94,000	0
=====					
5305	Badminton - Girls				
3---	Purchased Services	1,890	1,890	1,492	-398
4---	Supplies & Materials	3,122	3,179	6,546	3,367
----	Badminton - Girls	5,012	5,069	8,038	2,969
=====					
5315	Basketball - Girls				
2---	Benefits	0	15	0	-15
3---	Purchased Services	14,760	14,786	13,663	-1,123
4---	Supplies & Materials	7,595	7,595	2,446	-5,149
----	Basketball - Girls	22,355	22,396	16,109	-6,287
=====					
5316	Bowling				
3---	Purchased Services	2,245	2,245	2,000	-245
4---	Supplies & Materials	436	436	500	64
----	Bowling	2,681	2,681	2,500	-181
=====					
5318	Cheerleading				
3---	Purchased Services	2,050	2,050	2,291	241
4---	Supplies & Materials	8,800	8,807	2,946	-5,861
----	Cheerleading	10,850	10,857	5,237	-5,620
=====					



Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5320	Cross Country				
2---	Benefits	0	5	0	-5
3---	Purchased Services	1,070	1,087	2,042	955
4---	Supplies & Materials	1,417	1,417	1,496	79
----	Cross Country	2,487	2,509	3,538	1,029
5323	Field Hockey				
3---	Purchased Services	3,428	3,428	3,692	264
4---	Supplies & Materials	884	884	2,246	1,362
----	Field Hockey	4,312	4,312	5,938	1,626
5330	Golf				
3---	Purchased Services	9,785	9,332	5,392	-3,940
4---	Supplies & Materials	3,331	3,332	3,521	189
----	Golf	13,116	12,664	8,913	-3,751
5335	Gymnastics				
3---	Purchased Services	6,016	6,016	5,738	-278
4---	Supplies & Materials	3,914	3,914	3,446	-468
----	Gymnastics	9,930	9,930	9,184	-746
5340	Lacrosse				
3---	Purchased Services	4,266	4,646	4,400	-246
4---	Supplies & Materials	1,246	1,246	500	-746
----	Lacrosse	5,512	5,892	4,900	-992
5345	Soccer				
3---	Purchased Services	12,926	13,475	10,282	-3,193
4---	Supplies & Materials	3,143	3,438	5,146	1,709
----	Soccer	16,069	16,913	15,428	-1,484

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5350	Softball				
3---	Purchased Services	6,576	8,214	9,189	975
4---	Supplies & Materials	5,300	5,602	4,846	-756
----	Softball	11,876	13,816	14,035	219
=====					
5355	Poms - Competitive				
3---	Purchased Services	1,000	1,000	0	-1,000
----	Poms - Competitive	1,000	1,000	0	-1,000
=====					
5360	Swimming				
3---	Purchased Services	5,780	5,816	7,017	1,201
4---	Supplies & Materials	1,795	1,796	4,146	2,350
----	Swimming	7,575	7,612	11,163	3,551
=====					
5370	Tennis				
3---	Purchased Services	1,093	806	1,542	736
4---	Supplies & Materials	4,208	4,209	7,846	3,637
----	Tennis	5,301	5,015	9,388	4,373
=====					
5380	Track				
3---	Purchased Services	2,460	1,884	2,500	616
4---	Supplies & Materials	765	765	1,000	235
----	Track	3,225	2,649	3,500	851
=====					
5390	Water Polo				
3---	Purchased Services	0	0	3,750	3,750
4---	Supplies & Materials	0	0	550	550
----	Water Polo	0	0	4,300	4,300
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5395	Volleyball				
3---	Purchased Services	13,839	13,890	14,092	202
4---	Supplies & Materials	2,251	2,251	3,046	795
----	Volleyball	16,090	16,141	17,138	997
		=====	=====	=====	=====
5800	Extra/Co-Curricular Activities				
1---	Salaries	885,715	823,215	915,032	91,817
2---	Benefits	160,597	162,260	155,063	-7,197
3---	Purchased Services	135,467	127,540	121,300	-6,240
4---	Supplies & Materials	4,239	4,026	5,200	1,174
7---	Non-Consumable Supplies	7,920	7,920	0	-7,920
----	Extra/Co-Curricular Activities	1,193,938	1,124,961	1,196,595	71,634
		=====	=====	=====	=====
5805	Auditorium				
1---	Salaries	138,014	138,014	140,000	1,986
2---	Benefits	53,525	51,258	57,738	6,480
3---	Purchased Services	21,526	21,526	8,000	-13,526
4---	Supplies & Materials	24,071	24,057	18,421	-5,636
5---	Equipment > \$2.5K	0	24	44,125	44,101
7---	Non-Consumable Supplies	-2,452	-1,991	52,164	54,155
----	Auditorium	234,684	232,888	320,448	87,560
		=====	=====	=====	=====
5815	Pom Pons				
4---	Supplies & Materials	0	1,498	2,200	702
----	Pom Pons	0	1,498	2,200	702
		=====	=====	=====	=====
5820	Debate				
1---	Salaries	329,767	331,429	257,050	-74,379
2---	Benefits	59,751	53,942	38,499	-15,443
3---	Purchased Services	170,414	166,235	126,786	-39,449
4---	Supplies & Materials	2,540	2,540	3,750	1,210
----	Debate	562,472	554,146	426,085	-128,061
		=====	=====	=====	=====

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
5825	Drama				
1---	Salaries	313,912	159,784	156,200	-3,584
2---	Benefits	43,667	12,932	20,093	7,161
3---	Purchased Services	150	275	300	25
4---	Supplies & Materials	10,313	10,960	11,156	196
----	Drama	368,042	183,951	187,749	3,798
5835	Forensics				
1---	Salaries	69,886	73,700	72,350	-1,350
2---	Benefits	5,308	6,551	2,001	-4,550
3---	Purchased Services	33,504	20,476	25,140	4,664
4---	Supplies & Materials	2,163	2,151	1,967	-184
----	Forensics	110,861	102,878	101,458	-1,420
5850	Mathletes				
1---	Salaries	84,021	84,025	87,000	2,975
2---	Benefits	2,197	2,219	2,411	192
3---	Purchased Services	4,932	6,407	7,800	1,393
4---	Supplies & Materials	887	2,350	2,250	-100
----	Mathletes	92,037	95,001	99,461	4,460
5890	Extra-Activities/Discretionary				
1---	Salaries	293,413	292,883	346,276	53,393
2---	Benefits	15,155	16,657	9,442	-7,215
6---	Misc. & Contingencies	63,629	0	100,000	100,000
----	Extra-Activities/Discretionary	372,197	309,540	455,718	146,178
6000	State/Federal Grants				
6---	Misc. & Contingencies	0	27,248	0	-27,248
----	State/Federal Grants	0	27,248	0	-27,248
6105	Bilingual Education - TPI/TBE				
1---	Salaries	43,971	46,169	0	-46,169
2---	Benefits	19,879	16,324	0	-16,324
----	Bilingual Education - TPI/TBE	63,850	62,493	0	-62,493

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
6105	Bilingual Education - TPI/TBE				
=====					
6150	Title I - Disadvantaged (4300)				
1---	Salaries	180,517	187,053	0	-187,053
2---	Benefits	86,700	56,714	0	-56,714
3---	Purchased Services	137,688	110,800	0	-110,800
4---	Supplies & Materials	647	17,806	0	-17,806
----	Title I - Disadvantaged (4300)	405,552	372,373	0	-372,373
=====					
6155	Title II - Teacher Quality				
1---	Salaries	55,000	59,795	0	-59,795
2---	Benefits	20,086	0	0	0
4---	Supplies & Materials	290	341	0	-341
----	Title II - Teacher Quality	75,376	60,136	0	-60,136
=====					
6157	Title III - Lipleps (4909)				
1---	Salaries	15,490	15,510	0	-15,510
3---	Purchased Services	260	240	0	-240
----	Title III - Lipleps (4909)	15,750	15,750	0	-15,750
=====					
6354	DORS - Step Program (4951)				
1---	Salaries	11,056	11,057	0	-11,057
2---	Benefits	4,334	64	0	-64
----	DORS - Step Program (4951)	15,390	11,121	0	-11,121
=====					
6366	IDEA-PL 94-142 (4620)				
1---	Salaries	0	5,314	0	-5,314
3---	Purchased Services	58,694	74,250	74,250	0
4---	Supplies & Materials	17,323	38,500	38,500	0
5---	Equipment > \$2.5K	0	900	900	0
7---	Non-Consumable Supplies	775	0	0	0
----	IDEA-PL 94-142 (4620)	76,792	118,964	113,650	-5,314
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
6380	Medicaid (4900)				
1---	Salaries	1,222	0	1,000	1,000
2---	Benefits	34	0	64	64
3---	Purchased Services	502	0	1,000	1,000
4---	Supplies & Materials	0	10,000	10,000	0
----	Medicaid (4900)	1,758	10,000	12,064	2,064
6409	Drug Free Communities				
3---	Purchased Services	15,324	91,735	0	-91,735
4---	Supplies & Materials	35	29,515	0	-29,515
6---	Misc. & Contingencies	225	300	0	-300
7---	Non-Consumable Supplies	2,810	3,450	0	-3,450
----	Drug Free Communities	18,394	125,000	0	-125,000
6420	Carl Perkins (4745)				
1---	Salaries	27,247	27,247	27,656	409
2---	Benefits	10,248	10,202	0	-10,202
3---	Purchased Services	11,813	11,750	26,000	14,250
4---	Supplies & Materials	18,861	18,428	19,683	1,255
5---	Equipment > \$2.5K	6,900	7,300	0	-7,300
7---	Non-Consumable Supplies	10,046	10,142	7,200	-2,942
----	Carl Perkins (4745)	85,115	85,069	80,539	-4,530
6460	Career & Tech Ed Improvement				
1---	Salaries	2,080	2,000	3,000	1,000
2---	Benefits	808	0	0	0
3---	Purchased Services	3,000	3,000	0	-3,000
4---	Supplies & Materials	33,181	33,043	52,115	19,072
5---	Equipment > \$2.5K	26,544	26,682	10,081	-16,601
7---	Non-Consumable Supplies	13,733	13,733	9,600	-4,133
----	Career & Tech Ed Improvement	79,346	78,458	74,796	-3,662
6510	Project Lead the Way Grant				
3---	Purchased Services	1,833	3,386	0	-3,386
4---	Supplies & Materials	13,241	11,614	0	-11,614
----	Project Lead the Way Grant	15,074	15,000	0	-15,000

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
6590	School Library Per Capita				
4---	Supplies & Materials	9,511	0	0	0
----	School Library Per Capita	9,511	0	0	0
=====					
9010	Plant Operations				
1---	Salaries	2,791,464	2,741,770	2,851,200	109,430
2---	Benefits	1,143,125	1,251,557	1,191,778	-59,779
3---	Purchased Services	503,096	617,123	496,000	-121,123
4---	Supplies & Materials	1,716,896	1,750,350	1,786,658	36,308
5---	Equipment > \$2.5K	81,207	82,436	25,000	-57,436
6---	Misc. & Contingencies	66,295	69,840	94,096	24,256
7---	Non-Consumable Supplies	945	0	0	0
----	Plant Operations	6,303,028	6,513,076	6,444,732	-68,344
=====					
9015	Safety Committee				
5---	Equipment > \$2.5K	5,895	14,000	13,000	-1,000
7---	Non-Consumable Supplies	8,574	4,000	4,000	0
----	Safety Committee	14,469	18,000	17,000	-1,000
=====					
9050	Building Maintenance				
1---	Salaries	1,099,740	1,152,877	1,184,008	31,131
2---	Benefits	439,629	501,237	475,098	-26,139
3---	Purchased Services	360,466	365,745	489,700	123,955
4---	Supplies & Materials	275,567	278,688	220,000	-58,688
5---	Equipment > \$2.5K	17,066	17,066	43,000	25,934
6---	Misc. & Contingencies	0	0	61,000	61,000
7---	Non-Consumable Supplies	32,045	32,045	142,500	110,455
----	Building Maintenance	2,224,513	2,347,658	2,615,306	267,648
=====					
9080	Grounds Maintenance				
1---	Salaries	276,964	277,621	270,800	-6,821
2---	Benefits	111,908	144,927	114,305	-30,622
3---	Purchased Services	73,670	73,670	74,000	330
4---	Supplies & Materials	143,219	153,281	190,000	36,719
5---	Equipment > \$2.5K	39,601	39,601	53,000	13,399
7---	Non-Consumable Supplies	1,298	1,298	42,098	40,800
----	Grounds Maintenance	646,660	690,398	744,203	53,805
=====					

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
9820	Performance Contract				
3---	Purchased Services	224,198	160,000	100,000	-60,000
----	Performance Contract	224,198	160,000	100,000	-60,000
=====					
9823	Remodeling Facilities				
1---	Salaries	7,957	5,000	0	-5,000
2---	Benefits	1,428	729	0	-729
3---	Purchased Services	68,496	74,000	0	-74,000
4---	Supplies & Materials	27,810	40,837	0	-40,837
5---	Equipment > \$2.5K	14,623	15,000	0	-15,000
6---	Misc. & Contingencies	60,983	35,000	0	-35,000
7---	Non-Consumable Supplies	7,052	7,000	0	-7,000
----	Remodeling Facilities	188,349	177,566	0	-177,566
=====					
9830	Special Projects				
5---	Equipment > \$2.5K	0	0	155,000	155,000
----	Special Projects	0	0	155,000	155,000
=====					
Grand Expense T		116,821,580	120,401,211	118,478,490	-1,922,717

Number of Accounts: 2241

\*\*\*\*\* End of report \*\*\*\*\*



FY2017

# 2016-2017 Debt Services Fund Final Budget

Function	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1000	Revenue From Local Sources				
	General Taxes - Cur Yr Levy	4,565,110	4,315,212	4,624,378	309,166
	General Taxes - Prior Yr Levy	4,319,689	4,533,630	4,814,974	281,344
	General Taxes - Prior Yrs Levi	-151,348	-108,000	-9,628	98,372
	Interest On Investments	5,570	4,400	0	-4,400
	Instruction	8,739,021	8,745,242	9,429,724	684,482
7000	Transfers to Repay Debt	374,394	374,394	374,697	303
		374,394	374,394	374,697	303
Grand Revenue T		9,113,415	9,119,636	9,804,421	684,785

Number of Accounts: 19

\*\*\*\*\* End of report \*\*\*\*\*

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1000	General				
3---	Purchased Services	5,824	10,500	513,500	503,000
6---	Misc. & Contingencies	8,865,375	8,916,408	9,861,598	945,190
----	General	8,871,199	8,926,908	10,375,098	1,448,190
Grand Expense T		8,871,199	8,926,908	10,375,098	1,448,190

Number of Accounts: 21

\*\*\*\*\* End of report \*\*\*\*\*

FY2017

# 2016-2017 Capital Projects Final Budget

Function	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
1000	Revenue From Local Sources				
	The Glen Make-Whole Payments	950,781	1,000,000	472,000	-528,000
	Interest On Investments	1,584	4,000	4,000	0
	Developers Contributions	243,617	0	150,000	150,000
	Refund Of Prior Yr Exp	604,000	0	0	0
	Instruction	1,799,982	1,004,000	626,000	-378,000
7000	Transfers - Capital Projects	3,250,000	3,250,000	1,500,000	-1,750,000
		3,250,000	3,250,000	1,500,000	-1,750,000
Grand Revenue T		5,049,982	4,254,000	2,126,000	-2,128,000

Number of Accounts: 5

\*\*\*\*\* End of report \*\*\*\*\*

Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
9823	Remodeling Facilities				
5---	Equipment > \$2.5K	4,063,205	4,500,000	3,820,293	-679,707
6---	Misc. & Contingencies	0	100,000	135,000	35,000
7---	Non-Consumable Supplies	600	0	0	0
----	Remodeling Facilities	4,063,805	4,600,000	3,955,293	-644,707
=====					
9827	Life Safety Amendments				
5---	Equipment > \$2.5K	0	0	750,000	750,000
----	Life Safety Amendments	0	0	750,000	750,000
=====					
9830	Special Projects				
5---	Equipment > \$2.5K	404,626	250,000	0	-250,000
----	Special Projects	404,626	250,000	0	-250,000
=====					
Grand Expense T		4,468,431	4,850,000	4,705,293	-144,707

Number of Accounts: 9

\*\*\*\*\* End of report \*\*\*\*\*

FY2017

# 2016-2017 Glenbrook Aquatics Final Budget

<u>Function</u>	<u>Description</u>	<u>2015-16 FY Activity</u>	<u>2015-16 Revised Budget</u>	<u>2016-17 Final Budget</u>	<u>2016-17 Budget Variance</u>
1000	Revenue From Local Sources				
	Interest On Investments	398	160	350	190
	Athletic Admissions	82,611	85,000	82,500	-2,500
	Donations From Private Sources	42,744	36,000	42,500	6,500
	Pymnts Frm Other Dist	4,278	3,750	4,250	500
	Local Fees	16,134	21,500	16,000	-5,500
	Diving Fees	39,200	140,000	40,000	-100,000
	Swimming Fees	492,529	340,000	495,000	155,000
	Swim America Fees	50,998	58,590	50,000	-8,590
	Instruction	728,892	685,000	730,600	45,600
<hr/>					
Grand Revenue T		728,892	685,000	730,600	45,600

Number of Accounts: 8

\*\*\*\*\* End of report \*\*\*\*\*



Object	Description	2015-16 FY Activity	2015-16 Revised Budget	2016-17 Final Budget	2016-17 Budget Variance
3205	Glenbrook Aquatics				
1---	Salaries	405,757	417,000	428,950	11,950
2---	Benefits	32,121	34,800	117,897	83,097
3---	Purchased Services	40,793	41,700	47,200	5,500
4---	Supplies & Materials	15,677	14,700	15,900	1,200
5---	Equipment > \$2.5K	0	2,400	2,000	-400
6---	Misc. & Contingencies	103,514	114,800	100,500	-14,300
7---	Non-Consumable Supplies	4,141	2,000	2,500	500
----	Glenbrook Aquatics	602,003	627,400	714,947	87,547
=====					
3206	GBQ - Swim America				
3---	Purchased Services	0	100	0	-100
4---	Supplies & Materials	178	300	400	100
6---	Misc. & Contingencies	0	100	200	100
----	GBQ - Swim America	178	500	600	100
=====					
3207	GBQ - Diving				
3---	Purchased Services	28,803	29,100	29,000	-100
4---	Supplies & Materials	550	500	800	300
6---	Misc. & Contingencies	10,952	25,000	19,000	-6,000
7---	Non-Consumable Supplies	0	1,000	500	-500
----	GBQ - Diving	40,305	55,600	49,300	-6,300
=====					
3208	GBQ Aquatics - Water Polo				
3---	Purchased Services	0	100	0	-100
4---	Supplies & Materials	0	200	200	0
6---	Misc. & Contingencies	1,352	1,200	1,300	100
----	GBQ Aquatics - Water Polo	1,352	1,500	1,500	0
=====					
Grand Expense T		643,838	685,000	766,347	81,347

Number of Accounts: 41

\*\*\*\*\* End of report \*\*\*\*\*