

URBANA SCHOOL DISTRICT #116

2010-11 BUDGET SUMMARY

SEPTEMBER, 2010

FUNDS	EST. BEGINNING BALANCE 6/30/10	BUDGETED REVENUES	BUDGETED EXPEND.	CURRENT YEAR SURPLUS (DEF)	EST. ENDING BALANCE 6/30/11
EDUCATION (100)	1,117,224	31,452,968	31,445,225	7,743	1,124,967
CARLE TAX ESCROW	4,681,779	1,075,135	0	1,075,135	5,756,914
TORT (102)*	(32,005)	487,009	484,919	2,090	(29,915)
CARLE TAX ESCROW	123,971	24,647	0	24,647	148,618
SPECIAL ED (103)	245,521	1,030,300	954,388	75,912	321,433
ARRA (104)	0	1,176,392	1,176,392	0	0
GRANT (105)	1,166,183	9,687,917	9,172,050	515,867	1,682,050
TOTAL EDUC. FUND	2,496,923	43,834,586	43,232,974	601,612	3,098,535
CARLE TAX ESCROW	4,805,750	1,099,782	0	1,099,782	5,905,532
OPER. & MAINT. (200)	(2,637,951)	3,017,196	3,007,072	10,124	(2,627,827)
CARLE TAX ESCROW	727,585	150,063	0	150,063	877,648
BOND & INT. (300)	750,589	5,796,336	5,282,362	513,974	1,264,563
CARLE TAX ESCROW	1,028,708	205,463	0	205,463	1,234,171
TRANSPORTATION(400)*	(515,524)	2,039,148	2,012,523	26,625	(488,899)
CARLE TAX ESCROW	131,124	41,898	0	41,898	173,022
IMRF (500)*	409,480	860,784	860,294	490	409,970
CARLE TAX ESCROW	225,657	47,454	0	47,454	273,111
CONSTRUCTION-W/C (612)	2,454,971	0	1,222,606	(1,222,606)	1,232,365
AQUATIC CENTER - UIAC (630)	141,818	0	75,000	(75,000)	66,818
L/S LEVY (640)*	279,731	339,325	1,122,436	(783,111)	(503,380)
CARLE TAX ESCROW	80,572	17,974	0	17,974	98,546
FACILITY SALES TAX (650)	473,307	2,750,000	1,750,000	1,000,000	1,473,307
FACILITY SALES TAX PROJECTS (651)	0	16,616,080	12,014,385	4,601,695	4,601,695
CAPITAL PROJECTS-DEBT CERTIF (660)	0	1,768,000	1,768,000	0	0
WORKING CASH (700)	7,041,942	6,023	5,000	1,023	7,042,965
CARLE TAX ESCROW	3,885	36	0	36	3,921
TOTAL ALL FUNDS	10,895,286	77,027,478	72,352,652	4,674,826	15,570,112
CARLE TAX ESCROW	7,003,281	1,562,670	0	1,562,670	8,565,951

CARLE TAX ESCROW figures, shown in red, are excluded from fund balance as these amounts are not available for spending. Funds may need to be repaid after the tax appeal process is complete.

*Indicates funds where tax rates were increased in '96 to help cushion the District from the effects of tax caps.

Beginning balances subject to change. Subject to actual results and audit currently in process.

2010-11 BUDGET
BUDGET ASSUMPTIONS & NOTES
SEPTEMBER, 2010

1. Property tax revenue assumes a CPI increase of 2.7%, EAV increase of 2% (including growth from new construction of 2.0%). The 2010 operating tax extension is estimated to increase by 4.6%. Tax revenues include approx. \$1,600,000 attributable to the Carle Foundation losing their tax exempt status. These funds are invested and escrowed until the appeal process has completed. All interest earned on these funds is included in the annual budget, however, recent correspondence from the County Treasurer does not guarantee that we will be able to retain this interest if Carle should win their appeal.
2. The following are Tax Increment Finance (TIF) districts. All increases in EAV since the inception of the TIF represent the TIF increment. All tax revenues earned on this increment go to the City of Urbana until the expiration of the TIF:

<u>REVENUE</u>	<u>DESCRIPTION</u>	<u>EXPIRATION</u>	<u>EAV INCREMENT</u>	<u>ANNUAL TAX</u>
TIF 1	Lincoln Sq/downtown	FY 2016	\$ 7,461,908	\$ 324,645
TIF 2	Surrounds TIF 1; Schnuck's	FY 2021	\$10,109,460	\$ 439,832
TIF 3	North of Univ. Ave.	FY 2013	\$12,794,839	\$ 556,665
TIF 4	N. Cunningham	FY 2023	\$ 6,284,588	<u>\$ 273,424</u>
				\$1,594,566

The EAV noted above represent the 2008 EAV. TIF 3 includes Provena Hospital.

3. General State Aid revenue is estimated to decline by \$1.4 million. This is due to a combination of our declining enrollment (ADA), increasing local revenues from property taxes, and elimination of hold harmless funding. The State Aid formula assumes a foundation level of \$6119 (no increase). Due to the equalization of the formula, as local resources (taxes) increase, GSA decreases. Our local resources currently contribute 89% to the foundation level requiring the State to contribute only 11%. The GSA could be further prorated depending on the final funding level from the state. This budget assumes no proration.
4. U of I impact aid will decrease to \$240,000 according to our recent agreement. The only expenditure specifically budgeted is \$22,560 to the Urbana Free Library and \$14,000 to the Multi-Cultural Program at King School. The remaining funds are budgeted as general revenue in the Education Fund. The two-year agreement with the U of I expires 6/30/12. Our initial agreement with the U of I began 7/1/94.
5. Corporate Personal Property Replacement Tax is projected to increase by \$100,000. The allocation of replacement tax revenue will remain consistent with prior year budget, all going to the Education Fund.
6. Grant budgets and other state reimbursements assume funding will not be pro-rated differently than in prior years.

7. Beginning fund balances assume that amounts currently owed by the State will be paid in full.
8. The Federal Education Jobs Bill is estimated to bring approximately \$500,000 but is not included in this budget because at printing there were still unanswered questions regarding the allowable use of the funds.
9. The Education Fund assumes special education categorical revenue will be funded at 100%, similar to recent years.

In addition, due to rising costs, beginning in FY'00 alternative tuition (Circle) of approximately \$600,000 was paid annually from Medicaid Funds (fund 103). Legislation has been introduced to eliminate the Administrative Outreach portion of the Medicaid reimbursement.

10. The \$50,000 TIF revenue from the City of Urbana will be utilized district-wide for technology.

11. Salary increases as follows –

- Certificated Staff (UEA) – average of 2.1% increase in salary (movement)
- Support Staff (UESA) – average of 2.1% overall cost increase
- All Others – average of 2.1 % overall cost increase.
- \$75,000 will be budgeted for regular classroom staffing adjustments.

12. Benefits as follows:

- Teachers Retirement System (TRS) – 10.38%
- Teachers Health Insurance System (THIS) - .9715%
- Employer 2.2 - .6402%
- Teachers Retirement Insurance Program (TRIP) - .7285%
- Medical Insurance - \$4333 per employee.
- Employee Benefit Allowance (EBA) - \$2166 per employee. EBA is a benefit for those employees waiving district health coverage.
- Medicare –Board pays 1.45% for all certificated employees hired after 4/1/86 or those electing.
- Illinois Municipal Retirement Fund (IMRF) – Board pays on salaries of all non-certificated employees. (2010 rate 8.49%; est. 2011 rate 9.34%)
- Social Security (FICA) – Board pays 7.65% on salaries of all non-certificated employees.

13. Insurance proceeds from the Aquatic Center Fire in 2006 were set aside in fund 630. These funds are to be used for necessary repairs or upgrades needed at the Urbana Indoor Aquatic Center. The current budget includes expenditures for the new scoreboard.
14. ARRA (American Recovery & Reinvestment Act) stimulus funding is accounted for separately in fund 104. This is the final year for this funding.

15. The \$16.6 million Sales Tax financing planned for 2010 will be accounted for in Fund 651 and will finance the following projects in 2010-11:

King School Renovation	\$6,256,185
UHS Air Conditioning	\$1,800,000
UHS Athletic Complex	\$3,458,200
UHS/UMS Commons	<u>\$ 500,000</u>
	\$12,014,385

The auditorium project, also included in this financing, will be completed in the following year.

16. Remaining balances as of 6/30/10 in the building capital outlay accounts were carried over to the 10-11 budget.

17. Registration fees will continue at \$100. Individuals qualifying for reduced lunch will pay half and those qualifying for free lunch will be waived. Breakfast and lunch prices will not increase for the 2010-11 school year.

18. Interest earned in the Working Cash and Bond Funds will be transferred to the Education Fund.

19. The District's portion of the Indoor Aquatic Center loss is anticipated to be **\$263,000**.

20. The O & M budget will continue to budget \$100,000 for property acquisitions at the MS/HS campus.

21. The Transportation Fund reflects a 3% contract increase and a 40% reduction in estimated state reimbursement.

22. The budget does not include any amounts that may be payable due to potential penalties from the recent TRS 6% Cap legislation.

23. No new expenditures will be added to the budget unless the source of revenue (or decrease in expenditure) is identified.

24. Due to a previous accumulated deficit in the Education Fund, the district implemented the following expenditure reductions over the years below.

<u>FY 01-02</u>	<u>\$ 766,000</u>	
<u>FY 03-04</u>	<u>\$1,983,160</u>	(\$150,550 implemented during 02-03)
FY 04-05	\$ 515,000	
FY 10-11	\$2,000,000	Educ. Fund (see attached list)
FY 10-11	\$278,700	O & M Fund

25. A \$60,000 payment to the U of I was budgeted for the Small Urban Communities Center.

Final FY'11 Budget Reductions

Urbana School District #116

Approved
March 14, 2010

	A	B	C	D	E	F	G
	NAME AND DESCRIPTION OF PROGRAM	Total Cost in 09-10 District Budget	FY 2011 Potential Cuts	Final # Board Votes	Final Board Approved Reduction	Notes	Page in 09-10 District Budget
1	District-Wide/Administrative Programs						
2	District Classroom Incentive -allocated to each building based on enrollment.Used for student incentives.	\$4,000	\$4,000	7	\$4,000		1
3	District Capital Outlay -for purchase of classroom furniture	\$7,000	\$7,000	5	\$7,000		1
4	Contribution to Cocurricular Activities -for board approved items (non-athletic trips, etc.)	\$5,000	\$5,000	7	\$5,000		6
5	Nursing/Med Nurses -One FT District Nurse, .5 Support Nurse, Med nurses for 2 hrs/day (elem & WEC) 2.5hrs/day (secondary), supplies	\$123,578	\$12,000	4	\$12,000	cut 2 elem. Med nurse	11
6	Educational Equity Materials -used when committee was active. No longer needed.	\$2,000	\$2,000	4	\$2,000		12
7	Superintendent Travel	\$1,700	\$1,700	4	\$1,700		12
8	Admin Meeting Supplies -supplies for monthly cabinet meetings	\$1,500	\$1,500	7	\$1,500		12
9	Board Expense -supplies & travel for board members; IASB policy services; Strategic Planning	\$12,300	\$5,000	7	\$5,000		12
10	Central Registration -Annual district-wide registration. \$2000 for food/supplies, remainder to pay staff not on calendar.	\$15,625	\$1,000	7	\$1,000	Cut food	14
11	Curriculum Specialist -oversees the writing and implementation of district curriculum, coordinates district benchmark of students and elementary report cards, and organizes professional development for best practices instruction and assessment.	\$98,572	\$98,572	7	\$98,572	Move to grant (sal + supp). Board wants position to survive cuts if grant funding doesn't come through.	17&18
12	Parent Outreach Coordinator -Acts as community liaison and a resource for at-risk students and families. (12 mo) (\$51695 if 10 mos)	\$63,233	\$63,233	5	\$5,648	salaries + benefits + \$1200 supplies	19
13	Public Relations -Prepares press releases, board synopses and communicates positive news of the District to local media.	\$46,685	\$46,685	7	\$32,300	The Board reinstated a portion of these two cuts to allow a half-time position.	19
14	Replace State Grant (Safety Block) -In FY 10 the District was required to assume these costs due to the Safety Block Grant funding being cut after funds were already committed. Includes Web Manager Position, support for PBIS, subs and stipends for staff development and curriculum work, and summer school salaries and supplies. These expenses will be cut if the funding is not available.	\$80,000	\$80,000	5	\$63,000	This position will merge the duties of the Public Relations position with those of the Web Manager, specifically for marketing and electronic communications.	43
15	Grant Coordinator - Writes grants; currently oversees the grant budgets and implements the following grants: Teen REACH and SPLASH after-school programs; Mental Health; Social and Emotional Learning; and Safe and Drug Free Schools and Communities. These grants would not have been awarded without the work of this position.	\$26,395	\$26,395	7	\$26,395	Move to grant. Board wants to preserve this position even if grant funds don't come through.	17
16	District Newsletter -previously for publishing and mailing the District newsletter. Now used for PR position to place ads in local media and publish district PR brochures	\$15,195	\$15,195	6	\$15,195		19
17	Curriculum Implementation and Technology -used to support a wide variety of programs including Kindergarten Screening, Aimsweb benchmark and progress monitoring, curriculum and instruction professional development, and technology equipment.	\$85,000	\$85,000	6	\$85,000	level 67	41 & 42
18	One-On-One Mentoring Program - provide one-on-one academic support to at-risk or failing students; offer much needed emotional and social support and provide motivation and support to graduate from high school. Program Coord (\$60,826), Secr (\$14,931), Bldg Coord (\$42,284), Other (\$5900)	\$123,941	\$12,400	6	\$12,400	10% Cut	42
19	Overtime Compensation District-wide	\$21,000	\$21,000	6	\$21,000	Provide comp time rather than paid overtime.	

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21	Class Size Adjustment -contingency for additional staffing adjustments needed due to increased enrollment.	\$100,000	\$25,000	6	\$25,000	Reduce contingency 25%.	
22	Print Shop -equipment replacement and overtime	\$4,000	\$4,000	6	\$4,000		
23	Utility Savings	\$25,000	\$25,000	6	\$25,000		
24							
25	Payments to Outside Agencies						
26	The Urbana Free Library -- funded by U of I Impact Aid. Underlying assumption to projections is that this will not be funded.	\$34,500	\$34,500	6	\$34,500	Cut if no U of I impact aid	19
27							
28	Building Budgets -\$432,000 allocated to cover office supplies, classroom budgets, printing (no salaries)	\$432,000	\$43,000	7	\$43,000	10% Cut	
29							
30	Elementary Programs (not in building budgets)						
31	Textbooks --Only funding source for textbooks other than what is allocated from building budgets.	\$24,000	\$24,000	5	\$24,000		4
32	3rd Grade Swimming -All 3rd graders take 3-wk lessons at UIAC	\$16,000	\$16,000	5	\$16,000	\$8000 billing for instructor time + \$8000 reduction in UIAC loss	4
33	6 Elementary FTE's -reductions allowed within the current class size restrictions of our PNA.		\$265,000	5	\$265,000	salaries and benefits	
34	Elem Supplemental Pay -Extracurricular pay as delineated in teacher's contract.	\$38,000	\$12,000	5	\$3,800	10% Cut	1
35							
36	UMS Programs (not in building budgets)						
37	Textbooks -- This is the only funding source for textbooks other than what they allocate from their building budgets.	\$16,000	\$16,000	4	\$16,000		4
38	UMS Prof Dev Title I -Provided this when UMS lost Title I funding	\$10,000	\$10,000	7	\$10,000		4
39	Counselors -3 FTE's to provide counseling services to students	\$180,213	\$2,000	7	\$2,000	reduce summer counseling	10
40	Summer Academy -It is an academic credit recapture program for students who fail to meet the required minimum number of classes during the school year. Possibly covered by grants.	\$29,128	\$29,128	6	\$29,128	salaries + benefits + \$1000 supplies	10
41	Summer Sankofa -Academic and social transition program for primarily at-risk students. Possibly covered by grants.	\$7,000	\$7,000	4	\$7,000		10
42	6.2 FTE -eliminate 2 instructional coaches (rather than 4) and reduce 2 in other areas		\$308,000	4	\$308,000		
43	UMS Supplemental Pay -Extracurricular pay as delineated in teacher's contract.	\$50,000	\$6,800	5	\$5,000	10% Cut	4

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1							
44							
45	UHS Programs (not in building budgets)						
46	Textbooks --this is the only funding source for textbooks other than what is allocated from building budgets.	\$16,000	\$16,000	5	\$16,000		5
47	Construction Education -Summer Program recently added through EFE	\$3,240	\$3,240	6	\$3,240	Funded by EFE for this summer.	6
48	Student Relations Supervisors --monitor hallways and grounds and check-in visitors for safety of students and staff.	\$173,000	\$36,000	5	\$36,000	2 FTE Cut	10
49	Counselors -4 FTE's that provide counseling services to all students.	\$318,038	\$5,000	7	\$5,000	Reduce summer counseling	11
50	4.4 FTE's		\$220,000	5	\$220,000		
51	UHS Supplemental Pay -Extracurricular pay as delineated in teacher's contract.	\$76,000	\$8,500	5	\$7,600	10% Cut	5
52							
53	Washington Early Childhood (district funded, not grant funded)						
54	WEC secretary and part of principal's salary which had to be moved to District budget due to grant being cut late.	\$42,341	\$25,000	5	\$25,000	May cut secretary if Early Childhood grant not fully funded.	20
55							
56	The Arts						
57	Divided Time Music/Aide/Subs -All music teachers, accompanist and extracurricular music positions and benefits	\$667,719	\$58,388	4	\$58,388	Cut 1 HS Band Director	8
58	Elementary Fine Arts Program -Reduce .50 FTEs	\$578,564	\$22,500	6	\$22,500		31
59	Music Program Misc - instrument maintenance and replacement, contest fees, supplies (level 97)	\$42,450	\$3,500	5	\$3,500	UMS/UHS; no salaries	43
60							
61	Alternative Programs						
62	UMS Alternative Program -elimination of program. Approx. 10 students in self-contained classroom.	\$78,786	\$78,786	6	\$78,786	salary + benefits + \$500 supplies. Cost per student compared to READY at	4 & 5
63	UHS Alternative Program (Recapture) -May possibly cover by Teen Reach Grant. 29 students served in last session.	\$36,819	\$36,819	6	\$36,819	\$32,526 (stipends) + \$3793 benefits + \$5	5
64							
65	Athletics (total in this line, includes expenses below)-researching possible cuts	\$321,834	\$32,000	4	\$32,000	Cut 10%	
66							
67	Special Education (\$2,072,137 state reimburse; non-IDEA)						
68	WEC and Elementary Special Ed Services (level 12)	\$5,092,514	\$104,958	4	\$104,958	5 TA reductions	26
69	UMS Special Ed Services (level 13)	\$1,110,267	\$41,293	7	\$41,293	1 FTE	26 & 27
70	UHS Special Ed Services (level 41)	\$1,152,218	\$55,113	7	\$55,113	1 FTE	30 & 31
71							
72	Paying Ins. For Riff'd Employees --board has done for several years but is not required per PNA 20.05.		\$37,665	6	\$37,665	\$405 x 3 mo x # employees rif'd	
73							
74	Total Education Fund Reductions	\$11,408,355	\$2,099,870		\$2,000,000		
75							
76	Operations and Maintenance Fund Reductions				\$278,700		

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77	Grand Total				\$2,278,700		

**URBANA SCHOOL DISTRICT # 116
BUSINESS OFFICE AND BUDGET CALENDAR**

MARCH

Business Manager will distribute budget worksheets to administrators and others with budget development responsibilities for the preparation of budget requests for:

- Building Budgets (including budget allocation)
- Grants
- Operations & Maintenance
- Special Education
- Athletic Department
- After School Program

Staffing recommendations for the coming school year to be considered.

31 Cutoff for purchasing to ensure that all invoices are paid before the end of the fiscal year.

Schedule independent audit with District's audit firm.

APRIL

Check all contractual service bids and prepare any that are due. Also, prepare yearly bids – paper, janitorial, sanitary hauling.

Completed budget forms sent out in March should be returned to Business Manager's Office.

MAY

Business Office reviews budgets with individual administrators having budgetary responsibilities.

31 Last date for Central Office to process requisitions for District warehouse supplies.

JUNE

Regular Board Meeting – adoption of tentative budget.

30 Last day of school districts to determine and post, or keep available for public inspection, the prevailing wage statement.

30 Last day of fiscal year.

JULY

1 Beginning of fiscal year

Last day to file with the Regional superintendent the state aid claims based on ADA of the current year.

10 Last day for certification of all student transportation claims to the Regional Superintendent.

AUGUST

- 15 Pupil Transportation Reimbursement Claim due.
- Distribute tentative budget to grant/building administrators to request any changes for the final budget.
- Notify Administrators of Per Capital Tuition charge/Operating Expense per Pupil.
- Compute tuition for Storefront School based on general state aid.
- Post legal notice on tentative budget 30 days prior to public hearing.

SEPTEMBER

- Regular study meeting – public hearing on budget.
- Regular business meeting – adoption of final budget.
- Send copies of final budget to Regional and State, Urbana Library and County Clerk. Also, send resolution to County Clerk.
- 30 Last day for school board to adopt its budget.

OCTOBER

- 15 Last day for school district to present Regional Superintendent and original and one copy of the annual audit.
- Prepare projected levy and put in the newspaper the notice of adopted property tax increase (if necessary).

NOVEMBER

- Regular business meeting – Tentative tax levy approved by Board.
- 15 Last day to file administrative costs report.
- Truth in Taxation notice – Notice of proposed property tax increase, if necessary.
- 30 Last day for publishing annual financial statement of school district.

DECEMBER

- 1 Child Nutrition Programs Annual Financial Report due.
- Regular business meeting – adoption of tax levy.
- 15 Last day to file with Regional Superintendent copy of newspaper containing District's annual financial statement and certification of publication.
- Last Tues. Last day by which the annual tax levy must be certified by the school board and filed with the County Clerk.

Expenditure Account Information

Breakdown of Expenditure Account Codes:

<u>Fund</u>	<u>Function</u>	Source of <u>Funding</u>	<u>Object</u>	Cost <u>Center</u>
XXX	XXXXX	XX	XXX	XX

Fund Codes

100	Education Fund
102	Tort Fund
103	Special Education Fund
104	ARRA Fund
105	Grant Fund
200	Operation, Building & Maintenance Fund
300	Bond and Interest Fund
400	Transportation Fund
500	Illinois Municipal Retirement Fund
610	Construction – w/c
611	Capital Project 2009
620	Life-Safety Construction Fund
630	UIAC Fund
640	Life-Safety Levy Fund
650	School Facility Occup. Tax Fund
700	Working Cash Fund

Function Codes (5 digits)

Indicates department, area, or program (such as elementary instruction, guidance, etc.)

Sources of Funding Codes

Indicates expenditure funded by particular revenue source (grant, categorical or non-categorical)

Object Codes (3 digits)

Indicates type of expenditure (such as salaries, supplies, etc.)

100 series represent SALARIES
200 series represent EMPLOYEE BENEFITS
300 series represent PURCHASED SERVICES
400 series represent SUPPLIES
500 series represent EQUIPMENT
600 series represent MISC - OTHER (TUITION, DUES)
700 series represent NON-CAPITALIZED EQUIPEMENT
800 series represent TERMINATION BENEFITS

Revenue Codes

1000 Revenues – Local
2000 Revenues – Flowthrough from Other Government Units
3000 Revenues – State
4000 Revenues – Federal
7000 Revenues – Other Financing Sources (transfers from other funds)

Urbana School District #116
Explanation/Definitions of District Funds

A Fund is an independent and separate entity established to account for separate or specific activities of a school district's operations. The ISBE Program Accounting Manual indicates the types of Funds that all school districts use. Urbana School District #116 uses the following Funds:

Fund No. Fund Description/Use

100 **“Educational Fund”** The greatest variety and the largest volume of transactions shall be recorded here because the Educational Fund covers transactions that are not specifically covered in another Fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition and textbook rentals.

The salaries of janitors, engineers, and other custodial employees and all costs of fuel, lights, gas, water, telephone services, and custodial supplies and equipment shall be charged to this fund. The school board may provide, by resolution, to charge to the Operations and Maintenance fund all salaries of janitors, engineers, or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or any on or more of these items. The Urbana School Board of Education has provided that costs of custodial services are to be charged to the Operations and Maintenance Fund.

We also maintain several separate sub-funds and account for some expenditures totally separate from regular Educational Fund expenses. These are for the following restricted sub-funds:

- Fund # 102 – Tort/Liability Insurance
- Fund # 103 – Special Educations Equipment
- Fund # 104 – ARRA
- Fund # 105 – Grants

These sub-funds for restricted/reserved purposes are included in the Education Fund in the district audit.

200 **“Operations and Maintenance Fund”** All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings shall be charged to the Operations and Maintenance Fund.

300 **“Debt Service Fund”** Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in the Bond and Interest Fund.

- 400** **“Transportation Fund”** Costs of transportation, including payments to outside contractors, the purchase of vehicles and insurance on buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds (e.g., utility costs from the Operations and Maintenance Fund) as provided in Sec. 29-5 of the School Code (Ill, Rev. Stat. 1987, ch. 122, par. 29-5)
- 500** **“Municipal Retirement/Social Security Fund”** This fund is created if a separate tax is levied to pay for contribution to municipal retirement systems, social security, or Medicare.
- 600** **“Capital Projects Fund”** All of the proceeds of each construction bond issue shall be placed in a Site and Construction Fund to separate these special moneys from operating moneys. The special moneys may be spent for the purposes specified in the bond. Expenditures which would ordinarily be charged to the Operations and Maintenance Funds, but which may be charged to the Site and Construction Fund (unless paid before the Site and Construction Fund is created), include the actual construction costs, builder’s risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.
- 700** **“Working Cash Fund”** If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Cash available in this fund may be loaned to any other Fund that levies taxes in order that the use of tax anticipation warrants in these funds will be reduced or eliminated.
- 900** **“Adult Education Fund”** Urbana School District #116 maintains a separate fund for Adult Education. Adult Education operates entirely independently from the school district. Budgeting and accounting functions are totally segregated. Adult Education is not included in any district accounting records or reports except for the year-end audit report, which must be done, as officially the district is the authorized fiscal agent for the Adult Education Program.

LEVEL/SOURCE OF FUNDS CODES - 2 DIGITS

LEVEL CODE	LEVEL/SOURCE OF FUNDS	PERSON RESPONSIBLE	GRANT AMOUNT	STATE REIMBURSEMENT
00	Non-Categorical/Unrestricted	Director of Business		
06	Miscellaneous Grants	Director of Business		
09	Library Grant			
10	Driver Education	Greg Hall		\$7,500
11	Early Childhood at Risk	Cris Vowels	\$1,123,119	
12	Special Education - Elementary	Susan Baker-Ory		\$2,167,408
13	Special Education - Middle School	Susan Baker-Ory		See level 12
14	Bilingual Education - State	Joe Wiemelt	\$150,000	
15	Reading Grant	Don Owen	\$0	
16	Cunningham Children's Home	Susan Baker-Ory		\$1,813,463
21	Vocational Education - WECEP	Jeannie Williams	\$93,212	
23	EIEP Grant	Joe Wiemelt	\$0	
30	Title 1 - Educationally Deprived	Don Owen	\$1,714,813	
31	CASE	Susan Baker-Ory	Tuition	
33	Title 1 - Neglected and Delinquent	Susan Baker-Ory	\$63,705	
34	Title 1 - Migrant Education	Don Owen	\$8,169	
36	After School Child Care Program (ASCCP)	Sandy Davin		
37	ASSIST	Susan Baker-Ory	Tuition	\$83,765
38	ASSIST - Summer	Susan Baker-Ory	Tuition	\$6,646
41	Special Education - High School	Susan Baker-Ory		See level 12
42	Prevention Initiative	Cris Vowels	\$96,582	
43	Prevention Initiative	Cris Vowels	\$46,800	
44	ROE - Youth Detention Center	Susan Baker-Ory		\$173,069
46	IDEA - Preschool Incentive Grant	Susan Baker-Ory	\$63,188	\$11,351
49	IDEA - Part B - Flow Through	Susan Baker-Ory	\$843,466	\$210,721
50	Fine Arts	Director of Business		
51	Leal Building Budget	Spencer Landsman		
52	King Building Budget	Jennifer Ivory-Tatum		
53	Prairie Building Budget	Yavonnda Smith		
54	Wiley Building Budget	Barb Sartain		
55	Thomas Paine Building Budget	Sandy Cooper		
56	Washington EC Building Budget	Cris Vowels		
57	Yankee Ridge Building Budget	Mary Beth Norris		
58	Middle School Building Budget	Scott Woods		
59	High School Building Budget	Laura Taylor		
60	Title VI	Don Owen	\$0	
61	Voc Ed Program Improvement Grant	Jeannie Williams	\$22,762	
63	Libraries	Director of Business		
65	Retirees	Director of Business		
67	Curriculum & Instruction	Don Owen		
68	21st Century Grant	Linda Gibbens	\$119,044	
70	Mental Health Grant	Linda Gibbens	\$74,785	
71	Maintenance A-V Equipment	Director of Business		
80	Drug Free Schools Grant	Linda Gibbens	\$0	
81	Head Start	Cris Vowels	\$0	
82	Teen REACH Grant	Don Owen	\$198,573	
83	Young Achievers	Don Owen		
84	Teaching American History Grant 2005	Kathy Barbour	\$378,542	
85	Teaching American History Grant 2008	Kathy Barbour	\$378,542	
87	Teaching American History Grant 2007	Kathy Barbour	\$45,158	
88	Title III (LIPLEPS)	Joe Wiemelt	\$63,922	
90	Teacher Mentoring	Alexis Jones	\$36,963	
91	Teacher Mentor Grant	Alexis Jones	\$61,503	
92	Title II Teacher Quality	Kathy Barbour	\$446,174	
95	Safety Block Grant	Don Owen	\$0	
96	Technology Grants	Chris Fuller	\$0	
97	Music Program	Darren Hicks		
		TOTAL	\$6,029,022	\$4,473,923

SALARY OBJECT NUMBER CODES – 3 DIGITS

Salary object codes are set up to indicate the various types of salaries involved. (NOTE: All numbers used for each code and within each code mean something; numbers are not added at random just to separate to another account.)

Salary Object Code	Salary Description
110	Teachers – Certificated (salary scale)
111	Administrators – (not on salary scale) Superintendent, Principal, Business Manager, Directors, Assistants
112	Educational Support – secretaries, central office, maintenance
113	Instructional Support – classroom aides or clerks
114	After School Programs
115	Athletic Salaries (salary scale)
116	Lunchroom supervisors, monitors
117	Adult Education – Other
118	On Salary Scale, but not teachers, - directors, coordinators, assistants, teacher extended time, etc.
119	Others (not on salary scale) – computer maintenance, treasurer, student workers, etc.
120	Substitute Teachers
121	Homebound Teachers
122	Interns
123	Substitute Teacher Aides – Severe/Profound
125	Athletic (not on salary scale)
126	Substitutes – District
127	Substitutes – sick days
128	Substitutes – personal days
129	Substitutes – professional days
130	Overtime
132	Secretary – Board
140	Retirement
160	Summer School Teachers
161	Summer School Coordinators or Administrators
162	Summer School Secretaries
163	Summer School Aides
190	Adjustment Salaries (movement)
191	Class Size Adjustment 9/30 adjustment
192	Salary Increases

COST CENTER CODES – 2 DIGITS

The cost center code is the last two digits of the account number. Cost center codes related to the building, department, or area where the expense occurs. Each cost center code includes the name of the person responsible for that area.

COST CENTER CODE	AREA OR BUILDING	PERSON RESPONSIBLE
00	District Wide	Carol Baker
01	Leal	Spencer Landsman
03	Prairie	Yavonnda Smith
04	Wiley	Barb Sartain
06	Washington EC	Crystal Vowels
07	Yankee Ridge	Mary Beth Norris
08	Middle School	Scott Woods
09	High School	Laura Taylor
10	King School	Jennifer Ivory Tatum
11	Thomas Paine School	Sandy Cooper
13	Maintenance	Ota Dossett
14	School-Based Health Center	Ota Dossett
15	ASSIST	Ria Merriman
16	Rental Properties	Carol Baker
18	Bilingual	Joe Wiemelt
19	Central Office	Carol Baker
21	Warehouse	Ota Dossett
22	Special Education	Susan Baker-Ory
23	Adult Education	David Adcock
24	Curriculum & Instruction	Don Owen
26	Vocational Ed.	Jeannie Williams
28	Athletics/Dr. Training	Greg Hall
32	Cunningham	Susan Baker-Ory
33	Indoor Aquatic Center	Ota Dossett
38	Summer School	Gayle Jeffries

**ANNUAL COMPARISON
 URBANA SCHOOL DISTRICT # 116
 TUITION RATE & PER PUPIL OPERATING EXPENDITURE RATE**

School Year	Tuition Rate	Per Pupil Operating Expense
1998-99	\$4,956	\$6,251
1999-00	\$5,374	\$6,844
2000-01	\$5,431	\$7,358
2001-02	\$5,288	\$7,801
2002-03	\$6,064	\$8,368
2003-04	\$6,476	\$8,777
2004-05	\$7,204	\$9,132
2005-06	\$7,065	\$9,195
2006-07	\$7,141	\$9,474
2007-08	\$7,690	\$10,511
2008-09	\$8,458	\$11,335
2009-10	\$9,483	\$12,481
2010-11	\$9,551	\$12,605

URBANA SCHOOL DISTRICT # 116 – FACILITIES

SCHOOL	ORIGINAL CONSTRUCTION	RENOVATIONS & ADDITIONS	TOTAL SQ. FOOTAGE	INSURANCE VALUE **	SITE LAND ACRES
KING ELEMENTARY SCHOOL	1908 *	1950, 63, 89, 2004	45,191	\$ 5,836,763	3.78
LEAL ELEMENTARY SCHOOL	1935	1967, 2001	69,966	\$ 8,816,399	
PRAIRIE ELEMENTARY SCHOOL	1964	1967	52,600	\$ 6,771,035	18.9
THOMAS PAINE ELEMENTARY SCHOOL	1962	1972	45,531	\$ 5,796,763	18.24
WASHINGTON EARLY CHILDHOOD	1925	1951, 1954	25,741	\$ 4,117,820	3.8
WILEY ELEMENTARY SCHOOL	1950	1957	43,560	\$ 5,556,763	8.08
YANKEE RIDGE ELEMENTARY SCHOOL	1958	1967	40,773	\$ 5,233,617	6.35
MIDDLE SCHOOL	1951	1958, 2003	197,352	\$24,803,126	ums/uhs total below
HIGH SCHOOL	1914	1925, 55, 64, 87	262,821	\$33,758,224	>36.4
CENTRAL OFFICE	PURCHASED 1987	N/A	29,560	\$ 6,001,412	
BUS GARAGE/WAREHOUSE	1978			\$ 552,849	
MAINTENANCE BUILDING				\$ 291,495	
AQUATIC CENTER	2003		24,882	\$ 4,165,080	

* DEMOLISHED FOR 1989 ADDITION

** Based on May 2003 Appraisal

OTHER DISTRICT PROPERTIES

PROPERTY LOCATION	INDEX NUMBER	PURCHASE DATE	PURCHASE PRICE	USE
605 SOUTH BIRCH	92-21-17-179-012	07-13-01	\$ 36,000	LEAL PLAYGROUND
401 W. CALIFORNIA	93-21-17-179-006	10-19-01	\$175,000	LEAL PLAYGROUND
403 W. CALIFORNIA	92-21-17-179-005	06-15-00	\$ 92,000	LEAL PLAYGROUND
405 W. CALIFORNIA	92-21-17-179-004	07-06-98	\$ 83,500	LEAL PLAYGROUND
104 W. IOWA	93-21-17-401-021	08-28-08	\$120,000	UMS/UHS PLAYING FIELDS
106 & 106 ½ IOWA	93-21-17-401-020	09-18-01	\$120,000	UMS/UHS PLAYING FIELDS
108 W. IOWA	93-21-17-401-019	09-28-98	\$ 62,500	ASSIST EDUCATIONAL CLASSROOM
114 W. IOWA	93-21-17-401-016	01-22-10	\$120,000	????
116 W. IOWA	93-21-17-401-015	05-13-03	\$102,820	UMS/UHS PLAYING FIELDS
118 W. IOWA	93-21-17-401-014	06-01-98	\$ 60,000	UMS/UHS PLAYING FIELDS
402 W. OREGON	92-21-17-179-013	09-18-01	\$185,000	LEAL PLAYGROUND
404 W. OREGON	92-21-17-179-011	02-23-00	\$105,000	LEAL PLAYGROUND
905 S. VINE	93-21-17-402-005	10-28-96	\$ 59,500	UMS/UHS PLAYING FIELDS
907 S. VINE	93-21-17-402-006	02-28-94	\$ 51,000	UMS/UHS PLAYING FIELDS
909 S. VINE	93-21-17-402-007	06-06-01	\$260,000	UMS/UHS PLAYING FIELDS
201 E. WASHINGTON	93-21-17-402-002	06-06-01	W/909 S. VINE	UMS/UHS PLAYING FIELDS
207 E. WASHINGTON	93-21-17-402-004	07-10-96	\$ 55,000	UMS/UHS PLAYING FIELDS
103 W. WASHINGTON	93-21-17-401-013	12-03-01	\$ 98,000	UHS PARKING
105 W. WASHINGTON	93-21-17-401-012	12-03	\$120,000	RENTAL (\$1,000/MO.)
107 W. WASHINGTON	93-21-17-401-011	09-26-07	\$134,000	RENTAL (\$1,000/MO.)
113 W. WASHINGTON	93-21-17-401-008	12-12-07	\$191,500	RENTAL (\$1,000/MO.)
205 E. WASHINGTON	93-21-17-402-003	10-23-01	\$ 91,000	UMS/UHS PLAYING FIELDS
908 S. RACE	93-21-17-401-006	11-21-07	\$112,000	UMS/UHS PLAYING FIELDS

**BUDGETED TAX RATE ALLOCATION
URBANA SCHOOL DISTRICT #116
2010-11 BUDGET**

	<u>EDUC</u>	<u>TORT</u>	<u>SP. ED.</u>	<u>TOTAL EDUC FUND</u>	<u>O&M</u>	<u>TRANSP</u>	<u>IMRF</u>	<u>SOC. SEC</u>	<u>W. CASH</u>	<u>L/S</u>	<u>SUBTOTAL</u>	<u>B&I</u>	<u>TOTAL</u>
<u>2009 TAXES PAYABLE IN 2010 (actual)</u>													
Assessed Val:	701,561,637												
2009 Tax Rate	2.9237	0.0671	0.0279	3.0187	0.4220	0.1007	0.0711	0.0650	0.0001	0.0500	3.7276	0.5902	4.3178
2009 Extension Amt.	20,511,558	470,748	195,736	21,178,041	2,960,590	706,473	498,810	456,015	702	350,781	26,151,412	4,140,617	30,292,028
Est. Coll. Rate 99%	20,306,442	466,040	193,778	20,966,261	2,930,984	699,408	493,822	451,455	695	347,273	25,889,897	4,099,211	29,989,108
Attributable to Carle	1,040,578	23,882	9,930	1,074,390	150,195	35,840	25,305	23,134	36	17,796	1,326,696	210,059	1,536,755

(\$35,591,150 EAV)

2010 TAXES PAYABLE IN 2011

Assessed Val: 715,592,870
(est. 2.0% increase)

Est. 2010 Tax Rate	2.9012	0.0754	0.0279	3.0045	0.4500	0.2000	0.0230	0.0950	0.0001	0.0500	3.8226	0.5533	4.3759
Est. 2010. Extension	20,760,780	539,557	199,650	21,499,988	3,220,168	1,431,186	164,586	679,813	716	357,796	27,354,253	3,959,444	31,313,697
Est. Coll. Rate 99%	20,553,173	534,161	197,654	21,284,988	3,187,966	1,416,874	162,940	673,015	708	354,218	27,080,711	3,919,850	31,000,560
Attributable to Carle	1,053,222	27,372	10,129	1,090,723	163,363	72,606	8,350	34,488	36	18,151	1,387,718	200,868	1,588,586

(\$36,302,978 EAV)

2010-11 Budget - TAXES

Balance Due 2009 Taxes	9,932,802	228,550	94,213	10,255,566	1,434,137	342,425	241,047	220,135	684	169,563	12,663,556	2,004,880	14,668,436
2010 Taxes Collected (est. 51%)	10,893,181	283,106	104,757	11,281,044	1,689,622	750,943	86,358	356,698	375	187,736	14,352,777	2,077,520	16,430,297
Total 2010-11 BUDGET	20,825,983	511,656	198,970	21,536,609	3,123,759	1,093,368	327,406	576,833	1,059	357,299	27,016,333	4,082,400	31,098,733
Attributable to Carle	1,046,900	25,627	10,029	1,082,557	156,779	54,223	16,827	28,811	36	17,974	1,357,207	205,463	1,562,670
Available for 10-11 Budget	19,779,083	486,029	188,941	20,454,053	2,966,980	1,039,145	310,578	548,022	1,023	339,325	25,659,126	3,876,937	29,536,063

FILENAME: 10-11TENTTAX

	<u>2010 BOND LEVY</u>
calendar 2011 debt service (incl 1/11/12)	3,920,242 <u>1,005</u> 3,959,444

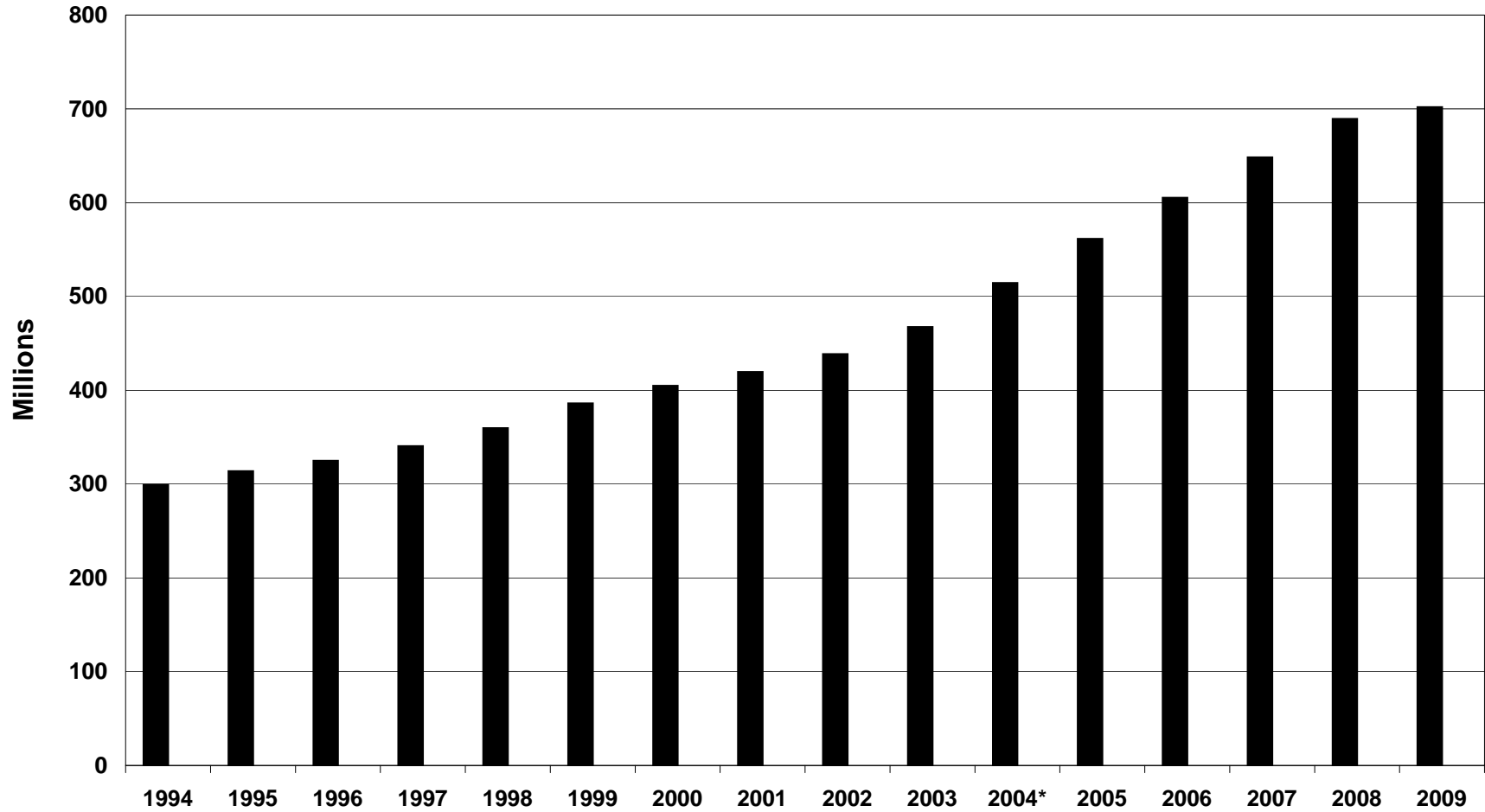
LIMITING RATE COMPUTATION

2009 extension	26,151,412
CPI	<u>102.70%</u>
numerator	26,857,500
EST. 2010 EAV	715,592,870
EST. NEW CONST	<u>(13,000,000)</u> (2%)
denominator	702,592,870

Bond and Interest target rate is .64 (.55 after \$1M abatement)

LIMITING RATE 3.8226

URBANA SCHOOL DISTRICT # 116 EQUALIZED ASSESSED VAULTATIONS 1994-2009



* 2004 includes Carle EAV for first time of \$23,862,680

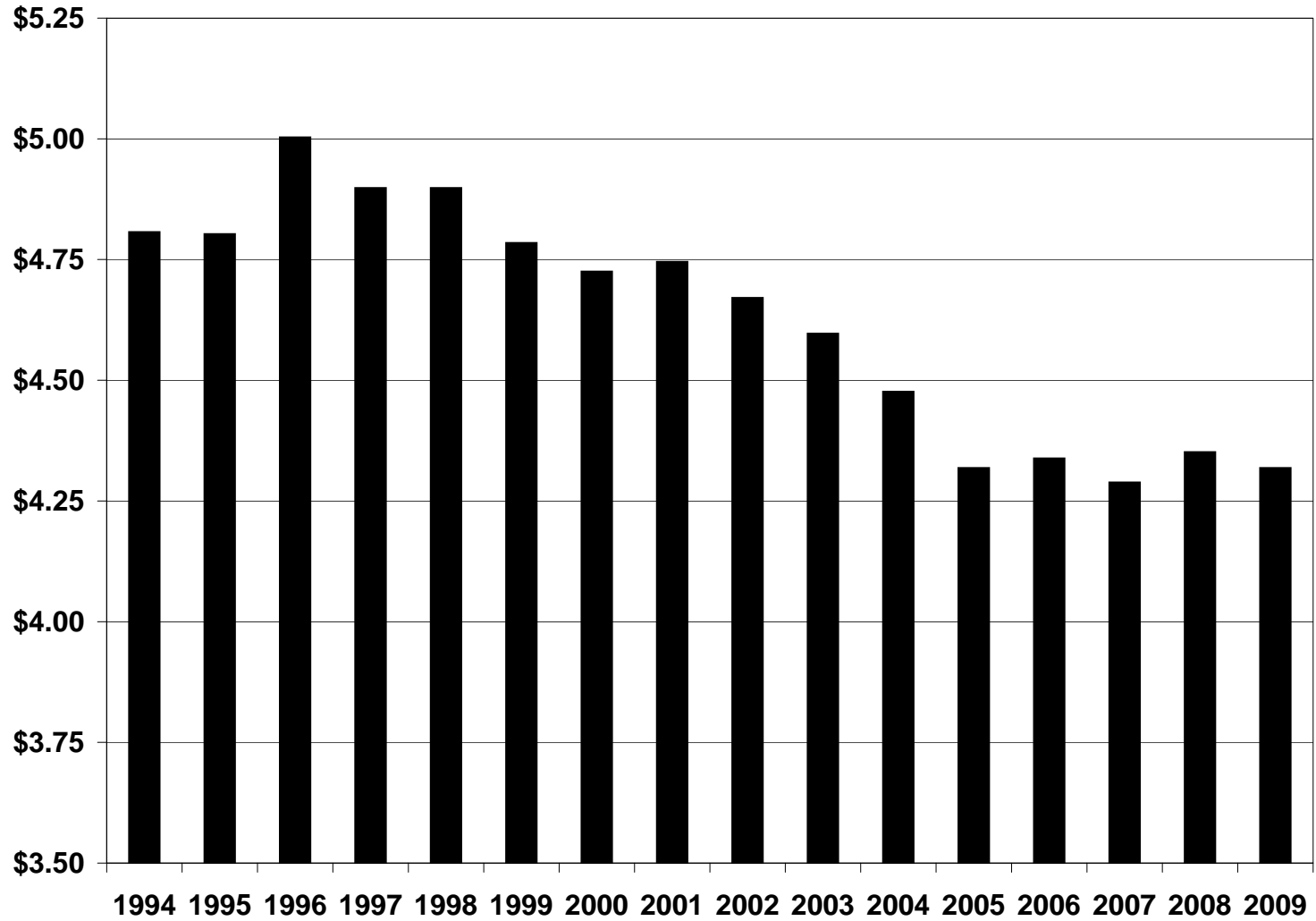
HISTORY OF EAV, TAX RATES EXTENSIONS

LEVY YEAR	PAY-ABLE YEAR	EAV	CPI	EAV INCR.	TOTAL TAX RATE	TOTAL EXTEN.	EXTEN. INCR.	OPERATING TAX RATE	TOTAL OPERATING EXTEN. (EXCL B & I)	CURRENT YR. ADD'L LOSS FROM TAX CAPS	TOTAL ANNUAL LOSS FROM TAX CAPS	TOTAL ACCUM LOSS FROM TAX CAPS	NEW CONSTR.
1983	1984	213,543,619			4.0685	8,688,022							
1984	1985	214,934,779		6.51%	4.0790	8,767,190	0.91%						
1985	1986	220,933,155		2.79%	4.0962	9,049,864	3.22%						
1986	1987	224,952,102		1.82%	4.3974	9,892,044	9.31%						
1987	1988	235,712,127		4.78%	4.5393	10,699,681	8.17%						
1988	1989	245,985,449		4.36%	4.5395	11,166,509	4.36%						
1989	1990	264,780,813		7.64%	4.5109	11,943,997	6.96%	3.6660					
1990	1991	270,758,627		2.26%	4.5484	12,315,185	3.11%	3.7063					
1991	1992	276,350,257		2.07%	4.5823	12,663,198	2.83%	3.7410					
1992	1993	277,936,457		0.57%	4.7563	13,219,492	4.39%	3.9026					
1993	1994	287,426,894		3.41%	4.7498	13,652,203	3.27%	3.9080					
1994	1995	299,022,096		4.03%	4.8064	14,372,198	5.27%	3.9089					
1995	1996	313,584,113		4.87%	4.8022	15,058,936	4.78%	3.9288					
1996	1997	324,699,213		3.54%	5.0026	16,243,403	7.86%	4.1417					
1997	1998	340,216,497		4.78%	4.8978	16,663,124	2.58%	4.1421		0	0	0	
1998	1999	359,477,495	1.7%	5.66%	4.8976	17,605,770	5.66%	4.0615*		0*	0	0	2.55%
1999	2000	385,906,587	1.6%	7.35%	4.7839	18,461,385	4.86%	3.9802	15,359,854	313,742	313,742	313,742	3.67%
2000	2001	404,513,378	2.7%	4.82%	4.7245	19,111,235	3.52%	3.9438	15,953,199	147,243	460,985	774,727	1.17%
2001	2002	419,394,515	3.4%	3.70%	4.7448	19,899,431	4.12%	3.9758	16,674,287	0	460,985	1,235,712	1.73%
2002	2003	438,346,114	1.6%	4.52%	4.6701	20,471,202	2.87%	3.9191	17,179,223	248,542	709,527	1,945,239	1.45%
2003	2004	467,314,669	2.4%	6.61%	4.5961	21,478,250	4.92%	3.8638	18,056,104	258,425	967,952	2,913,191	2.75%
2004	2005	514,162,470	1.9%	10.02%	4.4758	23,012,884	7.15%	3.8125	19,602,444	263,765	1,231,717	4,144,908	6.75%
2005	2006	561,270,618	3.3%	9.16%	4.3178	24,234,543	5.31%	3.7111	20,829,314	569,128	1,800,845	5,945,753	3.04%
2006	2007	605,070,132	3.4%	7.80%	4.3377	26,246,127	8.30%	3.6702	22,207,284	247,474	2,048,319	7,994,072	3.25%
2007	2008	648,154,730	2.5%	7.12%	4.2880	27,792,875	5.89%	3.6547	23,688,111	100,464	2,148,783	10,142,855	4.17%
2008	2009	689,061,088	4.1%	6.31%	4.3507	29,978,981	7.87%	3.7001	25,495,949	0	2,148,783	12,291,638	3.48%
2009	2010	701,561,637	0.1%	1.81%	4.3178	30,292,028	1.04%	3.7276	26,151,412	0	2,148,783	14,440,421	2.24%

*Dropped rate to offset rise in Bond & Interest rate. Drop not due to tax caps.

Note: Tax Cap loss calculated based on drop in operating tax rate

**URBANA SCHOOL DISTRICT # 116
TAX RATES
TAX RATE PER \$100 ASSESSED VALUATION**



URBANA SCHOOL DISTRICT # 116
TAX RATES

(Per \$100 Assessed Valuation)

FUNDS	EDUCATION	BOND	BUILDING	IMRF	TRANSPORT.	SPECIAL ED	LIABILITY INS.	SOC. SECURITY	WORKING CASH	LIFE SAFETY	TOTAL
LIMITATIONS	2.9700	Set by County Clerk	0.50	As Needed	0.2000	0.04	As Needed	As Needed	0.05	0.05	
1989	2.9700	0.8449	0.3750	0.0549	0.1450	0.0400	0.0413	0.0398	0.0000		4.5109
1990	2.9700	0.8421	0.3850	0.0550	0.1750	0.0400	0.0414	0.0399	0.0000		4.5484
1991	2.9700	0.8413	0.4126	0.0551	0.1750	0.0400	0.0483	0.0400	0.0000		4.5823
1992	2.9700	0.8537	0.5000	0.0552	0.1750	0.0400	0.0723	0.0401	0.0500		4.7563
1993	2.9700	0.8418	0.5000	0.0548	0.1750	0.0400	0.0784	0.0398	0.0500		4.7498
1994	2.9700	0.8975	0.5000	0.0551	0.1750	0.0400	0.0788	0.0400	0.0500		4.8064
1995	2.9700	0.8734	0.5000	0.0549	0.1750	0.0400	0.0991	0.0398	0.0500		4.8022
1996	2.9700	0.8609	0.5000	0.0655	0.2000	0.0400	0.2261	0.0401	0.0500	0.0500	5.0026
1997	2.9700	0.7557	0.5000	0.0656	0.2000	0.0400	0.2264	0.0401	0.0500	0.0500	4.8978
1998	2.9700	0.8361	0.5000	0.0980	0.2000	0.0400		0.1535	0.0500	0.0500	4.8976
1999	2.9700	0.8037	0.5000	0.0695	0.1832	0.0400		0.1175	0.0500	0.0500	4.7839
2000	2.9700	0.7807	0.5000	0.0698	0.1616	0.0400	0.0024	0.1000	0.0500	0.0500	4.7245
2001	2.9700	0.7690	0.5000	0.0680	0.2000	0.0400	0.0024	0.0954	0.0500	0.0500	4.7448
2002	2.9700	0.7510	0.5000	0.0671	0.1300	0.0400	0.0224	0.0896	0.0500	0.0500	4.6701
2003	2.9700	0.7323	0.5000	0.0600	0.0907	0.0400	0.0231	0.0800	0.0500	0.0500	4.5961
2004	2.9321	0.6633	0.5000	0.0585	0.0500	0.0387	0.0900	0.0775	0.0157	0.0500	4.4758
2005	2.8335	0.6067	0.4993	0.0588	0.0623	0.0386	0.0906	0.0779	0.0001	0.0500	4.3178
2006	2.7963	0.6675	0.4770	0.0578	0.0826	0.0366	0.0908	0.0790	0.0001	0.0500	4.3377
2007	2.8841	0.6333	0.3820	0.0715	0.0880	0.0350	0.0600	0.0840	0.0001	0.0500	4.2880
2008	2.8789	0.6506	0.4400	0.0711	0.1000	0.0279	0.0671	0.0650	0.0001	0.0500	4.3507
2009	2.9237	0.5902	0.4220	0.0711	0.1007	0.0279	0.0671	0.0650	0.0001	0.0500	4.3178

URBANA SCHOOL DISTRICT #116
2010-11
EDUCATION FUND
BUDGETED REVENUE

	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	EXPLANATION
<u>LOCAL</u>				
1100 REAL ESTATE TAXES	21,546,609	21,121,186	20,012,076	
CARLE TAX ESCROW	(1,099,782)	(1,103,459)	(909,242)	
1200 U OF I IMPACT AID	240,000	365,300	365,300	
1230 CORP. REPLACEMENT TAX	1,050,000	950,000	1,200,000	
1300 TUITION	1,162,082	1,029,623	949,835	
1500 EARNINGS ON INVEST.	15,300	72,500	133,000	Declining interest rates
1600 FOOD SERVICE	267,000	267,000	277,000	
1700 PUPIL FEES/TEXTBOOKS	659,010	675,000	695,000	
1900 CITY TIF PAYMENTS	150,000	73,000	73,000	
1900 OTHER LOCAL	240,416	284,960	305,160	
TOTAL LOCAL SOURCES	24,230,635	23,735,110	23,101,129	
<u>STATE</u>				
3000 GENERAL STATE AID	5,636,364	7,026,693	7,722,515	Declining ADA & incr. local revenues Elimination of Hold Harmless funding
<u>RESTRICTED GRANTS</u>				
3100 SPECIAL ED	4,145,036	4,065,112	3,546,626	
3200 VOC ED	115,974	115,974	118,730	
3299 TEEN REACH GRANT	198,573	183,481	187,369	
3299 MENTAL HEALTH GRANT	74,785	75,611	75,000	
3300 BILINGUAL ED	150,000	92,000	110,000	
3360 FREE LUNCH & BRKF.	40,000	30,000	45,000	
3370 DRIVER ED	7,500	30,000	35,000	
3700 EARLY CHILDHOOD	1,096,282	1,204,652	1,256,341	
3715 READING IMPROV.	0	159,508	167,438	FY '11 State funding loss
3775 ADA BLOCK GRANT	0	32,264	149,843	FY '11 State funding loss
3825 SUMMER BRIDGES	0	0	81,198	Made AYP, lost grant funding
3950 ORPHANS TUITION	194,387	229,065	165,500	
3982 TEACHER MENTORS	36,963	0	48,543	
3999 OTHER STATE REVENUE	200,000	263,175	245,000	
TOTAL STATE	11,895,864	13,507,535	13,954,103	

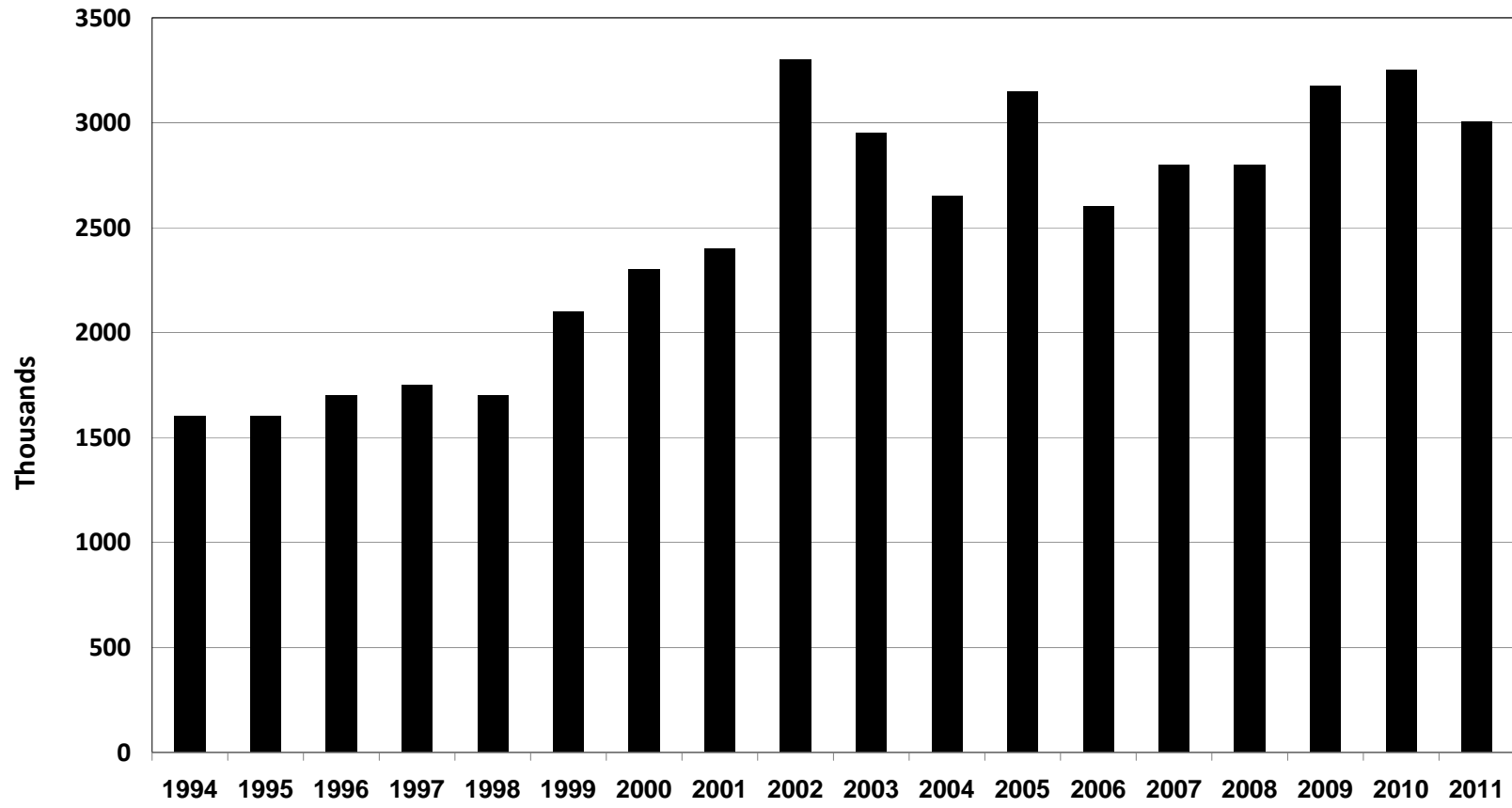
<u>FEDERAL</u>					
4100	TITLE VI	0	8,493	8,493	FY '11 State funding loss
4200	LUNCH REIMBURSEMENT	1,052,375	1,050,000	973,000	
4300	TITLE I	1,834,978	1,830,340	2,240,696	
4400	DRUG FREE	0	23,828	27,587	FY '11 State funding loss
4421	21ST CENTURY GRANT	120,847	119,044	117,948	
4600	IDEA PRE-SCHOOL	63,188	64,992	63,725	
4600	IDEA	970,466	1,201,250	1,091,730	
4800	ARRA FUNDS	1,176,392	1,302,341	0	
4900	MEDICAID REIMB.	1,030,000	706,000	650,000	
4900	TITLE III	63,922	38,400	37,923	
4905	EIEP GRANT	0	0	58,067	Loss of Funding
4930	AMER. HISTORY GRANT	802,242	1,112,561	883,178	
4932	TITLE II TEACHER QUALITY	446,174	433,902	364,623	
4999	MENTOR PROGRAM GRANT	61,503	28,605	0	
4999	E-RATE REFUND	75,000	0	0	Credited expense with refund previously
	TOTAL FEDERAL	7,697,087	7,919,756	6,516,970	
	TRANSFER OF INTEREST	11,000	64,000	238,000	
	TOTAL RECEIPTS	43,834,586	45,226,401	43,810,202	

URBANA SCHOOL DISTRICT #116
2010-11
EDUCATION FUND
BUDGETED EXPENDITURES

DISBURSEMENTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	EXPLANATIONS
<u>REGULAR PROGRAMS</u>				
1100 DISTRICT-WIDE	651,127	743,378	651,159	
1110 ELEMENTARY	5,981,784	6,515,842	6,530,557	
1120 MIDDLE SCHOOL	3,023,172	3,313,331	3,348,130	
1125 PRESCHOOL	614,829	646,094		New ISBE Function for Reg Pre-K (prev 1214 Func)
1130 HIGH SCHOOL	3,907,151	4,247,934	4,282,528	
TOTAL REGULAR	14,178,063	15,466,579	14,812,374	<u>DECREASES IN ALL ACCTS DUE TO EXPENSE</u> <u>REDUCTIONS UNLESS OTHERWISE NOTED</u>
<u>SPECIAL ED PROGRAMS</u>				
1201 ASSIST	575,435	583,209	582,453	
1200 SPECIAL ED PROGRAMS	8,099,508	7,887,884	7,239,385	ARRA funding in FY '10 and '11
1214 EARLY CHILDHOOD	97,682	134,529	822,645	Moved Reg Pre-K to 1125 Function in FY '10
1250 TITLE I	1,575,909	2,257,838	1,887,950	ARRA funding in FY '10 and '11
TOTAL SPECIAL ED	10,348,534	10,863,460	10,532,433	
<u>OTHER PROGRAMS</u>				
1400 VOCATIONAL PROG.	117,505	214,399	246,783	
1500 ATHLETIC-HS	257,214	292,764	270,170	
1530 MUSIC PROGRAM	660,664	710,169	678,678	
1540 SPEECH-HS	900	1,000	1,000	
1551 PHOTOGRAPHY-HS	1,800	2,000	2,000	
1580 ATHLETIC-MS	33,058	34,070	34,070	
1600 SUMMER SCHOOL	28,350	28,350	28,350	
1602 SUMMER ACADEMY	0	36,128	36,128	
1700 DRIVERS EDUCATION	139,579	139,634	127,831	
1800 BILINGUAL PROGRAMS	733,982	758,270	779,771	
TOTAL OTHER PROGRAMS	1,973,052	2,216,784	2,204,781	
TOTAL INSTRUCTION	26,499,649	28,546,823	27,549,588	
<u>SUPPORT SERVICES-PUPILS</u>				
2110 ATTEND/SOC. WORK	1,087,344	1,103,478	1,163,999	
2120 GUIDANCE SVCS.	501,020	503,751	456,459	
2130 OCC/PHYS. THERAPY	261,359	249,219	236,554	
2134 HEALTH SVCS.	144,549	158,069	159,308	
2140 PSYCHOLOGICAL SVCS.	391,580	426,429	381,926	
2150 SPEECH & AUDIOLOGY	823,755	925,262	861,058	
2190 OTHER SUPPORT SVCS.	19,225	25,200	25,000	
TOTAL SUPPORT-PUPILS	3,228,832	3,391,408	3,284,304	

DISBURSEMENTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	EXPLANATIONS
<u>SUPPORT SVCS-INSTRUC STAFF</u>				
2210 IMPROV. OF INSTRUC.	1,592,474	1,936,230	1,684,682	New grants (TAH) staff development in FY'09
2220 LIBRARY/MEDIA SVCS.	516,364	578,790	528,070	
2225 TECHNOLOGY	152,660	154,374	145,734	
2230 ASSESS. & TESTING	58,985	32,500	20,000	ARRA funding in FY '10 and '11
TOTAL SUPPORT-INSTR.	2,320,483	2,701,894	2,378,486	
<u>SUPPORT SVCS-ADMIN</u>				
2300 GENERAL ADMIN.	53,669	14,485	20,180	
2310 BOARD OF EDUCATION	152,350	141,850	139,200	
2311 LIABILITY INS/ATTORNEY	362,919	378,017	360,658	
2320 SUPERINTENDENT	260,949	246,106	234,445	
2330 SPECIAL ED ADMIN	601,233	589,872	458,255	Hired new asst. prin at CCH in FY'10
2410 OFFICE OF PRINCIPAL	2,076,864	2,122,852	2,034,322	
TOTAL SUPP. SVCS-ADMIN	3,507,984	3,493,182	3,247,060	
<u>SUPPORT SERVICES-BUSINESS</u>				
2500 SUPPORT SVCS-BUSINESS	409,608	409,699	393,360	
2540 MAINT OF PLANT/UTILITIES	1,512,415	1,488,570	1,784,570	Utility rate savings in FY '10
2550 TRANSPORTATION	0	0	32,083	Grant funded transportation
2560 FOOD SERVICES	1,410,693	1,350,236	1,227,733	Equipment grant in FY '10
2570 PURC/WAREH./PRINTING	433,434	433,513	430,259	
TOTAL SUPPORT SVCS-BUSN	3,766,150	3,682,018	3,868,005	
<u>SUPPORT SVCS-CENTRAL</u>				
2620 PLAN, DEVELOP, EVAL.	581,392	614,632	566,133	
2630 USD 116 WEB SITE	500	6,500	500	
2640 HUMAN RESOURCES SVCS.	342,822	341,364	346,983	
2660 DATA PROC. SVCS.	39,233	31,233	29,233	
2900 OTHER SUPPORT SVCS.	339,711	315,696	309,970	
TOTAL SUPPORT SVCS-CENT	1,303,658	1,309,425	1,252,819	
3000 COMMUNITY SERVICES	1,081,231	1,163,685	988,217	
4100 PMTS TO OTHER GOVTS.	1,196,588	1,535,121	1,579,228	
8400 TRANSFER TO DEBT SVC	328,399	0	0	For debt certificate bond payments paid from utility savings
TOTAL DISBURSEMENTS	43,232,974	45,823,556	44,147,707	
SURPLUS (DEFICIT)	601,612	(597,155)	(337,505)	

URBANA SCHOOL DISTRICT # 116 OPERATIONS & MAINTENANCE FUND EXPENDITURES



* \$818,857 related to site expansion & construction

URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
OPERATIONS & MAINTENANCE FUND

RECEIPTS		10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	07-08 BUDGET
1100	REAL ESTATE TAXES	3,130,759	3,064,925	2,806,943	2,685,265
	CARLE TAX ESCROW	(150,063)	(159,792)	(127,539)	(123,476)
1230	CORP. REPLACEMENT TAX	0	0	0	200,000
1500	EARNINGS ON INVESTMENTS	1,500	8,000	16,000	41,000
1910	HOUSE RENTAL INCOME	30,000	30,000	30,000	29,580
1900	BUILDING RENTAL INCOME	5,000	5,000	5,000	10,000
	TOTAL RECEIPTS	3,017,196	2,948,133	2,730,404	2,842,369
DISBURSEMENTS					
2530	LIFE/SAFETY IMPROVEMENTS	7,500	10,000	10,000	12,000
2532	PROPERTY ACQ./SITE EXPANSION	100,000	100,000	100,000	100,000
2533	PROFESSIONAL FEES	10,000	15,000	10,000	10,000
2542	MAINTENANCE OF BUILDINGS	1,274,507	1,441,492	1,383,604	1,359,442
2542	CUSTODIAL CLEANING-DISTRICT	390,618	382,745	354,487	354,573
2542	CUSTODIAL CLEANING-CONTRACT	922,525	928,152	930,152	879,620
2543	MAINTENANCE OF GROUNDS	242,172	321,805	336,440	313,766
2545	VEHICLES & EQUIP. MAINT.	43,250	43,250	49,250	44,250
2546	FIRE/SECURITY ALARMS	16,500	16,500	16,500	14,700
	TOTAL DISBURSEMENTS	3,007,072	3,258,944	3,190,433	3,088,351
	SURPLUS (DEFICIT)	10,124	(310,811)	(460,029)	(245,982)

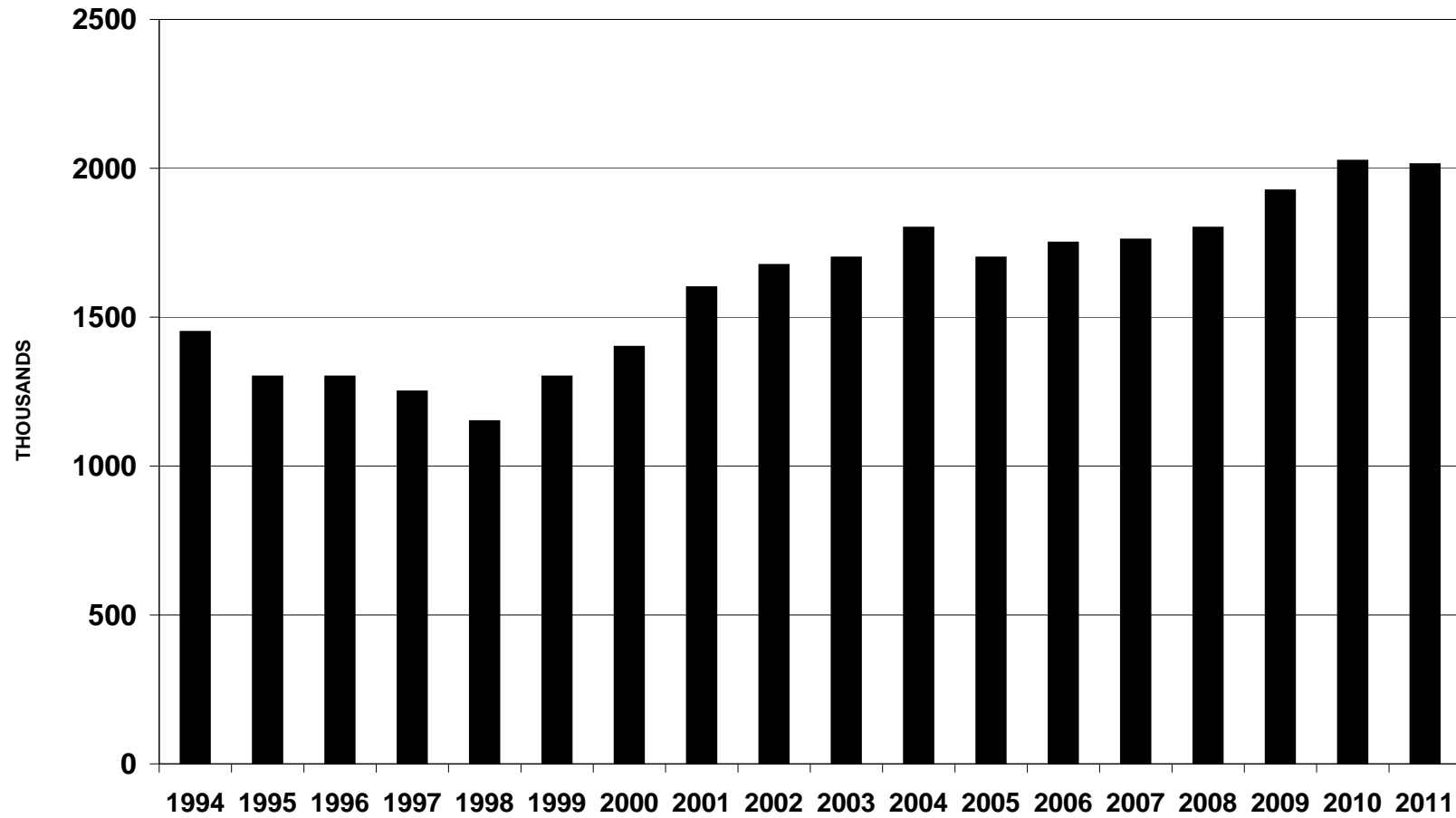
**URBANA SCHOOL DISTRICT # 116
AGGREGATE DEBT SERVICE SUMMARY**

Date	Series 2002 G/O Bonds			Series 2009 W/C Bonds			Series 2010 A Working Cash			Series 2010 B Tort Bonds			Series 2010 C Tort Bonds			Aggregate Total			Total Levy	Levy Year	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Abatement	Principal	Interest			Total
7/1/07		611,670	611,670															611,670	611,670		
1/1/08		611,670	611,670															611,670	611,670		2006
7/1/08		611,670	611,670															611,670	611,670		
1/1/09		611,670	611,670															611,670	611,670		2007
7/1/09		611,670	611,670		12,033	12,033												623,703	623,703		
1/1/10	2,040,000	611,670	2,651,670	215,000	14,250	229,250											2,255,000	625,920	2,880,920		2008
7/1/10		569,850	569,850		11,186	11,186		28,208	28,208		9,467	9,467		12,804	12,804			631,515	631,515		
1/1/11	2,125,000	569,850	2,694,850	785,000	11,186	796,186	340,000	37,611	377,611		12,623	12,623	290,000	17,072	307,072	-700,000	3,540,000	648,342	3,488,342		2009
7/1/11		525,225	525,225					33,327	33,327		12,623	12,623		11,446	11,446			582,621	582,621		
1/1/12	2,215,000	525,225	2,740,225				1,235,000	33,327	1,268,327		12,623	12,623	305,000	11,446	316,446	-1,000,000	3,755,000	582,621	3,337,621	3,920,241	2010
7/1/12		478,156	478,156					17,766	17,766		12,623	12,623		5,529	5,529			508,545	508,545		
1/1/13	2,305,000	478,156	2,783,156				1,410,000	17,766	1,427,766	40,000	12,623	52,623	285,000	5,529	290,529	-1,000,000	4,040,000	514,074	3,554,074	4,062,619	2011
7/1/13		427,172	427,172								11,963	11,963						439,134	439,134		
1/1/14	2,410,000	427,172	2,837,172							350,000	11,963	361,963				-1,000,000	2,760,000	439,134	2,199,134	2,638,269	2012
7/1/14		362,403	362,403								6,188	6,188						368,591	368,591		
1/1/15	2,540,000	362,403	2,902,403							375,000	6,188	381,188				-1,000,000	2,915,000	368,591	2,283,591	2,652,181	2013
7/1/15		294,141	294,141															294,141	294,141		
1/1/16	2,675,000	294,141	2,969,141													-1,000,000	2,675,000	294,141	1,969,141	2,263,281	2014
7/1/16		222,250	222,250															222,250	222,250		
1/1/17	2,820,000	222,250	3,042,250													-1,000,000	2,820,000	222,250	2,042,250	2,264,500	2015
7/1/18		151,750	151,750															151,750	151,750		
1/1/18	2,960,000	151,750	3,111,750													-1,000,000	2,960,000	151,750	2,111,750	2,263,500	2016
7/1/19		77,750	77,750															77,750	77,750		
1/1/19	3,110,000	77,750	3,187,750													-1,000,000	3,110,000	77,750	2,187,750	2,265,500	2017
	25,200,000	9,887,414	35,087,414	1,000,000	48,656	1,048,656	2,985,000	168,005	3,153,005	765,000	108,879	873,879	880,000	63,826	943,826	-8,700,000	30,830,000	10,271,251	32,401,251	22,330,091	

URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
DEBT SERVICE FUND

RECEIPTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	07-08 BUDGET
1100 REAL ESTATE TAXES	4,082,400	4,361,106	4,236,344	4,022,424
CARLE TAX ESCROW	(205,463)	(227,831)	(192,549)	(185,083)
1200 PAYMENTS IN LIEU OF TAXES	10,000	10,000	10,000	10,000
1500 EARNINGS ON INVESTMENTS	6,000	24,000	58,000	58,000
7130 TRANSFER FROM SALES TAX-ABATE	700,000	0	0	0
7410 TRANSFER FROM EDUC-DEBT CERT.	328,399	0	0	0
7630 TRANSFER FROM SALES TAX	875,000	0	0	0
TOTAL RECEIPTS	5,796,336	4,167,275	4,111,795	3,905,341
 DISBURSEMENTS 				
5140 INTEREST	1,421,362	1,277,979	2,115,005	2,057,190
5200 PRINCIPAL	3,855,000	3,126,658	1,958,982	1,968,137
8140 TRANSFER OF INTEREST TO ED FUND	6,000	24,000	58,000	58,000
TOTAL DISBURSEMENTS	5,282,362	4,428,637	4,131,987	4,083,327
 SURPLUS (DEFICIT) 				
	513,974	(261,362)	(20,192)	(177,986)

URBANA SCHOOL DISTRICT # 116 TRANSPORTATION FUND EXPENDITURES



URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
TRANSPORTATION FUND

RECEIPTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	07-08 BUDGET
1100 REAL ESTATE TAXES	1,095,918	712,852	634,934	380,031
CARLE TAX ESCROW	(41,898)	(37,116)	(28,772)	(17,518)
1999 RENT - BUS GARAGE	44,556	43,260	42,000	40,049
1999 HEAD START TRANSPORTATION	0	0	10,000	9,000
3500 STATE REIMBURSEMENT	732,803	955,619	976,993	885,111
3705 PRESCHOOL AT-RISK GRANT	170,219	52,805	112,458	124,644
4900 MEDICAID REVENUE	20,000	20,000	20,000	20,000
OTHER REVENUE	17,550	17,651	19,151	25,000
TOTAL RECEIPTS	2,039,148	1,765,071	1,786,764	1,466,317
DISBURSEMENTS				
2510 CONTRACT SUPV. SALARY	5,438	5,108	5,108	4,900
2550 BUS CONTRACT	1,837,085	1,637,071	1,608,049	1,586,084
PRESCHOOL-DIST PORTION	0	172,195	80,000	48,000
2550 MTD CONTRACT	155,000	155,000	148,000	148,000
2554 DISTRICT BUS (bus lease in FY10)	0	41,696	29,981	28,856
2554 TAXI	15,000	20,000	6,000	6,000
TOTAL DISBURSEMENTS	2,012,523	2,031,070	1,877,138	1,821,840
SURPLUS (DEFICIT)	26,625	(265,999)	(90,374)	(355,523)

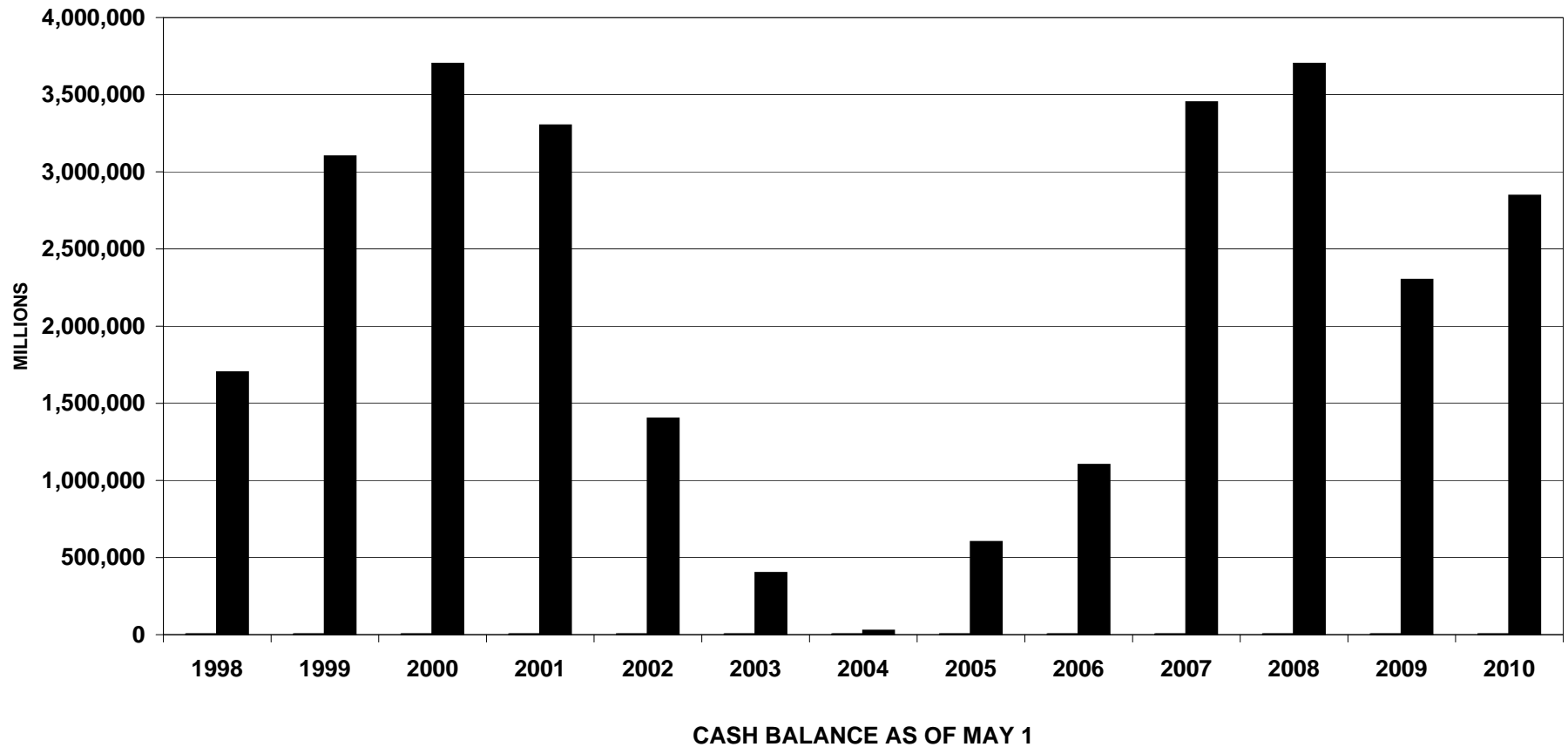
URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
IMRF FUND

RECEIPTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	07-08 BUDGET
1100 REAL ESTATE TAXES	906,738	974,258	971,981	916,039
CARLE TAX ESCROW	(47,454)	(50,887)	(43,917)	(41,924)
1500 EARNINGS ON INVESTMENTS	1,500	5,000	8,000	11,000
TOTAL RECEIPTS	860,784	928,371	936,064	885,115
DISBURSEMENTS				
IMRF/SOCIAL SECURITY	860,294	849,312	906,989	870,043
SURPLUS	490	79,059	29,075	15,072

URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
CAPITAL PROJECTS FUNDS
600'S

	2010 WORK CASH	AQUATIC CENTER	L/S LEVY	FACILITY SALES TAX	SALES TAX PROJECTS	2010 DEBT CERT.
RECEIPTS	(612)	(630)	(640)	(650)	(651)	(660)
1100 REAL ESTATE TAXES			357,299			
CARLE TAX ESCROW			(17,974)			
1983 FACILITY SALES TAX				2,750,000		
7210 PRINCIPAL ON BONDS SOLD					16,616,080	1,768,000
TOTAL RECEIPTS	0	0	339,325	2,750,000	16,616,080	1,768,000
DISBURSEMENTS						
2510 FINANCE/HR SOFTWARE	300,000					
2535 BUILDING IMPROV. - ELEM	652,600		254,425		6,256,185	
2535 BUILDING IMPROV.-UMS	209,915				350,000	
2535 BUILDING IMPROV.-UHS			868,011		5,408,200	1,768,000
2535 RELATED CONSTR. COSTS				175,000		
2540 UIAC EQUIPMENT		75,000				
2547 TECHNOLOGY	60,091					
8100 TRANSFER FOR DEBT ABATEMENT				700,000		
8600 TRANSFER TO DEBT SERV. PRIN				735,000		
8700 TRANSFER TO DEBT SERV. INT				140,000		
TOTAL DISBURSEMENTS	1,222,606	75,000	1,122,436	1,750,000	12,014,385	1,768,000
SURPLUS (DEFICIT)	(1,222,606)	(75,000)	(783,111)	1,000,000	4,601,695	0

URBANA SCHOOL DISTRICT # 116 WORKING CASH FUND HISTORY



URBANA SCHOOL DISTRICT #116
2010-11 BUDGET
WORKING CASH FUND

RECEIPTS	10-11 BUDGET	09-10 BUDGET	08-09 BUDGET	07-08 BUDGET
1100 REAL ESTATE TAXES	1,059	1,044	984	913
CARLE TAX ESCROW	(36)	(38)	(30)	(28)
1500 EARNINGS ON INVESTMENTS	5,000	40,000	180,000	200,000
TOTAL RECEIPTS	6,023	41,006	180,954	200,885
DISBURSEMENTS				
8120 TRANSFER OF INTEREST	5,000	40,000	180,000	200,000
SURPLUS	1,023	1,006	954	885