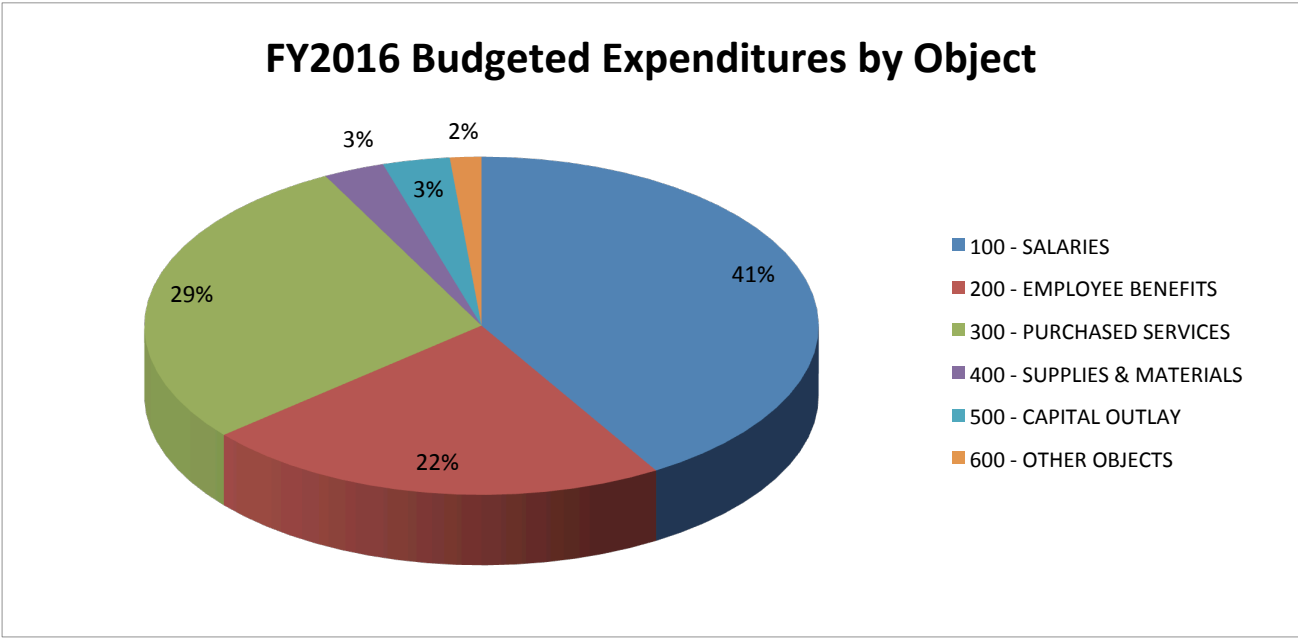


Niles Township School Treasurer's Office

General Ledger - Budget Summary Report

Fiscal Year: 20

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
100 - SALARIES	\$397,750.00	\$382,500.00	\$357,935.00	3.99%
200 - EMPLOYEE BENEFITS	\$216,200.00	\$223,500.00	\$212,844.12	-3.27%
300 - PURCHASED SERVICES	\$274,200.00	\$241,450.00	\$309,424.48	13.56%
400 - SUPPLIES & MATERIALS	\$28,300.00	\$24,500.00	\$28,441.29	15.51%
500 - CAPITAL OUTLAY	\$31,000.00	\$18,000.00	\$ 9,123.26	72.22%
600 - OTHER OBJECTS	\$14,500.00	\$14,500.00	\$5,972.96	0.00%
TOTAL EXPENDITURES	<u>\$961,950.00</u>	<u>\$904,450.00</u>	<u>\$923,741.11</u>	6.36%
1 - REVENUES				
1900 - REVENUE				
000 - PAYMENTS FROM DISTRICTS	975,000.00	920,000.00	920,000.00	5.98%
01 -NET CHANGE:	<u>13,050.00</u>	<u>\$ 15,550.00</u>	<u>-3,741.11</u>	

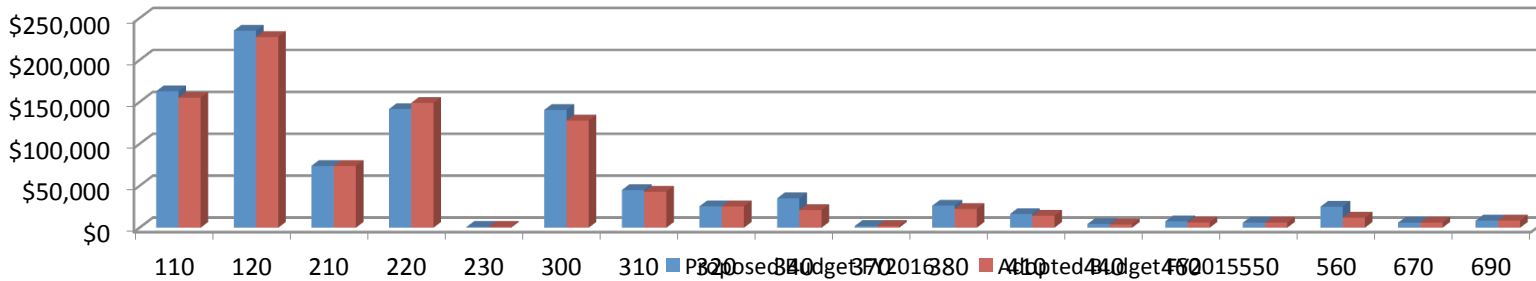


Niles Township School Treasurer's Office

General Ledger - Budget Report

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
110 - ADMINISTRATIVE SALARIES	\$162,750.00	\$155,000.00	\$157,000.00	5.00%
120 - CLASSIFIED SALARIES	\$235,000.00	\$227,500.00	\$200,935.00	3.30%
210 - RETIREMENT BENEFITS	\$73,700.00	\$73,700.00	\$65,892.26	0.00%
220 - INSURANCE BENEFITS	\$141,500.00	\$148,800.00	\$146,582.81	-4.91%
230 - OTHER EMPLOYEE BENEFITS	\$1,000.00	\$1,000.00	\$ 369.05	0.00%
300 - SERVICE AGREEMENTS	\$140,500.00	\$127,750.00	\$201,698.66	9.98%
310 - PROFESSIONAL/TECHNICAL SERVICES	\$44,900.00	\$42,900.00	\$ 33,779.00	4.66%
320 - PROPERTY SERVICES	\$25,500.00	\$25,500.00	\$24,576.76	0.00%
340 - COMMUNICATIONS	\$35,000.00	\$21,000.00	\$29,984.08	66.67%
370 - WATER & SEWER SERVICES	\$2,000.00	\$2,000.00	\$1,779.98	0.00%
380 - LIABILITY INSURANCE	\$26,300.00	\$22,300.00	\$17,606.00	17.94%
410 - GENERAL SUPPLIES	\$16,300.00	\$14,300.00	\$16,552.09	13.99%
440 - PERIODICALS	\$4,500.00	\$4,000.00	\$4,383.27	12.50%
460 - ENERGY	\$7,500.00	\$6,200.00	\$7,505.93	20.97%
550 - CAPITAL EXPENDITURES	\$6,000.00	\$6,000.00	\$ 0.00	0.00%
560 - COMPUTER EQUIPMENT	\$25,000.00	\$12,000.00	\$ 9,123.26	108.33%
670 - TUITION IN-SERVICE	\$6,000.00	\$6,000.00	\$5,114.65	0.00%
690 - OTHER OBJECTS	\$8,500.00	\$8,500.00	\$ 858.31	0.00%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$961,950.00</u>	<u>\$904,450.00</u>	<u>\$923,741.11</u>	6.36%

Budget Comparison



Niles Township School Treasurer's Office

General Ledger - Budget Detail - Salaries

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
110 - ADMINISTRATIVE SALARIES				
00 - TREASURER	\$162,750.00	\$155,000.00	\$157,000.00	5.00%
120 - CLASSIFIED SALARIES				
00 - OFFICE STAFF	\$235,000.00	\$227,500.00	\$200,935.00	3.30%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$397,750.00</u>	<u>\$382,500.00</u>	<u>\$357,935.00</u>	3.99%

- The increase in budgeted salaries for FY2016 is due to cost-of-living adjustments and merit increases.
- Classified salaries includes \$25,000 for one vacant position. At this time, this position is expected to remain vacant in FY2016.
- Prior year actual for Administrative Salaries exceeds budgeted amount due to a \$2,000 recognition bonus awarded to the Treasurer in Jan 2015.

Niles Township School Treasurer's Office

General Ledger - Budget Detail - Employee Benefits

Fiscal Year: 20

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
210 - RETIREMENT BENEFITS				
00 - FICA & IMRF	\$73,700.00	\$73,700.00	\$65,892.26	0.00%
220 - INSURANCE BENEFITS				
00 - MEDICAL DENTAL LIFE	\$141,500.00	\$148,800.00	\$146,582.81	-4.91%
230 - OTHER EMPLOYEE BENEFITS				
00 - UNEMPLOYMENT COMPENSATION INSURANCE	\$1,000.00	\$1,000.00	\$ 369.05	0.00%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$216,200.00</u>	<u>\$223,500.00</u>	<u>\$212,844.12</u>	-3.27%

- Employees participate in the Illinois Municipal Retirement Fund (IMRF) & Social Security (FICA).
 - The employer rate for IMRF is 9.09% of covered wages. The FICA Rate is 7.65% (1.45% for wages over \$118,500)
 - The Treasurer's Office provides medical, dental and life insurance plans for its employees. Employees contribute towards the cost of Spouse & Family Coverage.
 -
- Due to changes in the Employee Benefits provided by the Board, the employees are responsible for a greater share of their medical coverage, reducing the share paid by the office.

Niles Township School Treasurer's Office

General Ledger - Budget Detail - Purchased Services

Fiscal Year: 20

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
300 - SERVICE AGREEMENTS				
10 - COMPUTER SOFTWARE AGREEMENTS	\$100,000.00	\$90,000.00	\$128,916.06	11.11%
20 - COMPUTER HARDWARE AGREEMENTS	\$35,000.00	\$32,450.00	\$68,516.00	7.86%
30 - EQUIPMENT AGREEMENTS	\$5,500.00	\$5,300.00	\$4,266.60	3.77%
310 - PROFESSIONAL/TECHNICAL SERVICES				
00 - AUDITING & LEGAL	\$38,000.00	\$36,500.00	\$28,708.00	4.11%
10 - BANK & SAFEKEEPING FEES	\$2,000.00	\$1,500.00	\$1,871.00	33.33%
20 - MILEAGE REIMBURSEMENTS	\$3,200.00	\$3,200.00	\$3,200.00	0.00%
30 - OTHER PURCHASED SERVICES	\$1,700.00	\$1,700.00	\$ 0.00	0.00%
320 - PROPERTY SERVICES				
00 - OFFICE RENTS REPAIRS & MAINTENANCE	\$25,500.00	\$25,500.00	\$24,576.76	0.00%
340 - COMMUNICATIONS				
00 - PUBLICATIONS & TELEPHONE	\$15,000.00	\$15,000.00	\$12,484.13	0.00%
10 - INTERNET SERVICE PROVIDERS	\$20,000.00	\$6,000.00	\$17,499.95	233.33%
370 - WATER & SEWER SERVICES				
00 - WATER & SEWER	\$2,000.00	\$2,000.00	\$1,779.98	0.00%
380 - LIABILITY INSURANCE				
00 - ERRORS & OMMISIONS	\$7,700.00	\$7,700.00	\$ 0.00	0.00%
10 - SURETY BONDS	\$16,000.00	\$12,000.00	\$15,399.00	33.33%
20 - OTHER LIABILITY INSURANCE	\$2,600.00	\$2,600.00	\$2,207.00	0.00%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$274,200.00</u>	<u>\$241,450.00</u>	<u>\$309,424.48</u>	13.56%

- Overall, expenditures for purchased services are expected to increase by about 14%.
- The increase in computer software agreements is due to additional costs expected to accommodate District 219's increased use of the system.
- Computer maintenance agreements cover the system utilized by all Twp school districts.
- The cost of liability insurance is difficult to predict and depends on the number of surety bonds required.

Niles Township School Treasurer's Office

General Ledger - Budget Detail - Supplies & Materials

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
410 - GENERAL SUPPLIES				
00 - OFFICE SUPPLIES	\$15,000.00	\$13,000.00	\$15,291.94	15.38%
03 - POSTAGE & DELIVERY	\$1,300.00	\$1,300.00	\$1,260.15	0.00%
440 - PERIODICALS				
00 - DUES & SUBSCRIPTIONS	\$4,500.00	\$4,000.00	\$4,383.27	12.50%
460 - ENERGY				
00 - ELECTRICITY & NATURAL GAS	\$7,500.00	\$6,200.00	\$7,505.93	20.97%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$28,300.00</u>	<u>\$24,500.00</u>	<u>\$28,441.29</u>	15.51%

- This year's supplies and materials are expected to be in line with the prior year actual.

Niles Township School Treasurer's Office

General Ledger - Budget Detail - Capital Outlay

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
550 - CAPITAL EXPENDITURES				
00 - FURNITURE & FIXTURES	\$6,000.00	\$6,000.00	\$ 0.00	0.00%
560 - COMPUTER EQUIPMENT				
00 - NETWORKING & COMPUTER EQUIPMENT	\$25,000.00	\$12,000.00	\$ 9,123.26	108.33%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$31,000.00</u>	<u>\$18,000.00</u>	<u>\$ 9,123.26</u>	72.22%

- Some computer networking components have reached the end of their useful life and are expected to be replaced during the year.

General Ledger - Budget Detail - Other Objects

FUND / TYPE / FUNCTION / OBJECT	Proposed Budget FY2016	Adopted Budget FY2015	Prior Year Actual as of 6/30/2015	B v B
01 - DISTRIBUTIVE				
0 - EXPENDITURES				
2521 - TWP SCHOOL TREASURER OFFICE				
670 - TUITION PAYMENTS				
00 - TUITION IN-SERVICE	\$6,000.00	\$6,000.00	\$5,114.65	0.00%
690 - OTHER OBJECTS				
00 - MISCELLANEOUS & CONTINGENCY	\$8,500.00	\$8,500.00	\$ 858.31	0.00%
2521 - TWP SCHOOL TREASURER OFFICE Total:	<u>\$14,500.00</u>	<u>\$14,500.00</u>	<u>\$5,972.96</u>	0.00%

- The office provided computer system training for district personnel. A similar training session has been scheduled for August 2015.