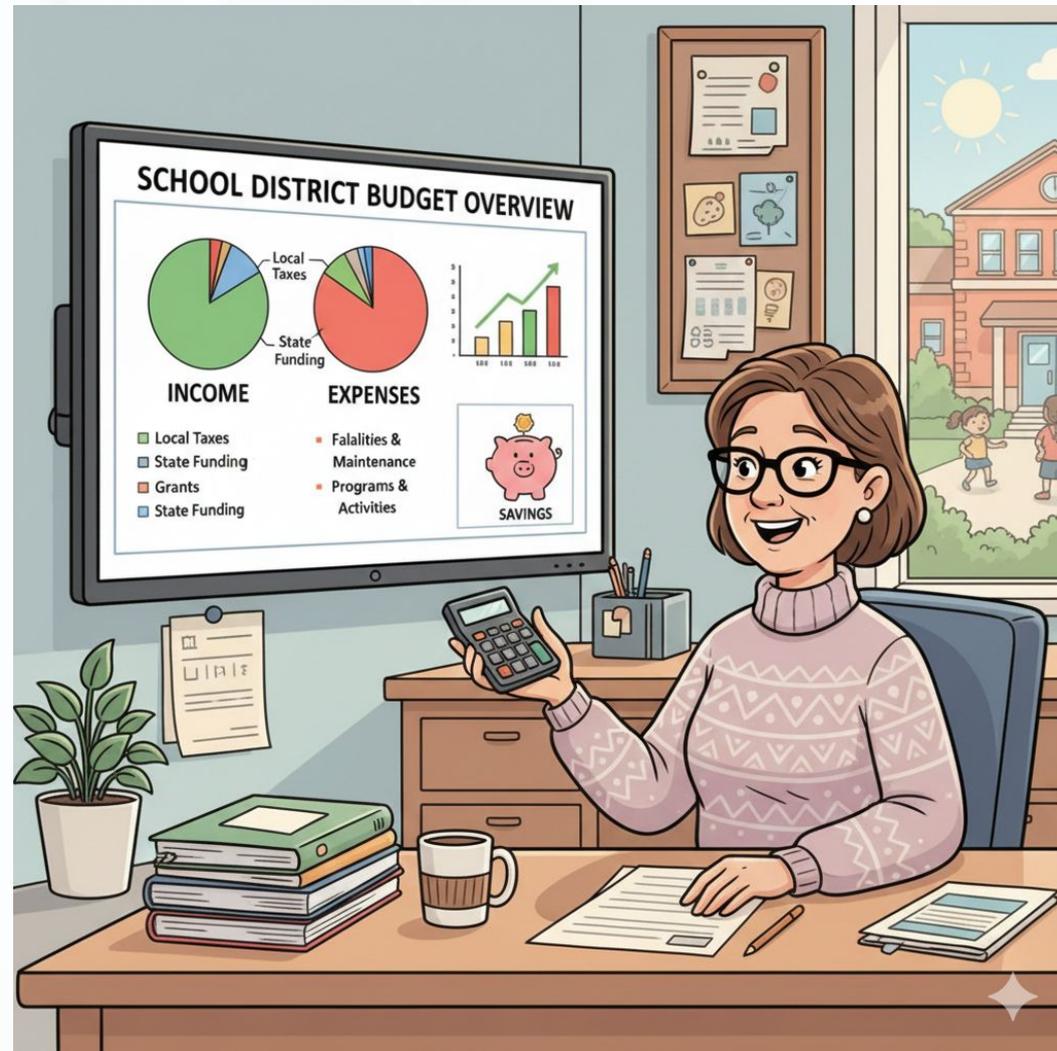


Budget Bootcamp: A Bookkeepers Playbook



March 13, 2026 • Rolling Meadows

Introductions

Scott Blumberg - Speaker

- *Assistant Superintendent for Business Services/CSBO,
Aptakisic-Tripp CCSD 102*



Jay Kahn - Speaker

- *Chief School Business Official, Lake Bluff District 65*



Melissa Mickey - Moderator

- *Business Manager, Grayslake Community High
School District 127*



The Bookkeepers Role in the Budget

- Work hand in hand with the CSBO to implement the budget and code items throughout the year.
- May provide data during the budgeting process



Budget Timeline

- Full budget adoption must occur by September 30th of the fiscal year.
- The Board must adopt a tentative budget at least 30 days prior to the approval of the final budget.
- The budget must be on display (website/office) for viewing for 30 days prior to the adoption.
- Sent to ISBE and the County Clerk within 30 days
- Amendments follow the same process



Budget Mechanics

- **Funds**
- **Revenue**
- **Expenses**



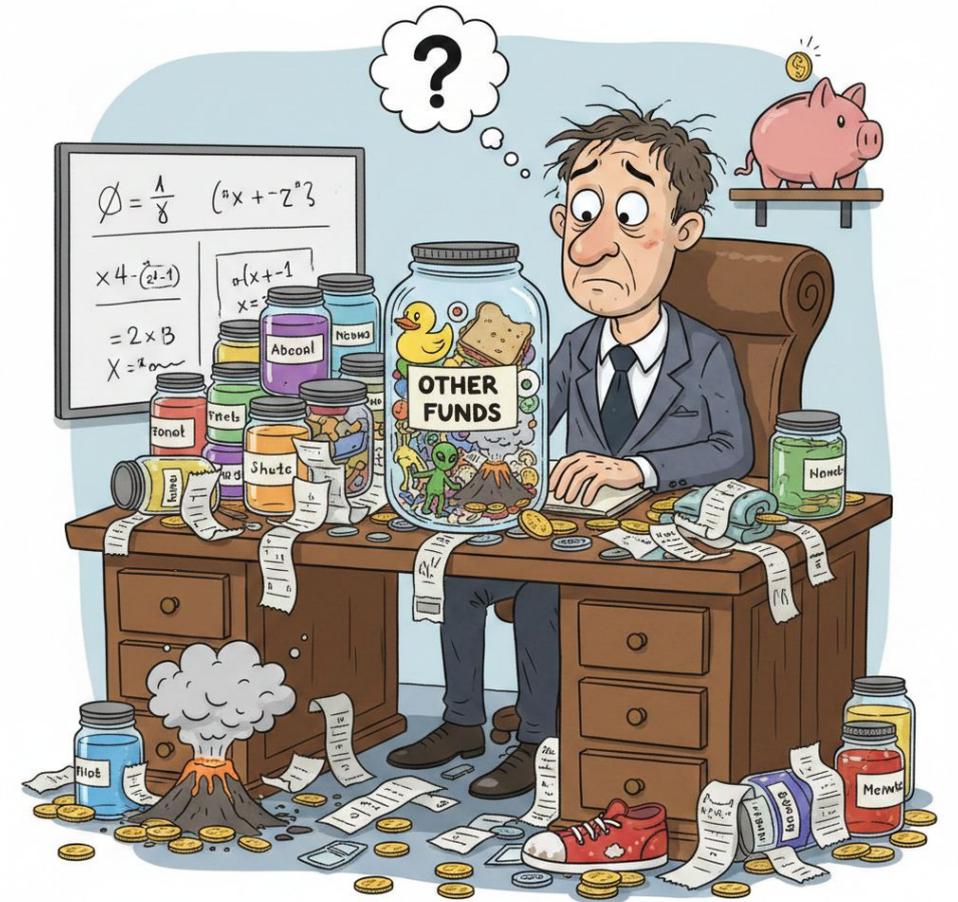
Operating Funds

- **10 - Education Fund**
- **20 - Operations and Maintenance Fund**
- **40 - Transportation Fund**
- **50 - Social Security and IMRF Fund**
- **70 - Working Cash Fund**
- **80 - Tort Fund**



Other Funds

- 30 - Debt Service Fund
- 60 - Capital Projects
- 90 - Fire Prevention and Safety Fund



Budget Mechanics

- Funds
- **Revenue**
- Expenses



Revenue Items

- **1000 series - Local Sources**
 - Property Taxes, Fees, CPPRT, interest income, foodservice
- **3000 series - State Sources**
 - [EBF](#), Mandated Categoricals (Transportation, Special Ed Tuition)
- **4000 Series - Federal Sources**
 - Federal grants, Medicaid, Erate*



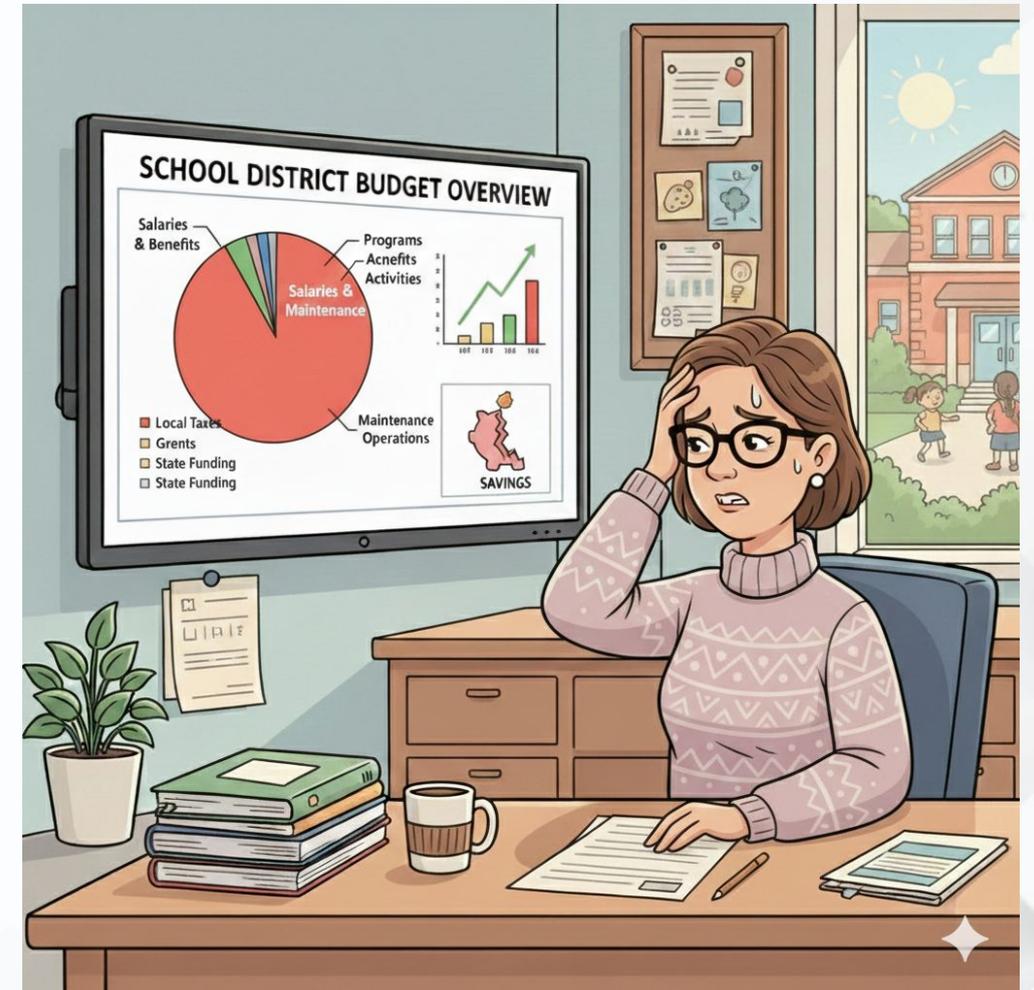
Budget Mechanics

- Funds
- Revenue
- Expenses



Expense Items

- Location
- Objects
 - 100/200 salary and benefit
 - 300 purchased *service*
 - 400 *supply*
 - 500 capital
 - 600 Dues & Fees
 - 700 non-capitalized equipment



Wait... Capital and non-capital?!



Expense Items

- Functions
- Grants (Source of funds)

- Why is this important?



Budget Management & Controls

- Approval Process
- Encumbrances
- Budget managers
- Reporting



Budget Philosophy

- How to budget for things that are hard to predict?
- How conservative is your budget?



Budget Amendments

- Informal Budget Amendments
- When do you have to **FORMALLY** amend the budget



Questions and Answers

We thank you for your time!



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Presenters:

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