

COMMUNITY
CONSOLIDATED SCHOOL
DISTRICT #89

2021-2022
Tentative Budget

August 16, 2021

2021-22 Budget Summary

D89 is anticipating a budget surplus of \$1,756,859

Budgeted Revenues have increased by 8.26% over the prior year actuals

Budgeted Expenditures have increased by 3.92% over the prior year actuals

2021-2022 Revenue Assumptions

Property Taxes

- Budget consists of two tax levy years

Remaining 50% of 2020 levy to be collected Fall of 2021

50% of 2021 levy collected in May/June of 2022

- 99.7% collection rate assumed

- 2021 levy estimated

1.4% CPI (known)

.22% new growth

existing EAV increase 2.50%

2021-2022 Revenue Assumptions

Other Local Revenues

- Corporate Personal Property Replacement Taxes increased by \$95K over 2020-21 actual - per initial IDOR estimates
- PreK tuition returned to pre-COVID levels - \$125K
- Interest revenue falls to \$26K for all funds
- Student lunch fees eliminated due to SSO program extension
- Refund of Prior Year Expenditures – CASE fund balance disbursement expected again this year

2021-2022 Revenue Assumptions

State Revenues

- Evidence Based Funding Model guarantees PY amount
 - \$1,640,763
 - No new “Tier” funding for FY22 – D89 is now Tier 4
 - CASE appropriation of \$122K “assigned” to D89
- MCATS - Budgeted one FY21 and three FY22 (waiting on proration)
 - Private Facility level with 2020-21 at \$200K
 - Extraordinary – no eligible students
 - Transportation
 - Level with prior year for tentative
 - Claim not yet completed

2021-2022 Revenue Assumptions

Federal Revenues

- National School Lunch Program
 - Budgeted to match 2020-21 receipts
 - Higher reimbursement rates through COVID-19 extension
- IDEA Grant
 - No change from 2020-21 on tentative
- Title Grants
 - No change from 2020-21 on tentative
 - Final appropriations may be known by time of final budget
 - Title I School Improvement not budgeted at this time
- ESSER III Grant – (NEW – one time) \$1.2M budgeted
 - Three-year grant
 - All revenues may not be received in 2021-22
- Transfers
 - Transfer into the Debt Service Fund from the Education for capital equipment lease

State Budget Crisis Continues and Worsens...

- Two-Year or Four-Year Property Tax Freeze introduced
- Pension Crisis
 - *State is attempting to push the normal cost of TRS pensions to local school districts.*
 - *Will likely be phased in.*
 - *NOT worked into these budget numbers*

Revenues by Source – Operating Funds

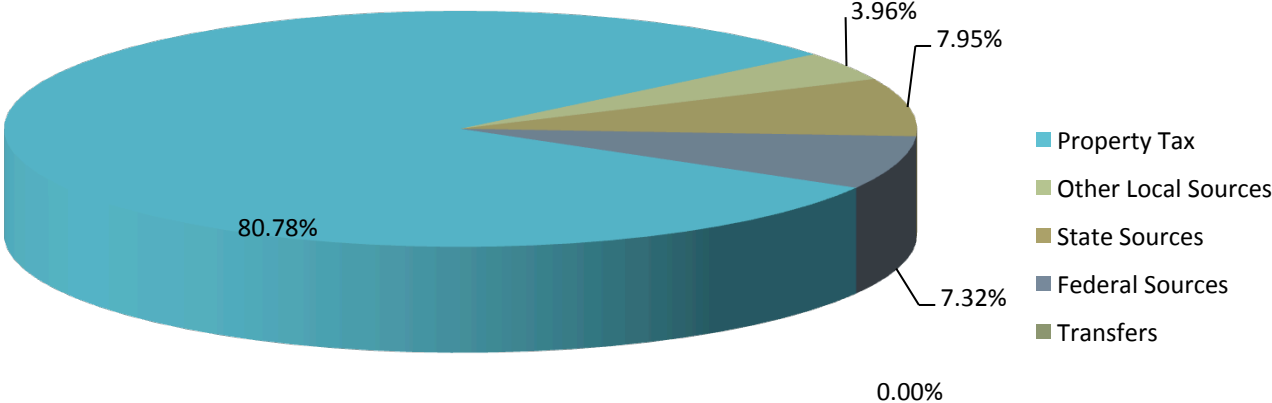
Prior Five Years and 2021-2022 Budgeted

| | AUDITED | | | | UNAUDITED | | |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|---------------------------|
| Education Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Education Fund Total |
| Property Tax | 19,269,056 | 19,233,246 | 20,791,429 | 22,459,491 | 22,845,491 | 23,934,954 | 79.73% |
| Other Local Sources | 2,014,182 | 1,924,373 | 2,408,819 | 1,397,291 | 745,624 | 1,388,484 | 4.63% |
| State Sources | 1,621,184 | 1,886,255 | 1,874,021 | 1,858,009 | 1,936,034 | 1,967,187 | 6.55% |
| Federal Sources | 655,078 | 606,637 | 600,824 | 943,329 | 1,374,511 | 2,728,084 | 9.09% |
| Transfers | 0 | 302,400 | 143,089 | 0 | 0 | 0 | 0.00% |
| Total | 23,559,500 | 23,952,911 | 25,818,182 | 26,658,120 | 26,901,660 | 30,018,709 | 100.00% |
| Tort Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Tort Fund Total |
| Property Tax | 0 | 41,472 | 89,121 | 97,690 | 135,173 | 181,889 | 99.89% |
| Other Local Sources | 0 | 0 | 744 | 876 | 99 | 200 | 0.11% |
| Transfers | 0 | 0 | 100,000 | 0 | 0 | 0 | 0.00% |
| Total | 0 | 41,472 | 189,865 | 98,566 | 135,272 | 182,089 | 100.00% |
| Operations & Maintenance Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of O & M Fund Total |
| Property Tax | 2,642,052 | 2,917,055 | 3,223,815 | 3,439,116 | 3,485,334 | 3,454,263 | 98.08% |
| Other Local Sources | 73,136 | 83,154 | 120,317 | 89,547 | 79,785 | 67,500 | 1.92% |
| State Sources | 34,650 | 0 | 0 | 50,000 | 0 | 0 | 0.00% |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total | 2,749,838 | 3,000,209 | 3,344,132 | 3,578,663 | 3,565,119 | 3,521,763 | 100.00% |
| Transportation Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Trans Fund Total |
| Property Tax | 783,232 | 875,231 | 1,454,413 | 2,000,396 | 2,067,082 | 1,759,179 | 63.67% |
| Other Local Sources | 45,844 | 47,864 | 50,862 | 33,457 | 3,480 | 9,105 | 0.33% |
| State Sources | 197,477 | 490,819 | 1,071,093 | 831,673 | 938,842 | 994,700 | 36.00% |
| Total | 1,026,553 | 1,413,914 | 2,576,368 | 2,865,526 | 3,009,404 | 2,762,984 | 100.00% |

Revenues by Source – Operating Funds Prior Five Years and 2021-2022 Budgeted

| IMRF/Social Security | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of IMRF/SS Fund Total |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|----------------------------|
| Property Tax | 652,718 | 648,279 | 724,925 | 791,078 | 807,290 | 777,632 | 98.67% |
| Other Local Sources | 10,718 | 12,572 | 15,059 | 16,026 | 9,810 | 10,500 | 1.33% |
| Total | 663,436 | 660,851 | 739,984 | 807,104 | 817,100 | 788,132 | 100.00% |
| Working Cash | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of W/C Fund Total |
| Property Taxes | 0 | 432 | 1,231 | 2,151 | 2,639 | 1,969 | 95.12% |
| Other Local Sources | 0 | 0 | 7 | 16 | 3 | 101 | 4.88% |
| Total | 0 | 0 | 1,238 | 2,167 | 2,642 | 2,070 | 100.00% |
| Operating Funds | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Operating Funds Total |
| Property Tax | 23,347,058 | 23,715,715 | 26,284,934 | 28,789,922 | 29,343,009 | 30,109,886 | 80.78% |
| Other Local Sources | 2,143,880 | 2,067,963 | 2,595,808 | 1,537,213 | 838,801 | 1,475,890 | 3.96% |
| State Sources | 1,853,311 | 2,377,074 | 2,945,114 | 2,739,682 | 2,874,876 | 2,961,887 | 7.95% |
| Federal Sources | 655,078 | 606,637 | 600,824 | 943,329 | 1,374,511 | 2,728,084 | 7.32% |
| Transfers | 0 | 302,400 | 243,089 | 0 | 0 | 0 | 0.00% |
| Operating Funds Total | 27,999,327 | 29,069,789 | 32,669,769 | 34,010,146 | 34,431,197 | 37,275,747 | 100.00% |
| | | | | AUDITED | UNAUDITED | | |

2021-2022 Budgeted Revenues by Source Operating Funds



Revenues by Source – All Funds

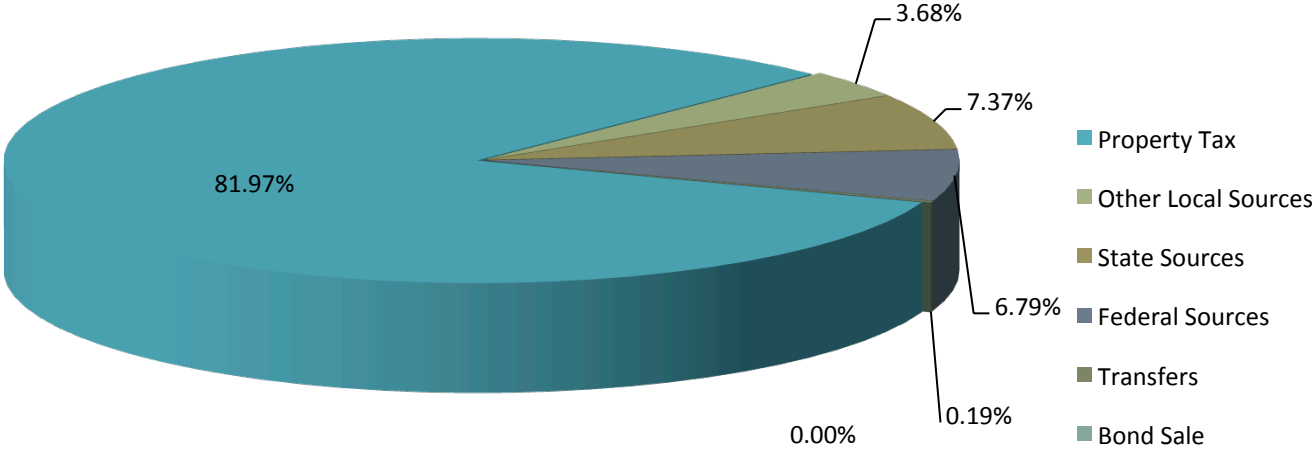
Prior Five Years and 2021-2022 Budgeted

| Debt Service | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Debt Service Fund Total |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------------|------------------------------|
| Property Tax | 2,492,663 | 2,614,828 | 2,730,724 | 3,084,736 | 3,485,725 | 2,828,478 | 97.24% |
| Other Local Sources | 6,436 | 14,580 | 24,131 | 25,114 | 3,414 | 2,500 | 0.09% |
| Transfers | 316,114 | 318,071 | 287,898 | 111,691 | 77,660 | 77,660 | 2.67% |
| Bond Sale | 0 | 4,245,000 | 0 | 0 | 0 | 0 | 0.00% |
| Total | 2,815,213 | 2,947,479 | 3,042,753 | 3,221,541 | 3,566,799 | 2,908,638 | 100.00% |

| Capital Projects | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of C/P Fund Total |
|-------------------------|--------------|--------------|--------------|--------------|--------------|------------------------|---------------------|
| Other Local Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

| All Funds | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of All Funds Total |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|----------------------|
| Property Tax | 25,839,721 | 26,330,543 | 29,015,658 | 31,874,658 | 32,828,734 | 32,938,364 | 81.97% |
| Other Local Sources | 2,150,316 | 2,082,543 | 2,619,939 | 1,562,327 | 842,215 | 1,478,390 | 3.68% |
| State Sources | 1,853,311 | 2,377,074 | 2,945,114 | 2,739,682 | 2,874,876 | 2,961,887 | 7.37% |
| Federal Sources | 655,078 | 606,637 | 600,824 | 943,329 | 1,374,511 | 2,728,084 | 6.79% |
| Transfers | 316,114 | 620,471 | 530,987 | 111,691 | 77,660 | 77,660 | 0.19% |
| Bond Sale | 0 | 4,245,000 | 0 | 0 | 0 | 0 | 0.00% |
| Grand Total All Funds | 30,814,540 | 36,262,268 | 35,712,522 | 37,231,687 | 37,997,996 | 40,184,385 | 100.00% |

2021-2022 Budgeted Revenues by Source All Funds



2021-2022 Expenditure Assumptions

Salaries

- Projected salaries per current Collective Bargaining Agreement with teacher's association
- Teacher raises averaged 2.75% (without lane changes)
- \$100K in lane changes
- Three certified staff retirements at end of FY21
- Additional 3.0 FTE staff
 - UDL Specialist – funded from ESSER III and IDEA grant*
 - Family Engagement Specialists (4) – paid from IDEA grant*
 - Quarantine Teacher – funded from ESSER III*
- Additional Intervention Aides (5.0 FTE) – funded from ESSER III
- Salary increases were 2.60% for non-teaching staff

Benefits

- Medical/Dental premiums
 - 1.1% decrease for PPO
 - 3.9% decrease for HMO
 - 4.1% decrease for Dental

2021-2022 Expenditure Assumptions

Purchased Services

- Transportation budget back to pre-COVID levels due to in-person instruction
- Additional 5.0 FTE Day Custodians (third party)
 - *ESSER III Funded*

Supplies/Materials

- Building budgets reflect 2% increase from PY budget
- Technology – Replace Chromebooks (grades 2, 3, and 6) and 110 iPads for labs and classrooms
- Increase in food service supply budget due to pre-packaging items for salad bar and breakfast to go option

Capital Outlay

- Technology – Firewall project
- O&M budget
 - *Budgeted \$600K of projects outlined in Capital Improvements Plan*

2021-2022 Expenditure Assumptions

Other Objects

- Tuition expenditures paid for out-sourced students based on estimated enrollment
 - *Level with prior year*

Non-Capitalized Equipment

- Down \$100K from prior year

Termination Benefits

- Sick day payout for retirees

Transfers

- Transfer from the Education Fund to the Debt Service Fund to pay for technology capital equipment leases
 - *Last payment of current technology lease (teacher laptops in 2017)*

Budgeted COVID Expenses (ESSER III)

| Description | Location | Reason | Unit Cost | Needed | Total Cost |
|---------------------------------------------|-----------------------------------|---------------------------------------------|------------|-------------------------------|------------------|
| Day Custodian | AV, BG, PV, WF, GC | Extra cleaning - High touch areas | \$28,683 | 5 | \$143,415 |
| Instructional Assistants | AV, BG, PV, WF, GC | Small group and intervention | \$29,175 | 1 per building, 5 in total | \$145,875 |
| Quarantine Teacher | AV, BG, PV, WF, GC | Manage students in quarantine/ isolation | \$75,000 | 1 | \$75,000 |
| Parent outreach liaison(s) | AV, BG, PV, WF, GC | Access and equity | \$10,200 | 4 | \$40,800 |
| Universal Design for Learning Administrator | AV, BG, PV, WF, GC | Address learning loss, access and equity | \$140,000 | 1 | \$140,000 |
| Lunch Supervision | AV, BG, PV, WF, GC | Supervise additional lunch locations | \$8,000 | 10 | \$80,000 |
| Hand sanitizer, wipes, gloves | AV, BG, PV, WF, GC | Prevention and safety | | | \$50,000 |
| PPE – Masks, face shields, desk shields | Districtwide and high needs areas | Prevention and safety | | | \$50,000 |
| Summer School | Districtwide | Address learning loss | | | \$75,000 |
| Internet access for students | AV, BG, PV, WF, GC | Access and equity | \$35/month | 20 | \$8,400 |
| | | | | TOTAL: | \$808,490 |

Additional COVID expenses anticipated, but not yet budgeted include:

- Summer School (2022-23)
- Professional Development
- Before/After School Tutoring

Expenditures by Object – Operating Funds Prior Five Years and 2021-2022 Budgeted

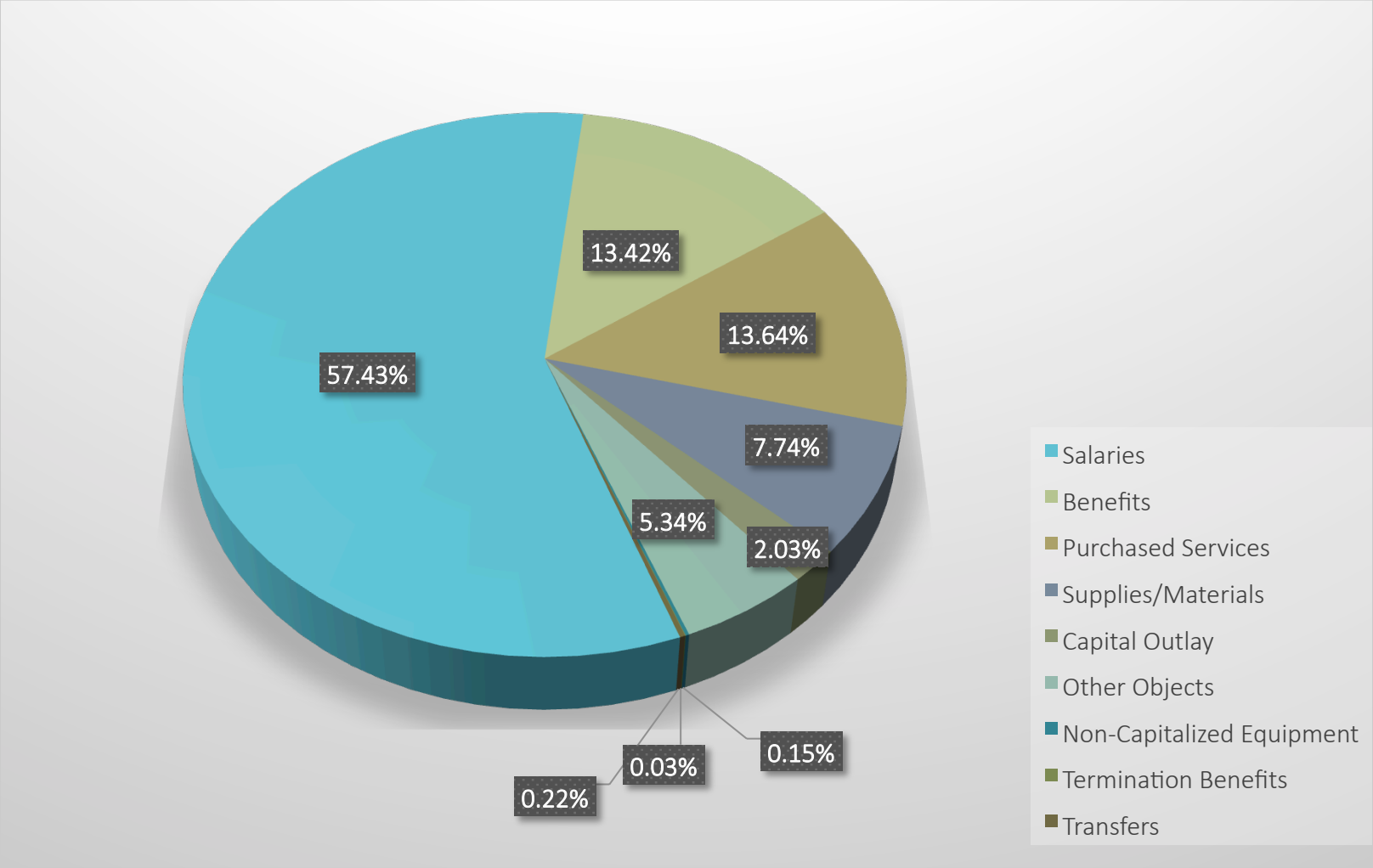
| | | | | AUDITED | UNAUDITED | | |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|---------------------------|
| Education Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Education Fund Total |
| Salaries | 16,487,364 | 17,314,021 | 17,560,350 | 18,300,124 | 19,013,380 | 20,022,180 | 68.88% |
| Benefits | 3,171,415 | 3,381,358 | 3,433,920 | 3,681,512 | 3,946,992 | 3,968,444 | 13.65% |
| Purchased Services | 826,481 | 798,105 | 665,331 | 817,480 | 924,084 | 1,054,353 | 3.63% |
| Supplies/Materials | 1,162,653 | 1,167,541 | 1,277,881 | 1,505,020 | 2,129,442 | 1,895,699 | 6.52% |
| Capital Outlay | 113,197 | 393,264 | 438,820 | 112,684 | 159,242 | 108,075 | 0.37% |
| Other Objects | 1,567,813 | 2,200,733 | 1,875,039 | 2,290,822 | 1,862,959 | 1,897,645 | 6.53% |
| Non-Capitalized Equipment | 169,273 | 83,755 | 5,506 | 30,627 | 112,165 | 32,524 | 0.11% |
| Termination Benefits | 8,599 | 17,242 | 36,075 | 27,956 | 7,372 | 10,150 | 0.03% |
| Transfers | 126,704 | 126,704 | 94,677 | 111,691 | 77,659 | 77,660 | 0.27% |
| Total | 23,633,499 | 25,482,723 | 25,387,599 | 26,877,916 | 28,233,295 | 29,066,730 | 100.00% |
| Tort Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Tort Fund Total |
| Purchased Services | - | - | 130,924 | 159,081 | 166,529 | 172,488 | - |
| Total | - | - | 130,924 | 159,081 | 166,529 | 172,488 | 100.00% |
| Operations & Maintenance Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of O&M Fund Total |
| Salaries | 293,194 | 301,306 | 308,326 | 316,306 | 316,245 | 321,982 | 9.68% |
| Benefits | 30,245 | 31,437 | 33,874 | 43,861 | 46,712 | 45,195 | 1.36% |
| Purchased Services | 1,337,792 | 1,163,280 | 1,227,375 | 1,318,235 | 1,360,423 | 1,479,690 | 44.51% |
| Supplies/Materials | 566,808 | 528,242 | 711,103 | 705,860 | 1,160,086 | 843,500 | 25.37% |
| Capital Outlay | 73,161 | 60,231 | 70,350 | 524,957 | 360,461 | 614,300 | 18.48% |
| Other Objects | - | - | - | - | - | - | 0.00% |
| Non-Capitalized Equipment | 10,589 | 2,407 | - | 15,437 | 37,776 | 20,000 | 0.60% |
| Transfers | 189,410 | 191,367 | 193,221 | - | - | - | 0.00% |
| Total | 2,501,199 | 2,278,270 | 2,544,249 | 2,924,656 | 3,281,703 | 3,324,667 | 100.00% |

Expenditures by Object – Operating Funds

Prior Five Years and 2021-2022 Budgeted

| Transportation Fund | | | | | | 21-22 | % of Trans Fund Total |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | Tentative Budget | |
| Salaries | 50,180 | 55,574 | 57,230 | 58,011 | 26,244 | 54,958 | 2.49% |
| Benefits | 2,763 | 1,962 | 2,004 | 2,082 | 2,394 | 1,930 | 0.09% |
| Purchased Services | 1,268,994 | 1,788,666 | 1,751,924 | 1,720,231 | 1,762,812 | 2,137,765 | 97.01% |
| Supplies/Materials | - | 1,099 | 7,730 | 9,029 | 4,100 | 9,000 | 0.41% |
| Total | 1,321,937 | 1,847,301 | 1,818,888 | 1,789,353 | 1,795,550 | 2,203,653 | 100.00% |
| IMRF/Social Security Fund | | | | | | 21-22 | % of IMRF/SS Fund Total |
| | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | Tentative Budget | |
| Benefits | 650,849 | 688,201 | 667,512 | 665,818 | 700,909 | 751,340 | 100.00% |
| Total | 650,849 | 688,201 | 667,512 | 665,818 | 700,909 | 751,340 | 100.00% |
| Working Cash Fund | | | | | | 21-22 | % of W/C Fund Total |
| | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | Tentative Budget | |
| Transfers | - | - | 100,000 | - | - | - | 0.00% |
| Total | - | - | 100,000 | - | - | - | 0.00% |
| Operating Funds | | | | | | 21-22 | % of Operating Funds Total |
| | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | Tentative Budget | |
| Salaries | 16,830,738 | 17,670,901 | 17,925,906 | 18,674,441 | 19,355,869 | 20,399,120 | 57.43% |
| Benefits | 3,855,272 | 4,102,958 | 4,137,310 | 4,393,273 | 4,697,007 | 4,766,909 | 13.42% |
| Purchased Services | 3,433,267 | 3,750,051 | 3,775,554 | 4,015,027 | 4,213,848 | 4,844,296 | 13.64% |
| Supplies/Materials | 1,729,461 | 1,696,882 | 1,996,714 | 2,219,909 | 3,293,628 | 2,748,199 | 7.74% |
| Capital Outlay | 186,358 | 453,495 | 509,170 | 637,641 | 519,703 | 722,375 | 2.03% |
| Other Objects | 1,567,813 | 2,200,733 | 1,875,039 | 2,290,822 | 1,862,959 | 1,897,645 | 5.34% |
| Non-Capitalized Equipment | 179,862 | 86,162 | 5,506 | 46,064 | 149,941 | 52,524 | 0.15% |
| Termination Benefits | 8,599 | 17,242 | 36,075 | 27,956 | 7,372 | 10,150 | 0.03% |
| Transfers | 316,114 | 318,071 | 387,898 | 111,691 | 77,659 | 77,660 | 0.22% |
| Operating Fund Total | 28,107,484 | 30,296,495 | 30,649,172 | 32,416,824 | 34,177,986 | 35,518,878 | 100.00% |
| | | | | Audited | Unaudited | | |

2021-2022 Budgeted Expenditures by Object Operating Funds

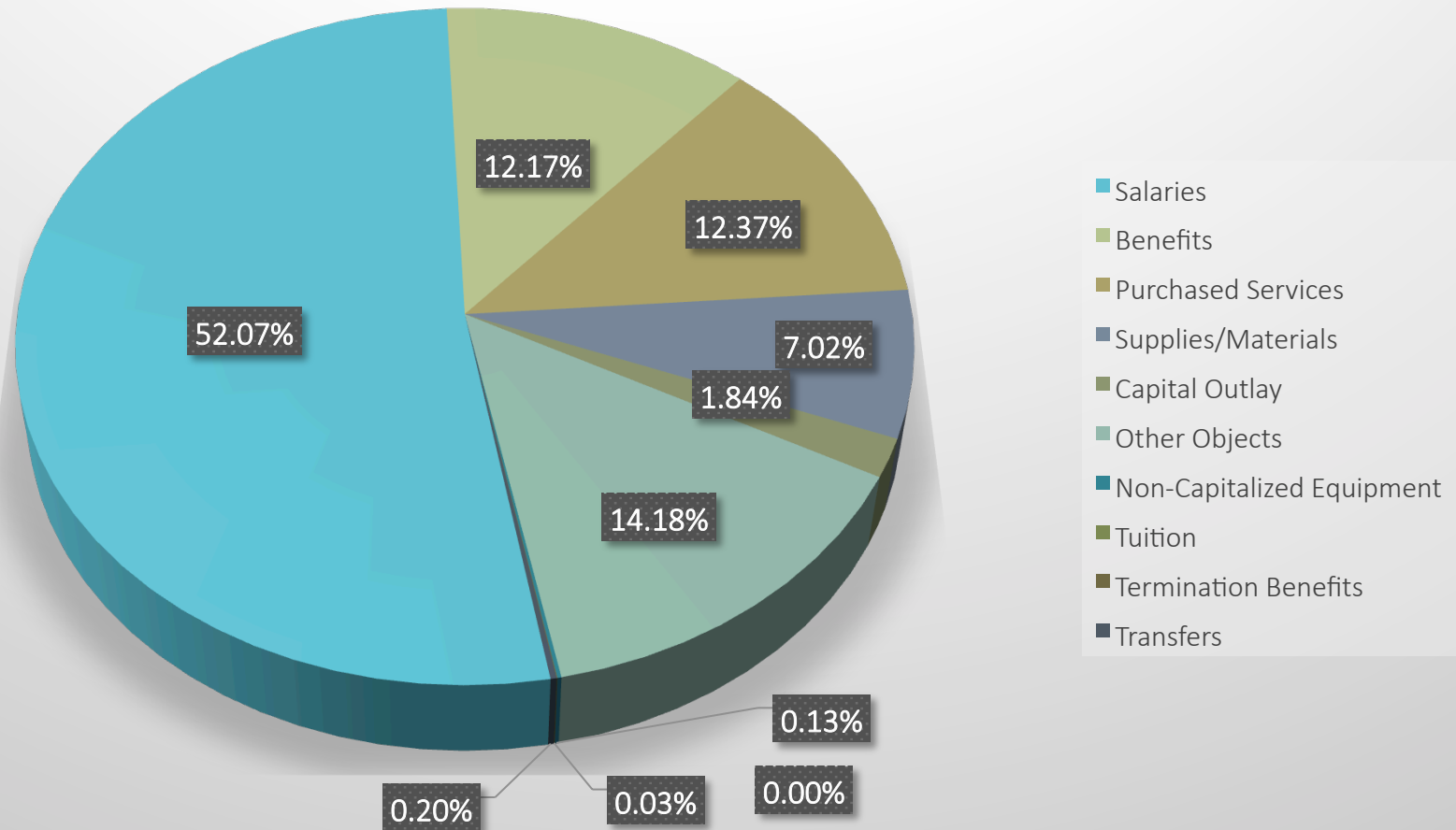


Expenditures by Object – All Funds

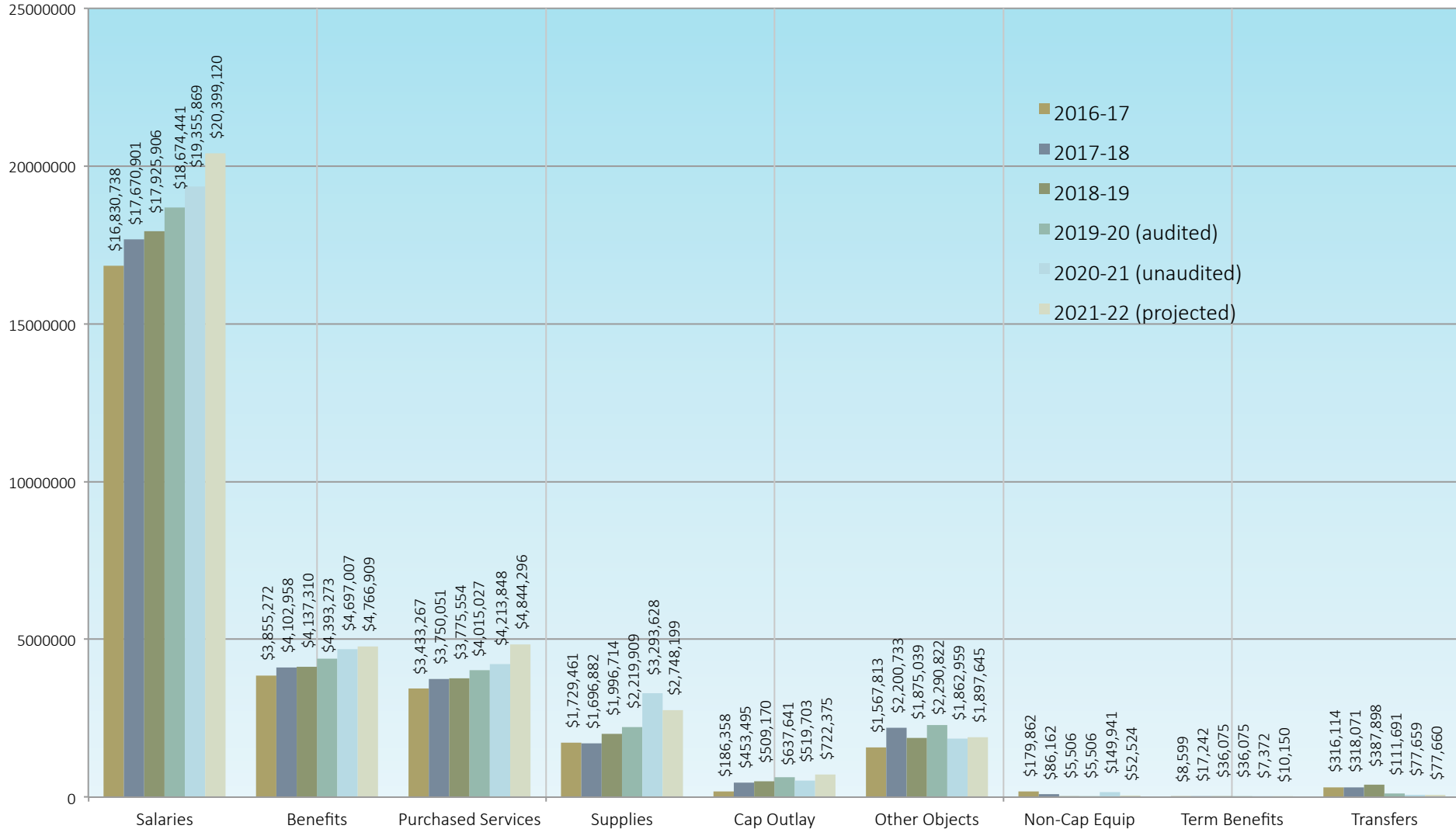
Prior Five Years and 2021-2022 Budgeted

| | AUDITED | | | | | UNAUDITED | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|------------------------------|--|
| Debt Service Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of Debt Service Fund Total | |
| Purchased Services | 300 | 25,279 | 475 | 475 | 950 | 1,015 | 0.03% | |
| Other Objects | 2,728,439 | 7,072,913 | 2,951,762 | 2,858,441 | 3,449,659 | 3,656,059 | 99.97% | |
| Transfers | - | - | - | - | - | - | 0.00% | |
| Total | 2,728,739 | 7,098,192 | 2,952,237 | 2,858,916 | 3,450,609 | 3,657,074 | 100.00% | |
| Capital Projects Fund | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of C/P Fund Total | |
| Purchased Services | - | - | - | - | - | - | 0.00% | |
| Capital Outlay | - | - | - | - | - | - | 0.00% | |
| Transfers | - | - | - | - | - | - | 0.00% | |
| Total | - | - | - | - | - | - | 0.00% | |
| All Funds | 16-17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | 20-21 Actual | 21-22 Tentative Budget | % of All Funds Total | |
| Salaries | 16,830,738 | 17,670,901 | 17,925,906 | 18,674,441 | 19,355,869 | 20,399,120 | 52.07% | |
| Benefits | 3,855,272 | 4,102,958 | 4,137,310 | 4,393,273 | 4,697,007 | 4,766,909 | 12.17% | |
| Purchased Services | 3,433,567 | 3,775,330 | 3,776,029 | 4,015,502 | 4,214,798 | 4,845,311 | 12.37% | |
| Supplies/Materials | 1,729,461 | 1,696,882 | 1,996,714 | 2,219,909 | 3,293,628 | 2,748,199 | 7.02% | |
| Capital Outlay | 186,358 | 453,495 | 509,170 | 637,641 | 519,703 | 722,375 | 1.84% | |
| Other Objects | 4,296,252 | 9,273,646 | 4,826,801 | 5,149,263 | 5,312,618 | 5,553,704 | 14.18% | |
| Non-Capitalized Equipment | 179,862 | 86,162 | 5,506 | 46,064 | 149,941 | 52,524 | 0.13% | |
| Tuition | - | - | - | - | - | - | 0.00% | |
| Termination Benefits | 8,599 | 17,242 | 36,075 | 27,956 | 7,372 | 10,150 | 0.03% | |
| Transfers | 316,114 | 318,071 | 387,898 | 111,691 | 77,659 | 77,660 | 0.20% | |
| Grand Total All Funds | 30,836,223 | 37,394,687 | 33,601,409 | 35,275,740 | 37,628,595 | 39,175,952 | 100.00% | |

2021-2022 Budgeted Expenditures by Object All Funds



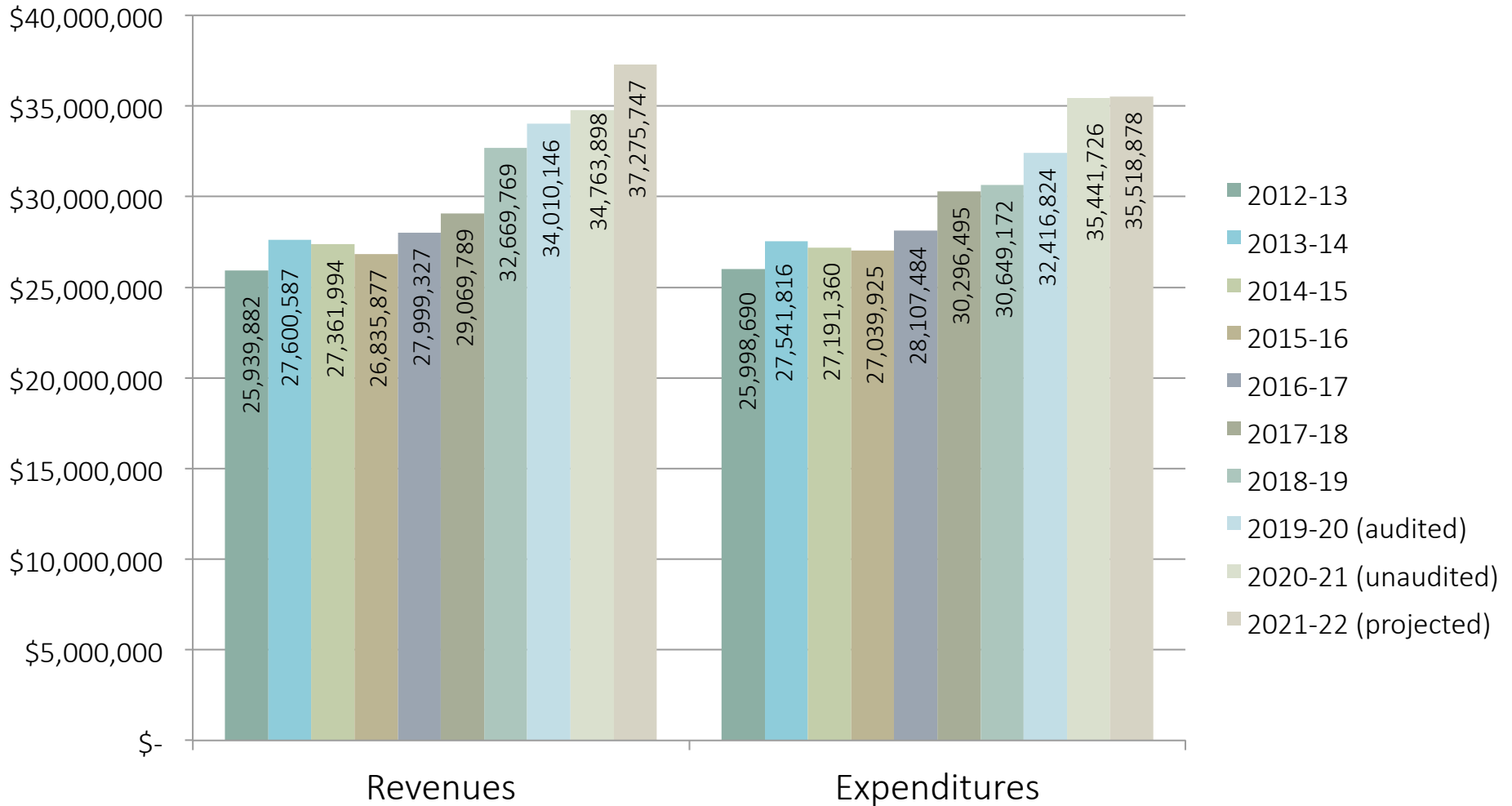
Comparison of Expenditures by Object – Operating Funds 2016-2017 through 2021-2022



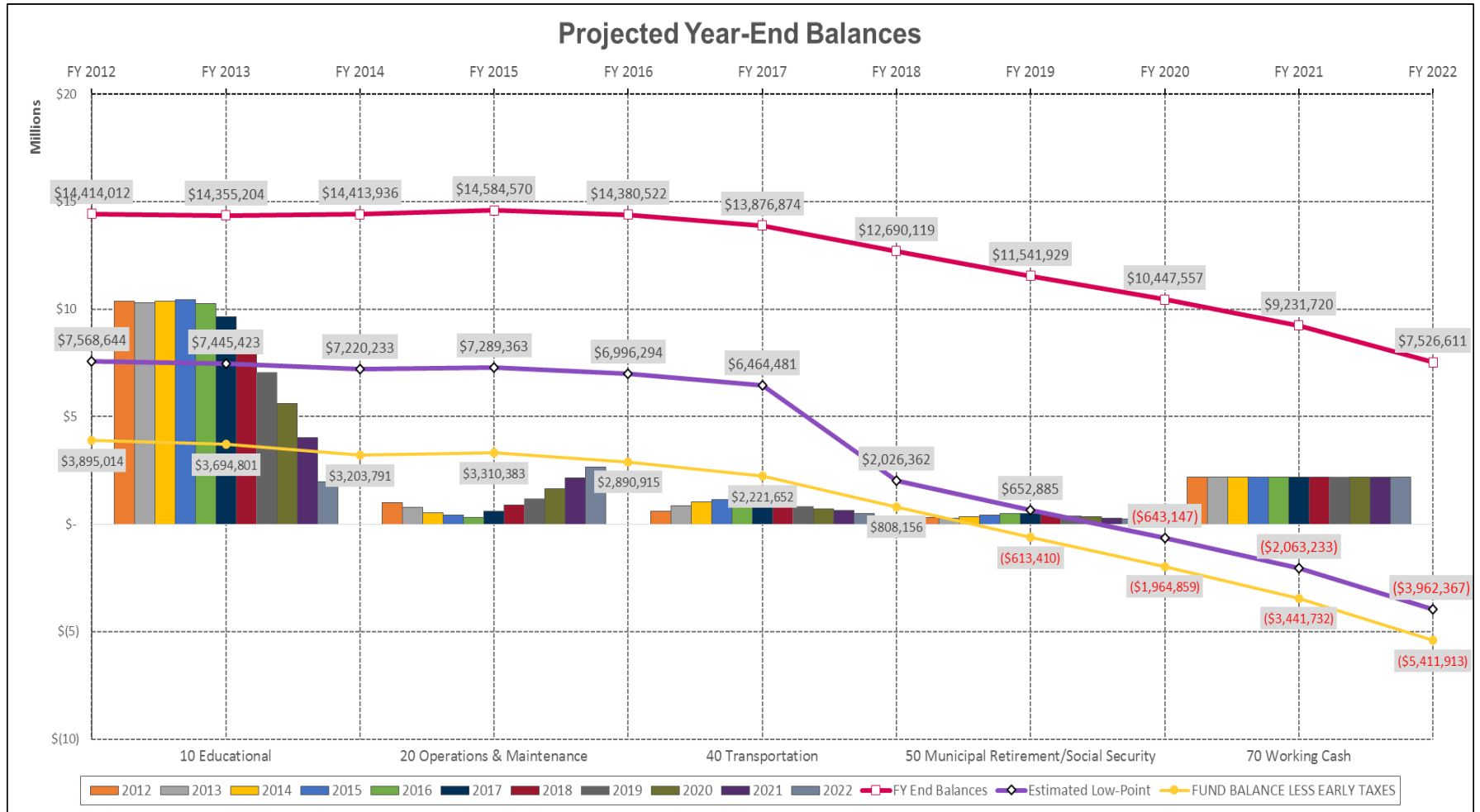
History of Revenues, Expenditures and Fund Balances – Operating Funds

| | | | | <i>Audited</i> | <i>Unaudited</i> | |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | PROJECTED |
| | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Beginning Fund Balance | 14,380,361 | 14,272,204 | 13,045,498 | 15,066,095 | 16,659,417 | 16,912,628 |
| Revenues | | | | | | |
| Local Revenues | 25,490,938 | \$ 25,783,678 | \$ 28,880,742 | \$ 30,327,135 | \$ 30,181,810 | \$ 31,585,776 |
| State Revenues | 1,853,311 | \$ 2,377,074 | \$ 2,945,114 | \$ 2,739,682 | \$ 2,874,876 | \$ 2,961,887 |
| Federal Revenues | 655,078 | \$ 606,637 | \$ 600,824 | \$ 943,329 | \$ 1,374,511 | \$ 2,728,084 |
| Transfers In | 0 | \$ 302,400 | \$ 243,089 | \$ - | \$ - | \$ - |
| Total Revenues | 27,999,327 | 29,069,789 | 32,669,769 | 34,010,146 | 34,431,197 | 37,275,747 |
| | 4.34% | 3.82% | 12.38% | 4.10% | 1.24% | 8.26% |
| Expenditures | | | | | | |
| Salaries | 16,830,738 | 17,670,901 | 17,925,906 | 18,674,441 | 19,355,869 | 20,399,120 |
| Benefits | 3,855,272 | 4,102,958 | 4,137,310 | 4,393,273 | 4,697,007 | 4,766,909 |
| Purchased Services | 3,433,267 | 3,750,051 | 3,775,554 | 4,015,027 | 4,213,848 | 4,844,296 |
| Supplies/Materials | 1,729,461 | 1,696,882 | 1,996,714 | 2,219,909 | 3,293,628 | 2,748,199 |
| Capital Outlay | 186,358 | 453,495 | 509,170 | 637,641 | 519,703 | 722,375 |
| Other Objects (Tuition) | 1,567,813 | 2,200,733 | 1,875,039 | 2,290,822 | 1,862,959 | 1,897,645 |
| Non-Capitalized Equipment | 179,862 | 86,162 | 5,506 | 46,064 | 149,941 | 52,524 |
| Termination Benefits | 8,599 | 17,242 | 36,075 | 27,956 | 7,372 | 10,150 |
| Transfers Out | 316,114 | 318,071 | 387,898 | 111,691 | 77,659 | 77,660 |
| Total Expenditures | 28,107,484 | 30,296,495 | 30,649,172 | 32,416,824 | 34,177,986 | 35,518,878 |
| | 3.95% | 7.79% | 1.16% | 5.77% | 5.43% | 3.92% |
| Excess/(Deficit) | (108,157) | (1,226,706) | 2,020,597 | 1,593,322 | 253,211 | 1,756,869 |
| Ending Fund Balance | 14,272,204 | 13,045,498 | 15,066,095 | 16,659,417 | 16,912,628 | 18,669,497 |
| Less Early Taxes | (11,673,368) | (11,857,696) | (13,142,306) | (14,394,800) | (13,413,071) | (13,780,147) |
| F/B less early taxes | 2,598,836 | 1,187,802 | 1,923,789 | 2,264,617 | 3,499,557 | 4,889,350 |
| Ending Fund Balance | 47.11% | 42.56% | 47.27% | 49.41% | 47.58% | 50.54% |
| as a percentage of Next Year's Expenditures | | | | <i>estimate</i> | <i>estimate</i> | <i>estimate</i> |
| Ending Fund Balance (less early taxes) | 8.58% | 3.88% | 6.04% | 6.72% | 9.85% | 13.24% |
| as a percentage of Next Year's Expenditures | | | | <i>estimate</i> | <i>estimate</i> | <i>estimate</i> |

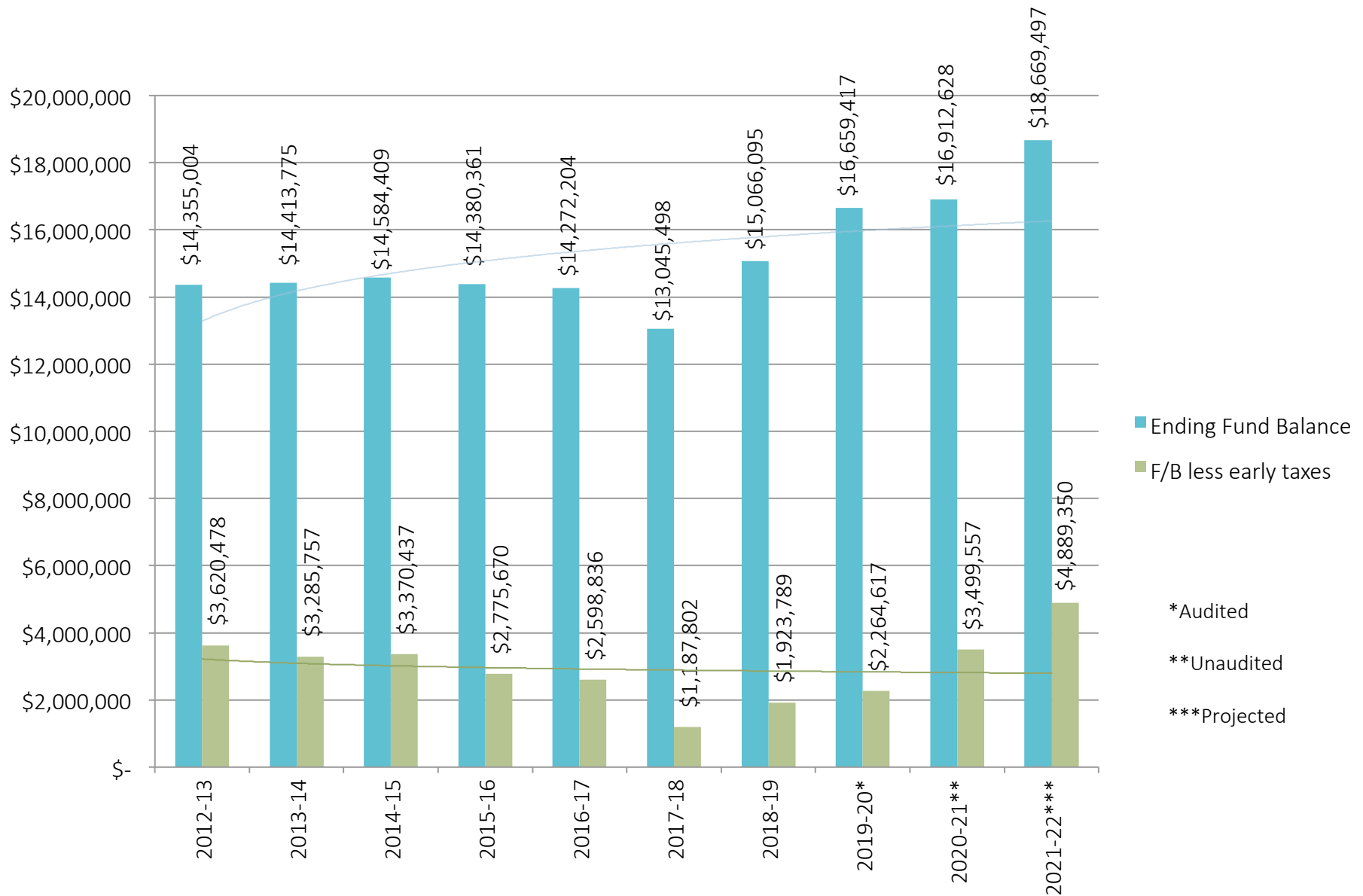
Total Revenues and Expenditures - Last ten years Operating Funds



Educational / Operations & Maintenance / Transportation / IMRF / Working Cash Fund Balances FY2012-FY2022



Fund Balance Summary – Last ten years



Items yet to be finalized...

- Final staffing
- Federal Grant Revenues and Expenditures
 - Final allocations not known until September or later*
- Mandated Categorical Grants
 - Claims completed
 - Prorated amounts
- Final CASE district placement in D89 programs