

Final Amended Budget



**Fiscal Year Beginning
July 1, 2024
through
June 30, 2025**

Board of Education

Rob Hanlon, President

Julie Kulovits, Vice President

Dave Long, Secretary

Angela Blatner

Erik Hjerpe

Brad Paulsen

John Rutledge

**COMMUNITY UNIT SCHOOL DISTRICT 200
FISCAL YEAR 2024-2025
AMENDED BUDGET**



CONTENTS



Section A - General Budgeting Parameters

Fund Accounting	1
Chart of Accounts	2

**Section B - 2024-2025
Amended Budget**

Education Fund Summary	1
Operations & Maintenance Fund Summary	5
Debt Services - Bond & Interest Fund Summary	9
Transportation Fund Summary	11
IMRF Fund Summary	13
Capital Projects Fund	15
Working Cash Fund Summary	17
All Funds Summary	19

Section A



General Budgeting Parameters

Fund Accounting

The District utilizes a system of fund accounting established by the Illinois School Code and the Illinois Program Accounting Manual. Each fund represents an individual set of accounts that are used to record financial transactions related to the specific purpose of each fund. A separate budget for each fund is prepared showing estimated revenues and expenditures. The District maintains the following funds:

General Funds

Education: The Education Fund is used to provide the instructional program and related costs such as salaries and benefits for teachers, specialists, administrators and clerical staff, instructional materials and equipment, furnishings, administrative supplies, and tuition.

Operations and Maintenance: Revenues and expenditures in this fund are directly related to the operational cost for each of our facilities such as, custodial/maintenance salaries and benefits, repair services, utility costs, cleaning supplies, maintenance equipment, and other expenditures related to school property and facilities.

Special Revenue Funds

Transportation: All costs associated with transporting students to and from school, on field trips and to extracurricular activities are recorded in the Transportation Fund.

Illinois Municipal Retirement Fund/Social Security Fund: This fund is used solely to pay the pension obligations to Social Security and IMRF for non-certified personnel such as custodians and clerical staff.

Debt Service Fund

Bond & Interest Fund: This fund is used to accumulate the necessary resources for the payment of principal and interest on general long-term debt and its related costs.

Capital Projects Fund

Site and Construction Fund: The revenues in this fund must be used for the acquisition or construction of major capital facilities.

Expendable Trust Fund

Working Cash Fund: This fund holds financial resources that may be temporarily loaned to other funds.

Chart of Accounts

Each fund utilizes the same classification system for both revenue and expenditures.

Revenue

Classification	Object	Description
Local	1000	Property taxes, tuition, interest earnings on investments, fees and donations
Flow Thru	2000	Payments received through other agencies
State	3000	General and categorical aid
Federal	4000	Categorical aid
Other	7000	Transfers from other funds

Expenditures

Classification	Object	Description
Salaries	100	All employee salaries
Benefits	200	Medical, dental , disability, life insurance, social security Medicare and Teachers' Retirement Fund payments, etc.
Purchased Services	300	Consultants, audit and legal services, athletic officials, repair and maintenance, rentals, security, travel, postage, advertising, information services and insurance
Supplies	400	Textbooks, paper, library, foods, periodicals and disks
Capital Outlay	500	Furnishings, AV equipment, computers and copiers
Tuition & Other Objects	600	Tuition, Membership fees, Principal & Interest payments, Judgments
Transfers	700	Transfers to other funds
Termination Benefits	800	Benefits paid to terminated employees

Section B



2024-2025 Amended Budget

COMMUNITY UNIT SCHOOL DISTRICT 200
AMENDED BUDGET SUMMARY
2024/25
EDUCATION FUND

DESCRIPTION	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
REVENUE			
PROPERTY TAX	\$135,003,958	\$142,008,207	
CPPRT	\$6,000,000	\$3,000,000	
TUITION	\$325,000	\$400,000	
INTEREST	\$125,000	\$1,000,000	
FOOD SALES	\$1,250,000	\$1,400,000	
STUDENT FEES	\$705,000	\$665,144	
TEXTBOOK RENTAL	\$2,242,250	\$2,225,000	
OTHER LOCAL	\$3,650,000	\$2,450,000	
STATE AID	\$12,529,747	\$11,805,590	
STATE CATEGORICAL	\$3,747,652	\$3,937,160	
FEDERAL CATEGORICAL	\$4,065,275	\$3,617,069	
FEDERAL OTHER	\$8,923,143	\$7,730,828	
PUSHCOIN DEFERRED	\$0	\$0	
TOTAL	<u>\$178,567,024</u>	<u>\$180,238,998</u>	0.94%
EXPENDITURES			
SALARIES	\$127,455,829	\$132,036,401	
BENEFITS	\$22,134,707	\$20,849,708	
PURCHASED SERVICES	\$9,821,213	\$11,819,155	
SUPPLIES	\$6,034,487	\$5,082,599	
CAPITAL OUTLAY	\$595,634	\$40,530	
DUES, FEES & TUITION	\$10,062,650	\$11,886,675	
TERMINATED BENEFITS	\$413,540	\$71,453	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$176,518,060</u>	<u>\$181,786,521</u>	2.98%
OPERATING BALANCE ED	\$2,048,964	(\$1,547,523)	
TRANSFER TO CAPITAL PROJECTS	\$0	\$0	

COMMUNITY UNIT SCHOOL DISTRICT 200
AMENDED BUDGET
2024/25
EDUCATIONAL FUND
REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111	CURRENT YEAR TAX LEVY	\$58,804,800	\$63,329,365	\$67,525,156	\$71,451,589	\$74,636,704
1112	PRIOR YEAR TAX LEVY	\$56,807,026	\$59,089,589	\$56,217,799	\$60,305,718	\$63,970,468
1113	PRIOR LEVIES	\$2,638	\$2,463	\$3,017	\$3,500	\$0
1141	CURRENT LEVY - SPEC. ED.	\$1,359,649	\$1,533,815	\$1,662,049	\$1,758,696	\$1,819,875
1142	PRIOR YEAR LEVY - SPEC. ED.	\$1,396,752	\$1,366,233	\$1,361,576	\$1,484,354	\$1,581,159
1143	PRIOR LEVIES - SPEC ED	\$62	\$61	\$46	\$100	\$0
	SUB TOTAL LOCAL TAXES	\$118,370,927	\$125,321,526	\$126,769,643	\$135,003,958	\$142,008,207
1230	CORP PER PROP REPL TAX	\$2,661,302	\$5,786,896	\$6,999,529	\$6,000,000	\$3,000,000
1290	OTHER PAYMENT IN LIEU OF TAXES	\$0	\$0	\$0	\$0	\$0
1311	TUITION(OUT DIST)	(\$400)	(\$2,290)	(\$794)	\$0	\$0
1321	TUITION SUMMER SCHOOL/CAMPS	\$366,138	\$322,925	\$331,423	\$325,000	\$400,000
1342	OTH DIST SP ED PAYMENT	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL TUITION	\$365,738	\$320,635	\$330,629	\$325,000	\$400,000
1510	INTEREST INCOME	\$31,436	\$15,004	\$89,154	\$125,000	\$1,000,000
	SUB TOTAL INTEREST	\$31,436	\$15,004	\$89,154	\$125,000	\$1,000,000
1610	FOOD SALES	\$7,705	\$44,527	\$1,204,525	\$1,250,000	\$1,400,000
1710	ADMISSIONS	\$0	\$0	\$0	\$0	\$0
1711	ADMISSIONS - ATHLETICS	\$29,709	\$69,268	\$97,501	\$100,000	\$50,000
1970	DRIVER EDUCATION	\$81,405	\$88,470	\$81,569	\$80,000	\$100,000
1720	USERS FEES	\$433,814	\$436,019	\$498,913	\$525,000	\$500,000
1790	OTHER PUPIL ACTIVITIES	(\$7)	\$0	\$0	\$0	\$15,144
	SUB TOTAL STUDENT	\$544,922	\$593,757	\$677,984	\$705,000	\$665,144
1811/21	TEXTBOOK RENTAL	\$2,252,661	\$1,969,044	\$2,170,896	\$2,117,250	\$2,100,000
1890	TEXTBOOK OTHER	\$17,505	\$130,794	\$120,179	\$125,000	\$125,000
	SUB TOTAL TEXTBOOK	\$2,270,166	\$2,099,837	\$2,291,074	\$2,242,250	\$2,225,000
1920	DONATIONS/ PRI SOURCE	\$0	\$0	\$0	\$0	\$0
1950	REFUND PRIOR YEAR EXP	\$231,953	\$207,115	\$362,129	\$350,000	\$850,000
1960	TIF SURPLUS REFUNDS	\$12,641	\$0	\$0	\$2,000,000	\$0
1998	BANK MEMOS	\$0	\$0	\$0	\$0	\$0
1999	MISC/OTHER	\$788,140	\$1,043,412	\$1,262,869	\$1,300,000	\$1,600,000
	SUB TOTAL OTHER	\$1,032,734	\$1,250,528	\$1,624,998	\$3,650,000	\$2,450,000
2000	FLOW THROUGH REV	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL FLOW THRU	\$0	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DISTRICT 200
AMENDED BUDGET
2024/25
EDUCATIONAL FUND
REVENUE PROJECTIONS

FUNCTION	DESCRIPTION					
3001	GENERAL STATE AID (EBF)	\$12,107,101	\$11,154,938	\$11,366,057	\$12,529,747	\$11,805,590
	SUBTOTAL GENERAL STATE AID (EBF)	\$12,107,101	\$11,154,938	\$11,366,057	\$12,529,747	\$11,805,590
3100	SP ED PRIVATE FACILITY - TUITION	\$2,415,064	\$2,614,985	\$3,168,467	\$3,323,567	\$3,554,733
3105	SP ED STUDENTS SPECIAL SERVICES	\$0	\$0	\$0	\$0	\$0
3110	SP ED PERSONNEL	\$0	\$0	\$0	\$0	\$0
3120	SP ED ORPHANS INDIV.	\$50,642	\$138,683	\$192,248	\$192,248	\$201,538
3130	SP ED ORPHANS SUMMER SCHOOL	\$4,797	\$4,644	\$19,906	\$19,906	\$0
3145	SP ED SUMMER SCHOOL	\$0	\$0	\$0	\$0	\$0
3220	VOC ED - SECONDARY PRGM IMPRVM	\$56,142	\$32,635	\$101,940	\$103,670	\$93,892
3305	BILINGUAL TPI	\$0	\$0	\$0	\$0	\$0
3360	LUNCH & BREAKFAST FREE	\$5,505	\$65,059	\$9,122	\$18,502	\$26,557
3370	DRIVERS EDUC REIMB	\$67,142	\$86,803	\$114,537	\$89,759	\$60,440
3800	LIBRARY GRANT	\$0	\$0	\$0	\$0	\$0
3999	OTHER GRANTS	\$18,229	\$11,461	\$0	\$0	\$0
	SUB TOTAL STATE CATEGORICAL	\$2,617,521	\$2,954,269	\$3,606,221	\$3,747,652	\$3,937,160
4210	NATIONAL SCHOOL LUNCH PROGRAM	\$196,694	\$3,124,051	\$2,473,779	\$2,500,000	\$2,000,000
4220	BREAKFAST	\$0	\$389,807	\$328,424	\$300,000	\$350,000
4225	SUMMER FOOD SERVICE PROGRAM	\$1,890,028	\$108,719	\$0	\$0	\$0
4300	TITLE 1 LOW INCOME	\$1,189,280	\$1,266,106	\$1,260,560	\$1,233,650	\$1,237,070
4400	TITLE IV STUDENT ENRICHMENT	\$8,377	\$12,735	\$17,066	\$31,625	\$29,999
	SUB TOTAL FEDERAL CATEGORICAL	\$3,284,379	\$4,901,418	\$4,079,829	\$4,065,275	\$3,617,069
4600	PRE-SCHOOL FLOW THROUGH	\$63,948	\$88,011	\$63,099	\$87,437	\$76,157
4620	IDEA FLOW THROUGH	\$3,039,403	\$4,044,536	\$2,501,208	\$3,601,470	\$3,768,621
4625	ROOM & BOARD	\$429,660	\$297,611	\$384,325	\$400,000	\$622,824
4770	VOC ED - PERKINS	\$39,693	\$25,437	\$36,010	\$66,145	\$58,775
4991/4992	MEDICAID	\$1,133,409	\$943,923	\$727,053	\$725,000	\$1,885,485
4905	FED-EMER IMMIG ASST (IEP)	\$0	\$0	\$0	\$0	\$0
4909	TITLE III (LIPLEP)	\$117,427	\$92,140	\$95,675	\$139,091	\$169,775
4932	TITLE II -TEACHER QUALITY	\$188,016	\$222,878	\$331,481	\$292,554	\$307,608
4998/4999	CARES ACT/STEP-DORS	\$880,177	\$3,053,174	\$4,264,773	\$3,611,446	\$841,583
	SUB TOTAL OTHER CATEGORICAL	\$5,891,733	\$8,767,710	\$8,403,625	\$8,923,143	\$7,730,828
7990	PUSH COIN DEFERRED REVENUE	\$0	\$0	\$32,632	\$0	\$0
	EDUCATIONAL FUND TOTAL	\$149,185,664	\$163,211,046	\$167,475,901	\$178,567,024	\$180,238,998

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
EDUCATIONAL FUND
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
100	SALARIES	\$111,377,785	\$114,246,704	\$117,795,518	\$127,455,829	\$132,036,401
	SUB TOTAL SALARIES	\$111,377,785	\$114,246,704	\$117,795,518	\$127,455,829	\$132,036,401
211	TCHR RETIREMENT SYS	\$2,448,815	\$2,320,657	\$2,419,282	\$2,870,554	\$2,297,219
212	IMRF	\$187,494	\$69,572	\$51,521	\$46,671	\$79,580
221	BENEFIT LIFE INSURANCE	\$41,641	\$59,617	\$58,968	\$60,000	\$58,500
222	BENEFIT MEDICAL INS	\$14,859,163	\$17,961,186	\$13,188,882	\$19,017,482	\$18,220,409
231	BENEFIT PHYSICALS/MEDICAL EXP	\$114,623	\$137,019	\$84,675	\$130,000	\$194,000
230	BENEFIT EMPLOYER CONTRIB	\$27,682	\$16,375	\$10,128	\$10,000	\$0
	SUB TOTAL BENEFITS	\$17,679,418	\$20,564,426	\$15,813,457	\$22,134,707	\$20,849,708
317	AUDIT SERVICES	\$41,000	\$43,390	\$62,625	\$57,695	\$62,300
318	LEGAL SERVICES	\$215,250	\$185,731	\$219,997	\$228,000	\$225,000
319	CONTRACTUAL SERVICES	\$3,933,254	\$5,872,722	\$6,805,464	\$5,642,112	\$6,322,694
320	REPAIRS/MAINT SERVICES	\$219,897	\$275,785	\$319,623	\$311,100	\$368,884
325	RENTALS	\$164,225	\$158,732	\$172,497	\$173,100	\$173,100
332	TRAVEL	\$40,382	\$79,903	\$144,106	\$120,279	\$85,450
333	TRAVEL OUT OF DISTRICT	\$0	\$0	\$0	\$0	\$0
339	TRAVEL OUT OF DISTRICT-GRANT PD	\$68,503	\$101,595	\$110,758	\$134,217	\$102,786
334/335	TRAVEL OUT STUDENTS	\$17,861	\$51,944	\$54,577	\$61,100	\$65,476
340	POSTAGE/TELEPHONE	\$35,506	\$48,106	\$34,978	\$54,140	\$53,015
350	ADVERTISING, NOTICES	\$11,097	\$6,495	\$5,600	\$7,500	\$6,000
360	PRINTING/BINDING	\$3,172	\$1,448	\$1,820	\$2,325	\$3,500
381	LIABILITY INSURANCE	\$605,729	\$679,132	\$751,848	\$732,220	\$786,541
382	TREASURERS BOND	\$19,950	\$3,330	\$26,295	\$18,767	\$18,767
384	WORKMENS COMP INS	\$271,563	\$350,480	\$274,335	\$217,529	\$203,272
389	UNEMPLOYMENT INS	\$145,737	\$8,344	\$2,734	\$5,000	\$12,500
390	OTHER PURCH SERVICES	\$2,217,337	\$2,342,441	\$2,522,853	\$2,056,129	\$3,329,871
	SUB TOTAL PURCH SER	\$8,010,463	\$10,209,579	\$11,510,109	\$9,821,213	\$11,819,155
400/410	SUPPLIES	\$2,450,010	\$2,694,911	\$2,504,277	\$3,698,667	\$2,258,505
415	LIBRARY MEDIA SUPPLIES	\$0	\$0	\$0	\$0	\$0
420	TEXTBOOKS	\$182,986	\$58,881	\$235,206	\$134,965	\$528,078
430	LIBRARY BOOKS	\$61,662	\$56,215	\$90,757	\$59,844	\$57,410
440	PERIODICALS/ONLINE SUBSCRIPTIONS	\$550,915	\$467,980	\$532,394	\$447,335	\$680,070
464	PROFESSIONAL MATERIAL	\$1,524	\$3,121	\$2,899	\$2,500	\$2,500
470	SOFTWARE	\$350,436	\$663,454	\$1,123,818	\$1,200,426	\$1,316,638
	SUB TOTAL SUPPLY/MAT	\$3,597,533	\$3,944,561	\$4,489,351	\$5,543,737	\$4,843,201
550	EQUIPMENT	\$93,832	\$118,942	\$1,245,414	\$595,634	\$40,530
640	DUES AND FEES	\$135,739	\$235,274	\$230,944	\$238,914	\$262,130
670	TUITION	\$8,206,696	\$8,274,038	\$8,990,800	\$9,823,736	\$11,624,545
600	OTHER	\$0	\$0	\$2,221	\$0	\$0
	SUB TOTAL OTHER EXP	\$8,342,435	\$8,509,312	\$9,223,964	\$10,062,650	\$11,886,675
700	NON-CAPITAL EQUIPMENT GRANTS	\$27,502	\$8,948	\$527,130	\$490,750	\$239,398
800	TERMINATED EMPLOYEE BENEFITS	\$431,092	\$950,293	\$445,134	\$413,540	\$71,453
EDUCATIONAL EXPENDITURE FUND TOTAL		\$149,560,061	\$158,552,765	\$161,050,076	\$176,518,060	\$181,786,521
660	TRANSFER TO CAPITAL PROJECT	\$0	\$0	\$0	\$0	\$0
EDUCATIONAL TOTAL incl TRANSFER		\$149,560,061	\$158,552,765	\$161,050,076	\$176,518,060	\$181,786,521

COMMUNITY UNIT SCHOOL DIST. #200

AMENDED BUDGET SUMMARY

2024/25

OPERATIONS & MAINTENANCE FUND

	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
DESCRIPTION			
LOCAL REVENUE:			
PROPERTY TAXES	\$17,762,474	\$18,743,942	
*PROPERTY TAXES	\$0	\$0	
INTEREST	\$6,500	\$45,000	
RENTALS	\$100,000	\$100,000	
OTHER LOCAL	\$525,000	\$4,198,505	
STATE	\$50,000	\$50,000	
FEDERAL	\$0	\$0	
TOTAL	<u>\$18,443,974</u>	<u>\$23,137,447</u>	25.45%
EXPENDITURES			
SALARIES	\$2,283,738	\$2,183,375	
BENEFITS	\$601,600	\$587,447	
CLEANING SERVICE	\$4,282,998	\$4,245,480	
PURCHASED SERVICES	\$1,513,963	\$1,364,842	
NATURAL GAS	\$485,000	\$401,000	
ELECTRIC	\$1,337,250	\$1,884,000	
TELEPHONE	\$764,724	\$291,850	
SOFTWARE	\$30,226	\$22,804	
SUPPLIES	\$1,211,000	\$1,090,500	
CAPITAL OUTLAY	\$0	\$99,571	
*CAPITAL RENEWAL	\$0	\$0	
DUES AND FEES	\$0	\$0	
TERMINATED BENEFITS	\$0	\$18,034	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$12,510,497</u>	<u>\$12,188,905</u>	-2.57%
OPERATING BALANCE	\$5,933,477	\$10,948,542	
TRANSFER FROM WORKING CASH	\$0	\$0	
TRANSFER TO CAPITAL PROJECTS	\$6,000,000	\$10,900,000	

* DENOTES CAPITAL RENEWAL SUB FUND

COMMUNITY UNIT SCHOOL DIST. #200

AMENDED BUDGET

2024/25

OPERATIONS & MAINTENANCE FUND

REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111 CURRENT YEAR TAX LEVY	\$7,435,578	\$8,432,323	\$9,103,066	\$9,632,400	\$10,088,437
1112 PRIOR YEAR TAX LEVY	\$6,751,441	\$7,471,588	\$7,485,416	\$8,129,824	\$8,655,050
1113 PRIOR YEARS TAX LEVY	\$314	\$293	\$243	\$250	\$455
SUB TOTAL TAX REV	\$14,187,333	\$15,904,204	\$16,588,725	\$17,762,474	\$18,743,942
1510 INTEREST INCOME	\$6,201	\$3,284	\$5,682	\$6,500	\$45,000
SUB TOTAL INTEREST	\$6,201	\$3,284	\$5,682	\$6,500	\$45,000
1910 RENTALS	\$50,959	\$84,511	\$84,833	\$100,000	\$100,000
1930 CONTRIB FR PRIV SOURCES/IMPACT	\$444,358	\$491,119	\$677,134	\$400,000	\$1,000,000
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$51,319	\$0	\$3,148,505
1999 MISCELLANEOUS OTHER	\$52,089	\$351,449	\$68,578	\$125,000	\$50,000
SUB TOTAL OTHER	\$547,407	\$927,079	\$881,865	\$625,000	\$4,298,505
3001 GENERAL STATE AID (EBF)	\$200,000	\$1,115,000	\$1,150,000	\$0	\$0
3290 GRANTS	\$0	\$0	\$0	\$0	\$0
3999 OTHER RESTRICT GRANTS	\$150,000	\$50,000	\$50,000	\$50,000	\$50,000
4998 ESSER II	\$0	\$1,693,701	\$0	\$0	\$0
SUB TOTAL FED/STGRANT	\$350,000	\$2,858,701	\$1,200,000	\$50,000	\$50,000
O. & M. FUND REVENUE TOTAL	\$15,090,940	\$19,693,268	\$18,676,271	\$18,443,974	\$23,137,447
7120 TRANSFER FROM WORKING CASH	\$0	\$0	\$0	\$0	\$0
SUB TOTAL TRANSFERS	\$0	\$0	\$0	\$0	\$0
O. & M. FUND TOTAL incl other sources	\$15,090,940	\$19,693,268	\$18,676,271	\$18,443,974	\$23,137,447

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
OPERATIONS & MAINTENANCE FUND
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
100	SALARIES	\$2,035,485	\$2,186,010	\$2,115,320	\$2,283,738	\$2,183,375
	SUB TOTAL SALARIES	\$2,035,485	\$2,186,010	\$2,115,320	\$2,283,738	\$2,183,375
222	BENEFIT MEDICAL INS	\$507,330	\$488,748	\$476,844	\$539,556	\$547,043
212	IMRF	\$73,473	\$63,806	\$58,547	\$62,043	\$40,403
	SUB TOTAL BENEFITS	\$580,803	\$552,554	\$535,392	\$601,600	\$587,447
319	CONTRACTUAL SERVICES	\$87,830	\$59,147	\$125,654	\$99,698	\$41,980
321	SANITATION	\$79,283	\$82,566	\$177,603	\$183,300	\$103,500
322	CLEANING SERVICE	\$3,005,148	\$3,041,792	\$4,008,337	\$4,000,000	\$4,100,000
320	REPAIR SERVICES	\$677,669	\$861,361	\$1,130,239	\$1,017,000	\$902,162
325	RENTALS	\$32,034	\$84,317	\$89,958	\$93,163	\$116,260
332	TRAVEL	\$1,455	\$2,287	\$1,667	\$2,000	\$500
341	TELEPHONE	\$864,250	\$840,386	\$485,578	\$764,724	\$291,850
343	SECURITY SYSTEMS	\$780	\$65,861	\$53,271	\$68,300	\$11,670
370	UTILITIES WATER	\$217,817	\$239,792	\$309,976	\$333,500	\$334,250
390	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL PURCH SER	\$4,966,267	\$5,277,509	\$6,382,284	\$6,561,684	\$5,902,173
410	SUPPLIES	\$980,380	\$966,177	\$1,221,036	\$1,211,000	\$1,090,500
470	ONLINE SUBSCRIPTIONS	\$10,575	\$12,188	\$0	\$30,226	\$22,804
465	UTILITIES NATURAL GAS	\$528,346	\$437,877	\$447,087	\$485,000	\$401,000
466	UTILITIES ELECTRICITY	\$1,358,145	\$1,444,322	\$1,352,921	\$1,337,250	\$1,884,000
	SUB TOTAL SUPPLY/MAT	\$2,877,447	\$2,860,564	\$3,021,043	\$3,063,476	\$3,398,304
500	ARCHITECTURAL SERVICE	\$0	\$15,298	\$105,385	\$0	\$0
540	GENERAL CONSTRUCTION	\$24,100	\$31,427	\$52,880	\$0	\$99,571
550	EQUIPMENT NEW	\$170,563	\$128,922	\$0	\$0	\$0
	SUB TOTAL CAPITAL OUT	\$194,663	\$175,647	\$158,265	\$0	\$99,571
640	DUES & FEES	\$288	\$0	\$0	\$0	\$0
600	CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER EXP	\$288	\$0	\$0	\$0	\$0
800	TERMINATED BENEFITS	\$14,550	\$0	\$40,320	\$0	\$18,034
O. & M. FUND EXPENDITURE TOTALS		\$10,669,503	\$11,052,284	\$12,252,623	\$12,510,497	\$12,188,905
660	TRANSFERS	\$7,200,000	\$7,200,000	\$7,200,020	\$6,000,000	\$10,900,000
O & M FUND TOTAL incl transfers		\$17,869,503	\$18,252,284	\$19,452,643	\$18,510,497	\$23,088,905

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
 2024/25
 OPERATIONS & MAINTENANCE FUND
 CAPITAL RENEWAL (SUB FUND)
 REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111 CURRENT YEAR TAX LEVY	\$0	\$0	\$0	\$0	\$0
1112 PRIOR YEAR TAX LEVY	\$0	\$0	\$0	\$0	\$0
1113 PRIOR YEARS TAX LEVY	\$0	\$0	\$0	\$0	\$0
SUB TOTAL TAX REV	\$0	\$0	\$0	\$0	\$0
1510 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0
1999 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
CAPITAL RENEWAL	\$0	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
 2024/25
 OPERATIONS & MAINTENANCE FUND
 CAPITAL RENEWAL (SUB FUND)
 EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
323 REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0	\$0
410 SUPPLIES	\$0	\$0	\$0	\$0	\$0
511 ARCHITECTURAL SERVICE	\$0	\$0	\$0	\$0	\$0
522 BUILDING IMPROVEMENT	\$0	\$0	\$0	\$0	\$0
CAPITAL RENEWAL	\$0	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET SUMMARY
2024/25
DEBT SERVICES FUND

DESCRIPTION	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
REVENUE:			
PROPERTY TAXES	\$17,694,216	\$14,775,338	
INTEREST	\$155,000	\$150,000	
GENERAL STATE AID	\$952,200	\$950,450	
TOTAL before REFUNDING BONDS	<u>\$18,801,416</u>	<u>\$15,875,788</u>	
PRINCIPAL ON BONDS SOLD	\$0	\$3,251,600	
TOTAL	<u>\$18,801,416</u>	<u>\$19,127,388</u>	1.73%
EXPENDITURES:			
PRINCIPAL	\$17,100,000	\$15,250,000	
LEASE EARLY CHILDHOOD CENTER	\$952,200	\$950,450	
INTEREST PAID	\$1,818,063	\$1,056,000	
FEES	\$7,500	\$410,048	
CAPITAL LEASE	\$0	\$0	
TOTAL before REFUNDING BONDS	<u>\$19,877,763</u>	<u>\$17,666,498</u>	
BONDS REFUNDED	\$0	\$0	
TOTAL	<u>\$19,877,763</u>	<u>\$17,666,498</u>	-11.12%
OPERATING BALANCE	-\$1,076,347	\$1,460,889	

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
DEBT SERVICES FUND
REVENUE PROJECTIONS

FUNCTIO/DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111 CURRENT YEAR TAX LEVY	\$10,413,208	\$10,099,753	\$10,085,091	\$8,687,429	\$7,950,712
1112 PRIOR YEAR TAX LEVY	\$10,750,100	\$10,463,639	\$8,965,601	\$9,006,787	\$6,824,140
1113 PRIOR YEARS TAX LEVY	\$492	\$466	\$0	\$0	\$486
SUB TOTAL TAX REV	\$21,163,800	\$20,563,858	\$19,050,693	\$17,694,216	\$14,775,338
1510 INTEREST INCOME	\$13,590	\$12,967	\$122,092	\$155,000	\$150,000
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	\$13,590	\$12,967	\$122,092	\$155,000	\$150,000
1999 OTHER	\$0	\$90,318	\$0	\$0	\$0
7220 PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$0
3001 GENERAL STATE AID	\$949,700	\$951,700	\$947,450	\$952,200	\$950,450
DEBT SERVICES FUND INCOME before REFUNDING	\$22,127,090	\$21,618,843	\$20,120,235	\$18,801,416	\$15,875,788
7210 PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$3,251,600
DEBT SERVICES FUND INCOME TOTALS	\$ 22,127,090	\$ 21,618,843	\$ 20,120,235	\$ 18,801,416	\$ 19,127,388

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
DEBT SERVICES FUND
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
610/620 CAPITAL LEASE PRINC & INT	\$0	\$0	\$0	\$0	\$0
LEASE EARLY CHILDHOOD CENTER	\$949,700	\$951,700	\$947,450	\$952,200	\$950,450
610 BOND PRINCIPAL RETIRED	\$16,780,000	\$17,530,000	\$16,365,000	\$17,100,000	\$15,250,000
620 BOND INTEREST PAID	\$3,948,843	\$3,198,625	\$2,553,101	\$1,818,063	\$1,056,000
640 BOND FEES / BOND CLOSING COSTS*	\$7,225	\$5,175	\$3,375	\$7,500	\$410,048
SUB TOTAL	\$21,685,768	\$21,685,500	\$19,868,926	\$19,877,763	\$17,666,498
DEBT SERVICES FUND EXPENSE before REFUNDING	\$21,685,768	\$21,685,500	\$19,868,926	\$19,877,763	\$17,666,498
600 BONDS REFUNDED	\$0	\$0	\$0	\$0	\$0
DEBT SERVICES FUND EXPENSE TOTALS	\$ 21,685,768	\$ 21,685,500	\$ 19,868,926	\$ 19,877,763	\$ 17,666,498

*INCLUDES MARCH 2025 REFERENDUM BOND SALE CLOSING FEES OF \$405,048.39

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET SUMMARY
 2024/25
 TRANSPORTATION FUND

DESCRIPTION	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
REVENUE:			
PROPERTY TAX	\$5,692,213	\$6,097,612	
INTEREST	\$150,000	\$75,000	
OTHER LOCAL	\$130,000	\$185,000	
STATE	\$5,231,351	\$6,247,336	
FEDERAL	\$0	\$0	
TOTAL	<u>\$11,203,563</u>	<u>\$12,604,948</u>	12.51%
EXPENDITURES			
SALARIES	\$72,291	\$54,096	
BENEFITS/PHYSICALS	\$9,625	\$9,500	
REPAIRS	\$5,000	\$10,000	
PUPIL TRANSPORTATION	\$10,106,924	\$12,610,907	
FIELD TRIPS	\$0	\$0	
EXTRACURRICULAR	\$389,500	\$672,519	
SUPPLIES	\$35,000	\$625,500	
GAS ESCALATOR	\$575,000	\$137,171	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$11,193,340</u>	<u>\$14,119,692</u>	26.14%
OPERATING BALANCE	\$10,223	-\$1,514,745	

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
TRANSPORTATION FUND
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111 CURRENT YEAR TAX LEVY	\$2,698,902	\$2,908,392	\$2,917,205	\$3,086,815	\$3,323,250
1112 PRIOR YEAR TAX LEVY	\$2,718,634	\$2,711,973	\$2,581,794	\$2,605,297	\$2,774,216
1113 PRIOR YEARS TAX LEVY	\$127	\$118	\$95	\$100	\$146
SUB TOTAL TAX REV	\$5,417,664	\$5,620,483	\$5,499,095	\$5,692,213	\$6,097,612
1442 PAYMENTS FROM OTHER LEA'	\$57,588	\$66,498	\$122,087	\$125,000	\$160,000
1510 INTEREST INCOME	\$5,644	\$10,665	\$117,209	\$150,000	\$75,000
SUB TOTAL INTEREST	\$63,232	\$77,163	\$239,296	\$275,000	\$235,000
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
1999 SPACE AVAILABLE FEES	\$350	\$1,546	\$2,121	\$5,000	\$25,000
SUB TOTAL OTHER	\$350	\$1,546	\$2,121	\$5,000	\$25,000
3001 GENERAL STATE AID (EBF)	\$0	\$400,000	\$400,000	\$550,000	\$1,500,000
3500 REG TRAN STATE	\$1,441,512	\$1,632,258	\$1,188,267	\$1,292,504	\$1,762,148
3510 SPEC ED TRAN ST	\$2,853,287	\$2,341,485	\$3,112,934	\$3,388,847	\$2,985,187
SUB TOTAL STATE	\$4,294,799	\$4,373,743	\$4,701,201	\$5,231,351	\$6,247,336
4998 CARES ACT	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION FUND REV TOTAL	\$9,776,045	\$10,072,935	\$10,441,713	\$11,203,563	\$12,604,948

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
TRANSPORTATION FUND
EXPENDITURES PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
100 SALARIES	\$43,625	\$52,180	\$67,330	\$72,291	\$54,096
211 TCHR RETIREMENT SYS	\$4,749	\$3,977	\$4,426	\$4,625	\$4,400
222 BENEFIT MEDICAL INS	\$5,394	\$4,362	\$4,519	\$5,000	\$5,100
320 REPAIR & MAINTENANCE	\$64,632	\$2,880	\$4,936	\$5,000	\$10,000
331 PUPIL TRANSPORTATION	\$7,443,608	\$9,400,320	\$9,618,710	\$10,106,924	\$12,610,907
334 FIELD TRIPS	\$0	\$0	\$0	\$0	\$0
336 EXTRA CURRICULAR	\$0	\$342,893	\$379,435	\$389,500	\$672,519
410/464 SUPPLIES	\$6,100	\$23,122	\$30,448	\$35,000	\$625,500
690 GAS ESCALATION	\$33,679	\$401,938	\$538,260	\$575,000	\$137,171
600 CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
800 POST EMPLOYMENT BENEFITS	\$0	\$16,610	\$0	\$0	\$0
TRANSPORTATION FUND EXP TOTAL	\$7,601,788	\$10,248,282	\$10,648,063	\$11,193,340	\$14,119,692

COMMUNITY UNIT SCHOOL DIST. #200

AMENDED BUDGET SUMMARY

2024/25

ILLINOIS MUNICIPAL RETIREMENT FUND

DESCRIPTION	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
REVENUE:			
PROPERTY TAX	\$ 4,245,887	\$ 4,154,235	
CPPRT	\$ 50,000	\$ 40,000	
INTEREST	\$ 400	\$ 40,000	
TOTAL	<u>\$ 4,296,287</u>	<u>\$ 4,234,235</u>	-1.44%
EXPENDITURES			
IMRF	\$ 1,111,203	\$ 1,188,173	
FICA	\$ 1,011,416	\$ 1,090,728	
MEDICARE	\$ 1,760,804	\$ 1,963,461	
TOTAL	<u>\$ 3,883,423</u>	<u>\$ 4,242,363</u>	9.24%
OPERATING BALANCE	\$ 412,863	\$ (8,128)	

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
ILLINOIS MUNICIPAL RETIREMENT FUND
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
IMRF					
1111 CURRENT YEAR TAX LEVY	\$503,070	\$582,044	\$645,714	\$683,264	\$633,000
1112 PRIOR YEAR TAX LEVY	\$481,743	\$505,506	\$516,684	\$576,680	\$589,341
1113 PRIOR YEARS TAX LEVY	\$22	\$21	\$16	\$50	\$76
SOCIAL SECURITY					
1151 CURRENT YEAR TAX LEVY	\$1,281,469	\$1,402,032	\$1,530,231	\$1,619,214	\$1,529,750
1152 PRIOR YEAR TAX LEVY	\$1,300,555	\$1,287,675	\$1,244,591	\$1,366,629	\$1,402,035
1153 PRIOR YEARS TAX LEVY	\$0	\$56	\$43	\$50	\$32
SUB TOTAL TAX LEVIES	\$3,566,858	\$3,777,335	\$3,937,279	\$4,245,887	\$4,154,235
1230 CORP PER PROP REPL TAX	\$200,000	\$450,000	\$50,000	\$50,000	\$40,000
1510 INTEREST INCOME	\$737	\$285	\$345	\$400	\$40,000
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	\$737	\$285	\$345	\$400	\$40,000
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
SUB TOTAL OTHER	\$0	\$0	\$0	\$0	\$0
IL MUNICIPAL RET FUND REV TOTAL	\$3,767,595	\$4,227,619	\$3,987,624	\$4,296,287	\$4,234,235

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
ILLINOIS MUNICIPAL RETIREMENT FUND
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
212 IL MUNICIPAL RET BENEFIT	\$1,411,791	\$1,344,427	\$1,051,500	\$1,111,203	\$1,188,173
216 F.I.C.A. BENEFIT	\$910,814	\$901,147	\$898,293	\$1,011,416	\$1,090,728
213/214 MEDICARE BENEFIT	\$1,498,000	\$1,628,595	\$1,668,989	\$1,760,804	\$1,963,461
IL MUNICIPAL RET FUND EXP TOTAL	\$3,820,605	\$3,874,169	\$3,618,783	\$3,883,423	\$4,242,363

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET SUMMARY
2024/25
CAPITAL PROJECTS FUND

DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25	CHANGE FROM 23/24
REVENUE	\$94,550	\$256,068	\$2,412,560	\$486,884	\$76,350,620	
TOTAL	<u>\$94,550</u>	<u>\$256,068</u>	<u>\$2,412,560</u>	<u>\$486,884</u>	<u>\$76,350,620</u>	15,581.5%
EXPENDITURES						
ARCHITECTS	\$130,677	\$260,092	\$399,099	\$300,000	\$8,204,758	
CONSTRUCTION	\$8,015,185	\$7,086,370	\$7,673,791	\$10,145,391	\$10,987,320	
DUES AND FEES	\$0	\$0	\$0	\$0	\$0	
TOTAL	<u>\$8,145,863</u>	<u>\$7,346,462</u>	<u>\$8,072,889</u>	<u>\$10,445,391</u>	<u>\$19,192,077</u>	83.7%
OPERATING BALANCE	(\$8,051,313)	(\$7,090,394)	(\$5,660,330)	(\$9,958,507)	\$57,158,543	
BOND PROCEEDS/DEBT CERTIFICATES	\$0	\$0	\$0	\$0	\$0	
TRANSFER IN FROM O&M	\$7,200,000	\$7,200,000	\$6,000,000	\$6,000,000	\$10,900,000	
TRANSFER IN FROM EDUCATION	\$0	\$0	\$0	\$0	\$0	

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
CAPITAL PROJECTS FUND
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
1111/12 SUPPLEMENTAL LEVY	\$0	\$252,585	\$422,512	\$386,734	\$270,837
1510 INTEREST INCOME	\$949	\$150	\$133	\$150	\$75,500
1920 DON FROM PRIV SOURCES	\$0	\$0	\$0	\$0	\$0
1930 IMPACT FEES	\$0	\$0	\$0	\$0	\$0
1999 OTHER	\$93,601	\$3,333	\$1,608	\$100,000	\$0
4998 ESSER	\$0	\$0	\$1,988,306	\$0	\$0
TOTAL MISCELLANEOUS	\$94,550	\$256,068	\$2,412,560	\$486,884	\$346,337
7210 PRINCIPAL ON BONDS SOLD/DEBT CERT	\$0	\$0	\$0	\$0	\$68,698,400
7220 PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$7,305,883
7230 ACCRUED INT/BOND SOLD	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES	\$0	\$0	\$0	\$0	\$76,004,284
CAPITAL PROJECTS REV TOTALS	\$94,550	\$256,068	\$2,412,560	\$486,884	\$76,350,620
7800 TRANSFER FROM OTHER FUNDS	\$7,200,000	\$7,200,000	\$7,200,000	\$6,000,000	\$10,900,000
CAPITAL PROJECTS TOTAL	\$7,294,550	\$7,456,068	\$9,612,560	\$6,486,884	\$87,250,620

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET
2024/25
CAPITAL PROJECTS FUND
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET 2024/25
319 CONTRACTUAL SERVICE	\$0	\$0	\$0	\$0	\$0
323 REPAIRS AND MAINTENANCE	\$0	\$0	\$0	\$0	\$0
410 SUPPLIES	\$0	\$0	\$0	\$0	\$0
500 ARCHITECTS	\$130,677	\$260,092	\$399,099	\$300,000	\$8,204,758
540 GENERAL CONSTRUCTION	\$6,628,069	\$7,086,370	\$7,673,791	\$10,145,391	\$10,987,320
540 EARLY CHILDHOOD CENTER	\$1,387,117	\$0	\$0	\$0	\$0
541 EQUIPMENT NEW	\$0	\$0	\$0	\$0	\$0
640 DUES AND FEES	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS EXP TOTAL	\$8,145,863	\$7,346,462	\$8,072,889	\$10,445,391	\$19,192,077
660 PERM TRANSFER	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND TOTAL INC TRANSFERS	\$8,145,863	\$7,346,462	\$8,072,889	\$10,445,391	\$19,192,077

COMMUNITY UNIT SCHOOL DIST. #200
AMENDED BUDGET SUMMARY
 2024/25
 WORKING CASH FUND

	BUDGET	AMENDED BUDGET	CHANGE
DESCRIPTION	2023/24	2024/25	FROM 23/24
REVENUE:			
PROPERTY TAXES	\$0	\$0	
INTEREST EARNINGS	\$1,250,000	\$1,450,000	
OTHER	\$0	\$0	
TOTAL	<u>\$1,250,000</u>	<u>\$1,450,000</u>	16.0%
EXPENDITURES:			
TREASURERS BOND	\$0	\$0	
FUND TRANSFERS	<u>\$0</u>	<u>\$0</u>	
TOTAL	<u>\$0</u>	<u>\$0</u>	
OPERATING BALANCE	\$1,250,000	\$1,450,000	
TRANSFER TO OPER & MAINT			

COMMUNITY UNIT SCHOOL DIST. #200

AMENDED BUDGET

2024/25

WORKING CASH FUND

REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2020/21	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET
						2024/25
1111	CURRENT YEAR LEVY	\$0	\$0	\$0	\$0	\$0
1112	PRIOR YEAR LEVY	\$0	\$0	\$0	\$0	\$0
1113	PRIOR YEARS LEVIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL TAX LEVIES	\$0	\$0	\$0	\$0	\$0
1230	CORP PER PROP REPL TAX	\$0	\$0	\$0	\$0	\$0
1510	INTEREST INCOME	\$38,159	\$47,052	\$891,367	\$1,250,000	\$1,450,000
1512	NOW INTEREST	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL INTEREST	\$38,159	\$47,052	\$891,367	\$1,250,000	\$1,450,000
1720	PRINCIPAL OF BONDS SOLD	\$0	\$0	\$0	\$0	\$0
1950	REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
1998	BANK MEMOS	\$0	\$0	\$0	\$0	\$0
1999	MISCELLANEOUS OTHER	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER	\$0	\$0	\$0	\$0	\$0
WORKING CASH FUND REV TOTAL		\$38,159	\$47,052	\$891,367	\$1,250,000	\$1,450,000

COMMUNITY UNIT SCHOOL DIST. #200

AMENDED BUDGET

2024/25

WORKING CASH FUND

EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2020/21	ACTUAL 2020/21	ACTUAL 2022/23	BUDGET 2023/24	AMENDED BUDGET
						2024/25
382	TREASURERS BOND	\$0	\$0	\$0	\$0	\$0
710	PERM. TRANS.	\$0	\$0	\$0	\$0	\$0
WORKING CASH FUND EXP TOTAL		\$0	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DISTRICT 200 ALL FUNDS SUMMARY
COMPARISON OF FINANCIAL POSITION
BUDGET-TO-BUDGET CASH BASIS

FY 2023-24 BUDGET	EDUCATION & TORT	OPERATIONS & MAINTENANCE	BOND & INTEREST	TRANSPORTATION	IMRF & SOC SECURITY	CAPITAL PROJECTS	WORKING CASH	TOTALS
REVENUE	\$178,567,024	\$18,443,974	\$18,801,416	\$11,203,563	\$4,296,287	\$2,412,560	\$1,250,000	\$234,974,823
EXPENDITURES	\$176,518,060	\$12,510,497	\$19,877,763	\$11,193,340	\$3,883,423	\$8,072,889	\$0	\$232,055,973
OPERATING BALANCE	\$2,048,964	\$5,933,477	(\$1,076,347) **	\$10,223	\$412,863	(\$5,660,330) ***	\$1,250,000	\$2,918,850
TRANSFERS IN/(OUT)	\$0	(\$6,000,000)	\$0	\$0	\$0	\$6,000,000	\$0	\$0
BOND/LEASE CERTIFICATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BEGINNING BALANCE*	\$25,930,473	\$4,797,216	\$12,531,271	\$3,397,801	\$984,300	\$890,434	\$29,547,588	\$78,079,083
ENDING BALANCE	\$27,979,437	\$4,730,693	\$11,454,924	\$3,408,024	\$1,397,163	\$1,230,104	\$30,797,588	\$80,997,933

*6/30/23 audited fund balance using accrual accounting method. The state budget form uses the cash accounting method.

**negative operating balance for Bond & Interest fund is due to timing

***negative operating balance for Capital Projects is prior to the Transfer of Operating Dollars from O&M

FY 2024-25 AMENDED BUDGET	EDUCATION & TORT	OPERATIONS & MAINTENANCE	BOND & INTEREST	TRANSPORTATION	IMRF & SOC SECURITY	CAPITAL PROJECTS	WORKING CASH	TOTALS
REVENUE	\$180,238,998	\$23,137,447	\$19,127,388	\$12,604,948	\$4,234,235	\$76,350,620	\$1,450,000	\$317,143,635
EXPENDITURES	\$181,786,521	\$12,188,905	\$17,666,498	\$14,119,692	\$4,242,363	\$19,192,077	\$0	\$249,196,056
OPERATING BALANCE	(\$1,547,523)	\$10,948,542	\$1,460,889	(\$1,514,745)	(\$8,128)	\$57,158,543	\$1,450,000	\$67,947,579
TRANSFERS IN/(OUT)	\$0	(\$10,900,000)	\$0	\$0	\$0	\$10,900,000	\$0	\$0
BOND/LEASE CERTIFICATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$27,979,437	\$4,730,693	\$11,454,924	\$3,408,024	\$1,397,163	\$1,230,104	\$30,797,588	\$80,997,933
ENDING BALANCE	\$26,431,914	\$4,779,235	\$12,915,813	\$1,893,279	\$1,389,035	\$69,288,647	\$32,247,588	\$148,946,512

