

# Tentative Budget



**Fiscal Year Beginning  
July 1, 2022, through  
June 30, 2023**

## Board of Education

**Chris Crabtree, President  
Rob Hanlon, Vice President  
Dave Long, Secretary  
Angela Blatner  
Susan Booton  
Brad Paulsen**

**COMMUNITY UNIT SCHOOL DISTRICT 200  
FISCAL YEAR BUDGET 2022-2023**



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# 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

<b>Classification</b>	<b>Object</b>	<b>Description</b>
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

<b>Classification</b>	<b>Object</b>	<b>Description</b>
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



# 2022-2023 Budget

COMMUNITY UNIT SCHOOL DISTRICT 200  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 EDUCATION FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE			
PROPERTY TAX	\$121,774,641	\$126,788,878	
CPPRT	\$1,860,000	\$2,010,000	
TUITION	\$235,000	\$302,500	
INTEREST	\$35,000	\$35,000	
FOOD SALES	\$10,000	\$0	
STUDENT FEES	\$720,000	\$590,000	
TEXTBOOK RENTAL	\$1,330,000	\$2,017,000	
OTHER LOCAL	\$2,056,000	\$1,227,000	
STATE AID	\$11,089,280	\$11,058,530	
STATE CATEGORICAL	\$2,661,228	\$2,800,481	
FEDERAL CATEGORICAL	\$3,707,524	\$4,813,540	
FEDERAL OTHER	\$9,386,165	\$10,835,440	
TOTAL	<u>\$154,864,838</u>	<u>\$162,478,369</u>	4.92%
EXPENDITURES			
SALARIES	\$111,453,999	\$117,712,052	
BENEFITS	\$18,570,723	\$19,965,952	
PURCHASED SERVICES	\$10,359,694	\$10,466,552	
SUPPLIES	\$4,172,626	\$5,277,508	
CAPITAL OUTLAY	\$260,150	\$351,653	
DUES, FEES & TUITION	\$8,593,778	\$8,164,973	
TERMINATED BENEFITS	\$914,575	\$398,107	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$154,325,545</u>	<u>\$162,336,796</u>	5.19%
OPERATING BALANCE ED	\$539,293	\$141,573	
TRANSFER TO CAPITAL PROJECTS	\$0	\$0	

COMMUNITY UNIT SCHOOL DISTRICT 200  
ANNUAL BUDGET  
2022/23  
EDUCATIONAL FUND  
REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
1111	CURRENT YEAR TAX LEVY	\$57,338,083	\$58,033,275	\$58,804,800	\$59,796,330	\$64,384,045
1112	PRIOR YEAR TAX LEVY	\$54,453,300	\$55,156,182	\$56,807,026	\$59,212,048	\$59,373,306
1113	PRIOR LEVIES	\$4,431	\$18,852	\$2,638	\$10,000	\$2,500
1141	CURRENT LEVY - SPEC. ED.	\$1,320,013	\$1,339,874	\$1,359,649	\$1,387,198	\$1,591,026
1142	PRIOR YEAR LEVY - SPEC. ED.	\$1,340,143	\$1,269,783	\$1,396,752	\$1,369,065	\$1,438,001
1143	PRIOR LEVIES - SPEC ED	\$110	\$412	\$62	\$0	\$0
	SUB TOTAL LOCAL TAXES	\$114,456,080	\$115,818,377	\$118,370,927	\$121,774,641	\$126,788,878
1230	CORP PER PROP REPL TAX	\$1,622,320	\$2,055,840	\$2,661,302	\$1,860,000	\$3,220,274
1290	OTHER PAYMENT IN LIEU OF TAXES	\$0	\$0	\$0	\$0	\$0
1311	TUITION(OUT DIST)	\$2,964	\$0	(\$400)	\$5,000	\$2,500
1321	TUITION SUMMER SCHOOL/CAMPS	\$246,950	(\$46,073)	\$366,138	\$230,000	\$300,000
1342	OTH DIST SP ED PAYMENT	\$450	\$0	\$0	\$0	\$0
	SUB TOTAL TUITION	\$250,364	(\$46,073)	\$365,738	\$235,000	\$302,500
1510	INTEREST INCOME	\$496,487	\$422,944	\$31,436	\$35,000	\$35,000
	SUB TOTAL INTEREST	\$496,487	\$422,944	\$31,436	\$35,000	\$35,000
1610	FOOD SALES	\$985,105	\$859,808	\$7,705	\$10,000	\$0
1710	ADMISSIONS	\$20,725	\$18,617	\$0	\$25,000	\$0
1711	ADMISSIONS - ATHLETICS	\$61,928	\$24,694	\$29,709	\$65,000	\$65,000
1970	DRIVER EDUCATION	\$88,513	\$76,045	\$81,405	\$75,000	\$75,000
1720	USERS FEES	\$489,899	\$334,457	\$433,814	\$525,000	\$450,000
1790	OTHER PUPIL ACTIVITIES	\$33,044	\$8,300	(\$7)	\$30,000	\$0
	SUB TOTAL STUDENT	\$694,109	\$462,113	\$544,922	\$720,000	\$590,000
1811	TEXTBOOK RENTAL	\$2,491,225	\$1,554,128	\$2,252,661	\$1,200,000	\$1,900,000
1890	TEXTBOOK OTHER	\$136,970	\$84,565	\$17,505	\$130,000	\$117,000
	SUB TOTAL TEXTBOOK	\$2,628,195	\$1,638,693	\$2,270,166	\$1,330,000	\$2,017,000
1920	DONATIONS/ PRI SOURCE	\$0	\$0	\$0	\$0	\$0
1950	REFUND PRIOR YEAR EXP	\$249,429	\$144,747	\$231,953	\$250,000	\$200,000
1960	TIF SURPLUS REFUNDS	\$0	\$0	\$12,641	\$0	\$0
1998	BANK MEMOS	\$166	\$96	\$0	\$0	\$0
1999	MISC/OTHER	\$1,793,458	\$1,191,873	\$788,140	\$1,806,000	\$1,027,000
	SUB TOTAL OTHER	\$2,043,053	\$1,336,716	\$1,032,734	\$2,056,000	\$1,227,000
2000	FLOW THROUGH REV	\$3,900	\$0	\$0	\$0	\$0
	SUB TOTAL FLOW THRU	\$3,900	\$0	\$0	\$0	\$0



COMMUNITY UNIT SCHOOL DISTRICT 200  
 ANNUAL BUDGET  
 2022/23  
 EDUCATIONAL FUND  
 REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
3001	GENERAL STATE AID (EBF)	\$11,502,283	\$11,405,640	\$12,107,101	\$11,089,280	\$11,058,530
	SUBTOTAL GENERAL STATE AID (EBF)	\$11,502,283	\$11,405,640	\$12,107,101	\$11,089,280	\$11,058,530
3100	SP ED PRIVATE FACILITY - TUITION	\$2,341,601	\$2,363,506	\$2,415,064	\$2,500,000	\$2,640,789
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.	\$70,970	\$0	\$50,642	\$1,000	\$1,000
3130	SP ED ORPHANS SUMMER SCHOOL	\$8,860	\$6,143	\$4,797	\$1,000	\$1,000
3145	SP ED SUMMER SCHOOL	\$0	\$0	\$0	\$0	\$0
3220	VOC ED - SECONDARY PRGM IMPRVMT	\$55,487	\$69,151	\$56,142	\$56,726	\$57,692
3305	BILINGUAL TPI	\$0	\$0	\$0	\$0	\$0
3360	LUNCH & BREAKFAST FREE	\$26,711	\$14,627	\$5,505	\$20,000	\$25,000
3370	DRIVERS EDUC REIMB	\$158,785	\$73,150	\$67,142	\$82,502	\$75,000
3800	LIBRARY GRANT	\$9,359	\$0	\$0	\$0	\$0
3999	OTHER GRANTS	\$18,419	\$0	\$18,229	\$0	\$0
	SUB TOTAL STATE CATEGORICAL	\$2,690,192	\$2,526,577	\$2,617,521	\$2,661,228	\$2,800,481
4210	NATIONAL SCHOOL LUNCH PROGRAM	\$1,240,615	\$667,031	\$196,694	\$2,158,750	\$3,000,000
4220	BREAKFAST	\$279,188	\$141,113	\$0	\$369,375	\$350,000
4225	SUMMER FOOD SERVICE PROGRAM	\$0	\$385,024	\$1,890,028	\$106,431	\$0
4300	TITLE 1 LOW INCOME	\$1,358,885	\$1,404,937	\$1,189,280	\$1,042,601	\$1,433,541
4400	TITLE IV STUDENT ENRICHMENT	\$16,173	\$21,203	\$8,377	\$30,367	\$29,999
	SUB TOTAL FEDERAL CATEGORICAL	\$2,894,861	\$2,619,308	\$3,284,379	\$3,707,524	\$4,813,540
4600	PRE-SCHOOL FLOW THROUGH	\$82,538	\$80,084	\$63,948	\$66,335	\$73,757
4620	IDEA FLOW THROUGH	\$2,723,537	\$2,730,934	\$3,039,403	\$2,771,339	\$3,097,259
4625	ROOM & BOARD	\$461,342	\$561,294	\$429,660	\$400,000	\$400,000
4770	VOC ED - PERKINS	\$34,426	\$54,063	\$39,693	\$40,211	\$40,211
4991/4992	MEDICAID	\$1,499,436	\$1,075,011	\$1,133,409	\$1,388,511	\$1,400,000
4905	FED-EMER IMMIG ASST (IEP)	\$0	\$0	\$0	\$0	\$0
4909	TITLE III (LIPLEP)	\$188,457	\$131,297	\$117,427	\$109,908	\$81,514
4932	TITLE II -TEACHER QUALITY	\$340,112	\$318,425	\$188,016	\$220,991	\$400,341
4998/4999	CARES ACT/STEP-DORS	\$750	\$3,975	\$880,177	\$4,388,870	\$5,342,358
	SUB TOTAL OTHER CATEGORICAL	\$5,330,598	\$4,955,083	\$5,891,733	\$9,386,165	\$10,835,440
	EDUCATIONAL FUND TOTAL	\$145,597,546	\$144,055,025	\$149,185,664	\$154,864,838	\$163,688,643

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2022/23  
EDUCATIONAL FUND  
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
100	SALARIES	\$105,646,265	\$108,054,163	\$111,377,785	\$111,453,999	\$117,712,052
	SUB TOTAL SALARIES	\$105,646,265	\$108,054,163	\$111,377,785	\$111,453,999	\$117,712,052
211	TCHR RETIREMENT SYS	\$2,144,123	\$2,256,850	\$2,448,815	\$2,686,708	\$2,380,636
212	IMRF	\$70,276	\$68,714	\$187,494	\$104,229	\$107,750
221	BENEFIT LIFE INSURANCE	\$53,923	\$63,757	\$41,641	\$66,212	\$60,000
222	BENEFIT MEDICAL INS	\$14,329,432	\$14,251,169	\$14,859,163	\$15,661,415	\$17,233,903
231	BENEFIT PHYSICALS/MEDICAL EXP	(\$212,403)	(\$25,394)	\$114,623	\$22,158	\$140,163
230	BENEFIT EMPLOYER CONTRIB	\$42,408	\$38,483	\$27,682	\$30,000	\$43,500
	SUB TOTAL BENEFITS	\$16,427,759	\$16,653,579	\$17,679,418	\$18,570,723	\$19,965,952
317	AUDIT SERVICES	\$44,825	\$46,750	\$41,000	\$43,150	\$45,000
318	LEGAL SERVICES	\$225,032	\$150,706	\$215,250	\$200,000	\$200,000
319	CONTRACTUAL SERVICES	\$4,232,629	\$3,811,383	\$3,933,254	\$5,788,783	\$6,023,695
320	REPAIRS/MAINT SERVICES	\$232,708	\$251,699	\$219,897	\$264,500	\$337,862
325	RENTALS	\$78,706	\$86,306	\$164,225	\$149,900	\$76,500
332	TRAVEL	\$140,484	\$115,194	\$40,382	\$128,558	\$154,105
333	TRAVEL OUT OF DISTRICT	\$0	\$0	\$0	\$0	\$0
339	TRAVEL OUT OF DISTRICT-GRANT PD	\$96,906	\$93,025	\$68,503	\$131,042	\$82,568
334/335	TRAVEL OUT STUDENTS	\$62,819	\$36,308	\$17,861	\$56,350	\$66,600
340	POSTAGE/TELEPHONE	\$47,514	\$34,756	\$35,506	\$66,183	\$60,270
350	ADVERTISING, NOTICES	\$5,314	\$5,082	\$11,097	\$12,527	\$11,000
360	PRINTING/BINDING	\$5,860	\$3,030	\$3,172	\$3,325	\$3,450
381	LIABILITY INSURANCE	\$631,926	\$584,479	\$605,729	\$679,132	\$709,321
382	TREASURERS BOND	\$18,084	\$22,633	\$19,950	\$22,000	\$25,000
384	WORKMENS COMP INS	\$317,207	\$319,735	\$271,563	\$350,500	\$274,335
389	UNEMPLOYMENT INS	\$42,699	\$41,464	\$145,737	\$50,000	\$20,000
390	OTHER PURCH SERVICES	\$1,714,913	\$1,767,376	\$2,217,337	\$2,413,745	\$2,376,846
	SUB TOTAL PURCH SER	\$7,897,625	\$7,369,926	\$8,010,463	\$10,359,694	\$10,466,552
410	SUPPLIES	\$2,119,417	\$2,608,993	\$2,450,010	\$2,658,830	\$3,654,122
415	LIBRARY MEDIA SUPPLIES	\$192	\$193	\$0	\$0	\$0
420	TEXTBOOKS	\$646,211	\$350,381	\$182,986	\$242,500	\$264,000
430	LIBRARY BOOKS	\$79,599	\$73,556	\$61,662	\$74,751	\$75,287
440	PERIODICALS/ONLINE SUBSCRIPTIONS	\$544,702	\$436,418	\$550,915	\$592,782	\$606,003
460	PROFESSIONAL MATERIAL	\$1,461	\$1,845	\$1,524	\$2,500	\$2,500
470	SOFTWARE	\$417,405	\$517,794	\$350,436	\$595,263	\$671,200
	SUB TOTAL SUPPLY/MAT	\$3,808,987	\$3,989,180	\$3,597,533	\$4,166,626	\$5,273,112
550	EQUIPMENT	\$734,229	\$190,048	\$93,832	\$260,150	\$351,653
640	DUES AND FEES	\$154,919	\$183,996	\$135,739	\$208,778	\$216,623
670	TUITION	\$7,812,264	\$7,781,446	\$8,206,696	\$8,385,000	\$7,948,350
600	CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER EXP	\$7,967,183	\$7,965,442	\$8,342,435	\$8,593,778	\$8,164,973
700	NON-CAPITAL EQUIPMENT GRANTS	\$4,053	\$12,511	\$27,502	\$6,000	\$4,396
800	TERMINATED EMPLOYEE BENEFITS	\$280,020	\$365,933	\$431,092	\$914,575	\$398,107
EDUCATIONAL EXPENDITURE FUND TOTAL		\$142,766,121	\$144,600,783	\$149,560,061	\$154,325,544	\$162,336,796
660	TRANSFER TO CAPITAL PROJECT	\$0	\$0	\$0	\$0	\$0
EDUCATIONAL TOTAL incl TRANSFER		\$142,766,121	\$144,600,783	\$149,560,061	\$154,325,544	\$162,336,796

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 OPERATIONS & MAINTENANCE FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
LOCAL REVENUE:			
PROPERTY TAXES	\$15,073,314	\$16,630,553	
*PROPERTY TAXES	\$0	\$0	
INTEREST	\$6,000	\$7,500	
RENTALS	\$75,000	\$100,000	
OTHER LOCAL	\$210,000	\$625,000	
STATE	\$1,168,200	\$1,150,000	
FEDERAL	\$1,927,108	\$1,988,306	
TOTAL	<u>\$18,459,622</u>	<u>\$20,501,359</u>	11.06%
EXPENDITURES			
SALARIES	\$2,150,000	\$2,229,606	
BENEFITS	\$579,134	\$582,500	
CLEANING SERVICE	\$3,350,000	\$3,783,113	
PURCHASED SERVICES	\$1,335,000	\$1,303,000	
GAS	\$400,000	\$454,500	
ELECTRIC	\$1,650,000	\$1,582,500	
TELEPHONE	\$724,300	\$887,100	
SOFTWARE	\$12,000	\$12,750	
SUPPLIES	\$848,000	\$916,500	
CAPITAL OUTLAY	\$200,000	\$323,500	
*CAPITAL RENEWAL	\$0	\$0	
DUES AND FEES	\$0	\$0	
TERMINATED BENEFITS	\$10,150	\$21,893	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$11,258,584</u>	<u>\$12,096,962</u>	7.45%
OPERATING BALANCE	\$7,201,038	\$8,404,397	
TRANSFER FROM WORKING CASH	\$0	\$0	
TRANSFER TO CAPITAL PROJECTS	\$7,200,000	\$7,200,000	

\* DENOTES CAPITAL RENEWAL SUB FUND

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 OPERATIONS & MAINTENANCE FUND  
 REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		2018/19	2019/20	2020/21	2021/22	2022/23
1111	CURRENT YEAR TAX LEVY	\$5,942,001	\$4,987,646	\$7,435,578	\$7,586,241	\$8,724,981
1112	PRIOR YEAR TAX LEVY	\$4,144,700	\$4,013,461	\$6,751,441	\$7,487,073	\$7,905,573
1113	PRIOR YEARS TAX LEVY	\$526	\$2,179	\$314	\$0	\$0
	SUB TOTAL TAX REV	<u>\$10,087,228</u>	<u>\$9,003,286</u>	<u>\$14,187,333</u>	<u>\$15,073,314</u>	<u>\$16,630,553</u>
1510	INTEREST INCOME	\$266,566	\$118,351	\$6,201	\$6,000	\$7,500
	SUB TOTAL INTEREST	<u>\$266,566</u>	<u>\$118,351</u>	<u>\$6,201</u>	<u>\$6,000</u>	<u>\$7,500</u>
1910	RENTALS	\$142,197	\$111,378	\$50,959	\$75,000	\$100,000
1930	CONTRIB FR PRIV SOURCES/IMPACT	\$85,475	\$0	\$444,358	\$150,000	\$500,000
1950	REFUND PRIOR YEAR EXP	\$27	\$13,778	\$0	\$0	\$0
1999	MISCELLANEOUS OTHER	\$93,574	\$64,277	\$52,089	\$60,000	\$125,000
	SUB TOTAL OTHER	<u>\$321,273</u>	<u>\$189,432</u>	<u>\$547,407</u>	<u>\$285,000</u>	<u>\$725,000</u>
3001	GENERAL STATE AID (EBF)	\$400,000	\$900,000	\$200,000	\$1,115,000	\$1,150,000
3290	GRANTS	\$0	\$50,000	\$0	\$0	\$0
3999	OTHER RESTRICT GRANTS	\$0	\$0	\$150,000	\$53,200	\$0
4998	ESSER II	\$0	\$0	\$0	\$1,927,108	\$1,988,306
	SUB TOTAL FED/STGRANT	<u>\$400,000</u>	<u>\$950,000</u>	<u>\$350,000</u>	<u>\$3,095,308</u>	<u>\$3,138,306</u>
O. & M. FUND REVENUE TOTAL		<u>\$11,075,068</u>	<u>\$10,261,070</u>	<u>\$15,090,940</u>	<u>\$18,459,622</u>	<u>\$20,501,359</u>
7120	TRANSFER FROM WORKING CASH	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL TRANSFERS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
O. & M. FUND TOTAL incl other sources		<u>\$11,075,068</u>	<u>\$10,261,070</u>	<u>\$15,090,940</u>	<u>\$18,459,622</u>	<u>\$20,501,359</u>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 OPERATIONS & MAINTENANCE FUND  
 EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
100	SALARIES	\$2,074,835	\$2,088,215	\$2,035,485	\$2,150,000	\$2,229,606
	SUB TOTAL SALARIES	\$2,074,835	\$2,088,215	\$2,035,485	\$2,150,000	\$2,229,606
222	BENEFIT MEDICAL INS	\$549,678	\$523,753	\$507,330	\$514,508	\$517,500
212	IMRF	\$60,253	\$61,390	\$73,473	\$64,626	\$65,000
	SUB TOTAL BENEFITS	\$609,931	\$585,143	\$580,803	\$579,134	\$582,500
319	CONTRACTUAL SERVICES	\$33,747	\$50,561	\$87,830	\$35,000	\$59,500
321	SANITATION	\$81,185	\$85,406	\$79,283	\$95,000	\$92,500
322	CLEANING SERVICE	\$2,886,063	\$2,997,195	\$3,005,148	\$3,350,000	\$3,631,113
320	REPAIR SERVICES	\$698,418	\$777,845	\$677,669	\$750,000	\$859,500
325	RENTALS	\$0	\$10,660	\$32,034	\$70,000	\$100,000
332	TRAVEL	\$1,334	\$7,092	\$1,455	\$5,000	\$4,000
341	TELEPHONE	\$683,282	\$697,609	\$864,250	\$724,300	\$887,100
343	SECURITY SYSTEMS	\$71,686	\$49,006	\$780	\$70,000	\$78,500
370	UTILITIES WATER	\$292,857	\$266,509	\$217,817	\$310,000	\$261,000
390	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL PURCH SER	\$4,748,571	\$4,941,883	\$4,966,267	\$5,409,300	\$5,973,213
410	SUPPLIES	\$765,064	\$875,776	\$980,380	\$848,000	\$916,500
470	ONLINE SUBSCRIPTIONS	\$9,516	\$9,907	\$10,575	\$12,000	\$12,750
465	UTILITIES NATURAL GAS	\$431,813	\$356,641	\$528,346	\$400,000	\$454,500
466	UTILITIES ELECTRICITY	\$1,576,869	\$1,508,538	\$1,358,145	\$1,650,000	\$1,582,500
	SUB TOTAL SUPPLY/MAT	\$2,783,262	\$2,750,862	\$2,877,447	\$2,910,000	\$2,966,250
500	ARCHITECTURAL SERVICE	\$17,216	\$94,407	\$0	\$50,000	\$100,000
540	GENERAL CONSTRUCTION	\$0	\$13,975	\$24,100	\$0	\$31,000
550	EQUIPMENT NEW	\$100,496	\$93,746	\$170,563	\$150,000	\$192,500
	SUB TOTAL CAPITAL OUT	\$117,711	\$202,128	\$194,663	\$200,000	\$323,500
640	DUES & FEES	\$1,249	\$632	\$288	\$0	\$0
600	CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER EXP	\$1,249	\$632	\$288	\$0	\$0
800	TERMINATED BENEFITS	\$7,317	\$7,498	\$14,550	\$10,150	\$21,893
O. & M. FUND EXPENDITURE TOTALS		<u>\$10,342,877</u>	<u>\$10,576,360</u>	<u>\$10,669,503</u>	<u>\$11,258,584</u>	<u>\$12,096,962</u>
660	TRANSFERS	\$1,000,000	\$3,000,000	\$7,200,000	\$7,200,000	\$7,200,000
O & M FUND TOTAL incl transfers		<u>\$11,342,877</u>	<u>\$13,576,360</u>	<u>\$17,869,503</u>	<u>\$18,458,584</u>	<u>\$19,296,962</u>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 OPERATIONS & MAINTENANCE FUND  
 CAPITAL RENEWAL (SUB FUND)  
 REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
1111 CURRENT YEAR TAX LEVY	\$874,218	\$2,046,690	\$0	\$0	\$0
1112 PRIOR YEAR TAX LEVY	\$2,325,000	\$2,543,379	\$0	\$0	\$0
1113 PRIOR YEARS TAX LEVY	\$0	\$0	\$0	\$0	\$0
SUB TOTAL TAX REV	\$3,199,218	\$4,590,069	\$0	\$0	\$0
1510 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0
1999 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
CAPITAL RENEWAL	\$3,199,218	\$4,590,069	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 OPERATIONS & MAINTENANCE FUND  
 CAPITAL RENEWAL (SUB FUND)  
 EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
323 REPAIR AND MAINTENANCE	\$46,090	\$0	\$0	\$0	\$0
410 SUPPLIES	\$37,567	\$0	\$0	\$0	\$0
511 ARCHITECTURAL SERVICE	\$498,890	\$364,849	\$0	\$0	\$0
522 BUILDING IMPROVEMENT	\$2,691,020	\$4,045,401	\$0	\$0	\$0
CAPITAL RENEWAL	\$3,273,567	\$4,410,250	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 DEBT SERVICES FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE:			
PROPERTY TAXES	\$19,873,538	\$18,927,872	
INTEREST	\$10,000	\$12,500	
GENERAL STATE AID	\$951,700	\$947,450	
TOTAL before REFUNDING BONDS	<u>\$20,835,238</u>	<u>\$19,887,822</u>	
SALE OF REFUNDING BONDS	\$0	\$0	
TOTAL	<u><u>\$20,835,238</u></u>	<u><u>\$19,887,822</u></u>	-4.55%
EXPENDITURES:			
PRINCIPAL	\$17,485,000	\$16,365,000	
LEASE EARLY CHILDHOOD CENTER	\$951,700	\$947,450	
INTEREST PAID	\$3,243,626	\$2,553,101	
FEES	\$10,000	\$7,500	
CAPITAL LEASE	\$0	\$0	
TOTAL before REFUNDING BONDS	<u>\$21,690,326</u>	<u>\$19,873,051</u>	
BONDS REFUNDED	\$0	\$0	
TOTAL	<u><u>\$21,690,326</u></u>	<u><u>\$19,873,051</u></u>	-8.38%
OPERATING BALANCE	-\$855,088	\$14,771	

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 DEBT SERVICES FUND  
 REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
1111 CURRENT YEAR TAX LEVY	\$10,629,408	\$10,518,008	\$10,413,208	\$9,388,214	\$9,459,031
1112 PRIOR YEAR TAX LEVY	\$10,311,442	\$10,224,924	\$10,750,100	\$10,485,324	\$9,468,841
1113 PRIOR YEARS TAX LEVY	\$832	\$3,424	\$492	\$0	\$0
SUB TOTAL TAX REV	<u>\$20,941,682</u>	<u>\$20,746,356</u>	<u>\$21,163,800</u>	<u>\$19,873,538</u>	<u>\$18,927,872</u>
1510 INTEREST INCOME	\$220,136	\$151,200	\$13,590	\$10,000	\$12,500
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	<u>\$220,136</u>	<u>\$151,200</u>	<u>\$13,590</u>	<u>\$10,000</u>	<u>\$12,500</u>
7220 PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$0
3001 GENERAL STATE AID	\$1,000,000	\$951,700	\$949,700	\$951,700	\$947,450
DEBT SERVICES FUND INCOME before REFUNDING	<u>\$22,161,818</u>	<u>\$21,849,256</u>	<u>\$22,127,090</u>	<u>\$20,835,238</u>	<u>\$19,887,822</u>
7200 SALE OF BONDS	\$24,837,704	\$43,068,044	\$0	\$0	\$0
DEBT SERVICES FUND INCOME TOTALS	<u>\$ 46,999,522</u>	<u>\$ 64,917,300</u>	<u>\$ 22,127,090</u>	<u>\$ 20,835,238</u>	<u>\$ 19,887,822</u>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 DEBT SERVICES FUND  
 EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
610/620 CAPITAL LEASE PRINC & INT	\$237,715	\$0	\$0	\$0	\$0
LEASE EARLY CHILDHOOD CENTER	\$995,149	\$951,700	\$949,700	\$951,700	\$947,450
610 BOND PRINCIPAL RETIRED	\$14,875,000	\$15,760,000	\$16,780,000	\$17,485,000	\$16,365,000
620 BOND INTEREST PAID	\$5,351,550	\$4,079,276	\$3,948,843	\$3,243,626	\$2,553,101
640 FEES ON BONDS	\$146,545	\$177,272	\$7,225	\$10,000	\$7,500
SUB TOTAL	<u>\$21,605,960</u>	<u>\$20,968,248</u>	<u>\$21,685,768</u>	<u>\$21,690,326</u>	<u>\$19,873,051</u>
DEBT SERVICES FUND EXPENSE before REFUNDING	<u>\$21,605,960</u>	<u>\$20,968,248</u>	<u>\$21,685,768</u>	<u>\$21,690,326</u>	<u>\$19,873,051</u>
600 BONDS REFUNDED	\$24,700,678	\$44,575,150	\$0	\$0	\$0
DEBT SERVICES FUND EXPENSE TOTALS	<u>\$ 46,306,638</u>	<u>\$ 65,543,397</u>	<u>\$ 21,685,768</u>	<u>\$ 21,690,326</u>	<u>\$ 19,873,051</u>



COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 TRANSPORTATION FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE:			
PROPERTY TAX	\$5,671,182	\$5,677,807	
INTEREST	\$2,000	\$10,000	
OTHER LOCAL	\$84,000	\$80,000	
STATE	\$4,400,000	\$4,272,181	
FEDERAL	\$65,420	\$0	
TOTAL	<u>\$10,222,602</u>	<u>\$10,039,988</u>	-1.79%
EXPENDITURES			
SALARIES	\$77,590	\$56,030	
BENEFITS/PHYSICALS	\$12,064	\$9,900	
REPAIRS	\$3,000	\$0	
PUPIL TRANSPORTATION	\$9,500,000	\$9,587,500	
FIELD TRIPS	\$2,200	\$0	
EXTRACURRICULAR	\$501,370	\$357,750	
SUPPLIES	\$17,500	\$25,000	
GAS ESCALATOR	\$102,500	\$300,000	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$10,216,225</u>	<u>\$10,336,180</u>	1.17%
OPERATING BALANCE	\$6,377	-\$296,192	

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2022/23  
TRANSPORTATION FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
1111 CURRENT YEAR TAX LEVY	\$2,772,028	\$2,751,765	\$2,698,902	\$2,953,589	\$2,951,096
1112 PRIOR YEAR TAX LEVY	\$2,606,368	\$2,666,543	\$2,718,634	\$2,717,593	\$2,726,711
1113 PRIOR YEARS TAX LEVY	\$215	\$868	\$127	\$0	\$0
SUB TOTAL TAX REV	\$5,378,611	\$5,419,177	\$5,417,664	\$5,671,182	\$5,677,807
1442 PAYMENTS FROM OTHER LEA'S	\$78,234	\$88,459	\$57,588	\$75,000	\$75,000
1510 INTEREST INCOME	\$32,136	\$30,773	\$5,644	\$2,000	\$10,000
SUB TOTAL INTEREST	\$110,370	\$119,233	\$63,232	\$77,000	\$85,000
1950 REFUND PRIOR YEAR EXP	\$679	\$0	\$0	\$0	\$0
1997 SPACE AVAILABLE FEES	\$10,381	\$6,976	\$350	\$9,000	\$5,000
SUB TOTAL OTHER	\$11,060	\$6,976	\$350	\$9,000	\$5,000
3001 GENERAL STATE AID (EBF)	\$0	\$0	\$0	\$400,000	\$400,000
3500 REG TRAN STATE	\$1,005,940	\$1,109,984	\$1,441,512	\$1,300,000	\$1,679,781
3510 SPEC ED TRAN ST	\$3,309,576	\$3,031,461	\$2,853,287	\$2,700,000	\$2,192,401
SUB TOTAL STATE	\$4,315,515	\$4,141,445	\$4,294,799	\$4,400,000	\$4,272,181
4998 CARES ACT	\$0	\$0	\$0	\$65,420	\$0
TRANSPORTATION FUND REV TOTAL	\$9,815,556	\$9,686,831	\$9,776,045	\$10,222,602	\$10,039,988

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2022/23  
TRANSPORTATION FUND  
EXPENDITURES PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
100 SALARIES	\$75,150	\$53,807	\$43,625	\$77,590	\$56,030
211 TCHR RETIREMENT SYS	\$5,213	\$5,224	\$4,749	\$4,073	\$3,850
222 BENEFIT MEDICAL INS	\$11,765	\$6,012	\$5,394	\$7,992	\$6,050
320 REPAIR & MAINTENANCE	\$2,510	-\$1,743	\$64,632	\$3,000	\$0
331 PUPIL TRANSPORTATION	\$8,516,923	\$8,496,503	\$7,443,608	\$9,500,000	\$9,587,500
334 FIELD TRIPS	\$324	\$149	\$0	\$2,200	\$0
336 EXTRA CURRICULAR	\$344,467	\$263,389	\$0	\$501,370	\$357,750
464 SUPPLIES	\$16,291	\$14,967	\$6,100	\$17,500	\$25,000
690 GAS ESCALATION	\$154,749	\$116,154	\$33,679	\$102,500	\$300,000
600 CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION FUND EXP TOTAL	\$9,127,391	\$8,954,462	\$7,601,788	\$10,216,225	\$10,336,180

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 ILLINOIS MUNICIPAL RETIREMENT FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE:			
PROPERTY TAX	\$ 3,617,594	\$ 3,938,733	
CPPRT	\$ 200,000	\$ 50,000	
INTEREST	\$ 1,000	\$ 1,000	
TOTAL	<u>\$ 3,818,594</u>	<u>\$ 3,989,733</u>	4.48%
EXPENDITURES			
IMRF	\$ 1,272,608	\$ 1,270,951	
FICA	\$ 905,791	\$ 906,053	
MEDICARE	\$ 1,640,196	\$ 1,645,970	
TOTAL	<u>\$ 3,818,594</u>	<u>\$ 3,822,973</u>	0.11%
OPERATING BALANCE	\$ -	\$ 166,760.01	

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
IMRF					
1111 CURRENT YEAR TAX LEVY	\$478,505	\$468,956	\$503,070	\$513,263	\$615,881
1112 PRIOR YEAR TAX LEVY	\$462,121	\$460,296	\$481,743	\$506,554	\$545,685
1113 PRIOR YEARS TAX LEVY	\$38	\$165	\$22	\$0	\$0
SOCIAL SECURITY					
1151 CURRENT YEAR TAX LEVY	\$1,303,513	\$1,256,131	\$1,281,469	\$1,307,434	\$1,462,717
1152 PRIOR YEAR TAX LEVY	\$1,247,726	\$1,253,910	\$1,300,555	\$1,290,343	\$1,314,450
1153 PRIOR YEARS TAX LEVY	\$102	\$451	\$0	\$0	\$0
SUB TOTAL TAX LEVIES	\$3,492,004	\$3,439,910	\$3,566,858	\$3,617,594	\$3,938,733
1230 CORP PER PROP REPL TAX	\$438,500	\$200,000	\$200,000	\$200,000	\$50,000
1510 INTEREST INCOME	\$14,185	\$13,168	\$737	\$1,000	\$1,000
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	\$14,185	\$13,168	\$737	\$1,000	\$1,000
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
SUB TOTAL OTHER	\$0	\$0	\$0	\$0	\$0
<b>IL MUNICIPAL RET FUND REV TOTAL</b>	<b>\$3,944,689</b>	<b>\$3,653,078</b>	<b>\$3,767,595</b>	<b>\$3,818,594</b>	<b>\$3,989,733</b>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 ILLINOIS MUNICIPAL RETIREMENT FUND  
 EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
212 IL MUNICIPAL RET BENEFIT	\$1,315,512	\$1,365,774	\$1,411,791	\$1,272,608	\$1,270,951
216 F.I.C.A. BENEFIT	\$867,732	\$874,414	\$910,814	\$905,791	\$906,053
214 MEDICARE BENEFIT	\$1,488,011	\$1,525,034	\$1,498,000	\$1,640,196	\$1,645,970
<b>IL MUNICIPAL RET FUND EXP TOTAL</b>	<b>\$3,671,255</b>	<b>\$3,765,222</b>	<b>\$3,820,605</b>	<b>\$3,818,594</b>	<b>\$3,822,973</b>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 CAPITAL PROJECTS FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE	\$0	\$436,807	
INTEREST	\$1,000	\$2,500	
TOTAL	<u>\$1,000</u>	<u>\$439,307</u>	43830.7%
EXPENDITURES			
ARCHITECTS	\$250,000	\$250,000	
CONSTRUCTION	\$7,100,000	\$7,837,449	
DUES AND FEES	\$0	\$0	
TOTAL	<u>\$7,350,000</u>	<u>\$8,087,449</u>	10.0%
OPERATING BALANCE	(\$7,349,000)	(\$7,648,142)	
BOND PROCEEDS/DEBT CERTIFICATES	\$0	\$0	
TRANSFER IN FROM O&M	\$7,200,000	\$7,200,000	
TRANSFER IN FROM EDUCATION	\$0	\$0	

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 CAPITAL PROJECTS FUND  
 REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		2018/19	2019/20	2020/21	2021/22	2022/23
1111	SUPPLEMENTAL LEVY	\$0	\$0	\$0	\$0	\$436,807
1510	INTEREST INCOME	\$128,521	\$124,329	\$949	\$1,000	\$2,500
1920	DON FROM PRIV SOURCES	\$0	\$0	\$0	\$0	\$0
1930	IMPACT FEES	\$0	\$0	\$0	\$0	\$0
1999	OTHER	\$0	\$0	\$93,601	\$0	\$0
	TOTAL MISCELLANEOUS	\$0	\$0	\$93,601	\$0	\$0
7210	BOND PROCEEDS/DEBT CERTIFICATES	\$13,503,935	\$0	\$0	\$0	\$0
7230	ACCRUED INT/BOND SOLD	\$0	\$0	\$0	\$0	\$0
	TOTAL OTHER SOURCES	\$13,503,935	\$0	\$0	\$0	\$0
CAPITAL PROJECTS REV TOTALS		<u>\$13,632,456</u>	<u>\$124,329</u>	<u>\$94,550</u>	<u>\$1,000</u>	<u>\$439,307</u>
7800	TRANSFER FROM OTHER FUNDS	\$1,000,000	\$3,000,000	\$7,200,000	\$7,200,000	\$7,200,000
CAPITAL PROJECTS TOTAL		<u>\$14,632,456</u>	<u>\$3,124,329</u>	<u>\$7,294,550</u>	<u>\$7,201,000</u>	<u>\$7,639,307</u>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 CAPITAL PROJECTS FUND  
 EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		2018/19	2019/20	2020/21	2021/22	2022/23
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	\$17,458	\$127,607	\$130,677	\$250,000	\$250,000
540	GENERAL CONSTRUCTION	\$1,006,035	\$2,783,945	\$6,628,069	\$7,100,000	\$7,837,449
540	EARLY CHILDHOOD CENTER	\$2,841,590	\$10,497,213	\$1,387,117	\$0	\$0
541	EQUIPMENT NEW	\$0	\$0	\$0	\$0	\$0
640	DUES AND FEES	\$0	\$1,500	\$0	\$0	\$0
CAPITAL PROJECTS EXP TOTAL		<u>\$3,865,083</u>	<u>\$13,410,265</u>	<u>\$8,145,863</u>	<u>\$7,350,000</u>	<u>\$8,087,449</u>
660	PERM TRANSFER	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND TOTAL INC TRANSFERS		<u>\$3,865,083</u>	<u>\$13,410,265</u>	<u>\$8,145,863</u>	<u>\$7,350,000</u>	<u>\$8,087,449</u>

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET SUMMARY  
 2022/23  
 WORKING CASH FUND

DESCRIPTION	BUDGET 2021/22	BUDGET 2022/23	CHANGE FROM 21/22
REVENUE:			
PROPERTY TAXES	\$0	\$0	
INTEREST	\$40,000	\$50,000	
OTHER	\$0	\$0	
TOTAL	<u>\$40,000</u>	<u>\$50,000</u>	25.0%
EXPENDITURES:			
TREASURERS BOND	\$0	\$0	
FUND TRANSFERS	\$0	\$0	
TOTAL	<u>\$0</u>	<u>\$0</u>	
OPERATING BALANCE	\$40,000	\$50,000	
TRANSFER TO OPER & MAINT			

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 WORKING CASH FUND  
 REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
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	\$617,521	\$437,408	\$38,159	\$40,000	\$50,000
1512	NOW INTEREST	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL INTEREST	\$617,521	\$437,408	\$38,159	\$40,000	\$50,000
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		\$617,521	\$437,408	\$38,159	\$40,000	\$50,000

COMMUNITY UNIT SCHOOL DIST. #200  
 ANNUAL BUDGET  
 2022/23  
 WORKING CASH FUND  
 EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2020/21	BUDGET 2021/22	BUDGET 2022/23
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**

	<b>EDUCATION &amp; TORT</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>BOND &amp; INTEREST</b>	<b>TRANSPORTATION</b>	<b>IMRF &amp; SOC SECURITY</b>	<b>CAPITAL PROJECTS</b>	<b>WORKING CASH</b>	<b>TOTAL (MEMO ONLY)</b>
<b>FY 2021-22 BUDGET</b>								
REVENUE	\$154,864,838	\$18,459,622	\$20,835,238	\$10,222,602	\$3,818,594	\$1,000	\$40,000	\$208,241,894
EXPENDITURES	\$154,325,544	\$11,258,584	\$21,690,326	\$10,216,225	\$3,818,594	\$7,350,000	\$0	\$208,659,273
OPERATING BALANCE	\$539,294	\$7,201,038	(\$855,088) **	\$6,377	\$0	(\$7,349,000)	\$40,000	(\$417,379)
TRANSFERS IN/(OUT)	\$0	(\$7,200,000)	\$0	\$0	\$0	\$7,200,000	\$0	\$0
BOND/LEASE CERTIFICATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BEGINNING BALANCE*	\$18,362,647	\$5,971,664	\$12,922,258	\$5,200,811	\$386,209	(\$2,766,083)	\$28,609,169	\$68,686,675
ENDING BALANCE	\$18,901,941	\$5,972,702	\$12,067,170	\$5,207,188	\$386,209	(\$2,915,083) ***	\$28,649,169	\$68,269,296

\*6/30/21 audited fund balance

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

\*\*\*negative ending balance for Capital Projects fund is due to timing

	<b>EDUCATION &amp; TORT</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>BOND &amp; INTEREST</b>	<b>TRANSPORTATION</b>	<b>IMRF &amp; SOC SECURITY</b>	<b>CAPITAL PROJECTS</b>	<b>WORKING CASH</b>	<b>TOTAL (MEMO ONLY)</b>
<b>FY 2022-23 BUDGET</b>								
REVENUE	\$162,478,369	\$20,501,359	\$19,887,822	\$10,039,988	\$3,989,733	\$439,307	\$50,000	\$217,386,579
EXPENDITURES	\$162,336,796	\$12,096,962	\$19,873,051	\$10,336,180	\$3,822,973	\$8,087,449	\$0	\$216,553,411
OPERATING BALANCE	\$141,573	\$8,404,397	\$14,771	(\$296,192)	\$166,760	(\$7,648,142)	\$50,000	\$833,168
TRANSFERS IN/(OUT)	\$0	(\$7,200,000)	\$0	\$0	\$0	\$7,200,000	\$0	\$0
BOND/LEASE CERTIFICATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BEGINNING BALANCE	\$18,901,941	\$5,972,702	\$12,067,170	\$5,207,188	\$386,209	(\$2,915,083)	\$28,649,169	\$68,269,296
ENDING BALANCE	\$19,043,514	\$7,177,099	\$12,081,941	\$4,910,996	\$552,969	(\$3,363,225) ***	\$28,699,169	\$69,102,464