

# Tentative Budget



**Fiscal Year Beginning  
July 1, 2023  
through  
June 30, 2024**

## **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 BUDGET 2023-2024



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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



# 2023-2024 Budget

COMMUNITY UNIT SCHOOL DISTRICT 200  
ANNUAL BUDGET SUMMARY  
2023/24  
EDUCATION FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE			
PROPERTY TAX	\$126,788,878	\$135,003,958	
CPPRT	\$6,236,896	\$7,000,000	
TUITION	\$327,500	\$300,000	
INTEREST	\$50,000	\$100,000	
FOOD SALES	\$0	\$1,250,000	
STUDENT FEES	\$610,000	\$730,000	
TEXTBOOK RENTAL	\$2,133,000	\$2,142,250	
OTHER LOCAL	\$1,227,000	\$1,650,000	
STATE AID	\$11,346,477	\$12,153,571	
STATE CATEGORICAL	\$2,987,143	\$3,559,911	
FEDERAL CATEGORICAL	\$5,128,563	\$3,744,707	
FEDERAL OTHER	\$10,975,670	\$8,031,128	
TOTAL	<u>\$167,811,127</u>	<u>\$175,665,525</u>	4.68%
EXPENDITURES			
SALARIES	\$120,401,006	\$124,504,720	
BENEFITS	\$20,022,605	\$23,385,607	
PURCHASED SERVICES	\$10,707,244	\$10,452,415	
SUPPLIES	\$5,964,171	\$5,912,158	
CAPITAL OUTLAY	\$704,322	\$745,634	
DUES, FEES & TUITION	\$9,572,210	\$10,054,509	
TERMINATED BENEFITS	\$392,251	\$413,540	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$167,763,809</u>	<u>\$175,468,582</u>	4.59%
OPERATING BALANCE ED	\$47,318	\$196,943	
TRANSFER TO CAPITAL PROJECTS	\$0	\$0	

COMMUNITY UNIT SCHOOL DISTRICT 200  
ANNUAL BUDGET  
2023/24  
EDUCATIONAL FUND  
REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111	CURRENT YEAR TAX LEVY	\$58,033,275	\$58,804,800	\$63,329,365	\$64,384,045	\$71,451,589
1112	PRIOR YEAR TAX LEVY	\$55,156,182	\$56,807,026	\$59,089,589	\$59,373,306	\$60,305,718
1113	PRIOR LEVIES	\$18,852	\$2,638	\$2,463	\$2,500	\$3,500
1141	CURRENT LEVY - SPEC. ED.	\$1,339,874	\$1,359,649	\$1,533,815	\$1,591,026	\$1,758,696
1142	PRIOR YEAR LEVY - SPEC. ED.	\$1,269,783	\$1,396,752	\$1,366,233	\$1,438,001	\$1,484,354
1143	PRIOR LEVIES - SPEC ED	\$412	\$62	\$61	\$0	\$100
	SUB TOTAL LOCAL TAXES	\$115,818,377	\$118,370,927	\$125,321,526	\$126,788,878	\$135,003,958
1230	CORP PER PROP REPL TAX	\$2,055,840	\$2,661,302	\$5,786,896	\$6,236,896	\$7,000,000
1290	OTHER PAYMENT IN LIEU OF TAXES	\$0	\$0	\$0	\$0	\$0
1311	TUITION(OUT DIST)	\$0	(\$400)	(\$2,290)	\$2,500	\$0
1321	TUITION SUMMER SCHOOL/CAMPS	(\$46,073)	\$366,138	\$322,925	\$325,000	\$300,000
1342	OTH DIST SP ED PAYMENT	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL TUITION	(\$46,073)	\$365,738	\$320,635	\$327,500	\$300,000
1510	INTEREST INCOME	\$422,944	\$31,436	\$15,004	\$50,000	\$100,000
	SUB TOTAL INTEREST	\$422,944	\$31,436	\$15,004	\$50,000	\$100,000
1610	FOOD SALES	\$859,808	\$7,705	\$44,527	\$0	\$1,250,000
1710	ADMISSIONS	\$18,617	\$0	\$0	\$0	\$0
1711	ADMISSIONS - ATHLETICS	\$24,694	\$29,709	\$69,268	\$70,000	\$55,000
1970	DRIVER EDUCATION	\$76,045	\$81,405	\$88,470	\$90,000	\$75,000
1720	USERS FEES	\$334,457	\$433,814	\$436,019	\$450,000	\$600,000
1790	OTHER PUPIL ACTIVITIES	\$8,300	(\$7)	\$0	\$0	\$0
	SUB TOTAL STUDENT	\$462,113	\$544,922	\$593,757	\$610,000	\$730,000
1811/21	TEXTBOOK RENTAL	\$1,554,128	\$2,252,661	\$1,969,044	\$2,008,000	\$2,017,250
1890	TEXTBOOK OTHER	\$84,565	\$17,505	\$130,794	\$125,000	\$125,000
	SUB TOTAL TEXTBOOK	\$1,638,693	\$2,270,166	\$2,099,837	\$2,133,000	\$2,142,250
1920	DONATIONS/ PRI SOURCE	\$0	\$0	\$0	\$0	\$0
1950	REFUND PRIOR YEAR EXP	\$144,747	\$231,953	\$207,115	\$200,000	\$350,000
1960	TIF SURPLUS REFUNDS	\$0	\$12,641	\$0	\$0	\$0
1998	BANK MEMOS	\$96	\$0	\$0	\$0	\$0
1999	MISC/OTHER	\$1,191,873	\$788,140	\$1,043,412	\$1,027,000	\$1,300,000
	SUB TOTAL OTHER	\$1,336,716	\$1,032,734	\$1,250,528	\$1,227,000	\$1,650,000
2000	FLOW THROUGH REV	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL FLOW THRU	\$0	\$0	\$0	\$0	\$0



COMMUNITY UNIT SCHOOL DISTRICT 200  
ANNUAL BUDGET  
2023/24  
EDUCATIONAL FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
3100 SP ED PRIVATE FACILITY - TUITION	\$2,363,506	\$2,415,064	\$2,614,985	\$2,640,789	\$3,168,467
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.	\$0	\$50,642	\$138,683	\$170,854	\$192,248
3130 SP ED ORPHANS SUMMER SCHOOL	\$6,143	\$4,797	\$4,644	\$1,000	\$19,906
3145 SP ED SUMMER SCHOOL	\$0	\$0	\$0	\$0	\$0
3220 VOC ED - SECONDARY PRGM IMPRVMT	\$69,151	\$56,142	\$32,635	\$74,721	\$69,290
3305 BILINGUAL TPI	\$0	\$0	\$0	\$0	\$0
3360 LUNCH & BREAKFAST FREE	\$14,627	\$5,505	\$65,059	\$25,000	\$10,000
3370 DRIVERS EDUC REIMB	\$73,150	\$67,142	\$86,803	\$74,779	\$100,000
3800 LIBRARY GRANT	\$0	\$0	\$0	\$0	\$0
3999 OTHER GRANTS	\$0	\$18,229	\$11,461	\$0	\$0
SUB TOTAL STATE CATEGORICAL	\$2,526,577	\$2,617,521	\$2,954,269	\$2,987,143	\$3,559,911
4210 NATIONAL SCHOOL LUNCH PROGRAM	\$667,031	\$196,694	\$3,124,051	\$3,000,000	\$2,500,000
4220 BREAKFAST	\$141,113	\$0	\$389,807	\$350,000	\$300,000
4225 SUMMER FOOD SERVICE PROGRAM	\$385,024	\$1,890,028	\$108,719	\$0	\$0
4300 TITLE 1 LOW INCOME	\$1,404,937	\$1,189,280	\$1,266,106	\$1,745,319	\$914,708
4400 TITLE IV STUDENT ENRICHMENT	\$21,203	\$8,377	\$12,735	\$33,244	\$29,999
SUB TOTAL FEDERAL CATEGORICAL	\$2,619,308	\$3,284,379	\$4,901,418	\$5,128,563	\$3,744,707
4600 PRE-SCHOOL FLOW THROUGH	\$80,084	\$63,948	\$88,011	\$76,346	\$72,626
4620 IDEA FLOW THROUGH	\$2,730,934	\$3,039,403	\$4,044,536	\$3,234,093	\$2,980,246
4625 ROOM & BOARD	\$561,294	\$429,660	\$297,611	\$400,000	\$384,325
4770 VOC ED - PERKINS	\$54,063	\$39,693	\$25,437	\$44,695	\$47,109
4991/4992 MEDICAID	\$1,075,011	\$1,133,409	\$943,923	\$1,400,000	\$650,000
4905 FED-EMER IMMIG ASST (IEP)	\$0	\$0	\$0	\$0	\$0
4909 TITLE III (LIPLEP)	\$131,297	\$117,427	\$92,140	\$89,457	\$126,300
4932 TITLE II -TEACHER QUALITY	\$318,425	\$188,016	\$222,878	\$484,462	\$227,761
4998/4999 CARES ACT/STEP-DORS	\$3,975	\$880,177	\$3,053,174	\$5,246,617	\$3,542,761
SUB TOTAL OTHER CATEGORICAL	\$4,955,083	\$5,891,733	\$8,767,710	\$10,975,670	\$8,031,128
EDUCATIONAL FUND TOTAL	\$144,055,025	\$149,185,664	\$163,211,046	\$167,811,127	\$175,665,525

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
EDUCATIONAL FUND  
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
100	SALARIES	\$108,054,163	\$111,377,785	\$114,246,704	\$120,401,006	\$124,504,720
	SUB TOTAL SALARIES	\$108,054,163	\$111,377,785	\$114,246,704	\$120,401,006	\$124,504,720
211	TCHR RETIREMENT SYS	\$2,256,850	\$2,448,815	\$2,320,657	\$2,305,595	\$2,944,835
212	IMRF	\$68,714	\$187,494	\$69,572	\$57,100	\$46,671
221	BENEFIT LIFE INSURANCE	\$63,757	\$41,641	\$59,617	\$60,000	\$60,000
222	BENEFIT MEDICAL INS	\$14,251,169	\$14,859,163	\$17,961,186	\$17,441,175	\$20,209,101
231	BENEFIT PHYSICALS/MEDICAL EXP	(\$25,394)	\$114,623	\$137,019	\$140,235	\$115,000
230	BENEFIT EMPLOYER CONTRIB	\$38,483	\$27,682	\$16,375	\$18,500	\$10,000
	SUB TOTAL BENEFITS	\$16,653,579	\$17,679,418	\$20,564,426	\$20,022,605	\$23,385,607
317	AUDIT SERVICES	\$46,750	\$41,000	\$43,390	\$50,000	\$57,695
318	LEGAL SERVICES	\$150,706	\$215,250	\$185,731	\$185,000	\$228,000
319	CONTRACTUAL SERVICES	\$3,811,383	\$3,933,254	\$5,872,722	\$6,149,015	\$6,284,437
320	REPAIRS/MAINT SERVICES	\$251,699	\$219,897	\$275,785	\$338,362	\$311,100
325	RENTALS	\$86,306	\$164,225	\$158,732	\$76,287	\$173,100
332	TRAVEL	\$115,194	\$40,382	\$79,903	\$148,788	\$120,279
333	TRAVEL OUT OF DISTRICT	\$0	\$0	\$0	\$0	\$0
339	TRAVEL OUT OF DISTRICT-GRANT PD	\$93,025	\$68,503	\$101,595	\$129,126	\$134,217
334/335	TRAVEL OUT STUDENTS	\$36,308	\$17,861	\$51,944	\$66,600	\$61,100
340	POSTAGE/TELEPHONE	\$34,756	\$35,506	\$48,106	\$62,384	\$54,140
350	ADVERTISING, NOTICES	\$5,082	\$11,097	\$6,495	\$11,000	\$7,500
360	PRINTING/BINDING	\$3,030	\$3,172	\$1,448	\$5,105	\$2,325
381	LIABILITY INSURANCE	\$584,479	\$605,729	\$679,132	\$750,937	\$732,220
382	TREASURERS BOND	\$22,633	\$19,950	\$3,330	\$25,000	\$18,767
384	WORKMENS COMP INS	\$319,735	\$271,563	\$350,480	\$274,335	\$217,529
389	UNEMPLOYMENT INS	\$41,464	\$145,737	\$8,344	\$10,000	\$5,000
390	OTHER PURCH SERVICES	\$1,767,376	\$2,217,337	\$2,342,441	\$2,425,305	\$2,045,006
	SUB TOTAL PURCH SER	\$7,369,926	\$8,010,463	\$10,209,579	\$10,707,244	\$10,452,415
400/410	SUPPLIES	\$2,608,993	\$2,450,010	\$2,694,911	\$3,448,473	\$3,653,380
415	LIBRARY MEDIA SUPPLIES	\$193	\$0	\$0	\$0	\$0
420	TEXTBOOKS	\$350,381	\$182,986	\$58,881	\$275,171	\$134,965
430	LIBRARY BOOKS	\$73,556	\$61,662	\$56,215	\$87,635	\$59,844
440	PERIODICALS/ONLINE SUBSCRIPTIONS	\$436,418	\$550,915	\$467,980	\$684,191	\$448,835
464	PROFESSIONAL MATERIAL	\$1,845	\$1,524	\$3,121	\$2,500	\$2,500
470	SOFTWARE	\$517,794	\$350,436	\$663,454	\$938,890	\$1,199,685
	SUB TOTAL SUPPLY/MAT	\$3,989,180	\$3,597,533	\$3,944,561	\$5,436,860	\$5,499,208
550	EQUIPMENT	\$190,048	\$93,832	\$118,942	\$704,322	\$745,634
640	DUES AND FEES	\$183,996	\$135,739	\$235,274	\$217,383	\$230,773
670	TUITION	\$7,781,446	\$8,206,696	\$8,274,038	\$9,354,827	\$9,823,736
600	CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER EXP	\$7,965,442	\$8,342,435	\$8,509,312	\$9,572,210	\$10,054,509
700	NON-CAPITAL EQUIPMENT GRANTS	\$12,511	\$27,502	\$8,948	\$527,311	\$412,950
800	TERMINATED EMPLOYEE BENEFITS	\$365,933	\$431,092	\$950,293	\$392,251	\$413,540
EDUCATIONAL EXPENDITURE FUND TOTAL		\$144,600,783	\$149,560,061	\$158,552,765	\$167,763,809	\$175,468,582
660	TRANSFER TO CAPITAL PROJECT	\$0	\$0	\$0	\$0	\$0
EDUCATIONAL TOTAL incl TRANSFER		\$144,600,783	\$149,560,061	\$158,552,765	\$167,763,809	\$175,468,582

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET SUMMARY  
2023/24  
OPERATIONS & MAINTENANCE FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
LOCAL REVENUE:			
PROPERTY TAXES	\$16,630,553	\$17,762,474	
*PROPERTY TAXES	\$0	\$0	
INTEREST	\$5,000	\$5,250	
RENTALS	\$100,000	\$100,000	
OTHER LOCAL	\$625,000	\$450,000	
STATE	\$1,150,000	\$238,156	
FEDERAL	\$1,988,306	\$0	
TOTAL	<u>\$20,498,859</u>	<u>\$18,555,880</u>	-9.48%
EXPENDITURES			
SALARIES	\$2,270,266	\$2,332,431	
BENEFITS	\$601,811	\$603,990	
CLEANING SERVICE	\$3,823,685	\$4,279,500	
PURCHASED SERVICES	\$1,350,450	\$1,513,963	
GAS	\$454,500	\$485,000	
ELECTRIC	\$1,580,000	\$1,337,250	
TELEPHONE	\$886,500	\$609,724	
SOFTWARE	\$12,750	\$10,000	
SUPPLIES	\$920,500	\$1,211,000	
CAPITAL OUTLAY	\$381,000	\$1,780,944	
*CAPITAL RENEWAL	\$0	\$0	
DUES AND FEES	\$0	\$0	
TERMINATED BENEFITS	\$21,893	\$0	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$12,303,355</u>	<u>\$14,163,801</u>	15.12%
OPERATING BALANCE	\$8,195,504	\$4,392,079	
TRANSFER FROM WORKING CASH	\$0	\$0	
TRANSFER TO CAPITAL PROJECTS	\$7,200,000	\$6,000,000	

\* DENOTES CAPITAL RENEWAL SUB FUND

ANNUAL BUDGET  
2023/24  
OPERATIONS & MAINTENANCE FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111 CURRENT YEAR TAX LEVY	\$4,987,646	\$7,435,578	\$8,432,323	\$8,724,981	\$9,632,400
1112 PRIOR YEAR TAX LEVY	\$4,013,461	\$6,751,441	\$7,471,588	\$7,905,573	\$8,129,824
1113 PRIOR YEARS TAX LEVY	\$2,179	\$314	\$293	\$0	\$250
SUB TOTAL TAX REV	\$9,003,286	\$14,187,333	\$15,904,204	\$16,630,553	\$17,762,474
1510 INTEREST INCOME	\$118,351	\$6,201	\$3,284	\$5,000	\$5,250
SUB TOTAL INTEREST	\$118,351	\$6,201	\$3,284	\$5,000	\$5,250
1910 RENTALS	\$111,378	\$50,959	\$84,511	\$100,000	\$100,000
1930 CONTRIB FR PRIV SOURCES/IMPACT	\$0	\$444,358	\$491,119	\$500,000	\$400,000
1950 REFUND PRIOR YEAR EXP	\$13,778	\$0	\$0	\$0	\$0
1999 MISCELLANEOUS OTHER	\$64,277	\$52,089	\$351,449	\$125,000	\$50,000
SUB TOTAL OTHER	\$189,432	\$547,407	\$927,079	\$725,000	\$550,000
3001 GENERAL STATE AID (EBF)	\$900,000	\$200,000	\$1,115,000	\$1,150,000	\$188,156
3290 GRANTS	\$50,000	\$0	\$0	\$0	\$0
3999 OTHER RESTRICT GRANTS	\$0	\$150,000	\$50,000	\$0	\$50,000
4998 ESSER II	\$0	\$0	\$1,693,701	\$1,988,306	\$0
SUB TOTAL FED/STGRANT	\$950,000	\$350,000	\$2,858,701	\$3,138,306	\$238,156
O. & M. FUND REVENUE TOTAL	\$10,261,070	\$15,090,940	\$19,693,268	\$20,498,859	\$18,555,880
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	\$10,261,070	\$15,090,940	\$19,693,268	\$20,498,859	\$18,555,880

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
OPERATIONS & MAINTENANCE FUND  
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
100	SALARIES	\$2,088,215	\$2,035,485	\$2,186,010	\$2,270,266	\$2,332,431
	SUB TOTAL SALARIES	\$2,088,215	\$2,035,485	\$2,186,010	\$2,270,266	\$2,332,431
222	BENEFIT MEDICAL INS	\$523,753	\$507,330	\$488,748	\$535,811	\$541,947
212	IMRF	\$61,390	\$73,473	\$63,806	\$66,000	\$62,043
	SUB TOTAL BENEFITS	\$585,143	\$580,803	\$552,554	\$601,811	\$603,990
319	CONTRACTUAL SERVICES	\$50,561	\$87,830	\$59,147	\$74,172	\$98,000
321	SANITATION	\$85,406	\$79,283	\$82,566	\$118,400	\$181,500
322	CLEANING SERVICE	\$2,997,195	\$3,005,148	\$3,041,792	\$3,631,113	\$4,000,000
320	REPAIR SERVICES	\$777,845	\$677,669	\$861,361	\$872,000	\$1,017,000
325	RENTALS	\$10,660	\$32,034	\$84,317	\$100,000	\$93,163
332	TRAVEL	\$7,092	\$1,455	\$2,287	\$4,000	\$2,000
341	TELEPHONE	\$697,609	\$864,250	\$840,386	\$886,500	\$609,724
343	SECURITY SYSTEMS	\$49,006	\$780	\$65,861	\$84,700	\$68,300
370	UTILITIES WATER	\$266,509	\$217,817	\$239,792	\$289,750	\$333,500
390	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL PURCH SER	\$4,941,883	\$4,966,267	\$5,277,509	\$6,060,635	\$6,403,186
410	SUPPLIES	\$875,776	\$980,380	\$966,177	\$920,500	\$1,211,000
470	ONLINE SUBSCRIPTIONS	\$9,907	\$10,575	\$12,188	\$12,750	\$10,000
465	UTILITIES NATURAL GAS	\$356,641	\$528,346	\$437,877	\$454,500	\$485,000
466	UTILITIES ELECTRICITY	\$1,508,538	\$1,358,145	\$1,444,322	\$1,580,000	\$1,337,250
	SUB TOTAL SUPPLY/MAT	\$2,750,862	\$2,877,447	\$2,860,564	\$2,967,750	\$3,043,250
500	ARCHITECTURAL SERVICE	\$94,407	\$0	\$15,298	\$100,000	\$0
540	GENERAL CONSTRUCTION	\$13,975	\$24,100	\$31,427	\$88,500	\$0
550	EQUIPMENT NEW	\$93,746	\$170,563	\$128,922	\$192,500	\$1,780,944
	SUB TOTAL CAPITAL OUT	\$202,128	\$194,663	\$175,647	\$381,000	\$1,780,944
640	DUES & FEES	\$632	\$288	\$0	\$0	\$0
600	CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL OTHER EXP	\$632	\$288	\$0	\$0	\$0
800	TERMINATED BENEFITS	\$7,498	\$14,550	\$0	\$21,893	\$0
O. & M. FUND EXPENDITURE TOTALS		\$10,576,360	\$10,669,503	\$11,052,284	\$12,303,355	\$14,163,801
660	TRANSFERS	\$3,000,000	\$7,200,000	\$7,200,000	\$7,200,000	\$6,000,000
O & M FUND TOTAL incl transfers		\$13,576,360	\$17,869,503	\$18,252,284	\$19,503,355	\$20,163,801

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
OPERATIONS & MAINTENANCE FUND  
CAPITAL RENEWAL (SUB FUND)  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111 CURRENT YEAR TAX LEVY	\$2,046,690	\$0	\$0	\$0	\$0
1112 PRIOR YEAR TAX LEVY	\$2,543,379	\$0	\$0	\$0	\$0
1113 PRIOR YEARS TAX LEVY	\$0	\$0	\$0	\$0	\$0
SUB TOTAL TAX REV	\$4,590,069	\$0	\$0	\$0	\$0
1510 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0
1999 MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0
CAPITAL RENEWAL	\$4,590,069	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
OPERATIONS & MAINTENANCE FUND  
CAPITAL RENEWAL (SUB FUND)  
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
323 REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0	\$0
410 SUPPLIES	\$0	\$0	\$0	\$0	\$0
511 ARCHITECTURAL SERVICE	\$364,849	\$0	\$0	\$0	\$0
522 BUILDING IMPROVEMENT	\$4,045,401	\$0	\$0	\$0	\$0
CAPITAL RENEWAL	\$4,410,250	\$0	\$0	\$0	\$0

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET SUMMARY  
2023/24  
DEBT SERVICES FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE:			
PROPERTY TAXES	\$18,927,872	\$17,694,216	
INTEREST	\$80,000	\$135,000	
GENERAL STATE AID	\$947,450	\$952,200	
TOTAL before REFUNDING BONDS	<u>\$19,955,322</u>	<u>\$18,781,416</u>	
SALE OF REFUNDING BONDS	\$0	\$0	
TOTAL	<u><u>\$19,955,322</u></u>	<u><u>\$18,781,416</u></u>	-5.88%
EXPENDITURES:			
PRINCIPAL	\$16,365,000	\$17,100,000	
LEASE EARLY CHILDHOOD CENTER	\$947,450	\$952,200	
INTEREST PAID	\$2,553,101	\$1,818,063	
FEES	\$7,500	\$7,500	
CAPITAL LEASE	\$0	\$0	
TOTAL before REFUNDING BONDS	<u>\$19,873,051</u>	<u>\$19,877,763</u>	
BONDS REFUNDED	\$0	\$0	
TOTAL	<u><u>\$19,873,051</u></u>	<u><u>\$19,877,763</u></u>	0.02%
OPERATING BALANCE	\$82,271	-\$1,096,347	

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
DEBT SERVICES FUND  
REVENUE PROJECTIONS

FUNCTIO/DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111 CURRENT YEAR TAX LEVY	\$10,518,008	\$10,413,208	\$10,099,753	\$9,459,031	\$8,687,429
1112 PRIOR YEAR TAX LEVY	\$10,224,924	\$10,750,100	\$10,463,639	\$9,468,841	\$9,006,787
1113 PRIOR YEARS TAX LEVY	\$3,424	\$492	\$466	\$0	\$0
SUB TOTAL TAX REV	\$20,746,356	\$21,163,800	\$20,563,858	\$18,927,872	\$17,694,216
1510 INTEREST INCOME	\$151,200	\$13,590	\$12,967	\$80,000	\$135,000
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	\$151,200	\$13,590	\$12,967	\$80,000	\$135,000
1999 OTHER	\$0	\$0	\$90,318	\$0	\$0
7220 PREMIUM ON BONDS SOLD	\$0	\$0	\$0	\$0	\$0
3001 GENERAL STATE AID	\$951,700	\$949,700	\$951,700	\$947,450	\$952,200
DEBT SERVICES FUND INCOME before REFUNDIN	\$21,849,256	\$22,127,090	\$21,618,843	\$19,955,322	\$18,781,416
7200 SALE OF BONDS	\$43,068,044	\$0	\$0	\$0	\$0
DEBT SERVICES FUND INCOME TOTALS	\$ 64,917,300	\$ 22,127,090	\$ 21,618,843	\$ 19,955,322	\$ 18,781,416

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
DEBT SERVICES FUND  
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
610/620 CAPITAL LEASE PRINC & INT	\$0	\$0	\$0	\$0	\$0
LEASE EARLY CHILDHOOD CENTER	\$951,700	\$949,700	\$951,700	\$947,450	\$952,200
610 BOND PRINCIPAL RETIRED	\$15,760,000	\$16,780,000	\$17,530,000	\$16,365,000	\$17,100,000
620 BOND INTEREST PAID	\$4,079,276	\$3,948,843	\$3,198,625	\$2,553,101	\$1,818,063
640 FEES ON BONDS	\$177,272	\$7,225	\$5,175	\$7,500	\$7,500
SUB TOTAL	\$20,968,248	\$21,685,768	\$21,685,500	\$19,873,051	\$19,877,763
DEBT SERVICES FUND EXPENSE before REFUNDI	\$20,968,248	\$21,685,768	\$21,685,500	\$19,873,051	\$19,877,763
600 BONDS REFUNDED	\$44,575,150	\$0	\$0	\$0	\$0
DEBT SERVICES FUND EXPENSE TOTALS	\$ 65,543,397	\$ 21,685,768	\$ 21,685,500	\$ 19,873,051	\$ 19,877,763



COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET SUMMARY  
2023/24  
TRANSPORTATION FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE:			
PROPERTY TAX	\$5,677,807	\$5,692,213	
INTEREST	\$75,000	\$135,000	
OTHER LOCAL	\$80,000	\$105,000	
STATE	\$4,767,951	\$5,051,171	
FEDERAL	\$0	\$0	
TOTAL	<u>\$10,600,758</u>	<u>\$10,983,383</u>	3.61%
EXPENDITURES			
SALARIES	\$56,030	\$72,292	
BENEFITS/PHYSICALS	\$10,260	\$9,625	
REPAIRS	\$5,000	\$5,000	
PUPIL TRANSPORTATION	\$9,852,500	\$10,106,924	
FIELD TRIPS	\$0	\$0	
EXTRACURRICULAR	\$387,750	\$389,500	
SUPPLIES	\$27,500	\$30,500	
GAS ESCALATOR	\$320,000	\$520,000	
CONTINGENCIES	\$0	\$0	
TOTAL	<u>\$10,659,040</u>	<u>\$11,133,841</u>	4.45%
OPERATING BALANCE	-\$58,282	-\$150,458	

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
TRANSPORTATION FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111 CURRENT YEAR TAX LEVY	\$2,751,765	\$2,698,902	\$2,908,392	\$2,951,096	\$3,086,815
1112 PRIOR YEAR TAX LEVY	\$2,666,543	\$2,718,634	\$2,711,973	\$2,726,711	\$2,605,297
1113 PRIOR YEARS TAX LEVY	\$868	\$127	\$118	\$0	\$100
SUB TOTAL TAX REV	\$5,419,177	\$5,417,664	\$5,620,483	\$5,677,807	\$5,692,213
1442 PAYMENTS FROM OTHER LEA'S	\$88,459	\$57,588	\$66,498	\$75,000	\$100,000
1510 INTEREST INCOME	\$30,773	\$5,644	\$10,665	\$75,000	\$135,000
SUB TOTAL INTEREST	\$119,233	\$63,232	\$77,163	\$150,000	\$235,000
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
1997 SPACE AVAILABLE FEES	\$6,976	\$350	\$1,546	\$5,000	\$5,000
SUB TOTAL OTHER	\$6,976	\$350	\$1,546	\$5,000	\$5,000
3001 GENERAL STATE AID (EBF)	\$0	\$0	\$400,000	\$400,000	\$750,000
3500 REG TRAN STATE	\$1,109,984	\$1,441,512	\$1,632,258	\$1,239,746	\$1,188,237
3510 SPEC ED TRAN ST	\$3,031,461	\$2,853,287	\$2,341,485	\$3,128,205	\$3,112,934
SUB TOTAL STATE	\$4,141,445	\$4,294,799	\$4,373,743	\$4,767,951	\$5,051,171
4998 CARES ACT	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION FUND REV TOTAL	\$9,686,831	\$9,776,045	\$10,072,935	\$10,600,758	\$10,983,383

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
TRANSPORTATION FUND  
EXPENDITURES PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
100 SALARIES	\$53,807	\$43,625	\$52,180	\$56,030	\$72,292
211 TCHR RETIREMENT SYS	\$5,224	\$4,749	\$3,977	\$4,210	\$4,625
222 BENEFIT MEDICAL INS	\$6,012	\$5,394	\$4,362	\$6,050	\$5,000
320 REPAIR & MAINTENANCE	-\$1,743	\$64,632	\$2,880	\$5,000	\$5,000
331 PUPIL TRANSPORTATION	\$8,496,503	\$7,443,608	\$9,400,320	\$9,852,500	\$10,106,924
334 FIELD TRIPS	\$149	\$0	\$0	\$0	\$0
336 EXTRA CURRICULAR	\$263,389	\$0	\$342,893	\$387,750	\$389,500
464 SUPPLIES	\$14,967	\$6,100	\$23,122	\$27,500	\$30,500
690 GAS ESCALATION	\$116,154	\$33,679	\$401,938	\$320,000	\$520,000
600 CONTINGENCIES	\$0	\$0	\$0	\$0	\$0
800 POST EMPLOYMENT BENEFITS	\$0	\$0	\$16,610	\$0	\$0
TRANSPORTATION FUND EXP TOTAL	\$8,954,462	\$7,601,788	\$10,248,282	\$10,659,040	\$11,133,841

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
ILLINOIS MUNICIPAL RETIREMENT FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE:			
PROPERTY TAX	\$ 3,938,733	\$ 4,245,887	
CPPRT	\$ 50,000	\$ 50,000	
INTEREST	\$ 1,000	\$ 500	
TOTAL	<u>\$ 3,989,733</u>	<u>\$ 4,296,387</u>	7.69%
EXPENDITURES			
IMRF	\$ 1,270,951	\$ 1,078,103	
FICA	\$ 906,053	\$ 980,416	
MEDICARE	\$ 1,645,970	\$ 1,748,929	
TOTAL	<u>\$ 3,822,973</u>	<u>\$ 3,807,448</u>	-0.41%
OPERATING BALANCE	\$ 166,760.01	\$ 488,938.26	

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
ILLINOIS MUNICIPAL RETIREMENT FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
IMRF					
1111 CURRENT YEAR TAX LEVY	\$468,956	\$503,070	\$582,044	\$615,881	\$683,264
1112 PRIOR YEAR TAX LEVY	\$460,296	\$481,743	\$505,506	\$545,685	\$576,680
1113 PRIOR YEARS TAX LEVY	\$165	\$22	\$21	\$0	\$50
SOCIAL SECURITY					
1151 CURRENT YEAR TAX LEVY	\$1,256,131	\$1,281,469	\$1,402,032	\$1,462,717	\$1,619,214
1152 PRIOR YEAR TAX LEVY	\$1,253,910	\$1,300,555	\$1,287,675	\$1,314,450	\$1,366,629
1153 PRIOR YEARS TAX LEVY	\$451	\$0	\$56	\$0	\$50
SUB TOTAL TAX LEVIES	\$3,439,910	\$3,566,858	\$3,777,335	\$3,938,733	\$4,245,887
1230 CORP PER PROP REPL TA	\$200,000	\$200,000	\$450,000	\$50,000	\$50,000
1510 INTEREST INCOME	\$13,168	\$737	\$285	\$1,000	\$500
1512 NOW INTEREST	\$0	\$0	\$0	\$0	\$0
SUB TOTAL INTEREST	\$13,168	\$737	\$285	\$1,000	\$500
1950 REFUND PRIOR YEAR EXP	\$0	\$0	\$0	\$0	\$0
SUB TOTAL OTHER	\$0	\$0	\$0	\$0	\$0
IL MUNICIPAL RET FUND REV TOTAL	\$3,653,078	\$3,767,595	\$4,227,619	\$3,989,733	\$4,296,387

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
ILLINOIS MUNICIPAL RETIREMENT FUND  
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
212 IL MUNICIPAL RET BENEFI	\$1,365,774	\$1,411,791	\$1,344,427	\$1,270,951	\$1,078,103
216 F.I.C.A. BENEFIT	\$874,414	\$910,814	\$901,147	\$906,053	\$980,416
213/214 MEDICARE BENEFIT	\$1,525,034	\$1,498,000	\$1,628,595	\$1,645,970	\$1,748,929
IL MUNICIPAL RET FUND EXP TOTAL	\$3,765,222	\$3,820,605	\$3,874,169	\$3,822,973	\$3,807,448

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET SUMMARY  
2023/24  
CAPITAL PROJECTS FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE	\$436,807	\$386,734	
INTEREST	\$100	\$125	
TOTAL	<u>\$436,907</u>	<u>\$386,859</u>	-11.5%
EXPENDITURES			
ARCHITECTS	\$300,000	\$300,000	
CONSTRUCTION	\$7,792,110	\$8,093,633	
DUES AND FEES	\$0	\$0	
TOTAL	<u>\$8,092,110</u>	<u>\$8,393,633</u>	3.7%
OPERATING BALANCE	(\$7,655,203)	(\$8,006,774)	
BOND PROCEEDS/DEBT CERTIFICATES	\$0	\$0	
TRANSFER IN FROM O&M	\$7,200,000	\$6,000,000	
TRANSFER IN FROM EDUCATION	\$0	\$0	

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
CAPITAL PROJECTS FUND  
REVENUE PROJECTIONS

FUNCTION DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
1111/12 SUPPLEMENTAL LEVY	\$0	\$0	\$0	\$436,807	\$386,734
1510 INTEREST INCOME	\$124,329	\$949	\$1,000	\$100	\$125
1920 DON FROM PRIV SOURCES	\$0	\$0	\$0	\$0	\$0
1930 IMPACT FEES	\$0	\$0	\$0	\$0	\$0
1999 OTHER	\$0	\$93,601	\$0	\$0	\$0
TOTAL MISCELLANEOUS	\$0	\$93,601	\$0	\$0	\$0
7210 BOND PROCEEDS/DEBT CERTIFICATES	\$0	\$0	\$0	\$0	\$0
7230 ACCRUED INT/BOND SOLD	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS REV TOTALS	\$124,329	\$94,550	\$1,000	\$436,907	\$386,859
7800 TRANSFER FROM OTHER FUNDS	\$3,000,000	\$7,200,000	\$7,200,000	\$7,200,000	\$6,000,000
CAPITAL PROJECTS TOTAL	\$3,124,329	\$7,294,550	\$7,201,000	\$7,636,907	\$6,386,859

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
CAPITAL PROJECTS FUND  
EXPENDITURE PROJECTIONS

OBJECT DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
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	\$127,607	\$130,677	\$250,000	\$300,000	\$300,000
540 GENERAL CONSTRUCTION	\$2,783,945	\$6,628,069	\$7,100,000	\$7,792,110	\$8,093,633
540 EARLY CHILDHOOD CENTER	\$10,497,213	\$1,387,117	\$0	\$0	\$0
541 EQUIPMENT NEW	\$0	\$0	\$0	\$0	\$0
640 DUES AND FEES	\$1,500	\$0	\$0	\$0	\$0
CAPITAL PROJECTS EXP TOTAL	\$13,410,265	\$8,145,863	\$7,350,000	\$8,092,110	\$8,393,633
660 PERM TRANSFER	\$0	\$0	\$0	\$0	\$0
CAPITAL PROJECTS FUND TOTAL INC TRANSFERS	\$13,410,265	\$8,145,863	\$7,350,000	\$8,092,110	\$8,393,633

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET SUMMARY  
2023/24  
WORKING CASH FUND

DESCRIPTION	BUDGET 2022/23	BUDGET 2023/24	CHANGE FROM 22/23
REVENUE:			
PROPERTY TAXES	\$0	\$0	
INTEREST	\$675,000	\$925,000	
OTHER	\$0	\$0	
TOTAL	<u>\$675,000</u>	<u>\$925,000</u>	37.0%
EXPENDITURES:			
TREASURERS BOND	\$0	\$0	
FUND TRANSFERS	<u>\$0</u>	<u>\$0</u>	
TOTAL	<u>\$0</u>	<u>\$0</u>	
OPERATING BALANCE	\$675,000	\$925,000	
TRANSFER TO OPER & MAINT			

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
WORKING CASH FUND  
REVENUE PROJECTIONS

FUNCTION	DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
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	\$437,408	\$38,159	\$47,052	\$675,000	\$925,000
1512	NOW INTEREST	\$0	\$0	\$0	\$0	\$0
	SUB TOTAL INTEREST	\$437,408	\$38,159	\$47,052	\$675,000	\$925,000
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		\$437,408	\$38,159	\$47,052	\$675,000	\$925,000

COMMUNITY UNIT SCHOOL DIST. #200  
ANNUAL BUDGET  
2023/24  
WORKING CASH FUND  
EXPENDITURE PROJECTIONS

OBJECT	DESCRIPTION	ACTUAL 2019/20	ACTUAL 2020/21	ACTUAL 2021/22	BUDGET 2022/23	BUDGET 2023/24
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**

	EDUCATION & TORT	OPERATIONS & MAINTENANCE	BOND & INTEREST	TRANSPORTATION	IMRF & SOC SECURITY	CAPITAL PROJECTS	WORKING CASH	TOTAL (MEMO ONLY)
<b>FY 2022-23 BUDGET</b>								
REVENUE	\$167,811,127	\$20,498,859	\$19,955,322	\$10,600,758	\$3,989,733	\$436,907	\$675,000	\$223,967,707
EXPENDITURES	\$167,763,809	\$12,303,355	\$19,873,051	\$10,659,040	\$3,822,973	\$8,092,110	\$0	\$222,514,338
OPERATING BALANCE	\$47,318	\$8,195,504	\$82,271 **	(\$58,282)	\$166,760	(\$7,655,203)	\$675,000	\$1,453,369
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*	\$21,860,011	\$5,094,989	\$12,263,636	\$4,791,810	\$623,370	(\$115,421)	\$28,656,221	\$73,174,616
ENDING BALANCE	\$21,907,329	\$6,090,493	\$12,345,907	\$4,733,528	\$790,130	(\$570,624) ***	\$29,331,221	\$74,627,985

\*6/30/22 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 ending balance for Capital Projects fund is due to timing

	EDUCATION & TORT	OPERATIONS & MAINTENANCE	BOND & INTEREST	TRANSPORTATION	IMRF & SOC SECURITY	CAPITAL PROJECTS	WORKING CASH	TOTAL (MEMO ONLY)
<b>FY 2023-24 BUDGET</b>								
REVENUE	\$175,665,525	\$18,555,880	\$18,781,416	\$10,983,383	\$4,296,387	\$386,859	\$925,000	\$229,594,451
EXPENDITURES	\$175,468,582	\$14,163,801	\$19,877,763	\$11,133,841	\$3,807,448	\$8,393,633	\$0	\$232,845,069
OPERATING BALANCE	\$196,943	\$4,392,079	(\$1,096,347)	(\$150,458)	\$488,938	(\$8,006,774)	\$925,000	(\$3,250,619)
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	\$21,907,329	\$6,090,493	\$12,345,907	\$4,733,528	\$790,130 #	(\$570,624)	\$29,331,221	\$74,627,985
ENDING BALANCE	\$22,104,273	\$4,482,572	\$11,249,560	\$4,583,070	\$1,279,068	(\$2,577,398) ***	\$30,256,221	\$71,377,366