

INFORMATION ITEM

Date: April 27, 2020
To: Kari Cremascoli, Ph.D.
Superintendent
From: Ellen Crispino
Business Manager/CSBO
Subject: Fiscal Year 2021 Tentative Budget for All Funds

All Funds

Attached (Exhibit A) is the District 39 tentative budget for all funds for fiscal year 2021, which extends from July 1, 2020 through June 30, 2021. Summaries are shown for Operating and Non-Operating funds. The District's Operating Funds include the Educational, Operations and Maintenance, Transportation, Municipal Retirement, Working Cash and Tort Funds. The District's Non-Operating Funds include the Debt Service, Capital Project and Life Safety Funds. The District is currently working through what any projected financial impact will be of COVID-19. As more information is obtained, adjustments will be made to the tentative budget prior to final budget approval in August.

Operating Funds

The FY21 tentative budget for the Operating Funds (Page 1) reflects budgeted revenues of \$65,806,585 and expenditures of \$65,207,866. Other Uses of Funds includes a \$7.5M transfer to Capital Projects Fund for construction projects and \$0.8M to the Debt Service Fund for the payment of debt certificates. Using the FY 20 budgeted ending balance as a starting point, the budgeted year-end Operating Fund balance is estimated to be \$30,193,342 or 46.3% of annual expenditures in fund reserve. The District anticipates that the Operating Funds balance at the end of FY 20 will be higher than budgeted due to the projected bond issuance of \$5M versus a budget of \$4M. As more information becomes available, the projected ending fund balance for FY20 and FY21 will be updated.

Educational Fund (Fund 10)

The Educational Fund (Page 4) is the largest fund and contains budgets necessary to provide for the basic instruction of students and the day-to-day educational activities of the school district. For FY21 the Educational Fund budgeted revenues are projected to be \$52,036,804 and expenditures are budgeted at \$54,663,102. Based on these calculations, the Educational Fund is estimated to have a fund reserve ending balance of \$25,583,876 as of June 30, 2021, indicating a balance-to-expenditure ratio of 46.8% for the Educational Fund.

Educational Fund Revenue Assumptions

Local funding: Property tax revenue accounts for 82% of the total Educational Fund revenue exclusive of State Aid On Behalf revenue, which is not reflected on Exhibit A. The property tax revenue for FY 2021 is tied to the 2018 Consumer Price Index (CPI) or "Tax Cap" of 1.9% and the 2019 Tax Cap of 2.3%. Non-tax revenues, derived primarily from instructional and co-curricular fees, food service, childcare fees and tuition from the Kindergarten Enrichment program (KEEP39) account for 9% of the total Educational Fund revenue. Interest Revenue is budgeted at .7% of the prior year's fund balance.

State & Federal Funding: The FY21 budget assumes the District will receive a total of four state payments for our mandated categorical revenue and that state funding will equal FY20 levels. Federal revenue is based on projections for FY21 based on FY20 allocations.

Educational Fund Expenditure Assumptions

Salaries represent 76% of our total expenditures in the Educational Fund (Page 5). Salary increases for teachers for FY 2021 are based on an increase of \$1,000 plus 3.8%. Salaries for support staff are currently being negotiated. The budget reflects projected staffing levels based on current enrollment numbers. In addition, it includes the addition of a new principal to support the 5-8 campus as well as two assistant principals to support the elementary schools.

Benefits are the second largest expenditure in the Educational Fund. They represent 12% of the total Educational Fund budget. A 12.4% increase over the FY20 budget has been built into the FY21 budget based on the most current enrollment estimates and staffing increases as well as known rate increases for the district's health insurance plans. Unknown at this time is if there will be any changes related to the pension cost shift by the State of Illinois.

Operations & Maintenance Fund (Fund 20)

The Operations and Maintenance Fund (Page 6) contains budgets necessary to maintain the school district's buildings and grounds. The fund includes expenditures for custodial services and utility costs. Operations and Maintenance Fund budgeted revenues are projected to be \$9,503,124 and expenditures are budgeted at \$5,898,505 before Other Financial Uses, which includes the transfer of monies to the Debt Service Fund used for the payment of debt certificates and transfer to Capital Projects Fund for approved construction projects. The FY21 year-end fund balance is estimated at \$797,060.

Included in this fund are the cost of approved construction projects that will take place this summer including renovations at Central Elementary School to support the Kindergarten Enrichment program (KEEP39) and the addition of large space air conditioning in the cafeteria. Also included in the budget are the construction projects at Highcrest Middle School to convert the old Library/Media Center to three classrooms and add large space air conditioning in the auditorium. In addition, the budget includes construction costs to prepare for KEEP39 at Romona and McKenzie elementary schools.

Interfund Loans: Since the major portion of the District's revenue is received twice a year, during July/August and Feb/March, an interfund loan of up to \$2M may be necessary to cover short-term cash flow needs throughout the construction months. If needed, this interfund loan will be repaid within the same year. The District auditors recommend passing a resolution whenever an interfund loan occurs, even if the loan is repaid in full by the end of the year.

Transportation (Fund 40)

The Transportation Fund (Page 8) contains budgets necessary for the transportation of students in support of the school district's day-to-day educational activities. The FY21 budget assumes the District will receive a total of four state payments for special education transportation revenue. Transportation Fund budgeted revenues are estimated at \$1,759,630 and expenditures budgeted at \$2,220,575. There is a planned deficit of (\$460,945) for FY21 to adjust the fund balance to required levels. The budgeted year-end reserve fund balance reflects \$1,257,322 or 56.6% of annual expenditures.

Illinois Municipal Retirement/Social Security Fund (Fund 50)

The Illinois Municipal Retirement Fund (Page 10) contains budgets for the district's contribution to Social Security (FICA), Medicare and Illinois Municipal Retirement Fund (IMRF) for all eligible employees of the school district. IMRF/Social Security Fund estimated revenues are \$1,676,147 and expenditures, governed by law, are budgeted at \$1,771,230. There is a planned deficit of (\$95,083) for FY 21 to adjust the fund balance to required levels. The projected year-end fund balance reflects \$645,447 or 36.4% of annual expenditures in fund reserve.

Working Cash Fund (Fund 70)

The Working Cash Fund (Page 12) enables the Board to have money in its treasury for the District's short-term cash flow needs. Budgeted revenues are \$96,821 and budgeted expenditures are \$0. The projected year-end fund balance reflects \$1,331,438 in fund reserve.

Tort Fund (Fund 80)

The Tort Fund (Page 14) enables the Board to account for taxes levied or bonds sold for tort immunity or tort judgment purposes. The expenditures are primarily for business insurance liability, property, workers' compensation, and unemployment coverage. Budgeted revenues are estimated at \$734,059 and expenditures are budgeted at \$654,454.

The year-end fund balance is estimated at \$578,199 or 88.4% of annual expenditures in fund reserve. During the next few months, additional data may become available which would allow us to better predict the overall expenditures in this fund.

Non-Operating Funds

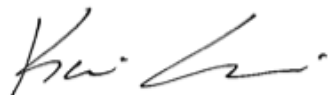
The District's Non-Operating Funds (Page 16) include the Debt Service, Capital Project and Life Safety Funds. There is a small surplus in the Non-Operating Funds with a projected year-end fund balance of \$1,857,357. The Debt Service Fund (Page 19) is used to pay for debt obligations, and shows a surplus in FY 21 of \$23,471, which will be used for previously approved debt service payments. The Capital Projects Fund (Page 20) is used to pay for costs related to construction and improvements. Funds will be transferred from the O & M Fund to the Capital Projects fund as funds are expended. This process eliminates fluctuations in the O & M fund expenditures due to one-time projects for large dollar amounts. The Life Safety Fund (Page 21) can only be used for life safety work approved by ISBE. The 10-year life safety study was completed in FY18. A new list of projects that qualify as Life Safety was identified and then submitted to ISBE for approval. There is no activity in this fund for FY21 as these projects will be completed using Operating Funds.

Summary

The School Finance Committee has reviewed the tentative budgets in detail. As more information becomes available, including any financial impact of COVID-19, the FY21 budget will be updated accordingly. Any revisions to the tentative budget shall be incorporated to reflect the most current information available prior to the budget approval in August.

Attachment

**Approved for presentation
to the Board of Education**



**Kari Cremascoli, Ph.D.
Superintendent**

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary - Operating Funds

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$54,566,521	\$55,436,983	1.60%	\$57,420,588	3.58%	\$59,197,615	\$60,660,428	\$1,462,813	2.47%
State	\$3,574,830	\$3,936,728	10.12%	\$3,888,814	-1.22%	\$3,769,071	\$3,800,376	\$31,305	0.83%
Federal	\$1,303,386	\$1,211,828	-7.02%	\$1,317,334	8.71%	\$1,202,263	\$1,345,781	\$143,518	11.94%
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$59,444,737	\$60,585,539	1.92%	\$62,626,736	3.37%	\$64,168,949	\$65,806,585	\$1,637,636	2.55%
EXPENDITURES									
Salary and Benefit Costs	\$43,701,993	\$45,520,869	4.16%	\$45,959,749	0.96%	\$49,322,617	\$52,262,259	\$2,939,642	5.96%
Other	\$9,977,105	\$9,893,242	-0.84%	\$11,371,993	14.95%	\$12,730,274	\$12,945,607	\$215,333	1.69%
TOTAL EXPENDITURES	\$53,679,098	\$55,414,111	3.23%	\$57,331,742	3.46%	\$62,052,891	\$65,207,866	\$3,154,975	5.08%
SURPLUS / DEFICIT	\$5,765,639	\$5,171,428		\$5,294,994		\$2,116,058	\$598,719	(\$1,517,339)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$2,500,000		\$750,000		\$12,000,000	\$0	(\$12,000,000)	-100.00%
Other Financing Uses	(\$2,494,750)	(\$7,169,974)		(\$5,809,680)		(\$15,822,257)	(\$8,306,197)	\$7,516,060	-47.50%
TOTAL OTHER FIN. SOURCES / USES	(\$2,494,750)	(\$4,669,974)		(\$5,059,680)		(\$3,822,257)	(\$8,306,197)	(\$4,483,940)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$3,270,889	\$501,454		\$235,314		(\$1,706,199)	(\$7,707,478)	(\$6,001,279)	
BEGINNING FUND BALANCE	\$35,599,362	\$38,870,251		\$39,371,705		\$39,607,019	\$37,900,820	(\$1,706,199)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$38,870,251	\$39,371,705		\$39,607,019		\$37,900,820	\$30,193,342	(\$7,707,478)	
FUND BALANCE AS % OF EXPENDITURES	72.41%	71.05%		69.08%		61.08%	46.30%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.69	8.53		8.29		7.33	5.56		

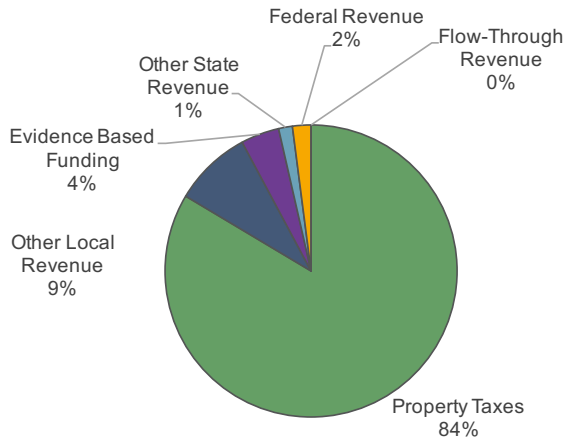
Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort

Wilmette SD 39 | Tentative Budget FY 2020-21

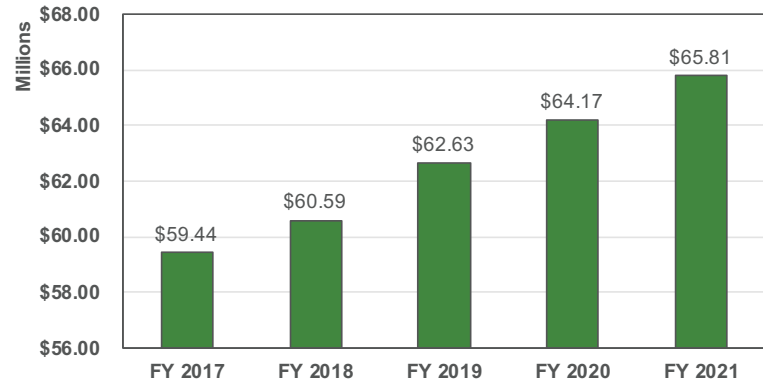
Revenue Analysis - Operating Funds

	ACUTAL REVENUES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
LOCAL									
Property Taxes	\$49,572,280	\$50,219,547	1.31%	\$51,747,590	3.04%	\$53,732,789	\$54,990,847	\$1,258,058	2.34%
Other Local Revenue	\$4,994,241	\$5,217,436	4.47%	\$5,672,998	8.73%	\$5,464,826	\$5,669,581	\$204,755	3.75%
TOTAL LOCAL REVENUE	\$54,566,521	\$55,436,983	1.60%	\$57,420,588	3.58%	\$59,197,615	\$60,660,428	\$1,462,813	2.47%
STATE									
Evidence Based Funding	\$1,225,740	\$2,796,994	128.19%	\$2,800,580	0.13%	\$2,795,203	\$2,795,203	\$0	0.00%
Other State Revenue	\$2,349,090	\$1,139,734	-51.48%	\$1,088,234	-4.52%	\$973,868	\$1,005,173	\$31,305	3.21%
TOTAL STATE REVENUE	\$3,574,830	\$3,936,728	10.12%	\$3,888,814	-1.22%	\$3,769,071	\$3,800,376	\$31,305	0.83%
TOTAL FEDERAL REVENUE	\$1,303,386	\$1,211,828	-7.02%	\$1,317,334	8.71%	\$1,202,263	\$1,345,781	\$143,518	11.94%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$59,444,737	\$60,585,539	1.92%	\$62,626,736	3.37%	\$64,168,949	\$65,806,585	\$1,637,636	2.55%

Proposed Revenue Allocation by Source



Revenue Projection



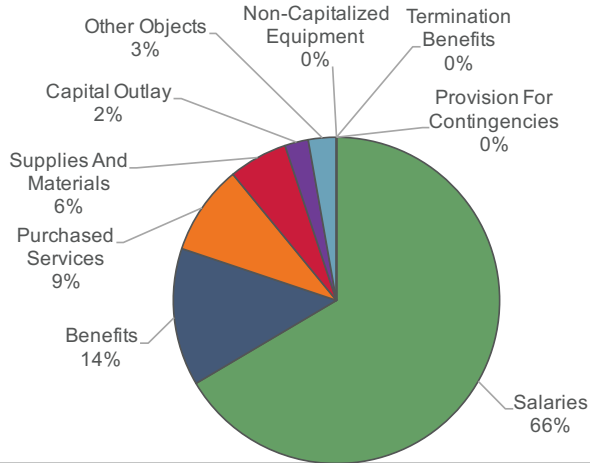
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Wilmette SD 39 | Tentative Budget FY 2020-21

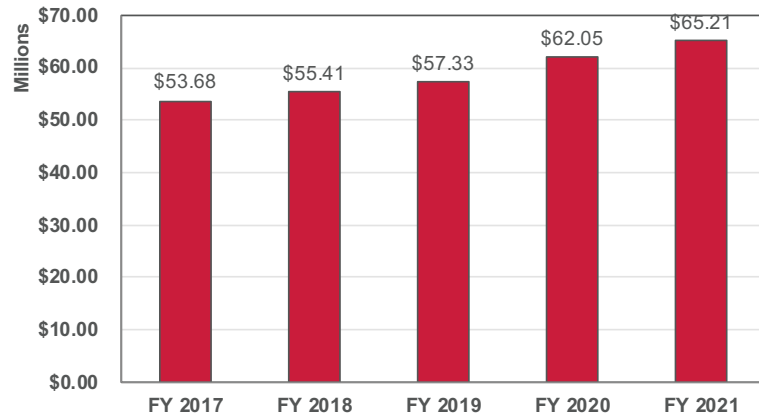
Expenditure Analysis - Operating Funds

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
Salaries	\$36,841,278	\$38,235,082	3.78%	\$38,397,792	0.43%	\$41,293,376	\$43,366,694	\$2,073,318	5.02%
Benefits	\$6,860,715	\$7,285,787	6.20%	\$7,561,957	3.79%	\$8,029,241	\$8,895,565	\$866,324	10.79%
TOTAL SALARIES & BENEFITS	\$43,701,993	\$45,520,869	4.16%	\$45,959,749	0.96%	\$49,322,617	\$52,262,259	\$2,939,642	5.96%
Purchased Services	\$4,241,651	\$4,528,823	6.77%	\$5,129,042	13.25%	\$5,634,257	\$5,809,858	\$175,601	3.12%
Supplies And Materials	\$3,191,493	\$3,160,246	-0.98%	\$3,275,928	3.66%	\$3,648,249	\$3,807,723	\$159,474	4.37%
Capital Outlay	\$1,428,319	\$1,229,177	-13.94%	\$1,474,051	19.92%	\$1,778,833	\$1,519,029	(\$259,804)	-14.61%
Other Objects	\$1,015,817	\$974,996	-4.02%	\$1,463,631	50.12%	\$1,668,935	\$1,808,997	\$140,062	8.39%
Non-Capitalized Equipment	\$99,825	\$0	-100.00%	\$29,341		\$0	\$0	\$0	
Termination Benefits	\$0	\$0		\$0		\$0	\$0	\$0	
Provision For Contingencies	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL ALL OTHER	\$9,977,105	\$9,893,242	-0.84%	\$11,371,993	14.95%	\$12,730,274	\$12,945,607	\$215,333	1.69%
TOTAL EXPENDITURES	\$53,679,098	\$55,414,111	3.23%	\$57,331,742	3.46%	\$62,052,891	\$65,207,866	\$3,154,975	5.08%

Proposed Expenditure Allocation by Object



Expenditure Projection



Educational Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary - Educational Fund

	ACTUAL REVENUE / EXPENDITURE					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
REVENUE									
Local	\$43,602,776	\$43,711,109	0.25%	\$45,110,147	3.20%	\$46,269,679	\$47,513,172	\$1,243,493	2.69%
State	\$3,015,597	\$3,434,912	13.90%	\$3,149,190	-8.32%	\$3,153,101	\$3,177,851	\$24,750	0.78%
Federal	\$1,303,386	\$1,211,828	-7.02%	\$1,317,334	8.71%	\$1,202,263	\$1,345,781	\$143,518	11.94%
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$47,921,759	\$48,357,849	0.91%	\$49,576,671	2.52%	\$50,625,043	\$52,036,804	\$1,411,761	2.79%
EXPENDITURES									
Salary and Benefit Costs	\$39,984,535	\$41,707,020	4.31%	\$42,195,073	1.17%	\$45,272,137	\$48,046,372	\$2,774,235	6.13%
Other	\$5,334,736	\$5,314,894	-0.37%	\$5,803,838	9.20%	\$6,286,498	\$6,616,730	\$330,232	5.25%
TOTAL EXPENDITURES	\$45,319,271	\$47,021,914	3.76%	\$47,998,911	2.08%	\$51,558,635	\$54,663,102	\$3,104,467	6.02%
SURPLUS / DEFICIT	\$2,602,488	\$1,335,935		\$1,577,760		(\$933,592)	(\$2,626,298)	(\$1,692,706)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$0	\$0	\$0	
Other Financing Uses	(\$195,710)	(\$2,695,710)		(\$750,000)		(\$4,000,000)	\$0	\$4,000,000	-100.00%
TOTAL OTHER FIN. SOURCES / USES	(\$195,710)	(\$2,695,710)		(\$750,000)		(\$4,000,000)	\$0	\$4,000,000	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$2,406,778	(\$1,359,775)		\$827,760		(\$4,933,592)	(\$2,626,298)	\$2,307,294	
BEGINNING FUND BALANCE	\$31,269,003	\$33,675,781		\$32,316,006		\$33,143,766	\$28,210,174	(\$4,933,592)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$33,675,781	\$32,316,006		\$33,143,766		\$28,210,174	\$25,583,876	(\$2,626,298)	
FUND BALANCE AS % OF EXPENDITURES	74.31%	68.73%		69.05%		54.71%	46.80%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.92	8.25		8.29		6.57	5.62		

Educational Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis - Educational Fund

	ACTUAL EXPENDITURES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
Salaries	\$35,004,160	\$36,356,861	3.86%	\$36,513,061	0.43%	\$39,260,545	\$41,292,426	\$2,031,881	5.18%
Benefits	\$4,980,375	\$5,350,159	7.42%	\$5,682,012	6.20%	\$6,011,592	\$6,753,946	\$742,354	12.35%
TOTAL SALARIES & BENEFITS	\$39,984,535	\$41,707,020	4.31%	\$42,195,073	1.17%	\$45,272,137	\$48,046,372	\$2,774,235	6.13%
Purchased Services	\$1,078,883	\$1,084,757	0.54%	\$1,181,935	8.96%	\$1,190,616	\$1,370,760	\$180,144	15.13%
Supplies And Materials	\$2,321,519	\$2,286,610	-1.50%	\$2,404,110	5.14%	\$2,663,799	\$2,820,473	\$156,674	5.88%
Capital Outlay	\$829,974	\$985,443	18.73%	\$754,680	-23.42%	\$783,648	\$637,000	(\$146,648)	-18.71%
Other Objects	\$1,015,752	\$958,084	-5.68%	\$1,445,423	50.87%	\$1,648,435	\$1,788,497	\$140,062	8.50%
Non-Capitalized Equipment	\$88,608	\$0	-100.00%	\$17,690		\$0	\$0	\$0	
TOTAL ALL OTHER	\$5,334,736	\$5,314,894	-0.37%	\$5,803,838	9.20%	\$6,286,498	\$6,616,730	\$330,232	5.25%
TOTAL EXPENDITURES	\$45,319,271	\$47,021,914	3.76%	\$47,998,911	2.08%	\$51,558,635	\$54,663,102	\$3,104,467	6.02%

Operations and Maintenance Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
REVENUE									
Local	\$7,640,572	\$8,487,021	11.08%	\$9,004,313	6.10%	\$9,293,621	\$9,503,124	\$209,503	2.25%
State	\$67,364	\$875	-98.70%	\$0	-100.00%	\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$7,707,936	\$8,487,896	10.12%	\$9,004,313	6.08%	\$9,293,621	\$9,503,124	\$209,503	2.25%
EXPENDITURES									
Salary and Benefit Costs	\$1,872,131	\$1,940,753	3.67%	\$1,961,023	1.04%	\$2,082,566	\$2,133,628	\$51,062	2.45%
Other	\$2,819,351	\$2,647,302	-6.10%	\$3,530,184	33.35%	\$4,111,263	\$3,764,877	(\$346,386)	-8.43%
TOTAL EXPENDITURES	\$4,691,482	\$4,588,055	-2.20%	\$5,491,207	19.68%	\$6,193,829	\$5,898,505	(\$295,324)	-4.77%
SURPLUS / DEFICIT	\$3,016,454	\$3,899,841		\$3,513,106		\$3,099,792	\$3,604,619	\$504,827	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$2,500,000		\$750,000		\$8,000,000	\$0	(\$8,000,000)	-100.00%
Other Financing Uses	(\$2,299,040)	(\$4,474,264)		(\$5,059,680)		(\$7,822,257)	(\$8,306,197)	(\$483,940)	6.19%
TOTAL OTHER FIN. SOURCES / USES	(\$2,299,040)	(\$1,974,264)		(\$4,309,680)		\$177,743	(\$8,306,197)	(\$8,483,940)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$717,414	\$1,925,577		(\$796,574)		\$3,277,535	(\$4,701,578)	(\$7,979,113)	
BEGINNING FUND BALANCE	\$374,686	\$1,092,100		\$3,017,677		\$2,221,103	\$5,498,638	\$3,277,535	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$1,092,100	\$3,017,677		\$2,221,103		\$5,498,638	\$797,060	(\$4,701,578)	
FUND BALANCE AS % OF EXPENDITURES	23.28%	65.77%		40.45%		88.78%	13.51%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.79	7.89		4.85		10.65	1.62		

Operations and Maintenance Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis for Operations and Maintenance Fund

	ACTUAL EXPENDITURES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
Salaries	\$1,601,247	\$1,639,733	2.40%	\$1,647,592	0.48%	\$1,775,518	\$1,791,223	\$15,705	0.88%
Benefits	\$270,884	\$301,020	11.13%	\$313,431	4.12%	\$307,048	\$342,405	\$35,357	11.52%
TOTAL SALARIES & BENEFITS	\$1,872,131	\$1,940,753	3.67%	\$1,961,023	1.04%	\$2,082,566	\$2,133,628	\$51,062	2.45%
Purchased Services	\$1,343,709	\$1,533,347	14.11%	\$1,930,874	25.93%	\$2,135,678	\$1,899,648	(\$236,030)	-11.05%
Supplies And Materials	\$866,080	\$870,221	0.48%	\$868,288	-0.22%	\$980,400	\$983,200	\$2,800	0.29%
Capital Outlay	\$598,345	\$243,734	-59.27%	\$719,371	195.15%	\$995,185	\$882,029	(\$113,156)	-11.37%
Other Objects	\$0	\$0		\$0		\$0	\$0	\$0	
Non-Capitalized Equipment	\$11,217	\$0	-100.00%	\$11,651		\$0	\$0	\$0	
TOTAL ALL OTHER	\$2,819,351	\$2,647,302	-6.10%	\$3,530,184	33.35%	\$4,111,263	\$3,764,877	(\$346,386)	-8.43%
TOTAL EXPENDITURES	\$4,691,482	\$4,588,055	-2.20%	\$5,491,207	19.68%	\$6,193,829	\$5,898,505	(\$295,324)	-4.77%

Transportation Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
REVENUE									
Local	\$1,285,754	\$1,298,520	0.99%	\$1,322,700	1.86%	\$1,328,593	\$1,137,105	(\$191,488)	-14.41%
State	\$491,869	\$500,941	1.84%	\$739,624	47.65%	\$615,970	\$622,525	\$6,555	1.06%
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1,777,623	\$1,799,461	1.23%	\$2,062,324	14.61%	\$1,944,563	\$1,759,630	(\$184,933)	-9.51%
EXPENDITURES									
Salary and Benefit Costs	\$54,453	\$53,276	-2.16%	\$52,768	-0.95%	\$56,124	\$59,125	\$3,001	5.35%
Other	\$1,536,390	\$1,652,931	7.59%	\$1,710,890	3.51%	\$1,951,450	\$2,161,450	\$210,000	10.76%
TOTAL EXPENDITURES	\$1,590,843	\$1,706,207	7.25%	\$1,763,658	3.37%	\$2,007,574	\$2,220,575	\$213,001	10.61%
SURPLUS / DEFICIT	\$186,780	\$93,254		\$298,666		(\$63,011)	(\$460,945)	(\$397,934)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$0	\$0	\$0	
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$186,780	\$93,254		\$298,666		(\$63,011)	(\$460,945)	(\$397,934)	
BEGINNING FUND BALANCE	\$1,202,578	\$1,389,358		\$1,482,612		\$1,781,278	\$1,718,267	(\$63,011)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$1,389,358	\$1,482,612		\$1,781,278		\$1,718,267	\$1,257,322	(\$460,945)	
FUND BALANCE AS % OF EXPENDITURES	87.33%	86.90%		101.00%		85.59%	56.62%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	10.48	10.43		12.12		10.27	6.79		

Transportation Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis - Transportation Fund

	ACTUAL EXPENDITURES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
Salaries	\$51,029	\$50,614	-0.81%	\$49,773	-1.66%	\$54,026	\$56,684	\$2,658	4.92%
Benefits	\$3,424	\$2,662	-22.25%	\$2,995	12.51%	\$2,098	\$2,441	\$343	16.35%
TOTAL SALARIES & BENEFITS	\$54,453	\$53,276	-2.16%	\$52,768	-0.95%	\$56,124	\$59,125	\$3,001	5.35%
Purchased Services	\$1,532,431	\$1,632,604	6.54%	\$1,689,152	3.46%	\$1,926,900	\$2,136,900	\$210,000	10.90%
Supplies And Materials	\$3,894	\$3,415	-12.30%	\$3,530	3.37%	\$4,050	\$4,050	\$0	0.00%
Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0	
Other Objects	\$65	\$16,912	25918.46%	\$18,208	7.66%	\$20,500	\$20,500	\$0	0.00%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL ALL OTHER	\$1,536,390	\$1,652,931	7.59%	\$1,710,890	3.51%	\$1,951,450	\$2,161,450	\$210,000	10.76%
TOTAL EXPENDITURES	\$1,590,843	\$1,706,207	7.25%	\$1,763,658	3.37%	\$2,007,574	\$2,220,575	\$213,001	10.61%

Municipal Retirement / Social Security Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$1,453,413	\$1,508,088	3.76%	\$1,591,174	5.51%	\$1,648,738	\$1,676,147	\$27,409	1.66%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1,453,413	\$1,508,088	3.76%	\$1,591,174	5.51%	\$1,648,738	\$1,676,147	\$27,409	1.66%
EXPENDITURES									
Salary and Benefit Costs	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,771,230	\$82,954	4.91%
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL EXPENDITURES	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,771,230	\$82,954	4.91%
SURPLUS / DEFICIT	(\$120,465)	(\$91,356)		\$61,740		(\$39,538)	(\$95,083)	(\$55,545)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$0	\$0	\$0	
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$120,465)	(\$91,356)		\$61,740		(\$39,538)	(\$95,083)	(\$55,545)	
BEGINNING FUND BALANCE	\$930,149	\$809,684		\$718,328		\$780,068	\$740,530	(\$39,538)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
YEAR END BALANCE	\$809,684	\$718,328		\$780,068		\$740,530	\$645,447	(\$95,083)	
FUND BALANCE AS % OF EXPENDITURES	51.45%	44.91%		51.00%		43.86%	36.44%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.17	5.39		6.12		5.26	4.37		

Municipal Retirement / Social Security Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis - Municipal Retirement/Social Security Fund

	ACTUAL EXPENDITURES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
Salaries	\$0	\$0		\$0		\$0	\$0	\$0	
Benefits	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,771,230	\$82,954	4.91%
TOTAL SALARIES & BENEFITS	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,771,230	\$82,954	4.91%
Purchased Services	\$0	\$0		\$0		\$0	\$0	\$0	
Supplies And Materials	\$0	\$0		\$0		\$0	\$0	\$0	
Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0	
Other Objects	\$0	\$0		\$0		\$0	\$0	\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL ALL OTHER	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL EXPENDITURES	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,771,230	\$82,954	4.91%

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Working Cash Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$109,302	\$103,420	-5.38%	\$109,037	5.43%	\$108,681	\$96,821	(\$11,860)	-10.91%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$109,302	\$103,420	-5.38%	\$109,037	5.43%	\$108,681	\$96,821	(\$11,860)	-10.91%
EXPENDITURES									
Salary and Benefit Costs	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT	\$109,302	\$103,420		\$109,037		\$108,681	\$96,821	(\$11,860)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$4,000,000	\$0	(\$4,000,000)	-100.00%
Other Financing Uses	\$0	\$0		\$0		(\$4,000,000)	\$0	\$4,000,000	-100.00%
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$109,302	\$103,420		\$109,037		\$108,681	\$96,821	(\$11,860)	
BEGINNING FUND BALANCE	\$804,177	\$913,479		\$1,016,899		\$1,125,936	\$1,234,617	\$108,681	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
YEAR END BALANCE	\$913,479	\$1,016,899		\$1,125,936		\$1,234,617	\$1,331,438	\$96,821	
FUND BALANCE AS % OF EXPENDITURES	0.00%	0.00%		0.00%		0.00%	0.00%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00	0.00		0.00		0.00	0.00		

Working Cash Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis - Working Cash Fund

	ACTUAL EXPENDITURES				BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020		
Salaries	\$0	\$0		\$0		\$0	\$0	\$0
Benefits	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL SALARIES & BENEFITS	\$0	\$0		\$0		\$0	\$0	\$0
Purchased Services	\$0	\$0		\$0		\$0	\$0	\$0
Supplies And Materials	\$0	\$0		\$0		\$0	\$0	\$0
Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0
Other Objects	\$0	\$0		\$0		\$0	\$0	\$0
Non-Capitalized Equipment	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL ALL OTHER	\$0	\$0		\$0		\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0		\$0		\$0	\$0	\$0

Tort

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$474,704	\$328,825	-30.73%	\$283,217	-13.87%	\$548,303	\$734,059	\$185,756	33.88%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$474,704	\$328,825	-30.73%	\$283,217	-13.87%	\$548,303	\$734,059	\$185,756	33.88%
EXPENDITURES									
Salary and Benefit Costs	\$216,996	\$220,376	1.56%	\$221,451	0.49%	\$223,514	\$251,904	\$28,390	12.70%
Other	\$286,628	\$278,115	-2.97%	\$327,081	17.61%	\$381,063	\$402,550	\$21,487	5.64%
TOTAL EXPENDITURES	\$503,624	\$498,491	-1.02%	\$548,532	10.04%	\$604,577	\$654,454	\$49,877	8.25%
SURPLUS / DEFICIT	(\$28,920)	(\$169,666)		(\$265,315)		(\$56,274)	\$79,605	\$135,879	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$0	\$0	\$0	
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$28,920)	(\$169,666)		(\$265,315)		(\$56,274)	\$79,605	\$135,879	
BEGINNING FUND BALANCE	\$1,018,769	\$989,849		\$820,183		\$554,868	\$498,594	(\$56,274)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
YEAR END BALANCE	\$989,849	\$820,183		\$554,868		\$498,594	\$578,199	\$79,605	
FUND BALANCE AS % OF EXPENDITURES	196.55%	164.53%		101.16%		82.47%	88.35%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	23.59	19.74		12.14		9.90	10.60		

Tort Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Expenditure Analysis - Tort Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
Salaries	\$184,842	\$187,874	1.64%	\$187,366	-0.27%	\$203,287	\$226,361	\$23,074	11.35%
Benefits	\$32,154	\$32,502	1.08%	\$34,085	4.87%	\$20,227	\$25,543	\$5,316	26.28%
TOTAL SALARIES & BENEFITS	\$216,996	\$220,376	1.56%	\$221,451	0.49%	\$223,514	\$251,904	\$28,390	12.70%
Purchased Services	\$286,628	\$278,115	-2.97%	\$327,081	17.61%	\$381,063	\$402,550	\$21,487	5.64%
Supplies And Materials	\$0	\$0		\$0		\$0	\$0	\$0	
Capital Outlay	\$0	\$0		\$0		\$0	\$0	\$0	
Other Objects	\$0	\$0		\$0		\$0	\$0	\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL ALL OTHER	\$286,628	\$278,115	-2.97%	\$327,081	17.61%	\$381,063	\$402,550	\$21,487	5.64%
TOTAL EXPENDITURES	\$503,624	\$498,491	-1.02%	\$548,532	10.04%	\$604,577	\$654,454	\$49,877	8.25%

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Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary - Non-Operating Funds

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$1,200,371	\$1,315,839	9.62%	\$1,511,074	14.84%	\$1,625,205	\$1,591,052	(\$34,153)	-2.10%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1,200,371	\$1,315,839	9.62%	\$1,511,074	14.84%	\$1,625,205	\$1,591,052	(\$34,153)	-2.10%
EXPENDITURES									
Salary and Benefit Costs	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$3,868,423	\$9,641,136	149.23%	\$6,509,716	-32.48%	\$9,312,770	\$9,873,778	\$561,008	6.02%
TOTAL EXPENDITURES	\$3,868,423	\$9,641,136	149.23%	\$6,509,716	-32.48%	\$9,312,770	\$9,873,778	\$561,008	6.02%
SURPLUS / DEFICIT	(\$2,668,052)	(\$8,325,297)		(\$4,998,642)		(\$7,687,565)	(\$8,282,726)	(\$595,161)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$2,494,750	\$8,274,974		\$5,059,680		\$7,822,257	\$8,306,197	\$483,940	6.19%
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$2,494,750	\$8,274,974		\$5,059,680		\$7,822,257	\$8,306,197	\$483,940	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$173,302)	(\$50,323)		\$61,038		\$134,692	\$23,471	(\$111,221)	
BEGINNING FUND BALANCE	\$1,861,781	\$1,688,479		\$1,638,156		\$1,699,194	\$1,833,886	\$134,692	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
YEAR END BALANCE	\$1,688,479	\$1,638,156		\$1,699,194		\$1,833,886	\$1,857,357	\$23,471	
FUND BALANCE AS % OF EXPENDITURES	43.65%	16.99%		26.10%		19.69%	18.81%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	5.24	2.04		3.13		2.36	2.26		

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Revenue Analysis for Non-Operating Funds

	ACUTAL REVENUES					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
LOCAL									
Property Taxes	\$1,190,472	\$1,300,958	9.28%	\$1,480,218	13.78%	\$1,591,221	\$1,578,216	(\$13,005)	-0.82%
Other Local Revenue	\$9,899	\$14,881	50.33%	\$30,856	107.35%	\$33,984	\$12,836	(\$21,148)	-62.23%
TOTAL LOCAL REVENUE	\$1,200,371	\$1,315,839	9.62%	\$1,511,074	14.84%	\$1,625,205	\$1,591,052	(\$34,153)	-2.10%
STATE									
Evidence Based Funding	\$0	\$0		\$0		\$0	\$0	\$0	
Other State Revenue	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL STATE REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL FEDERAL REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1,200,371	\$1,315,839	9.62%	\$1,511,074	14.84%	\$1,625,205	\$1,591,052	(\$34,153)	-2.10%

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Expenditure Analysis for Non-Operating Funds

	ACTUAL EXPENDITURES					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
Salaries	\$0	\$0		\$0		\$0	\$0	\$0	
Benefits	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL SALARIES & BENEFITS	\$0	\$0		\$0		\$0	\$0	\$0	
Purchased Services	\$0	\$0		\$0		\$0	\$0	\$0	
Supplies And Materials	\$0	\$0		\$0		\$0	\$0	\$0	
Capital Outlay	\$1,501,822	\$3,711,521	147.13%	\$4,260,137	14.78%	\$7,022,614	\$7,507,454	\$484,840	6.90%
Other Objects	\$2,366,601	\$5,929,615	150.55%	\$2,249,579	-62.06%	\$2,290,156	\$2,366,324	\$76,168	3.33%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0	\$0	\$0	
Termination Benefits	\$0	\$0		\$0		\$0	\$0	\$0	
Provision For Contingencies	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL ALL OTHER	\$3,868,423	\$9,641,136	149.23%	\$6,509,716	-32.48%	\$9,312,770	\$9,873,778	\$561,008	6.02%
TOTAL EXPENDITURES	\$3,868,423	\$9,641,136	149.23%	\$6,509,716	-32.48%	\$9,312,770	\$9,873,778	\$561,008	6.02%

Debt Service

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Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
REVENUE									
Local	\$1,200,370	\$1,315,838	9.62%	\$1,511,071	14.84%	\$1,625,202	\$1,591,052	(\$34,150)	-2.10%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1,200,370	\$1,315,838	9.62%	\$1,511,071	14.84%	\$1,625,202	\$1,591,052	(\$34,150)	-2.10%
EXPENDITURES									
Salary and Benefit Costs	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$2,366,601	\$5,929,615	150.55%	\$2,249,579	-62.06%	\$2,290,156	\$2,366,324	\$76,168	3.33%
TOTAL EXPENDITURES	\$2,366,601	\$5,929,615	150.55%	\$2,249,579	-62.06%	\$2,290,156	\$2,366,324	\$76,168	3.33%
SURPLUS / DEFICIT	(\$1,166,231)	(\$4,613,777)		(\$738,508)		(\$664,954)	(\$775,272)	(\$110,318)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$992,928	\$4,563,453		\$799,543		\$799,643	\$798,743	(\$900)	-0.11%
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$992,928	\$4,563,453		\$799,543		\$799,643	\$798,743	(\$900)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$173,303)	(\$50,324)		\$61,035		\$134,689	\$23,471	(\$111,218)	
BEGINNING FUND BALANCE	\$1,861,624	\$1,688,321		\$1,637,997		\$1,699,032	\$1,833,721	\$134,689	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$1,688,321	\$1,637,997		\$1,699,032		\$1,833,721	\$1,857,192	\$23,471	
FUND BALANCE AS % OF EXPENDITURES	71.34%	27.62%		75.53%		80.07%	78.48%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.56	3.31		9.06		9.61	9.42		

Capital Project Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
REVENUE									
Local	\$0	\$0		\$0		\$0	\$0	\$0	
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$0	\$0		\$0		\$0	\$0	\$0	
EXPENDITURES									
Salary and Benefit Costs	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$1,501,822	\$3,711,521	147.13%	\$4,260,137	14.78%	\$7,022,614	\$7,507,454	\$484,840	6.90%
TOTAL EXPENDITURES	\$1,501,822	\$3,711,521	147.13%	\$4,260,137	14.78%	\$7,022,614	\$7,507,454	\$484,840	6.90%
SURPLUS / DEFICIT	(\$1,501,822)	(\$3,711,521)		(\$4,260,137)		(\$7,022,614)	(\$7,507,454)	(\$484,840)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$1,501,822	\$3,711,521		\$4,260,137		\$7,022,614	\$7,507,454	\$484,840	6.90%
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$1,501,822	\$3,711,521		\$4,260,137		\$7,022,614	\$7,507,454	\$484,840	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$0	\$0		\$0		\$0	\$0	\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
YEAR END BALANCE	\$0	\$0		\$0		\$0	\$0	\$0	
FUND BALANCE AS % OF EXPENDITURES	0.00%	0.00%		0.00%		0.00%	0.00%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00	0.00		0.00		0.00	0.00		

Fire Prevention and Safety Fund

Wilmette SD 39 | Tentative Budget FY 2020-21

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
REVENUE									
Local	\$1	\$1	0.00%	\$3	200.00%	\$3	\$0	(\$3)	-100.00%
State	\$0	\$0		\$0		\$0	\$0	\$0	
Federal	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL REVENUE	\$1	\$1	0.00%	\$3	200.00%	\$3	\$0	(\$3)	-100.00%
EXPENDITURES									
Salary and Benefit Costs	\$0	\$0		\$0		\$0	\$0	\$0	
Other	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT	\$1	\$1		\$3		\$3	\$0	(\$3)	
OTHER FINANCING SOURCES / USES									
Other Financing Sources	\$0	\$0		\$0		\$0	\$0	\$0	
Other Financing Uses	\$0	\$0		\$0		\$0	\$0	\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0	\$0	\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$1	\$1		\$3		\$3	\$0	(\$3)	
BEGINNING FUND BALANCE	\$157	\$158		\$159		\$162	\$165	\$3	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0	\$0		
YEAR END BALANCE	\$158	\$159		\$162		\$165	\$165	\$0	
FUND BALANCE AS % OF EXPENDITURES	0.00%	0.00%		0.00%		0.00%	0.00%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00	0.00		0.00		0.00	0.00		