

ACTION ITEM

Date: May 18, 2020
To: Kari Cremascoli, Ph.D.
Superintendent
From: Ellen Crispino
Business Manager/CSBO
Subject: FY 2021 District 39 Tentative Budget and Public Budget Hearing

Proposed Action by Board of Education

Approve the FY21 Tentative Budget as contained in this report for immediate public display; and further,

Approve the publication of notice of a Public Hearing on the Tentative Budget to be held at 7:00 p.m. prior to commencing the regularly scheduled Board of Education meeting on Monday, August 24, 2020.

Background

The Board of Education must approve the publication of notice of a Public Hearing and a tentative budget to be placed on public display at least 30 days prior to adopting a final budget. A sufficient period of time exists between this evening's meeting and the regularly scheduled Board meeting in August to allow an approved tentative budget to be publicly posted. The Illinois School Code requires a school district to adopt its budget no later than the first quarter of the fiscal year, September 30. Approval of the action item above will allow the Board to hold a public hearing on the budget and further consider the adoption of the final budget in a timely manner.

The Administration recommends approval of this tentative budget as written and approval of a public hearing on the budget that would immediately precede the regularly scheduled Board meeting in August.

Operating Funds Budget

The Operating Funds budget reflects an organization's day-to-day operations. This is the budget the state examines most closely to assess the over-all financial stability of each school district. Many of the financial implications of COVID-19 are simply unknown at this time, however, the Tentative Operating Fund balance for FY21 presented in April 2020 has been reduced by the following amounts.

- \$275K (.5 %) in property tax collections
- \$316K in state revenue which includes a reduction in Evidence Based Funding and quarterly mandated categorical revenues.
- \$49K (11%) in Corporate Personal Property Replacement Tax

In FY21, the tentative budget revenues are expected to exceed expenditures by \$22K, excluding Other Uses of Funds. After taking into account transfers to the Capital Projects Fund for one-time planned construction projects and transfers to the Debt Service Fund for the repayment of Debt Certificates,

the ending balance is estimated to be \$29.6M. The ending fund balance is 45.4% of operating expenditures. The attached FY21 budget starts with the projected ending fund balances from the FY20 budget. When the final budget is presented in August it will reflect the actual fund balances at the end of FY20 as the starting point. As a result of a higher than planned bond issuance (\$1M) and the impact of COVID-19, the District anticipates the FY20 Operating Fund Balance to be higher than budgeted, which could offset any potential decreases in funding and increases in anticipated costs due to COVID-19 as we reopen school in the fall.

Operating Funds budgeted revenues are \$65,221,527 and are anticipated to increase 1.6% compared to those budgeted for FY20. There is an increase in local revenue due to the tax levy that is tied to the 2018 Consumer Price Index (CPI) of 1.9% and 2019 Consumer Price Index (CPI) of 2.3% plus new property growth. Operating Funds budgeted expenditures are \$65,199,277, which is an increase of 5.1% compared to those budgeted for FY20. Other Uses of Funds in the amount of \$8,306,197 includes a \$7,507,454 transfer to the Capital Projects Fund for one-time planned construction projects and a transfer of \$798,743 to the Debt Service Fund for the repayment of Debt Certificates. Included in the Capital Projects transfer are the cost of approved construction projects that will take place this summer 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 approved 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 estimated construction costs to prepare for KEEP39 at Romona and McKenzie elementary schools, however, these plans are still under development.

The charts below provide more detail on the Operating Funds.

Operating Revenues

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Incr/(Decr) \$</u>	<u>Incr/(Decr) %</u>
Local	59,197,615	60,391,234	1,193,619	2.0%
State	3,769,071	3,484,512	(284,559)	-7.6%
Federal	<u>1,202,263</u>	<u>1,345,781</u>	<u>143,518</u>	<u>11.9%</u>
Total	\$64,168,949	\$65,221,527	\$1,052,578	1.6%

Operating Expenditures

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Incr/(Decr) \$</u>	<u>Incr/(Decr) %</u>
Salaries & Benefits	49,322,617	52,231,642	2,909,025	5.9%
Purchased Services	5,634,257	5,802,243	167,986	2.9%
Supplies & Materials	3,648,249	3,837,366	189,117	5.2%
Capital Outlay	1,778,833	1,519,029	(259,804)	-14.6%
<u>Tuition/Other</u>	<u>1,668,935</u>	<u>1,808,997</u>	<u>140,062</u>	<u>8.4%</u>
Total	\$62,052,891	\$65,199,277	\$3,146,386	5.1%

Operating Funds Budget Summary		
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Beginning Balance (FY20 Budget) 7/1/20		\$37,900,820
Revenues	\$65,221,527	
Expenditures	(\$65,199,277)	
Other Sources/(Uses)	(\$8,306,197)	
Estimated Ending Balance 6/30/21		\$29,616,873

Non-Operating Funds

The Non-Operating Funds Budget consists of three funds, Debt Service, Capital Projects and Fire Prevention/Life Safety. The Debt Service Fund reflects a commitment to repay long-term debt in the form of outstanding bonds. Debt Service obligation payments for FY21 are included in the budget as presented. The Capital Projects Fund will be used to pay for one-time construction projects as detailed above. There are no revenue or expenditures in the Life Safety Fund for FY21. A new 10-year life safety study was completed in FY18 where a list of projects that qualify as Life Safety was identified. A portion of these identified projects will be completed in FY21 using operating funds.

Non-Operating Funds Budget Summary		
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Beginning Balance (FY20 Budget) 7/1/20		\$1,833,886
Revenues	\$1,591,052	
Expenditures	(\$9,873,778)	
Other Sources/(Uses)	\$8,306,197	
Estimated Ending Balance 6/30/21		\$1,857,357

Operating and Non-Operating Funds can be combined to reflect all of the funds in the budget. The “All Funds” version of our budget is reflected in the official state budget documentation.

All Funds Budget Summary		
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Beginning Balance (FY20 Budget) 7/1/20		\$39,734,706
Revenues	\$66,812,579	
Expenditures	(\$75,073,055)	
Estimated Ending Balance 6/30/21		\$31,474,230

The ending balance for all funds represents the total restricted and unrestricted reserves projected to be available to the district at the end of the budgeted fiscal year. The revenues and expenditures exclude On-Behalf Contributions to the Teachers’ Retirement System, which are currently estimated at \$22,041,486 based on the FY2019-20 budget.

Summary

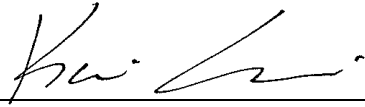
The Tentative FY21 is based on current data and information available to date. As more information becomes available, adjustments will continue to be made as appropriate. At this point the impact of COVID-19 is unknown. A reduction in the property tax revenue due to Consumer

Price Index (CPI) and/or new property growth may impact future revenues for years into the future. State funding levels may also affect the financial position of the district. Any revisions to the tentative budget shall be incorporated to reflect the most current information available prior to the approved budget in August. The Board will have had an opportunity to discuss the proposed tentative budget during discussion of the information item. The budget can be adjusted at any time prior to final approval.

The Administration recommends approval of this tentative budget as written and publication of notice of a public hearing on this budget that would immediately precede the regularly scheduled Board meeting in August.

Attachments

**Recommended for approval
by the Board of Education**



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

*For Publication in the Pioneer Press Wilmette Life
On Thursday, May 21, 2020*

Ad Copy

Notice of a Public Hearing

Notice is hereby given that the Board of Education of Wilmette Public Schools District 39 will hold a Public Hearing on the Wilmette Public School District 39 Budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021; said Public Hearing will be held at 7:00 p.m. on the 24th day of August 2020, at the Mikaelian Education Center, 615 Locust Road, Wilmette, IL or via Zoom. If the meeting takes place via Zoom, instructions will be provided with the agenda. The budget will be on file for public inspection on the District's website at www.wilmette39.org, and at the Mikaelian Education Center, 615 Locust Road, Wilmette, beginning at 8:00 a.m. on the 21st day of May, 2020.

**Dr. Kari Cremascoli, Secretary
Board of Education**

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

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

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	\$60,391,234	\$1,193,619	2.02%
State	\$3,574,830	\$3,936,728	10.12%	\$3,888,814	-1.22%	\$3,769,071	\$3,484,512	(\$284,559)	-7.55%
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	\$65,221,527	\$1,052,578	1.64%
EXPENDITURES									
Salary and Benefit Costs	\$43,701,993	\$45,520,869	4.16%	\$45,959,749	0.96%	\$49,322,617	\$52,231,642	\$2,909,025	5.90%
Other	\$9,977,105	\$9,893,242	-0.84%	\$11,371,993	14.95%	\$12,730,274	\$12,967,635	\$237,361	1.86%
TOTAL EXPENDITURES	\$53,679,098	\$55,414,111	3.23%	\$57,331,742	3.46%	\$62,052,891	\$65,199,277	\$3,146,386	5.07%
SURPLUS / DEFICIT	\$5,765,639	\$5,171,428		\$5,294,994		\$2,116,058	\$22,250	(\$2,093,808)	
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)	(\$8,283,947)	(\$6,577,748)	
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	\$29,616,873	(\$8,283,947)	
FUND BALANCE AS % OF EXPENDITURES	72.41%	71.05%		69.08%		61.08%	45.43%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.69	8.53		8.29		7.33	5.45		

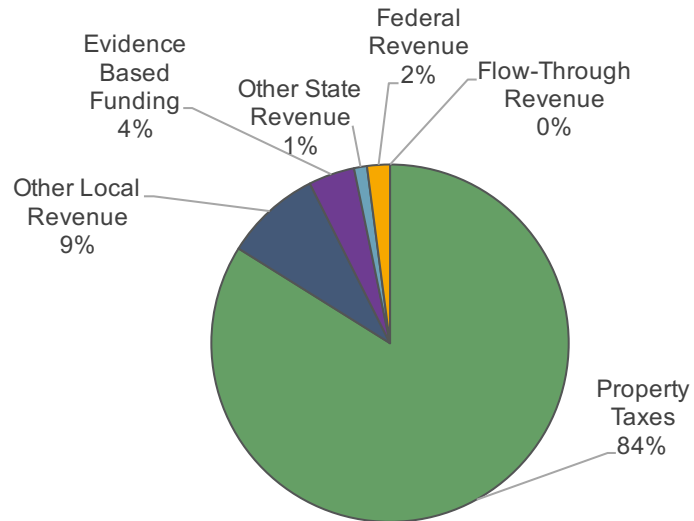
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Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

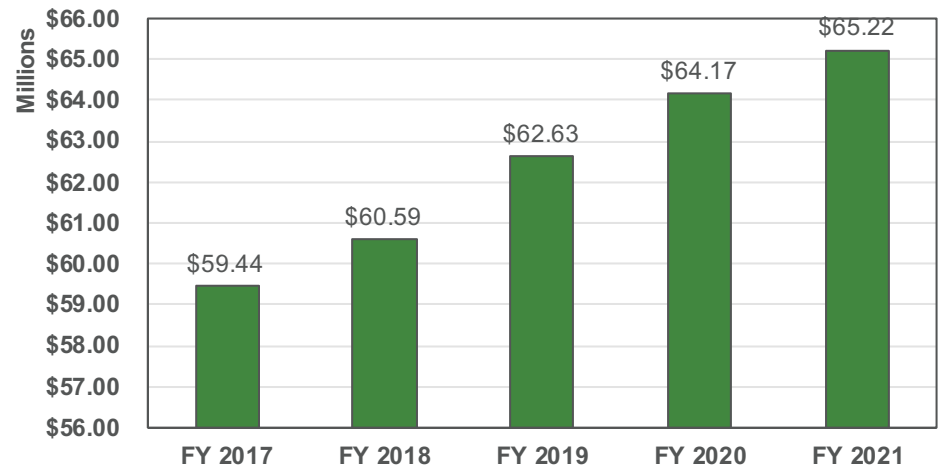
Revenue Analysis- Operating Funds

	ACUTAL REVENUES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
LOCAL									
Property Taxes	\$49,572,280	\$50,219,547	1.31%	\$51,747,590	3.04%	\$53,732,789	\$54,715,893	\$983,104	1.83%
Other Local Revenue	\$4,994,241	\$5,217,436	4.47%	\$5,672,998	8.73%	\$5,464,826	\$5,675,341	\$210,515	3.85%
TOTAL LOCAL REVENUE	\$54,566,521	\$55,436,983	1.60%	\$57,420,588	3.58%	\$59,197,615	\$60,391,234	\$1,193,619	2.02%
STATE									
Evidence Based Funding	\$1,225,740	\$2,796,994	128.19%	\$2,800,580	0.13%	\$2,795,203	\$2,721,220	(\$73,983)	-2.65%
Other State Revenue	\$2,349,090	\$1,139,734	-51.48%	\$1,088,234	-4.52%	\$973,868	\$763,292	(\$210,576)	-21.62%
TOTAL STATE REVENUE	\$3,574,830	\$3,936,728	10.12%	\$3,888,814	-1.22%	\$3,769,071	\$3,484,512	(\$284,559)	-7.55%
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	\$65,221,527	\$1,052,578	1.64%

Proposed Revenue Allocation by Source



Revenue Projection



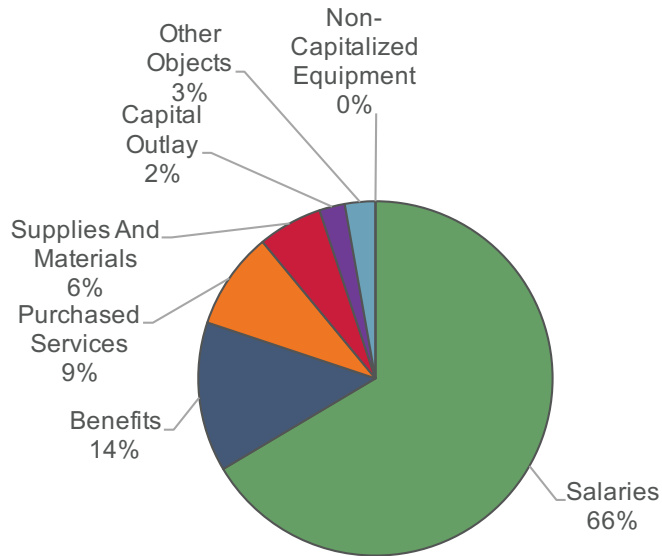
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Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

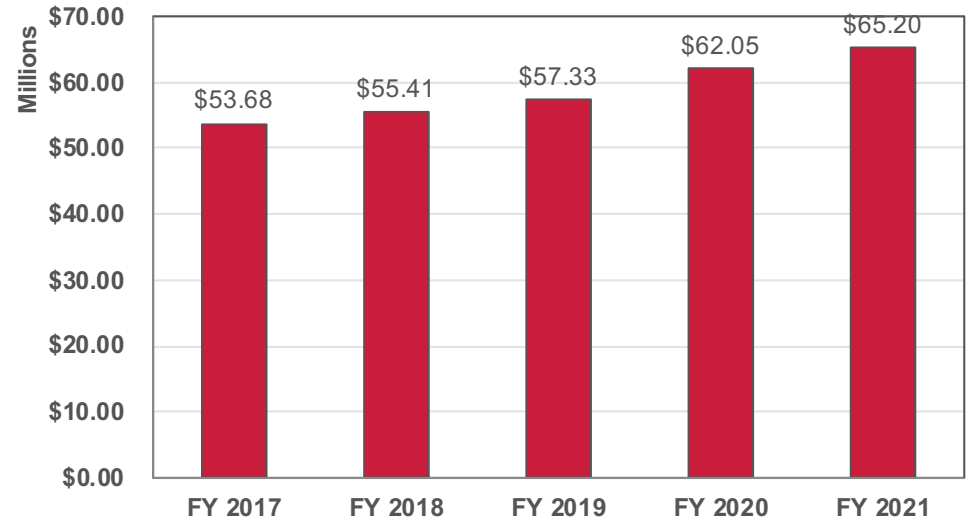
Expenditure Analysis - Operating Funds

	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	\$43,328,403	\$2,035,027	4.93%
Benefits	\$6,860,715	\$7,285,787	6.20%	\$7,561,957	3.79%	\$8,029,241	\$8,903,239	\$873,998	10.89%
TOTAL SALARIES & BENEFITS	\$43,701,993	\$45,520,869	4.16%	\$45,959,749	0.96%	\$49,322,617	\$52,231,642	\$2,909,025	5.90%
Purchased Services	\$4,241,651	\$4,528,823	6.77%	\$5,129,042	13.25%	\$5,634,257	\$5,802,243	\$167,986	2.98%
Supplies And Materials	\$3,191,493	\$3,160,246	-0.98%	\$3,275,928	3.66%	\$3,648,249	\$3,837,366	\$189,117	5.18%
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	
TOTAL ALL OTHER	\$9,977,105	\$9,893,242	-0.84%	\$11,371,993	14.95%	\$12,730,274	\$12,967,635	\$237,361	1.86%
TOTAL EXPENDITURES	\$53,679,098	\$55,414,111	3.23%	\$57,331,742	3.46%	\$62,052,891	\$65,199,277	\$3,146,386	5.07%

Proposed Expenditure Allocation by Object



Expenditure Projection



Educational

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

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	\$47,243,978	\$974,299	2.11%
State	\$3,015,597	\$3,434,912	13.90%	\$3,149,190	-8.32%	\$3,153,101	\$3,017,618	(\$135,483)	-4.30%
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	\$51,607,377	\$982,334	1.94%
EXPENDITURES									
Salary and Benefit Costs	\$39,984,535	\$41,707,020	4.31%	\$42,195,073	1.17%	\$45,272,137	\$47,992,252	\$2,720,115	6.01%
Other	\$5,334,736	\$5,314,894	-0.37%	\$5,803,838	9.20%	\$6,286,498	\$6,646,373	\$359,875	5.72%
TOTAL EXPENDITURES	\$45,319,271	\$47,021,914	3.76%	\$47,998,911	2.08%	\$51,558,635	\$54,638,625	\$3,079,990	5.97%
SURPLUS / DEFICIT	\$2,602,488	\$1,335,935		\$1,577,760		(\$933,592)	(\$3,031,248)	(\$2,097,656)	
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)	(\$3,031,248)	\$1,902,344	
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	\$25,178,926	(\$3,031,248)	
FUND BALANCE AS % OF EXPENDITURES	74.31%	68.73%		69.05%		54.71%	46.08%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	8.92	8.25		8.29		6.57	5.53		

Educational Fund

Wilmette SD 39 | Tentative Budget FY 20-21 (05/2020)

Revenue and Expenditure Analysis- Educational Fund

	Budget FY 2020	Budget FY 2021	\$ Change	% Change	
REVENUE					
1000 Local Sources	46,269,679	47,243,978	974,299	2.11%	\$769K for KEEP39, \$723K property taxes, (\$465K) interest revenue, (\$91K) Special Education revenue from other districts, (\$49K) Corporate Personal Property tax receipts.
3000 State Sources	3,153,101	3,017,618	(135,483)	-4.30%	(\$74K) Evidence Based Funding (\$64K) mandated state categorical payments
4000 Federal Sources	1,202,263	1,345,781	143,518	11.94%	\$98K outplaced room and board reimbursements, \$44K IDEA grants
Total	50,625,043	51,607,377	982,334	1.94%	

	Budget FY 2020	Budget FY 2021	\$ Change	% Change	
EXPENDITURES					
100 Salaries	39,260,545	41,238,306	1,977,761	5.04%	Addition of WJHS Principal and 2 elementary school Assistant Principals, additional staff for KEEP39. Certified salaries are based on an increase of \$1,000 plus 3.8%
200 Employee Benefits	6,011,592	6,753,946	742,354	12.35%	5.5% HMO increase, 12.83% PPO and HDHP increase, \$315K Cooperative 90s for Proportionate Share of Reserves for insurance
300 Purchased Services	1,190,616	1,370,760	180,144	15.13%	\$83K IDEA grant, including special education audit, \$24K strategic plan contract
400 Supplies & Materials	2,663,799	2,850,116	186,317	6.99%	\$60K KEEP39 supplies, \$45K IDEA grant supplies
500 Capital Outlay	783,648	637,000	(146,648)	-18.71%	(\$131K) no new iPad roll-out for elementary schools n FY21
600 Other Objects	1,648,435	1,788,497	140,062	8.50%	\$63K outplaced tuition, \$26K KEEP39 credit card processing fees, \$25K Special Education extended school year tuition
Total	51,558,635	54,638,625	3,079,990	5.97%	

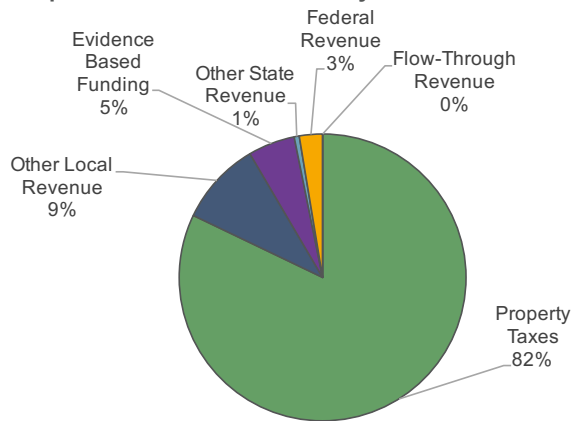
Educational

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

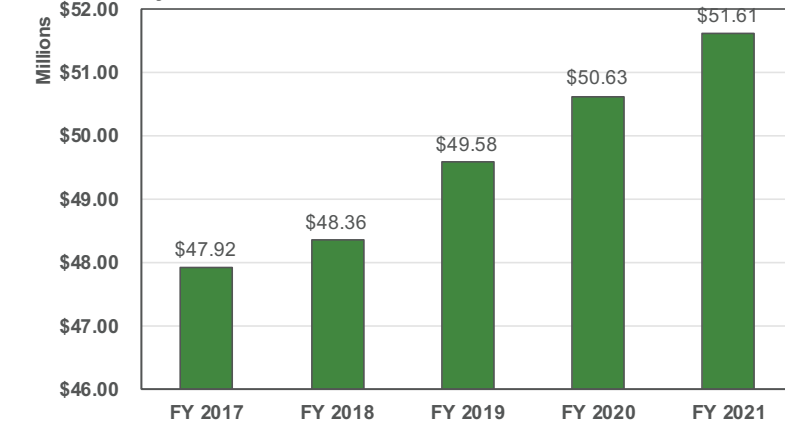
Revenue Analysis- Educational Fund

	ACUTAL REVENUES				BUDGET		\$ Δ	% Δ	
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			FY 2021
LOCAL									
Property Taxes	\$39,361,995	\$39,390,624	0.07%	\$40,343,065	2.42%	\$41,653,464	\$42,376,071	\$722,607	1.73%
Other Local Revenue	\$4,240,781	\$4,320,485	1.88%	\$4,767,082	10.34%	\$4,616,215	\$4,867,907	\$251,692	5.45%
TOTAL LOCAL REVENUE	\$43,602,776	\$43,711,109	0.25%	\$45,110,147	3.20%	\$46,269,679	\$47,243,978	\$974,299	2.11%
STATE									
Evidence Based Funding	\$1,225,740	\$2,796,994	128.19%	\$2,800,580	0.13%	\$2,795,203	\$2,721,220	(\$73,983)	-2.65%
Other State Revenue	\$1,789,857	\$637,918	-64.36%	\$348,610	-45.35%	\$357,898	\$296,398	(\$61,500)	-17.18%
TOTAL STATE REVENUE	\$3,015,597	\$3,434,912	13.90%	\$3,149,190	-8.32%	\$3,153,101	\$3,017,618	(\$135,483)	-4.30%
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	\$47,921,759	\$48,357,849	0.91%	\$49,576,671	2.52%	\$50,625,043	\$51,607,377	\$982,334	1.94%

Proposed Revenue Allocation by Source



Revenue Projection



Educational

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Expenditure Analysis - Educational Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
Salaries	\$35,004,160	\$36,356,861	3.86%	\$36,513,061	0.43%	\$39,260,545	\$41,238,306	\$1,977,761	5.04%
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	\$47,992,252	\$2,720,115	6.01%
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	\$2,850,116	\$186,317	6.99%
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	\$6,646,373	\$359,875	5.72%
TOTAL EXPENDITURES	\$45,319,271	\$47,021,914	3.76%	\$47,998,911	2.08%	\$51,558,635	\$54,638,625	\$3,079,990	5.97%

Operations and Maintenance Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - O&M Fund

	ACTUAL REVENUE / EXPENDITURE					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
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	\$2,155,889	\$73,323	3.52%
Other	\$2,819,351	\$2,647,302	-6.10%	\$3,530,184	33.35%	\$4,111,263	\$3,781,262	(\$330,001)	-8.03%
TOTAL EXPENDITURES	\$4,691,482	\$4,588,055	-2.20%	\$5,491,207	19.68%	\$6,193,829	\$5,937,151	(\$256,678)	-4.14%
SURPLUS / DEFICIT	\$3,016,454	\$3,899,841		\$3,513,106		\$3,099,792	\$3,565,973	\$466,181	
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	(\$4,740,224)	(\$8,017,759)	
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	\$758,414	(\$4,740,224)	
FUND BALANCE AS % OF EXPENDITURES	23.28%	65.77%		40.45%		88.78%	12.77%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	2.79	7.89		4.85		10.65	1.53		

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Operations and Maintenance Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Expenditure Analysis - Operations and Maintenance Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
Salaries	\$1,601,247	\$1,639,733	2.40%	\$1,647,592	0.48%	\$1,775,518	\$1,807,052	\$31,534	1.78%
Benefits	\$270,884	\$301,020	11.13%	\$313,431	4.12%	\$307,048	\$348,837	\$41,789	13.61%
TOTAL SALARIES & BENEFITS	\$1,872,131	\$1,940,753	3.67%	\$1,961,023	1.04%	\$2,082,566	\$2,155,889	\$73,323	3.52%
Purchased Services	\$1,343,709	\$1,533,347	14.11%	\$1,930,874	25.93%	\$2,135,678	\$1,916,033	(\$219,645)	-10.28%
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	\$3,781,262	(\$330,001)	-8.03%
TOTAL EXPENDITURES	\$4,691,482	\$4,588,055	-2.20%	\$5,491,207	19.68%	\$6,193,829	\$5,937,151	(\$256,678)	-4.14%

Transportation Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - Transportation Fund

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
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	\$466,894	(\$149,076)	-24.20%
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	\$1,603,999	(\$340,564)	-17.51%
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	\$2,137,450	\$186,000	9.53%
TOTAL EXPENDITURES	\$1,590,843	\$1,706,207	7.25%	\$1,763,658	3.37%	\$2,007,574	\$2,196,575	\$189,001	9.41%
SURPLUS / DEFICIT	\$186,780	\$93,254		\$298,666		(\$63,011)	(\$592,576)	(\$529,565)	
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)	(\$592,576)	(\$529,565)	
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	\$1,125,691	(\$592,576)	
FUND BALANCE AS % OF EXPENDITURES	87.33%	86.90%		101.00%		85.59%	51.25%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	10.48	10.43		12.12		10.27	6.15		

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Transportation Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Expenditure Analysis - Transportation Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
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	\$2,112,900	\$186,000	9.65%
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	#####	\$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	\$2,137,450	\$186,000	9.53%
TOTAL EXPENDITURES	\$1,590,843	\$1,706,207	7.25%	\$1,763,658	3.37%	\$2,007,574	\$2,196,575	\$189,001	9.41%

Municipal Retirement / Social Security Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - Municipal Retirement / Social Security Fund

	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	\$1,772,472	\$84,196	4.99%
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	\$1,772,472	\$84,196	4.99%
SURPLUS / DEFICIT	(\$120,465)	(\$91,356)		\$61,740		(\$39,538)	(\$96,325)	(\$56,787)	
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)	(\$96,325)	(\$56,787)	
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		
YEAR END BALANCE	\$809,684	\$718,328		\$780,068		\$740,530	\$644,205	(\$96,325)	
FUND BALANCE AS % OF EXPENDITURES	51.45%	44.91%		51.00%		43.86%	36.35%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.17	5.39		6.12		5.26	4.36		

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Municipal Retirement / Social Security Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Expenditure Analysis - Municipal Retirement / Social Security Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
Salaries	\$0	\$0		\$0		\$0	\$0	\$0	
Benefits	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,772,472	\$84,196	4.99%
TOTAL SALARIES & BENEFITS	\$1,573,878	\$1,599,444	1.62%	\$1,529,434	-4.38%	\$1,688,276	\$1,772,472	\$84,196	4.99%
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	\$1,772,472	\$84,196	4.99%

Working Cash Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - Working Cash Fund

	ACTUAL REVENUE / EXPENDITURE					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
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		
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		

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Working Cash Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Expenditure Analysis - Working Cash Fund

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
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 Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - Tort Fund

	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		
YEAR END BALANCE	\$989,849	\$820,183		\$554,868		\$498,594	\$578,199	\$79,605	
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		

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Tort Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

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%

Debt Service | Capital Projects | FP & S Funds

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary - Non-Operating Funds

	ACTUAL REVENUE / EXPENDITURE					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
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	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		

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Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Revenue Analysis- Non-Operating Funds

	ACUTAL REVENUES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
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 - Non-Operating Funds

	ACTUAL EXPENDITURES					BUDGET			
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021	\$ Δ	% Δ
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	
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

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET	FY 2021	\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020			
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	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		

Capital Projects Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

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		

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Fire Prevention and Safety Fund

Wilmette SD 39 | Tentative Budget FY20-21 (05/2020)

Historical Summary

	ACTUAL REVENUE / EXPENDITURE					BUDGET		\$ Δ	% Δ
	FY 2017	FY 2018	% Δ	FY 2019	% Δ	FY 2020	FY 2021		
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		