Lisle Community Unit School District 202
Projected Statements of Revenues & Expenditures - Accrual Basis
ALL FUNDS

	Projected FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Fund Balances	$ 20,894,000	$ 21,766,000	$ 21,771,000	$ 20,955,000	$ 20,232,000	$ 31,166,000
Revenues:						
Property Taxes	$ 37,817,000	$ 38,877,000	$ 39,808,000	$ 41,391,000	$ 42,857,000	$ 44,105,000
Earnings on Investments	1,659,000	1,589,000	1,568,000	1,448,000	1,343,000	1,697,000
Other Local Sources	1,560,000	1,785,000	1,702,000	1,745,000	1,790,000	1,837,000
State Sources	2,727,000	2,658,000	2,638,000	2,614,000	2,605,000	2,582,000
Federal Sources	1,783,000	1,783,000	1,783,000	1,783,000	1,783,000	1,783,000
Total	$ 45,546,000	$ 46,692,000	$ 47,499,000	$ 48,981,000	$ 50,378,000	$ 52,004,000
Expenditures:						
Salaries	$ 22,505,000	$ 23,623,000	$ 24,381,000	$ 24,894,000	$ 25,446,000	$ 26,326,000
Employee Benefits	8,388,000	9,270,000	9,711,000	10,164,000	10,640,000	11,160,000
Purchased Services	6,589,000	6,870,000	7,163,000	7,534,000	8,087,000	8,256,000
Supplies & Materials	1,672,000	1,747,000	1,825,000	1,908,000	1,993,000	2,083,000
Capital Outlay	784,000	377,000	302,000	127,000	1,052,000	13,869,000
Other Objects	4,565,000	4,703,000	4,845,000	4,998,000	5,156,000	5,320,000
Non-Cap Equipment	278,000	220,000	220,000	220,000	220,000	220,000
Termination Benefits	16,000	8,000	8,000	8,000	8,000	8,000
Total	$ 44,797,000	$ 46,818,000	$ 48,455,000	$ 49,853,000	$ 52,602,000	$ 67,242,000
Revenues Over/(Under) Expenditures	$ 749,000	$ (126,000)	$ (956,000)	$ (872,000)	$ (2,224,000)	$ (15,238,000)
Other Sources/(Uses)	$ 123,000 [1]	$ 131,000 [1]	$ 140,000 [1]	$ 149,000 [1]	$ 13,158,000 [2]	$ 169,000 [1]
Net Change in Fund Balances	$ 872,000	$ 5,000	$ (816,000)	$ (723,000)	$ 10,934,000	$ (15,069,000)
Ending Fund Balances	$ 21,766,000	$ 21,771,000	$ 20,955,000	$ 20,232,000	$ 31,166,000	$ 16,097,000

[1] Proceeds the Sale of Tate Woods Elementary School

[2] Proceeds from the Sale of Tate Woods Elementary School and issuance of bonds for Lisle Junior High renovations

Lisle Community Unit School District 202
Projected Statements of Revenues & Expenditures - Accrual Basis
OPERATING FUNDS

	Projected FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Fund Balances	$ 18,272,000	$ 19,566,000	$ 19,683,000	$ 18,865,000	$ 17,937,000	$ 16,759,000
Revenues:						
Property Taxes	$ 35,387,000	$ 36,462,000	$ 37,322,000	$ 38,840,000	$ 40,245,000	$ 41,438,000
Earnings on Investments	1,460,000	1,469,000	1,455,000	1,342,000	1,237,000	1,227,000
Other Local Sources	1,513,000	1,752,000	1,668,000	1,711,000	1,754,000	1,799,000
State Sources	2,677,000	2,608,000	2,588,000	2,564,000	2,555,000	2,532,000
Federal Sources	1,783,000	1,783,000	1,783,000	1,783,000	1,783,000	1,783,000
Total	$ 42,820,000	$ 44,074,000	$ 44,816,000	$ 46,240,000	$ 47,574,000	$ 48,779,000
Expenditures:						
Salaries	$ 22,505,000	$ 23,623,000	$ 24,381,000	$ 24,894,000	$ 25,446,000	$ 26,326,000
Employee Benefits	7,355,000	8,196,000	8,600,000	9,014,000	9,450,000	9,929,000
Purchased Services	6,583,000	6,865,000	7,158,000	7,529,000	7,881,000	8,250,000
Supplies & Materials	1,672,000	1,747,000	1,825,000	1,908,000	1,993,000	2,083,000
Capital Outlay	85,000	127,000	127,000	127,000	127,000	127,000
Other Objects	3,065,000	3,203,000	3,347,000	3,498,000	3,655,000	3,820,000
Non-Cap Equipment	278,000	220,000	220,000	220,000	220,000	220,000
Termination Benefits	16,000	8,000	8,000	8,000	8,000	8,000
Total	$ 41,559,000	$ 43,989,000	$ 45,666,000	$ 47,198,000	$ 48,780,000	$ 50,763,000
Revenues Over/(Under) Expenditures	$ 1,261,000	$ 85,000	$ (850,000)	$ (958,000)	$ (1,206,000)	$ (1,984,000)
Other Sources/(Uses)	$ 33,000 [1]	$ 32,000 [1]	$ 32,000 [1]	$ 30,000 [1]	$ 28,000 [1]	$ 22,000 [1]
Net Change in Fund Balances	$ 1,294,000	$ 117,000	$ (818,000)	$ (928,000)	$ (1,178,000)	$ (1,962,000)
Ending Fund Balances	$ 19,566,000	$ 19,683,000	$ 18,865,000	$ 17,937,000	$ 16,759,000	$ 14,797,000

[1] Transfers on interest earned in the Debt Services Fund to the Education Fund.

Note: The Illinois State Board of Edcuation defines "operating funds" as the Educational, Operations and Maintenance, Transportation and Working Cash Funds (Excludes Debt Services, IMRF, Capital Projects, and Tort Funds).

Lisle Community Unit School District 202
Projected Statements of Revenues & Expenditures - Accrual Basis
CAPITAL PROJECTS FUND

	Projected FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
Beginning Fund Balances	$ 1,687,000	$ 1,299,000	$ 1,277,000	$ 1,337,000	$ 1,579,000	$ 13,909,000
Revenues:						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Earnings on Investments	122,000	47,000	45,000	43,000	47,000	417,000
Other Local Sources	16,000	-	-	-	-	-
State Sources	50,000	50,000	50,000	50,000	50,000	50,000
Federal Sources	-	-	-	-	-	-
Total	$ 188,000	$ 97,000	$ 95,000	$ 93,000	$ 97,000	$ 467,000
Expenditures:						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Capital Outlay	699,000	250,000	175,000	-	925,000	13,742,000
Other Objects	-	-	-	-	-	-
Non-Cap Equipment	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-
Total	$ 699,000	$ 250,000	$ 175,000	$ -	$ 925,000	$ 13,742,000
Revenues Over/(Under) Expenditures	$ (511,000)	$ (153,000)	$ (80,000)	$ 93,000	$ (828,000)	$ (13,275,000)
Other Sources/(Uses)	$ 123,000 [1]	$ 131,000 [1]	$ 140,000 [1]	$ 149,000 [1]	$ 13,158,000 [2]	$ 169,000 [1]
Net Change in Fund Balances	$ (388,000)	$ (22,000)	$ 60,000	$ 242,000	$ 12,330,000	$ (13,106,000)
Ending Fund Balances	$ 1,299,000	$ 1,277,000	$ 1,337,000	$ 1,579,000	$ 13,909,000	$ 803,000

[1] Proceeds of $110K from the sale of Tate Woods

[2] Proceeds of $110K from the sale of Tate Woods and $13 million bond issuance for Junior High renovation