

LISLE COMMUNITY UNIT SCHOOL DISTRICT 202
BOARD ROOM
5211 CENTER AVENUE
LISLE, ILLINOIS 60532
Finance Committee Meeting
June 28, 2021
6:00 PM

Members of the public are welcome to attend all meetings of the Lisle Community Unit School District 202 Board of Education, including those held via video conferencing. Anyone wishing to view the meeting or provide comment is encouraged to review the information below.

In-Person Meeting Viewing: Guests are welcome to attend the meeting in-person in the Board Room. Capacity will be limited based on social distancing guidelines.

Remote Meeting Viewing: The proceedings of the meeting will be streamed live and can be viewed using the following link: <http://www.youtube.com/c/LisleDistrict202>. Guests will join the meeting in view-only mode and will not be seen or heard in the meeting. A recording of the meeting will also be available on the School District website.

Public Comment: Public comments can be made in-person or via email at publiccomment@lisle202.org. Comments must be received by 5:00 p.m. on the day in which the meeting is held. Comments submitted by the deadline will not be read aloud during the meeting, but rather will be provided to the School Board prior to the start of the meeting and will become part of the meeting record.

Please see the "Meeting Dates, Agendas and Minutes" page for links to the Board of Education meeting agendas, minutes and video feeds.

AGENDA

1. Call to Order
2. Public Comment
3. Minutes from the May 24, 2021 Finance Committee Meeting 2
4. Update on Sale of Tate Woods
5. Working Cash Fund Interest Transfer Resolution
6. Resolution to Transfer Funds from the Operations & Maintenance Fund to the Capital Projects Fund
7. FY2022 Tentative Budget 4
8. Agenda Topics for Future Finance Meetings
9. Adjournment

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
BOARD OF EDUCATION
FINANCE COMMITTEE MINUTES
MAY 24, 2021

Record of minutes of the Finance Committee of the Whole Meeting of the Board of Education of Lisle Community Unit School District No. 202, DuPage County, Illinois, which was held in the Board Room of the Administrative Office at 5211 Center Ave, Lisle Illinois on May 24, 2021.

The meeting was called to order at 6:45 p.m. by Ms. McConville.

Present: Eunice McConville
Pam Ahlmann
Dan Helderle
Lisa Kiener-Barnett
Steve Lesniak
Wendy Nadeau
Greg Nagler

Also Present: Dr. Keith Filipiak, Superintendent
David Wilkinson, Director of Finance
Dr. Linda Kotalik, Assistant Superintendent
Jenna Engler, Communications Coordinator

Public Comment

None

Selection of Finance Committee Chairperson

Mr. Wilkinson opened the floor for nominations for Finance Committee Chairperson. Ms. McConville was nominated by Ms. Ahlmann and seconded by Ms. Kiener-Barnett. Ms. McConville accepted the nomination to be seated as the Finance Committee Chairperson. No other nominations were submitted. Ms. McConville was elected to the Finance Committee Chairperson position with a voice vote of 7-0.

Minutes from the April 26, 2021 Finance Committee Meeting

The minutes from the April 26, 2021 Finance Committee meeting were reviewed. Those present came to a consensus that the minutes accurately reflect the meeting's discussion.

Waste Disposal and Recycling Services Bid & Contract

Administration provided a written summary of bids received for waste disposal and recycling service contracts for FY2022 through FY2024. The lowest bid came from the District's current vendor Waste Management. The three-year contract beginning school year 2021-2022 has a projected decrease in costs of approximately 7% when compared to the current contract with Waste Management. The budgeted cost for the three year contract period covering FY2022-FY2024 is approximately \$38,000. Administration reported that the District has had a positive service experience with Waste Management. Board Members that were in attendance referred the Waste Disposal and Recycling Service Bid and Contract, as presented, for consideration by the Board of Education at the next Regular Board Meeting.

Contract Renewal Agreement for Food Management Services - School Year 2021-2022

Administration provided a written summary of the financial impact of extending the food management contract for the school year 2021-2022. Regulations allow for school districts to extend food service contracts each year

for four years after the initial contract, in this case the initial contract year was the school year 2019-2020. The cost reflects a 3.9% increase, which represents the CPI increase for food away from home. The renewal also includes an \$8,900 allowable fixed wage increase resulting from the State-mandated minimum wage increase. The District's experience with Aramark has been positive. Administration recommends extending the contract with Aramark for the 2021-2022 school year. Board Members in attendance referred the Aramark Food Management contract, as presented, for consideration by the Board of Education at the next Regular Board Meeting.

Southeast DuPage Purchasing Group Paper Purchase

The Finance Committee reviewed the bid information included in the Regular Board Meeting BoardBook. The budgeted cost for copy paper and construction paper total less than \$8,000 for FY2021-2022. Even though paper supplier contracts have generally fallen below the \$25,000 ceiling requiring Board approval, Administration recommends that the Board continue to include paper purchase review on the Board Planning calendar. Board Members in attendance referred the proposed bid recommendation, as presented, for action at the next Regular Board Meeting.

Student Fee Schedule - School Year 2021/2022

Administration requested that the Finance Committee review the Student Fee Schedule and the potential for waiving student registration fees for the 2021-2022 school year. Lunch charges increased by 10 cents to comply with the paid lunch equity requirement of the National School Lunch Program. Administration requested that the Board provide direction on waiving student registration fees, not usage fees, before families begin registering for the upcoming school year. Prior to SY 2020-2021, the District collected approximately \$240,000 in registration fees. Board Members in attendance referred the proposed fee suspension for action at the next Regular Board Meeting

Bus Driver Shortage

Administration provided updates on Westway Bus and other bussing companies having difficulty in hiring bus drivers. Bus driver shortage will not have a financial impact on the current contract, but the bussing service for the upcoming school year may be impacted. No further action is required.

Agenda Topics for Future Finance Committee Meetings

None

Meeting was called to Adjourn

At 7:05 p.m. by Ms. Ahlmann and Ms. Nadeau

Lisle Community Unit School District 202 FY2022 Budget Summary ALL FUNDS

TENTATIVE BUDGET VS. PRIOR YEAR BUDGET

	BUDGET FY2021 [1]	TENTATIVE BUDGET FY2022	PERCENT INCREASE (DECREASE)
FUND BALANCE - Beg of Year	\$ 18,111,379	\$ 18,326,044	
REVENUE:			
LOCAL SOURCES	32,129,800	32,249,200	0%
STATE SOURCES	2,082,096	2,147,635	3%
FEDERAL SOURCES	1,248,998	1,642,647	32%
TOTAL DIRECT REVENUE	35,460,894	36,039,482	2%
EXPENDITURES:			
SALARIES	18,553,093	18,667,161	1%
EMPLOYEE BENEFITS	6,524,717	6,478,590	-1%
PURCHASED SERVICES	4,746,279	4,555,388	-4%
SUPPLIES AND MATERIALS	1,920,643	1,675,887	-13%
CAPITAL OUTLAY	771,500	938,800	22%
OTHER OBJECTS	3,940,160	4,037,707	2%
NON-CAPITALIZED EQUIPMENT	251,095	236,157	-6%
TERMINATION BENEFITS	-	1,500	N/A
TOTAL DIRECT EXPENDITURES	36,707,487	36,591,190	0%
REVENUE OVER (UNDER) EXPENSES	-1,246,593	-551,708	
OTHER SOURCES/USES OF FUNDS	0	0	
FUND BALANCE - End of Year	\$ 16,864,786	\$ 17,774,336	

[1] Per FY2021 School District Budget Form filed with ISBE

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
BUDGET SUMMARY

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
ESTIMATED BEGINNING FUND BALANCE July 1, 2021 (without Student Activity Funds)		9,628,455	980,503	918,650	2,404,820	527,801	3,056,622	809,193	-	18,326,044
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	26,818,400	2,952,300	505,000	1,034,600	928,600	600	4,700	5,000	32,249,200
STATE SOURCES	3000	1,479,135	-	-	668,500	-	-	-	-	2,147,635
FEDERAL SOURCES	4000	1,642,647	-	-	-	-	-	-	-	1,642,647
Total Direct Receipts/Revenues		29,940,182	2,952,300	505,000	1,703,100	928,600	600	4,700	5,000	36,039,482
Receipts/Revenues for "On Behalf" Payments	3998	14,097,000	-	-	-	-	-	-	-	14,097,000
Total Receipts/Revenues		44,037,182	2,952,300	505,000	1,703,100	928,600	600	4,700	5,000	50,136,482
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	18,713,954	-	-	-	384,430	-	-	-	19,098,384
SUPPORT SERVICES	2000	8,240,542	3,003,807	-	1,775,360	554,230	724,000	-	5,000	14,302,939
COMMUNITY SERVICES	3000	74,054	-	-	158,000	-	-	-	-	232,054
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,481,563	-	-	-	-	-	-	-	1,481,563
DEBT SERVICES	5000	-	-	1,476,250	-	-	-	-	-	1,476,250
Total Direct Disbursements/Expenditures		28,510,113	3,003,807	1,476,250	1,933,360	938,660	724,000	-	5,000	36,591,190
Disbursements/Expenditures for "On Behalf" Payments	4180	14,097,000	-	-	-	-	-	-	-	14,097,000
Total Disbursements/Expenditures		42,607,113	3,003,807	1,476,250	1,933,360	938,660	724,000	-	5,000	50,688,190
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,430,069	(51,507)	(971,250)	(230,260)	(10,060)	(723,400)	4,700	-	(551,708)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Transfer of Working Cash Fund Interest	7120	100	-	-	-	-	-	-	-	100
Transfers to Capital Projects Fund	7800	-	-	-	-	-	1,250,000	-	-	1,250,000
Other Sources Not Classified Elsewhere	7990	-	-	525,000	-	-	-	-	-	525,000
Total Other Sources of Funds		100	-	525,000	-	-	1,250,000	-	-	1,775,100
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS										
Transfer of Working Cash Fund Interest	8120	-	-	-	-	-	-	100	-	100
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	1,250,000	-	-	-	-	-	-	-	1,250,000
Other Uses Not Classified Elsewhere	8990	525,000	-	-	-	-	-	-	-	525,000
Total Other Uses of Funds		1,775,000	-	-	-	-	-	100	-	1,775,100
Total Other Sources/Uses of Funds		(1,774,900)	-	525,000	-	-	1,250,000	(100)	-	-
ESTIMATED ENDING FUND BALANCE June 30, 2022 (Without Student Activity Funds)		9,283,624	928,996	472,400	2,174,560	517,741	3,583,222	813,793	-	17,774,336

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
BUDGET SUMMARY

SUMMARY OF EXPENDITURES (by Major Object)

Object Name	Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
Salaries		100	17,516,161	1,112,100		38,900		-		-	18,667,161
Employee benefits		200	5,297,940	240,530		1,460	938,660	-		-	6,478,590
Purchased Services		300	2,025,788	612,600	-	1,888,000		24,000		5,000	4,555,388
Supplies & Materials		400	934,387	736,500		5,000		-		-	1,675,887
Capital Outlay		500	18,800	220,000		-		700,000		-	938,800
Other Objects		600	2,561,457	-	1,476,250	-	-	-		-	4,037,707
Non-Capitalized Equipment		700	155,580	80,577		-		-		-	236,157
Termination Benefits		800	-	1,500		-		-			1,500
Total Expenditures			28,510,113	3,003,807	1,476,250	1,933,360	938,660	724,000		5,000	36,591,190

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM LOCAL SOURCES										
TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies	-	21,141,300	2,795,700	504,800	998,900	439,400	-	4,600	5,000	25,889,700
Special Education Purposes Levy	1140	5,190,500	-	-	-	-	-	-	-	5,190,500
FICA and Medicare Only Levies	1150	-	-	-	-	459,200	-	-	-	459,200
Total Taxes Levied by District		26,331,800	2,795,700	504,800	998,900	898,600	-	4,600	5,000	31,539,400
PAYMENTS IN LIEU OF TAXES										
Corporate Personal Property Replacement Taxes	1230	350,000	-	-	-	30,000	-	-	-	380,000
Total Payments in Lieu of Taxes		350,000	-	-	-	30,000	-	-	-	380,000
TRANSPORTATION FEES										
Regular Transportation Fees from Other Districts	1412	-	-	-	30,000	-	-	-	-	30,000
Special Ed Transportation Fees from Other Districts	1442	-	-	-	5,000	-	-	-	-	5,000
Total Transportation Fees		-	-	-	35,000	-	-	-	-	35,000
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	4,500	600	200	700	-	600	100	-	6,700
Total Earnings on Investments		4,500	600	200	700	-	600	100	-	6,700
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	12,000	-	-	-	-	-	-	-	12,000
Admissions - Other	1719	4,000	-	-	-	-	-	-	-	4,000
Fees	1720	40,100	-	-	-	-	-	-	-	40,100
Student Activity Fund Revenues	1799	250,000	-	-	-	-	-	-	-	250,000
Total District/School Activity Income (without Student Activity Funds)		56,100	-	-	-	-	-	-	-	56,100
Total District/School Activity Income (with Student Activity Funds)		306,100	-	-	-	-	-	-	-	306,100
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	-	145,000	-	-	-	-	-	-	145,000
Contributions and Donations from Private Sources	1920	1,000	-	-	-	-	-	-	-	1,000
Refund of Prior Years' Expenditures	1950	50,000	11,000	-	-	-	-	-	-	61,000
Drivers' Education Fees	1970	15,000	-	-	-	-	-	-	-	15,000
Payments from Other Districts	1991	10,000	-	-	-	-	-	-	-	10,000
Total Other Revenue from Local Sources		76,000	156,000	-	-	-	-	-	-	232,000
Total Receipts/Revenues from Local Sources (without Student Activity Funds)	1000	26,818,400	2,952,300	505,000	1,034,600	928,600	600	4,700	5,000	32,249,200
Total Receipts/Revenues from Local Sources (with Student Activity Funds)	1000	27,068,400	-	-	-	-	-	-	-	32,499,200

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
Evidence Based Funding Formula	3001	1,254,018	-	-	-	-	-	-		1,254,018
Total Unrestricted Grants-In-Aid		1,254,018	-	-	-	-	-	-		1,254,018
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	160,046			-					160,046
Special Education - Orphanage - Individual	3120	31,000			8,000					39,000
Special Education - Orphanage - Summer	3130	5,000			500					5,500
Total Special Education		196,046			8,500					204,546
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Secondary Program Improvement (CTEI)	3220	6,843	-			-				6,843
Total Career and Technical Education		6,843	-			-				6,843
State Free Lunch & Breakfast	3360	1,700								1,700
Driver Education	3370	19,500	-							19,500
TRANSPORTATION										
Transportation - Regular/Vocational	3500	-	-		245,000	-				245,000
Transportation - Special Education	3510	-	-		415,000	-				415,000
Total Transportation		-	-		660,000	-				660,000
Other Restricted Revenue from State Sources	3999	1,028	-	-	-	-	-	-	-	1,028
Total Restricted Grants-In-Aid		225,117	-	-	668,500	-	-	-	-	893,617
Total Receipts/Revenues from State Sources	3000	1,479,135	-	-	668,500	-	-	-	-	2,147,635

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
RESTRICTED GRANTS-IN-AID REC'D FROM										
FEDERAL GOVT. THRU THE STATE										
FOOD SERVICE										
Summer Food Service Program	4225	300,000				-				300,000
Total Food Service		300,000				-				300,000
TITLE I										
Title I - Low Income	4300	126,000	-		-	-				126,000
Total Title I		126,000	-		-	-				126,000
TITLE IV										
Title IV - Safe & Drug Free Schools - Formula	4400	10,000	-		-	-				10,000
Total Title I		10,000	-		-	-				10,000
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	12,183	-		-	-				12,183
Federal Special Education - IDEA Flow-Through	4620	526,499	-		-	-				526,499
Total Federal Special Education		538,682	-		-	-				538,682
CTE - PERKINS										
CTE - Perkins - Title IIIE Tech Prep	4770	5,738	-			-				5,738
Total CTE - Perkins		5,738	-			-				5,738
McKinney Education for Homeless Children	4920	4,000	-		-	-				4,000
Title II - Teacher Quality	4932	32,000	-		-	-				32,000
Medicaid Matching Funds - Administrative Outreach	4991	30,000	-		-	-				30,000
Medicaid Matching Funds - Fee-for-Service Program	4992	80,000	-		-	-				80,000
Other Restricted Revenue from Federal Sources	4999	516,227	-		-	-				516,227
Total Restricted Grants-In-Aid Rec'd from Federal Govt. Thru the State		1,642,647	-	-	-	-			-	1,642,647
Total Receipts/Revenues from Federal Sources	4000	1,642,647	-	-	-	-	-	-	-	1,642,647
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds)		29,940,182	2,952,300	505,000	1,703,100	928,600	600	4,700	5,000	36,039,482
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds)		30,190,182								36,289,482

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	8,518,900	2,484,580	222,600	513,900	18,800	18,600	76,000	-	11,853,380
Pre-K Programs	1125	162,200	57,040	2,000	10,500	-	-	-	-	231,740
Special Education Programs	1200	1,977,061	744,570	37,200	63,000	-	-	17,620	-	2,839,451
Special Education Programs Pre-K	1225	61,900	24,500	1,000	2,843	-	-	-	-	90,243
Remedial and Supplemental Programs K-12	1250	407,400	121,610	19,500	1,500	-	-	-	-	550,010
CTE Programs	1400	266,800	76,930	1,900	26,301	-	-	600	-	372,531
Interscholastic Programs	1500	577,200	59,730	125,600	85,325	-	29,000	5,000	-	881,855
Summer School Programs	1600	24,500	2,840	-	1,000	-	-	-	-	28,340
Gifted Programs	1650	24,000	3,760	-	1,000	-	-	-	-	28,760
Driver's Education Programs	1700	90,000	22,170	-	2,000	-	125	-	-	114,295
Bilingual Programs	1800	234,700	86,370	11,900	6,500	-	-	1,455	-	340,925
Truant Alternative & Optional Programs	1900	90,100	41,070	22,000	-	-	-	-	-	153,170
Special Education Programs K-12 Private Tuition	1912						1,219,254			1,219,254
Truants Alt/Opt Ed Programs Private Tuition	1922						10,000			10,000
Student Activity Fund Expenditures	1999						250,000			250,000
Total Instruction (Without Student Activity Funds)	1000	12,434,761	3,725,170	443,700	713,869	18,800	1,276,979	100,675	-	18,713,954
Total Instruction (With Student Activity Funds)	1000	12,434,761	3,725,170	443,700	713,869	18,800	1,526,979	100,675	-	18,963,954
SUPPORT SERVICES (ED)										
Support Services - Pupils										
Attendance & Social Work Services	2110	378,700	133,580	9,700	5,550	-	-	1,757	-	529,287
Guidance Services	2120	266,800	56,030	4,250	6,000	-	450	1,879	-	335,409
Health Services	2130	315,300	55,500	5,400	8,000	-	-	2,979	-	387,179
Psychological Services	2140	356,700	112,060	12,000	9,600	-	-	879	-	491,239
Speech Pathology & Audiology Services	2150	306,000	83,060	8,650	6,100	-	-	1,455	-	405,265
Other Support Services - Pupils	2190	60,700	22,310	3,200	3,600	-	-	879	-	90,689
Total Support Services - Pupil	2100	1,684,200	462,540	43,200	38,850	-	450	9,828	-	2,239,068
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	236,400	65,490	56,654	12,500	-	500	879	-	372,423
Educational Media Services	2220	195,300	69,070	35,100	65,228	-	465	4,184	-	369,347
Assessment & Testing	2230	-	-	40,710	3,500	-	-	-	-	44,210
Total Support Services - Instructional Staff	2200	431,700	134,560	132,464	81,228	-	965	5,063	-	785,980
Support Services - General Administration										
Board of Education Services	2310	36,400	7,490	43,400	4,000	-	12,000	-	-	103,290
Executive Administration Services	2320	258,200	69,720	3,500	4,100	-	2,000	2,000	-	339,520
Special Area Administration Services	2330	206,600	82,330	6,100	3,000	-	750	-	-	298,780
Tort Immunity Services	2360-70	-	-	266,000	-	-	-	-	-	266,000
Total Support Services - General Admin	2300	501,200	159,540	319,000	11,100	-	14,750	2,000	-	1,007,590

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
Support Services - School Administration										
Office of the Principal Services	2410	1,624,000	599,420	45,300	23,000	-	5,000	17,514	-	2,314,234
Total Support Services - School Admin	2400	1,624,000	599,420	45,300	23,000	-	5,000	17,514	-	2,314,234
Support Services - Business										
Direction of Business Support Services	2510	122,400	22,030	2,100	500	-	600	-	-	147,630
Fiscal Services	2520	172,100	56,950	28,400	8,500	-	500	1,000	-	267,450
Foods Services	2560	-	-	302,500	5,000	-	-	2,500	-	310,000
Total Support Services - Business	2500	294,500	78,980	333,000	14,000	-	1,100	3,500	-	725,080
Support Services - Central										
Information Services	2630	89,200	-	63,470	1,500	-	350	-	-	154,520
Staff Services	2640	149,800	46,510	39,000	2,500	-	1,000	-	-	238,810
Data Processing Services	2660	306,800	91,220	327,740	32,500	-	-	17,000	-	775,260
Total Support Services - Central	2600	545,800	137,730	430,210	36,500	-	1,350	17,000	-	1,168,590
Total Support Services	2000	5,081,400	1,572,770	1,303,174	204,678	-	23,615	54,905	-	8,240,542
COMMUNITY SERVICES (ED)	3000	-	-	58,214	15,840	-	-	-	-	74,054
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
Payments to Other Govt Units										
Payments for Special Education Programs	4120			219,200			-			219,200
Payments for CTE Programs	4140			1,500			1,500			3,000
Total Pmts to Other Dist & Govt Units	4100			220,700			1,500			222,200
Payments to Other Govt Units - Tuition										
Payments for Regular Programs - Tuition	4210						14,000			14,000
Payments for Special Education Programs - Tuition	4220						1,155,363			1,155,363
Payments for CTE Programs - Tuition	4240						90,000			90,000
Total Pmts to Other Dist & Govt Units - Tuition	4200						1,259,363			1,259,363
Total Pmts to Other Dist & Govt Units	4000			220,700			1,260,863			1,481,563
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds)		17,516,161	5,297,940	2,025,788	934,387	18,800	2,561,457	155,580	-	28,510,113
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (With Student Activity Funds)		17,516,161	5,297,940	2,025,788	934,387	18,800	2,811,457	155,580	-	28,760,113

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530	-	-	-	-	200,000	-	-	-	200,000
Operation & Maintenance of Plant Services	2540	1,112,100	240,530	612,600	736,500	20,000	-	80,577	1,500	2,803,807
Total Support Services - Business	2500	1,112,100	240,530	612,600	736,500	220,000	-	80,577	1,500	3,003,807
Total Support Services	2000	1,112,100	240,530	612,600	736,500	220,000	-	80,577	1,500	3,003,807
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		1,112,100	240,530	612,600	736,500	220,000	-	80,577	1,500	3,003,807
DEBT SERVICES FUND (DS)										
DEBT SERVICES (DS)										
Debt Service - Interest on Long-Term Debt	5200						495,750			495,750
Debt Service - Payments of Principal on LT Debt	5300						980,000			980,000
Debt Service Other	5400			-			500			500
Total Debt Service	5000			-			1,476,250			1,476,250
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES				-			1,476,250			1,476,250
TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Business										
Pupil Transportation Services	2550	38,900	1,460	1,730,000	5,000	-	-	-	-	1,775,360
Total Support Services	2000	38,900	1,460	1,730,000	5,000	-	-	-	-	1,775,360
COMMUNITY SERVICES (ED)	3000	-	-	158,000	-	-	-	-	-	158,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		38,900	1,460	1,888,000	5,000	-	-	-	-	1,933,360
MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Programs	1100		141,530							141,530
Pre-K Programs	1125		8,690							8,690
Special Education Programs	1200		161,670							161,670
Special Education Programs Pre-K	1225		2,060							2,060
Remedial and Supplemental Programs K-12	1250		21,920							21,920
CTE Programs	1400		3,880							3,880
Interscholastic Programs	1500		33,710							33,710
Summer School Programs	1600		370							370
Gifted Programs	1650		350							350
Driver's Education Programs	1700		1,310							1,310
Bilingual Programs	1800		3,430							3,430
Truants' Alternative & Optional Programs	1900		5,510							5,510
Total Instruction	1000		384,430							384,430

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		5,520							5,520
Guidance Services	2120		15,890							15,890
Health Services	2130		8,620							8,620
Psychological Services	2140		5,180							5,180
Speech Pathology & Audiology Services	2150		4,460							4,460
Other Support Services - Pupils	2190		4,550							4,550
Total Support Services - Pupil	2100		<u>44,220</u>							<u>44,220</u>
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		3,470							3,470
Educational Media Services	2220		10,100							10,100
Total Support Services - Instructional Staff	2200		<u>13,570</u>							<u>13,570</u>
Support Services - General Administration										
Board of Education Services	2310		7,680							7,680
Executive Administration Services	2320		11,410							11,410
Special Area Administration Services	2330		11,990							11,990
Total Support Services - General Admin	2300		<u>31,080</u>							<u>31,080</u>
Support Services - School Administration										
Office of the Principal Services	2410		72,360							72,360
Total Support Services - School Admin	2400		<u>72,360</u>							<u>72,360</u>
Support Services - Business										
Direction of Business Support Services	2510		25,550							25,550
Fiscal Services	2520		36,300							36,300
Operation & Maintenance of Plant Service	2540		232,780							232,780
Pupil Transportation Services	2550		7,730							7,730
Total Support Services - Business	2500		<u>302,360</u>							<u>302,360</u>
Support Services - Central										
Information Services	2630		18,810							18,810
Staff Services	2640		17,510							17,510
Data Processing Services	2660		54,320							54,320
Total Support Services - Central	2600		<u>90,640</u>							<u>90,640</u>
Total Support Services	2000		554,230							554,230
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES			938,660							938,660

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2022 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530	-	-	24,000	-	700,000	-	-		724,000
Total Support Services	2000	-	-	24,000	-	700,000	-	-	-	724,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	24,000	-	700,000	-	-	-	724,000
TORT FUND (TF)										
SUPPORT SERVICES - GENERAL ADMINISTRATION										
Risk Management and Claims Services Payments	2365	-	-	5,000	-	-	-	-		5,000
Total Support Services - General Admin	2000	-	-	5,000	-	-	-	-	-	5,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	5,000	-	-	-	-	-	5,000



Lisle

Community School
District 202

LISLE COMMUNITY UNIT SCHOOL DISTRICT 202

FY2022 Tentative Budget Presentation

Finance Committee Meeting

June 28, 2021

Presentation Overview

- I. Legal Requirements for Budget Adoption
- II. Budget Highlights
- III. Overview of Revenues and Expenditures
- IV. Budget Summary



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Section I

Legal Requirements for Budget Adoption

Legal Requirements for Budget Adoption

- School Districts must adopt a Budget by the end of the first quarter of the fiscal year (September 30th)
- Prior to adoption, a School Board must:
 1. Place the Tentative Budget on Public Display for at least 30 days
 2. Schedule a date and time for a Public Hearing on the Proposed Budget
 3. Publish a “Notice of Public Hearing” in a newspaper of general circulation within the District
 4. Conduct a Public Hearing on the date and at the time specified in the “Notice of Public Hearing”



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Section II

Budget Highlights

Budget Highlights

Key Takeaways

- Revenues ↑ \$600K primarily from ESSER II
- Salaries and benefit expenditures mostly flat
- Operating funds surplus projected at \$1.1 million
- Fund balances decrease \$550K after debt abatement and capital projects

Budget Highlights

Revenue Highlights – Local Sources

- ▣ The 2020 Tax Levy increased by 1%
- ▣ Property tax revenue will ↑ \$265,000
- ▣ CPPRT revenues ↑ \$70,000
- ▣ Investment earnings nominal
- ▣ No lunch receipts – All students free
- ▣ No school fees due to waivers

Budget Highlights

Revenue Highlights – State & Federal Sources

- Receipts from State sources projected flat
- Federal sources expected to increase as a result of \$500,000 in ESSER II funds
- All grant amounts will be reviewed prior to final budget adoption in September

Budget Highlights

- **Expenditure Highlights – Salaries & Benefits**
 - Reflects average salary increases of 3%
 - Incorporates staffing changes
 - Medical insurance costs ↓ approximately \$60,000
 - PPO rates ↑ .9% and HMO rates ↓ 4.9%

Budget Highlights

- **Expenditure Highlights – Purchased Services**
 - No contracted nurse at LES ↓ \$100,000
 - Food services ↑ \$50,000
 - Transportation costs back to SY18-19 levels of approximately \$2 million

Budget Highlights

- **Expenditure Highlights – Supplies & Equipment**
 - Personal Protective Equipment ↓ \$50,000
 - Instructional supply budgets tightened up
 - Technology requests of \$325,000 authorized at March Finance Committee Meeting
 - Chromebooks
 - Staff laptops at Lisle Junior High School

Budget Highlights

- **Expenditure Highlights – Capital Outlay**
 - Summer 2021 Work - \$610,000
 - Lisle Senior High HVAC upgrades
 - Lisle Senior High bleacher project
 - Summer 2022 Work - \$90,000
 - Lisle Senior High roofing projects
 - Tate Woods site improvements - \$150,000

Budget Highlights

- **Expenditure Highlights – Other Objects**
 - Debt payments of \$1.5 million
 - Tuition projected ↑ \$50,000 to approximately \$2.5 million



Lisle

Community School
District 202

Section III

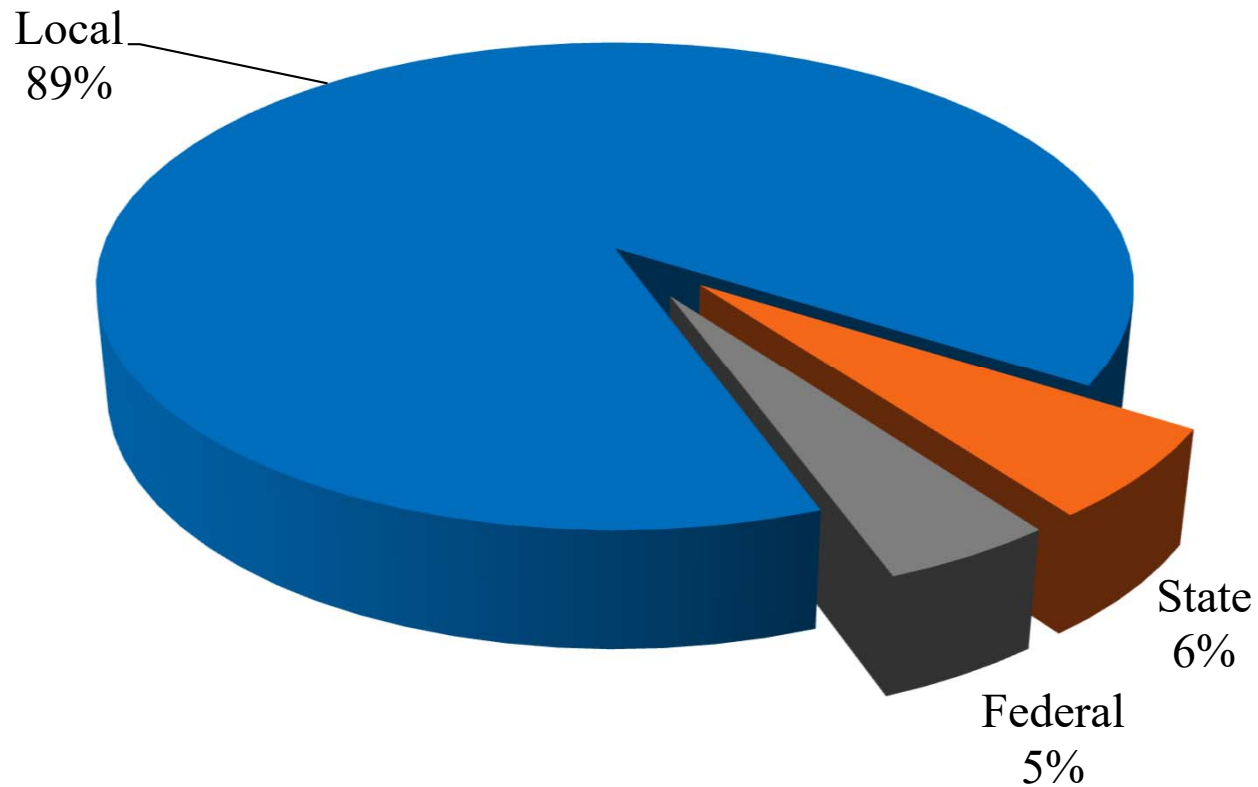
Overview of Revenues and Expenditures

Overview of Revenues

- Revenues are derived from three sources:
 - **Local**
 - Taxes, Payments in Lieu of Taxes (CPPRT), Fees, Earnings on Investments, Food Service, Activities, Textbooks, Other
 - **State**
 - Evidence-Based Funding (Formerly General State Aid)
 - Categorical Aid (Special Education, Transportation)
 - Other Restricted State Aid (Driver Education)
 - **Federal**
 - Title I (Low-income) and Title II (Teacher Quality)
 - National School Lunch
 - Special Education

Major Revenue Sources

FY2022 Budgeted Revenues (All Funds)

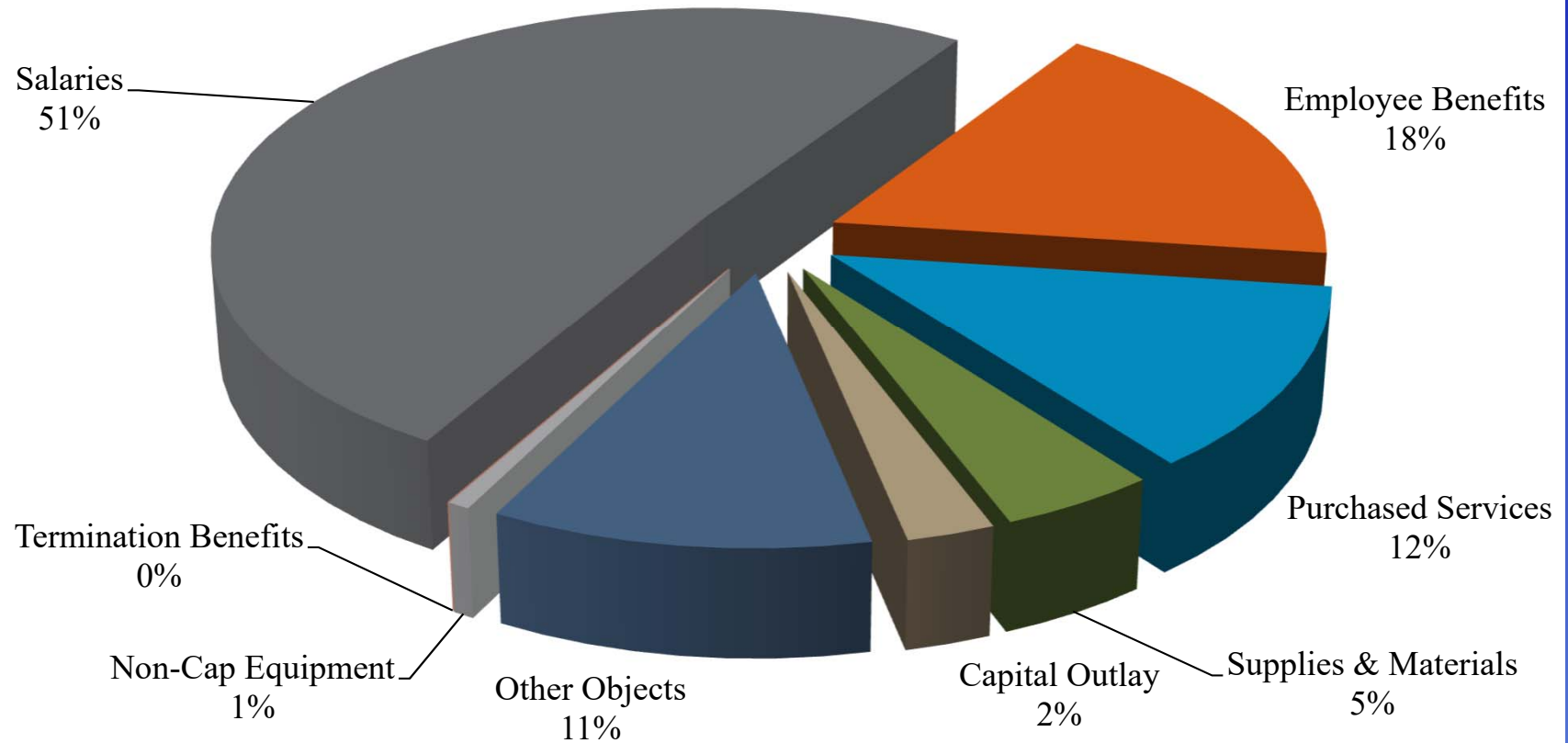


Overview of Expenditures

- Expenditures are classified by one of 8 objects:
 - Salaries
 - Employee Benefits
 - Purchased Services
 - Supplies and Materials
 - Capital Outlay
 - Other Objects (Including Debt and Tuition Payments)
 - Non-Capitalized Equipment
 - Termination Benefits

Major Expenditures

FY2022 Budgeted Expenditures (All Funds)





Lisle

Community School
District 202

Section IV

Budget Summary

Budget Summary – Operating Funds

Excluding Other Sources/Uses

FY2022 Budget Summary – Operating Funds + IMRF/SS Fund

Description	Education	O&M	Trans	IMRF/SS	Work Cash	Total
Revenue:						
Local Sources	\$26,818,400	\$2,952,300	\$1,034,600	\$928,600	\$4,700	\$31,738,600
State Sources	1,479,135	-	668,500	-	-	2,147,635
Federal Sources	1,642,647	-	-	-	-	1,642,647
Total Direct Revenue	\$29,940,182	\$2,952,300	\$1,703,100	\$928,600	\$4,700	\$35,528,882
Expenditures:						
Salaries	\$17,516,161	\$1,112,100	\$38,900	-	-	\$18,667,161
Employee Benefits	5,297,940	240,530	1,460	\$938,660	-	6,478,590
Purchased Services	2,025,788	612,600	1,888,000	-	-	4,526,388
Supplies & Materials	934,387	736,500	5,000	-	-	1,675,887
Capital Outlay	18,800	220,000	-	-	-	238,800
Other Objects	2,561,457	-	-	-	-	2,561,457
Non-Capital Equipment	155,580	80,577	-	-	-	236,157
Termination Benefits	-	1,500	-	-	-	1,500
Total Direct Expenditures	\$28,510,113	\$3,003,807	\$1,933,360	\$938,660	-	\$34,385,940
Excess of Revenue Over (Under) Expenditures	\$1,430,069	\$(51,507)	\$(230,260)	\$(10,060)	\$4,700	\$1,142,942

Budget Summary – Non-Operating Funds

Excluding Other Sources/Uses

FY2022 Budget Summary – Non-Operating Funds

Description	Debt Service	Capital Projects	Tort	Total
Revenue:				
Local Sources	\$505,000	\$600	\$5,000	\$510,600
Total Direct Revenue	\$505,000	\$600	\$5,000	\$510,600
Expenditures:				
Purchased Services	-	\$24,000	\$5,000	\$29,000
Capital Outlay	-	700,000	-	700,000
Other Objects	\$1,476,250	-	-	1,476,250
Total Direct Expenditures	\$1,476,250	\$724,000	\$5,000	\$2,205,250
Excess of Revenue Over (Under) Expenditures	\$(971,250)	\$(723,400)	\$-	\$(1,694,650)

Budget Summary – All Funds

FY2022 Budget Summary – All Funds

Description	Education	O&M	Debt Service	Trans	IMRF/SS	Capital Projects	Working Cash	Tort	Total
Est. Beginning Fund Balance	\$9,628,455	\$980,503	\$918,650	\$2,404,820	\$527,801	\$3,056,622	\$809,193	\$-	\$18,326,044
Total Direct Revenue	29,940,182	2,952,300	505,000	1,703,100	928,600	600	4,700	5,000	36,039,482
Total Direct Expenditures	28,510,113	3,003,807	1,476,250	1,933,360	938,660	724,000	-	5,000	36,591,190
Excess of Revenue Over (Under) Expenditures	\$1,430,069	\$(51,507)	\$(971,250)	\$(230,260)	\$(10,060)	\$(723,400)	\$4,700	-	\$(551,708)
Other Sources	100	-	525,000	-	-	1,250,000	-	-	1,775,100
Other Uses	(1,775,000)	-	-	-	-	-	(100)	-	1,775,100
Total Other Sources/(Uses)	\$(1,774,900)	-	\$525,000	-	-	\$1,250,000	\$(100)	-	\$-
Est. Ending Fund Balance	\$9,283,624	\$928,996	\$472,400	\$2,174,560	\$517,741	\$3,583,222	\$813,793	\$-	\$17,774,336

Budget Summary

- ❑ Operating Funds surplus enhanced by ESSER II
- ❑ Budget includes \$500,000 debt service abatement
- ❑ FY2020 surplus transferred for Facility Needs Plan
- ❑ Projected to maintain highest State Financial Profile score of “Financial Recognition”
- ❑ The Administration Recommends that the Tentative Budget be Approved as Presented.