



# SHOW ME THE DATA!

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IASBO Conference

May 1, 2025

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# PRESENTERS

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# SHARING THE FULL PICTURE

What has happened?



 Comparative Analytics  
— formerly 5Sight —

What is currently happening?



 Budget Management Analytics  
— formerly 5Cast Plus —

What could happen?



 Financial Planning Analytics  
— formerly 5Cast —

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# OSWEGO CUSD 308 – RAPHAEL OBAFEMI

- Located in Kendall County
- Enrollment (2024) – 16,684
- Low Income - ~30%
- Operating Budget - \$263,885,310



# DATA DISCOVERY

- Learning a New District
- Diagnosing an Inherited Budget
- Establishing Trust
- Budget Development
- Financial Planning

## Historical Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
CUSD 308 | Base Scenario 9-6-24

	AFR FY 2020	AFR FY 2021		AFR FY 2022		AFR FY 2023		UNAUDITED FY 2024		BUDGET FY 2025	
<b>REVENUE</b>											
Local	\$114,537,873	\$114,366,130	-0.1%	\$122,761,147	7.3%	\$132,232,554	7.7%	\$139,738,525	5.7%	\$136,873,715	-2.1%
State	\$87,095,801	\$85,962,258	-1.3%	\$91,718,988	6.7%	\$100,574,171	9.7%	\$114,405,929	13.8%	\$116,037,916	1.4%
Federal	\$9,350,944	\$11,854,702	26.8%	\$21,957,175	85.2%	\$18,748,876	-14.6%	\$17,742,816	-5.4%	\$9,116,204	-48.6%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$210,984,618</b>	<b>\$212,183,090</b>	<b>0.6%</b>	<b>\$236,437,310</b>	<b>11.4%</b>	<b>\$251,555,601</b>	<b>6.4%</b>	<b>\$271,887,270</b>	<b>8.1%</b>	<b>\$262,027,835</b>	<b>-3.6%</b>
<b>EXPENDITURES</b>											
Salaries	\$140,701,076	\$142,663,757	1.4%	\$152,755,793	7.1%	\$159,112,653	4.2%	\$171,370,360	7.7%	\$178,976,914	4.4%
Benefits	\$31,031,773	\$33,973,062	9.5%	\$34,607,879	1.9%	\$31,069,578	-10.2%	\$34,587,422	11.3%	\$35,514,668	2.7%
Purchased Services	\$20,477,056	\$15,898,029	-22.4%	\$20,665,465	30.0%	\$25,108,021	21.5%	\$27,823,803	10.8%	\$25,279,190	-9.1%
Supplies And Materials	\$9,979,481	\$10,600,438	6.2%	\$9,983,584	-5.8%	\$11,765,616	17.8%	\$11,049,662	-6.1%	\$10,225,087	-7.5%
Capital Outlay	\$56,118	\$6,963,330	12308.4%	\$231,559	-96.7%	\$2,397,993	935.6%	\$209,887	-91.2%	\$1,250,000	495.6%
Other Objects	\$4,695,019	\$6,892,513	46.8%	\$7,737,806	12.3%	\$8,057,498	4.1%	\$9,211,464	14.3%	\$9,996,211	8.5%
Non-Capitalized Equipment	\$200,818	\$3,461,937	1623.9%	\$2,067,600	-40.3%	\$2,223,117	7.5%	\$1,505,821	-32.3%	\$2,052,174	36.3%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$300,000	
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$207,141,341</b>	<b>\$220,453,066</b>	<b>6.4%</b>	<b>\$228,049,686</b>	<b>3.4%</b>	<b>\$239,734,476</b>	<b>5.1%</b>	<b>\$255,758,419</b>	<b>6.7%</b>	<b>\$263,594,245</b>	<b>3.1%</b>
<b>SURPLUS / DEFICIT</b>	<b>\$3,843,277</b>	<b>(\$8,269,976)</b>		<b>\$8,387,624</b>		<b>\$11,821,125</b>		<b>\$16,128,851</b>		<b>(\$1,566,410)</b>	
<b>OTHER FINANCING SOURCES / USES</b>											
Other Financing Sources	\$0	\$9,670,726		\$18,001,291		\$2,248,543		\$0		\$0	
Other Financing Uses	\$0	(\$720,559)		(\$1,187,920)		(\$6,078,207)		\$0		\$0	
<b>TOTAL OTHER FIN. SOURCES / USES</b>	<b>\$0</b>	<b>\$8,950,167</b>		<b>\$16,813,371</b>		<b>(\$3,829,664)</b>		<b>\$0</b>		<b>\$0</b>	
<b>SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>\$3,843,277</b>	<b>\$680,191</b>		<b>\$25,200,995</b>		<b>\$7,991,461</b>		<b>\$16,128,851</b>		<b>(\$1,566,410)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$16,737,534</b>	<b>\$20,580,811</b>		<b>\$21,261,002</b>		<b>\$46,461,997</b>		<b>\$54,453,458</b>		<b>\$70,582,309</b>	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
<b>YEAR END BALANCE</b>	<b>\$20,580,811</b>	<b>\$21,261,002</b>		<b>\$46,461,997</b>		<b>\$54,453,458</b>		<b>\$70,582,309</b>		<b>\$69,015,899</b>	
FUND BALANCE AS % OF EXPENDITURES	10%	10%		20%		22%		28%		26%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.19	1.16		2.44							

# DIAGNOSING AN INHERITED BUDGET

- FY24 comparable variances
- How does this compare to FY25 variances?
- Where did I tighten my budget in FY25
- What still needs refining

YTD   2023-07 - 2024-06   Expenditure Input Results: 10 Educational				
Base Scenario 3-19-24				
Detail Object	Actual YTD	Trend YTD	\$ Difference	% Change
103 Student/Temporary Workers	666,744	514,128	152,617	29.68%
105 Nurse Regular Salaried	687,851	1,258,094	(570,243)	-45.33%
111 Administrator Regular Salaries	10,985,351	10,302,244	683,107	6.63%
112 Teacher Regular Salaries	118,160,353	109,449,569	8,710,784	7.96%
113 Teacher Assistant Regular Salaries	5,827,919	8,342,213	(2,514,294)	-30.14%
114 Secretary Regular Salaries	3,187,853	3,368,618	(180,766)	-5.37%
115 Maintenance Regular Salaries	160,233	579,500	(419,267)	-72.35%
118 Monitor Regular Salaries	235,655	122,573	113,082	92.26%
119 Non-Bargaining Regular Salaries	5,878,178	6,402,342	(524,164)	-8.19%
122 Teacher Substitute Salaries	3,133,384	2,861,530	271,854	9.50%
132 Teacher Ot & Extra Duties	1,602,861	2,082,412	(479,551)	-23.03%
133 Teacher Assistant Ot & Extra Duties	488,031	295,490	192,541	65.16%
140 Stipends - Schedule A	3,070,466	3,683,896	(613,430)	-16.65%
155 Schedule C Earnings	1,389,555	600,000	789,555	131.59%
210 Retirement	2,160,152	3,210,677	(1,050,525)	-32.72%
211 Teachers Retirement (Trs)	2,363,746	1,961,161	402,585	20.53%
212 Municipal Retirement (Imrf)	0	159,743	(159,743)	-100.00%
222 Medical Insurance	18,856,095	16,909,884	1,946,211	11.51%
223 Dental Insurance	1,482,266	1,098,591	383,676	34.92%
310 Professional & Technical Services	8,802,771	4,240,336	4,562,436	107.60%
314 Professional Services - Instructional	186,722	0	186,722	100.00%
315 Food - Contracted	4,080,536	4,500,000	(419,464)	-9.32%
318 Legal Services	384,901	200,000	184,901	92.45%
320 Property Services	595,571	741,657	(146,086)	-19.70%
340 Communications	103,684	512,500	(408,816)	-79.77%
380 Insurance (Other Than Employee Benefits)	2,178,304	2,315,000	(136,696)	-5.90%
410 General Supplies	2,960,800	4,606,827	(1,646,026)	-35.73%
420 Textbooks	1,173,165	3,645,996	(2,472,831)	-67.82%
470 Software	1,054,705	1,179,484	(124,779)	-10.58%
670 Tuition	6,208,951	1,840,087	4,368,864	237.43%
690 Miscellaneous Objects	158,938	7,589,278	(7,430,340)	-97.91%
700 Non-Capitalized Equipment	1,119,706	934,025	185,681	19.88%

# REFINING THE BUDGET

- FY25 variances through February
- What line items are causing the **largest** variances?
- Where can I **tighten** my budget for next year?
- How is the budget **different** from historical actuals?

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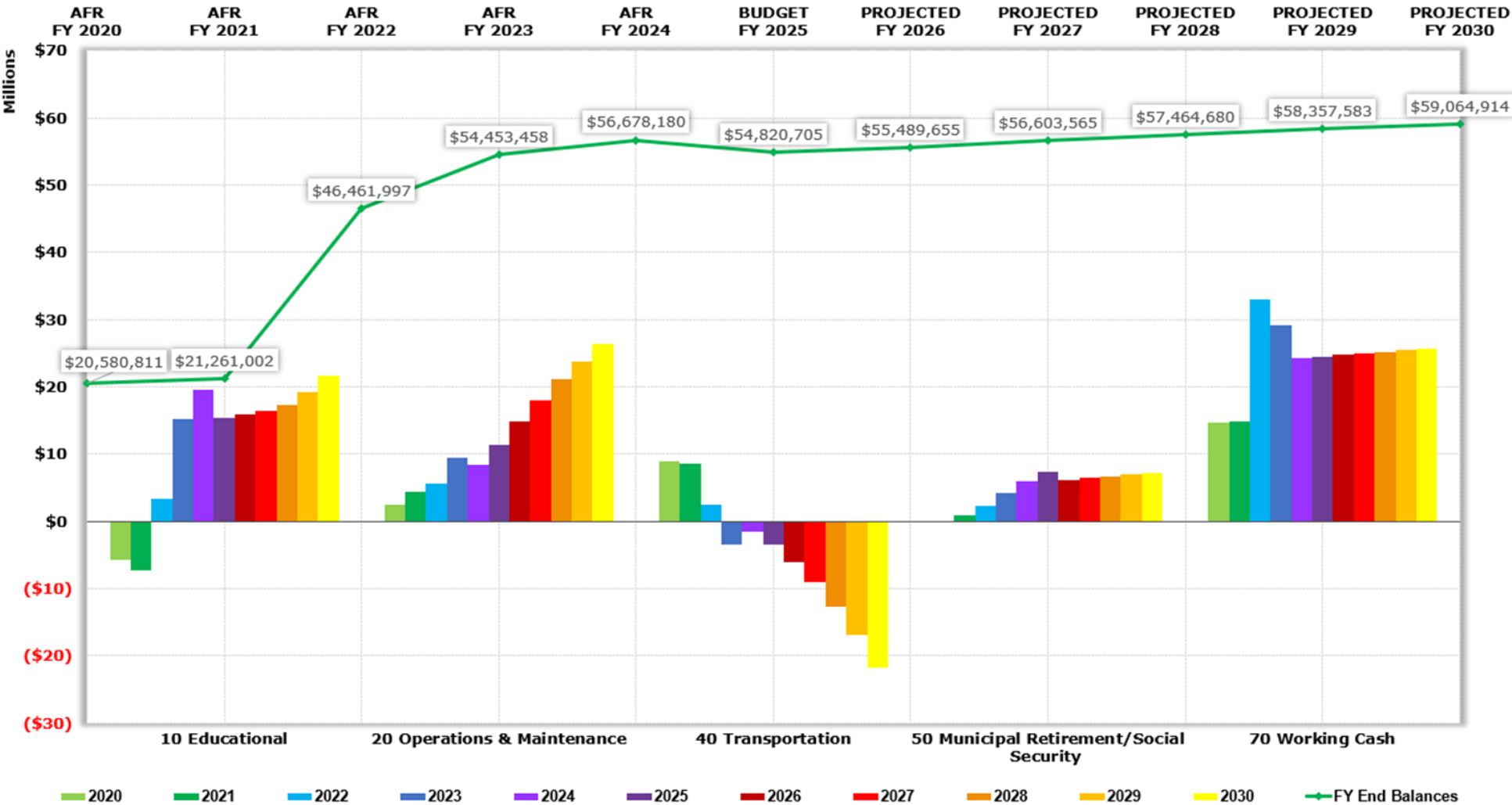
YTD   2024-07 - 2025-02   Expenditure Input Results: 10 Educational				
Base Scenario, Ongoing Assumptions				
Detail Object	Actual YTD	Trend YTD	\$ Difference	% Change
103 Student/Temporary Workers	281,996	0	281,996	100.00%
105 Nurse Regular Salaried	377,894	751,232	(373,338)	-49.70%
111 Administrator Regular Salaries	7,848,152	8,377,344	(529,192)	-6.32%
112 Teacher Regular Salaries	68,324,321	75,674,672	(7,350,350)	-9.71%
113 Teacher Assistant Regular Salaries	6,376,325	5,007,622	1,368,703	27.33%
114 Secretary Regular Salaries	2,036,238	2,347,859	(311,622)	-13.27%
115 Maintenance Regular Salaries	191,075	0	191,075	100.00%
119 Non-Bargaining Regular Salaries	3,822,470	4,396,339	(573,868)	-13.05%
122 Teacher Substitute Salaries	1,830,928	12,047	1,818,881	15097.87%
123 Teacher Assistant Substitute Salaries	261,540	0	261,540	100.00%
132 Teacher Ot & Extra Duties	1,031,815	2,074	1,029,741	49655.52%
140 Stipends - Schedule A	1,997,941	2,197,986	(200,046)	-9.10%
145 Stipends - Other Certified	236,025	0	236,025	100.00%
155 Schedule C Earnings	501,921	9,549	492,373	5156.49%
160 Other Earnings	389,601	0	389,601	100.00%
210 Retirement	1,286,230	2,615,634	(1,329,404)	-50.83%
211 Teachers Retirement (Trs)	1,507,141	999,729	507,412	50.75%
212 Municipal Retirement (Imrf)	0	112,324	(112,324)	-100.00%
223 Dental Insurance	904,868	708,425	196,443	27.73%
310 Professional & Technical Services	5,319,650	3,666,996	1,652,654	45.07%
315 Food - Contracted	2,816,119	2,967,960	(151,841)	-5.12%
318 Legal Services	273,139	109,673	163,466	149.05%
320 Property Services	549,467	356,117	193,351	54.29%
380 Insurance (Other Than Employee Benefits)	2,387,269	2,684,960	(297,691)	-11.09%
410 General Supplies	1,959,202	1,029,855	929,348	90.24%
420 Textbooks	1,461,450	622,927	838,523	134.61%
620 Interest	0	200,000	(200,000)	-100.00%
670 Tuition	3,754,929	2,451,976	1,302,953	53.14%
690 Miscellaneous Objects	173,406	2,816,380	(2,642,974)	-93.84%
700 Non-Capitalized Equipment	656,054	1,254,156	(598,103)	-47.69%
800 --	0	200,000	(200,000)	-100.00%

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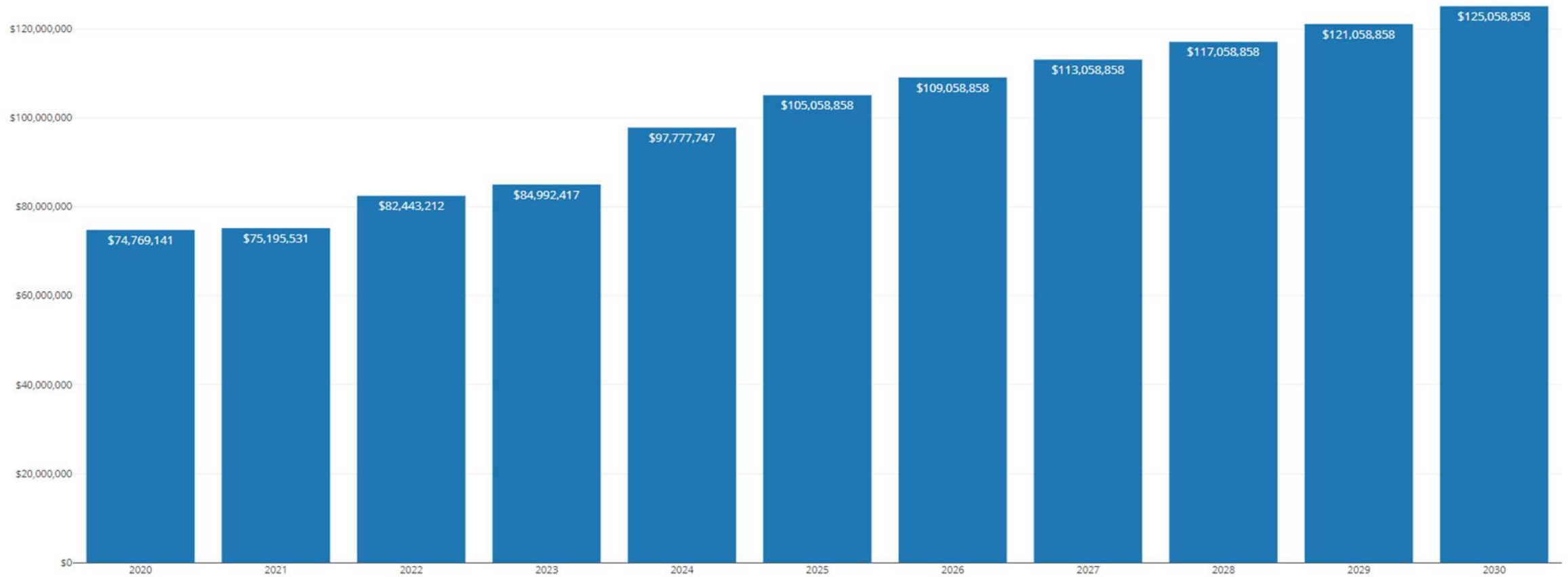
# FINANCIAL PROJECTIONS

## Fund Balances - Historical and Projected

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
CUSD 308 | Base Scenario 1-16-25



# COMMUNICATING THE BUDGET DRIVERS: EVIDENCE-BASED FUNDING



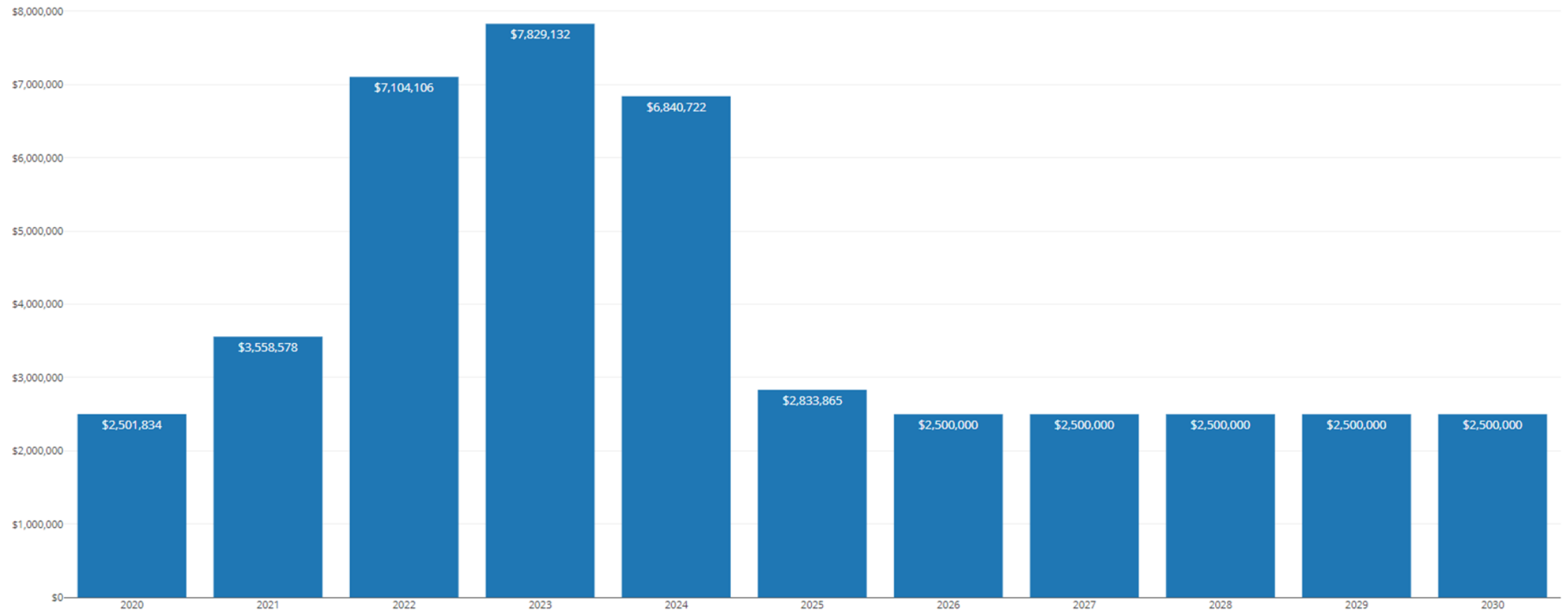
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# COMMUNICATING THE BUDGET DRIVERS:

## CPPRT

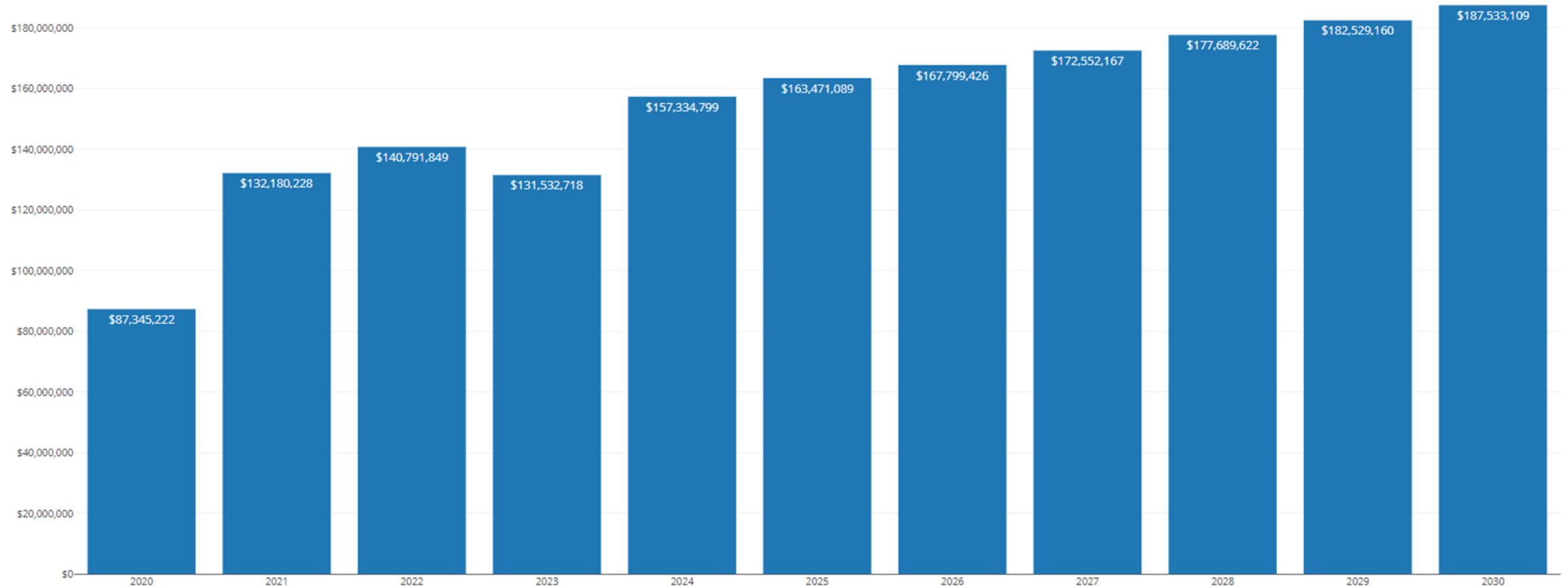


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# COMMUNICATING THE BUDGET DRIVERS: EDUCATION FUND SALARIES



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# TRANSPORTATION FUND - HISTORY

## Historical Summary

### Transportation Fund CUSD 308 | Base Scenario 1-16-25

	AFR		AFR		AFR		AFR		AFR		BUDGET	
	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
REVENUE												
Local	\$3,901,215	\$2,230,588	-42.8%	\$2,359,224	5.8%	\$2,557,602	8.4%	\$5,332,240	108.5%	\$7,838,336	47.0%	
State	\$8,639,053	\$6,944,525	-19.6%	\$4,926,470	-29.1%	\$6,794,647	37.9%	\$8,710,581	28.2%	\$7,394,525	-15.1%	
Federal	\$0	\$0		\$0		\$0		\$0		\$0		
Other	\$0	\$0		\$0		\$0		\$0		\$0		
TOTAL REVENUE	\$12,540,268	\$9,175,113	-26.8%	\$7,285,694	-20.6%	\$9,352,249	28.4%	\$14,042,821	50.2%	\$15,232,861	8.5%	
EXPENDITURES												
Salary and Benefit Costs	\$5,940,170	\$4,357,577	-26.6%	\$5,760,170	32.2%	\$5,998,963	4.1%	\$6,895,771	14.9%	\$8,467,250	22.8%	
Other	\$7,565,590	\$12,158,648	60.7%	\$7,610,239	-37.4%	\$10,628,346	39.7%	\$13,151,849	23.7%	\$8,826,480	-32.9%	
TOTAL EXPENDITURES	\$13,505,760	\$16,516,225	22.3%	\$13,370,409	-19.0%	\$16,627,309	24.4%	\$20,047,620	20.6%	\$17,293,730	-13.7%	
SURPLUS / DEFICIT	(\$965,492)	(\$7,341,112)		(\$6,084,715)		(\$7,275,060)		(\$6,004,799)		(\$2,060,869)		
OTHER FINANCING SOURCES / USES												
Other Financing Sources	\$0	\$6,839,140		\$0		\$1,437,793		\$7,955,477		\$0		
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		
TOTAL OTHER FIN. SOURCES / USES	\$0	\$6,839,140		\$0		\$1,437,793		\$7,955,477		\$0		
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$965,492)	(\$501,972)		(\$6,084,715)		(\$5,837,267)		\$1,950,678		(\$2,060,869)		
BEGINNING FUND BALANCE	\$9,954,142	\$8,988,650		\$8,486,678		\$2,401,963		(\$3,435,304)		(\$1,484,626)		
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0		
YEAR END BALANCE	\$8,988,650	\$8,486,678		\$2,401,963		(\$3,435,304)		(\$1,484,626)		(\$3,545,495)		
FUND BALANCE AS % OF EXPENDITURES	67%	51%		18%		-21%		-7%		-21%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.99	6.17		2.16		-2.48		-0.89		-2.46		

# TRANSPORTATION FUND - PROJECTIONS

## Projection Summary

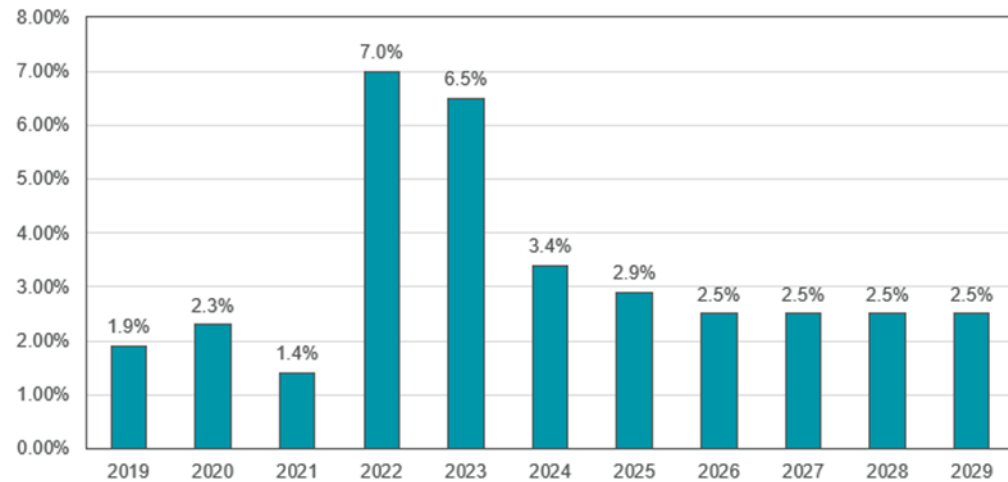
### Transportation Fund CUSD 308 | Base Scenario 1-16-25

	BUDGET FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030					
REVENUE											
Local	\$7,838,336	\$8,149,929	4.0%	\$8,435,098	3.5%	\$8,711,296	3.3%	\$8,994,067	3.2%	\$9,283,578	3.2%
State	\$7,394,525	\$7,394,525	0.0%	\$7,394,525	0.0%	\$7,394,525	0.0%	\$7,394,525	0.0%	\$7,394,525	0.0%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$15,232,861	\$15,544,454	2.0%	\$15,829,623	1.8%	\$16,105,821	1.7%	\$16,388,592	1.8%	\$16,678,103	1.8%
EXPENDITURES											
Salary and Benefit Costs	\$8,467,250	\$8,894,648	5.0%	\$9,343,740	5.0%	\$9,815,633	5.1%	\$10,311,474	5.1%	\$10,832,492	5.1%
Other	\$8,826,480	\$9,168,437	3.9%	\$9,525,559	3.9%	\$9,898,561	3.9%	\$10,288,197	3.9%	\$10,695,254	4.0%
TOTAL EXPENDITURES	\$17,293,730	\$18,063,085	4.4%	\$18,869,299	4.5%	\$19,714,194	4.5%	\$20,599,671	4.5%	\$21,527,747	4.5%
SURPLUS / DEFICIT	(\$2,060,869)	(\$2,518,631)		(\$3,039,676)		(\$3,608,373)		(\$4,211,079)		(\$4,849,644)	
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	(\$2,060,869)	(\$2,518,631)		(\$3,039,676)		(\$3,608,373)		(\$4,211,079)		(\$4,849,644)	
BEGINNING FUND BALANCE	(\$1,484,626)	(\$3,545,495)		(\$6,064,126)		(\$9,103,802)		(\$12,712,175)		(\$16,923,254)	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	(\$3,545,495)	(\$6,064,126)		(\$9,103,802)		(\$12,712,175)		(\$16,923,254)		(\$21,772,897)	
FUND BALANCE AS % OF EXPENDITURES	-21%	-34%		-48%		-64%		-82%		-101%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	-2.46	-4.03		-5.79		-7.74		-9.86		-12.14	

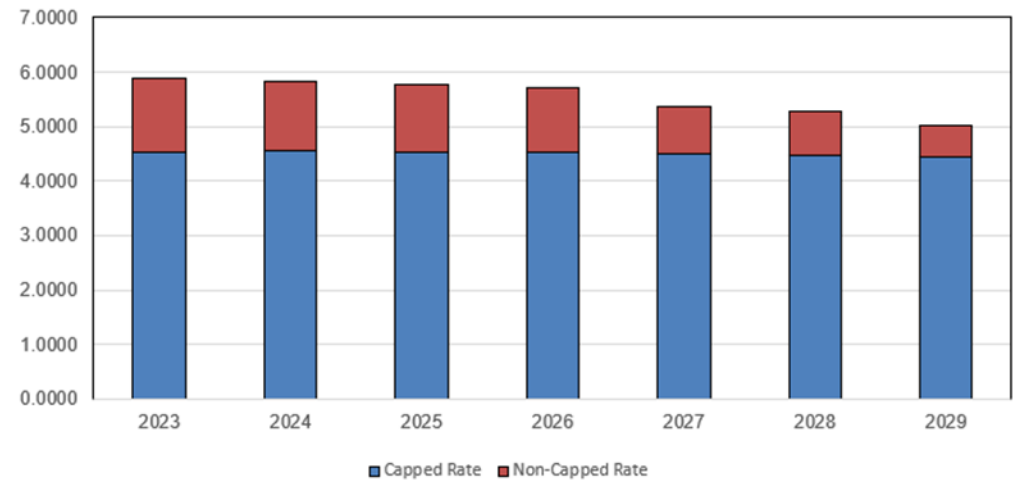
# TAX RATE PROJECTIONS

	2023		2024		2025		2026		2027		2028		2029	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Educational Fund	84,737,456	3.0738	92,189,976	3.2184	92,867,316	3.1212	95,965,514	3.1061	99,137,399	3.0910	102,384,829	3.0760	105,709,712	3.0610
(Ed) Special Education	10,292,494	0.3734	10,736,141	0.3748	11,141,101	0.3744	11,512,785	0.3726	11,893,310	0.3708	12,282,897	0.3690	12,681,777	0.3672
(Ed) PTAB Adjustments/Recapture	158,499	0.0057	-	-	-	-	-	-	-	-	-	-	-	-
Operations & Maintenance Fund	14,901,991	0.5406	15,544,325	0.5427	16,130,646	0.5421	16,668,790	0.5395	17,219,732	0.5369	17,783,796	0.5343	18,361,314	0.5317
Debt Service Fund	36,915,845	1.3391	36,936,150	1.2895	36,908,150	1.2405	36,904,650	1.1945	28,166,650	0.8782	26,646,400	0.8005	19,359,400	0.5606
Transportation Fund	7,596,418	0.2756	7,923,854	0.2766	8,222,736	0.2764	8,497,059	0.2750	8,777,907	0.2737	9,065,444	0.2724	9,359,838	0.2710
IMRF Fund	3,565,154	0.1293	1,818,826	0.0635	3,287,431	0.1105	3,397,104	0.1100	3,509,387	0.1094	3,624,343	0.1089	3,742,041	0.1084
Social Security/Medicare Fund	3,565,154	0.1293	1,818,826	0.0635	3,287,431	0.1105	3,397,105	0.1100	3,509,387	0.1094	3,624,344	0.1089	3,742,042	0.1084
Working Cash Fund	196,652	0.0071	205,128	0.0072	212,865	0.0072	219,967	0.0071	227,237	0.0071	234,681	0.0071	242,302	0.0070
<b>Totals</b>	<b>\$161,929,662</b>	<b>5.8740</b>	<b>\$167,173,227</b>	<b>5.8362</b>	<b>\$172,057,676</b>	<b>5.7828</b>	<b>\$176,562,975</b>	<b>5.7147</b>	<b>\$172,441,009</b>	<b>5.3765</b>	<b>\$175,646,734</b>	<b>5.2770</b>	<b>\$173,198,426</b>	<b>5.0153</b>
<b>Tax-Capped Totals</b>	<b>\$124,855,319</b>	<b>4.5291</b>	<b>\$130,237,077</b>	<b>4.5467</b>	<b>\$135,149,526</b>	<b>4.5423</b>	<b>\$139,658,325</b>	<b>4.5202</b>	<b>\$144,274,359</b>	<b>4.4983</b>	<b>\$149,000,334</b>	<b>4.4765</b>	<b>\$153,839,026</b>	<b>4.4547</b>

Consumer Price Index - Levy Year

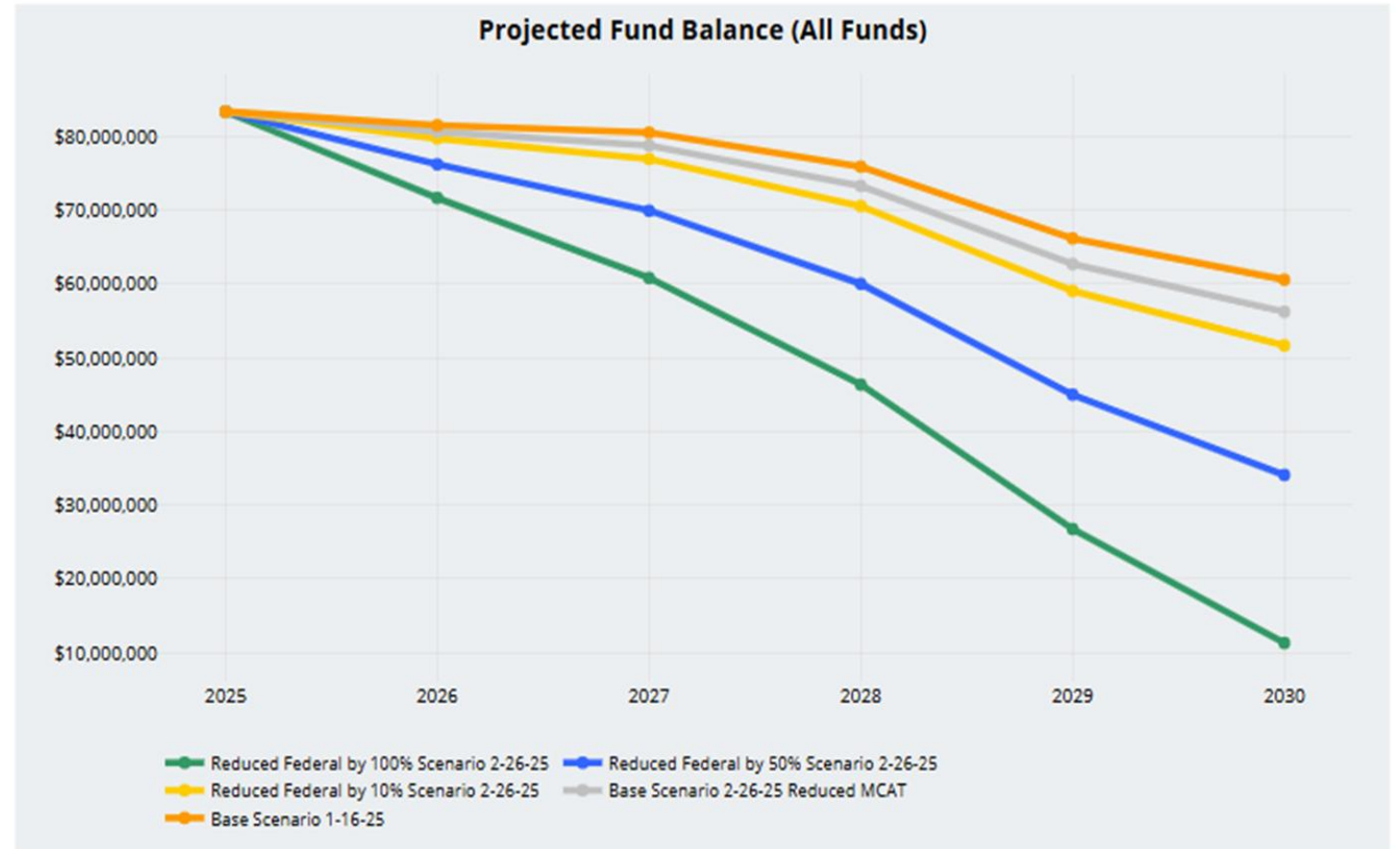


Total Tax Rate



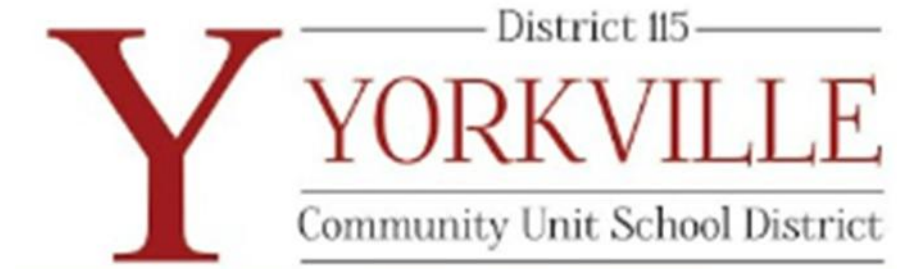
# CREATING “WHAT IFS” TO SHOW FINANCIAL IMPACT

- Create & compare multiple scenarios
  - Base Scenario
  - MCAT Prorations
  - Federal Prorations
- Common Scenario Variations
  - Negotiations
  - Capital Projects
  - Debt Issuance
  - Amended Budget
  - Referenda



# YORKVILLE CUSD 115 – KREG WESLEY

- Located in Kendall County
- Enrollment (2024) - 6804
- Low Income - ~28%
- Operating Budget - \$113,800,542



# FINANCIAL TRANSPARENCY

District Home

Our Schools

Translate Language

District 115

YORKVILLE

About Y115

Board of Education

Students

Parents

Community

Academics

Summer Programs

HOME / HOME / ABOUT Y115 / FINANCES

Annual Financial Report

Annual Statement of Affairs

Budget FY 2025

Formal Bid/Request for Proposal Process (RFP)

Monthly Treasurer's Financial Dashboard

District Finances

Budget

The legal budget is often referred to as the Illinois State Board of Education's Form 50-36, which is required to be completed by all school districts in Illinois. As required by law, the budget is placed on public display for not less than 30 days after publication of a notice in the newspaper circulated in the district, announcing its availability for inspection and giving the date of a public hearing. The budget adoption deadline is September 30 of each school year. Once the budget has been adopted, each Board member is required to sign the cover page. The legal budget is then filed with the State of Illinois, the Kendall County Clerk's Office, and the Regional Office of Education within 30 days of adoption. As also required by law, the legal budget is posted on the district website.

- Budget Fiscal Year 2025
- Y115 Budget 5-Year Forecast

- Published Monthly Treasurer's Financial Dashboard & 5-Year Forecast on District Website

Yorkville CUSD 115

Year to Date Revenue Overview - Operating Funds\*

February 2025

Local Revenue

\$37,954,882

47.77% of Budget

State Revenue

\$22,990,813

64.62% of Budget

Federal Revenue

\$2,407,769

62.24% of Budget

Local Revenue

State Revenue

Federal Revenue

YTD Amount

For the Period JUL - FEB

2023

2024

2025

\$32,566,961

\$36,394,614

\$37,954,882

YTD Amount

For the Period JUL - FEB

2023

2024

2025

\$17,345,140

\$20,602,592

\$22,990,813

YTD Amount

For the Period JUL - FEB

2023

2024

2025

\$2,850,751

\$3,618,816

\$2,407,769

	FY 2023 YTD Amount	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2025 Annual Budget	FY 2025 % YTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	\$29,642,708	\$31,433,118	\$34,130,412	\$73,288,908	46.57%
1200 Payments in Lieu of Taxes	\$314,460	\$660,406	\$332,036	\$659,530	50.34%
1500 Earnings on Investments	\$599,408	\$1,523,664	\$1,776,265	\$3,185,859	55.75%
1600 Food Service	\$554,391	\$695,818	\$683,058	\$922,874	74.01%
1900 Other Revenue from Local Sources	\$707,997	\$1,271,559	\$592,781	\$328,000	180.73%
ALL OTHER LOCAL REVENUE	\$747,997	\$810,049	\$440,330	\$1,075,000	40.96%
TOTAL LOCAL REVENUE	\$32,566,961	\$36,394,614	\$37,954,882	\$79,460,171	47.77%

# FINANCIAL PROJECTIONS

## Historical Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
Yorkville CUSD 115 | Base Scenario 3.17.25

- Stable financials with historical surplus

- Upcoming Capital Project expenditures

- Fund Balance target of 35% of Expenses

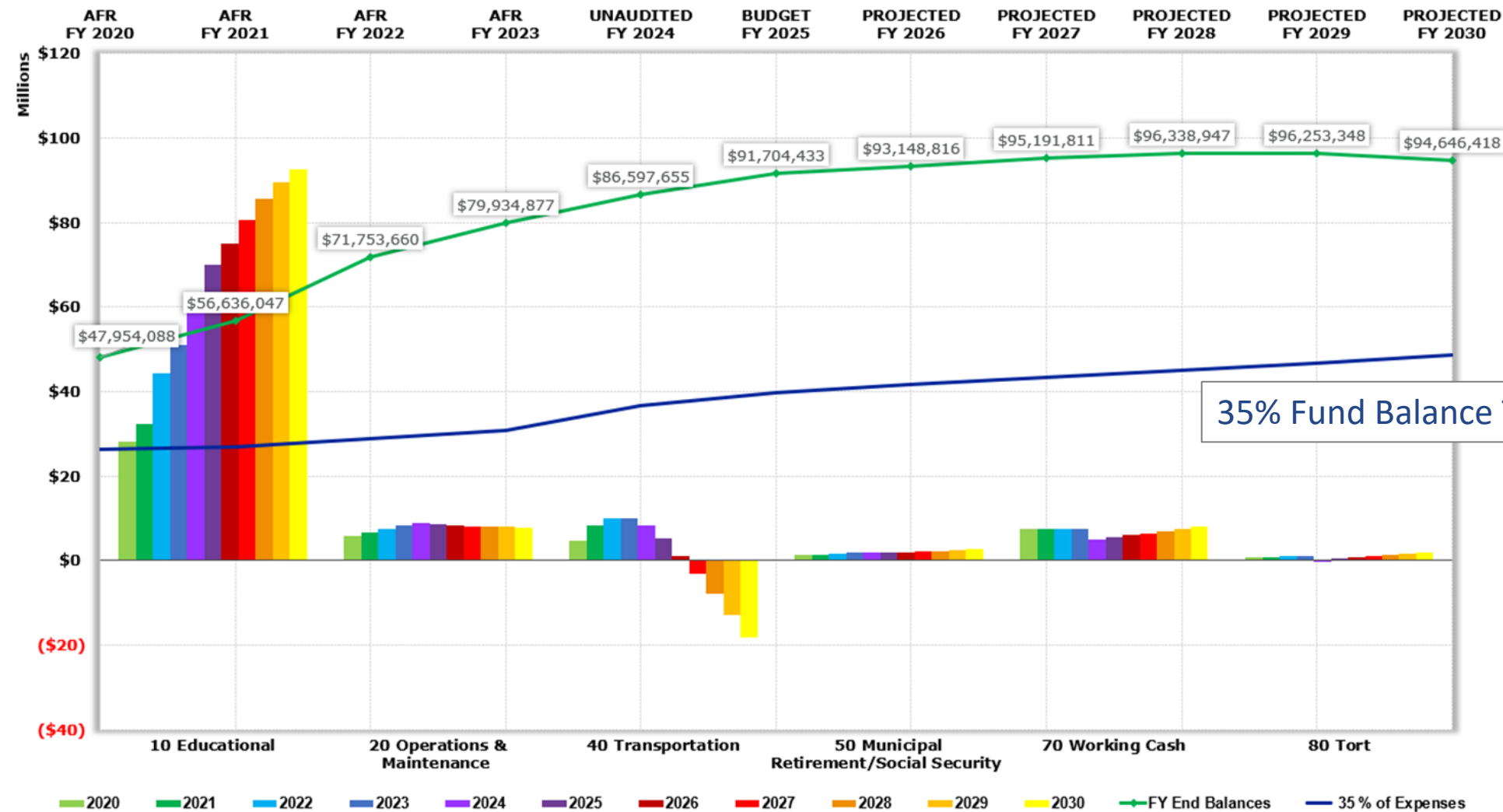
- Transportation Fund is deficit spending

	AFR		AFR		AFR		AFR		UNAUDITED		BUDGET	
	FY 2020	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025		FY 2025
REVENUE												
Local	\$57,851,667	\$61,717,726	6.7%	\$63,375,921	2.7%	\$71,124,291	12.2%	\$76,634,890	7.7%	\$79,460,171	3.7%	
State	\$20,968,085	\$21,005,941	0.2%	\$21,666,020	3.1%	\$25,584,074	18.1%	\$33,240,286	29.9%	\$35,578,842	7.0%	
Federal	\$3,217,065	\$4,472,373	39.0%	\$8,179,801	82.9%	\$4,550,350	-44.4%	\$5,726,891	25.9%	\$3,868,308	-32.5%	
Other	\$0	\$0		\$0		\$0		\$0		\$0		
TOTAL REVENUE	\$82,036,817	\$87,196,040	6.3%	\$93,221,742	6.9%	\$101,258,715	8.6%	\$115,602,066	14.2%	\$118,907,321	2.9%	
EXPENDITURES												
Salaries	\$43,374,500	\$45,585,816	5.1%	\$47,597,236	4.4%	\$50,401,729	5.9%	\$57,766,231	14.6%	\$61,771,585	6.9%	
Benefits	\$11,452,612	\$11,696,656	2.1%	\$12,095,587	3.4%	\$12,308,926	1.8%	\$13,626,166	10.7%	\$15,976,517	17.2%	
Purchased Services	\$10,972,137	\$9,610,004	-12.4%	\$12,244,515	27.4%	\$13,406,652	9.5%	\$18,187,619	35.7%	\$18,353,625	0.9%	
Supplies And Materials	\$4,210,933	\$4,838,822	14.9%	\$5,533,361	14.4%	\$5,927,422	7.1%	\$7,330,551	23.7%	\$8,921,407	21.7%	
Capital Outlay	\$1,194,943	\$1,402,858	17.4%	\$1,423,842	1.5%	\$982,168	-31.0%	\$1,991,775	102.8%	\$1,027,508	-48.4%	
Other Objects	\$4,056,733	\$3,725,049	-8.2%	\$3,622,908	-2.7%	\$4,489,434	23.9%	\$4,371,342	-2.6%	\$7,570,215	73.2%	
Non-Capitalized Equipment	\$127,228	\$163,767	28.7%	\$17,364	-89.4%	\$169,045	873.5%	\$995,779	489.1%	\$161,863	-83.7%	
Termination Benefits	\$0	\$0		\$129,153		\$0	-100.0%	\$0		\$0		
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		
TOTAL EXPENDITURES	\$75,389,086	\$77,022,972	2.2%	\$82,663,966	7.3%	\$87,685,376	6.1%	\$104,269,463	18.9%	\$113,782,720	9.1%	
SURPLUS / DEFICIT												
	\$6,647,731	\$10,173,068		\$10,557,776		\$13,573,339		\$11,332,603		\$5,124,601		
OTHER FINANCING SOURCES / USES												
Other Financing Sources	\$690,645	\$18,969,080		\$10,531		\$0		\$2,600,000		\$0		
Other Financing Uses	(\$1,633,986)	(\$20,460,189)		(\$1,696,848)		(\$1,304,334)		(\$7,269,848)		(\$17,822)		
TOTAL OTHER FIN. SOURCES / USES	(\$943,341)	(\$1,491,109)		(\$1,686,317)		(\$1,304,334)		(\$4,669,848)		(\$17,822)		
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES												
	\$5,704,390	\$8,681,959		\$8,871,459		\$12,269,005		\$6,662,755		\$5,106,779		
BEGINNING FUND BALANCE												
	\$42,249,698	\$47,954,088		\$56,636,047		\$71,753,660		\$79,934,877		\$86,597,632		
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$6,246,154		(\$4,087,788)		\$0		\$0		
YEAR END BALANCE												
	\$47,954,088	\$56,636,047		\$71,753,660		\$79,934,877		\$86,597,632		\$91,704,410		
FUND BALANCE AS % OF EXPENDITURES												
	64%	74%		87%		91%		83%		81%		
FUND BALANCE AS # OF MONTHS OF EXPEND.												
	7.63	8.82		10.42		10.94		9.97		9.67		

# FINANCIAL PROJECTIONS

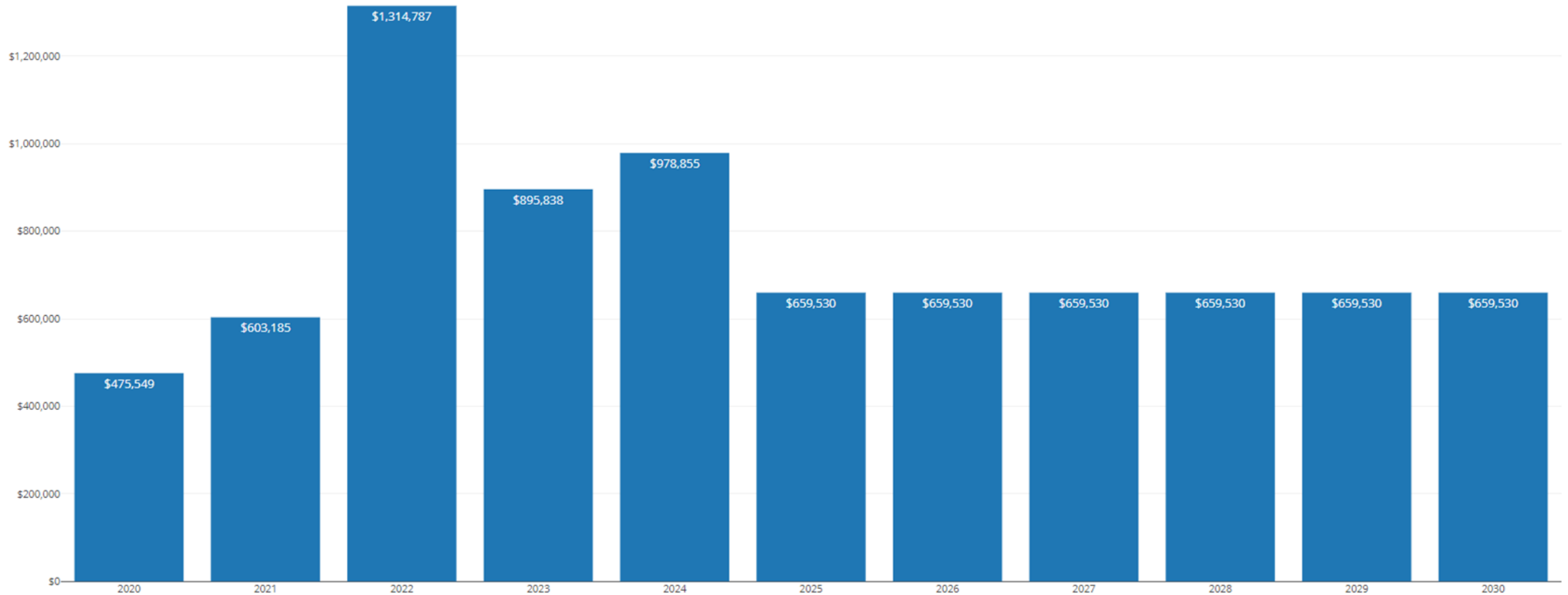
## Fund Balances - Historical and Projected

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
Yorkville CUSD 115 | Base Scenario 3.17.25



# COMMUNICATING THE BUDGET DRIVERS:

## CPPRT (EARLY FY25)



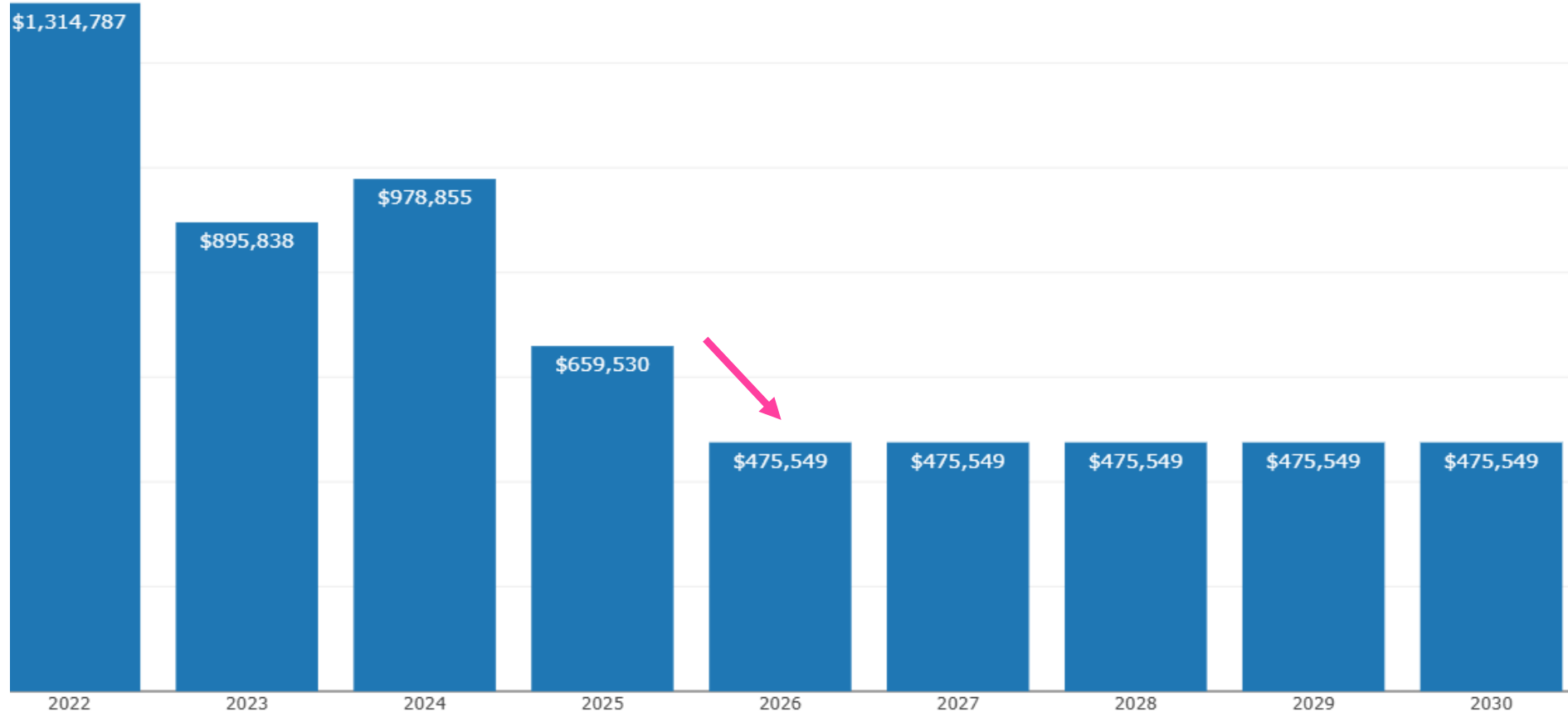
X #iasboAC25



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# COMMUNICATING THE BUDGET DRIVERS:

## CPPRT (LATE FY25)

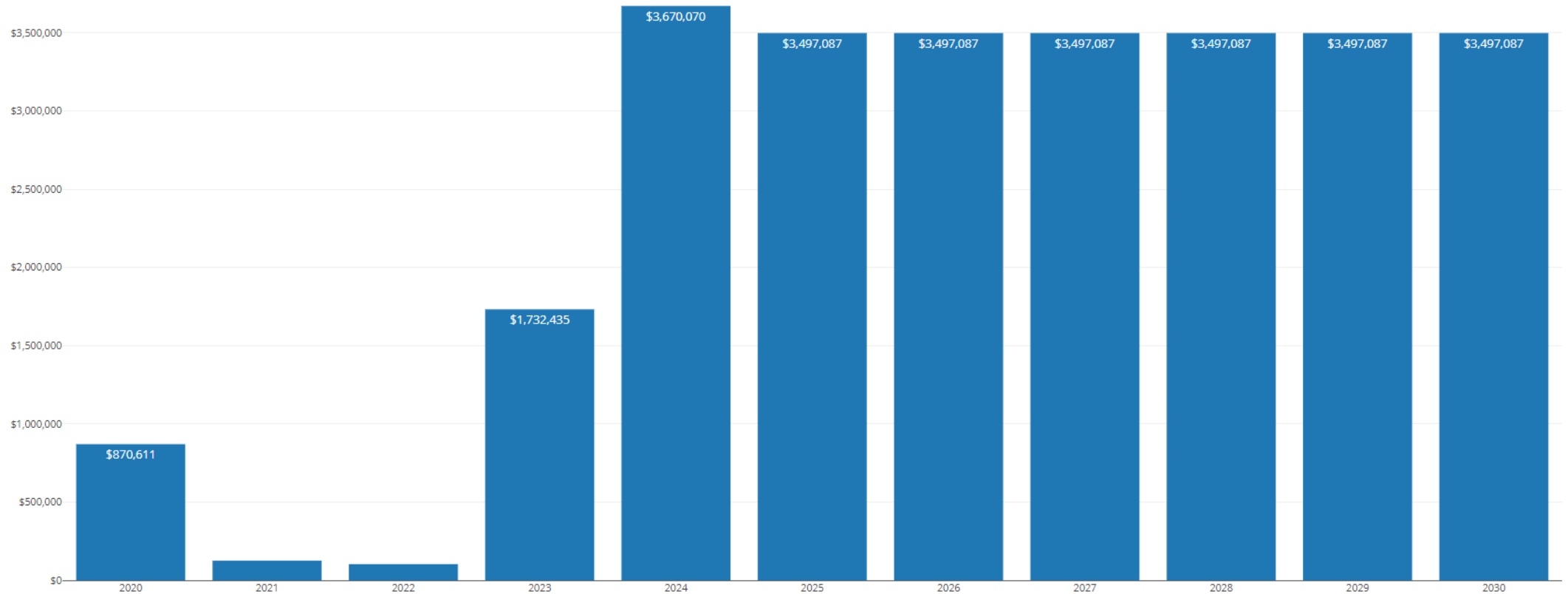


X #iasboAC25

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# COMMUNICATING THE BUDGET DRIVERS:

## INVESTMENT EARNINGS

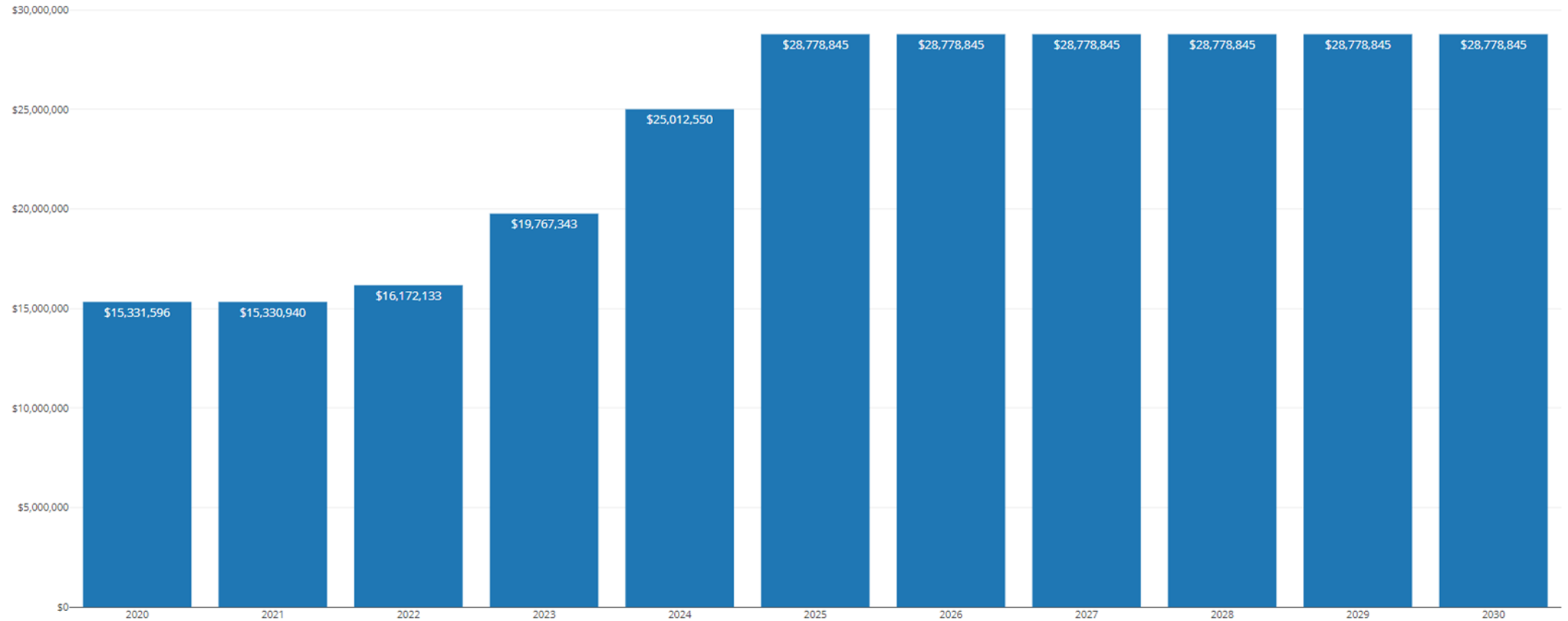


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# COMMUNICATING THE BUDGET DRIVERS: EVIDENCE-BASED FUNDING



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# EXTENSION REALLOCATION – TRANSPORTATION FUND

Financial Planning Analytics

Powered By:  
FORECASTS  
ANALYTICS

A Frontline Education Company

→

⚙️

☁️

⚙️

✂️

Welcome to Assumption Assist

Assumption Checklist

✓ 1. Property Tax Revenue... (6 of 7)

✓ (1.1) 2023 Extension & Max R...

✓ (1.2) 2023 EAV

✓ (1.3) Levy Assumptions

✓ (1.4) CPI Assumptions

✓ (1.5) Tax Collection Assumpti...

✓ (1.6) Extension Reallocation...

(1.7) Projection Summary - Ta...

> 2. Other Rev by Fund (0 of 9)

> 3. Salary & Benefit Ex... (9 of 10)

> 4. Other Exp by Fund (4 of 7)

> 5. Other Financing Sou... (1 of 2)

< Base Scenario - Reallocate Levy to Balance Trans

(1.6) Extension Reallocation (Optional) ?

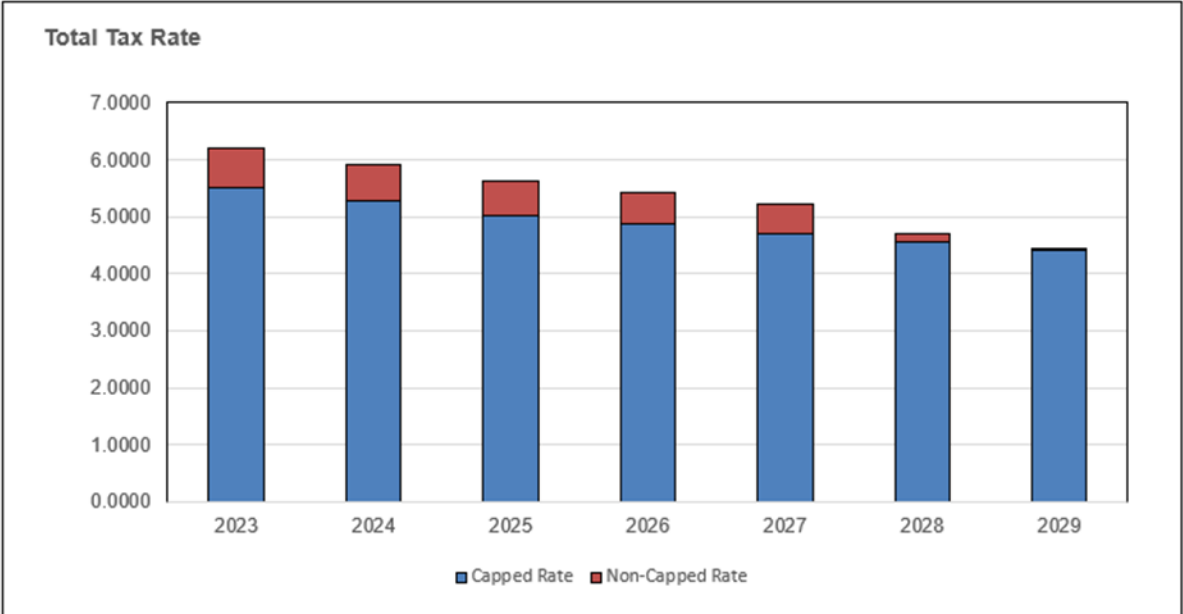
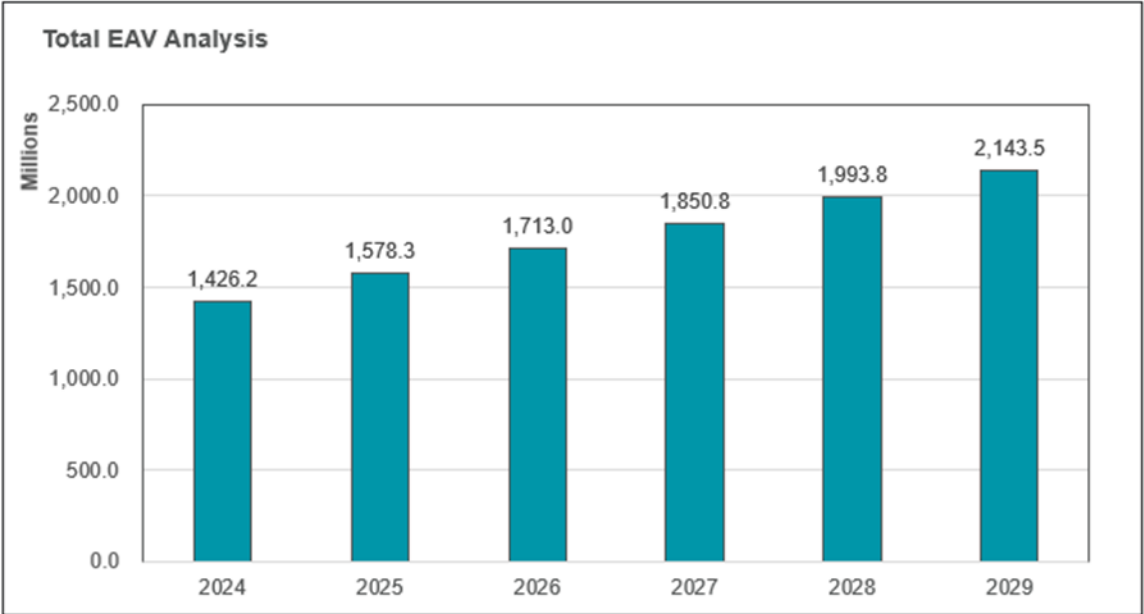
LEVY YEAR	2024	2025	2026
(Net change from below) Educational Fund	\$0	-\$4,000,000	\$0
(Ed) Leasing, Other	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
(Ed) Special Education	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Operations & Maintenance Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
(O&M) Other	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Transportation Fund	<input type="text" value="\$0"/>	<input type="text" value="\$4,000,000"/>	<input type="text" value="\$0"/>
(Trans) Other	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
IMRF Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Social Security/Medicare Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
(SS/Med) Other	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Capital Projects Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Working Cash Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Tort Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Fire Prevention and Safety Fund	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

< Back to (1.5) Tax Collection As...

Apply Changes

# TAX RATE PROJECTIONS

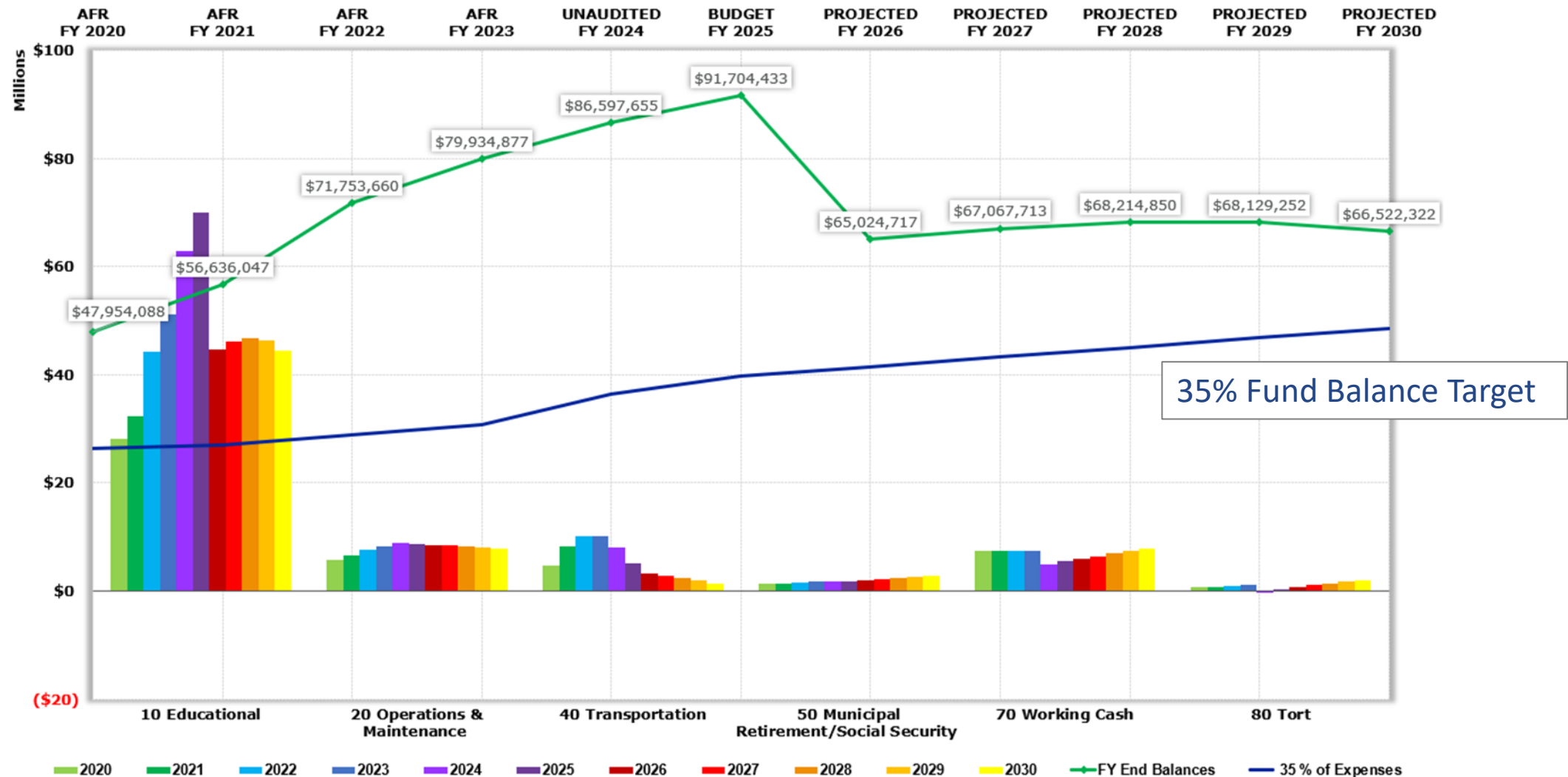
	2023		2024		2025		2026		2027		2028		2029	
	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate	Extension	Rate
Educational Fund	49,000,036	3.8072	51,985,525	3.6450	50,866,064	3.2228	53,488,438	3.1225	55,882,430	3.0194	58,213,788	2.9197	60,516,115	2.8233
(Ed) Special Education	8,900,100	0.6915	9,442,368	0.6621	9,965,573	0.6314	10,479,343	0.6117	10,948,369	0.5915	11,405,124	0.5720	11,856,191	0.5531
*(Ed) PTAB Adjustments/Recapture	437,341	0.0340	300,000	0.0210	300,000	0.0190	300,000	0.0175	300,000	0.0162	300,000	0.0150	300,000	0.0140
Operations & Maintenance Fund	8,400,080	0.6527	8,911,882	0.6249	9,405,693	0.5959	9,890,599	0.5774	10,333,274	0.5583	10,764,368	0.5399	11,190,094	0.5221
Debt Service Fund	8,750,158	0.6799	8,866,700	0.6217	9,045,150	0.5731	9,047,000	0.5281	9,050,200	0.4890	2,933,400	0.1471	715,850	0.0334
Transportation Fund	2,000,080	0.1554	2,121,942	0.1488	6,239,519	0.3953	6,561,195	0.3830	6,854,855	0.3704	7,140,833	0.3581	7,423,249	0.3463
IMRF Fund	1,125,013	0.0874	1,193,558	0.0837	1,233,694	0.0798	1,324,637	0.0773	1,383,924	0.0748	1,441,659	0.0723	1,498,676	0.0699
Social Security/Medicare Fund	1,400,056	0.1088	1,485,359	0.1041	1,567,664	0.0993	1,648,484	0.0962	1,722,265	0.0931	1,794,116	0.0900	1,865,073	0.0870
Working Cash Fund	5,020	0.0004	5,325	0.0004	5,620	0.0004	5,910	0.0003	6,175	0.0003	6,432	0.0003	6,687	0.0003
Fire Prevention and Safety Fund	8,108	0.0006	8,602	0.0006	9,079	0.0006	9,547	0.0006	9,975	0.0005	10,391	0.0005	10,802	0.0005
Totals	\$80,025,992	6.2178	\$84,321,262	5.9122	\$88,664,056	5.6176	\$92,755,152	5.4147	\$96,491,467	5.2135	\$94,010,112	4.7150	\$95,382,737	4.4499
Tax-Capped Totals	\$70,838,493	5.5039	\$75,154,562	5.2695	\$79,318,906	5.0255	\$83,408,152	4.8691	\$87,141,267	4.7083	\$90,776,712	4.5529	\$94,366,887	4.4025



# CREATING “WHAT IFS” TO SHOW FINANCIAL IMPACT

## Fund Balances - Historical and Projected

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
Yorkville CUSD 115 | Base Scenario 3.17.25 with CP Transfer & Fund 40 Ext Increase



# PLAINFIELD CCSD 202 – RICK ENGSTROM

- Located in Will County & Kendall County
- Enrollment (2024) – 24,244
- Low Income - ~36%
- Operating Budget - \$392,980,705



PLAINFIELD COMMUNITY CONSOLIDATED  
**SCHOOL DISTRICT 202**  
We prepare learners for the future.

 #iasboAC25



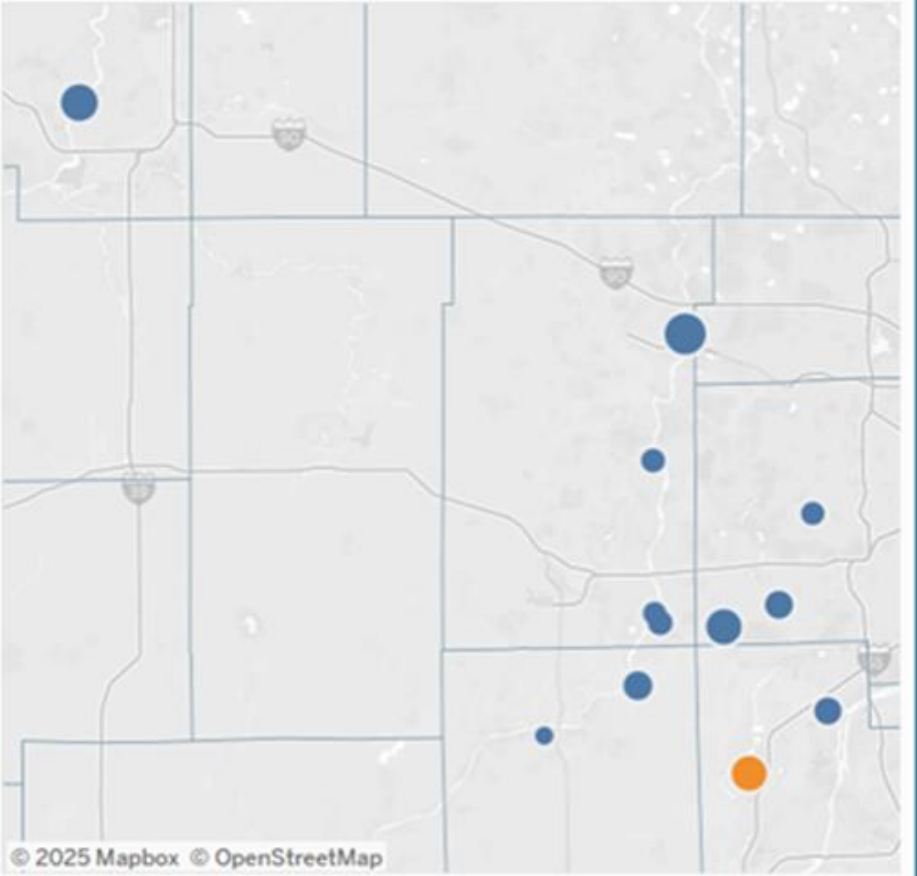
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# WHO ARE OUR PEERS?

## Plainfield SD 202 Budget Prep Story

### Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment	Operating Expenditures Per Pupil
Aurora East USD 131	KANE	12,255	69.55%	\$18,550
Aurora West USD 129	KANE	10,767	45.91%	\$16,466
CUSD 200	DUPAGE	10,929	30.20%	\$17,460
CUSD 308	KENDALL	16,776	29.67%	\$15,201
Indian Prairie CUSD 204	DUPAGE	25,231	18.62%	\$15,524
Naperville CUSD 203	DUPAGE	15,767	16.85%	\$18,838
Plainfield SD 202	WILL	24,439	35.64%	\$13,984
Rockford SD 205	WINNEBA..	27,171	68.32%	\$18,535
SD U-46	KANE	34,077	49.80%	\$18,044
St Charles CUSD 303	KANE	11,474	16.47%	\$18,565
Valley View CUSD 365U	WILL	14,847	63.77%	\$20,090
Yorkville CUSD 115	KENDALL	6,651	24.97%	\$12,046



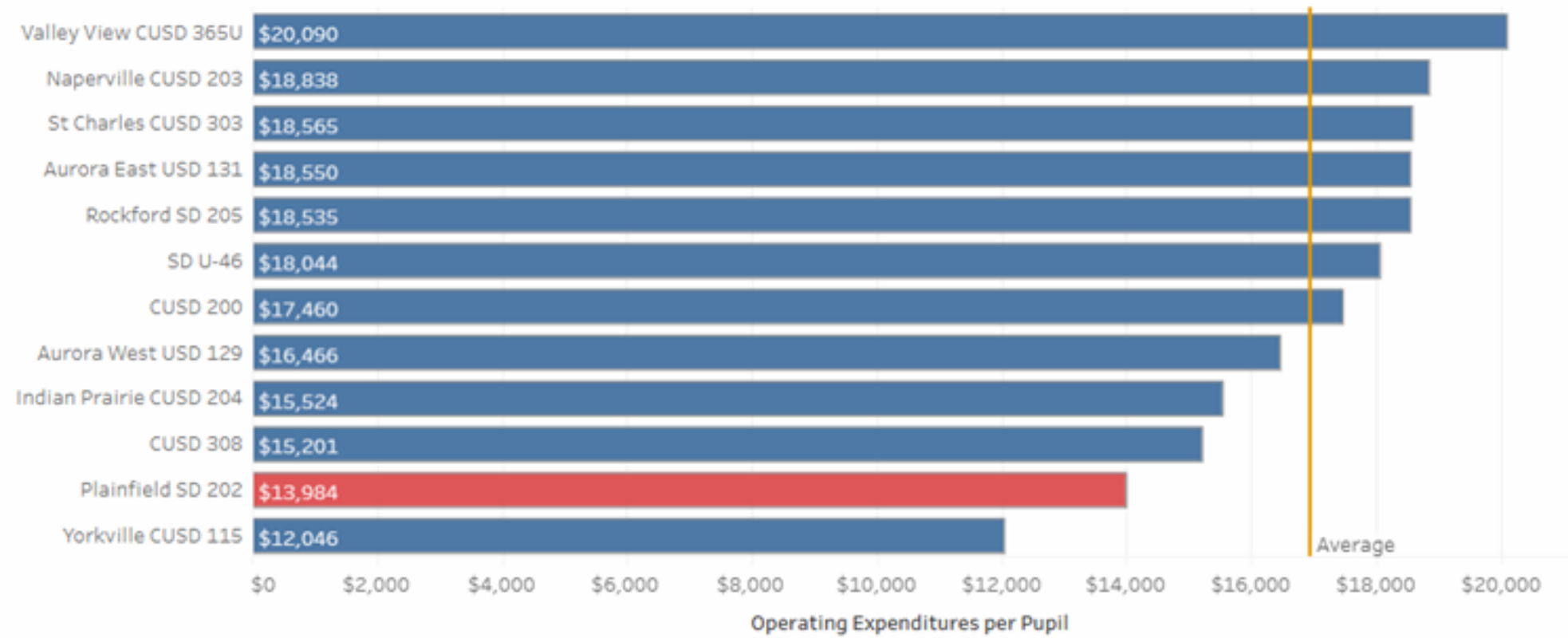
© 2025 Mapbox © OpenStreetMap



# HOW DOES OUR SPENDING COMPARE?

## Plainfield SD 202 Budget Prep Story

Operating Expenditures per Pupil (OEPP) is a reflection of available resources and student needs. The chart below shows the district's OEPP for 2023 compared to its peers.



 #iasboAC25

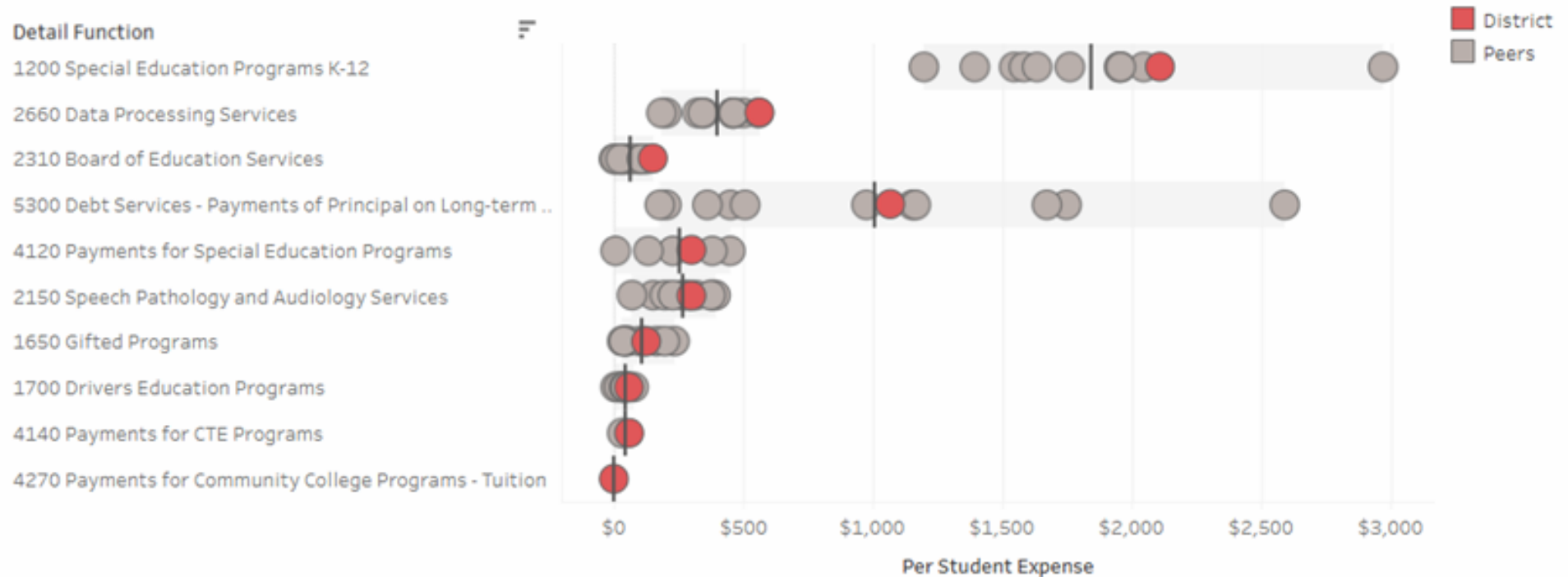


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# WHERE ARE WE SPENDING MORE THAN OUR PEERS?

## Plainfield SD 202 Budget Prep Story

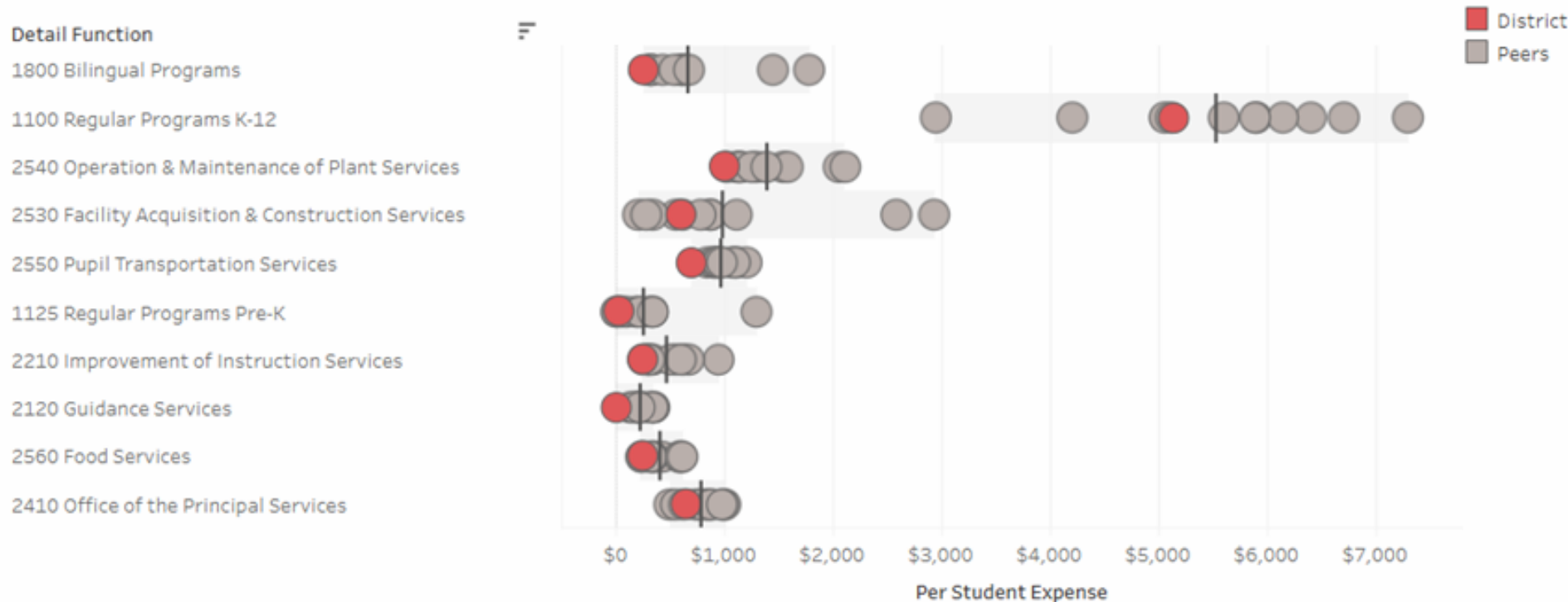
The functional areas in 2023 where our per student spending is most above the average for this peer group. The district is represented by the red circle and each peer district by a gray circle.



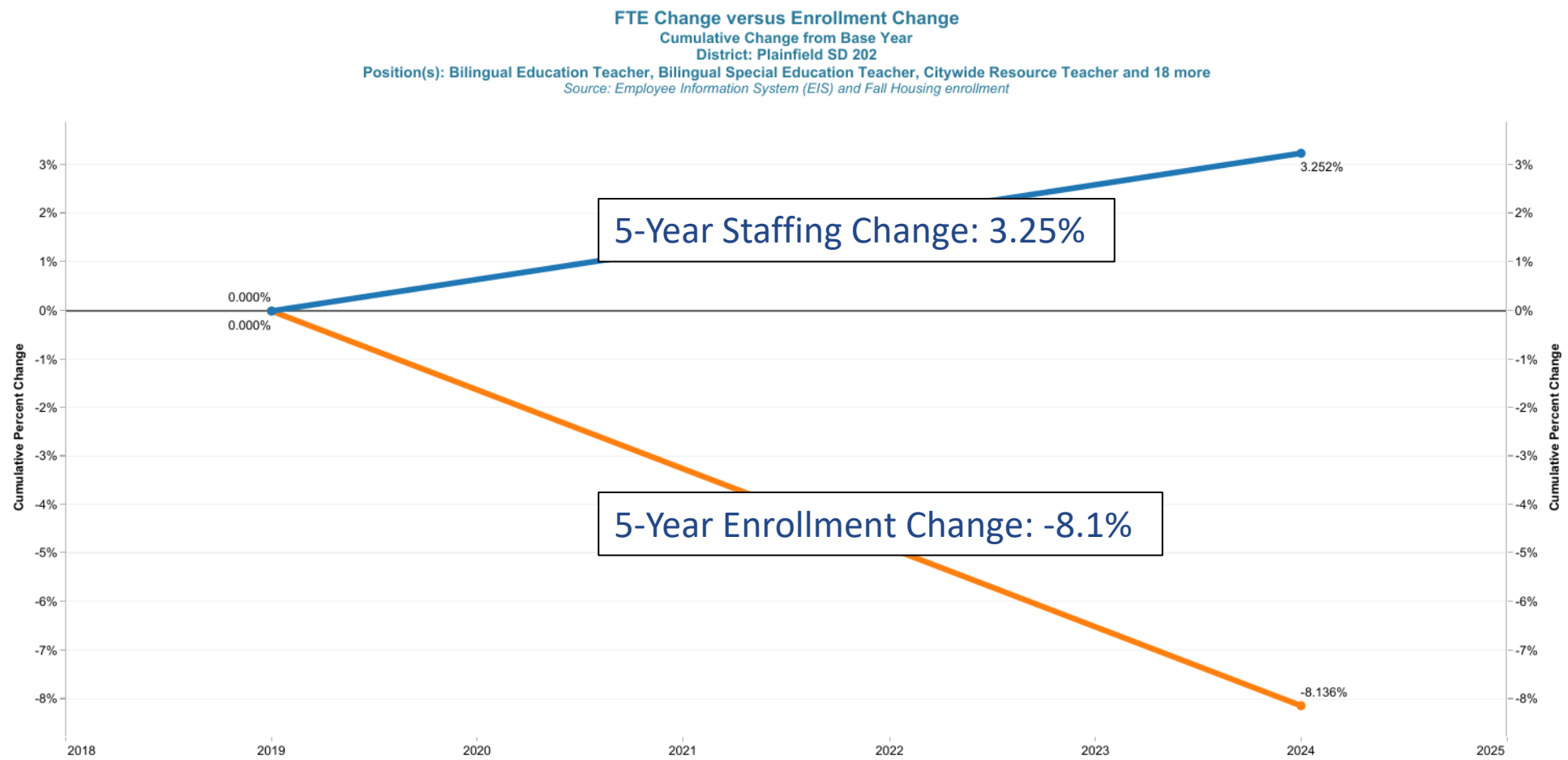
# WHERE ARE WE SPENDING LESS THAN OUR PEERS?

## Plainfield SD 202 Budget Prep Story

The functional areas in 2023 where our per student spending is most below the average for this peer group. The district is represented by the red circle and each peer district by a gray circle.



# COMMUNICATING THE BUDGET DRIVERS: ENROLLMENT AND STAFFING



# FINANCIAL TRANSPARENCY ACROSS BUILDINGS

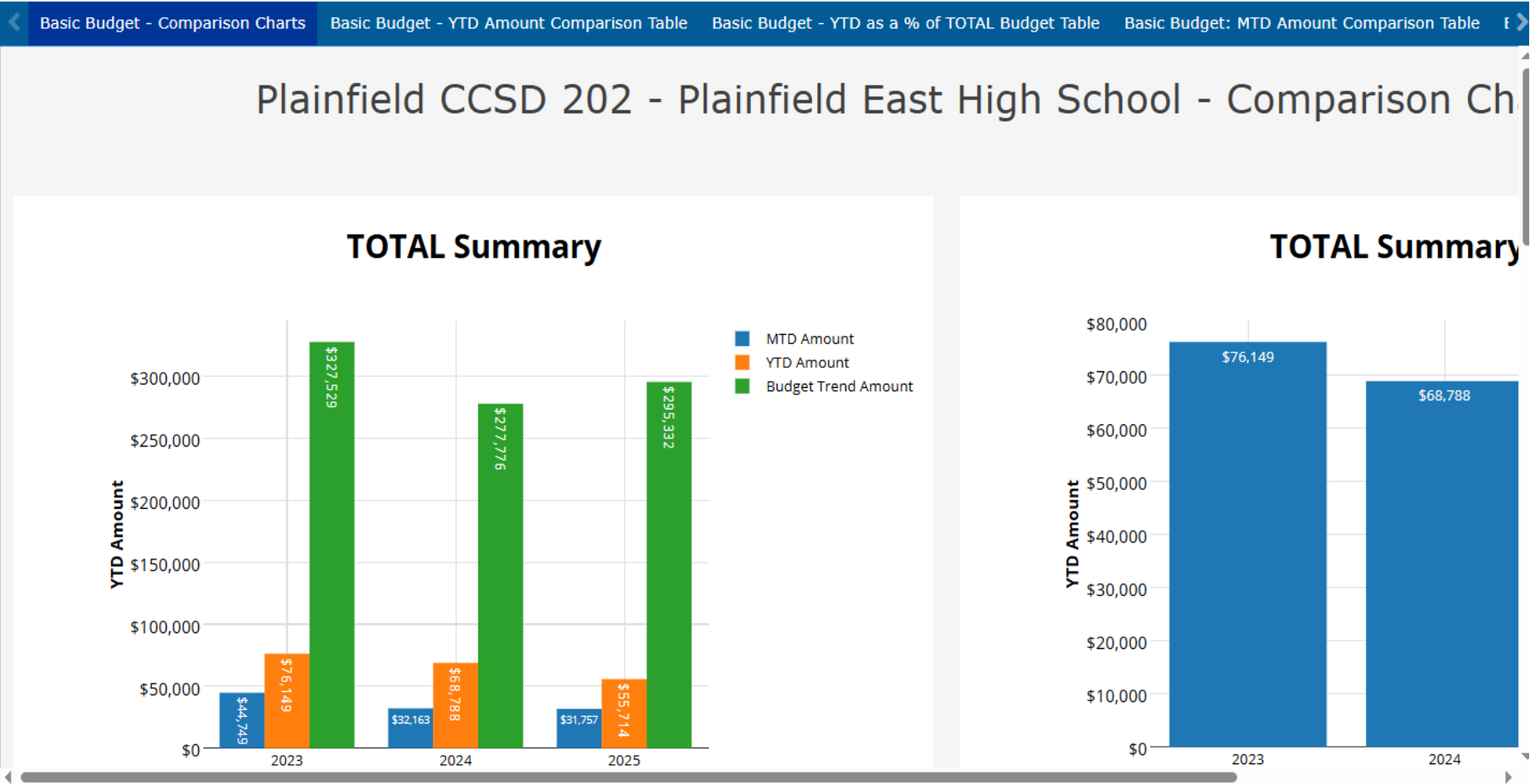
Building - High School - Plainfield East High School

DASHBOARDS

Select Dashboards

☒ Q1 2025 Building - High School - Plainfield East High School

☐ Q2 2025 Building - High School - Plainfield East High School



# FINANCIAL TRANSPARENCY ACROSS DEPARTMENTS

Department - Operations & Maintenance

DASHBOARDS

Select Dashboards

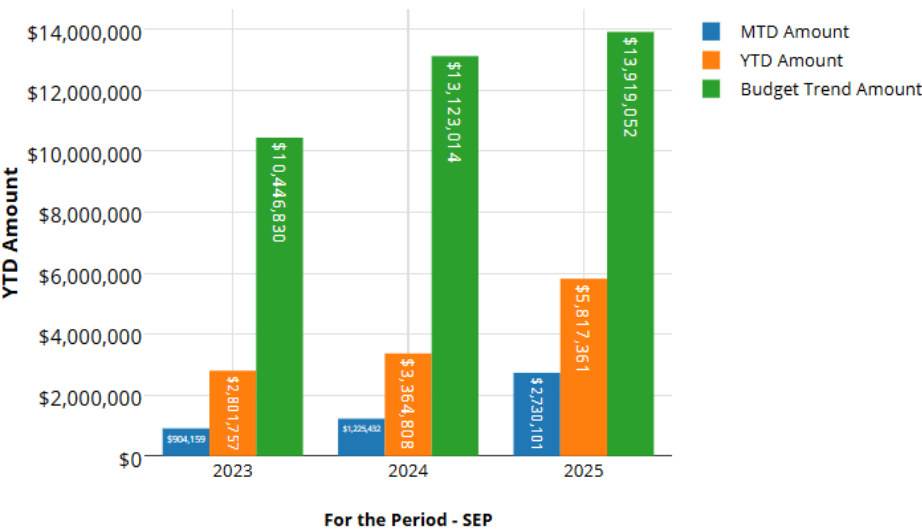
☒ Q1: Department - Operations & Maintenance

☐ Q2: Department - Operations & Maintenance

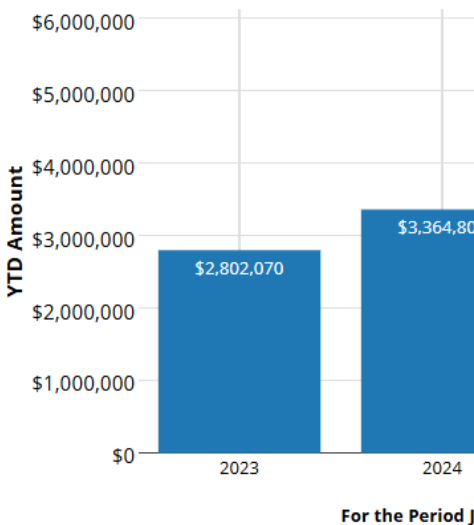
Comparison Charts YTD as a % of TOTAL Budget Table YTD Amount Comparison Table MTD Amount Comparison Table Fund 60 Comparison Charts Fund 60 YTD as a % of TOTAL

## Plainfield CCSD 202 - Operations & Maintenance - Comparison Ch

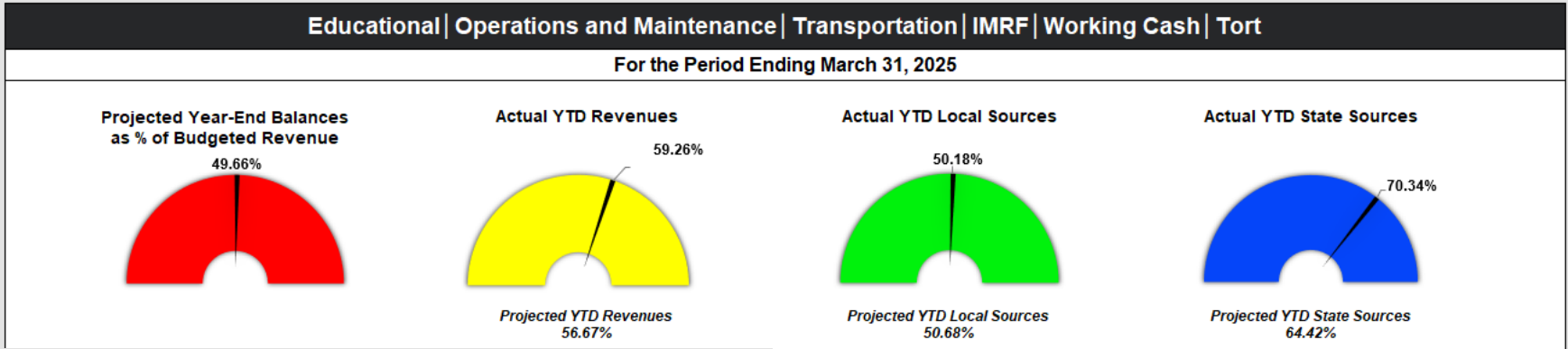
### TOTAL Summary



### TOTAL Summ

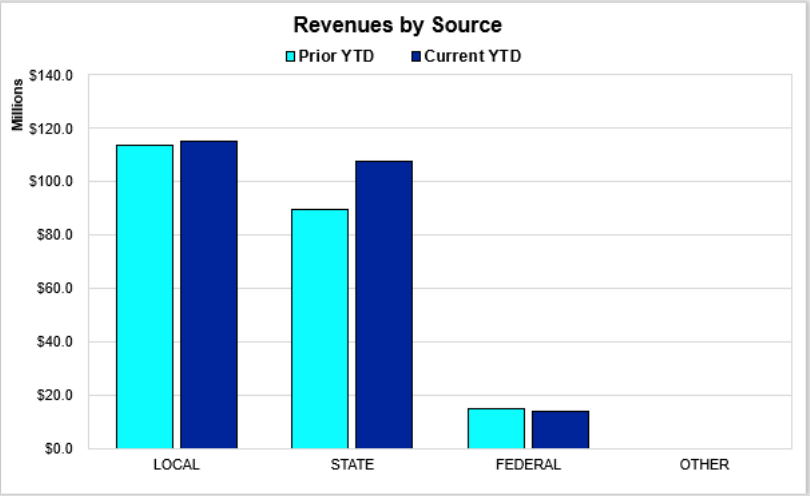
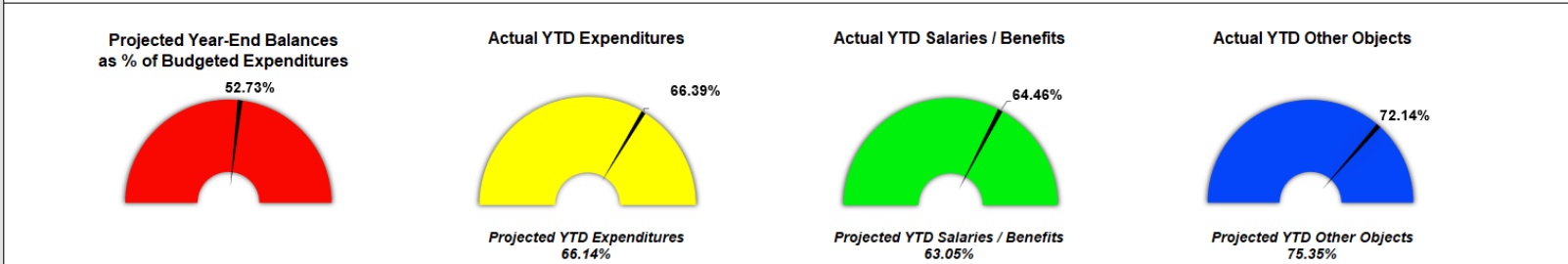


# FINANCIAL TRANSPARENCY WITH SCHOOL BOARD (MONTHLY)



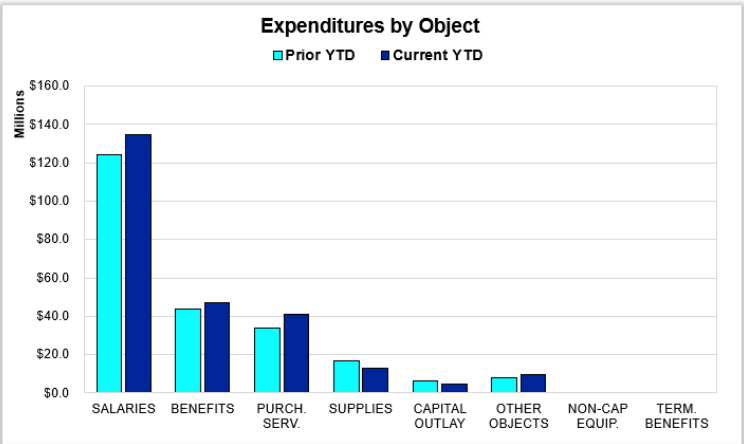
Educational | Operations and Maintenance | Transportation | IMRF | Working Cash | Tort

For the Period Ending March 31, 2025

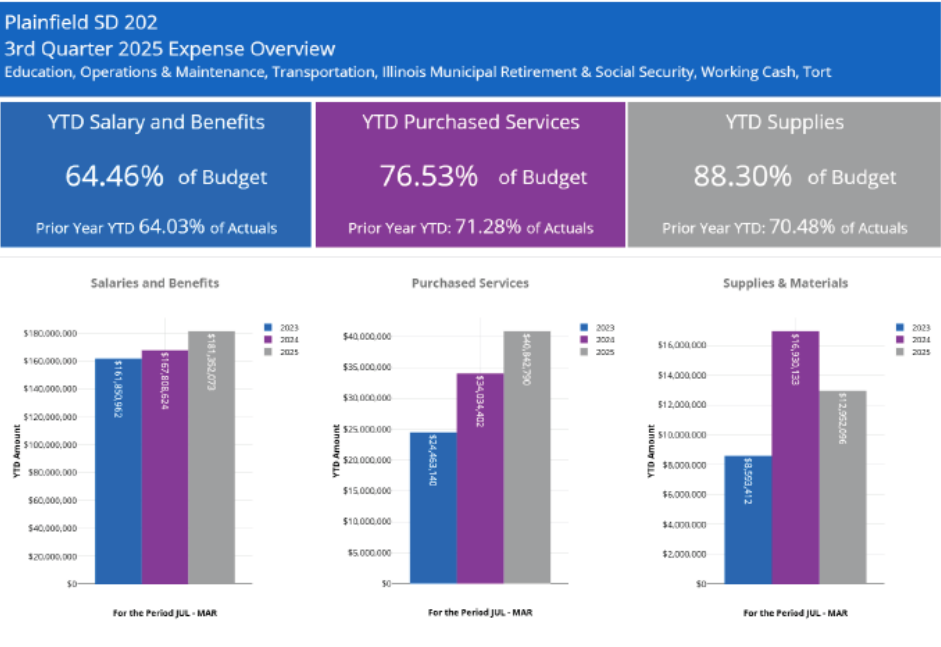


All Funds | Top 10 Expenditures by Program YTD

Regular Programs	\$83,484,142
Support Services - Business	\$67,255,376
Special Education/Remedial Programs	\$38,504,290
Debt Services - Payments of Principal on Long-term Debt	\$25,704,116
Support Services - Central	\$15,080,765
Support Services - Pupils	\$14,892,806
Transfer to Capital Projects Fund	\$13,408,625
Support Services - School Administration	\$13,035,140
Payments to Other Govt. Units (In-State)	\$8,797,917
Support Services - Instructional Staff	\$6,990,755
Percent of Total Expenditures Year-to-Date	92.20%

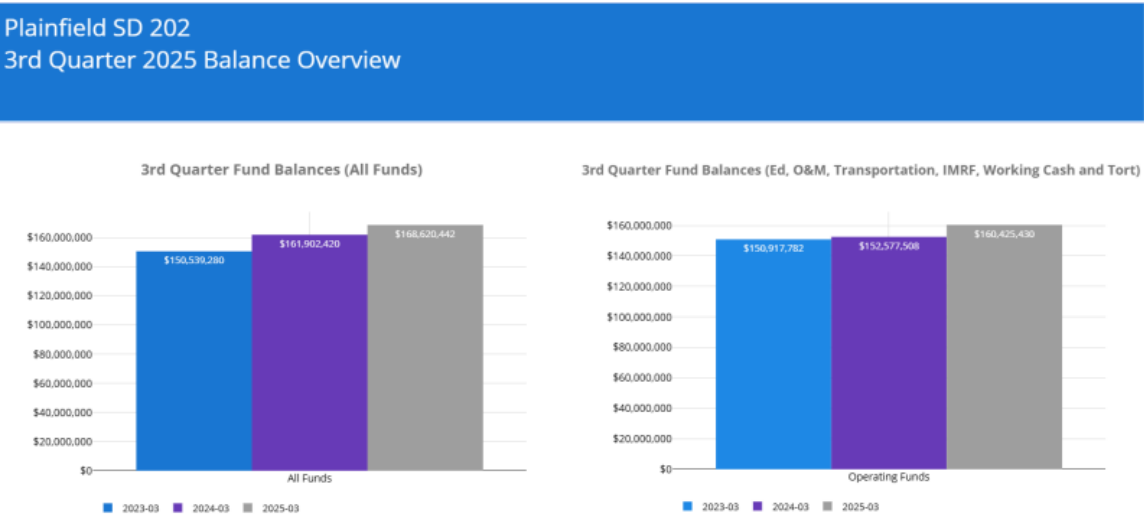


# FINANCIAL TRANSPARENCY WITH SCHOOL BOARD (QUARTERLY)



	FY 2023 YTD Amount	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2025 Annual Budget	FY 2025 % YTD Budget
<strong>SALARIES AND BENEFITS</strong>					
100 Salaries	\$119,183,829	\$124,091,787	\$134,510,522	\$209,517,748	64.20%
200 Benefits	\$42,667,133	\$43,716,837	\$46,841,551	\$71,835,728	65.21%
<strong>TOTAL SALARIES AND BENEFITS</strong>	<strong>\$161,850,962</strong>	<strong>\$167,808,624</strong>	<strong>\$181,352,073</strong>	<strong>\$281,353,476</strong>	<strong>64.46%</strong>
<strong>OTHER EXPENSES</strong>					
300 Purchased Services	\$24,463,140	\$34,034,402	\$40,842,790	\$53,371,513	76.53%
400 Supplies & Materials	\$8,593,412	\$16,930,133	\$12,952,096	\$14,668,482	88.30%
500 Capital Outlay	\$6,370,621	\$6,410,614	\$4,800,636	\$17,620,246	27.25%
600 Other Objects	\$6,930,017	\$8,132,271	\$9,467,844	\$8,694,302	108.90%
700 Non-Capitalized Equipment	\$0	\$0	\$0	\$0	\$0
800 Termination Benefits	\$0	\$0	\$0	\$0	\$0
<strong>TOTAL OTHER EXPENSES</strong>	<strong>\$46,357,190</strong>	<strong>\$65,507,420</strong>	<strong>\$68,063,366</strong>	<strong>\$94,354,543</strong>	<strong>72.14%</strong>
<strong>TOTAL EXPENSES</strong>	<strong>\$208,208,152</strong>	<strong>\$233,316,044</strong>	<strong>\$249,415,439</strong>	<strong>\$375,708,019</strong>	<strong>66.39%</strong>
<strong>OTHER FINANCING USES</strong>					
	\$4,522,763	\$0	\$18,780,253	\$18,780,253	100.00%
<strong>TOTAL EXPENSES &amp; OTHER FINANCING USES</strong>	<strong>\$212,730,915</strong>	<strong>\$233,316,044</strong>	<strong>\$268,195,692</strong>	<strong>\$394,488,272</strong>	<strong>67.99%</strong>

**Expense Insights:**  
Operating Funds (excluding transfers) YTD expenses totaled \$249,415,438 through March 2025, which is \$16,099,393 or 6.5% more than the amount spent last year for this period. The YTD difference is driven by an increase in 100 Salaries of \$10,418,735, an increase in 300 Purchased Services of \$6,808,387, and a decrease in 400 Supplies & Materials of -\$3,978,038.



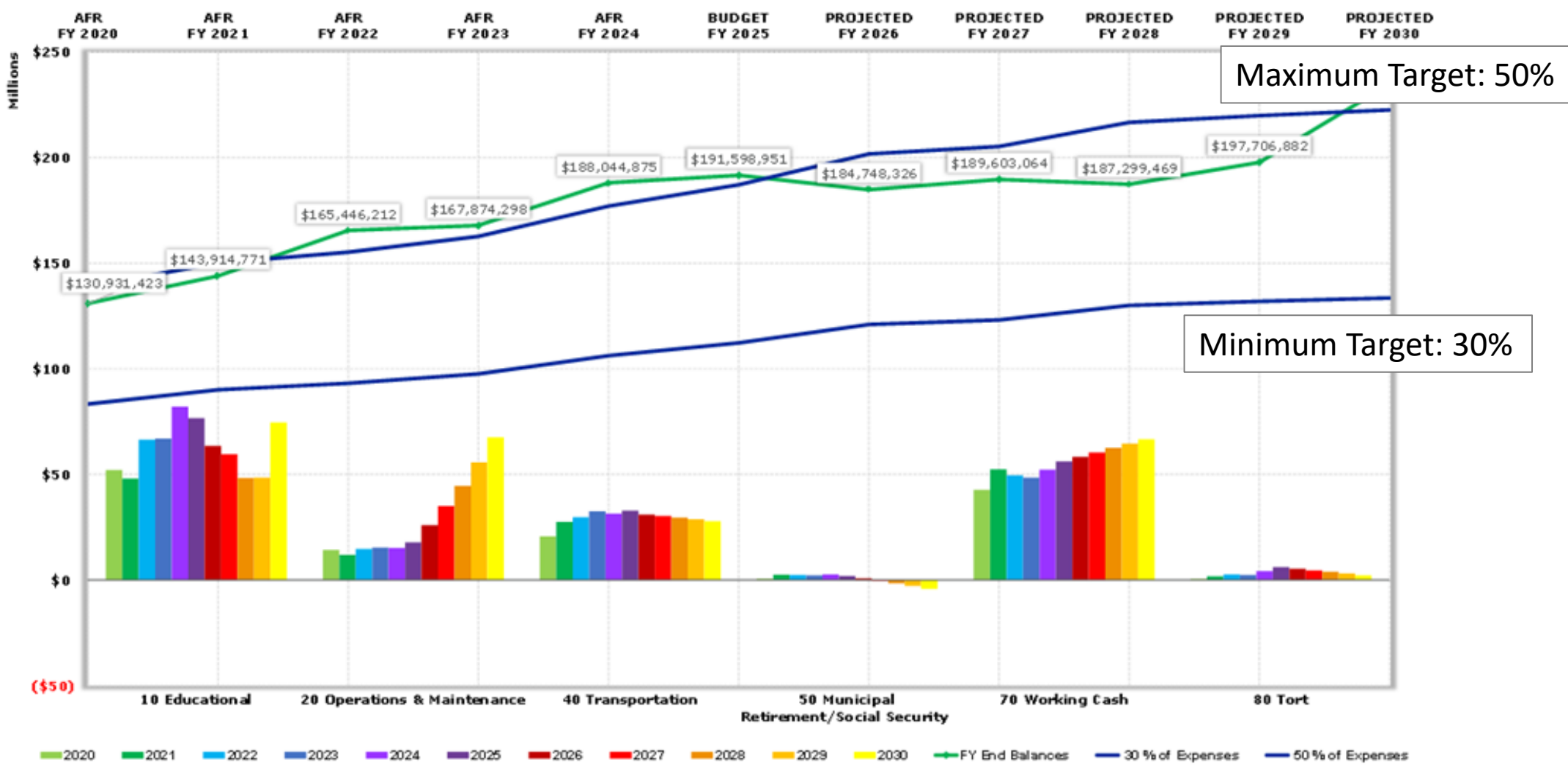
	Fund Balance 7/1/2023	Revenues	Expenses	Other Sources	Other Uses	Fund Balance YTD
<strong>Operating Funds:</strong>						
Educational	\$83,776,956	\$203,250,587	\$217,989,788	\$0	\$18,780,253	\$50,257,502
Operations and Maintenance	\$15,479,678	\$11,239,959	\$24,536,349	\$0	\$0	\$2,183,288
Transportation	\$33,680,328	\$12,101,499	\$15,744,865	\$0	\$0	\$30,036,962
IMRF	\$2,702,588	\$3,578,042	\$5,985,984	\$0	\$0	\$294,646
Working Cash	\$52,224,556	\$3,602,315	\$0	\$0	\$0	\$55,826,871
Tort	\$4,323,582	\$2,661,030	\$3,938,705	\$0	\$0	\$3,045,907
<strong>Total Operating Funds</strong>	<strong>\$192,187,688</strong>	<strong>\$236,433,433</strong>	<strong>\$268,195,691</strong>	<strong>\$0</strong>	<strong>\$18,780,253</strong>	<strong>\$141,645,177</strong>
<strong>Non-Operating Funds:</strong>						
Debt Service	\$18,143,545	\$18,445,438	\$30,080,931	\$5,371,628	\$0	\$11,879,680
Capital Projects	\$1,959,923	\$17,173,750	\$17,446,712	\$13,408,625	\$0	\$15,095,586
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0
<strong>Total Non-Operating Funds</strong>	<strong>\$20,103,468</strong>	<strong>\$35,619,188</strong>	<strong>\$47,527,643</strong>	<strong>\$18,780,253</strong>	<strong>\$0</strong>	<strong>\$26,975,266</strong>
<strong>Total All Funds</strong>	<strong>\$212,291,156</strong>	<strong>\$272,052,620</strong>	<strong>\$315,723,334</strong>	<strong>\$18,780,253</strong>	<strong>\$18,780,253</strong>	<strong>\$168,620,442</strong>

**Balances Insight:**  
Operating Fund balances at the end of the March 2025 totaled \$160,425,430, which is \$7,847,922 more than the balances at the end of the same month in prior year. The balances for all funds through the current period of the fiscal year increased by \$6,718,022 for a grand total of \$168,620,442.

# FUND BALANCE TARGETS

## Fund Balances - Historical and Projected

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
Plainfield SD 202



# FINANCIAL PROJECTIONS

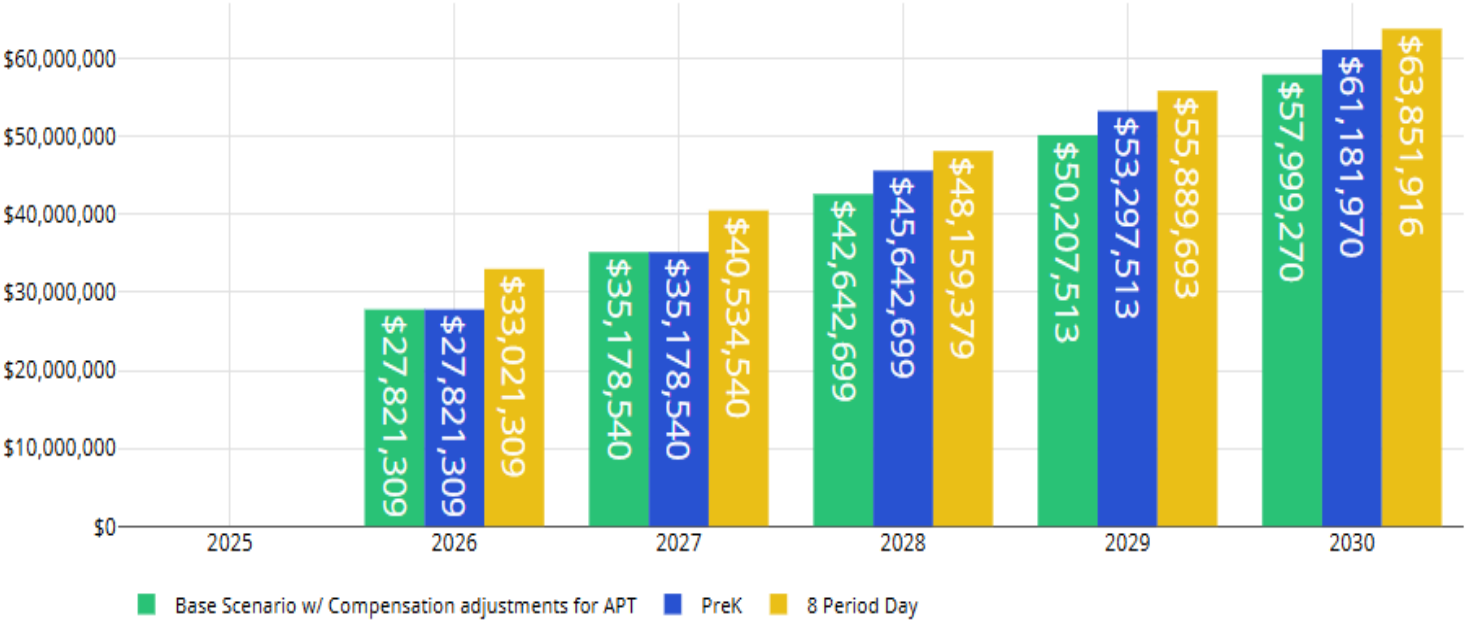
## Projection Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
Plainfield SD 202

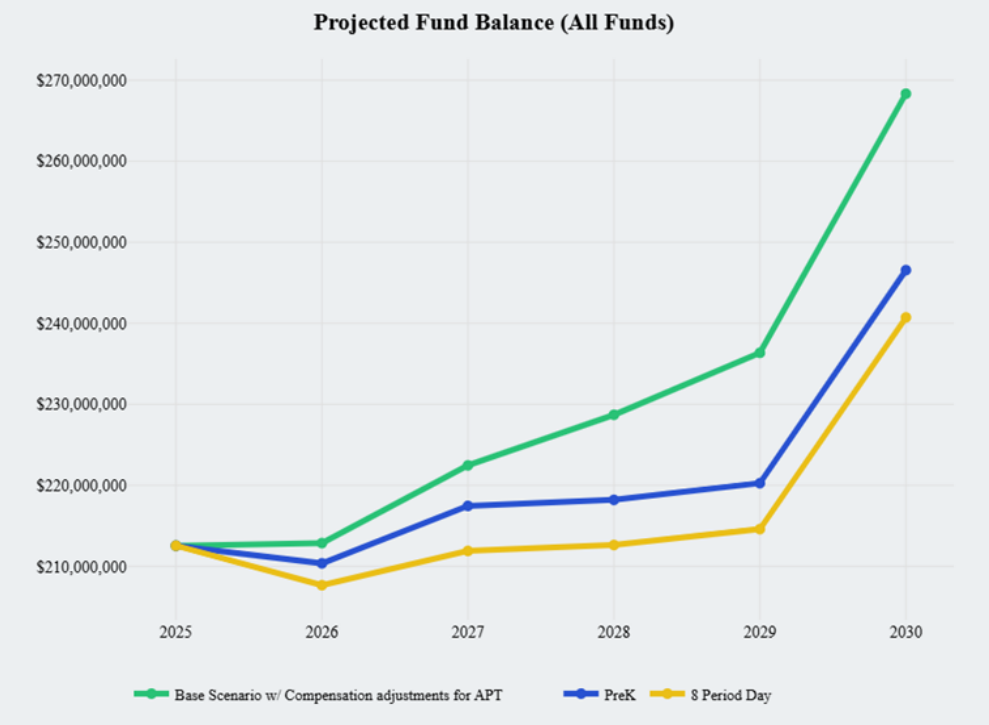
	BUDGET FY 2025	PROJECTED FY 2026		PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030	
<b>REVENUE</b>											
Local	\$228,631,258	\$239,693,395	4.8%	\$249,330,712	4.0%	\$259,049,677	3.9%	\$268,866,820	3.6%	\$278,798,215	3.7%
State	\$151,555,771	\$160,115,764	5.6%	\$169,116,635	5.6%	\$178,135,141	5.3%	\$187,171,987	5.1%	\$196,227,908	4.8%
Federal	\$16,347,752	\$15,153,626	-7.3%	\$15,153,626	0.0%	\$15,153,626	0.0%	\$15,153,626	0.0%	\$15,153,626	0.0%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$396,534,781</b>	<b>\$414,962,785</b>	<b>4.6%</b>	<b>\$433,600,973</b>	<b>4.5%</b>	<b>\$452,338,444</b>	<b>4.3%</b>	<b>\$471,192,433</b>	<b>4.2%</b>	<b>\$490,179,749</b>	<b>4.0%</b>
<b>EXPENDITURES</b>											
Salaries	\$208,356,713	\$239,938,739	15.2%	\$247,372,625	3.1%	\$254,916,380	3.0%	\$262,563,871	3.0%	\$270,440,788	3.0%
Benefits	\$71,489,196	\$76,924,478	7.6%	\$79,220,957	3.0%	\$81,586,186	3.0%	\$84,022,225	3.0%	\$86,531,196	3.0%
Purchased Services	\$53,371,513	\$52,788,869	-1.1%	\$51,694,892	-2.1%	\$53,869,178	4.2%	\$57,038,560	5.9%	\$55,437,250	-2.8%
Supplies And Materials	\$14,668,482	\$16,659,064	13.6%	\$16,358,189	-1.8%	\$23,312,452	42.5%	\$19,800,435	-15.1%	\$16,405,954	-17.1%
Capital Outlay	\$17,620,246	\$7,864,988	-55.4%	\$6,244,753	-20.6%	\$9,530,688	52.6%	\$5,740,386	-39.8%	\$5,126,408	-10.7%
All Other Objects	\$8,694,302	\$9,100,333	4.7%	\$9,530,725	4.7%	\$9,986,941	4.8%	\$10,470,531	4.8%	\$11,094,302	6.0%
<b>TOTAL EXPENDITURES</b>	<b>\$374,200,452</b>	<b>\$403,276,472</b>	<b>7.8%</b>	<b>\$410,422,141</b>	<b>1.8%</b>	<b>\$433,201,825</b>	<b>5.6%</b>	<b>\$439,636,009</b>	<b>1.5%</b>	<b>\$445,035,898</b>	<b>1.2%</b>
<b>SURPLUS / DEFICIT</b>	<b>\$22,334,329</b>	<b>\$11,686,313</b>		<b>\$23,178,832</b>		<b>\$19,136,619</b>		<b>\$31,556,425</b>		<b>\$45,143,852</b>	
<b>OTHER FINANCING SOURCES / USES</b>											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$18,780,253)	(\$18,536,938)		(\$18,324,094)		(\$21,440,214)		(\$21,149,012)		(\$8,136,581)	
<b>TOTAL OTHER FIN. SOURCES / USES</b>	<b>(\$18,780,253)</b>	<b>(\$18,536,938)</b>		<b>(\$18,324,094)</b>		<b>(\$21,440,214)</b>		<b>(\$21,149,012)</b>		<b>(\$8,136,581)</b>	
<b>SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>\$3,554,076</b>	<b>(\$6,850,625)</b>		<b>\$4,854,738</b>		<b>(\$2,303,595)</b>		<b>\$10,407,413</b>		<b>\$37,007,271</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$188,044,875</b>	<b>\$191,598,951</b>		<b>\$184,748,326</b>		<b>\$189,603,064</b>		<b>\$187,299,469</b>		<b>\$197,706,882</b>	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$191,598,951</b>	<b>\$184,748,326</b>		<b>\$189,603,064</b>		<b>\$187,299,469</b>		<b>\$197,706,882</b>		<b>\$234,714,152</b>	
FUND BALANCE AS % OF EXPENDITURES	51%	46%		46%		43%		45%		53%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.14	5.50		5.54		5.19		5.40		6.33	

# CREATING “WHAT IFS” TO SHOW FINANCIAL IMPACT

Cumulative Change in Total Salaries



Projected Fund Balance (All Funds)



# Questions and Answers

*We thank you for your time!*

 #iasboAC25



PURSuing YOUR PURPOSE *with passion*