



# PROSPECT HEIGHTS SCHOOL DISTRICT 23 2021-22 FINANCIAL OVERVIEW

# DISCUSSION OUTLINE

FY2021 - Fiscal Year End

FY2022 - Tentative Budget Overview

2022-26 - Financial Projections

ESSERS III - Allocations and Discussion



# FY21 IN REVIEW

FY21 Finalized Revenues and Expenditures						
FUND	BUDGETED EXPEND.	ACTUAL EXPEND. (Incl. Encumb.)	DIFFERENCE	BUDGETED REVENUE	ACTUAL REVENUE	DIFFERENCE
<b>FUND 10</b> (Education)	\$20,059,263.00	\$19,909,525.49	\$149,737.51	\$19,141,085.00	\$19,197,615.82	\$56,530.82
<b>FUND 20</b> (Operations & Maintenance)	\$1,793,864.00	\$1,659,094.51	\$134,769.49	\$2,056,364.00	\$1,864,929.33	-\$191,434.67
<b>FUND 30</b> (Debt Service)	\$1,247,709.00	\$1,244,214.22	\$3,494.78	\$1,270,149.00	\$1,257,330.90	-\$12,818.10
<b>FUND 40</b> (Transportation)	\$1,781,136.00	\$943,261.62	\$837,874.38	\$1,886,491.00	\$1,889,786.06	\$3,295.06
<b>FUND 50</b> (IMRF & SS)	\$725,364.00	\$733,395.32	-\$8,031.32	\$808,924.00	\$799,428.44	-\$9,495.56
<b>FUND 70</b> (Working Cash)	\$0.00	\$0.00	\$0.00	\$284,688.00	\$273,338.00	-\$11,350.00
<b>FUND 80</b> (Tort)	\$145,647.00	\$157,315.00	-\$11,668.00	\$244,581.00	\$240,327.50	-\$4,253.50
<b>TOTAL</b>	\$25,752,983.00	\$24,646,806.16	\$1,106,176.84	\$25,692,282.00	\$25,522,756.05	-\$169,525.95
<b>FY21</b> - Budgeted Revenues less Budgeted Expenditures (6/30/21)				-\$60,701.00		
<b>FY21 YTD</b> - Current Net Actual Revenues less Actual Expenditures (6/30/21)				\$875,949.89		





# **LOOKING TOWARDS 2021-22... OVERVIEW AND DISCUSSION OF THE 2022 TENTATIVE BUDGET**

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## FY22 Preliminary Budget Summary Operating Funds

Fund	FY22 Anticipated Revenues	FY22 Anticipated Expenditures	Difference
10	\$22,751,545.00	\$22,827,759.80	-\$76,214.80
20	\$1,901,692.00	\$1,842,222.59	\$59,469.41
30	\$1,333,193.00	\$1,372,032.33	Not Incl.
40	\$1,735,699.00	\$1,698,542.22	\$37,156.78
50	\$830,000.00	\$756,649.55	\$73,350.45
60	\$75,000.00	\$1,370,846.00	Not Incl.
70	\$125,990.00	\$0.00	Not Incl.
80	\$100,801.00	\$149,000.00	-\$48,199.00
OPERATING FUNDS ANTICIPATED FY22 TOTAL			\$45,562.84

**FIRST  
LOOK AT  
FY2022...  
GOOD NEWS  
ACROSS THE  
OPERATING  
FUNDS!**





# DISTRICT FINANCIAL PROJECTIONS 2022-26

PROJECTIONS ARE BASED ON FY22 TENTATIVE BUDGET, HISTORICAL  
DATA (PRIOR TO COVID) & FY21 ACTUALS.

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# 2022-26 FINANCIAL PROJECTIONS

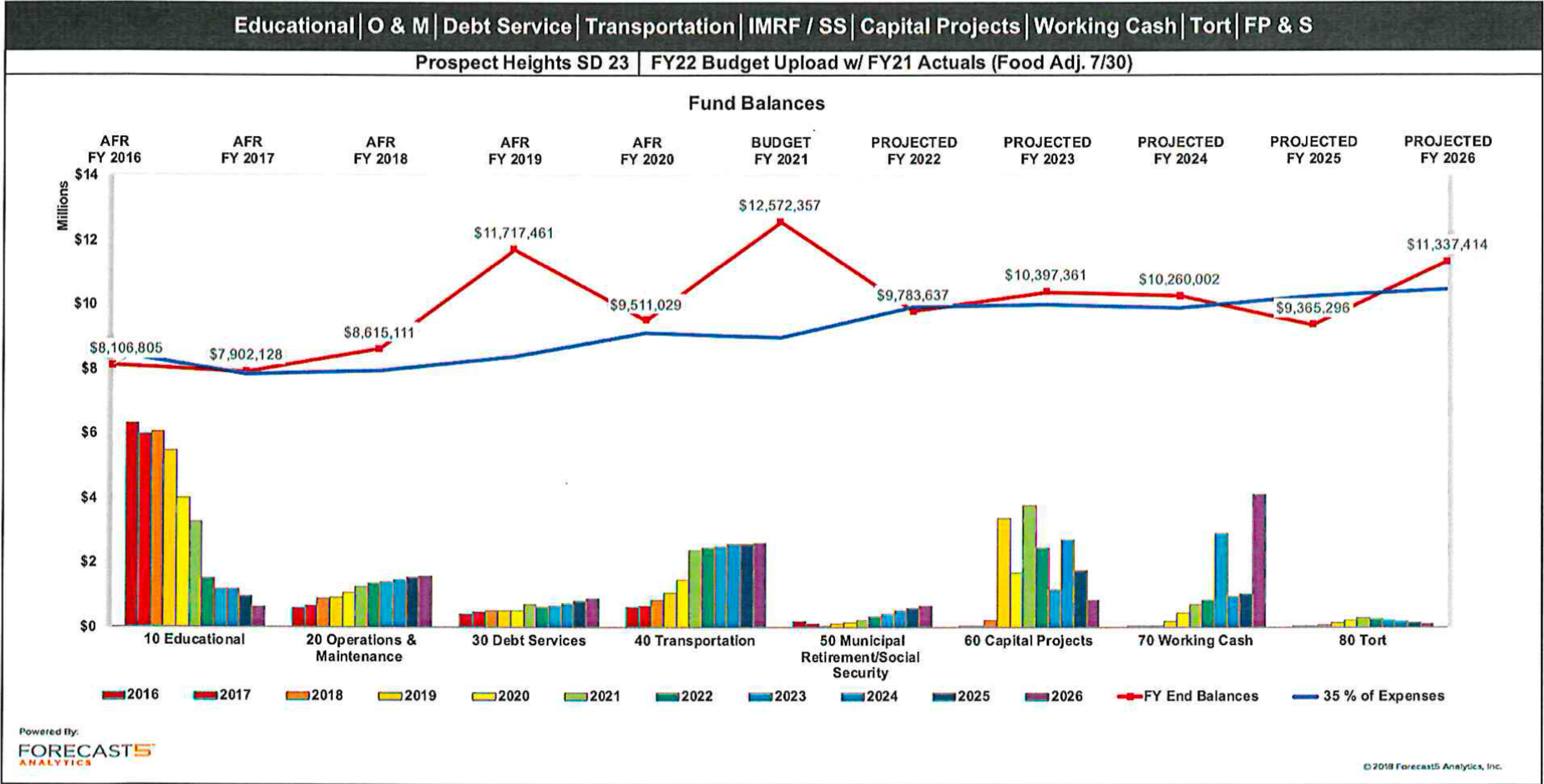
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## KEY ASSUMPTIONS...

- **SALARIES INCREASED WITH CONTRACTS**
- **BENEFITS +3%/YEAR**
- **RETIREMENTS - 2/YEAR**
- **NON-SALARY EXPENDITURES - FROZEN**
- **TRANSPORTATION +3%/YEAR**
- **STATE & FEDERAL REVENUES +0%**
- **PROPERTY TAX COLLECTIONS AT 98%  
(DELAYED)**



# 2022-26 FINANCIAL PROJECTIONS...





# ESSER III...

## PERSONNEL

## TECHNOLOGY

## MITIGATION

## CURRICULUM

## SPACE

## MODIFICATIONS

2021-24 ESSER III Allocation Anticipated Funding - \$1,093,264.00		
Suggested Expenditure	Cost Estimate	Notes
Outdoor Learning Spaces (Includes structure, furnishings & WiFi Access Points & Supporting Licensing) \$100K/Each	\$300,000.00	Continue to explore at a reduced structural scope (incl. furnishings & wifi)
Additional Lunch Tables - MacArthur	\$5,000.00	OK for ESSERS
Apple TV's/Projectors in all of the classrooms & existing board removals	\$100,000.00	OK for ESSERS
DocuSign Software	\$2,500.00	OK for ESSERS
Reading Programs for All Students (Incl. SpEd & Intervention)	\$225,000.00	Learning Loss Allocation
Math Intervention and SpEd Programming	\$50,000.00	Learning Loss Allocation
Community Engagement Events	\$10,000.00	
Purchase of Tier 2 & 3 SEL intervention materials	\$25,000.00	Learning Loss Allocation
SEL/Wellness for staff members	\$7,500.00	
Summer Bridge program (2022)	\$97,420.00	Learning Loss Allocation
Dedicated Building Subs (4) to be added to the staffing plan and budgeted	\$160,000.00	4@\$65,000 = \$260K (Split with ESSERS II)
Before/after school tutoring	\$30,000.00	Learning Loss or Disproportionality Allocation
Busses for before/after school tutoring - \$197/route		Learning Loss or Disproportionality Allocation
Part-time LPN to assist with COVID Testing		
COVID Planning Stipend	\$25,000.00	
Additional supervisors for entry/lunch/recess	\$15,143.00	OK for ESSERS-supervisors (\$3,029/Each for Lunch, \$1,514/Each - Bus)
Folding Tables & Chairs	\$5,900.00	
Scrubs/Jackets for EC & SAIL Staff	\$5,000.00	
MERV Filter Orders	\$14,000.00	One full cycle of replacements
Entry Stations (Sanitizer/Signage)	\$5,000.00	
<b>Total:</b>	<b>\$1,082,463.00</b>	

# PERSONNEL

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- Before & After School Tutoring
  - COVID Planning Stipends
  - Additional Supervisors for Entry, Lunch and Recess

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF  
FUND



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- Removal of Promethean Boards and New Apple TV's/Projectors in Classrooms
  - Increased WiFi Access (Outside)
  - DocuSign Software

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- Scrubs/Jackets for Early Childhood & SAIL Staff
  - MERV Filters for HVAC Systems
  - Entryway Sanitizer & Signage
  - Folding Tables & Chairs



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- Reading & Math Programs  
Including Special Ed./ Intervention
  - Community Engagement
  - Social Emotional Learning &  
Wellness Programming
  - Dedicated Building Subs

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- Outdoor Learning Spaces (Structure, Furnishings & WiFi)
  - Additional Cafeteria Tables

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF  
FUND





# Next Steps...

## FY2022 Budget and ESSERS

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APPROVE THE 2022  
TENTATIVE BUDGET



PLACE BUDGET ON  
PUBLIC DISPLAY  
AND SCHEDULE THE  
PUBLIC HEARING  
(9/14/2021)



HOLD PUBLIC  
HEARING FOR  
COMMENT ON THE  
ESSER III SPENDING  
PLAN (9/14/2021)