

EAST ST. LOUIS SCHOOL DISTRICT 189

FINANCIAL PLAN

SY2021-22 to SY2025-26



EXCELLENCE IN
ACTION



EXECUTIVE SUMMARY

The Financial Plan for East Saint Louis School District 189 is provided here for fiscal years 2022 thru 2026. These documents present the District's financial operation position based on current trends. It is sensitive to components such as changes in the economy or modified laws. The budget and projections were developed over the last six months and is subject to changes related to teacher union negotiations, additional programs and enrollment changes.

This Financial Plan is the most relied on document for presenting financial results of the operations of East Saint Louis School District 189 and is used to determine the feasibility of future planning. It is presented in six main sections: 1. Introduction & Important Facts, 2. Integrations with Strategic Plan & Major Initiatives, 3. Five-Year Financial Projections, 4. Facilities Needs, 5. Summary of Operation Funds, and 6. District Intervention Grants. This overview presents the annual revenues and expenditures for all funds for FY22-26 and can be used to assess overall financial health for the main operating funds [Education Fund, Operations & Maintenance (O&M) Transportation, Working Cash].

School District 189 operates on a modified accrual basis. The majority of the School District 189 revenue is State and Federal funded with only about 9% from local property tax (paid in two installments in July and September annually). The District attempts to maintain a 20% fund balance of current revenue to ensure we can continually meet the needs of our students including new and specialty programs or emergency responses.

The School District has worked with many stakeholders, including the Illinois State Board of Education, for many years and understands that adequate funding is essential to the District's continued success. School District 189 provides strong preschool through grade 12 education to approximately 5,500 students including social-emotional supports, extra-curricular activities and more.

Like other school districts across the nation, School District 189 has been significantly impacted by the COVID-19 pandemic. Schools were closed beginning March 16, 2020; summer school was held via remote learning; and the first quarter of School Year 2021 will also be conducted with remote learning. CARES Act funding has supported, in part, the expenses incurred in response to the COVID-19 pandemic. However, this funding is not adequate to meet all technology needs during remote learning or all PPE, social-emotional and academic intervention needs when students return to schools. The long-term economic impact of the pandemic is also unknown, but we anticipate it will have a severe, negative impact on local tax revenues, state and federal funds that the outlined School District 189 Financial Plan relies upon.

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I. Introductions & Important Facts



HISTORY

East St. Louis School District 189 is focused on providing rigorous, high quality education and exceptional educational experiences to the nearly 5,500 students within the community. Across eleven school campuses, over 830 full-time district staff provide educational services to students in preschool through 12th grade. The District operates an early childhood learning center, five elementary schools, two middle schools, one high school and one alternative campus. The students reflect the local community; they are vibrant, resilient and strong.

VISION

Students in East St. Louis School District 189 are supported physically, socially, and emotionally in a safe and nurturing environment to achieve academic success that prepares them for college, the workforce, and citizenship in the 21st century.

MISSION

The mission of East St. Louis School District 189 is to cultivate the potential in every student to thrive as a global citizen by inspiring a love of learning and civic engagement, by challenging and supporting every student to achieve academic excellence, and by embracing the full richness of our community.

GUIDING PRINCIPLES

- I. **EQUITY** - *Equity in education is a careful, multi-faceted approach for allocating resources and targeting supports so all students can achieve educational success. In practice, it focuses on providing these resources to lower-performing or at-risk sub-groups of students to close any achievement gaps. It also includes creating culturally responsive and inclusive learning environments.*
- II. **EXCELLENCE** - *Excellence in education is setting high expectations for administrators, teachers, staff and students and creating the conditions necessary for success. Educational excellence is the commitment to*

rigorous content, productive struggle and perseverance through adversity. Excellence can be witnessed with highly effective teachers advancing an educational process with students deeply engaged in inquiry, intellectual rigor, and reflection.

- III. **ACCOUNTABILITY** - *Highly effective schools have transparency and open progress monitoring of student and school performance. Administrators, educators, students and parents all have an active role in education. District and school leaders are accountable to stakeholders in education and accountable for the responsible use of resources.*
- IV. **INNOVATION** - *Innovation in education means facilitating a culture where creative ideas flourish. Innovation may lead to incremental or radical changes in products, processes or services. As a key method within the continuous improvement cycle, innovation means adjusting policies and practices to create strong conditions for student learning success.*

GOALS AND OBJECTIVES

The work in East St. Louis School District 189 is guided by five goals:

- I. **Academic Excellence.** Establish and maintain continuous academic growth toward exceeding grade-level expectations for all students using diverse, culturally responsive, rigorous, and ISBE standards-aligned curricula, instruction, and assessments.
- II. **Financial Stewardship and Accountability.** Preserve our strong financial standing while maintaining stable funding and sound fiscal stewardship to provide appropriate instructional resources and support services, and to operate facilities at maximum efficiency.
- III. **Safe and Healthy Environment.** Foster a positive culture and climate that supports the health and social-emotional well-being of every student.
- IV. **Strategic Partnerships.** Engage families, community members and all stakeholders in a collaborative process to create a thriving culture for students.
- V. **Committed, Highly Effective Staff.** Recruit, hire, retain, and develop highly effective personnel to achieve academic excellence and support students' physical and social-emotional health.

PRIORITY FUNDING DEFINITIONS

Throughout this document, initiatives that require new or alternative funding to execute will be noted. Priority initiatives will be expanded first, as funds become available. Below is the description of these priorities.

Priority 1	Fiscally responsible model. District funds. Necessary for basic programming.
Priority 2	Essential model for student academic growth. Will seek alternate funding sources to adopt. Reduced/partial activities or staffing will be added as funds become available.
Priority 3	Optimal model for student success. Will seek alternate funding sources to adopt. Expansion will not occur without securing additional resources.

FINANCIAL STRUCTURE

Education Fund - 10: Majority of instructional and administrative operating activities.

Operations and Maintenance Fund - 20: Repair and maintenance for property.

Debt Service Fund - 30: Account for bond principal and interest payments.

Transportation Fund - 40: Activity related to student transportation.

Municipal Retirement/Soc. Security Fund – 50/51: District's portion of personnel pension.

Capital Projects Funds - 60: Account for capital improvements.

Tort Fund - 80: Account for liability insurance, tort judgment and risk management.

Health & Life Safety - 90: Account for Fire Prevention and Safety Fund to make alterations, repairs, or reconstruction, or to purchase and install permanent fixed equipment ordered or determined necessary.

EMPLOYEES - UNIONS AND PENSIONS

District 189 has two bargaining units:

- General Service Employees, Local 382 Affiliated with the Illinois Federation of Teachers, AFT/IFT (2018-2021)
- East St. Louis Federation of Teachers, Local 1220 of the American Federation of Teachers AFT/IFT (2018-2021)

DISTRICT RETIREMENT PLANS

- Teachers' Retirement System of the State of Illinois (TRS)
- Illinois Municipal Retirement Fund (IMRF)

OTHER POST-EMPLOYMENT BENEFITS

- Teacher Health Insurance Security (THIS) Fund

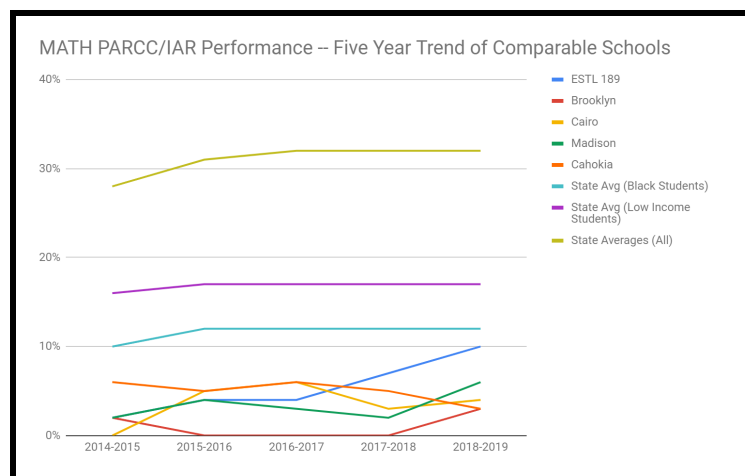
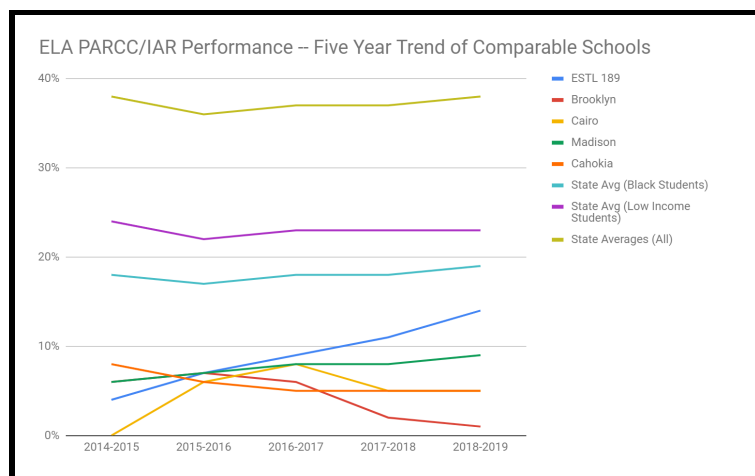


Integration with Strategic Plan and Major Initiatives



INTEGRATIONS WITH STRATEGIC PLAN & MAJOR INITIATIVES

East St. Louis School District 189 has developed a new 5-year strategic plan (FY21-26) to advance our mission and vision for students. We are preparing students for success in college, workforce and citizenship. Our staff efforts focus on cultivating the potential in all students to overcome challenges and achieve excellence. Annually, student achievement has increased across the district, but more work must be done to close all student achievement gaps. Our previous strategic plan laid the groundwork, while this current plan includes more innovation and urgency to advance student achievement while maintaining fiscal responsibility.



Students in our district face a myriad of challenges based on the community conditions in which they live. Poverty, childhood trauma, housing and food insecurities, community violence and other conditions are exhaustive factors that significantly and negatively impact student attendance, attentiveness and perseverance. Our schools must meet students’ basic needs so that they can focus on learning and academic growth. The activities outlined in our strategic plan focus on providing rigorous education, social-emotional supports, safe and nurturing communities and cultivating partnerships with parents and agencies to serve the whole student.

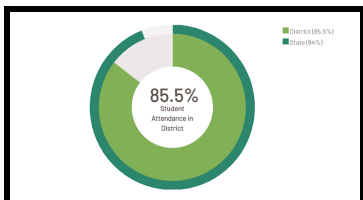
This plan was developed during the COVID-19 pandemic, with our district in a financially healthy state. We considered innovation and continuity over the current crisis while engaging stakeholders to the best degree possible during the COVID-19 pandemic. While we acknowledge the current crisis, we will keep persevering as we work to close the existing gaps in student achievement as measured by state or national norms by SY 2026. All of the foundational work to ensure continual improvement is promising, but for all stakeholders, it is not enough. We want our students to meet and exceed state averages.

Current and trend data are being used as a baseline as we work on annual targets to close the achievement gap. Impact targets include the following three major areas: 1) Other Factors Impacting Student Achievement, 2) Academic Achievement, 3) and Post Secondary Success Indicators.

Our goal of meeting state averages on assessments by the end of the strategic period is achievable, and we anticipate growth acceleration due to the strategic activities that are presented in this plan.

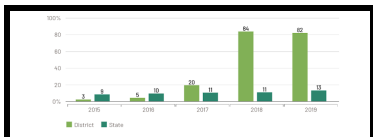
Area 1: Other Factors Impacting Student Achievement (Attendance, Truancy, Discipline)

STUDENT ATTENDANCE



Many of our students come to school with urgent needs or recently-experienced trauma. Our schools must be safe places that do not cause secondary trauma. We understand that by first addressing safety and basic needs, then students are more ready to learn and can separate from the “fight, flight, or freeze” mentality that presses survival over academic achievement. Traumatic experiences affect a range of data (attendance, truancy, discipline) that then impede the students’ ability to achieve at a high level. Among these mostly external factors are student attendance, teacher attendance, and student mobility.

CHRONIC TRUANTS



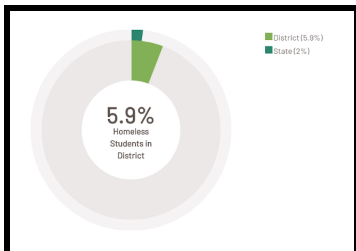
Student achievement is also connected to other factors relative to the educators who serve our students. This includes teacher attendance and retention of qualified teachers. Many of these educator factors are due to the lack of preparation of new and current staff in dealing with the extensive non-academic needs of our students.

CHRONIC ABSENTEEISM



The activities outlined in our Strategic Plan are designed to combat and overcome these factors. These supporting activities are included in all five goals of the strategic plan.

HOMELESS STUDENTS



GOAL I (Academic Excellence) New Initiatives - \$3.7m (\$3,665,800)

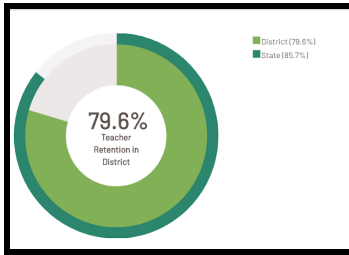
- **Dual Credit Expansion:** \$280,800; FY22-FY26
- **After-School Intervention and Enrichment:** \$385,000; FY22-FY26
- **K-8 Academy:** \$3,000,000; FY22 - capital spending only

GOAL II (Financial Stewardship and Accountability) New Initiatives - \$0

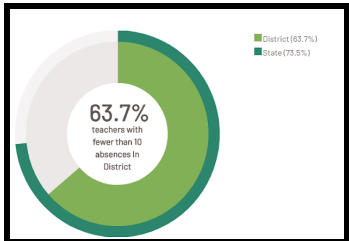
GOAL III (Safe and Healthy Environment) New Initiatives - \$.714m (\$714,585)

- **RP Trainers** and renewal for RP platforms: \$15,875; FY22-FY26
- **Safety Trainings** (First Aid, CPR, AED): \$25,000; FY22-FY26
- **SEL Curriculum (K-12):** \$30,000; FY22-FY26
- **Culturally Responsive Training:** \$45,950; FY22-FY26
- **Anti-Bullying Curriculum:** \$25,000; FY22-FY26
- **Increasing School Based Health Services:** \$225,000; FY23-FY26
- **Safe Kids Coalition MOU:** \$80,000; FY23-FY26
- **Emergency Homeless Provisions:** \$25,000; FY22-FY26
- 1 FTE or Contract Service **Second Language Support at FACE** \$242,760; FY22-FY26

TEACHER RETENTION



TEACHER ABSENTEEISM



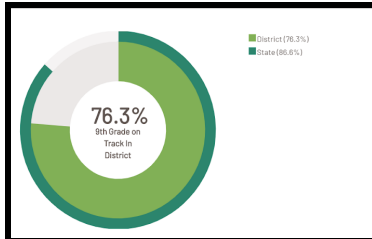
GOAL IV (Strategic Partnerships) New Initiatives - \$0

GOAL V (Committed, Highly Effective Staff) New Initiatives - \$0

These activities will serve us in trending ahead of state averages on all positive factors and below state averages on negative factors. We will continue to support students to perform at levels higher than national averages. For example, our teacher attendance goal is not only to supersede the state average of 85%, but to move towards a 90% rate of teachers missing less than 10 days within a school year.

Area 2: Academic Achievement (NWEA, IAR, SAT, Growth)

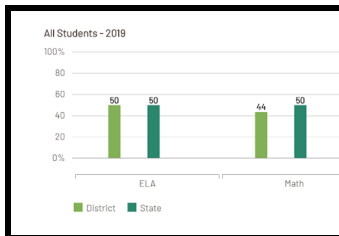
FRESHMAN ON TRACK



Our purpose is to provide a quality education for students to prepare them for college, work and life. For our community, this work includes breaking the cycle of poverty and its subsequent effects on the students we serve.

School District 189 measures academic progress across multiple key data points including NWEA, IAR, SAT, and Freshman on Track. Our strategies include activities to close the achievement gap for all of our schools, subgroups and students. Below are the initiatives of our strategic plan that are key in improving student academic achievement.

IAR GROWTH



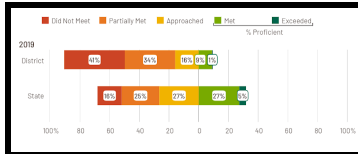
GOAL I (Academic Excellence) New Initiatives - \$.3m (\$333,800)

- **Dual Credit Expansion:** *Accounted for in Area 1*
- **After-School Intervention and Enrichment:** *Accounted for in Area 1*
- **Program Evaluation:** \$80,800; FY22 - 26
- **Curriculum/Equity - Writing, Training, Assessment:** \$253,000; FY22 - FY26

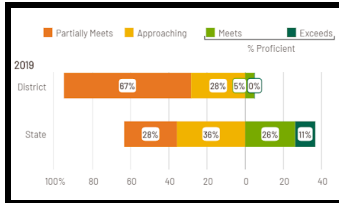
IAR (ELA)



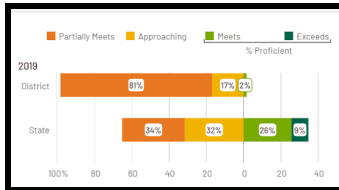
IAR (MATH)



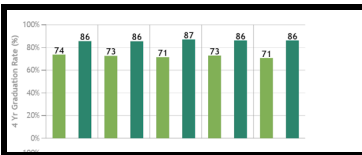
SAT (ELA)



SAT (MATH)



GRADUATION RATE



September 17, 2020

GOAL II (Financial Stewardship and Accountability) New Initiatives - \$0

GOAL III (Safe and Healthy Environment) New Initiatives- \$0

- **RP Trainers** renewal for RP platforms: *Accounted for in Area 1*
- **Safety Trainings** (First Aid, CPR, AED): *Accounted for in Area 1*
- **SEL Curriculum (K-12)**: *Accounted for in Area 1*
- **Culturally Responsive Training**: *Accounted for in Area 1*
- **Anti-Bullying Curriculum**: *Accounted for in Area 1*
- **Transportation for Peace Warrior**: *Accounted for in Area 1*
- **Increasing School Based Health Services**: *Accounted for in Area 1*
- **Safe Kids Coalition MOU**: *Accounted for in Area 1*
- **Emergency Homeless Provisions**: *Accounted for in Area 1*
- 1 FTE or Contract Service **Second Language Support at FACE** : *Accounted for in Area 1*

GOAL IV (Strategic Partnerships) New Initiatives - \$0

GOAL V (Committed, Highly Effective Staff) New Initiatives - \$0

These academic achievement initiatives will serve us in trending ahead of state averages on all data points. We ultimately examine our college persistence data and other post secondary measures to determine the success of our K-12 programs. For example, we are striving to increase academic achievement on the SAT and IAR with scores higher than state averages or national averages for all students.

Area 3: Post-Secondary Success Indicators

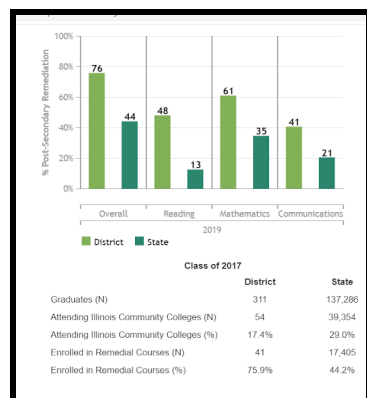
Enrollment, persistence and eventual completion of a college degree supports the lifelong health, wellness and happiness of our students. We also acknowledge that careers and pathways from job training programs, community colleges or military participation support a bright future for our students. In order to ensure that our K-12 efforts fully support students for the rest of their lives, we will monitor our post-secondary data as well as data that directly connects to post-secondary plans for students. This data includes, but is not limited to, post secondary enrollment, community college remediation, early college courses (Advanced Placement or dual credit), SAT scores, graduation rate, drop-out rate, eighth

2022-2026 ESTL 189 Financial Plan

POST SECONDARY ENROLLMENT



COMMUNITY COLLEGE REMEDIATION



EARLY COLLEGE COURSES

	Grade 9	Grade 10	Grade 11	Grade 12	Total
Total Students Taking Early College Courses	62	40	108	125	335
% Students Taking Early College Courses	15.2%	10.8%	30.9%	33.3%	22.2%
Advanced Placement					
Students Taking One or More AP Courses	57	25	75	38	
International Baccalaureate					
Students Taking One or More IB Courses	n/a	n/a	n/a	n/a	
Dual Credit					
Students Taking One or More DC Courses	n/a	15	47	100	

grade Algebra participation, and Freshman on Track. Other indicators from previous sections, such as attendance factors and academic achievement data, are also related. The initiatives below will address these success points as well as any other factors related to post secondary plans and persistence.

GOAL I (Academic Excellence) New Initiatives - \$.006m (\$6,000)

- **Dual Credit Expansion:** *Accounted for in Area 1*
- **Curriculum/Equity - Writing, Training, Assessment:** *Accounted for in Area 1*
- **Transitional Math and Transitional English:** \$6,000; FY22 - FY26

GOAL II (Financial Stewardship and Accountability) New Initiatives - \$0

GOAL III (Safe and Healthy Environment) New Initiatives - \$0 (Accounted for in Area I)

- **RP Trainers** renewal for RP platforms: *Accounted for in Area 1*
- **Safety Trainings**(First Aid, CPR, AED): *Accounted for in Area 1*
- **SEL Curriculum (K-12):** *Accounted for in Area 1*
- **Culturally Responsive Training:** *Accounted for in Area 1*
- **Anti-Bullying Curriculum:** *Accounted for in Area 1*
- **Transportation for Peace Warrior:** *Accounted for in Area 1*
- **Increasing School Based Health Services:** *Accounted for in Area 1*
- **Safe Kids Coalition MOU:** *Accounted for in Area 1*
- **Emergency Homeless Provisions:** *Accounted for in Area 1*
- **1 FTE or Contract Service Second Language Support at FACE:** *Accounted for in Area 1*

GOAL IV (Strategic Partnerships) New Initiatives - \$0

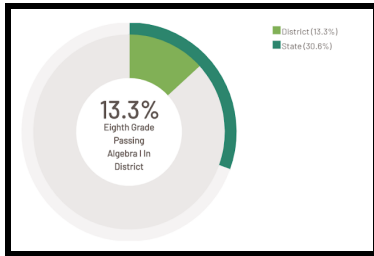
GOAL V (Committed, Highly Effective Staff) New Initiatives - \$0

These post secondary factors impact students for the rest of their life. We must close these gaps to ensure lifelong success for students. For example, one target we intend to reach by 2026 is to have a student post-secondary enrollment rate above 75%.

During the life of this strategic plan, we want our students to exceed state and national averages for all students, regardless of background and socioeconomic status. We believe that executing these activities with fidelity will support us in meeting targets in all areas.

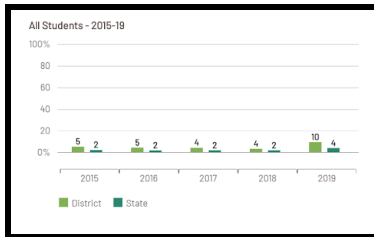
As funds become available, additional strategic activities will be added to improve student achievement. These activities have been designated as Priority 2 and then Priority 3 initiatives. School District 189 will

EIGHTH GRADERS PASSING ALG I



aggressively pursue external grant opportunities to fund these activities and positively impact student achievement. Priority 1, 2 and 3 activities from the Strategic Plan have been developed through intensive review of data and stakeholder engagement by program staff, teachers, support staff, principals, administrators, parents and community partners.

DROP OUT RATE



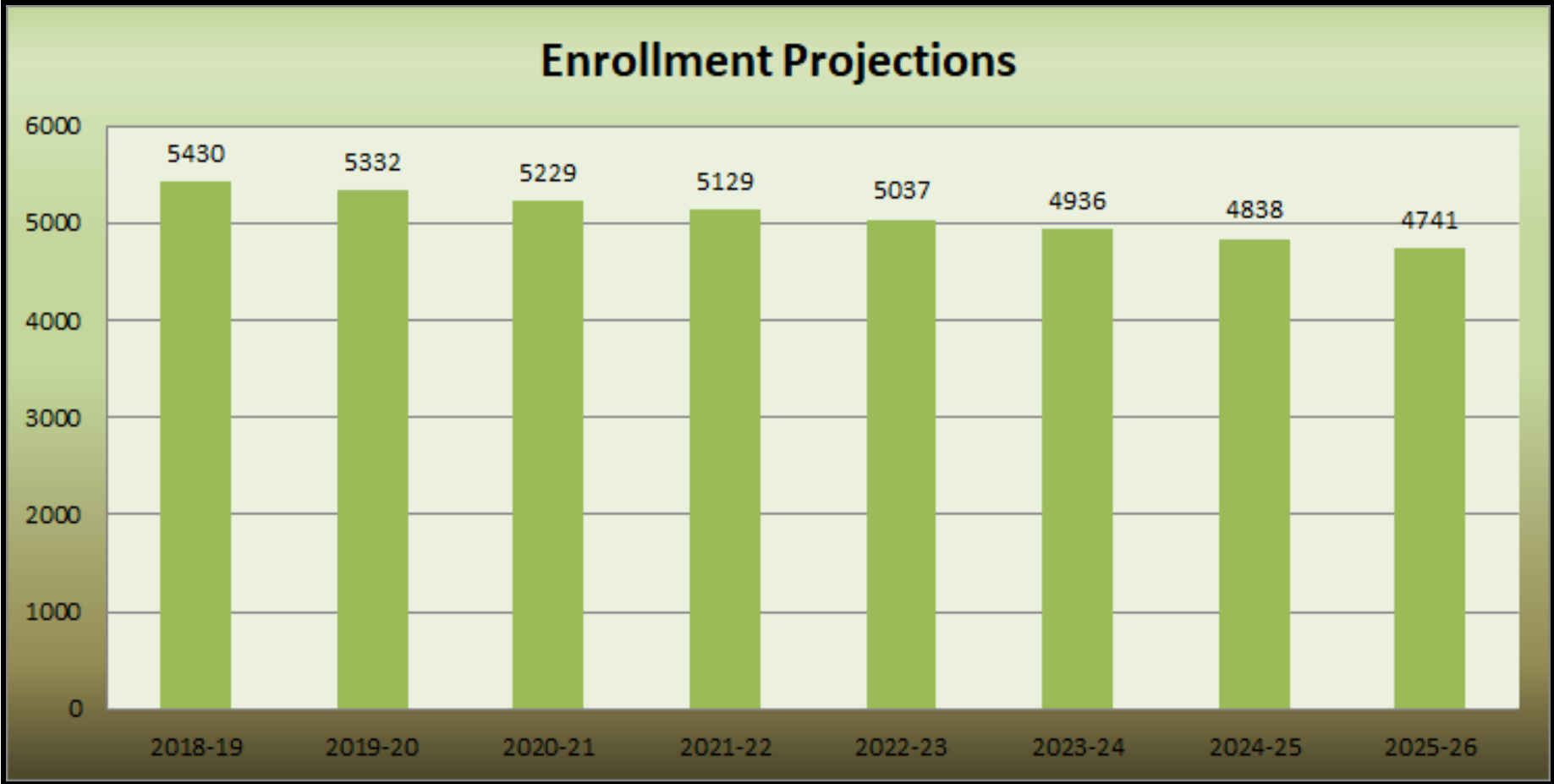
III. Five Year Financial Projections



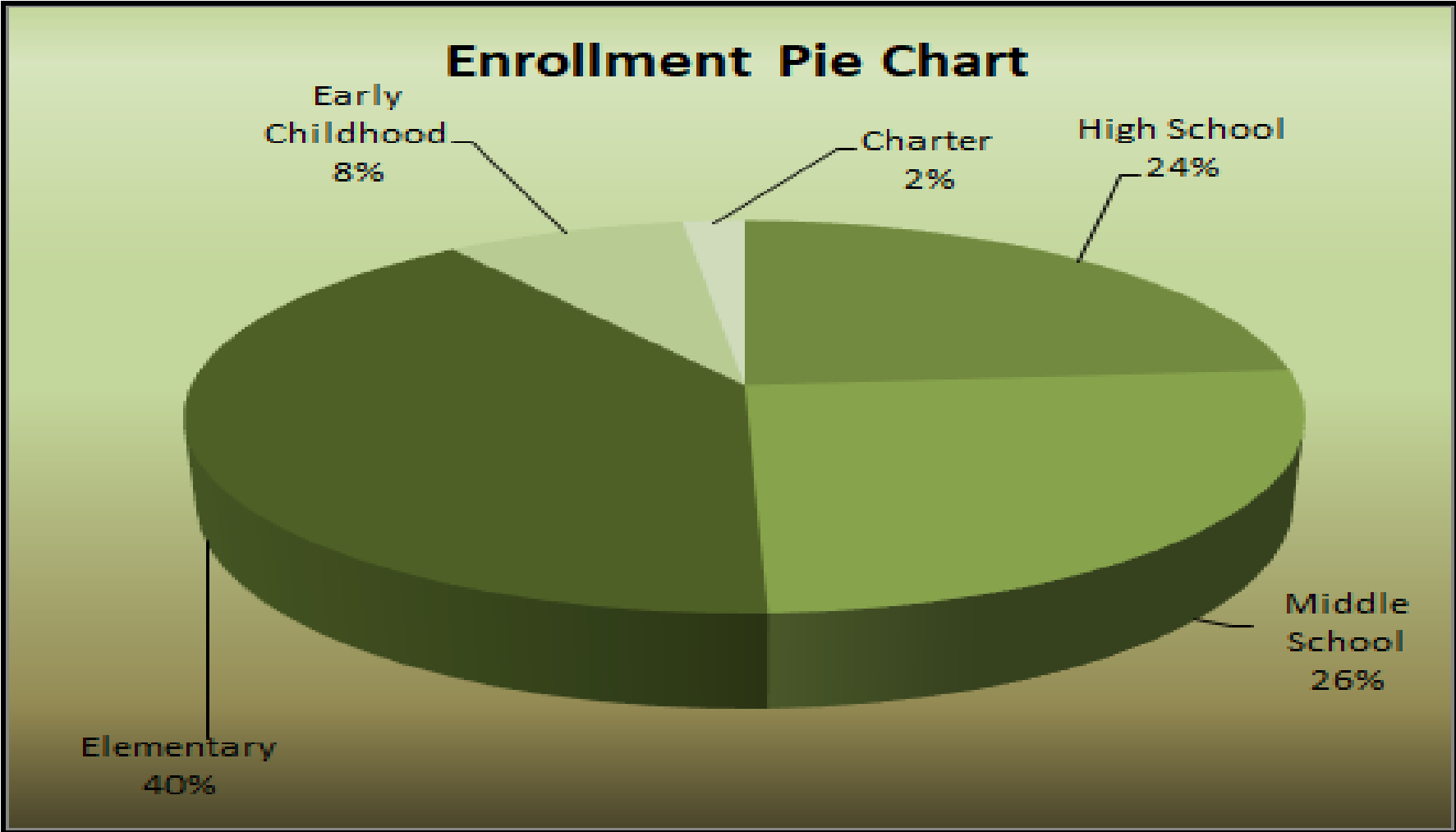
FIVE-YEAR FINANCIAL PROJECTIONS

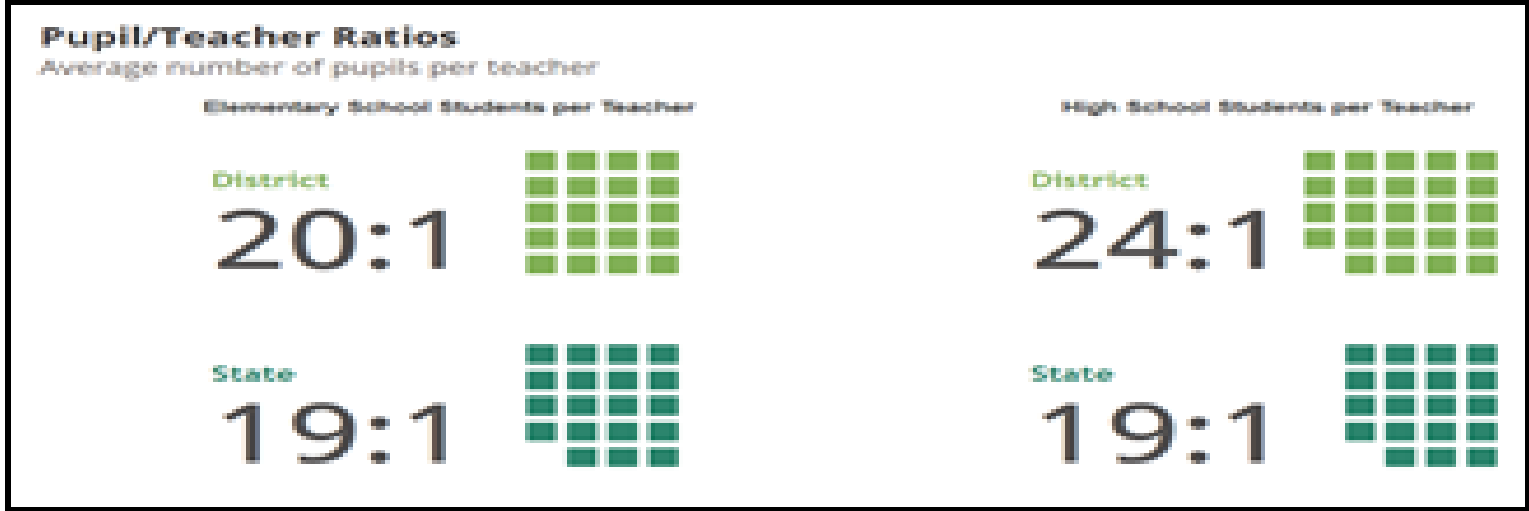
Student Enrollment:

Student enrollment is projected to decrease slightly. It is anticipated that student enrollment numbers will decrease by approximately 100 students per year. This decline will be balanced by a projected annual teacher retirement rate of approximately 4-5 teachers as well as a decrease in the teaching force of 20 teachers (4 teachers annually).



Though projecting increases year-to-year is difficult, the District is doing its best to satisfy the needs of the student body as well as providing teaching and support staff ratios suggested by state and federal governments. School District 189 is continually improving programming and services to support student achievement. The staff to student ratio has been maintained at a 20:1 ratio.





Class Size:

Assumed	K to 2nd	22	students per class
Assumed	3rd Grade to 5th Grade	22	students per class
Assumed	6th Grade to 8th Grade	27	students per class
Assumed	9th Grade to 12th Grade	29	students per class

Personnel:

Personnel projections for FY21 - FY26 are as follows:

	Total Employees	Certified	Non-Certified	Newly Added/Reduced Positions
Administrators/Directors/Principals/Asst Principals/District Office-Tech	95	41	47	7
Teachers:	294	292	0	2
Nurse:	12	12	0	0
Counselors: Under Teacher Contract	14	13	1	0
Social Workers: Under Teacher Contract	26	9	17	0
Speech Pathologist: Under Teacher Contract	6	6	0	0
Pysch: Under Teacher Contract	4	3	0	1
Beh Intv: Under Teacher Contract	2	1	1	0
Librarians: Under Teacher Contract	8	8	0	0
Special Education: Under Teacher Contract	70	68	0	2
Custodians: Full-Time	57	0	57	0
Coordinators:	7	0	7	0
Security: Full-Time	32	0	32	0
Subs-Teachers:	76	76	0	0
Teacher-Aides:	77	0	76	1
Aides Full-Time (Aux-Beh-PC)	67	0	66	1
Secretaries/Clerks: Registr, Admin and School Secretary	33	1	32	0
Parent Support-Homebound-HAT-21st Century	44	0	44	0
Subs-Aides:	20	0	20	0
Custodians: Sub (Part-Time)	23	0	23	0
Security: Sub (Part-Time)	13	0	13	0
Bus Monitors - Crossing Guards (Part-Time)	60	0	60	0
Vacancies	42	29	13	0
	1082	559	509	14

Revenue Projections:

Local Revenue – Local revenue accounts for approximately 14% of all revenue (9% property taxes). Assuming property taxes will decrease, with a collection rate of 80% for FY21-FY22.

Tax Levy:

The Consumer Price Index for the FY19 Tax Levy was 1.9%, for FY20 it was 2.5% and FY21-FY26 is projected at 1%.

The Tax Levy operates on a calendar year, while the District operates on a fiscal year of July 1 through June 30. Collections are appropriately applied to the current fiscal year, in July, while the second collection is applied to the following fiscal year in September. Property tax revenue is expected to decline from \$9.5m to \$8.2M in FY22.

The Tax Levy rate will remain flat with a projected Equalized Assessed Valuation (EAV) of .03% to 1% for the FY 22-26 Levies; and the collection rate will be 80% of the extended tax amount for FY21. This trend is projected to continue through 2022 due to the coronavirus. This is the best estimate considering the unpredictability of the economy and the impact on real estate.

YEAR	EAV	% Change	Levy Rate	% Change
2008	101,272,335			
2009	117,336,604	15.9%	7.49%	(0.04)%
2010	108,132,862	-7.8%	7.53%	(1.72)%
2011	104,995,194	-2.9%	9.25%	(1.58)%
2012	101,739,144	-3.1%	10.83%	(0.00)%
2013	97,262,954	-4.4%	10.84%	0.00%
2014	93,023,345	-4.4%	10.84%	(0.00)%
2015	97,406,873	4.7%	10.84%	0.00%
2016	95,838,315	-1.6%	10.84%	0.00%
2017	95,497,393	-0.4%	10.84%	0.01%
2018	98,886,322	3.5%	10.83%	0.00%
2019	99,182,981	0.3%	10.83%	0.00%
2020	100,769,909	1.6%	10.83%	0.00%
2021	101,779,913	1.0%	10.83%	0.00%
2022	102,797,712	1.0%	10.83%	0.00%
2023	103,825,689	1.0%	10.83%	0.00%
2024	104,863,946	1.0%	10.83%	0.00%
2025	105,912,586	1.0%	10.83%	0.00%
2026	106,971,711	1.0%	10.83%	0.00%

FUND	Max Rate	Extended Rate PROJ FY22-26
EDUCATION	1.9100	1.9100
O&M	0.5000	0.5000
LEASE	0.0500	0.0500
TRANSPORT.	0.2000	0.2000
SPECIAL ED.	0.0400	0.0400
LIFE SAFETY	0.0500	0.0500
WORKING CASH	0.0500	0.0500
IMRF	As Needed	0.4466
SOCIAL SECURITY	As Needed	1.4817
TORT	As Needed	4.4716
SUBTOTAL		9.1999
BOND & INTEREST		1.6398
GRAND TOTAL		10.8397

Tax Rate:

Property tax continues to be the dominant source of revenue for K-12 public schools across the state. As in most counties in Illinois, property taxes are the go to source to fund local government and schools. This is not the case for some school districts in St. Clair County, including East St. Louis School District 189. Property taxes only make up 9% of the total revenue for School District 189. Property in St. Clair County is valued at one-third of its market value. Once assessed and appeals have been heard, a county multiplier is assigned to equalize the assessed value of all property to one-third of market value for the county. Exemptions for Homeowners, Senior Citizens, Air Pollution, Home Improvement and Others are applied to this equalized assessed value.

The operating tax rate is determined by taking the tax extension request from the district and dividing that number by the EAV. The operating tax rate will be added to the Bond and Interest rate to determine the total rate. The rate will remain flat at \$10.83.

Equalized Assessed Value (EAV) Comparison:

Total - ALL School Districts		
	EAV (2016)	EAV Per Pupil
State	456,005,472,612	253,318.87
District 189	92,147,032	20,455.94
Total - Community Unit School District (CUSD)		
	EAV (2016)	EAV Per Pupil
State	184,962,007,317	143,687.75
District 189	92,147,032	20,455.94
Total - High School		
	EAV (2016)	EAV Per Pupil
State	135,400,587,526	545,966.72
District 189	92,147,032	20,455.94
Total - Elementary		
	EAV (2016)	EAV Per Pupil
State	135,642,877,769	250,743.17
District 189	92,147,032	20,455.94

District 189 has the Second Lowest EAV per pupil out of 851 school districts reporting.
 District 189 has the Second Highest tax rate (10.83) for Community Unit School Districts.

Tax Collections:

Taxes are collected in summer and fall. Each payment is meant to represent a certain percentage of total tax bill. Historically, School District 189 has collected 40% of the tax bill in July, and approximately 40% in September. In general the District receives 90% of the taxes levied. Note: due to the COVID-19 pandemic, the District is only expected to collect 80% of its taxes.

Other Local:

Tuition - will remain flat for FY22-FY26.

Food Service Sales/Athletic Admission/Rentals/Other Fees, reduced to 25% of FY20 to adjust for uncertainty of effect of COVID-19. These will increase to FY19 amounts, starting in FY22.

Other Local Revenue budgeted at \$350K annually.

Corporate Property Replacement Taxes (CPPRT):

CPPRT - is projected at \$475,000 reduction from FY 2020. Assumed increase of 3% each year for FY22 - FY 26.

Interest:

For FY21, we project an estimated monthly interest of \$23k to account for the reduction of interest rates and the decrease in fund balance. The interest rate for FY22-26 is projected to remain flat and will be adjusted annually if rates improve.

State Revenue:

Currently, the state revenue accounts for approximately 64% of all revenue in all funds and is mostly generated by Evidence-Based Funding (EBF), mandated categorical, and intervention funds. This scenario assumes there will be a flat EBF base minimum with tier 2 funding of \$26gk annually.

EAST ST. LOUIS SD 189 CURRENT EBF CALCULATIONS

FY20 Local Capacity %	6.69%	<p>The School District received \$6.05 million in intervention funds for FY 2020.</p> <ul style="list-style-type: none"> \$3.2 million will support paying required Alternate Revenue Bonds (debt services), and \$2.85 million will support intervention support staffing (PE teachers, Social Workers, Counselors, Nurses, Librarians, and Truancy/Attendance Staff). The awarded intervention funds to complete required capital projects and to pay debt services allowed for more support in schools with academic and social emotional staff.
FY20 % of Adequacy	72.5%	
FY20 Final Resources	55,830,490	
FY20 Tier Funding	608,033	
FY20 Property Tax Relief Grant (PRTG)	854,840	
District Intervention	6,050,000	
Est. Final Resources FY22 EBF	63,343,363	
FY20 Adequacy Target	77,033,038	
% of Adequacy	82.23%	
FY20 Adequacy Target	77,033,038	
Tier 2 Target Ratio	90%	
	69,329,734	
Est. Final Resources FY22 EBF	(63,343,363)	
	5,986,371	
x (1-LCP)	93.31%	
Tier 2 Funding Gap	5,585,882	
FY20 Tier 2 Allocation Rate	4.96%	
	277,059	
Step 3 Tier 2 Proration FY20	97.20%	
Est. Tier Funding FY22-FY26	269,301	

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
FY20 Final Resources	\$ 51,792,932.00	\$ 51,792,932.00	\$ 51,792,932.00	\$ 51,792,932.00	\$ 51,792,932.00	\$ 51,792,932.00
FY20 Tier Funding	\$ 608,033.00	\$ 608,033.00	\$ 608,033.00	\$ 608,033.00	\$ 608,033.00	\$ 608,033.00
FY20 PTRG	\$ 854,840.00	\$ 854,840.00	\$ 854,840.00	\$ 854,840.00	\$ 854,840.00	\$ 854,840.00
District Intervention	\$ 6,050,000.00	\$ 6,050,000.00	\$ 6,050,000.00	\$ 6,050,000.00	\$ 6,050,000.00	\$ 6,050,000.00
FY 22 Tier		\$ 269,301.00	\$ 269,301.00	\$ 269,301.00	\$ 269,301.00	\$ 269,301.00
FY 23 Tier			\$ 269,301.00	\$ 269,301.00	\$ 269,301.00	\$ 269,301.00
FY 24 Tier				\$ 269,301.00	\$ 269,301.00	\$ 269,301.00
FY 25 Tier					\$ 269,301.00	\$ 269,301.00
FY 26 Tier						\$ 269,301.00
Est Final Resources FY22-26 EBF	\$ 59,305,805.00	\$ 59,575,106.00	\$ 59,844,407.00	\$ 60,113,708.00	\$ 60,383,009.00	\$ 60,652,310.00

Student Needs in School District 189 Based on EBF Statute: According to EBF Statute and the formula used to determine adequacy, the School District 189 has significant funding gaps that result in shortages in the following areas:

ISBE EBF RESEARCH LINK 2016: <https://tinyurl.com/yxk52c45>

Type of Support	EBF Statute	SD 189 Actual 2020	Proposed 2020
Instructional Facilitator	27.5	4	4
Intervention Teacher: All Types	57.5	22	17
Pupil Support: All Types	46.4	9	24
Librarian Teacher	11.3	9	1
Guidance Counselors	17	8	3
TOTAL	159.7	52	49
TOTAL EBF RECOMMENDED STAFF NEEDS FY20			\$3,000,000

This EBF proposal and awarded intervention funds enabled School District 189 to add significant personnel to schools with 49 additional positions, progressing towards the EBF statutes for these school supports. This forecast assumes \$6.05 million intervention funds included in EBF base minimum FY22-26 (see table below on detailed spending).

September 17, 2020

2022-2026 ESTL 189 Financial Plan

Grant Revenue – Grants budgeted based upon FY20 carryover and FY21 awards are essentially flat for FY22- FY26.

Federal Revenue – Federal revenue accounts for approximately 20% of all revenue (relatively flat).

District Intervention Detail Spending FY22-FY26:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
FY20 Final Intervention Revenue	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000
Total Revenue	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000
Altermate Revenue Bond Payment	\$ 3,194,779	\$ 3,199,629	\$ 3,199,829	\$ 3,197,694	\$ 3,195,588	\$ 3,197,374
FY21 Intervention Salaries/Benefits - 47 filled positions	\$ 3,661,653					
FY22 Intervention Salaries/Benefits		\$ 2,850,371				
FY23 District Salaries/Benefits			\$ 2,850,171			
FY24 District Salaries/Benefits				\$ 2,852,306		
FY25 District Salaries/Benefits					\$ 2,854,413	
FY26 District Salaries/Benefits						\$ 2,852,626
Total Expenses	\$ 6,856,432	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000	\$ 6,050,000
Est Final Resources FY22-26 EBF	\$ (806,432)	\$ -	\$ -	\$ -	\$ -	\$ -

Intervention Filled Positions since FY20	Count
Counselor (Academic)	4
Librarian	1
Academic Intervention Teacher	17
Instructional Facilitator	4
SEL Specialist	2
Social Workers	10
School Social Workers or Counselors (SEL)	3
Behavior Improvement Specialist	5
School Psychologists	1
School Psychologists - not filled	2
Total Intervention Positions	49

Note: Our initial estimate was for 43 positions, but to close the gap with the EBF formula, a total of 49 positions were proposed. (Two school psychologists positions remain vacant.) It is important to clarify that the EBF formula suggests 160 positions to adequately support our students. However, it is not fiscally feasible in the short and long-term, so only 101 have been filled to date. We will continue to seek grant funding to ensure optimal levels of staffing to support students. While we have many certified staff in the identified support areas, we still have non-certified staff who have been hired to fill current needs (with approval by ISBE).

Expenditure Projections:

Salaries and Benefits:

Current enrollment is projected to decrease by less than 1% in each of the next 5 years. It is assumed that the District will have the following class sizes:

- K- 2nd Grade 22 Students per class
- 3rd Grade - 5th Grade 22 Students per class
- 6th Grade - 8th Grade 27 Students per class
- 9th Grade - 12th Grade 29 Students per class

In order to project the cost of new hires, the assumption was made that each certified FTE salary will cost \$50,000 and each support staff FTE will cost \$25,000 with an additional \$15,000 for each FTE in benefits. With an approximate staff ratio of 20:1, the District's staffing is appropriate for current enrollment. The District estimates future salary increases based on the current contract (FY18-21), plus an average annual increase of approximately 3%.

Also, included in salary projections is \$50,000 per year in new retirement incentives for 2021-2026; projected retired teachers per year: FY20/21 = 10, FY22= 7, FY23 = 5, FY24 = 5, FY25 = 4, FY26 = 4.

- Assume 3% increase in salaries FY22-26.
- Assume vacant positions at approx. cost of salary & benefits \$1,000,000 FY22-FY26.
- Assume 2% increase for professional services in the Transportation Fund FY22-FY26.
- Assume 2% CPI increase for purchase services, supplies and materials FY22-FY26.
- Assume \$857,701 annually for capital spending FY22-FY26.

Others and Full Time Equivalent (FTE):

Increase personnel by **1 FTE** - Second Language Support for a total of \$243k FY22-FY26.

Decrease departments, travel, conferences, and other spending for approx. \$9.9m FY22-FY26.

Decrease personnel by **75 FTEs** for a reduction of \$19.9m FY22-FY26, including 4 teachers each year for reduction in enrollment.

**OPERATING FUNDS (ED, O&M, TRANS, WC)
FIVE YEAR FINANCIAL PROJECTIONS**

		Assumed Reductions (Salaries & Benefits)						
	POSITION/TITLE	FY21	FY22	FY23	FY24	FY25	FY26	Total
20	Classroom Teachers		(\$260,000)	(\$520,000)	(\$780,000)	(\$1,040,000)	(\$1,300,000)	(\$3,900,000)
2	In-school Suspension monitor		(\$90,000)	(\$92,700)	(\$95,481)	(\$98,345)	(\$101,296)	(\$477,822)
2	Administration		(\$188,356)	(\$194,007)	(\$199,827)	(\$205,822)	(\$211,996)	(\$1,000,008)
1	Custodial		(\$55,000)	(\$56,650)	(\$58,350)	(\$60,100)	(\$61,903)	(\$292,002)
1	Tech Business Support	(\$71,000)	(\$73,130)	(\$75,324)	(\$77,584)	(\$79,911)	(\$82,308)	(\$388,257)
2	Security		(\$130,000)	(\$130,000)	(\$133,900)	(\$137,917)	(\$142,055)	(\$673,872)
5	Behavior Improvement Specialists		(\$325,000)	(\$334,750)	(\$344,793)	(\$355,136)	(\$365,790)	(\$1,725,469)
17	Academic Intervention Specialists			(\$1,105,000)	(\$1,138,150)	(\$1,172,295)	(\$1,207,463)	(\$4,622,908)
10	SEL Social Workers			(\$650,000)	(\$669,500)	(\$689,585)	(\$710,273)	(\$2,719,358)
7	Counselors			(\$455,000)	(\$468,650)	(\$482,710)	(\$497,191)	(\$1,903,550)
2	SEL Specialist			(\$130,000)	(\$133,900)	(\$137,917)	(\$142,055)	(\$543,872)
4	Instruction Facilitators			(\$260,000)	(\$267,800)	(\$275,834)	(\$284,109)	(\$1,087,743)
1	Psychologist			(\$65,000)	(\$66,950)	(\$68,959)	(\$71,027)	(\$271,936)
1	Librarian			(\$65,000)	(\$66,950)	(\$68,959)	(\$71,027)	(\$271,936)
75	Total	(\$71,000)	(\$1,121,486)	(\$4,133,431)	(\$4,501,833)	(\$4,873,489)	(\$5,248,493)	(\$19,878,732)

The above chart illustrates the reduction in staff projected for the next five years. Some of the reduction of staff can be accomplished through attrition. The positions targeted for reduction are critical to meet the needs of our students. Therefore, we will pursue alternative funding sources to maintain these positions.

Capital Outlay:

Majority of capital will be funded by the existing fund balance. However, the District will have to issue approximately \$3 million dollars in bonds in 2023 when General Obligation (GO) bonds end to cover some O&M capital needs for the next 5 years. Routine work on all buildings will continue, as well as health, life safety requirements. The District's Facilities Plan has details of \$13.4m of identified projects for FY22-FY26 (see capital needs in section IV).

Curriculum:

1. Continue revisions of written curriculum to match standards and assessment blueprints and ensure equity in curricular expectations for ELA, Math, Social Studies, Science, and SEL. If additional funds are secured, textbook adoptions would occur for \$1.15m for FY22 – FY26
2. Utilize a full suite of intervention resources and formative benchmark assessments through (Study Island, Exact Path, and IAR Aligned Benchmarks), increase Advanced Placement (AP) enrollment to 300 plus.
3. Provide before and after-school tutoring to assist students with homework as well as provided Saturday boot camps to help students prepare for the ACCUPLACER (college career readiness), PSAT, summer school, and SAT exams, cost \$318k. FY22-FY26. If additional funds are secured, summer school and Innovative Learning Opportunities Program would continue.
4. TSL program costs including incentives and is a priority 2 option for FY24, FY25, FY26 at \$1,700,000 each year.

Technology:

1. Upgrade / Replace District servers that host applications including Active Directory, Skyward, E-finance, VersaTrans - all District applications. Servers will be 6-7 years old and no longer covered under warranty. Approx. cost \$150,000 annually FY22-FY26.
2. Aging technology - unable to repair and are obsolete. Parts are becoming scarce. (1 per classroom needed). Approx. cost \$2,340,000 (\$468k annually FY22-FY26).
3. As the number of student devices increase and bandwidth needs increase, the LAN needs to be able to support and exceed those needs. Approx. cost \$250,000.
4. As the number of student devices increase and bandwidth needs increase, the WLAN needs to be able to support and exceed those needs. Current wireless devices will be 7 years old. E-Rate will be used to fund this project. The District portion shown here is actually 15% of the project's total cost. Approx. cost \$100,000.

Transportation:

The transportation budget is based on FY20 actuals but includes 25 additional bus routes to provide transportation for all our students. The Illinois Street Gang Terrorism Omnibus Prevention Act - 740 ILCS 147/10, allows transportation for students in high crime areas related to gang activity. Due to safety concerns involving active street gangs, the District applied and has been approved to provide transportation services for students who did not previously qualify. Adding 25 bus routes to the current 73 bus routes would bring the total to 98 bus routes with a cost of **\$273.15 per route.**

Schools	Number of Walkers	Buses Needed to Transport Students
Avant	268	5
Bush	152	3
Dunbar	75	2
Eastside	167	3
Lincoln Middle	137	3
Mason Clark	209	4
Officer	160	3
Wright	259	5
Wyvetter Younge	53	1
Walkers Turned to Riders	1480	27%
Approx. Rides as of 12-10-19	2700	49%
Total Riders	4180	77%
Other (non-riders)	1280	23%
Total Student Population	5460	
176 days * 25 routes * \$273.15	\$1,201,860/yearly	

Debt Services:

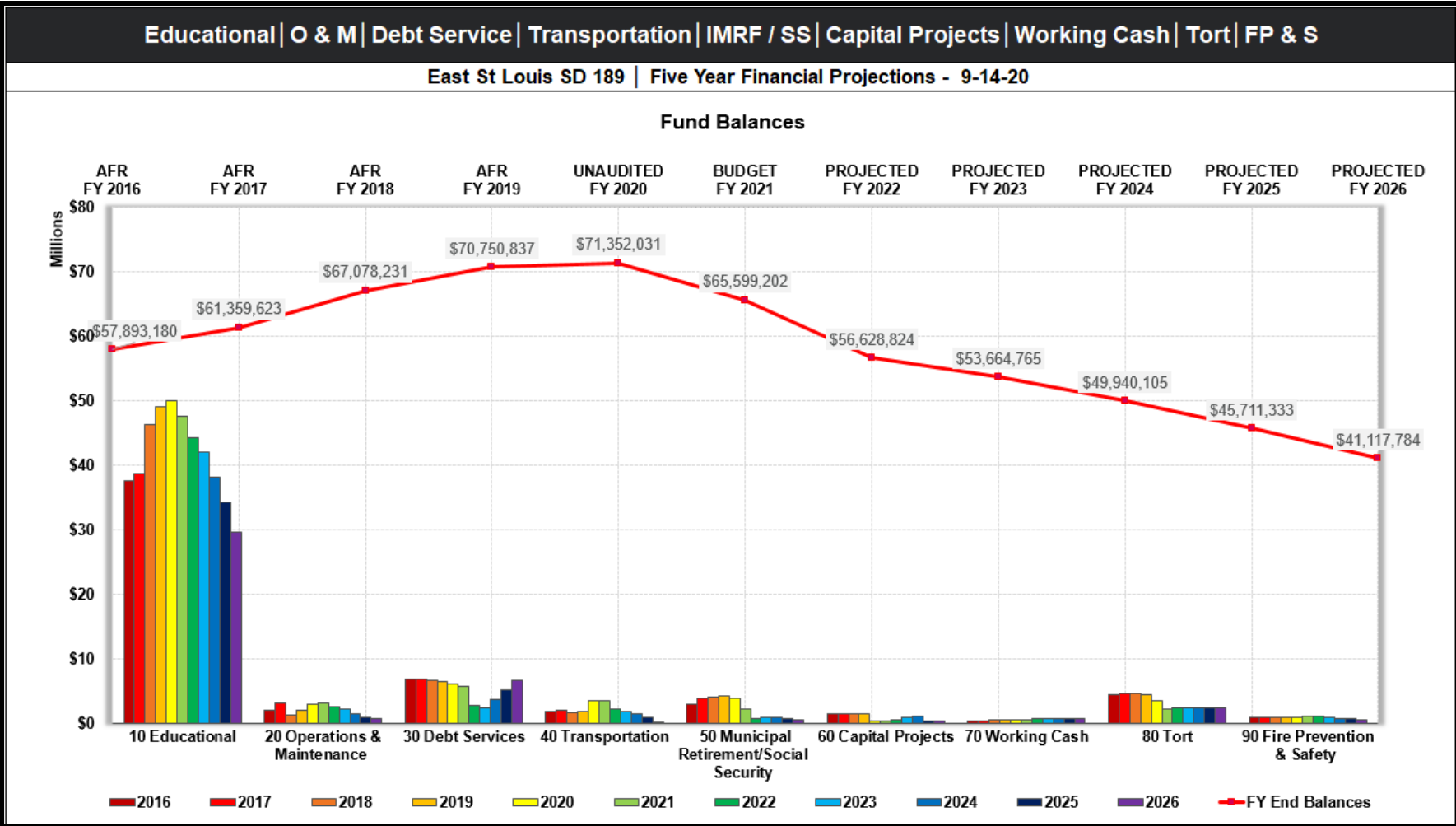
The District will pay off General Obligation (GO) Bonds in FY23, providing approximately \$1.7m to be annually available for educational endeavors beginning in FY24. Alternate Revenue Bonds (Alt Bonds) will continue through FY28.

Debt Service - All Bond Issues				
<u>FY</u>	<u>Principal</u>		<u>Interest</u>	<u>Total</u>
2021	3,740,000		1,143,085	4,883,085
2022	3,940,000		967,335	4,907,335
2023	4,150,000		780,029	4,930,029
2024	2,620,000		577,694	3,197,694
2025	2,735,000		460,588	3,195,588
2026-2028	<u>6,130,000</u>		<u>566,705</u>	<u>6,696,705</u>
	<u>23,315,000</u>		<u>4,495,436</u>	<u>27,810,436</u>

Debt Service - Alternate Revenue Bond				
<u>FY</u>	<u>Principal</u>		<u>Interest</u>	<u>Total</u>
2021	2,300,000		894,779	3,194,779
2022	2,405,000		794,629	3,199,629
2023	2,510,000		689,829	3,199,829
2024	2,620,000		577,694	3,197,694
2025	2,735,000		460,588	3,195,588
2026-2028	<u>6,130,000</u>		<u>566,705</u>	<u>6,696,705</u>
	<u>18,700,000</u>		<u>3,984,223</u>	<u>22,684,223</u>

All Funds - Ed, O&M, Debt Service, Trans, IMRF/SS, Capital, WC, FP&S

School District 189 currently has strong fund balances and will spend down Tort Fund for security upgrades in FY21 and Operating Funds to address the achievement gap as mentioned in section II of this report. This section includes all District funds. The Operation Funds are presented in section V.



Educational | O & M | Debt Service | Transportation | IMRF / SS | Capital Projects | Working Cash | Tort | FP & S

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Historical Summary

	AFR FY 2016	AFR FY 2017	% Δ	AFR FY 2018	% Δ	AFR FY 2019	% Δ	UNAUDITED FY 2020	% Δ	BUDGET FY 2021	% Δ
REVENUE											
Local	\$13,169,931	\$14,309,161	8.65%	\$13,784,345	-3.67%	\$14,936,505	8.36%	\$15,004,212	0.45%	\$12,115,000	-19.26%
State	\$57,529,982	\$58,997,648	2.55%	\$65,292,801	10.67%	\$67,016,206	2.64%	\$70,632,141	5.40%	\$72,365,233	2.45%
Federal	\$25,640,647	\$23,721,757	-7.48%	\$17,308,989	-27.03%	\$20,096,367	16.10%	\$19,099,058	-4.96%	\$30,058,596	57.38%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$96,340,560	\$97,028,566	0.71%	\$96,386,135	-0.66%	\$102,049,078	5.88%	\$104,735,410	2.63%	\$114,538,829	9.36%
EXPENDITURES											
Salary and Benefit Costs	\$58,369,661	\$56,875,153	-2.56%	\$56,894,200	0.03%	\$58,504,483	2.83%	\$62,033,602	6.03%	\$70,098,116	13.00%
Other	\$35,338,596	\$36,686,970	3.82%	\$33,773,327	-7.94%	\$39,871,989	18.06%	\$42,100,614	5.59%	\$50,193,542	19.22%
TOTAL EXPENDITURES	\$93,708,257	\$93,562,123	-0.16%	\$90,667,527	-3.09%	\$98,376,472	8.50%	\$104,134,216	5.85%	\$120,291,658	15.52%
SURPLUS / DEFICIT	\$2,632,303	\$3,466,443		\$5,718,608		\$3,672,606		\$601,194		(\$5,752,829)	
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	\$2,632,303	\$3,466,443		\$5,718,608		\$3,672,606		\$601,194		(\$5,752,829)	
BEGINNING FUND BALANCE	\$53,402,615	\$57,893,180		\$61,359,623		\$67,078,231		\$70,750,837		\$71,352,031	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$1,858,262	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$57,893,180	\$61,359,623		\$67,078,231		\$70,750,837		\$71,352,031		\$65,599,202	
FUND BALANCE TO REVENUE RATIO	60.09%	63.24%		69.59%		69.33%		68.13%		57.27%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.41	7.87		8.88		8.63		8.22		6.54	

Educational | O & M | Debt Service | Transportation | IMRF / SS | Capital Projects | Working Cash | Tort | FP & S

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

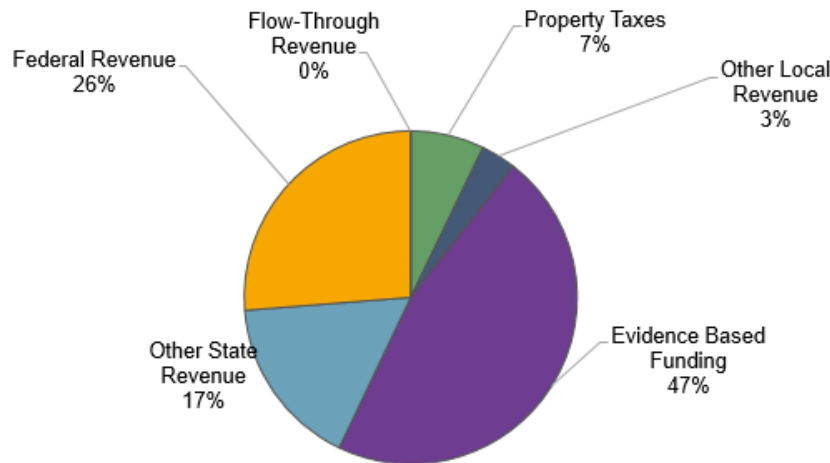
Projection Summary

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
REVENUE											
Local	\$12,115,000	\$12,249,468	1.11%	\$13,524,315	10.41%	\$13,847,342	2.39%	\$14,156,417	2.23%	\$14,506,130	2.47%
State	\$72,365,233	\$71,634,534	-1.01%	\$72,903,877	1.77%	\$73,173,262	0.37%	\$73,442,686	0.37%	\$73,712,153	0.37%
Federal	\$30,058,596	\$21,939,292	-27.01%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$114,538,829	\$105,823,294	-7.61%	\$108,367,484	2.40%	\$108,959,896	0.55%	\$109,538,395	0.53%	\$110,157,575	0.57%
EXPENDITURES											
Salary and Benefit Costs	\$70,098,116	\$70,858,606	1.08%	\$69,227,837	-2.30%	\$71,262,847	2.94%	\$73,456,657	3.08%	\$75,834,372	3.24%
Other	\$50,193,542	\$46,692,655	-6.97%	\$42,103,706	-9.83%	\$41,421,709	-1.62%	\$40,310,510	-2.68%	\$38,916,752	-3.46%
TOTAL EXPENDITURES	\$120,291,658	\$117,551,261	-2.28%	\$111,331,543	-5.29%	\$112,684,556	1.22%	\$113,767,168	0.96%	\$114,751,125	0.86%
SURPLUS / DEFICIT	(\$5,752,829)	(\$11,727,967)		(\$2,964,059)		(\$3,724,660)		(\$4,228,772)		(\$4,593,550)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$7,215,178		\$2,215,000		\$2,290,000		\$900,000		\$690,000	
Other Financing Uses	\$0	(\$4,457,589)		(\$2,215,000)		(\$2,290,000)		(\$900,000)		(\$690,000)	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$2,757,589		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$5,752,829)	(\$8,970,378)		(\$2,964,059)		(\$3,724,660)		(\$4,228,772)		(\$4,593,550)	
BEGINNING FUND BALANCE	\$71,352,031	\$65,599,202		\$56,628,824		\$53,664,765		\$49,940,105		\$45,711,333	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$65,599,202	\$56,628,824		\$53,664,765		\$49,940,105		\$45,711,333		\$41,117,784	
FUND BALANCE TO REVENUE RATIO	57.27%	53.51%		49.52%		45.83%		41.73%		37.33%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.54	5.78		5.78		5.32		4.82		4.30	

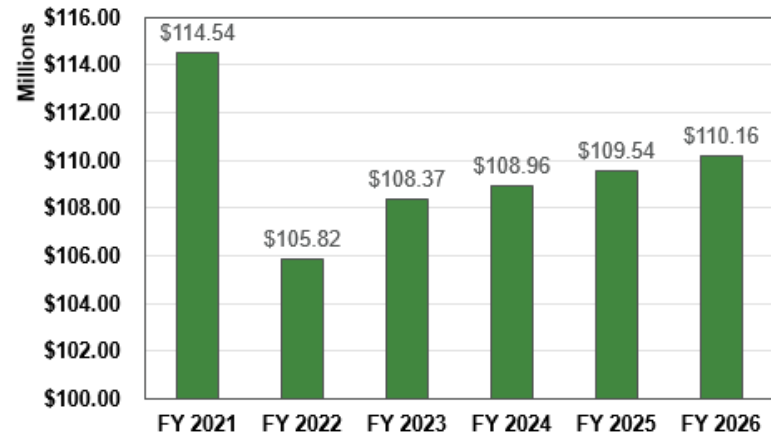
Revenue Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
LOCAL											
Property Taxes	\$8,215,000	\$8,246,668	0.39%	\$9,157,695	11.05%	\$9,260,953	1.13%	\$9,284,441	0.25%	\$9,388,168	1.12%
Other Local Revenue	\$3,900,000	\$4,002,800	2.64%	\$4,366,620	9.09%	\$4,586,389	5.03%	\$4,871,976	6.23%	\$5,117,962	5.05%
TOTAL LOCAL REVENUE	\$12,115,000	\$12,249,468	1.11%	\$13,524,315	10.41%	\$13,847,342	2.39%	\$14,156,417	2.23%	\$14,506,130	2.47%
STATE											
Evidence Based Funding	\$53,255,000	\$53,524,301	0.51%	\$53,793,644	0.50%	\$54,063,029	0.50%	\$54,332,453	0.50%	\$54,601,920	0.50%
Other State Revenue	\$19,110,233	\$18,110,233	-5.23%	\$19,110,233	5.52%	\$19,110,233	0.00%	\$19,110,233	0.00%	\$19,110,233	0.00%
TOTAL STATE REVENUE	\$72,365,233	\$71,634,534	-1.01%	\$72,903,877	1.77%	\$73,173,262	0.37%	\$73,442,686	0.37%	\$73,712,153	0.37%
TOTAL FEDERAL REVENUE	\$30,058,596	\$21,939,292	-27.01%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$114,538,829	\$105,823,294	-7.61%	\$108,367,484	2.40%	\$108,959,896	0.55%	\$109,538,395	0.53%	\$110,157,575	0.57%

Budgeted Revenue Allocation by Source



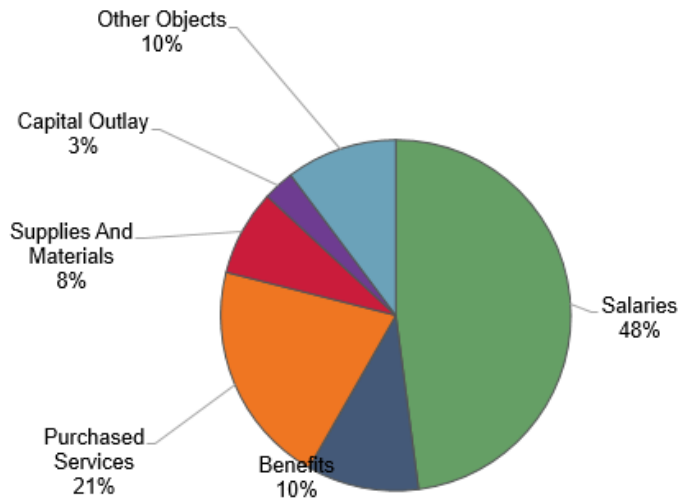
Revenue Projection



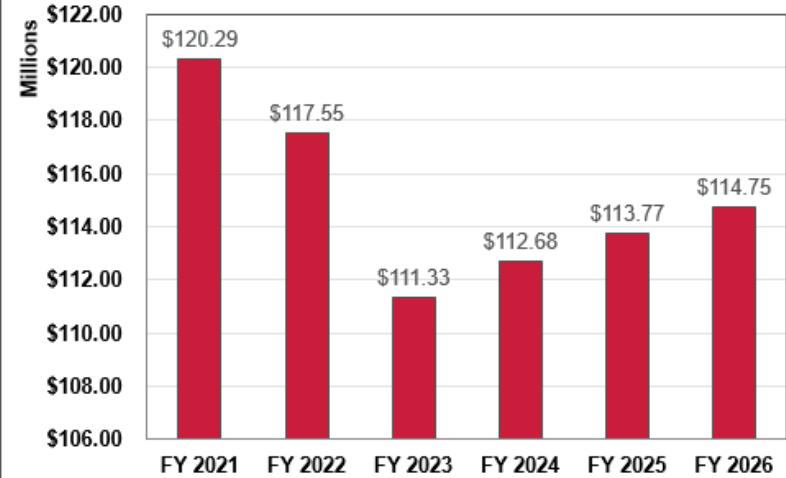
Expenditure Analysis

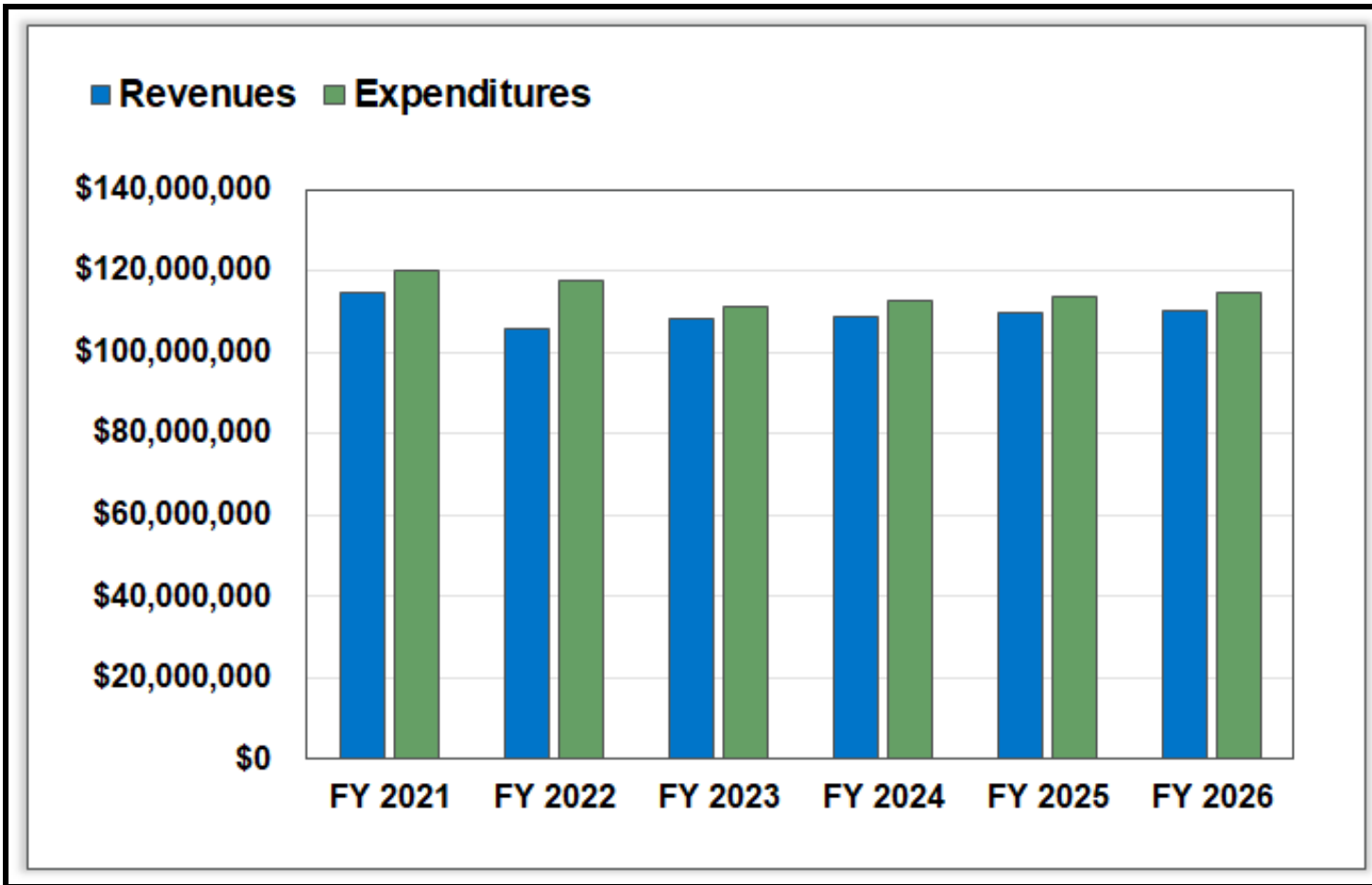
	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
Salaries	\$57,646,827	\$58,177,590	0.92%	\$57,090,525	-1.87%	\$58,466,786	2.41%	\$59,915,634	2.48%	\$61,402,396	2.48%
Benefits	\$12,451,289	\$12,681,015	1.85%	\$12,137,312	-4.29%	\$12,796,061	5.43%	\$13,541,023	5.82%	\$14,431,976	6.58%
TOTAL SALARIES & BENEFITS	\$70,098,116	\$70,858,606	1.08%	\$69,227,837	-2.30%	\$71,262,847	2.94%	\$73,456,657	3.08%	\$75,834,372	3.24%
Purchased Services	\$24,880,732	\$20,373,276	-18.12%	\$20,644,506	1.33%	\$21,023,047	1.83%	\$21,359,043	1.60%	\$21,202,642	-0.73%
Supplies And Materials	\$9,527,635	\$6,057,488	-36.42%	\$6,242,930	3.06%	\$6,432,075	3.03%	\$6,524,995	1.44%	\$6,421,767	-1.58%
Capital Outlay	\$3,447,502	\$6,160,795	78.70%	\$3,850,067	-37.51%	\$4,332,720	12.54%	\$3,294,711	-23.96%	\$2,658,797	-19.30%
Other Objects	\$12,337,673	\$14,101,097	14.29%	\$11,366,202	-19.39%	\$9,633,867	-15.24%	\$9,131,761	-5.21%	\$8,633,547	-5.46%
TOTAL ALL OTHER	\$50,193,542	\$46,692,655	-6.97%	\$42,103,706	-9.83%	\$41,421,709	-1.62%	\$40,310,510	-2.68%	\$38,916,752	-3.46%
TOTAL EXPENDITURES	\$120,291,658	\$117,551,261	-2.28%	\$111,331,543	-5.29%	\$112,684,556	1.22%	\$113,767,168	0.96%	\$114,751,125	0.86%

Budgeted Expenditure Allocation by Object



Expenditure Projection





Fiscal Year Surplus / Deficit



Capital Fund

School District 189 currently has strong fund balances and will transfer funds annually for one-time capital expenditures for FY22-FY26 for \$7.8m. The current plan will cover approximately \$13.4million in facilities' needs using the fund balance. The items in the Facilities Plan highlighted in red are Priority 1 and will cost approximately \$4.8m to complete over the term of the plan (see section IV). We will continue to examine other revenue options, such as exploring a county-wide sales tax referendum and selling working cash bonds to cover the additional capital needs. Note: Meetings are scheduled in September 2020 to determine the best funding source for the Facility Plan and timeline to issue \$2.7m working cash bonds to fund capital projects.

Capital Project Fund											
East St Louis SD 189 Five Year Financial Projections - 9-14-20											
Historical Summary											
	AFR	AFR		AFR		AFR		UNAUDITED		BUDGET	
	FY 2016	FY 2017	% Δ	FY 2018	% Δ	FY 2019	% Δ	FY 2020	% Δ	FY 2021	% Δ
REVENUE											
Local	\$34,919	\$8,555	-75.50%	\$8,344	-2.47%	\$32,590	290.58%	\$21,526	-33.95%	\$0	-100.00%
State	\$0	\$0		\$0		\$0		\$2,850,000		\$0	-100.00%
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$34,919	\$8,555	-75.50%	\$8,344	-2.47%	\$32,590	290.58%	\$2,871,526	8711.07%	\$0	-100.00%
EXPENDITURES											
Salary and Benefit Costs	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$5,013	\$6,076	21.20%	\$1,337	-78.00%	\$1,131	-15.41%	\$4,021,862	355502.29%	\$0	-100.00%
TOTAL EXPENDITURES	\$5,013	\$6,076	21.20%	\$1,337	-78.00%	\$1,131	-15.41%	\$4,021,862	355502.29%	\$0	-100.00%
SURPLUS / DEFICIT	\$29,906	\$2,479		\$7,007		\$31,459		(\$1,150,335)		\$0	
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	\$29,906	\$2,479		\$7,007		\$31,459		(\$1,150,335)		\$0	
BEGINNING FUND BALANCE	\$1,347,375	\$1,377,281		\$1,379,760		\$1,386,767		\$1,418,226		\$267,891	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$1,377,281	\$1,379,760		\$1,386,767		\$1,418,226		\$267,891		\$267,891	
FUND BALANCE TO REVENUE RATIO	3944.22%	16128.11%		16619.93%		4351.72%		9.33%		0.00%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3296.90	2725.00		12446.67		15047.49		0.80		0.00	

Capital Project Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Projection Summary

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
REVENUE											
Local	\$0	\$0		\$0		\$0		\$0		\$0	
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
EXPENDITURES											
Salary and Benefit Costs	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$4,272,227		\$1,726,322	-59.59%	\$2,240,770	29.80%	\$1,643,407	-26.66%	\$712,052	-56.67%
TOTAL EXPENDITURES	\$0	\$4,272,227		\$1,726,322	-59.59%	\$2,240,770	29.80%	\$1,643,407	-26.66%	\$712,052	-56.67%
SURPLUS / DEFICIT	\$0	(\$4,272,227)		(\$1,726,322)		(\$2,240,770)		(\$1,643,407)		(\$712,052)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$4,457,589		\$2,215,000		\$2,290,000		\$900,000		\$690,000	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$4,457,589		\$2,215,000		\$2,290,000		\$900,000		\$690,000	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$0	\$185,362		\$488,678		\$49,230		(\$743,407)		(\$22,052)	
BEGINNING FUND BALANCE	\$267,891	\$267,891		\$453,253		\$941,931		\$991,161		\$247,754	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$267,891	\$453,253		\$941,931		\$991,161		\$247,754		\$225,702	
FUND BALANCE TO REVENUE RATIO	0.00%	0.00%		0.00%		0.00%		0.00%		0.00%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00	1.27		6.55		5.31		1.81		3.80	

IV. FACILITIES (Building & Grounds) Capital Needs



FACILITY NEEDS

Fanning Howey and other partners provided the initial system assessment in 2015 for facility needs. The Fanning Howey team completed the evaluation of the physical plant using the VFA supplied software. There are two components to the software. VFA Auditor is a tablet-based software program used to collect the data. VFA Facility is a software program that analyzes the collected data. Together, the assessment provided the system specific information included in this section. The assessment is based on the Unifomat© standard for classifying building systems. It is the industry standard in the U.S. and Canada. The elements are major components common to most buildings. The system can be used to provide consistency in the economic evaluation of building projects. It was developed through an industry and government consensus and has been widely accepted as an ASTM standard.

The assessment team consisted of three professionals, an architect, mechanical engineer and an electrical engineer, who assessed each building. The assessors provided some general comments and observations as shown in the table on the following page. This was in response to eight (8) general questions about the facilities. These questions were asked of the assessment team in order to provide a general perspective of the facilities.

Based on the comments and observations of the assessors, the buildings are in generally good condition for their age. Of particular concern are roofs, exhaust systems and the cleanliness of the data equipment in the communications system. From a positive perspective, the floor finishes and exteriors of the buildings (with the exception of the roofs) are maintaining their integrity.

The HVAC systems generally work well as do the lighting control systems. Maintenance and custodial service was generally observed to be good with the exception of the previously mentioned cleanliness of the data and electrical closets. That is most likely due to staff instructions and training relative to the equipment contained within those spaces. That can be fairly easily addressed.

It should be noted that some information from the School District's 10 Year Health Life Safety Survey, completed by Hurst-Roche Architects and summarized on 6-19-2019, are included in the facility recommendations. These listed items are limited to the "category b" items from the survey, as these can be projected over a five year period. All items listed as "Category A" in the survey have a 1-year repair time and have been completed. "Category A" items were general maintenance in nature, and not capitalized projects.

Health Life and Safety (H/LS) priorities included in this report are the roofing costs at Wyvetter Younge, as well as the renovations to Wyvetter Younge that are listed below. Additionally, the roofing repairs for Lincoln Middle School were noted in the 10 year H/LS survey. Those items are covered in this plan with other essential facilities' needs.

SCHOOL	REQUIREMENT ACTION	ESTIMATED COST	2022	2023	2024	2025	2026	Level Rating
VIVIAN ADAMS	Replace/Upgrade Fire Alarm System	\$ 131,705			\$ 131,705			1
VIVIAN ADAMS	Repair/Replace smaller HVAC roof units.	\$ 117,641			\$ 117,641			
VIVIAN ADAMS	Replace Building automation System	\$ 110,000				\$ 110,000		2
VIVIAN ADAMS	Replace Drinking Fountains/Coolers	\$ 6,280		\$ 6,280				
TOTAL		\$ 365,625	-	\$ 6,280	\$ 249,346	\$ 110,000		
BUSH	Repair/Replace smaller HVAC roof units.	\$ 15,972		\$ 15,972				
BUSH	Replace/Refill Playground Fall Surface	\$ 13,500				\$ 13,500		1
BUSH	Update/Replace Rooftop ERVs as needed	\$ 40,393			\$ 40,393			
BUSH	Replace small DX AC Unit	\$ 2,722		\$ 2,722				
BUSH	Replace/Upgrade Fire Alarm System	\$ 97,559			\$ 97,559			1
BUSH	Replace Building automation System	\$ 85,000				\$ 85,000		
BUSH	Repair/Replace Exhaust system	\$ 10,690			\$ 10,690			
BUSH	Replace water heater	\$ 38,512			\$ 38,512			
TOTAL		\$ 304,348		\$ 18,694	\$ 187,154	\$ 98,500	-	
DUNBAR	Replace/Refill Playground Fall Surface	\$ 13,500		\$ 13,500				1

DUNBAR	Replace AC Unit (large capacity cooling of chilled water)	\$ 39,161		\$ 39,161				
DUNBAR	Repair/Replace Roof	\$ 350,000				\$ 350,000		
DUNBAR	Replace Building automation System	\$ 85,000		\$ 85,000				
DUNBAR	Repair/Replace Exhaust system	\$ 14,538			\$ 14,538			
DUNBAR	Replace drinking fountains as needed	\$ 4,710			\$ 4,710			
DUNBAR	Replace/Upgrade Fire Alarm System	\$ 97,559					\$ 97,559	1
DUNBAR	Replace water heater	\$ 37,567				\$ 37,567		
TOTAL		\$ 642,035	=	\$ 137,661	\$ 19,248	\$ 387,567	\$ 97,559	
OFFICER	Repair/replace small roof mounted heating/AC units as needed	\$ 13,277		\$ 13,277				
OFFICER	Replace/Refill Playground Fall Surface	\$ 13,500				\$ 13,500		1
OFFICER	Replace water heater	\$ 70,830	\$ 70,830					
OFFICER	Replace/Repair Playground Structure	\$ 35,000	\$ 35,000					1
OFFICER	Replace Building Automation System	\$ 62,669			\$ 62,669			
OFFICER	Replace drinking fountains as needed	\$ 4,710			\$ 4,710			
OFFICER	Replace/Upgrade Fire Alarm System	\$ 97,559				\$ 97,559		1
OFFICER	Repair/replace small roof mounted heating/AC units as needed	\$ 109,494					\$ 109,494	

OFFICER	Repair/replace roof covering as needed	\$ 299,701					\$ 299,701	
TOTAL		\$ 706,739	\$ 105,830	\$ 13,277	\$ 67,379	\$ 111,059	\$ 409,194	
ADMIN BLDG	Replace Aluminum Windows	\$ 286,073			\$ 286,073			
ADMIN BLDG	Repair Interior Walls Located in Basement	\$ 72,027	\$ 72,027					
ADMIN BLDG	Replace flooring on occupied floors	\$ 676,997		\$ 676,997				
ADMIN BLDG	Replace building sewage pumps	\$ 48,860	\$ 48,860					
ADMIN BLDG	Replace building central Air Handling Unit (AHU)	\$ 695,408			\$ 695,408			
ADMIN BLDG	Replace/Upgrade Fire Alarm System	\$ 97,559		\$ 97,559				1
ADMIN BLDG	Upgrade lighting fixtures	\$ 199,827		\$ 199,827				
ADMIN BLDG	Rewire and replace fixtures/devices as needed.	\$ 119,375		\$ 119,375				
ADMIN BLDG	Replace/repair exhaust systems	\$ 135,118			\$ 135,118			
ADMIN BLDG	Replace Building automation system	\$ 113,313			\$ 113,313			
ADMIN BLDG	Replace plumbing as needed	\$ 114,075				\$ 114,075		
ADMIN BLDG	Replace AC Unit (large capacity cooling of chilled water)	\$ 286,713					\$ 286,713	
TOTAL		\$ 2,845,345	\$ 120,887	\$ 1,093,757	\$ 1,229,912	\$ 114,075	\$ 286,713	
AVANT	Paint walls or replace coverings as needed	\$ 67,229		\$ 67,229				

AVANT	Replace/Upgrade Fire Alarm System	\$ 97,559	\$ 97,559					1
AVANT	Replace water heater	\$ 70,830	\$ 70,830					
AVANT	Replace Building automation System	\$ 150,000		\$ 150,000				
AVANT	Replace/Refill Playground Fall Surface	\$ 13,500			\$ 13,500			1
AVANT	Install new water booster pump	\$ 19,083				\$ 19,083		
AVANT	Replace building exhaust system	\$ 6,604					\$ 6,604	
AVANT	Replace water heater	\$ 43,356	\$ 43,356					
TOTAL		<u>\$ 468,161</u>	<u>\$ 211,745</u>	<u>\$ 217,229</u>	<u>\$ 13,500</u>	<u>\$ 19,083</u>	<u>\$ 6,604</u>	
KATIE WRIGHT	Paint walls or replace coverings as needed	\$ 117,828	\$ 117,828					
KATIE WRIGHT	Replace/Upgrade Fire Alarm System	\$ 97,559	\$ 97,559					1
KATIE WRIGHT	Replace/Refill Playground Fall Surface	\$ 13,500		\$ 13,500				1
KATIE WRIGHT	Repair/replace exhaust system	\$ 21,380				\$ 21,380		
KATIE WRIGHT	Repair/replace make up air unit	\$ 69,873		\$ 69,873				
KATIE WRIGHT	Replace Building automation System	\$ 93,000		\$ 93,000				
KATIE WRIGHT	Replace water heater	\$ 31,803		\$ 31,803				
KATIE WRIGHT	Repair/replace small roof top heating/ac units	\$ 15,839				\$ 15,839		
TOTAL		<u>\$ 460,782</u>	<u>\$ 215,387</u>	<u>\$ 208,176</u>		<u>\$ 37,219</u>		
MASON CLARK	Repair exhaust/make up air unit system	\$ 69,271	\$ 69,271					

MASON CLARK	Replace/Upgrade Fire Alarm System	\$ 131,705	\$ 131,705					1
MASON CLARK	Replace Building automation system	\$ 84,603		\$ 84,603				
MASON CLARK	Replace/repair building heating system	\$ 130,409			\$ 130,409			
MASON CLARK	Repair/replace roof covering	\$ 489,543				\$ 489,543		
TOTAL		\$ 905,531	\$ 200,976	\$ 84,603	\$ 130,409	\$ 489,543		
YOUNG	Paint walls or replace coverings	\$ 105,939			\$ 105,939			
YOUNG	Replace domestic water pump	\$ 68,998	\$ 68,998					
YOUNG	Replace/repair roof as needed	\$ 705,000		\$ 285,000	\$ 210,000		\$ 210,000	1
YOUNG	Building Renovations for K-8 use	\$ 3,000,000	\$ 3,000,000					1
YOUNG	Replace Building Automation System	\$ 110,000	\$ 110,000					
YOUNG	Replace/Upgrade Fire Alarm System	\$ 97,559				\$ 97,559		1
TOTAL		\$ 4,087,496	\$ 3,178,998	\$ 285,000	\$ 315,939	\$ 97,559	\$ 210,000	
LINCOLN	Repair exhaust/make up air unit system	\$ 44,256			\$ 44,256			
LINCOLN	Replace/Upgrade Fire Alarm System	\$ 97,559	\$ 97,559					1
LINCOLN	Replace building automation system	\$ 186,000	\$ 186,000					
LINCOLN	Replace water heater	\$ 19,541					\$ 19,541	
LINCOLN	Replace/repair heating system	\$ 93,916			\$ 93,916			
LINCOLN	Repair/replace roof covering	\$ 710,000	\$ 160,000		\$ 180,000	\$ 160,000	\$ 210,000	
LINCOLN	Replace HVAC rooftop units	\$ 251,493		\$ 251,493				
LINCOLN	Repair/replace ERVs	\$ 299,938		\$ 299,938				
TOTAL		\$ 1,702,703	\$ 443,559	\$ 551,431	\$ 318,172	\$ 160,000	\$ 229,541	

ESLSH	Replace drinking fountains/coolers as needed.	\$ 14,811	\$ 14,811					
ESLSH	Repair/Replace building exhaust system	\$ 72,204	\$ 72,204					
ESLSH	Upgrade building automation system	\$ 67,988				\$ 67,988		
ESLSH	Replace central air handling unit for HVAC system	\$ 382,475			\$ 382,475			
ESLSH	Upgrade electrical wiring system	\$ 55,710	\$ 55,710					
ESLSH	Repair/Replace HVAC System for Cafeteria	\$ 67,805	\$ 67,805					
ESLSH	Replace stadium wall heaters and hvac system	\$ 22,716	\$ 22,716					
ESLSH	Plumbing and renovation of stadium restrooms	\$ 32,500	\$ 32,500					
ESLSH	Replace Stadium roofing as needed	\$ 15,773		\$ 15,773				
ESLSH	Paint and upgrade wall coverings as needed	\$ 182,932				\$ 182,932		
Total		<u>\$ 914,913</u>	<u>\$ 265,745</u>	<u>\$ 15,773</u>	<u>\$ 382,475</u>	<u>\$ 250,920</u>	<u>-</u>	
GRAND TOTALS:		\$ 13,403,678	\$ 4,743,126	\$ 2,631,881	\$ 2,913,534	\$ 1,875,525	\$ 1,239,611	

Priority 1	Health/Life, Safety and other essential O&M	\$ 4,851,381	\$3,459,382	\$409,557	\$452,764	\$222,118	\$307,559	
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V. Summary of Four Operating Funds (Ed. O&M, Trans, and Working Cash)



SUMMARY OF OPERATING FUNDS

Four Operating Funds Projection (ED, O&M, TRANS, WC)

School District 189 developed several financial five-year plan scenarios to ensure that we were considering complete programming needs balanced with fiscal responsibility. The following charts represent the most responsible Five-Year Financial Plan based on the Strategic Plan, including the priority 1 cost of \$4.7m. In order to support needed new programming for our students, there will be a decrease in the fund balance from FY21 to FY26, ending with a fund balance of \$31 million. We will retain a fund balance of 3.6 months expenditures at the end of FY26 (see page 56)..

Scenario 6 Priority 1 total cost \$4.7m

OPERATING FUNDS (ED, O&M, TRANS, WC) FIVE YEAR FINANCIAL PROJECTIONS

		Cost of New FTE's (Salary & Benefits)							
		FY21	FY22	FY23	FY24	FY25	FY26	Total	
1	Language Support (FACE Ctr)	\$0	\$45,720	\$47,092	\$48,504	\$49,959	\$51,458	\$242,734	Strat Plan Priority 1
1	Turnaround Specialist	\$110,000	\$113,300	\$116,699	\$120,200	\$123,806	\$127,520	\$711,525	
3	Tech (3 Integration Specialist)	\$189,000	\$194,670	\$200,510	\$206,525	\$212,721	\$219,103	\$1,222,529	
1	Teacher (CTE - Coop)	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353	\$420,447	
2	Special Educ. Teacher	\$130,000	\$133,900	\$137,917	\$142,055	\$146,316	\$150,706	\$840,893	
1	ELL - Para	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020	\$46,371	\$258,736	
1	Teacher Aide/Intervention (was SIG)	\$61,000	\$62,830	\$64,715	\$66,656	\$68,656	\$70,716	\$394,573	
1	Psychologist (District Intervention)	\$91,000	\$93,730	\$96,542	\$99,438	\$102,421	\$105,494	\$588,625	
11	Total	\$686,000	\$752,300	\$774,869	\$798,115	\$822,059	\$846,720	\$4,680,063	
Impact on plan									
		Cost of New Initiatives (no Salaries)							
		FY21	FY22	FY23	FY24	FY25	FY26	Total	
	Increase to 300 (Purchase Services)		\$187,781	\$187,781	\$187,781	\$187,781	\$187,781	\$938,907	Strat Plan Priority 1
	Increase to 400 (Supplies & Materials)		\$107,709	\$107,709	\$107,709	\$107,709	\$107,709	\$538,547	Strat Plan Priority 1
	Increase to 500 (Capital Outlay)		\$459,382	\$409,559	\$452,764	\$222,118	\$307,559	\$1,851,382	
	Increase to 500 (Capital Outlay)		\$3,000,000					\$3,000,000	Strat Plan Priority 1
	Total	\$0	\$3,754,873	\$705,050	\$748,255	\$517,609	\$603,050	\$6,328,835	
Total Cost New Sal/Ben and Other Initiatives		\$686,000	\$4,507,173	\$1,479,919	\$1,546,370	\$1,339,667	\$1,449,770	\$11,008,898	

Summary of Financial Plan Assumptions Operating Funds (Ed, O&M, Trans, WC)

REVENUE			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	LOCAL FUNDS	Tax Levies	Assume 1% EAV - Tax rate remains the same	Assume 1% EAV - Tax rate \$10.83	Assume 1% EAV - Tax rate \$10.83	Assume 1% EAV - Tax rate \$10.8	Assume 1% EAV - Tax rate \$10.83	Assume 1% EAV - Tax rate \$10.83
		EAV	Increase by \$158k	Increase by \$23k	Increase by \$23k	Increase by \$23k	Increase by \$23k	Increase by \$23k
		CPPRT	Decrease \$530k	Increase \$78k	Increase \$280k	Increase \$283k	Increase \$285k	Increase \$288k
			Conservative Assumptions due to uncertainty of economy and property taxes					
		Other Local Revenue	Decrease \$1.6m	Increase \$12k	Increase \$21k	Increase \$24k	Increase \$37k	Increase \$45k
			Accumulated tuition charged to surrounding districts was paid and recognized in FY20. Anticipated decrease \$1M. Tax increment financing revenue anticipated decrease \$280k, and; Vocational joint agreement charges are separated this year and are no longer being charged to the District. Revenues and expenditures will both decrease \$400k.					
	STATE FUNDS	EBF	Essentially Flat					
		Tier funding flat for all 5 years	Down slightly (\$806)	Increase \$269k	Increase \$269k	Increase \$269k	Increase \$269k	Increase \$269k
		Pupil Transportation	Decrease \$137k	Flat FY22	Increase \$1m	Relatively Flat	Relatively Flat	Relatively Flat
		Other State Funds	Increase \$2.2m	Decreased \$1m	Flat	Flat	Flat	Flat
			This is carryover for grants - Spending will be flat (FY23-FY26).					
	FEDERAL FUNDS		Increase \$11m	Decrease \$8.1m	Flat	Flat	Flat	Flat
			The majority is CARES Act funding of \$6.12m					
			The remaining is due to Federal Carry forward grants					
	TOTAL FUNDS		Increase \$8m (CARES Act and Carry forward grants)	Decrease \$8.7m (CARES Act and Carry forward grants)	Increase \$1.7m (\$1m gang transportation; \$270 EBF; \$400k local)	Increase \$499k	Increase \$500k	Increase \$565k

Summary of Financial Plan Assumptions Operating Funds (Ed, O&M, Trans, WC)

EXPENDITURES			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	SALARIES		Assumed 3% increase	Assumed 3% increase	Assumed 3% increase	Assumed 3% increase	Assumed 3% increase	Assumed 3% increase
			Increase 10 positions	Increase 1 position (Second Languages) at \$46,000	Decrease 48 positions	Decrease 4 positions	Decrease 4 positions	Decrease 4 positions
	BENEFITS	Health Benefits	Increase 6.5%	Increase 6.5%	Increase 6.5%	Increase 6.5%	Increase 7.5%	Increase 7.5%
	PURCHASE SERVICES			Decrease expenses for limited contractual services FY22-FY26; Also, assumed Add'l 2% CPI increase FY22-FY26	Decrease Expenses for limited contractual services FY22-FY26; Also, assumed Add'l 2% CPI increase FY22-FY26	Decrease expenses for limited contractual services FY22-FY26; Also, assumed Add'l 2% CPI increase FY22-FY26	Decrease expenses for limited contractual services FY22-FY26; Also, assumed Add'l 2% CPI increase FY22-FY26	Decrease expenses for limited contractual services FY22-FY26; Also, assumed Add'l 2% CPI increase FY22-FY26
	SUPPLIES			Decreased 39% due to CARES Act funding	Assume 2% CPI Increase	Assume 2% CPI Increase	Assume 2% CPI Increase	Assume 2% CPI Increase
			Increase \$3.9m (Cares Act and Carry forward)	Decreased \$3.7m (Cares Act and Carry forward)				
	OTHER EXPENSES		Increase \$481k Sped Tuitions					
CAPITAL OUTLAY		Assumed Add'l \$858k annually FY22-FY26		Assumed Add'l \$858k annually FY22-FY26	Decreased 48%	Increase 10%	Decreased 33%	Decreased 44%
OTHER FUNDING SOURCES				Trans to Capital from Ops \$4.4m	Trans to Capital from Ops \$2.2m	Trans to Capital from Ops \$2.3m	Trans to Capital from Ops \$900k	Trans to Capital from Ops \$690k

Educational | O & M | Transportation | Working Cash

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Historical Summary

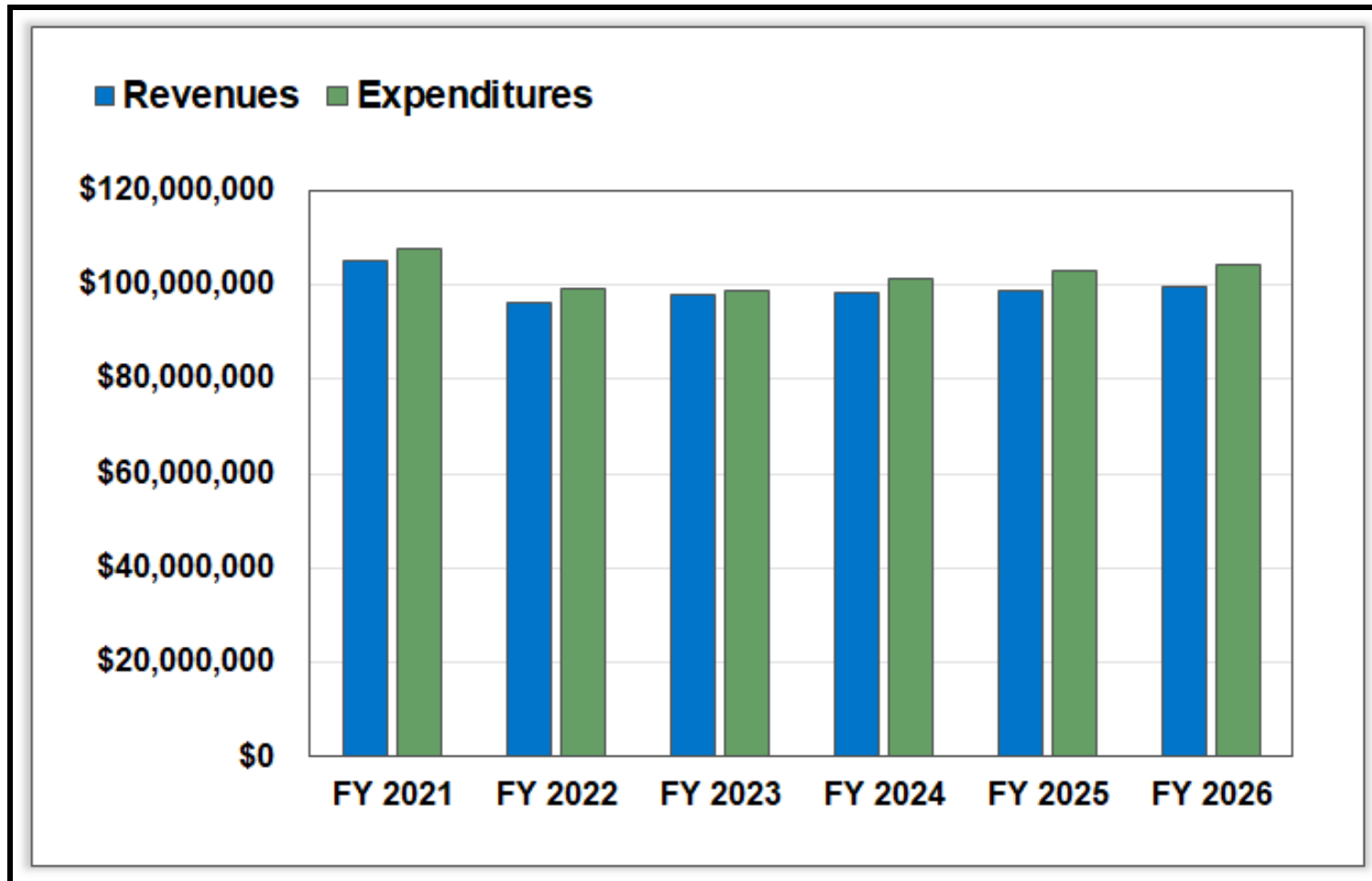
	AFR FY 2016	AFR FY 2017	% Δ	AFR FY 2018	% Δ	AFR FY 2019	% Δ	UNAUDITED FY 2020	% Δ	BUDGET FY 2021	% Δ
REVENUE											
Local	\$5,936,948	\$6,939,424	16.89%	\$6,498,632	-6.35%	\$7,472,413	14.98%	\$8,736,479	16.92%	\$5,739,000	-34.31%
State	\$54,858,677	\$55,379,621	0.95%	\$62,099,501	12.13%	\$63,819,406	2.77%	\$64,582,141	1.20%	\$69,165,233	7.10%
Federal	\$25,159,065	\$23,250,066	-7.59%	\$17,308,989	-25.55%	\$20,096,367	16.10%	\$19,099,058	-4.96%	\$30,058,596	57.38%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$85,954,690	\$85,569,111	-0.45%	\$85,907,122	0.40%	\$91,388,186	6.38%	\$92,417,677	1.13%	\$104,962,829	13.57%
EXPENDITURES											
Salary and Benefit Costs	\$56,158,206	\$54,139,665	-3.59%	\$53,495,320	-1.19%	\$55,086,918	2.98%	\$58,307,522	5.85%	\$65,662,422	12.61%
Other	\$28,086,026	\$29,215,686	4.02%	\$26,779,291	-8.34%	\$32,630,436	21.85%	\$30,419,626	-6.78%	\$41,891,042	37.71%
TOTAL EXPENDITURES	\$84,244,232	\$83,355,351	-1.06%	\$80,274,611	-3.70%	\$87,717,354	9.27%	\$88,727,148	1.15%	\$107,553,464	21.22%
SURPLUS / DEFICIT	\$1,710,458	\$2,213,760		\$5,632,511		\$3,670,832		\$3,690,529		(\$2,590,635)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$1,710,458	\$2,213,760		\$5,632,511		\$3,670,832		\$3,690,529		(\$2,590,635)	
BEGINNING FUND BALANCE	\$38,195,405	\$41,764,125		\$43,977,885		\$49,610,396		\$53,281,228		\$56,971,757	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$1,858,262	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$41,764,125	\$43,977,885		\$49,610,396		\$53,281,228		\$56,971,757		\$54,381,122	
FUND BALANCE TO REVENUE RATIO	48.59%	51.39%		57.75%		58.30%		61.65%		51.81%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	5.95	6.33		7.42		7.29		7.71		6.07	

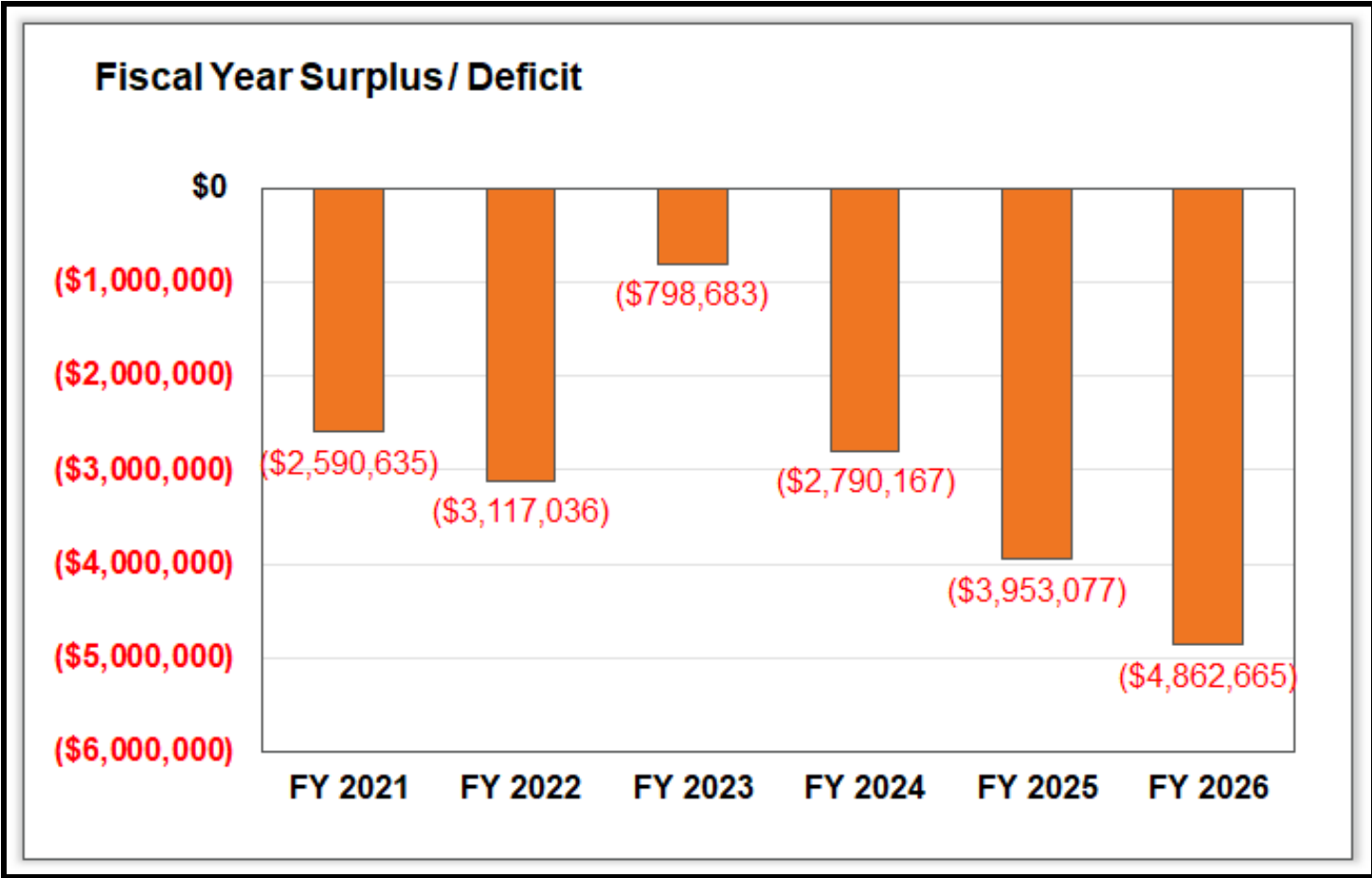
Deficit Spending by \$4.9 million in FY26

Educational O & M Transportation Working Cash												
East St Louis SD 189 Five Year Financial Projections - 9-14-20												
Projection Summary												
	BUDGET	PROJECTED			PROJECTED			PROJECTED			PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ	
REVENUE												
Local	\$5,739,000	\$5,852,349	1.98%	\$6,226,425	6.39%	\$6,456,305	3.69%	\$6,751,849	4.58%	\$7,007,631	3.79%	
State	\$69,165,233	\$68,434,534	-1.06%	\$69,703,877	1.85%	\$69,973,262	0.39%	\$70,242,686	0.39%	\$70,512,153	0.38%	
Federal	\$30,058,596	\$21,939,292	-27.01%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%	
Other	\$0	\$0		\$0		\$0		\$0		\$0		
TOTAL REVENUE	\$104,962,829	\$96,226,175	-8.32%	\$97,869,594	1.71%	\$98,368,859	0.51%	\$98,933,827	0.57%	\$99,459,076	0.53%	
EXPENDITURES												
Salary and Benefit Costs	\$65,662,422	\$66,610,666	1.44%	\$65,541,061	-1.61%	\$67,433,222	2.89%	\$69,475,254	3.03%	\$71,596,829	3.05%	
Other	\$41,891,042	\$32,732,544	-21.86%	\$33,127,215	1.21%	\$33,725,804	1.81%	\$33,411,650	-0.93%	\$32,724,912	-2.06%	
TOTAL EXPENDITURES	\$107,553,464	\$99,343,211	-7.63%	\$98,668,276	-0.68%	\$101,159,026	2.52%	\$102,886,904	1.71%	\$104,321,741	1.39%	
SURPLUS / DEFICIT	(\$2,590,635)	(\$3,117,036)		(\$798,683)		(\$2,790,167)		(\$3,953,077)		(\$4,862,665)		
OTHER FINANCING SOURCES / USES												
Other Financing Sources	\$0	\$2,757,589		\$0		\$0		\$0		\$0		
Other Financing Uses	\$0	(\$4,457,589)		(\$2,215,000)		(\$2,290,000)		(\$900,000)		(\$690,000)		
TOTAL OTHER FIN. SOURCES / USES	\$0	(\$1,700,000)		(\$2,215,000)		(\$2,290,000)		(\$900,000)		(\$690,000)		
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$2,590,635)	(\$4,817,036)		(\$3,013,683)		(\$5,080,167)		(\$4,853,077)		(\$5,552,665)		
BEGINNING FUND BALANCE	\$56,971,757	\$54,381,122		\$49,564,086		\$46,550,404		\$41,470,237		\$36,617,160		
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0		
PROJECTED YEAR END BALANCE	\$54,381,122	\$49,564,086		\$46,550,404		\$41,470,237		\$36,617,160		\$31,064,495		
FUND BALANCE TO REVENUE RATIO	51.81%	51.51%		47.56%		42.16%		37.01%		31.23%		
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.07	5.99		5.66		4.92		4.27		3.57		

The District's Fund Balance Policy stipulates that our major operating funds maintain a 15-20% fund balance compared to expenditures in order to meet unexpected future obligations. This projection reflects at least 20% fund balance for all five years.

Projected Revenues Versus Expenditures





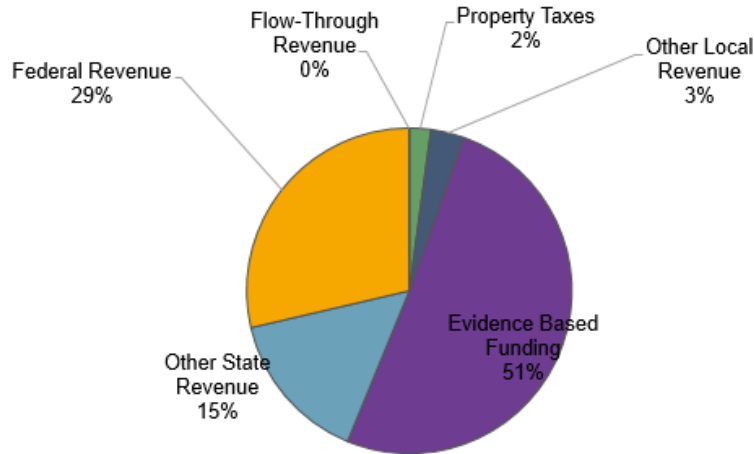
Educational | O & M | Transportation | Working Cash

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

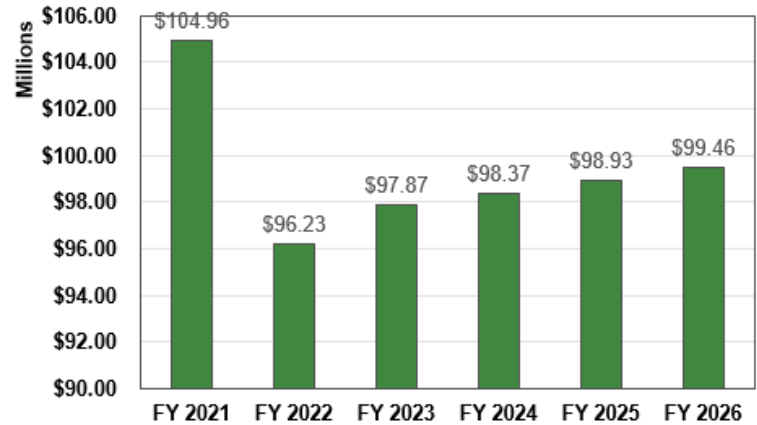
Revenue Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
LOCAL											
Property Taxes	\$2,239,000	\$2,261,549	1.01%	\$2,284,165	1.00%	\$2,307,007	1.00%	\$2,330,076	1.00%	\$2,353,379	1.00%
Other Local Revenue	\$3,500,000	\$3,590,800	2.59%	\$3,942,260	9.79%	\$4,149,298	5.25%	\$4,421,773	6.57%	\$4,654,252	5.26%
TOTAL LOCAL REVENUE	\$5,739,000	\$5,852,349	1.98%	\$6,226,425	6.39%	\$6,456,305	3.69%	\$6,751,849	4.58%	\$7,007,631	3.79%
STATE											
Evidence Based Funding	\$53,255,000	\$53,524,301	0.51%	\$53,793,644	0.50%	\$54,063,029	0.50%	\$54,332,453	0.50%	\$54,601,920	0.50%
Other State Revenue	\$15,910,233	\$14,910,233	-6.29%	\$15,910,233	6.71%	\$15,910,233	0.00%	\$15,910,233	0.00%	\$15,910,233	0.00%
TOTAL STATE REVENUE	\$69,165,233	\$68,434,534	-1.06%	\$69,703,877	1.85%	\$69,973,262	0.39%	\$70,242,686	0.39%	\$70,512,153	0.38%
TOTAL FEDERAL REVENUE	\$30,058,596	\$21,939,292	-27.01%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%	\$21,939,292	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$104,962,829	\$96,226,175	-8.32%	\$97,869,594	1.71%	\$98,368,859	0.51%	\$98,933,827	0.57%	\$99,459,076	0.53%

Budgeted Revenue Allocation by Source



Revenue Projection



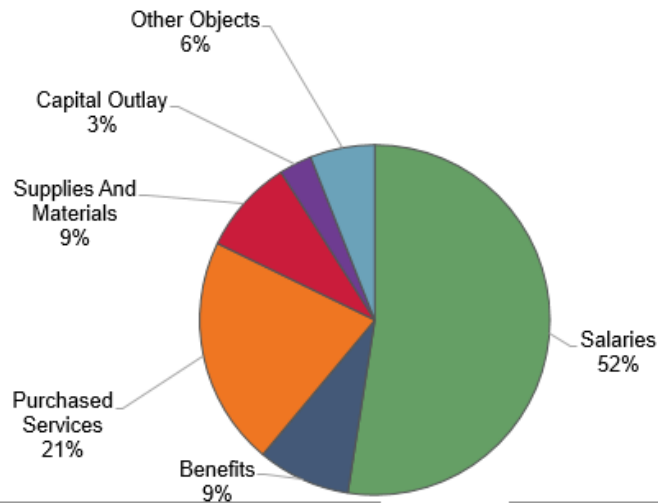
Educational | O & M | Transportation | Working Cash

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

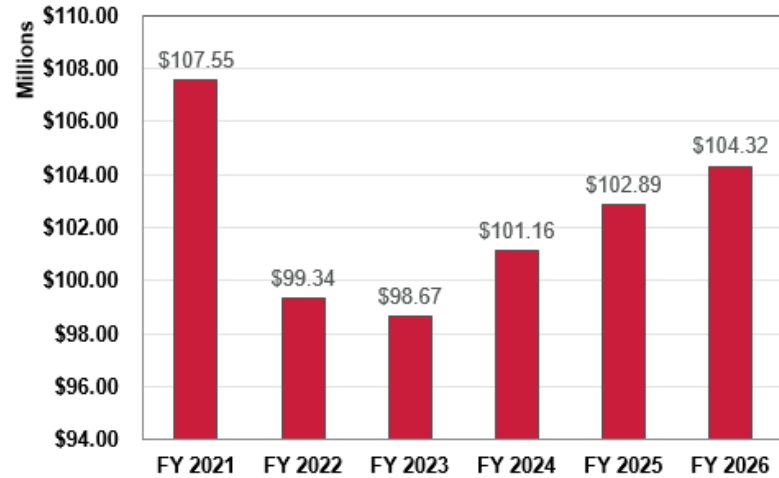
Expenditure Analysis

	BUDGET FY 2021	PROJECTED FY 2022	% Δ	PROJECTED FY 2023	% Δ	PROJECTED FY 2024	% Δ	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ
Salaries	\$56,435,566	\$57,019,909	1.04%	\$55,898,113	-1.97%	\$57,236,813	2.39%	\$58,646,917	2.46%	\$60,093,714	2.47%
Benefits	\$9,226,856	\$9,590,758	3.94%	\$9,642,948	0.54%	\$10,196,409	5.74%	\$10,828,337	6.20%	\$11,503,114	6.23%
TOTAL SALARIES & BENEFITS	\$65,662,422	\$66,610,666	1.44%	\$65,541,061	-1.61%	\$67,433,222	2.89%	\$69,475,254	3.03%	\$71,596,829	3.05%
Purchased Services	\$22,754,732	\$19,626,016	-13.75%	\$19,885,774	1.32%	\$20,252,727	1.85%	\$20,577,020	1.60%	\$20,408,798	-0.82%
Supplies And Materials	\$9,457,635	\$5,986,788	-36.70%	\$6,171,523	3.09%	\$6,359,954	3.05%	\$6,452,153	1.45%	\$6,348,196	-1.61%
Capital Outlay	\$3,247,502	\$1,688,568	-48.00%	\$1,638,745	-2.95%	\$1,681,950	2.64%	\$1,451,304	-13.71%	\$1,536,745	5.89%
Other Objects	\$6,431,173	\$5,431,173	-15.55%	\$5,431,173	0.00%	\$5,431,173	0.00%	\$4,931,173	-9.21%	\$4,431,173	-10.14%
TOTAL ALL OTHER	\$41,891,042	\$32,732,544	-21.86%	\$33,127,215	1.21%	\$33,725,804	1.81%	\$33,411,650	-0.93%	\$32,724,912	-2.06%
TOTAL EXPENDITURES	\$107,553,464	\$99,343,211	-7.63%	\$98,668,276	-0.68%	\$101,159,026	2.52%	\$102,886,904	1.71%	\$104,321,741	1.39%

Budgeted Expenditure Allocation by Object



Expenditure Projection



Education Fund Projection Discussion:

The Education Fund directly impacts student achievement. It is funded through local property taxes, earning on investments, other local sources (fees, etc.), General State Aid (GSA)/Evidenced Based Funding (EBF), state categorical aid, and federal aid. The Education Fund accounts for educational staff salaries, benefits, supplies and materials, capital for educational programs, purchased services, tuition for special programs, and other items.

The Education Fund balance will be spent down to 4 months of reserve by the end of FY26. The trend shows that expenditures are higher than revenues mainly due to new K-8 campus initiative and capital outlay for building maintenance and improvements.

Educational Fund											
East St Louis SD 189 Five Year Financial Projections - 9-14-20											
Historical Summary											
	AFR FY 2016	AFR FY 2017	% Δ	AFR FY 2018	% Δ	AFR FY 2019	% Δ	UNAUDITED FY 2020	% Δ	BUDGET FY 2021	% Δ
REVENUE											
Local	\$4,818,972	\$6,034,651	25.23%	\$5,803,010	-3.84%	\$6,800,113	17.18%	\$8,153,084	19.90%	\$5,128,000	-37.10%
State	\$43,802,949	\$44,251,433	1.02%	\$52,694,565	19.08%	\$50,632,848	-3.91%	\$51,411,620	1.54%	\$57,212,233	11.28%
Federal	\$24,910,984	\$22,917,801	-8.00%	\$17,308,989	-24.47%	\$20,096,367	16.10%	\$18,849,698	-6.20%	\$28,666,596	52.08%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$73,532,905	\$73,203,885	-0.45%	\$75,806,564	3.56%	\$77,529,328	2.27%	\$78,414,402	1.14%	\$91,006,829	16.06%
EXPENDITURES											
Salary and Benefit Costs	\$52,343,422	\$50,479,445	-3.56%	\$49,791,374	-1.36%	\$51,494,620	3.42%	\$54,616,213	6.06%	\$61,717,697	13.00%
Other	\$19,637,386	\$21,656,748	10.28%	\$18,477,258	-14.68%	\$23,162,740	25.36%	\$22,835,943	-1.41%	\$31,858,624	39.51%
TOTAL EXPENDITURES	\$71,980,808	\$72,136,193	0.22%	\$68,268,632	-5.36%	\$74,657,360	9.36%	\$77,452,156	3.74%	\$93,576,321	20.82%
SURPLUS / DEFICIT	\$1,552,097	\$1,067,692		\$7,537,932		\$2,871,968		\$962,246		(\$2,569,492)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$1,552,097	\$1,067,692		\$7,537,932		\$2,871,968		\$962,246		(\$2,569,492)	
BEGINNING FUND BALANCE	\$34,255,314	\$37,617,374		\$38,685,066		\$46,222,998		\$49,094,966		\$50,057,212	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$1,809,963	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$37,617,374	\$38,685,066		\$46,222,998		\$49,094,966		\$50,057,212		\$47,487,720	
FUND BALANCE TO REVENUE RATIO	51.16%	52.85%		60.97%		63.32%		63.84%		52.18%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.27	6.44		8.12		7.89		7.76		6.09	

Educational Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Projections Summary

	BUDGET FY 2021	PROJECTED FY 2022	% Δ	PROJECTED FY 2023	% Δ	PROJECTED FY 2024	% Δ	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ
REVENUE											
Local	\$5,128,000	\$5,235,563	2.10%	\$5,603,471	7.03%	\$5,827,121	3.99%	\$6,116,374	4.96%	\$6,365,800	4.08%
State	\$57,212,233	\$56,434,197	-1.36%	\$56,656,203	0.39%	\$56,878,251	0.39%	\$57,100,339	0.39%	\$57,322,469	0.39%
Federal	\$28,666,596	\$21,369,292	-25.46%	\$21,369,292	0.00%	\$21,369,292	0.00%	\$21,369,292	0.00%	\$21,369,292	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$91,006,829	\$83,039,052	-8.76%	\$83,628,966	0.71%	\$84,074,664	0.53%	\$84,586,005	0.61%	\$85,057,561	0.56%
EXPENDITURES											
Salary and Benefit Costs	\$61,717,697	\$62,582,857	1.40%	\$61,405,007	-1.88%	\$63,145,363	2.83%	\$65,025,855	2.98%	\$66,978,902	3.00%
Other	\$31,858,624	\$21,979,837	-31.01%	\$22,253,656	1.25%	\$22,634,951	1.71%	\$22,523,873	-0.49%	\$21,920,573	-2.68%
TOTAL EXPENDITURES	\$93,576,321	\$84,562,694	-9.63%	\$83,658,662	-1.07%	\$85,780,314	2.54%	\$87,549,728	2.06%	\$88,899,474	1.54%
SURPLUS / DEFICIT	(\$2,569,492)	(\$1,523,642)		(\$29,696)		(\$1,705,649)		(\$2,963,723)		(\$3,841,913)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	(\$1,700,000)		(\$2,215,000)		(\$2,290,000)		(\$900,000)		(\$690,000)	
TOTAL OTHER FIN. SOURCES / USES	\$0	(\$1,700,000)		(\$2,215,000)		(\$2,290,000)		(\$900,000)		(\$690,000)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	(\$2,569,492)	(\$3,223,642)		(\$2,244,696)		(\$3,995,649)		(\$3,863,723)		(\$4,531,913)	
BEGINNING FUND BALANCE	\$50,057,212	\$47,487,720		\$44,264,078		\$42,019,381		\$38,023,732		\$34,160,009	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$47,487,720	\$44,264,078		\$42,019,381		\$38,023,732		\$34,160,009		\$29,628,096	
FUND BALANCE TO REVENUE RATIO	52.18%	53.31%		50.25%		45.23%		40.38%		34.83%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.09	6.28		6.03		5.32		4.68		4.00	

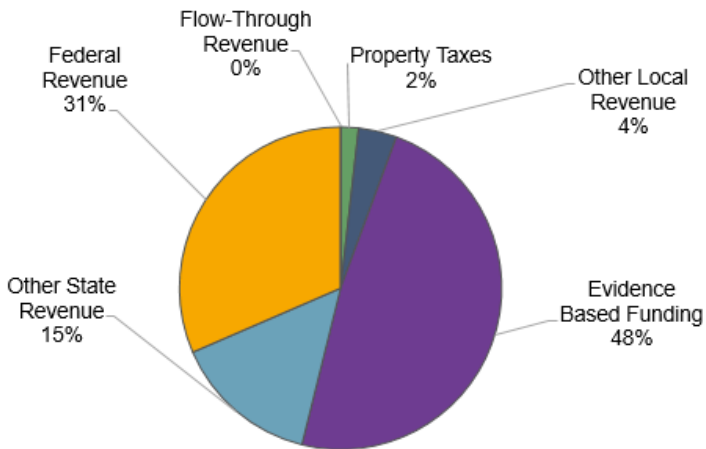
Educational Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

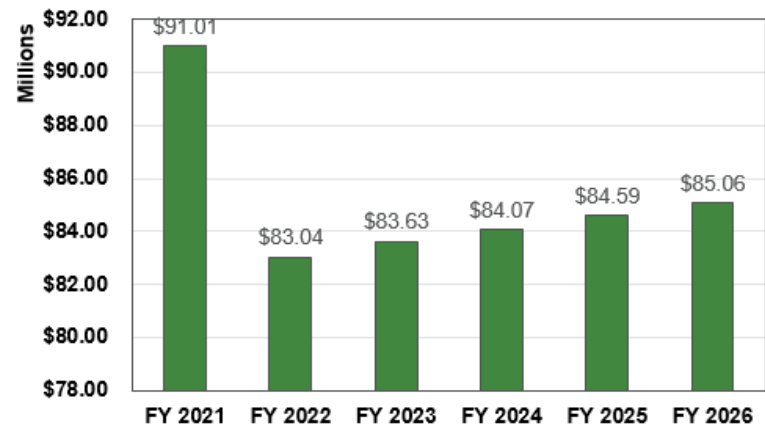
Revenue Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
LOCAL											
Property Taxes	\$1,628,000	\$1,644,763	1.03%	\$1,661,211	1.00%	\$1,677,823	1.00%	\$1,694,601	1.00%	\$1,711,548	1.00%
Other Local Revenue	\$3,500,000	\$3,590,800	2.59%	\$3,942,260	9.79%	\$4,149,298	5.25%	\$4,421,773	6.57%	\$4,654,252	5.26%
TOTAL LOCAL REVENUE	\$5,128,000	\$5,235,563	2.10%	\$5,603,471	7.03%	\$5,827,121	3.99%	\$6,116,374	4.96%	\$6,365,800	4.08%
Evidence Based Funding	\$43,894,000	\$44,115,964	0.51%	\$44,337,970	0.50%	\$44,560,018	0.50%	\$44,782,106	0.50%	\$45,004,236	0.50%
Other State Revenue	\$13,318,233	\$12,318,233	-7.51%	\$12,318,233	0.00%	\$12,318,233	0.00%	\$12,318,233	0.00%	\$12,318,233	0.00%
TOTAL STATE REVENUE	\$57,212,233	\$56,434,197	-1.36%	\$56,656,203	0.39%	\$56,878,251	0.39%	\$57,100,339	0.39%	\$57,322,469	0.39%
TOTAL FEDERAL REVENUE	\$28,666,596	\$21,369,292	-25.46%	\$21,369,292	0.00%	\$21,369,292	0.00%	\$21,369,292	0.00%	\$21,369,292	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$91,006,829	\$83,039,052	-8.76%	\$83,628,966	0.71%	\$84,074,664	0.53%	\$84,586,005	0.61%	\$85,057,561	0.56%

Budgeted Revenue Allocation by Source



Revenue Projection



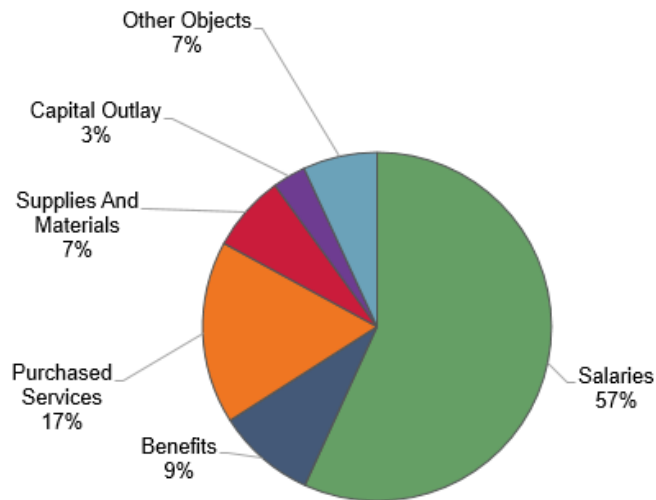
Educational Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

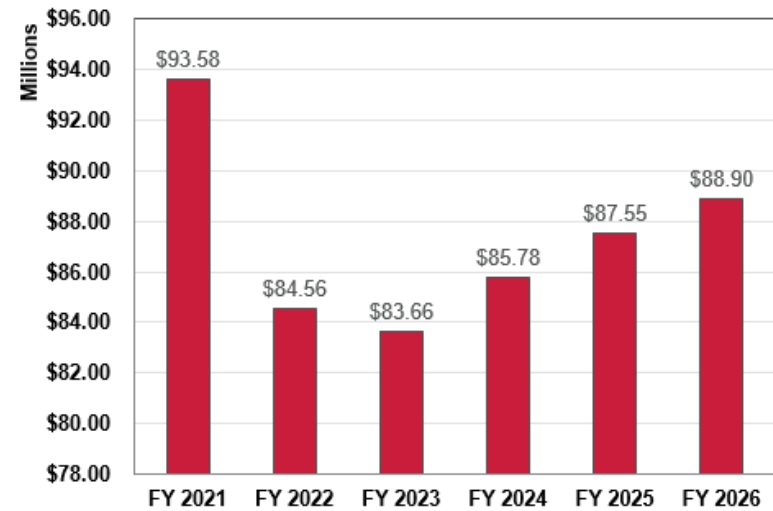
Expenditure Analysis

	BUDGET FY 2021	PROJECTED FY 2022	% Δ	PROJECTED FY 2023	% Δ	PROJECTED FY 2024	% Δ	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ
Salaries	\$53,146,566	\$53,677,239	1.00%	\$52,455,163	-2.28%	\$53,685,410	2.35%	\$54,983,645	2.42%	\$56,315,049	2.42%
Benefits	\$8,571,131	\$8,905,618	3.90%	\$8,949,844	0.50%	\$9,459,952	5.70%	\$10,042,210	6.15%	\$10,663,853	6.19%
TOTAL SALARIES & BENEFITS	\$61,717,697	\$62,582,857	1.40%	\$61,405,007	-1.88%	\$63,145,363	2.83%	\$65,025,855	2.98%	\$66,978,902	3.00%
Purchased Services	\$15,893,742	\$12,310,117	-22.55%	\$12,456,319	1.19%	\$12,707,445	2.02%	\$12,963,594	2.02%	\$12,724,866	-1.84%
Supplies And Materials	\$6,657,692	\$3,380,846	-49.22%	\$3,508,463	3.77%	\$3,638,632	3.71%	\$3,771,405	3.65%	\$3,906,833	3.59%
Capital Outlay	\$2,876,017	\$857,701	-70.18%	\$857,701	0.00%	\$857,701	0.00%	\$857,701	0.00%	\$857,701	0.00%
Other Objects	\$6,431,173	\$5,431,173	-15.55%	\$5,431,173	0.00%	\$5,431,173	0.00%	\$4,931,173	-9.21%	\$4,431,173	-10.14%
TOTAL ALL OTHER	\$31,858,624	\$21,979,837	-31.01%	\$22,253,656	1.25%	\$22,634,951	1.71%	\$22,523,873	-0.49%	\$21,920,573	-2.68%
TOTAL EXPENDITURES	\$93,576,321	\$84,562,694	-9.63%	\$83,658,662	-1.07%	\$85,780,314	2.54%	\$87,549,728	2.06%	\$88,899,474	1.54%

Budgeted Expenditure Allocation by Object



Expenditure Projection



OPERATIONS & MAINTENANCE FUND PROJECTION

The O&M Fund is utilized for the maintenance and improvements of School District 189 facilities. Salaries and benefits of maintenance employees, supplies and materials for facilities, capital outlay for improvements, and purchased services are all expenditures included in the annual O&M budget.

O&M expenditures have outpaced its revenue. The charts and graphs below illustrate that this is mainly due to planned renovations and roof replacements that will cause deficit O&M spending for the next few years.

Operations and Maintenance Fund											
East St Louis SD 189 Five Year Financial Projections - 9-14-20											
Historical Summary											
	AFR	AFR	% Δ	AFR	% Δ	AFR	% Δ	UNAUDITED	% Δ	BUDGET	% Δ
	FY 2016	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
REVENUE											
Local	\$908,973	\$691,229	-23.95%	\$481,989	-30.27%	\$454,572	-5.69%	\$394,168	-13.29%	\$407,000	3.26%
State	\$6,809,999	\$7,000,000	2.79%	\$5,000,000	-28.57%	\$7,948,802	58.98%	\$7,860,145	-1.12%	\$7,296,000	-7.18%
Federal	\$0	\$0		\$0		\$0		\$0		\$822,000	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$7,718,972	\$7,691,229	-0.36%	\$5,481,989	-28.72%	\$8,403,374	53.29%	\$8,254,313	-1.77%	\$8,525,000	3.28%
EXPENDITURES											
Salary and Benefit Costs	\$3,114,293	\$3,067,633	-1.50%	\$3,108,338	1.33%	\$2,902,493	-6.62%	\$2,977,709	2.59%	\$3,181,405	6.84%
Other	\$4,455,603	\$3,603,396	-19.13%	\$4,052,307	12.46%	\$4,918,754	21.38%	\$4,202,059	-14.57%	\$5,314,108	26.46%
TOTAL EXPENDITURES	\$7,569,896	\$6,671,029	-11.87%	\$7,160,645	7.34%	\$7,821,247	9.23%	\$7,179,767	-8.20%	\$8,495,513	18.33%
SURPLUS / DEFICIT	\$149,076	\$1,020,200		(\$1,678,656)		\$582,127		\$1,074,546		\$29,487	
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	\$149,076	\$1,020,200		(\$1,678,656)		\$582,127		\$1,074,546		\$29,487	
BEGINNING FUND BALANCE	\$1,779,424	\$1,969,728		\$2,989,928		\$1,311,272		\$1,893,399		\$2,967,945	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$41,228	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$1,969,728	\$2,989,928		\$1,311,272		\$1,893,399		\$2,967,945		\$2,997,432	
FUND BALANCE TO REVENUE RATIO	25.52%	38.87%		23.92%		22.53%		35.96%		35.16%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.12	5.38		2.20		2.91		4.96		4.23	

Operations and Maintenance Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Projection Summary

	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
REVENUE											
Local	\$407,000	\$411,191	1.03%	\$415,303	1.00%	\$419,456	1.00%	\$423,650	1.00%	\$427,887	1.00%
State	\$7,296,000	\$7,332,895	0.51%	\$7,369,789	0.50%	\$7,406,684	0.50%	\$7,443,578	0.50%	\$7,480,473	0.50%
Federal	\$822,000	\$0	-100.00%	\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$8,525,000	\$7,744,086	-9.16%	\$7,785,092	0.53%	\$7,826,140	0.53%	\$7,867,228	0.53%	\$7,908,360	0.52%
EXPENDITURES											
Salary and Benefit Costs	\$3,181,405	\$3,241,286	1.88%	\$3,326,323	2.62%	\$3,451,954	3.78%	\$3,586,342	3.89%	\$3,726,803	3.92%
Other	\$5,314,108	\$4,942,121	-7.00%	\$4,948,851	0.14%	\$5,049,740	2.04%	\$4,727,931	-6.37%	\$4,523,387	-4.33%
TOTAL EXPENDITURES	\$8,495,513	\$8,183,407	-3.67%	\$8,275,174	1.12%	\$8,501,694	2.74%	\$8,314,273	-2.20%	\$8,250,190	-0.77%
SURPLUS / DEFICIT	\$29,487	(\$439,322)		(\$490,082)		(\$675,554)		(\$447,045)		(\$341,830)	
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	\$29,487	(\$439,322)		(\$490,082)		(\$675,554)		(\$447,045)		(\$341,830)	
BEGINNING FUND BALANCE	\$2,967,945	\$2,997,432		\$2,558,110		\$2,068,028		\$1,392,473		\$945,428	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$2,997,432	\$2,558,110		\$2,068,028		\$1,392,473		\$945,428		\$603,598	
FUND BALANCE TO REVENUE RATIO	35.16%	33.03%		26.56%		17.79%		12.02%		7.63%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.23	3.75		3.00		1.97		1.36		0.88	

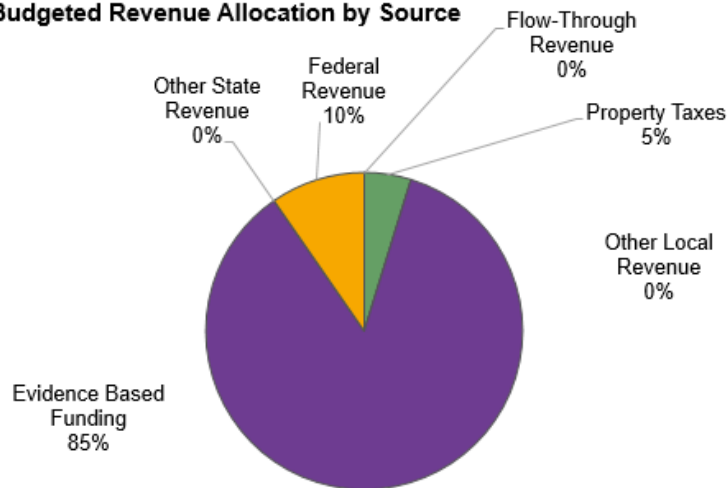
Operations and Maintenance Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

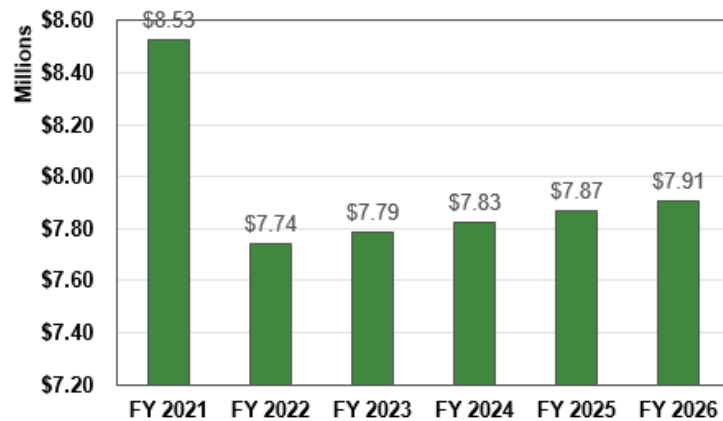
Revenue Analysis

	BUDGET FY 2021	PROJECTED FY 2022	% Δ	PROJECTED FY 2023	% Δ	PROJECTED FY 2024	% Δ	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ
LOCAL											
Property Taxes	\$407,000	\$411,191	1.03%	\$415,303	1.00%	\$419,456	1.00%	\$423,650	1.00%	\$427,887	1.00%
Other Local Revenue	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL LOCAL REVENUE	\$407,000	\$411,191	1.03%	\$415,303	1.00%	\$419,456	1.00%	\$423,650	1.00%	\$427,887	1.00%
STATE											
Evidence Based Funding	\$7,296,000	\$7,332,895	0.51%	\$7,369,789	0.50%	\$7,406,684	0.50%	\$7,443,578	0.50%	\$7,480,473	0.50%
Other State Revenue	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL STATE REVENUE	\$7,296,000	\$7,332,895	0.51%	\$7,369,789	0.50%	\$7,406,684	0.50%	\$7,443,578	0.50%	\$7,480,473	0.50%
TOTAL FEDERAL REVENUE	\$822,000	\$0	-100.00%	\$0		\$0		\$0		\$0	
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$8,525,000	\$7,744,086	-9.16%	\$7,785,092	0.53%	\$7,826,140	0.53%	\$7,867,228	0.53%	\$7,908,360	0.52%

Budgeted Revenue Allocation by Source



Revenue Projection



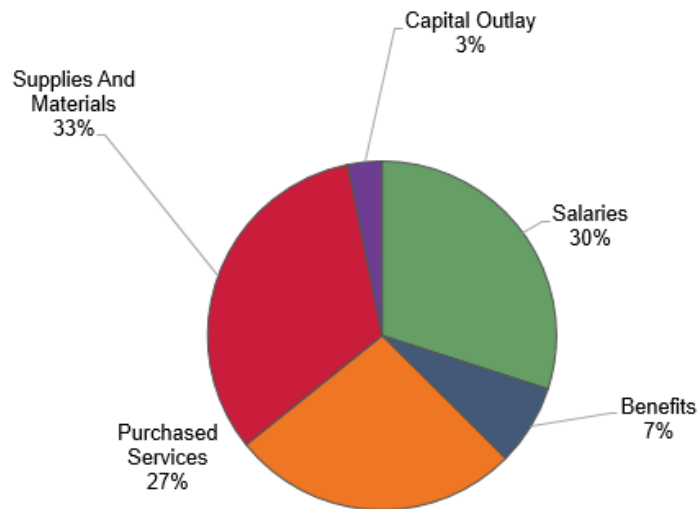
Operations and Maintenance Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

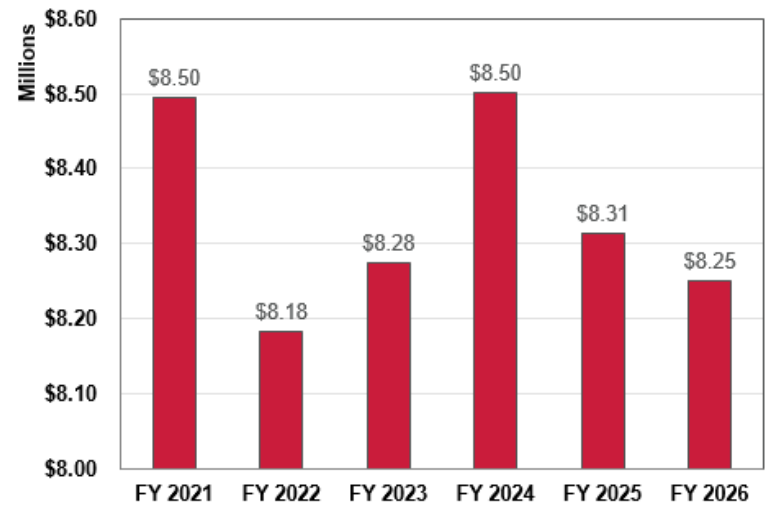
Expenditure Analysis

	BUDGET FY 2021	PROJECTED FY 2022	% Δ	PROJECTED FY 2023	% Δ	PROJECTED FY 2024	% Δ	PROJECTED FY 2025	% Δ	PROJECTED FY 2026	% Δ
Salaries	\$2,545,970	\$2,577,349	1.23%	\$2,654,670	3.00%	\$2,738,292	3.15%	\$2,824,548	3.15%	\$2,913,521	3.15%
Benefits	\$635,435	\$663,937	4.49%	\$671,654	1.16%	\$713,662	6.25%	\$761,794	6.74%	\$813,282	6.76%
TOTAL SALARIES & BENEFITS	\$3,181,405	\$3,241,286	1.88%	\$3,326,323	2.62%	\$3,451,954	3.78%	\$3,586,342	3.89%	\$3,726,803	3.92%
Purchased Services	\$2,274,908	\$1,638,095	-27.99%	\$1,638,095	0.00%	\$1,638,095	0.00%	\$1,588,095	-3.05%	\$1,538,095	-3.15%
Supplies And Materials	\$2,772,200	\$2,577,644	-7.02%	\$2,634,197	2.19%	\$2,691,881	2.19%	\$2,650,718	-1.53%	\$2,410,733	-9.05%
Capital Outlay	\$267,000	\$726,382	172.05%	\$676,559	-6.86%	\$719,764	6.39%	\$489,118	-32.04%	\$574,559	17.47%
TOTAL ALL OTHER	\$5,314,108	\$4,942,121	-7.00%	\$4,948,851	0.14%	\$5,049,740	2.04%	\$4,727,931	-6.37%	\$4,523,387	-4.33%
TOTAL EXPENDITURES	\$8,495,513	\$8,183,407	-3.67%	\$8,275,174	1.12%	\$8,501,694	2.74%	\$8,314,273	-2.20%	\$8,250,190	-0.77%

Budgeted Expenditure Allocation by Object



Expenditure Projection



TRANSPORTATION FUND PROJECTION

School District 189 currently transports 49% of our students. This is projected to increase by 27% (25 additional routes), allowing for the transport of students who are in gang-ridden areas. Mandatory transportation is provided for students with special needs and students who must walk through dangerous roadways or hazardous conditions. The approved Illinois Street Gang Terrorism Omnibus Prevention Act (740 ILCS 147/10) application will require an annual increase in expenses of approximately \$1,200,000. The Transportation Fund is projected to spend slightly higher than revenue due to expected reimbursements of less than 100% from the State.

Transportation Fund											
East St Louis SD 189 Five Year Financial Projections - 9-14-20											
Historical Summary											
	AFR FY 2016	AFR FY 2017	% Δ	AFR FY 2018	% Δ	AFR FY 2019	% Δ	UNAUDITED FY 2020	% Δ	BUDGET FY 2021	% Δ
REVENUE											
Local	\$167,204	\$170,837	2.17%	\$170,908	0.04%	\$174,257	1.96%	\$151,379	-13.13%	\$163,000	7.68%
State	\$4,245,729	\$4,128,188	-2.77%	\$4,404,936	6.70%	\$5,237,756	18.91%	\$5,310,376	1.39%	\$4,657,000	-12.30%
Federal	\$248,081	\$332,265	33.93%	\$0	-100.00%	\$0		\$249,360		\$570,000	128.59%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$4,661,014	\$4,631,290	-0.64%	\$4,575,844	-1.20%	\$5,412,013	18.27%	\$5,711,115	5.53%	\$5,390,000	-5.62%
EXPENDITURES											
Salary and Benefit Costs	\$700,491	\$592,587	-15.40%	\$595,608	0.51%	\$689,805	15.82%	\$713,600	3.45%	\$763,320	6.97%
Other	\$3,993,037	\$3,955,542	-0.94%	\$4,249,726	7.44%	\$4,548,942	7.04%	\$3,381,625	-25.66%	\$4,718,310	39.53%
TOTAL EXPENDITURES	\$4,693,528	\$4,548,129	-3.10%	\$4,845,334	6.53%	\$5,238,747	8.12%	\$4,095,225	-21.83%	\$5,481,630	33.85%
SURPLUS / DEFICIT	(\$32,514)	\$83,161		(\$269,490)		\$173,266		\$1,615,890		(\$91,630)	
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	(\$32,514)	\$83,161		(\$269,490)		\$173,266		\$1,615,890		(\$91,630)	
BEGINNING FUND BALANCE	\$1,873,364	\$1,847,921		\$1,931,082		\$1,661,592		\$1,834,858		\$3,450,748	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$7,071	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$1,847,921	\$1,931,082		\$1,661,592		\$1,834,858		\$3,450,748		\$3,359,118	
FUND BALANCE TO REVENUE RATIO	39.65%	41.70%		36.31%		33.90%		60.42%		62.32%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.72	5.10		4.12		4.20		10.11		7.35	

Transportation Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Projection Summary

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
REVENUE											
Local	\$163,000	\$164,476	0.91%	\$166,121	1.00%	\$167,782	1.00%	\$169,460	1.00%	\$171,155	1.00%
State	\$4,657,000	\$4,667,442	0.22%	\$5,677,885	21.65%	\$5,688,327	0.18%	\$5,698,769	0.18%	\$5,709,212	0.18%
Federal	\$570,000	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$5,390,000	\$5,401,918	0.22%	\$6,414,006	18.74%	\$6,426,109	0.19%	\$6,438,229	0.19%	\$6,450,367	0.19%
EXPENDITURES											
Salary and Benefit Costs	\$763,320	\$786,523	3.04%	\$809,731	2.95%	\$835,905	3.23%	\$863,058	3.25%	\$891,124	3.25%
Other	\$4,718,310	\$5,810,587	23.15%	\$5,924,709	1.96%	\$6,041,113	1.96%	\$6,159,846	1.97%	\$6,280,953	1.97%
TOTAL EXPENDITURES	\$5,481,630	\$6,597,109	20.35%	\$6,734,440	2.08%	\$6,877,018	2.12%	\$7,022,903	2.12%	\$7,172,077	2.12%
SURPLUS / DEFICIT	(\$91,630)	(\$1,195,191)		(\$320,434)		(\$450,909)		(\$584,674)		(\$721,710)	
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	(\$91,630)	(\$1,195,191)		(\$320,434)		(\$450,909)		(\$584,674)		(\$721,710)	
BEGINNING FUND BALANCE	\$3,450,748	\$3,359,118		\$2,163,927		\$1,843,493		\$1,392,584		\$807,910	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$3,359,118	\$2,163,927		\$1,843,493		\$1,392,584		\$807,910		\$86,200	
FUND BALANCE TO REVENUE RATIO	62.32%	40.06%		28.74%		21.67%		12.55%		1.34%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.35	3.94		3.28		2.43		1.38		0.14	

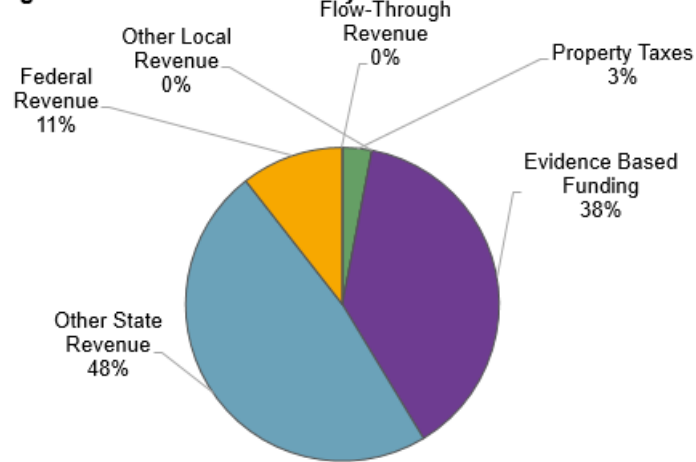
Transportation Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

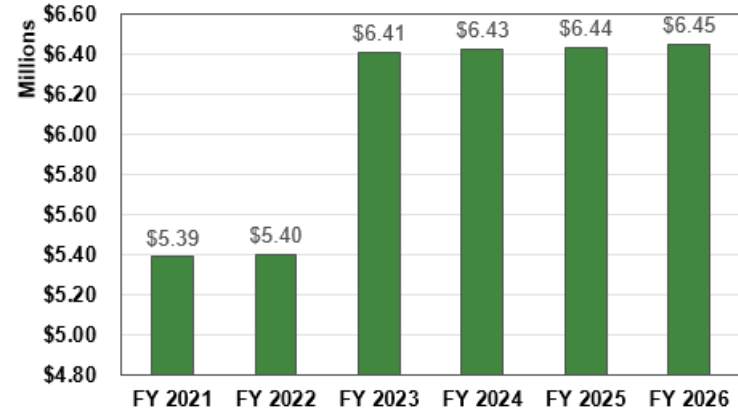
Revenue Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED			
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
LOCAL											
Property Taxes	\$163,000	\$164,476	0.91%	\$166,121	1.00%	\$167,782	1.00%	\$169,460	1.00%	\$171,155	1.00%
Other Local Revenue	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL LOCAL REVENUE	\$163,000	\$164,476	0.91%	\$166,121	1.00%	\$167,782	1.00%	\$169,460	1.00%	\$171,155	1.00%
STATE											
Evidence Based Funding	\$2,065,000	\$2,075,442	0.51%	\$2,085,885	0.50%	\$2,096,327	0.50%	\$2,106,769	0.50%	\$2,117,212	0.50%
Other State Revenue	\$2,592,000	\$2,592,000	0.00%	\$3,592,000	38.58%	\$3,592,000	0.00%	\$3,592,000	0.00%	\$3,592,000	0.00%
TOTAL STATE REVENUE	\$4,657,000	\$4,667,442	0.22%	\$5,677,885	21.65%	\$5,688,327	0.18%	\$5,698,769	0.18%	\$5,709,212	0.18%
TOTAL FEDERAL REVENUE	\$570,000	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%	\$570,000	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$5,390,000	\$5,401,918	0.22%	\$6,414,006	18.74%	\$6,426,109	0.19%	\$6,438,229	0.19%	\$6,450,367	0.19%

Budgeted Revenue Allocation by Source



Revenue Projection



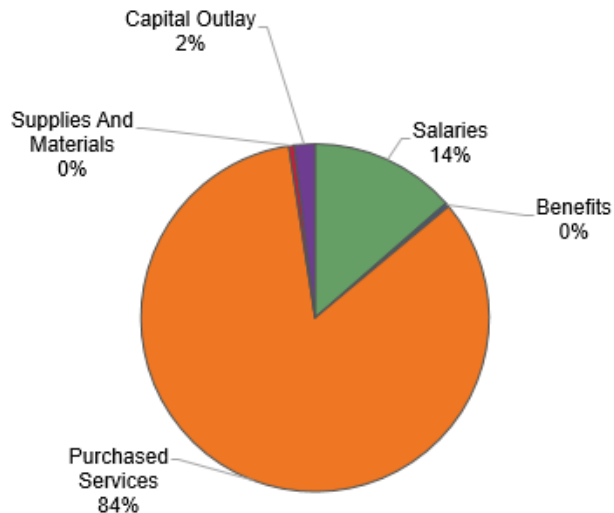
Transportation Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

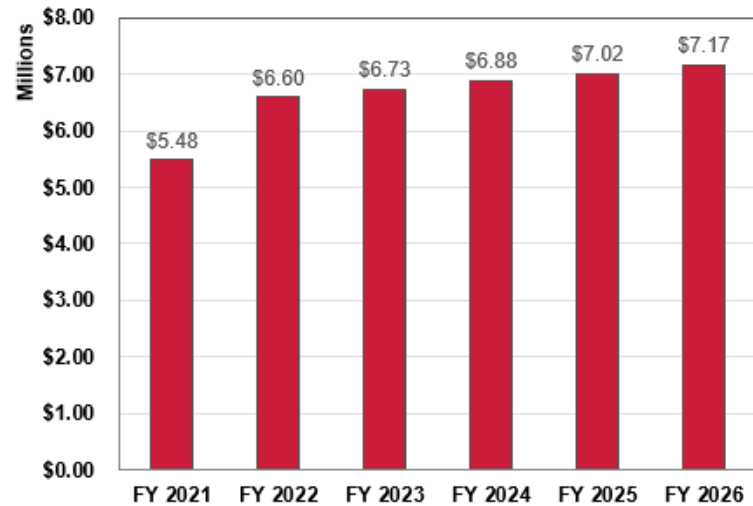
Expenditure Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
Salaries	\$743,030	\$765,321	3.00%	\$788,281	3.00%	\$813,111	3.15%	\$838,724	3.15%	\$865,144	3.15%
Benefits	\$20,290	\$21,202	4.49%	\$21,451	1.17%	\$22,794	6.26%	\$24,333	6.75%	\$25,980	6.77%
TOTAL SALARIES & BENEFITS	\$763,320	\$786,523	3.04%	\$809,731	2.95%	\$835,905	3.23%	\$863,058	3.25%	\$891,124	3.25%
Purchased Services	\$4,586,082	\$5,677,804	23.81%	\$5,791,360	2.00%	\$5,907,187	2.00%	\$6,025,331	2.00%	\$6,145,837	2.00%
Supplies And Materials	\$27,743	\$28,298	2.00%	\$28,864	2.00%	\$29,441	2.00%	\$30,030	2.00%	\$30,631	2.00%
Capital Outlay	\$104,485	\$104,485	0.00%	\$104,485	0.00%	\$104,485	0.00%	\$104,485	0.00%	\$104,485	0.00%
TOTAL ALL OTHER	\$4,718,310	\$5,810,587	23.15%	\$5,924,709	1.96%	\$6,041,113	1.96%	\$6,159,846	1.97%	\$6,280,953	1.97%
TOTAL EXPENDITURES	\$5,481,630	\$6,597,109	20.35%	\$6,734,440	2.08%	\$6,877,018	2.12%	\$7,022,903	2.12%	\$7,172,077	2.12%

Budgeted Expenditure Allocation by Object



Expenditure Projection



WORKING CASH FUND PROJECTION

Working Cash Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Historical Summary

	AFR FY 2016	AFR FY 2017	% Δ	AFR FY 2018	% Δ	AFR FY 2019	% Δ	UNAUDITED FY 2020	% Δ	BUDGET FY 2021	% Δ
REVENUE											
Local	\$41,799	\$42,707	2.17%	\$42,725	0.04%	\$43,471	1.75% ▲	\$37,848	-12.94%	\$41,000	8.33%
State	\$0	\$0		\$0		\$0	▲	\$0		\$0	
Federal	\$0	\$0		\$0		\$0	▲	\$0		\$0	
Other	\$0	\$0		\$0		\$0	▲	\$0		\$0	
TOTAL REVENUE	\$41,799	\$42,707	2.17%	\$42,725	0.04%	\$43,471	1.75%	\$37,848	-12.94%	\$41,000	8.33%
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	\$41,799	\$42,707		\$42,725		\$43,471		\$37,848		\$41,000	
BEGINNING FUND BALANCE	\$287,303	\$329,102		\$371,809		\$414,534		\$458,005		\$495,853	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
YEAR END BALANCE	\$329,102	\$371,809		\$414,534		\$458,005		\$495,853		\$536,853	

Working Cash Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

Projection Summary

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
REVENUE											
Local	\$41,000	\$41,119	0.29%	\$41,530	1.00%	\$41,946	1.00%	\$42,365	1.00%	\$42,789	1.00%
State	\$0	\$0		\$0		\$0		\$0		\$0	
Federal	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$41,000	\$41,119	0.29%	\$41,530	1.00%	\$41,946	1.00%	\$42,365	1.00%	\$42,789	1.00%
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$2,757,589		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	(\$2,757,589)		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES											
	\$41,000	\$41,119		\$41,530		\$41,946		\$42,365		\$42,789	
BEGINNING FUND BALANCE											
	\$495,853	\$536,853		\$577,972		\$619,502		\$661,448		\$703,813	
AUDIT ADJUSTMENTS TO FUND BALANCE											
PROJECTED YEAR END BALANCE											
	\$536,853	\$577,972		\$619,502		\$661,448		\$703,813		\$746,602	

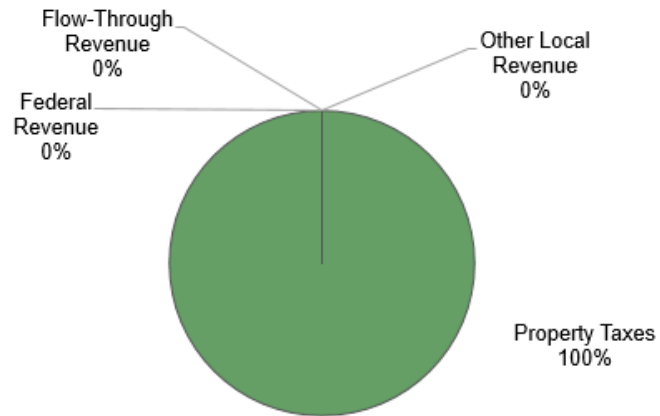
Working Cash Fund

East St Louis SD 189 | Five Year Financial Projections - 9-14-20

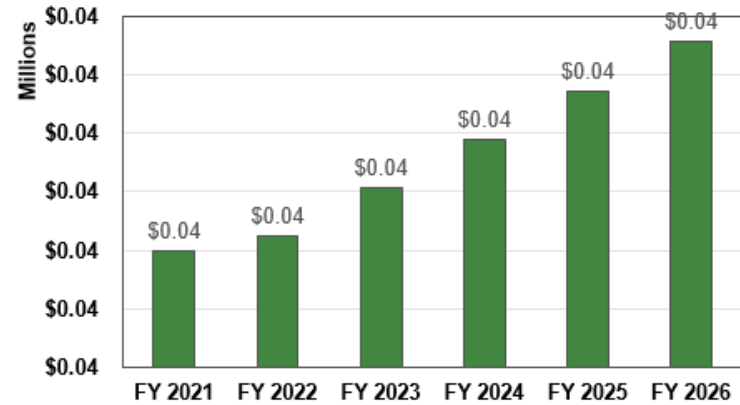
Revenue Analysis

	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	FY 2021	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ
LOCAL											
Property Taxes	\$41,000	\$41,119	0.29%	\$41,530	1.00%	\$41,946	1.00%	\$42,365	1.00%	\$42,789	1.00%
Other Local Revenue	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL LOCAL REVENUE	\$41,000	\$41,119	0.29%	\$41,530	1.00%	\$41,946	1.00%	\$42,365	1.00%	\$42,789	1.00%
STATE											
TOTAL STATE REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL FEDERAL REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$41,000	\$41,119	0.29%	\$41,530	1.00%	\$41,946	1.00%	\$42,365	1.00%	\$42,789	1.00%

Budgeted Revenue Allocation by Source



Revenue Projection



VI. Use of District Intervention Grant



USE OF DISTRICT INTERVENTION GRANTS

- The School District will receive \$6.05 million in intervention funds. The first \$3.2m will be used to pay the Alternate Bond Series 2001-2008 (a total of 4 bonds). The other \$2.85m has been used (FY2019-2023) to cover the funding gap for Instructional Facilitators, Intervention Teachers, Pupil Support, Librarian Teacher, and Guidance Counselors. In the future, these funds will be used to cover basic O&M costs.
- School District 189 has staffing deficiencies based on the EBF Statute formula used to determine adequacy.

Type of Support	EBF Statute	SD189 Actual	Filled in 2020	Gaps After 2020
Instructional Facilitator	27.5	4	4	19.5
Intervention Teacher: All Types	57.5	22	17	24.5
Pupil Support: All Types	46.4	9	24	13.4
Librarian Teacher	11.3	9	1	1.3
Guidance Counselors	17	8	3	6
Total Positions	160	52	49	65
TOTAL STAFF NEED:		\$7,674,464	\$3,000,000	\$4,674,464

Historic Intervention Fund Request District 189:

Total Funds Awarded	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
SD 189	\$9,000,000	\$3,000,000	\$8,201,250	\$5,400,000	No DIF Funds	\$3,196,800	\$3,196,800	\$6,050,000	\$38,041,350

- Since 2013 the District has been awarded an average of \$5.2 million annually in intervention funds.
- The average gap in funds needed annually for high quality District programming and staffing is approximately \$18 million.

Benefits students...	<ul style="list-style-type: none"> • Retain quality teachers in hard to staff areas • Support student social emotional learning needs • Train and coach teachers for successful classroom practices and instruction • Provide specialized training for ELL and special education teachers and staff • Acquire academic intervention programs and resources • Provide instructional coaching/consulting • Support data visualizations, monitoring, and analysis • Respond to strategic planning
Specifically...	<ul style="list-style-type: none"> • Teacher and leader mentoring & coaching • Homeless and truancy support, social emotional learning interventions (Ripple Effects), SEL Content Specialists, Americorp BAGS program, Family and Engagement Center, trauma informed trained schools • Job-embedded coaching • RISE training, ELL training • Specific curriculum training • Blueprint Math Fellows, Literacy Island, Exact Path and other intervention programs

	<ul style="list-style-type: none"> ● Additional instructional & SEL staff for specialization purposes ● DOMO data system, Data Management Specialist ● Cognia (AdvancED) training for administrative staff
<p>Our plans for future new money added to the formula...</p>	<ul style="list-style-type: none"> ● Expand Teacher Residency Program ● Create a program to develop secondary math teachers ● Extend social emotional programs to all buildings and develop Trauma Responsive Schools ● Reinstate Instructional Facilitators ● Send ELL staff to state sponsored training ● Special education curriculum writing ● Offer Exact Path to secondary students ● Support MTSS coordination and consultation for the school district ● Provide training on the use of DOMO to building leaders ● Provide professional development time for modification, evaluation and updates to actions in the strategic plan

VII. CONCLUSION



GRANTS AND OTHER REVENUE SOURCES

As District operating revenue is highly dependent on state and federal funding, it is imperative that we continue to aggressively pursue competitive grants to launch critical initiatives outlined in the new Five-Year Strategic Plan. East St. Louis School District 189 has a strong, successful history in securing competitively-awarded federal, state and private grants, with over \$42m in competitive grants earned between 2012-2017 alone. We currently have approximately \$31.2m in total grants in FY21. We rely on competitive grants to fund current and future program initiatives; however, these grant funds are not guaranteed in future years. Strategic Plan priorities 2 and 3 are crucial to student success. Therefore, we will seek additional grant funds to advance these curriculum, safety and social emotional initiatives. The Superintendents in St. Clair County will also seek a county-wide tax to benefit school capital expenses. If successful, this will result in an additional revenue source for future years.

SUSTAINABILITY

We will purposefully spend down our current fund balance to complete the goals outlined in the Strategic Plan and close the achievement gap between our students and students throughout the state. Some of the initiatives outlined in the Strategic Plan require start-up costs but can be sustained with little costs in subsequent years. For example, capital expenses for the K-8 school initiative are made in one year only; new professional development initiatives can be sustained by utilizing in-house district trainers; and new curriculum resources require only replacement expenses in the following years. The K-8 Academy expansion in FY22 is a high priority because it only has short-term capital needs, yet once established, will increase stability in student enrollment and student achievement. This will lead to a positive impact on revenue in subsequent years.

When funding is not available to carry out critical initiatives of the Strategic Plan, the District will pursue additional funding through grants. The Strategic Plan will also be monitored to determine whether or not budget changes are necessary. During these budget adjustments, priority will be given to initiatives that have the most positive impact on student achievement. Some activities may be postponed and launched another year once funding is secured. Annually, a cost-benefit analysis will be conducted to determine which initiatives are producing the greatest positive impact on student achievement.

School District 189 will have reductions in force among administration, teachers and support staff to balance the budget in future years and may consider salary freezes in the future. Administration will also delay new curriculum adoptions and/or eliminate programs such as evening school, AVID programming, etc, to balance the budget beyond FY22 if grants or alternative funding sources are not secured. Administration will carefully consider where these cuts will be made, using updated data to drive decisions. Detailed examples include:

Cuts beginning in FY22:

- By cutting 75 staff (including administrators, teachers, EBF academic and SEL staff, and security staff), the District will save approximately \$19m/over five years.
- By cutting all intervention programs, such as Advancement Via Individual Determination (AVID study skills and college prep), evening school, Innovative Learning Opportunities Program (alternate graduation program), SWIC Running Start (dual credit and associate's degree), as well as college and career readiness programs, the School District will save about \$770,000/year.
- By eliminating all new textbook adoptions through FY26, the District will save approximately \$1.15m/year.

Potential future cuts:

- By implementing freezes on salaries effective in FY25, the District would save about \$1.9m/year.

We are making tough decisions to balance the budget. We know these programs and staff are critical to the success of students and will have a negative impact on student learning if cut. Therefore, we will pursue alternative funding sources to reinstate these priority expenses so we can continue to close the achievement gap for East St. Louis students.

The following visual depicts our sustainability process. This process is used for on-going evaluation of The Five-Year Financial Plan. Timely modifications are made to ensure adequate funds are available to sustain high quality programming for students as well as appropriate staffing, student support services and operations.



CONCLUSION

We will seek additional funding to fully address the needs identified in audits, needs assessments and planning initiatives such as:

- The annual external Financial Audit;
- The Curriculum Management Audit completed in 2015;
- Fannie Howey's Facilities, Maintenance and Operations Assessment Audit completed in 2015;
- Technology Plan completed in 2018;
- Priority 2 and 3 initiatives outlined in the Five-Year Strategic Plan.

School District 189 is in good financial standing because of prudent financial decisions such as school closings, severe personnel reductions, restructuring bonds and other cost saving measures since ISBE intervention in 2011. The District's Five-Year Strategic Plan and corresponding Financial Plan outline the necessary programmatic and personnel priorities to benefit all students while being fiscally responsible. We will continue to exercise fiduciary restraint and only fund initiatives necessary to meet the academic and social-emotional needs of our students.