



2021-2022 Budget Presentation Bremen HS District 228

September 21, 2021

Budget Highlights



FINANCIAL INFORMATION

- CPI: 1.4% (-0.9%)
- Interest Earnings
- Corporate Personal Property Replacement Tax (CPPRT)



STUDENT PROGRAMS & EVENTS

- Academics
- Fine arts
- Athletics
- Clubs & activities
- Back to school & social events
- Graduation



CAPITAL IMPROVEMENTS

- Tinley Park roof
- Tinley Park & Oak Forest parking lots
- Bremen, Hillcrest & Oak Forest digital signs
- ADA Compliance upgrades
- Energy Projects



TECHNOLOGY

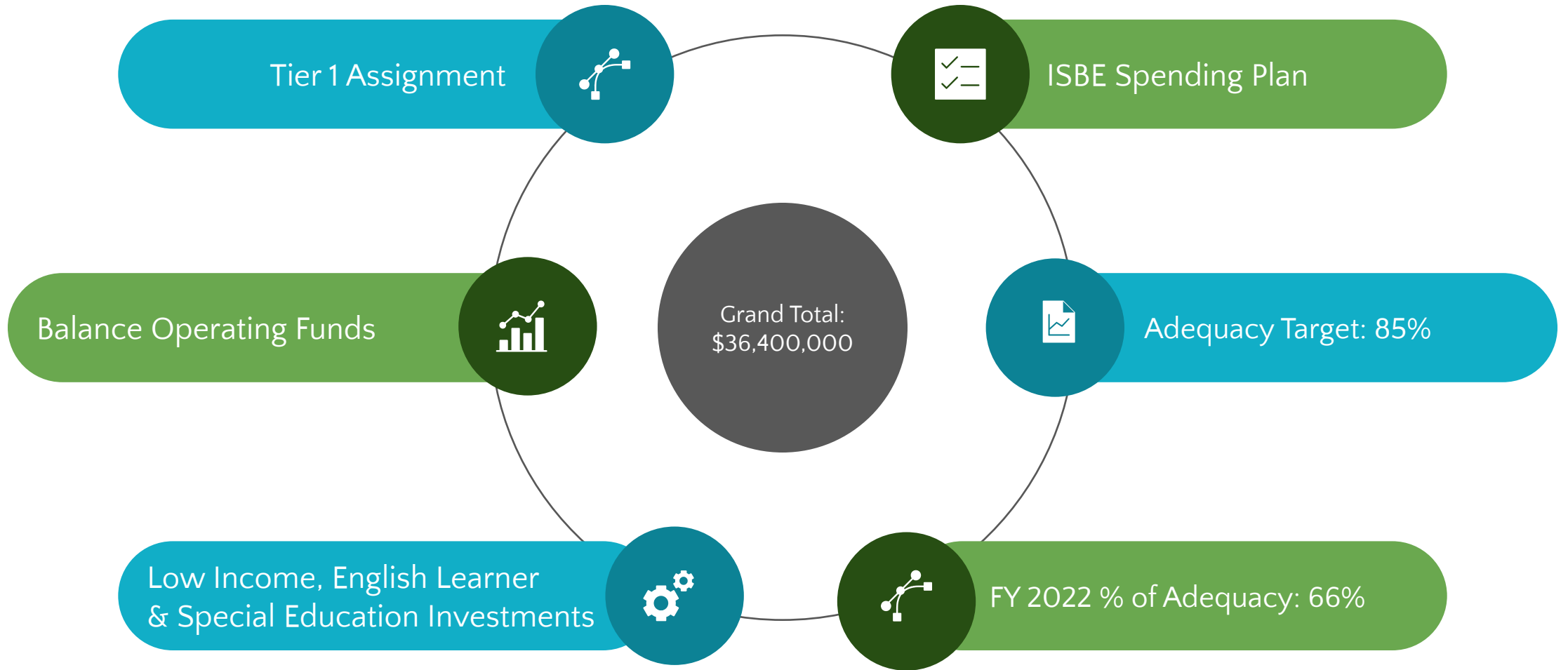
- 64 Classroom projectors
- Card access system project
- Security cameras
- Annual tech purchases (iPads, cases, Chromebooks)



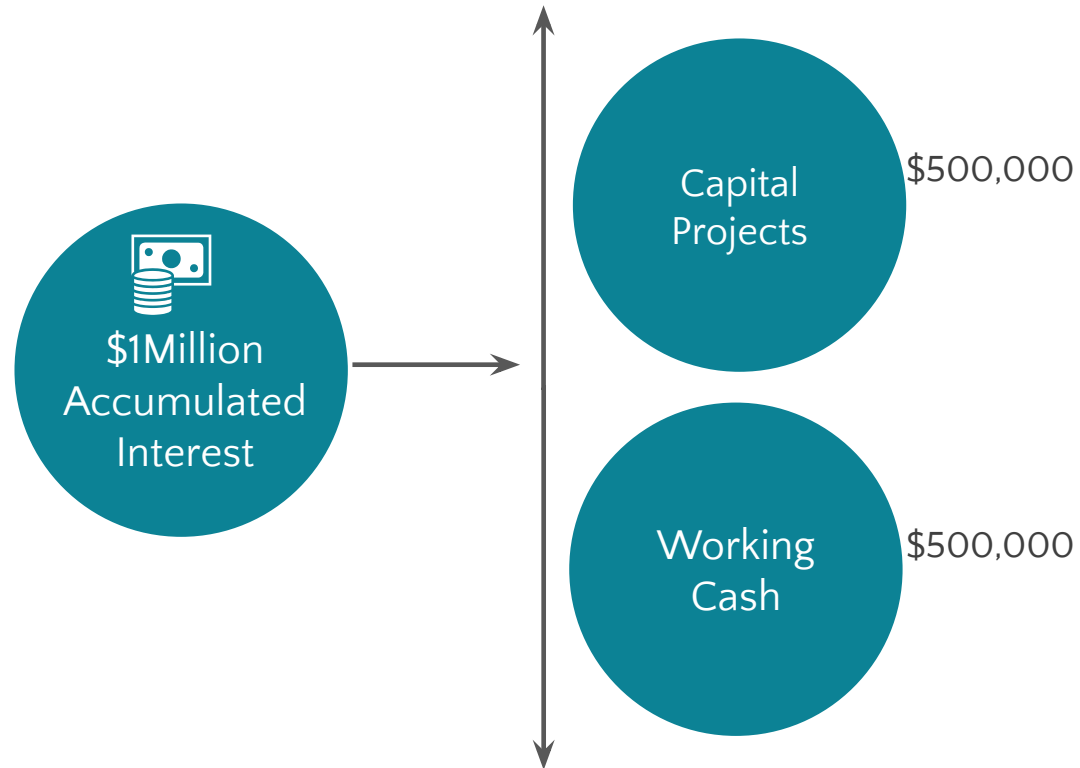
PERSONNEL

- Reading & math specialists
- Additional Assistant Principal (Hillcrest)
- Student support teams
 - Psychologists
 - Social Workers
 - Counselors

Evidence Based Funding



Transfer of Interest



- Accumulated interest in Ed Fund
- \$500,000 towards ADA compliance upgrades (Capital Projects)
- \$500,000 put back into reserves
- Board resolution to authorize transfer
- Long term security
- **Fiscal responsibility**

COVID Impacts

Federal Funding

- ESSER I, II & III
 - ISBE allocation requirements
- Significant surpluses
- Number of mandated categorical payments received
- Positive impact to financials **for now**

Economic Conditions

- Housing market impact
- D228 Businesses
- Transportation
- Impact to families

Property Taxes

- PTABs and Refunds
- Senate Bill 508
- Delayed payments

Operating Expenditures by Type

INTERNAL

SALARIES - 60%

- › Educators (JFA)
- › Classified Staff (BEST)
- › Non-Union Support Staff
- › Administrators
- › Coaches/Sponsors
- › Substitutes

BENEFITS - 15%

- › Health/Dental
- › Life Insurance
- › TRS
- › IMRF
- › Retirement benefits

EXTERNAL

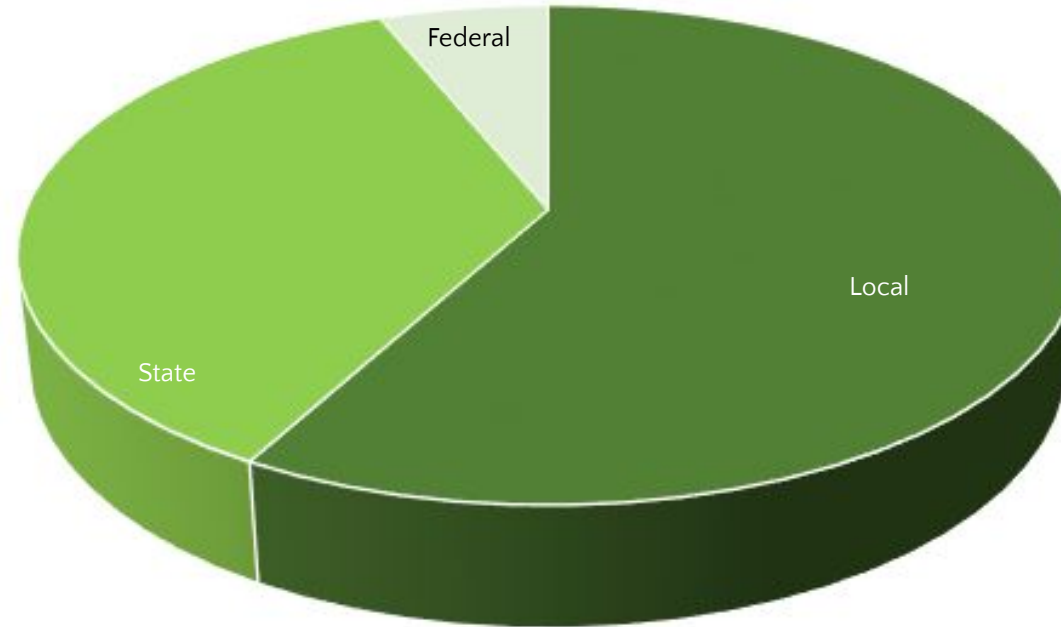
PURCHASED SERVICES - 8%

- › Transportation
- › Safety Services (Police/Security)
- › Attorneys
- › Auditors
- › Travel

SUPPLIES & MATERIALS/CAPITAL/OTHER - 17%

- › Textbooks/Workbooks/E-Licenses
- › Department Supplies & Materials
- › Tuition (SpEd & Out of District Placements)
- › RISE
- › Capital projects (Significant increase FY2022)
- › Major technology purchases

Operating Revenues by Type



Local

58%

Local revenues consist of property taxes, CPPRT, registration & student fees etc.

State

36%

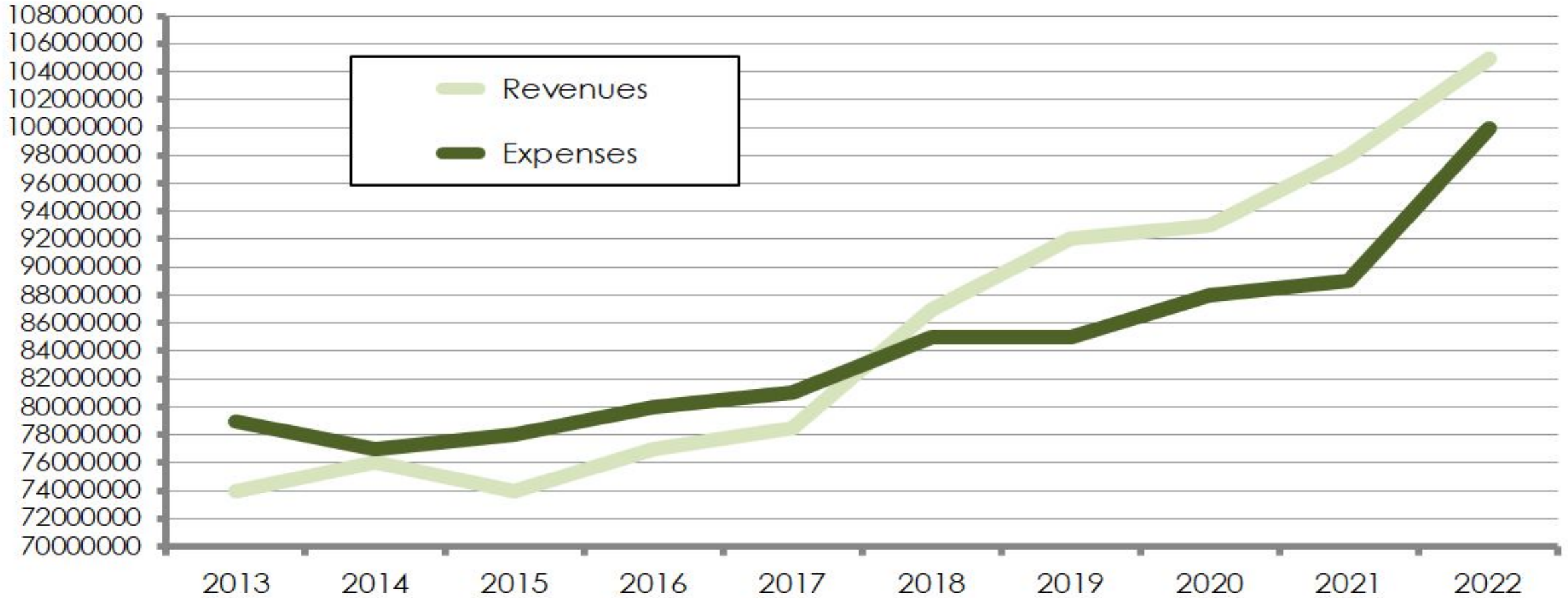
The majority of state revenues are made up of EBF dollars. Other state revenues include CTE grant funding, free & reduced lunch reimbursements etc.

Federal

6%

Title grants, QSCB subsidy dollars, and ESSER monies are all considered federal funding.

Financial History & Projections

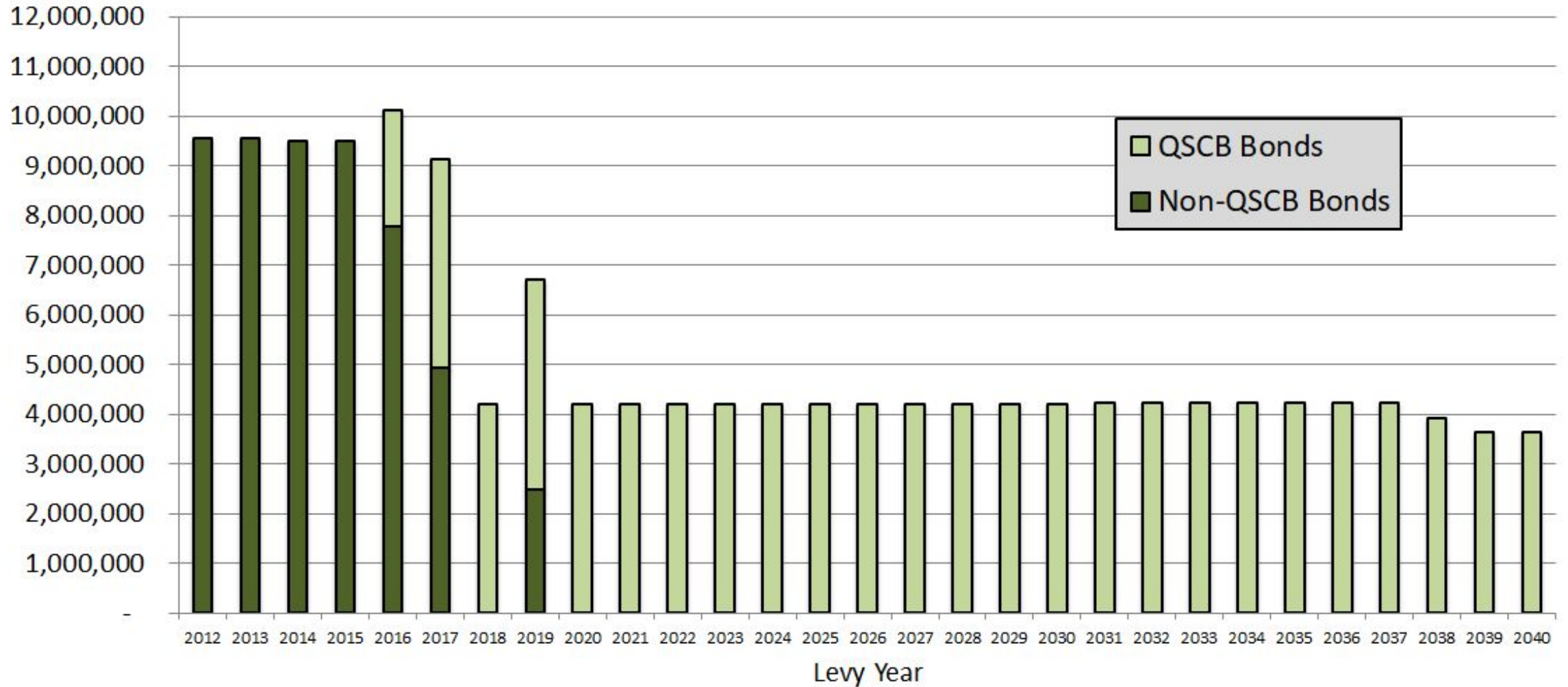


Last major bond issuance

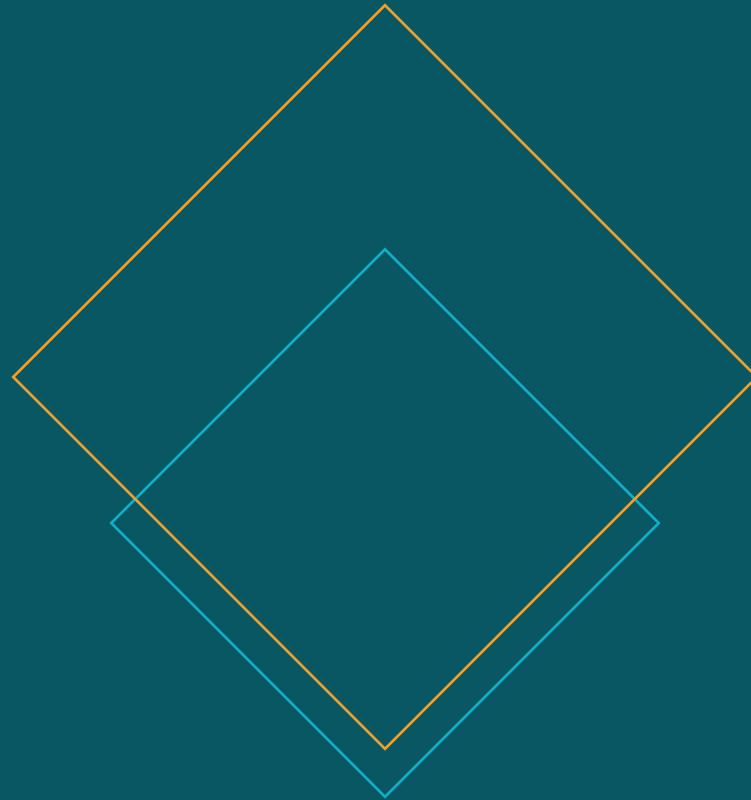
\$3.5 million increase in EBF & \$2 million QSCB subsidy

*Operating Funds

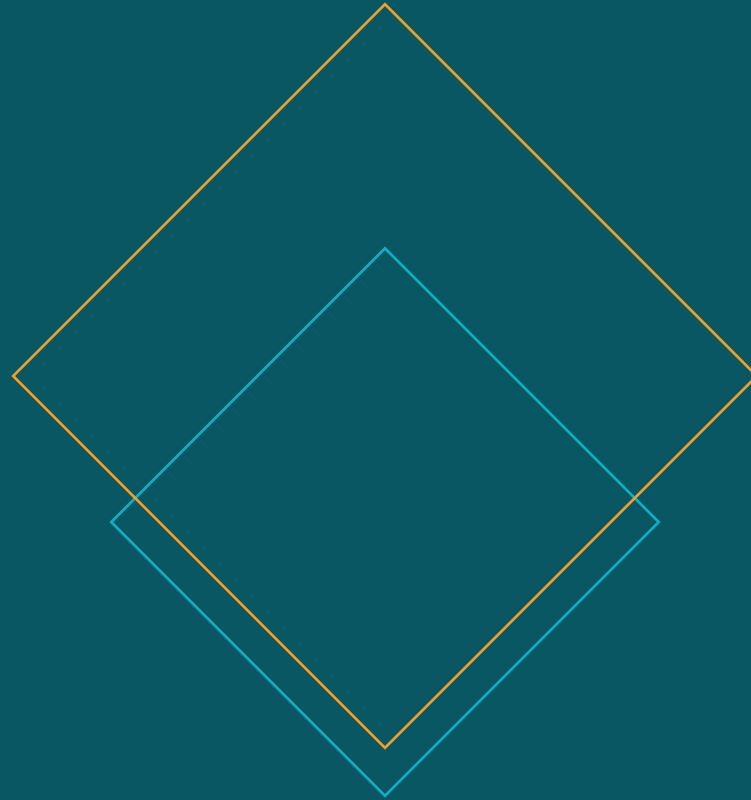
Debt Service History & Projection



**Debt service NOT operating fund*



Board Member Questions?



Public Hearing