



# **2020-2021 *TENTATIVE* ANNUAL BUDGET**

**Maine Township High School District 207**

**Administration Office**

**1177 South Dee Road**

**Park Ridge, IL 60068**

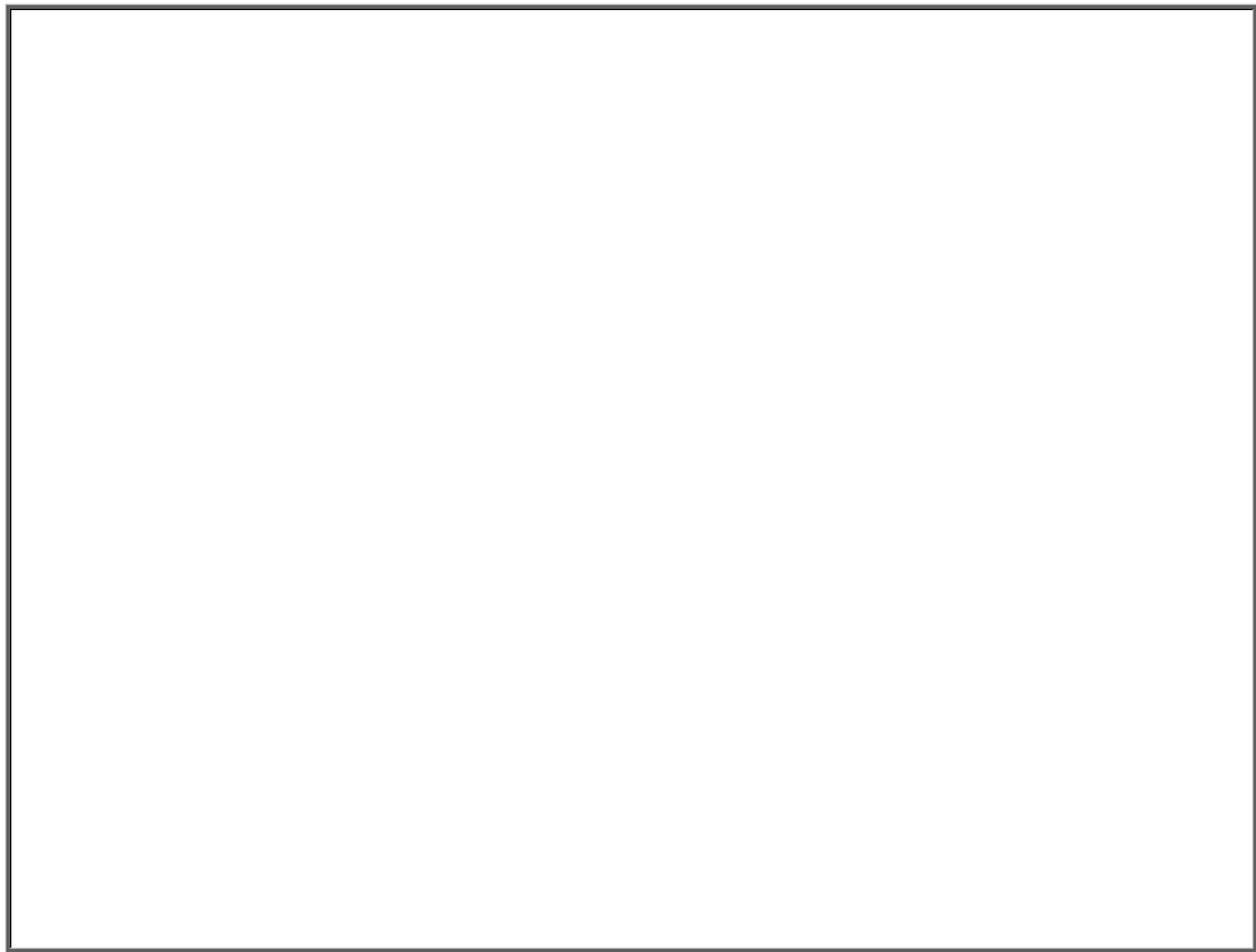
**[www.maine207.org](http://www.maine207.org)**

***Superintendent***

***Dr. Kenneth Wallace***

***Assistant Superintendent for Business***

***Ms. Mary Kalou***



## Maine Township High School District 207

## 2020-21 Annual Budget

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## EXECUTIVE SUMMARY BUDGET 2020-21

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2020-21 Budget has a surplus of \$2 million, in the major funds. The surplus is due to the District preparing for the Facility Master Plan, which will be partially funded with \$46 million from the District fund balance. The fund balances from the Education Fund, Operations & Maintenance Fund, Working Cash Fund and Capital Projects Fund will be used to fund the Facility Master Plan. Several of the District's Funds have deficits. The District has historically performed better than the Budget, which means that it is likely that the District will actually end 2020-21 with smaller deficits in these Funds.

The 2020-21 Budget for revenue is approximately \$2.5 million more than the 2020-21 Budget (all Funds except Self Insurance, Debt Service and Capital Projects). The largest revenue source for the District is property taxes. Property taxes are projected to increase slightly. The overall increase of \$3 million which is the result of the 2019 Consumer Price Index of 2.3% (which funds the 2020 tax levy, which partially funds the 2020-21 budget) and the 2019 Consumer Price Index of 1.9% (which funded the 2019 tax levy, which partially funds the 2020-21 budget). Almost \$1 million of the increase is related to property that is new to the tax base. Corporate Personal Property Replacement Taxes are projected to decrease 25% or \$1.4 million. This is a result of a drop in corporate profits related to Covid-19 closures.

Revenue from the State is budgeted to decrease. The allocation for special education private placement reimbursements is projected to drop while the State is funding the District under the Evidence Based Funding Formula and the District is receiving a hold harmless amount that will not increase.

Federal revenues are projected to increase because of relief funds for Covid-19 in the areas of Title I and Seamless Summer Meals.

The Maine Township High School District 207 2020-21 Budget for expenditures are projected to remain flat. (all Funds except Self Insurance, Debt Service and Capital Projects). Capital spending in areas not related to the Facilities Master Plan dropped by over \$5 million, which offset increases in many expenditure areas.

Over the next several years, the District will spend over \$240 million in the Capital Projects Fund on the Facilities Master Plan. \$195 million will be funded through the sale of referendum approved bonds, with the remaining amount being funded from the District's fund balance.

Salary increases have remained below the average CPI because of savings on retiree replacements and staffing turnover. The District has salary metrics that provide long-term savings from turn-over. The District was able to increase staff in some targeted areas and still remain around a 2% increase. Employee Benefits continue to be high, but increases have been flat. This is unusual and is not likely to continue long-term.

The District's emergency relief and grant funds for 2020-21 have not been finalized from the State and Federal Governments. These areas will be updated in the final budget.

Additional details on the revenues and expenditures of each Fund are provided within the 2020-21 Budget document. Maine Township High School District 207's 2020-21 Budget is the result of a significant amount of work by the entire District.

**Maine Township High School District 207**  
**2020-21 Tentative Budget**

	Projected Fund Balance 6/30/20	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/21	Surplus (Deficit)
<b>Operating Funds</b>							
Education:	\$ 83,129,757	\$ 117,894,099		\$ 117,626,104		\$ 83,397,752	\$ 267,995
Operations & Maintenance:	\$ 13,030,655	\$ 19,033,680	\$ -	\$ 14,047,090	\$ 4,000,000	\$ 14,017,245	\$ 986,590
Transportation:	\$ 2,413,590	\$ 2,884,600		\$ 3,060,600		\$ 2,237,590	\$ (176,000)
<b>Operating Fund Totals</b>	<b>\$ 98,574,002</b>	<b>\$ 139,812,379</b>	<b>\$ -</b>	<b>\$ 134,733,794</b>	<b>\$ 4,000,000</b>	<b>\$ 99,652,587</b>	<b>\$ 1,078,585</b>
IMRF/FICA:	\$ 4,575,830	\$ 3,922,000		\$ 3,995,850		\$ 4,501,980	\$ (73,850)
Working Cash:	\$ 150,000	\$ 1,000		\$ -		\$ 151,000	\$ 1,000
Health Life Safety:	\$ 3,406,700	\$ 1,022,730		\$ -		\$ 4,429,430	\$ 1,022,730
Tort Immunity:	\$ 707,900	\$ 1,322,470		\$ 1,338,000		\$ 692,370	\$ (15,530)
<b>Other Funds Sub-Total</b>	<b>\$ 8,840,430</b>	<b>\$ 6,268,200</b>	<b>\$ -</b>	<b>\$ 5,333,850</b>	<b>\$ -</b>	<b>\$ 9,774,780</b>	<b>\$ 934,350</b>
<b>Sub-Total Funds</b>	<b>\$ 107,414,432</b>	<b>\$ 146,080,579</b>	<b>\$ -</b>	<b>\$ 140,067,644</b>	<b>\$ 4,000,000</b>	<b>\$ 109,427,367</b>	<b>\$ 2,012,935</b>
Capital Projects:	\$ 145,330	\$ 800,000	\$ 4,000,000	\$ 70,000,000		\$ (65,054,670)	\$ (65,200,000)
Self Insurance:		\$ 15,972,960		\$ 15,616,900		\$ 356,060	\$ 356,060
Debt Service:	\$ 9,200	\$ 14,246,100		\$ 14,205,845		\$ 49,455	\$ 40,255
<b>Total All Funds</b>	<b>\$ 107,568,962</b>	<b>\$ 177,099,639</b>	<b>\$ 4,000,000</b>	<b>\$ 239,890,389</b>	<b>\$ 4,000,000</b>	<b>\$ 44,778,212</b>	<b>\$ (62,790,750)</b>

## Educational Fund

Local revenue, which is primarily property taxes, has increased by \$1.4. The State has a new funding formula, which keeps the Districts State revenue at the 2016-17 amount. The State decrease is attributed to a decrease in projected Special Education Private Facility Funding. Federal revenues are budgeted to increase as a result of new Federal Emergency Funding for Title I (\$678,000) and the Summer Meals Program (\$500,000), which provided meals to children during the Covid-19 school closure and summer.

Expenditures increased by 1.8% compared to the 2019-20 budget, excluding the transfer to the Capital Projects Fund. Salaries increased by 1.68% and included some additional positions to meet the needs of students, that were offset from retiree savings. The District's goal is to have salary increases that are equal to or less than the Consumer Price Index. This goal was achieved for the 2020-21 budget. The District has been experiencing extremely low increases in medical insurance. This is highly unusual, but is credited to the educational programs that the District has shared with the employees and the employees implementing some cost saving measures. The District was able to have a premium holiday in 2019-20, that allowed for no premiums on medical insurance to be paid for one month. The 2020-21 budget does not include the premium holiday and brings the projected expenditures in line with the 2019-20 budget. Purchased Services increased to cover the costs of the Summer Meals Program. Supplies decreased because furniture and equipment will now be part of the Facilities Master Plan. Capital outlay increased for the technology department replacement projectors and grants. The tuition budget is based on anticipated student placements. Placement costs have been increasing and can vary significantly from program to program.

The District does not historically spend the entire amount of the budget. Spending is based on need and unspent funds are used for future years. Departments are not penalized with a budget reduction for not spending all of their funds.

The District is budgeted to have a slight surplus in the Educational Fund, but the surplus is the result of emergency Federal assistance and flat State funding achieved through emergency Federal Assistance.

## EDUCATIONAL FUND

	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
<b>LOCAL SOURCES</b>	\$ 96,891,240	\$ 99,937,460	\$ 104,635,528	\$ 97,725,486	\$ 106,040,357	\$ 1,404,829	1.34%
<b>STATE SOURCES</b>	\$ 6,799,999	\$ 6,461,274	\$ 6,796,740	\$ 6,064,340	\$ 6,477,500	\$ (319,240)	-4.70%
<b>FEDERAL SOURCES</b>	\$ 3,602,772	\$ 3,772,854	\$ 3,907,252	\$ 4,248,597	\$ 5,376,242	\$ 1,468,990	37.60%
	<b>\$ 107,294,011</b>	<b>\$ 110,171,588</b>	<b>\$ 115,339,520</b>	<b>\$ 108,038,423</b>	<b>\$ 117,894,099</b>	<b>\$ 2,554,579</b>	<b>2.21%</b>
<b>SALARIES</b>	\$ 81,207,016	\$ 80,267,576	\$ 82,259,967	\$ 80,393,534	\$ 83,640,132	\$ 1,380,165	1.68%
<b>EMPLOYEE BENEFITS</b>	\$ 13,124,144	\$ 11,797,715	\$ 13,158,173	\$ 11,606,956	\$ 13,305,493	\$ 147,320	1.12%
<b>PURCHASED SERVICES</b>	\$ 3,470,089	\$ 3,364,433	\$ 3,441,224	\$ 3,101,900	\$ 3,852,533	\$ 411,309	11.95%
<b>SUPPLIES</b>	\$ 5,505,492	\$ 5,002,511	\$ 5,785,398	\$ 5,119,824	\$ 4,938,384	\$ (847,014)	-14.64%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 71,712	\$ 142,087	\$ 272,741	\$ 302,653	\$ 389,568	\$ 116,827	42.83%
<b>TUITION/OTHER OBJECTS</b>	\$ 6,261,080	\$ 5,019,752	\$ 9,933,110	\$ 5,011,949	\$ 10,990,452	\$ 1,057,342	10.64%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ 60,499	\$ 43,654	\$ 32,150	\$ 58,591	\$ 9,542	\$ (22,608)	-70.32%
<b>CONTINGENCY</b>	\$ 500,000		\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
<b>TRANSFERS TO OTHER FUNDS</b>			\$ 5,000,000		\$ -	\$ (5,000,000)	-100.00%
	<b>\$ 110,200,032</b>	<b>\$ 105,637,728</b>	<b>\$ 120,382,763</b>	<b>\$ 105,595,407</b>	<b>\$ 117,626,104</b>	<b>\$ (2,756,659)</b>	<b>-2.29%</b>

\$ -

## EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase slightly. The 2019 tax levy increased by 1.9% and the 2020 tax levy is estimated to be 2.3%. Property tax refunds are budgeted to continue to be high over \$2.3 million in this fund. These refunds doubled in the 2018-19 fiscal year. This is the result of refunds from the Property Tax Appeals Board and the Circuit Court.

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue has not released estimates for 2020-21. All major indications are that corporate revenues have significantly dropped due to Covid-19. The budget is based on a 25% decrease. This is consistent with the drop experienced approximately 10 years ago. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas.

Regular School Day Tuition – The District currently has no students that are paying out of district tuition.

Summer School Tuition – The decrease is due to not having summer athletic camps that charged fees during the summer of 2020 because of Covid-19.

Interest on Investments – The budget has been increased over last year's budget, but interest rates have recently started to decline.

Food Service – This is a payment that the District receives from the food service company per the food service contract.

Admissions – The decrease is based on the anticipated limits on spectators at sporting events due to Covid-19.

Instructional Fees – The District moved to a flat fee to cover the cost of Chromebooks. In the past students had to purchase their Chromebooks during their Freshman year. The increase is based on student enrollments as the instructional fee has not increased for 2020-21.

Other Pupil Activity – Both the sale of parking stickers and bus passes decrease is based on the actual amounts for 2019-20.

Tax Increment Financing Payment – The District receives a base payment of \$100,000, but also receives the tuition costs for students residing in new TIF housing. There was an increase in the students in the TIF housing.

Drivers Education – The decrease is due to a reduction in driver's education during summer school. The vast majority of students who take Driver Education at the schools are on fee waivers.



Other Revenue – This area includes the donations from Rivers Casino for Maine West, exclusive beverage revenue from Pepsi and the Chicago Land Coaching Center conference revenue. The District is not renewing the exclusive beverage agreement causing a decrease of \$25,000.

Student Activity Revenue – GASB #84 states that the revenues and expenditures from any student activity fund that has administrative involvement no longer qualifies as a fiduciary fund and must be accounted for in the Education Fund. Following the recommendation of the District auditors, the District will be providing a once a year entry for the total revenues of the student activity funds in this area. The day to day tracking and accounting for activities funds will not change.

Evidence Based Funding – After the 2017-18 Budget was adopted, the State released the new funding amounts under the new State funding formula. This amount replaced General State Aid, English Learner Education, Special Education Personnel, Special Education Funding for Children and Special Education Summer School. Because the District is a high local wealth District the District will continue to receive the funds based on the 2016-17 allocations without any increase. The State is using Federal emergency funds to maintain flat funding for 2020-21.

Summer Food Service Program – The Federal government expanded the summer food service program, so school districts could provide curb-side breakfast and lunch during the Covid-19 shutdown and during the summer. The District elected to participate in this program to ensure that children within our community had access to meals.

Title I Low Income – The District is using some previous year carry-over funds to increase this grant.

Department of Rehabilitation Services – This is a program for special education students as they transition to the work force. Additional funds have become available in this area and the District is increasing the targets that it meets to earn these additional funds.

Federal Emergency Relief – This program provides some emergency funds for Covid-19 related expenses. The District is using these funds to provide assistance with students that struggled during e-learning, curriculum development for e-learning and to offset any short fall in the summer meals program.

Other Federal Revenue – As shown historically, Federal Revenue does not change dramatically. Medicaid Fee for Service is a reimbursement for services provided to students on Medicaid. The reimbursement and number of students on Medicaid has been increasing.

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 BUDGET	2019-20 YEAR TO DATE	2020-21 BUDGET	DOLLAR CHANGE	PERCENTAGE CHANGE
AD VALOREM TAX LEVY-LOC ED AG:	\$ 86,602,141	\$ 88,604,324	\$ 89,132,000	\$ 85,857,411	\$ 91,821,300	\$ 2,689,300	3.02%
SPECIAL EDUCATION TAXES:	\$ 1,587,742	\$ 1,564,264	\$ 1,574,500	\$ 1,516,684	\$ 1,619,000	\$ 44,500	2.83%
CORPORATE PER/PROPERTY TAX:	\$ 3,972,039	\$ 4,943,629	\$ 5,430,000	\$ 5,415,140	\$ 4,072,500	\$ (1,357,500)	-25.00%
REGULAR SCHOOL DAY TUITION:	\$ 35,520		\$ 18,000			\$ (18,000)	-100.00%
SUMMER SCHOOL TUITION:	\$ 643,126	\$ 779,249	\$ 725,400	\$ 582,861	\$ 512,700	\$ (212,700)	-29.32%
INTEREST ON INVESTMENTS	\$ 1,304,912	\$ 1,873,156	\$ 1,400,000	\$ 1,772,250	\$ 1,700,000	\$ 300,000	21.43%
FOOD SERVICE:	\$ 110,930	\$ 78,795	\$ 90,000	\$ 105,231	\$ 90,000	\$ -	0.00%
ADMISSIONS:	\$ 286,702	\$ 257,517	\$ 92,600	\$ 66,745	\$ 65,200	\$ (27,400)	-29.59%
STUDENT FEES:	\$ 8,892	\$ 6,106	\$ 6,100	\$ 4,805	\$ 5,300	\$ (800)	-13.11%
INSTRUCTIONAL FEES:	\$ 1,420,574	\$ 1,544,149	\$ 1,696,453	\$ 1,656,346	\$ 1,768,168	\$ 71,715	4.23%
RESALE ACCOUNTS:	\$ 76,528	\$ 79,596	\$ 85,680	\$ 71,383	\$ 78,740	\$ (6,940)	-8.10%
OTHER PUPIL ACTIVITY REVENUE:	\$ 168,754	\$ 167,363	\$ 172,125	\$ 137,971	\$ 136,250	\$ (35,875)	-20.84%
TEXTBOOK SALES:	\$ 618	\$ 19				\$ -	0.00%
RENTALS:	\$ 77,725	\$ 70,169	\$ 61,800	\$ 66,723	\$ 60,700	\$ (1,100)	-1.78%
CONTRIBUTIONS:	\$ 45,832	\$ 47,693	\$ 40,000	\$ 42,261	\$ 40,000	\$ -	0.00%
SALE OF EQUIPMENT:	\$ 1,127	\$ 3,652	\$ 500	\$ 350	\$ 500	\$ -	0.00%
CHILD CARE PROGRAM:	\$ 13,827	\$ 19,225	\$ 12,550	\$ 11,100	\$ 10,500	\$ (2,050)	-16.33%
SERVICES PROVIDED OTHER DIST:	\$ 1,966	\$ 2,005	\$ 1,820	\$ 1,956	\$ 2,000	\$ 180	9.89%
REFUND OF PRIOR YEARS EXPEND:	\$ 78,040	\$ 31,994	\$ 5,000	\$ 16,312	\$ 5,000	\$ -	0.00%
TAX INCREMENT FINANCING PAYMENT:	\$ 137,078	\$ 253,206	\$ 180,000	\$ 179,583	\$ 180,000	\$ -	0.00%
DRIVERS EDUCATION:	\$ 61,170	\$ 50,928	\$ 55,000	\$ 49,313	\$ 42,000	\$ (13,000)	-23.64%
CHICAGOLAND COACHING CENTER:	\$ 54,114	\$ 60,905	\$ 36,000	\$ 15,465	\$ 36,000	\$ -	0.00%
FISCAL SERVICES:	\$ 27,555	\$ 21,583	\$ 33,000	\$ 3,197	\$ 33,000	\$ -	0.00%
OTHER REVENUE:	\$ 161,110	\$ 114,854	\$ 87,500	\$ 152,750	\$ 62,000	\$ (25,500)	-29.14%
STUDENT ACTIVITY REVENUE:			\$ 3,700,000		\$ 3,700,000	\$ -	0.00%
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$ 96,876,896</b>	<b>\$ 100,570,728</b>	<b>\$ 104,635,528</b>	<b>\$ 97,725,486</b>	<b>\$ 106,040,358</b>	<b>\$ 1,404,830</b>	<b>1.34%</b>

EVIDENCE BASED FUNDING	\$	5,595,822	\$	5,604,016	\$	5,600,000	\$	5,102,238	\$	5,600,000	\$	-	0.00%
SPECIAL EDUCATION PRIVATE FACI	\$	737,592	\$	613,982	\$	610,000	\$	450,325	\$	350,000	\$	(260,000)	-42.62%
SPECIAL EDUCATION EXTRAORDINAR	\$	421,043									\$	-	0.00%
SPECIAL EDUCATION PERSONNEL	\$	502,379									\$	-	0.00%
OPRHAN/INDIVIDUAL	\$	276,643	\$	335,821	\$	110,000	\$	151,539	\$	110,000	\$	-	0.00%
ORPHAN INDIV SUM SCH	\$	16,860	\$	5,069			\$	5,664			\$	-	0.00%
SPECIAL EDUCATION SUMMER SCHOOL	\$	12,957									\$	-	0.00%
CTEI	\$	279,866	\$	283,748	\$	233,540	\$	243,198	\$	209,300	\$	(24,240)	-10.38%
CTEI - STEM GRANTS	\$	15,797	\$	5,250			\$	10,500			\$	-	0.00%
BILINGUAL EDUCATION TPI	\$	93,452									\$	1	0.00%
DRIVER EDUCATION	\$	118,937	\$	117,142	\$	120,000	\$	73,698	\$	85,000	\$	(35,000)	-29.17%
LIBRARY GRANT	\$	8,753	\$	4,714							\$	-	0.00%
MISC STATE GRANTS	\$	76,479	\$	63,862	\$	123,200	\$	27,179	\$	123,200	\$	-	0.00%
MISC STATE GRANTS	\$	500	\$	500							\$	-	0.00%
MISC STATE SOURCES			\$	29,599							\$	-	0.00%

<b>REVENUE FROM STATE SOURCES</b>	<b>\$</b>	<b>8,157,079</b>	<b>\$</b>	<b>7,063,702</b>	<b>\$</b>	<b>6,796,740</b>	<b>\$</b>	<b>6,064,340</b>	<b>\$</b>	<b>6,477,500</b>	<b>\$</b>	<b>(319,240)</b>	<b>-4.70%</b>
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SPECIAL MILK	\$	23,751			\$	-	\$	521	\$	30,000	\$	30,000	0.00%
SUMMER FOOD SERVICE PROGRAM					\$	-	\$	153,155	\$	500,000	\$	500,000	0.00%
TITLE I LOW INCOME	\$	777,425	\$	769,079	\$	909,635	\$	689,028	\$	1,110,110	\$	200,475	22.04%
TITLE IVA STUDENT SUPPORT & AC	\$	12,929	\$	5,480	\$	48,000	\$	54,353	\$	67,000	\$	19,000	39.58%
IDEA FLOW-THROUGH	\$	1,321,769	\$	1,373,729	\$	1,382,587	\$	1,464,250	\$	1,454,386	\$	71,799	5.19%
IDEA ROOM & BOARD	\$	124,430	\$	379,926	\$	137,000	\$	311,586	\$	65,000	\$	(72,000)	-52.55%
CARL PERKINS TITLE IIC SECONDA	\$	149,122	\$	114,013	\$	120,930	\$	141,151	\$	114,508	\$	(6,422)	-5.31%
TITLE III IEP			\$	13,855	\$	-			\$	-	\$	-	0.00%
TITLE III LIPLEPS	\$	32,884	\$	32,159	\$	68,200	\$	45,905	\$	70,200	\$	2,000	2.93%
TITLE II	\$	103,222	\$	152,539	\$	170,100	\$	233,780	\$	188,670	\$	18,570	10.92%
DEPT OF REHABILITATION SVCS	\$	219,294	\$	154,754	\$	292,800	\$	401,012	\$	326,368	\$	33,568	11.46%
MEDICAID MATCHING	\$	85,269	\$	90,670	\$	100,000	\$	58,769	\$	100,000	\$	-	0.00%
MEDICAID	\$	354,057	\$	504,998	\$	360,000	\$	344,418	\$	360,000	\$	-	0.00%
MEDICAID	\$	19,161	\$	11,961	\$	18,000	\$	8,132	\$	12,000	\$	(6,000)	-33.33%
FED EMERGENCY RELIEF					\$	-			\$	678,000	\$	678,000	0.00%
FEDERAL MISC GRANTS	\$	236,268	\$	215,380	\$	300,000	\$	277,092	\$	300,000	\$	-	0.00%
FEDERAL EMERG MGMT AID FEMA\IE	\$	24,600	\$	26,380	\$	-			\$	-	\$	-	0.00%
REVENUE FROM FEDERAL SOURCES	\$	31,420	\$	38,657	\$	-	\$	65,446	\$	-	\$	-	0.00%
											\$	-	0.00%
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$</b>	<b>3,515,601</b>	<b>\$</b>	<b>3,883,579</b>	<b>\$</b>	<b>3,907,252</b>	<b>\$</b>	<b>4,248,596</b>	<b>\$</b>	<b>5,376,242</b>	<b>\$</b>	<b>1,468,990</b>	<b>37.60%</b>

EDUCATION FUND	\$	108,549,576	\$	111,518,008	\$	115,339,520	\$	108,038,423	\$	117,894,100	\$	2,554,580	2.21%
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## **FUNCTION 1100**

### **Regular Programs**

Salaries – Salaries increased by 1.42%.

- The salary increases were partially offset by savings from the replacement of five retiring teachers.
- The District also has begun to replace Safety Monitors with Security Guards, Safety Monitors are budgeted 50% in the Education Fund and 50% in the Operations and Maintenance Fund. This switch reduced salaries here.
- The District did not replace 5.0 Science teachers (Science is over staffed due to the change in the schedule and the District has committed to reductions through retirements.)

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2019-20 Budget.

Purchased Services – The increase is due to the District reducing postage (in function 2410) by \$30,000 and budgeting those funds to expand translation services for families.

Supplies & Materials – The decrease is due to the District reducing the purchase of furniture and equipment during the construction project. Furniture and some equipment will be purchased as part of the construction project.

Other Objects/Tuition – This increase is due to the increase in the number of retired teachers eligible for the \$3,500 per health insurance offset for not taking the District's insurance.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 40,553,818	\$ 40,821,980	\$ 41,225,759	\$ 36,233,558	\$ 41,809,126	\$ 583,367	1.42%
<b>EMPLOYEE BENEFITS</b>	\$ 5,328,479	\$ 5,385,417	\$ 5,927,780	\$ 4,598,780	\$ 5,950,510	\$ 22,730	0.38%
<b>PURCHASED SERVICES</b>	\$ 973,857	\$ 908,503	\$ 914,870	\$ 791,339	\$ 950,170	\$ 35,300	3.86%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 3,076,443	\$ 3,516,543	\$ 4,326,550	\$ 4,060,296	\$ 3,848,361	\$ (478,189)	-11.05%
<b>CAPITAL OUTLAY</b>	\$ 12,878	\$ 22,121	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 369,922	\$ 330,087	\$ 362,460	\$ 358,947	\$ 427,460	\$ 65,000	17.93%
<b>REGULAR PROGRAMS</b>	<b>\$ 50,315,397</b>	<b>\$ 50,984,651</b>	<b>\$ 52,757,419</b>	<b>\$ 46,042,920</b>	<b>\$ 52,985,627</b>	<b>\$ 228,208</b>	<b>0.43%</b>

## **FUNCTION 1200**

### **Special Education Programs**

Salaries - The increase is due to the addition of three new special education teachers. These additions are based on student needs.

Purchased Services – The increase is due to an increase in the vision services that the District is using in conjunction with our sending districts.

Supplies – The decrease is due to the budgeting of instructional supplies in the 1130 function. In order to have flexibility in implementing e-learning, all instructional supplies were budgeted in one account instead of each department. This will allow the department of instruction flexibility to purchase what is needed for next year.

Non-Capitalized Equipment – The decrease is based on the IDEA grant allocating funds to other areas.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 10,355,693	\$ 10,467,156	\$ 10,822,543	\$ 10,633,714	\$ 11,486,634	\$ 664,091	6.14%
<b>EMPLOYEE BENEFITS</b>	\$ 1,753,959	\$ 1,662,822	\$ 2,025,697	\$ 1,797,556	\$ 2,108,283	\$ 82,586	4.08%
<b>PURCHASED SERVICES</b>	\$ 223,283	\$ 395,210	\$ 267,200	\$ 236,390	\$ 237,157	\$ (30,043)	-11.24%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 98,022	\$ 107,388	\$ 242,284	\$ 74,003	\$ 89,458	\$ (152,826)	-63.08%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ -	\$ 1,440	\$ 1,690	\$ 1,261	\$ -	\$ (1,690)	-100.00%
<b>NON-CAPITALIZED EQUIP</b>	\$ 6,461	\$ 7,990	\$ 15,000	\$ 7,174	\$ 6,000	\$ (9,000)	-60.00%
<b>SPECIAL EDUCATION PROG</b>	<b>\$ 12,437,418</b>	<b>\$ 12,642,006</b>	<b>\$ 13,374,414</b>	<b>\$ 12,750,098</b>	<b>\$ 13,927,532</b>	<b>\$ 553,118</b>	<b>4.14%</b>

## **FUNCTION 1400**

### **Vocational Programs**

Salaries - This area decreased by 1.8 teaching staff.

Supplies & Materials - The decrease is due to the budgeting of instructional supplies in the 1130 function. In order to have flexibility in implementing e-learning, all instructional supplies were budgeted in one account instead of each department. This will allow the department of instruction flexibility to purchase what is needed for next year.

The other increases/decreases were based on the grant allocations for CTEI and Perkins. The Department Chairs use the grant to support their classes. The classroom needs vary from year to year.



	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 4,550,712	\$ 4,778,434	\$ 5,031,222	\$ 5,001,661	\$ 4,951,730	\$ (79,492)	-1.58%
<b>EMPLOYEE BENEFITS</b>	\$ 588,133	\$ 610,752	\$ 694,730	\$ 651,085	\$ 746,960	\$ 52,230	7.52%
<b>PURCHASED SERVICES</b>	\$ 64,293	\$ 42,355	\$ 55,807	\$ 55,851	\$ 62,551	\$ 6,744	12.08%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 228,292	\$ 225,863	\$ 236,342	\$ 194,900	\$ 90,713	\$ (145,629)	-61.62%
<b>CAPITAL OUTLAY</b>	\$ 54,947	\$ 46,983	\$ 67,941	\$ 84,408	\$ 41,568	\$ (26,373)	-38.82%
<b>OTHER OBJECTS/TUITION</b>	\$ 19,605	\$ 22,944	\$ 22,210	\$ 10,412	\$ 20,210	\$ (2,000)	-9.00%
<b>NON-CAPITALIZED EQUIP</b>	\$ 41,839	\$ 35,666	\$ 17,150	\$ 50,667	\$ 3,542	\$ (13,608)	-79.35%
<b>VOCATIONAL PROGRAMS</b>	<b>\$ 5,547,821</b>	<b>\$ 5,762,997</b>	<b>\$ 6,125,402</b>	<b>\$ 6,048,984</b>	<b>\$ 5,917,274</b>	<b>\$ (208,128)</b>	<b>-3.40%</b>

## **FUNCTION 1500**

### **Interscholastic Programs**

Supplies & Materials – The decrease is due to Lacrosse having one-time startup costs in 2019-20.

Capital Outlay – The decrease is due to the District purchasing replacement swim timing systems for each pool in 2019-20.

Proceeds from tournaments are deposited into the Other Objects area, but are spent in a variety of areas including purchased services and supplies.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 2,657,820	\$ 2,786,347	\$ 2,881,587	\$ 2,831,009	\$ 2,981,398	\$ 99,811	3.46%
<b>EMPLOYEE BENEFITS</b>	\$ 67,441	\$ 61,770	\$ 78,820	\$ 64,259	\$ 77,620	\$ (1,200)	-1.52%
<b>PURCHASED SERVICES</b>	\$ 478,359	\$ 488,278	\$ 436,965	\$ 400,414	\$ 426,061	\$ (10,904)	-2.50%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 360,095	\$ 224,265	\$ 202,247	\$ 317,574	\$ 177,160	\$ (25,087)	-12.40%
<b>CAPITAL OUTLAY</b>	\$ 2,140	\$ -	\$ 101,800	\$ 103,238	\$ -	\$ (101,800)	-100.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 49,189	\$ (103,799)	\$ 43,160	\$ (109,630)	\$ 44,460	\$ 1,300	3.01%
<b>INTERSCHOLASTIC PROG</b>	<b>\$ 3,615,044</b>	<b>\$ 3,456,861</b>	<b>\$ 3,744,579</b>	<b>\$ 3,606,864</b>	<b>\$ 3,706,699</b>	<b>\$ (37,880)</b>	<b>-1.01%</b>

**FUNCTION 1600**  
**Summer School Programs**

The decrease is due to the reduction in summer athletic camps in summer of 2020 due to Covid-19.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 832,773	\$ 664,415	\$ 725,100	\$ 531,474	\$ 647,300	\$ (77,800)	-10.73%
<b>EMPLOYEE BENEFITS</b>	\$ 10,918	\$ 7,446	\$ 6,590	\$ 5,899	\$ 8,580	\$ 1,990	30.20%
<b>PURCHASED SERVICES</b>	\$ 30,096	\$ 34,282	\$ 26,750	\$ 20,696	\$ 20,000	\$ (6,750)	-25.23%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 51,875	\$ 51,604	\$ 39,850	\$ 37,190	\$ 28,300	\$ (11,550)	-28.98%
<b>OTHER OBJECTS/TUITION</b>	\$ 26	\$ 44	\$ 90	\$ 56	\$ 90	\$ -	0.00%
<b>SUMMER SCHOOL PROG</b>	<b>\$ 925,688</b>	<b>\$ 757,791</b>	<b>\$ 798,380</b>	<b>\$ 595,315</b>	<b>\$ 704,270</b>	<b>\$ (94,110)</b>	<b>-11.79%</b>

## **FUNCTION 1700**

### **Drivers Education Programs**

The District has not decreased the number of teachers in Driver Education. The change in salary is due to change in the individual teachers assigned to Drivers Education. Several teachers teach a portion of Driver Education and a portion of Physical Education.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 409,913	\$ 593,906	\$ 536,733	\$ 517,538	\$ 480,010	\$ (56,723)	-10.57%
<b>EMPLOYEE BENEFITS</b>	\$ 57,764	\$ 92,805	\$ 108,070	\$ 85,045	\$ 99,710	\$ (8,360)	-7.74%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 2,626	\$ 2,411	\$ 3,060	\$ 1,414	\$ 2,580	\$ (480)	-15.69%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DRIVERS EDUCATION</b>	\$ 470,303	\$ 689,122	\$ 647,863	\$ 603,997	\$ 582,300	\$ (65,563)	-10.12%

## **FUNCTION 1800**

### **Bilingual Programs**

Salaries – The staffing in this area decrease by 1.0 FTE based on student need. This area had 5 teacher retire. Additional salary savings were derived from the replacement salaries.



	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 1,297,562	\$ 1,436,262	\$ 1,462,056	\$ 1,407,607	\$ 1,025,696	\$ (436,360)	-29.85%
<b>EMPLOYEE BENEFITS</b>	\$ 194,788	\$ 200,255	\$ 233,000	\$ 186,078	\$ 225,500	\$ (7,500)	-3.22%
<b>PURCHASED SERVICES</b>	\$ -	\$ -	\$ 12,000	\$ 7,020	\$ 12,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 6,142	\$ 12,722	\$ 6,000	\$ 933	\$ 6,000	\$ -	0.00%
<b>BILINGUAL PROGRAMS</b>	<b>\$ 1,498,492</b>	<b>\$ 1,649,239</b>	<b>\$ 1,713,056</b>	<b>\$ 1,601,638</b>	<b>\$ 1,269,196</b>	<b>\$ (443,860)</b>	<b>-25.91%</b>

## **FUNCTION 1900**

### **Special Education Tuition Private Programs**

This area is budgeted on a student by student basis and can vary based on the individual student programs. The cost of tuition per student ranges from \$45,000 to \$160,000 per year based on the individual needs of the student.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>OTHER OBJECTS/TUITION</b>	\$ 2,576,048	\$ 2,707,789	\$ 3,338,150	\$ 2,522,044	\$ 3,898,370	\$ 560,220	16.78%
<b>SPEC ED PRIVATE TUITION</b>	<b>\$ 2,576,048</b>	<b>\$ 2,707,789</b>	<b>\$ 3,338,150</b>	<b>\$ 2,522,044</b>	<b>\$ 3,898,370</b>	<b>\$ 560,220</b>	<b>16.78%</b>

## **FUNCTION 2100**

### **Supporting Services - Pupil**

Salaries – This area increase by 2.5 Psychologist/Social Workers to address the social emotional health of students.

Purchased Services – The decrease is based on the grants allocation funds to other areas. Grant budgets will be updated with the final budget.

The increase in Other Objects is related to GASB #84, which was implemented for the 2019-20 fiscal year. GASB #84 requires that the revenues and expenditures from any student activity fund that has administrative involvement no longer qualifies as a fiduciary fund and must be accounted for in the Education Fund. Following the recommendations of the District auditors, the District will be providing a once a year entry for the total expenditures of the student activity funds in this area. The day to day tracking and accounting for activities funds will not change.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 7,589,656	\$ 7,814,545	\$ 8,049,766	\$ 7,830,344	\$ 8,352,764	\$ 302,998	3.76%
<b>EMPLOYEE BENEFITS</b>	\$ 1,292,096	\$ 1,344,925	\$ 1,472,760	\$ 1,303,826	\$ 1,448,750	\$ (24,010)	-1.63%
<b>PURCHASED SERVICES</b>	\$ 56,109	\$ 33,745	\$ 81,400	\$ 61,320	\$ 55,400	\$ (26,000)	-31.94%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 33,456	\$ 27,731	\$ 41,560	\$ 32,689	\$ 39,310	\$ (2,250)	-5.41%
<b>CAPITAL OUTLAY</b>	\$ 6,340	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 2,956	\$ 3,869	\$ 3,704,500	\$ 3,220	\$ 3,705,160	\$ 660	0.02%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ -	\$ -	\$ -			\$ -	0.00%
<b>SUPPORTING SERV-PUPIL</b>	<b>\$ 9,043,612</b>	<b>\$ 9,224,815</b>	<b>\$ 13,349,986</b>	<b>\$ 9,231,399</b>	<b>\$ 13,601,384</b>	<b>\$ 251,398</b>	<b>1.88%</b>

## **FUNCTION 2200**

### **Support Services – Instructional Staff**

This area includes grants, the Learning Media Center Assessments and Technology.

Salaries and Employee Benefits – The increase is due to adding an addition position in the technology department. This increase was partially offset by turnover savings and grants reducing their allocations in this area.

Purchased Services and Supplies/Materials – The changes are related to variance grants. The grant budgets will be updated with the final budget.

Capital Outlay – This amount is based on the Technology Budget and is for replacement projectors, as well as a subsidy for student Chromebooks.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 2,644,292	\$ 2,699,765	\$ 2,973,210	\$ 2,743,966	\$ 3,054,606	\$ 81,396	2.74%
<b>EMPLOYEE BENEFITS</b>	\$ 433,069	\$ 413,348	\$ 486,746	\$ 414,210	\$ 503,690	\$ 16,944	3.48%
<b>PURCHASED SERVICES</b>	\$ 490,171	\$ 556,270	\$ 523,152	\$ 360,246	\$ 343,204	\$ (179,948)	-34.40%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 330,233	\$ 273,071	\$ 346,835	\$ 208,100	\$ 320,882	\$ (25,953)	-7.48%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 88,000	\$ 104,133	\$ 333,000	\$ 245,000	278.41%
<b>OTHER OBJECTS/TUITION</b>	\$ 30,585	\$ 32,011	\$ 29,680	\$ 37,957	\$ 28,480	\$ (1,200)	-4.04%
<b>SUPPORT SERV-INSTR STAFF</b>	<b>\$ 4,270,726</b>	<b>\$ 4,061,314</b>	<b>\$ 4,447,623</b>	<b>\$ 3,868,612</b>	<b>\$ 4,583,862</b>	<b>\$ 136,239</b>	<b>3.06%</b>

## **FUNCTION 2300**

### **Support Services – General Administration**

Salaries – The increase is based on the hiring of a replacement human resources administrative position a year early. This increase was offset by the retirement of a special education part time administrative position; who's replacement was hired during the 2019-20 year. This should be a one-year increase.

Purchased Services – The increase is due to contracting for an additional nursing services for special education students.



	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 1,281,827	\$ 1,326,928	\$ 1,450,631	\$ 1,261,916	\$ 1,560,392	\$ 109,761	7.57%
<b>EMPLOYEE BENEFITS</b>	\$ 334,489	\$ 346,880	\$ 374,860	\$ 309,380	\$ 362,060	\$ (12,800)	-3.41%
<b>PURCHASED SERVICES</b>	\$ 275,421	\$ 246,405	\$ 375,450	\$ 293,514	\$ 422,950	\$ 47,500	12.65%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 3,376	\$ 1,931	\$ 8,700	\$ 1,923	\$ 6,900	\$ (1,800)	-20.69%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -			\$ -	#DIV/0!
<b>OTHER OBJECTS/TUITION</b>	\$ 50,702	\$ 38,131	\$ 59,100	\$ 46,127	\$ 56,200	\$ (2,900)	-4.91%
<b>SUPPORT SERV-GEN ADMIN</b>	<b>\$ 1,945,815</b>	<b>\$ 1,960,275</b>	<b>\$ 2,268,741</b>	<b>\$ 1,912,860</b>	<b>\$ 2,408,502</b>	<b>\$ 139,761</b>	<b>6.16%</b>

## **FUNCTION 2400**

### **Support Services – School Administration**

Salaries – The increase is due to annual salary and employee benefit increases. This area covers the Principals, Assistant Principals and Department Chairs.

Purchased Services – The schools reduced their postage budgets to increase translation services for families (in function 1130).

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 5,225,658	\$ 5,455,885	\$ 5,617,470	\$ 5,730,856	\$ 5,789,436	\$ 171,966	3.06%
<b>EMPLOYEE BENEFITS</b>	\$ 1,224,695	\$ 1,329,988	\$ 1,391,390	\$ 1,306,946	\$ 1,417,040	\$ 25,650	1.84%
<b>PURCHASED SERVICES</b>	\$ 117,022	\$ 71,297	\$ 125,740	\$ 60,593	\$ 95,740	\$ (30,000)	-23.86%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 22,821	\$ 23,175	\$ 36,820	\$ 21,487	\$ 36,820	\$ -	0.00%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>OTHER OBJECTS/TUITION</b>	\$ 147,736	\$ 151,368	\$ 156,820	\$ 89,902	\$ 163,820	\$ 7,000	4.46%
<b>SUPPORT SERV-SCHOOL ADMIN</b>	<b>\$ 6,737,932</b>	<b>\$ 7,031,713</b>	<b>\$ 7,328,240</b>	<b>\$ 7,209,784</b>	<b>\$ 7,502,856</b>	<b>\$ 174,616</b>	<b>2.38%</b>

## **FUNCTION 2500**

### **Support Services – Business**

This area is for the Business Office including payroll, a portion of human resources, food service and the bookstores.

Purchased Services – The increase of \$540,000 relates to the summer meals program that provides curbside pickup of breakfasts and lunches during the Covid-19 school closure and summer. These costs will be reimbursed by the Federal government.

Supplies – The decrease is due to a decrease in the retail supplies sold in the bookstores.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 938,356	\$ 969,770	\$ 1,009,468	\$ 1,008,340	\$ 1,048,951	\$ 39,483	3.91%
<b>EMPLOYEE BENEFITS</b>	\$ 261,380	\$ 263,124	\$ 285,120	\$ 255,495	\$ 273,650	\$ (11,470)	-4.02%
<b>PURCHASED SERVICES</b>	\$ 72,764	\$ 49,513	\$ 70,900	\$ 341,530	\$ 618,900	\$ 548,000	772.92%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 713,067	\$ 493,419	\$ 263,500	\$ 149,511	\$ 252,000	\$ (11,500)	-4.36%
<b>OTHER OBJECTS/TUITION</b>	\$ 340	\$ 460	\$ 3,250	\$ 590	\$ 2,700	\$ (550)	-16.92%
<b>SUPPORT SERV-BUSINESS</b>	<b>\$ 1,985,907</b>	<b>\$ 1,776,286</b>	<b>\$ 1,632,238</b>	<b>\$ 1,755,466</b>	<b>\$ 2,196,201</b>	<b>\$ 563,963</b>	<b>34.55%</b>

## **FUNCTION 2600**

### **Support Services – Central**

This area serves the communications and the Innovative Adult Learning Coordinator and Chicagoland Coaching Center. This area is partially offset by revenue from the Chicagoland Coaching Center conference.

Employee Benefits – The increase is due to the employee benefits associated with the new communications position added in 2019-20.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 263,254	\$ 369,671	\$ 405,622	\$ 384,625	\$ 413,086	\$ 7,464	1.84%
<b>EMPLOYEE BENEFITS</b>	\$ 59,076	\$ 69,022	\$ 71,980	\$ 74,866	\$ 82,850	\$ 10,870	15.10%
<b>PURCHASED SERVICES</b>	\$ 93,690	\$ 198,610	\$ 145,050	\$ 100,352	\$ 138,000	\$ (7,050)	-4.86%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 15,272	\$ 16,397	\$ 12,900	\$ 13,574	\$ 14,400	\$ 1,500	11.63%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 15,000	\$ 10,874	\$ 15,000	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 3,190	\$ 2,556	\$ 3,200	\$ 1,555	\$ 3,400	\$ 200	6.25%
<b>SUPPORT SERV-CENTRAL</b>	<b>\$ 434,482</b>	<b>\$ 656,256</b>	<b>\$ 653,752</b>	<b>\$ 585,846</b>	<b>\$ 666,736</b>	<b>\$ 12,984</b>	<b>1.99%</b>

**FUNCTION 2900**  
**Other Supporting Services**

This area is based on grant dollars that fluctuate based on the grant initiatives.



	<b>2017-18 Actual</b>	<b>2018-19 Year to Date</b>	<b>2019-20 Budget</b>	<b>2019-20 Year to Date</b>	<b>2020-21 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>PURCHASED SERVICES</b>	\$ 252	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 125	\$ 65	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%
<b>OTHER SUPPORT SERVICES</b>	<b>\$ 377</b>	<b>\$ 65</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0.00%</b>

## **FUNCTION 3000**

### **Community Services**

This is the budget for the School Based Health Center. The District covers approximately \$100,000 of the costs, the remaining expenditures are covered by grants and donations. The costs of the health center have risen over the years, but the grant has not been increased.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>PURCHASED SERVICES</b>	\$ 192,979	\$ 187,800	\$ 255,400	\$ 237,803	\$ 255,400	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 323	\$ 814	\$ 2,500	\$ 371	\$ 2,500	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -	0.00%
<b>COMMUNITY SERVICES</b>	<b>\$ 193,302</b>	<b>\$ 188,614</b>	<b>\$ 258,100</b>	<b>\$ 238,174</b>	<b>\$ 258,100</b>	<b>\$ -</b>	<b>0.00%</b>

**FUNCTION 3700**  
**Non-Public Schools Pupil Services**

This area is for the non-public schools portion of the Federal Grants.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ -	\$ -	\$ 3,000	\$ 15	\$ 3,000	\$ -	0.00%
<b>EMPLOYEE BENEFITS</b>	\$ -	\$ -	\$ 390	\$ -	\$ 200	\$ (190)	-48.72%
<b>PURCHASED SERVICES</b>	\$ 113,334	\$ 135,541	\$ 139,540	\$ 134,831	\$ 11,000	\$ (128,540)	-92.12%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 1,548	\$ 880	\$ 1,250	\$ 5,399	\$ 2,000	\$ 750	60.00%
<b>NON-PUB SCHOOL PUPIL SERV</b>	<b>\$ 114,882</b>	<b>\$ 136,421</b>	<b>\$ 144,180</b>	<b>\$ 140,245</b>	<b>\$ 16,200</b>	<b>\$ (127,980)</b>	<b>-88.76%</b>

## **FUNCTION 3800**

### **Home/School Services**

This is the budget for Title I expenditures related to community outreach and education for the program. Many of the grants require the District to budget a portion here regardless of usage. The grant budgets will be updated with the final budget.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SALARIES</b>	\$ 414	\$ 11,492	\$ 65,000	\$ 30,706	\$ 36,000	\$ (29,000)	-44.62%
<b>EMPLOYEE BENEFITS</b>	\$ 11	\$ -	\$ 240	\$ -	\$ 120	\$ (120)	-50.00%
<b>PURCHASED SERVICES</b>	\$ 1,851	\$ 252	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 3,988	\$ 1,985	\$ 10,000	\$ 1,210	\$ 16,000	\$ 6,000	60.00%
<b>HOME/SCHOOL SERVICES</b>	\$ 6,264	\$ 13,729	\$ 85,240	\$ 31,916	\$ 62,120	\$ (23,120)	-27.12%

**FUNCTION 4100**

**Payments to Government Units**

This is the budget for tuition paid to other public entities. This area is for the Night High School Program and the North Cook Alternative Placement Program.



	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>SPEC ED PUBLIC TUITION</b>	\$ 265,324	\$ 128,738	\$ 195,000	\$ 87,871	\$ 195,000	\$ -	0.00%
<b>PYMTS-OTHER GOVERNMENT UNIT</b>	\$ 265,324	\$ 128,738	\$ 195,000	\$ 87,871	\$ 195,000	\$ -	0.00%

## **4200 Payments to Government Units**

This is the budget for tuition paid to other public entities for special education programs. The budget is based on the existing student placements and the anticipated placements for new students. It is a per student budget.

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>OTHER OBJECTS/TUITION</b>	\$ 1,581,614	\$ 1,652,532	\$ 2,013,600	\$ 1,961,637	\$ 2,445,902	\$ 432,302	21.47%
<b>PYMTS -GOVERNMENT UNITS</b>	<b>\$ 1,581,614</b>	<b>\$ 1,652,532</b>	<b>\$ 2,013,600</b>	<b>\$ 1,961,637</b>	<b>\$ 2,445,902</b>	<b>\$ 432,302</b>	<b>21.47%</b>

## **Function 6000 Contingency and Transfers**

This is the contingency for unexpected expenditures. The 2019-20 Budget included a \$5 million transfer to the Capital Projects Fund to help pay for the Facility Master Plan.

	2017-18 Actual	2018-19 Year to Date	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Difference	% Difference
TRANSFER AMONG FUNDS			\$ 5,000,000	\$ -	\$ -	\$ (5,000,000)	-100.00%
OTHER OBJECTS/TUITION	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	0.00%
CONTINGENCY & TRANSFERS	\$ -	\$ -	\$ 5,500,000	\$ -	\$ 500,000	\$ (5,000,000)	-90.91%

## OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus. The surplus is due to the District decreasing the number of capital projects as it implements the Facilities Master Plan that was passed in 2018. Over the next several years, the District will have deficits as funds are transferred out of this Fund to the Capital Projects Fund to help pay for the Facilities Master Plan. Below is detailed information on the budgeted revenues and expenditures.

Local Sources - Property taxes are budgeted to increase slightly. The CPI increases of 1.9% and 2.3%, which impacts the 2019 and 2020 tax levies.

State Sources – The State offered maintenance grants. The District applied for a maintenance grant to help offset the costs of some stage equipment at Maine South.

Transfers from Other Funds – In the past this fund received the interest income from the Working Cash Fund. The Working Cash Fund was almost eliminated as funds were transferred to finance the Facilities Master Plan.

Salaries – The increase in salaries is due to the regular salary increases. The District also has begun to replace Safety Monitors with Security Guards. Safety Monitors are budgeted 50% in the Education Fund and 50% in the Operations and Maintenance Fund. This switch increased salaries here. Generally, not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2019-20 Budget.

Supplies – This area decreased because of the energy efficient equipment installed over the past few years and as the District is implementing the Facilities Master Plan and is anticipated to have fewer repairs.

Capital Outlay – Capital Projects have dropped dramatically because of the 10 Year Facility Master Plan; the following projects have been budgeted:

- Maine South – stage rigging
- Administration – bathroom ADA compliance
- All schools – replacement grounds equipment

Transfers to Other Funds – The 2020-21 Budget includes a \$4 million transfer to the Capital Projects Fund to help offset the costs of the Facility Master Plan.

## OPERATIONS AND MAINTENANCE FUND

	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 17,932,700	\$ 18,691,278	\$ 18,385,700	\$ 17,910,578	\$ 18,983,680	\$ 597,980	3.25%
STATE SOURCES					\$ 50,000	\$ 50,000	100.00%
TRANSFER FROM OTHER FUNDS	\$ 2,000,000	\$ 2,183,100	\$ 540,000		\$ -	\$ (540,000)	-100.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,932,700</b>	<b>\$ 20,874,378</b>	<b>\$ 18,925,700</b>	<b>\$ 17,910,578</b>	<b>\$ 19,033,680</b>	<b>\$ 107,980</b>	<b>0.57%</b>
SALARIES	\$ 6,864,285	\$ 6,568,220	\$ 7,003,586	\$ 6,776,983	\$ 7,238,720	\$ 235,134	3.36%
EMPLOYEE BENEFITS	\$ 1,695,320	\$ 1,426,615	\$ 1,630,750	\$ 1,408,247	\$ 1,669,540	\$ 38,790	2.38%
PURCHASED SERVICES	\$ 3,234,500	\$ 2,451,709	\$ 2,160,000	\$ 1,876,738	\$ 2,144,000	\$ (16,000)	-0.74%
SUPPLIES	\$ 2,540,000	\$ 2,448,929	\$ 2,686,500	\$ 2,043,825	\$ 2,369,000	\$ (317,500)	-11.82%
CAPITAL OUTLAY/EQUIPMENT	\$ 5,542,760	\$ 3,932,572	\$ 2,866,209	\$ 1,771,094	\$ 357,830	\$ (2,508,379)	-87.52%
TUITION/OTHER OBJECTS	\$ 18,000	\$ 161	\$ 18,000	\$ 718	\$ 18,000	\$ -	0.00%
CONTINGENCY	\$ 50,000		\$ 50,000		\$ 250,000	\$ 200,000	400.00%
TRANSFERS TO OTHER FUNDS		\$ 1,600,000	\$ 3,000,000		\$ 4,000,000	\$ 1,000,000	33.33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,944,865</b>	<b>\$ 18,428,206</b>	<b>\$ 19,415,045</b>	<b>\$ 13,877,605</b>	<b>\$ 18,047,090</b>	<b>\$ (1,367,955)</b>	<b>-7.05%</b>

## **DEBT SERVICE FUND**

The County of Cook levies taxes for the District based on the bond repayment schedules. The County extends a greater amount of taxes than required to pay the debt service to account for loss in tax collections. The increase is due to the District selling \$160 million of the \$195 million in bonds that were approved with the passage of the referendum for the Facility Master Plan. The District also refinanced a portion of existing debt during the bond sale to achieve some interest rate savings for the taxpayers.



## DEBT SERVICE FUND

	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,557,560	\$ 1,354,778	\$ 1,177,200	\$ 7,075,866	\$ 14,234,100	\$ 13,056,900	1109.15%
INTEREST	\$ 3,000	\$ 15,210	\$ 9,000	\$ 21,571	\$ 12,000	\$ 3,000	33.33%
CORP. PERSONNEL PROPERTY TAXES						\$ -	#DIV/0!
PROCEEDS FROM BOND SALE				\$ 1,935,000		\$ -	#DIV/0!
PREMIUMS FROM BOND SALE				\$ 86,482			
TRANSFER FROM OTHER FUNDS						\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,560,560</b>	<b>\$ 1,369,988</b>	<b>\$ 1,186,200</b>	<b>\$ 9,118,919</b>	<b>\$ 14,246,100</b>	<b>\$ 13,059,900</b>	<b>1100.99%</b>
DEBT SERVICE FEES	\$ 500	\$ 900	\$ 5,000	\$ 900	\$ 5,000	\$ -	0.00%
DISCOUNTS FROM BOND SALE				\$ 14,223		\$ -	0.00%
RETIREMENT OF PRINCIPAL	\$ 1,085,000	\$ 1,085,000	\$ 725,000	\$ 2,757,577	\$ 9,115,000	\$ 8,390,000	1157.24%
RETIREMENT OF INTEREST	\$ 471,100	\$ 470,702	\$ 447,000	\$ 3,110,390	\$ 5,085,845	\$ 4,638,845	1037.77%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,556,600</b>	<b>\$ 1,556,602</b>	<b>\$ 1,177,000</b>	<b>\$ 5,883,090</b>	<b>\$ 14,205,845</b>	<b>\$ 13,028,845</b>	<b>1106.95%</b>

## **SELF INSURANCE FUND**

The Self Insurance Fund accounts for the money paid for health insurance premiums by both the employee and Board of Education. The majority of the revenue comes from deduction and benefit withholding from District employees. Premiums are set on a calendar year. The District is Self Insured and pays the actual claim costs for both medical and dental claims. Based on our current trends in claims, the expenditures were increased based on medical inflation. The District has been experiencing low claims costs. This is unusual and is attributed to the District's educational program to the employees on cost containment.

## SELF INSURANCE FUND

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
<b>FLEX/COBRA/REBATES</b>	\$ 943,538	\$ 1,096,420	\$ 1,108,760	\$ 996,371	\$ 1,200,160	\$ 91,400	8.24%
<b>INTEREST</b>	\$ 148,326	\$ 445,884	\$ 160,000	\$ 217,456	\$ 200,000	\$ 40,000	25.00%
<b>BOARD CONTRIBUTIONS</b>	\$ 10,722,467	\$ 10,730,836	\$ 11,508,000	\$ 9,609,805	\$ 11,614,000	\$ 106,000	0.92%
<b>EMPLOYEE CONTRIBUTIONS</b>	\$ 2,887,852	\$ 2,763,694	\$ 2,960,400	\$ 2,512,364	\$ 2,958,800	\$ (1,600)	-0.05%
<b>TOTAL REVENUE</b>	<b>\$ 14,702,183</b>	<b>\$ 15,036,834</b>	<b>\$ 15,737,160</b>	<b>\$ 13,335,996</b>	<b>\$ 15,972,960</b>	<b>\$ 235,800</b>	<b>1.50%</b>
<b>WELLNESS</b>	\$ 48,902	\$ 27,396	\$ 50,900	\$ 26,496	\$ 28,900	\$ (22,000)	-43.22%
<b>PPO</b>	\$ 8,367,938	\$ 8,275,224	\$ 9,080,000	\$ 7,025,697	\$ 9,351,000	\$ 271,000	2.98%
<b>HMO</b>	\$ 2,248,003	\$ 2,297,160	\$ 2,592,400	\$ 2,214,045	\$ 2,727,600	\$ 135,200	5.22%
<b>HSA PPO</b>	\$ 496,162	\$ 521,151	\$ 544,000	\$ 828,529	\$ 946,000	\$ 402,000	73.90%
<b>AFFORDABLE CARE ACT FEES</b>	\$ 17,526	\$ 15,957	\$ 21,720	\$ 11,234	\$ 10,000	\$ (11,720)	-53.96%
<b>DENTAL</b>	\$ 896,161	\$ 917,021	\$ 912,000	\$ 668,850	\$ 922,000	\$ 10,000	1.10%
<b>STOP LOSS</b>	\$ 441,957	\$ 730,926	\$ 1,032,000	\$ 676,504	\$ 1,020,000	\$ (12,000)	-1.16%
<b>ADMIN/FLEX FEES/BROKER</b>	\$ 606,619	\$ 589,656	\$ 641,400	\$ 532,442	\$ 611,400	\$ (30,000)	-4.68%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,123,268</b>	<b>\$ 13,374,491</b>	<b>\$ 14,874,420</b>	<b>\$ 11,983,797</b>	<b>\$ 15,616,900</b>	<b>\$ 742,480</b>	<b>4.99%</b>

## TRANSPORTATION FUND

Property Taxes – The increase in property taxes is the result of the District re-allocating the property tax levy to help cover the transportation costs. This re-allocation will need to increase in future years as the State's payments are unreliable.

State Revenue– This is the State reimbursement primarily used for special education transportation. The decrease is due to the District not spending all of the funds in 2019-20 because of the Covid-19 closure. Those expenditures are partially reimbursed by the State in 2020-21.

Purchased Services – The District pays for the transportation of students in special education and for extra-curricular transportation. There is a national bus driver shortage, and as a result, the District is paying higher cost for the bus transportation.

Capital Outlay – For the past two years, the District purchased additional white activity buses for the schools. No purchase is budgeted for 2020-21.

### TRANSPORTATION FUND

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 819,308	\$ 1,067,386	\$ 1,254,090	\$ 1,323,042	\$ 1,541,000	\$ 286,910	22.88%
<b>INTEREST</b>	\$ 41,828	\$ 90,728	\$ 43,000	\$ 52,233	\$ 40,000	\$ (3,000)	-6.98%
<b>STATE REVENUE</b>	\$ 1,712,680	\$ 1,385,511	\$ 1,603,600	\$ 1,098,099	\$ 1,303,600	\$ (300,000)	-18.71%
<b>TOTAL REVENUE</b>	<b>\$ 2,573,816</b>	<b>\$ 2,543,625</b>	<b>\$ 2,900,690</b>	<b>\$ 2,473,374</b>	<b>\$ 2,884,600</b>	<b>\$ (16,090)</b>	<b>-0.55%</b>
<b>SPECIAL EDUCATION</b>	\$ 2,091,352	\$ 2,244,560	\$ 2,303,000	\$ 2,235,759	\$ 2,560,000	\$ 257,000	11.16%
<b>ATHLETICS AND ACTIVITIES</b>	\$ 448,576	\$ 401,878	\$ 543,600	\$ 356,069	\$ 465,100	\$ (78,500)	-14.44%
<b>GAS FOR VANS</b>	\$ 24,893	\$ 23,801	\$ 25,500	\$ 16,416	\$ 25,500	\$ -	0.00%
<b>CAPITAL OUTLAY</b>		\$ 161,248	\$ 165,000	\$ 166,623	\$ -	\$ (165,000)	-100.00%
<b>CONTINGENCY</b>		\$ -	\$ 10,000		\$ 10,000	\$ -	0.00%
<b>TOTAL EXENDITURES</b>	<b>\$ 2,564,821</b>	<b>\$ 2,831,487</b>	<b>\$ 3,047,100</b>	<b>\$ 2,774,867</b>	<b>\$ 3,060,600</b>	<b>\$ 13,500</b>	<b>0.44%</b>

## **IMRF/SOCIAL SECURITY FUND**

Property Taxes – The tax levy in this fund was reduced as revenues were allocated in other funds in greater need.

Corporate Personal Property Replacement Tax – The Illinois Department of Revenue has not released estimates for 2020-21. All major indications are that corporate revenues have significantly dropped due to Covid-19. The budget is based on a 25% decrease. This is consistent with the drop experienced approximately 10 years ago. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas.

Expenditures – The District's IMRF rate is budgeted to increase by 1%. The other increases are based on the salary increases.

## IMRF SOCIAL SECURITY FUND

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,709,468	\$ 3,685,554	\$ 3,704,430	\$ 3,464,044	\$ 3,592,500	\$ (111,930)	-3.02%
CORP. PERSONNEL PROPERTY TAXES	\$ 14,871	\$ 296,726	\$ 346,000	\$ 55,289	\$ 259,500	\$ (86,500)	-25.00%
INTEREST	\$ 56,292	\$ 148,776	\$ 54,000	\$ 77,618	\$ 70,000	\$ 1	0.00%
	<b>\$ 3,780,631</b>	<b>\$ 4,131,056</b>	<b>\$ 4,104,430</b>	<b>\$ 3,596,951</b>	<b>\$ 3,922,000</b>	<b>\$ (182,430)</b>	<b>-4.44%</b>
IMRF	\$ 1,378,319	\$ 1,197,474	\$ 1,367,770	\$ 1,166,154	\$ 1,423,630	\$ 55,860	4.08%
SOCIAL SECURITY	\$ 1,083,975	\$ 1,126,499	\$ 1,218,070	\$ 1,137,809	\$ 1,242,670	\$ 24,600	2.02%
MEDICARE	\$ 1,245,498	\$ 1,277,377	\$ 1,322,760	\$ 1,284,384	\$ 1,329,550	\$ 6,790	0.51%
	<b>\$ 3,707,792</b>	<b>\$ 3,601,350</b>	<b>\$ 3,908,600</b>	<b>\$ 3,588,347</b>	<b>\$ 3,995,850</b>	<b>\$ 87,250</b>	<b>2.23%</b>

## **WORKING CASH FUND**

Interest – Investment earnings are projected to decrease as the majority of the fund balance was transferred to the Capital Projects Fund to pay for the Facilities Master Plan.



### WORKING CASH FUND

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
INTEREST	\$ 510,263	\$ 1,003,712	\$ 540,000	\$ 472,399	\$ 1,000	\$ (539,000)	-99.81%
	<u>\$ 510,263</u>	<u>\$ 1,003,712</u>	<u>\$ 540,000</u>	<u>\$ 472,399</u>	<u>\$ 1,000</u>	<u>\$ (539,000)</u>	<u>-99.81%</u>
TRANSFERS TO OTHER FUNDS	\$ 8,800,000	\$ 2,183,100	\$ 27,540,000	\$ -	\$ -	\$ (27,540,000)	-100.00%
	<u>\$ 8,800,000</u>	<u>\$ 2,183,100</u>	<u>\$ 27,540,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (27,540,000)</u>	<u>-100.00%</u>

## **TORT IMMUNITY FUND**

Property Taxes – Property taxes in the fund were increased to pay for the increase in the property liability insurance.

Expenditures - The Tort Immunity Fund is used to pay for District insurance, legal fees, unemployment fees and workman's compensation. These expenditures are based on utilization and can vary from year to year. The property/liability insurance increase is based on a projected insurance for calendar year 2021, as the pricing in the commercial property liability market continues to increase.

## TORT IMMUNITY FUND

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Year to Date	2020-21 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,136,186	\$ 1,097,892	\$ 1,061,900	\$ 1,025,128	\$ 1,307,470	\$ 245,570	23.13%
INTEREST/OTHER	\$ 11,671	\$ 22,563	\$ 14,000	\$ 15,052	\$ 15,000	\$ 1,000	7.14%
<b>TOTAL REVENUE</b>	<b>\$ 1,147,857</b>	<b>\$ 1,120,455</b>	<b>\$ 1,075,900</b>	<b>\$ 1,040,180</b>	<b>\$ 1,322,470</b>	<b>\$ 246,570</b>	<b>22.92%</b>
UNEMPLOYMENT	\$ 2,436	\$ 16,387	\$ 30,000	\$ 5,569	\$ 40,000	\$ 10,000	33.33%
WORMANS COMPENSATION	\$ 193,572	\$ 390,607	\$ 350,000	\$ 432,650	\$ 350,000	\$ -	0.00%
LEGAL FEES	\$ 113,267	\$ 343,659	\$ 260,000	\$ 225,793	\$ 270,000	\$ 10,000	3.85%
CLAIMS AND OTHER EXPENSES	\$ 1,809	\$ 859	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
PROPERTY/LIABILITY INSURANCE	\$ 450,841	\$ 490,054	\$ 675,000	\$ 599,451	\$ 675,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 761,925</b>	<b>\$ 1,241,566</b>	<b>\$ 1,318,000</b>	<b>\$ 1,263,463</b>	<b>\$ 1,338,000</b>	<b>\$ 20,000</b>	<b>1.52%</b>

## **HEALTH LIFE SAFETY FUND**

Property Taxes – The District re-established the property tax levy for this Fund with the 2009 tax levy. Tax dollars were reallocated to this Fund to cover the expenditures associated with qualifying Health Life Safety Amendments. The District will continue to generate revenue to have a source to fund qualifying projects based on the State criteria.

Expenditures - No expenditures are budgeted for 2020-21 as repairs are budgeted as part of the Facilities Master Plan.

## HEALTH LIFE SAFETY FUND

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Dollar</b>	<b>%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>PROPERTY TAXES</b>	\$ 1,107,186	\$ 1,132,574	\$ 1,132,200	\$ 1,094,735	\$ 957,730	\$ (174,470)	-15.41%
<b>INTEREST</b>	\$ 63,998	\$ 151,638	\$ 60,000	\$ 69,081	\$ 65,000	\$ 5,000	8.33%
<b>TOTAL REVENUE</b>	<b>\$ 1,171,184</b>	<b>\$ 1,284,212</b>	<b>\$ 1,192,200</b>	<b>\$ 1,163,816</b>	<b>\$ 1,022,730</b>	<b>\$ (169,470)</b>	<b>-14.21%</b>
<b>CAPITAL OUTLAY</b>	\$ 1,081,743	\$ 1,937,503	\$ 1,255,500	\$ 646,126	\$ -	\$ (1,255,500)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,081,743</b>	<b>\$ 1,937,503</b>	<b>\$ 1,255,500</b>	<b>\$ 646,126</b>	<b>\$ -</b>	<b>\$ (1,255,500)</b>	<b>-100.00%</b>