



# **2021-2022 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)**

**Dr. Kenneth Wallace**  
**Superintendent**

**Ms. Mary Kalou**  
**Assistant Superintendent for Business**



**Maine Township High School District 207****2021-22 Annual Budget**

Executive Summary	1
Summary Budget	2
Educational Fund	3-6
Educational Fund Revenue	7-10
Function 1100 – Regular Programs	11-12
Function 1200 - Special Education Programs	13-14
Function 1400 – Vocational Programs	15-16
Function 1500 – Interscholastic Programs	17-18
Function 1600 – Summer School Programs	19-20
Function 1700 – Drivers Education Programs	21-22
Function 1800 – Bilingual Programs	23-24
Function 1900 – Special Education Tuition Private Programs	25-26
Function 2100 – Supporting Services/Pupil	27-28
Function 2200 – Support Services/Instructional Staff	29-30
Function 2300 – Support Services/General Administration	31-32
Function 2400 – Support Services/School Administration	33-34
Function 2500 – Support Services/Business	35-36
Function 2600 – Support Services/Central	37-38
Function 2900 – Other Supporting Services	39-40
Function 3000 – Community Services	41-42
Function 3700 – Non-Public Schools Pupil Services	43-44
Function 3800 - Home/School Services	45-46
Function 4100 – Payments to Government Units	47-48
Function 4200 - Payments to Government Units	49-50
Function 6000 – Contingency and Transfers	51-52
Operations & Maintenance Fund	53-54
Transportation Fund	55-56
IMRF/Social Security Fund	57-58
Working Cash Fund	59-60
Health Life Safety Fund	61-62
Tort Immunity Fund	63-64
Capital Projects Fund	65-66
Self-Insurance Fund	67-68
Debt Service Fund	69-70

## **MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2021-22**

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2021-22 Budget has a deficit in the major funds. The deficit is due to the transferring funds to help pay for the Facility Master Plan. 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 2021-22 with smaller deficits in these Funds.

The 2021-22 Budget for revenue is approximately \$6 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 \$3.2 million which is the result of the 2020 Consumer Price Index of 1.4% (which funds the 2021 tax levy, which partially funds the 2021-22 budget) and the 2019 Consumer Price Index of 2.3% (which funded the 2020 tax levy, which partially funds the 2021-22 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 increase over 50% or \$2.4 million. This is a result of an increase in corporate profits. The District's 2020-21 budget projected a drop in corporate profits.

Revenue from the State is budgeted to increase slightly. The allocation for special education private placement reimbursements is projected to increase. 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 Cares Act and Seamless Meals. In addition, the District is utilizing carryover funds in many federal grants

The Maine Township High School District 207 2020-21 Budget for expenditures are projected to increase \$3.5 million (all Funds except Self Insurance, Debt Service and Capital Projects). Salary increases have remained close to 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 1% increase. Employee Benefits continue to be high, but increases have been flat. This is unusual and is not likely to continue long-term.

Capital spending in areas not related to the Facilities Master Plan increased in the Operations and Maintenance Fund from the replacement of the Maine South field turf and in the Health Life Safety fund as the District replaces partial roofs at Maine East and Maine South. The Health Life Safety Fund has sufficient fund balance to cover these expenditures. Expenditures in the Transportation Fund continue to increase as the bus driver shortage causes rates to increase.

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.

Additional details on the revenues and expenditures of each Fund are provided within the 2021-22 Budget document. Maine Township High School District 207's 2021-22 Budget is the result of a significant amount of work by the entire District.

## Maine Township High School District 207

### 2021-22 Tentative Budget

	Projected Fund Balance 6/30/21	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/22	Surplus (Deficit)
<b>Operating Funds</b>							
Education:	\$ 98,130,000	\$ 123,416,750		\$ 119,839,407	\$ 5,000,000	\$ 96,707,343	\$ (1,422,657)
Operations & Maintenance:	\$ 17,830,000	\$ 19,214,700	\$ -	\$ 16,162,612	\$ 4,000,000	\$ 16,882,088	\$ (947,912)
Transportation:	\$ 3,920,000	\$ 2,866,500		\$ 3,426,600		\$ 3,359,900	\$ (560,100)
<b>Operating Fund Totals</b>	<b>\$ 119,880,000</b>	<b>\$ 145,497,950</b>	<b>\$ -</b>	<b>\$ 139,428,619</b>	<b>\$ 9,000,000</b>	<b>\$ 116,949,331</b>	<b>\$ (2,930,669)</b>
IMRF/FICA:	\$ 4,505,000	\$ 3,967,100		\$ 3,775,230		\$ 4,696,870	\$ 191,870
Working Cash:	\$ 260,000	\$ 800				\$ 260,800	\$ 800
Health Life Safety:	\$ 5,104,000	\$ 1,242,000		\$ 3,161,380		\$ 3,184,620	\$ (1,919,380)
Tort Immunity:	\$ 801,000	\$ 1,325,140		\$ 1,327,500		\$ 798,640	\$ (2,360)
<b>Other Funds Sub-Total</b>	<b>\$ 10,670,000</b>	<b>\$ 6,535,040</b>	<b>\$ -</b>	<b>\$ 8,264,110</b>	<b>\$ -</b>	<b>\$ 8,940,930</b>	<b>\$ (1,729,070)</b>
<b>Sub-Total Funds</b>	<b>\$ 130,550,000</b>	<b>\$ 152,032,990</b>	<b>\$ -</b>	<b>\$ 147,692,729</b>	<b>\$ 9,000,000</b>	<b>\$ 125,890,261</b>	<b>\$ (4,659,739)</b>
Capital Projects:	\$ 50,400,000	\$ 74,400,000	\$ 9,000,000	\$ 70,000,000		\$ 63,800,000	\$ 13,400,000
Self Insurance:	\$ 13,809,000	\$ 16,134,640		\$ 16,335,500		\$ 13,608,140	\$ (200,860)
Debt Service:	\$ 109,200	\$ 14,459,757		\$ 13,817,220		\$ 751,737	\$ 642,537
<b>TOTAL ALL FUNDS</b>	<b>\$ 194,868,200</b>	<b>\$ 257,027,387</b>	<b>\$ 9,000,000</b>	<b>\$ 247,845,449</b>	<b>\$ 9,000,000</b>	<b>\$ 204,050,138</b>	<b>\$ 9,181,938</b>



## **Educational Fund**

Local revenue, which is primarily property taxes, has increased by 2.3 million or 2.5% based on the consumer price index increase and new property. Corporate Personal Property was anticipated to decrease because of a drop in corporate profits. This decrease never occurred and an increase was seen in 2020-21. As projections from the State are not available, this area was budgeted flat, based on current collections. Investment income is budgeted to decrease as investments mature and are re-invested at the current interest rates, which are lower. These decreases were offset by the delay of the GASB standard for student activities. The State has a new funding formula, which keeps the Districts State revenue at the 2016-17 amount. The State increase is attributed to a decrease in projected Special Education Private Facility Funding and the allocation for the CTEI grant. Federal revenues are budgeted to increase as a result of new Federal Emergency Funding for Title I (\$1.2 million) and the Summer Meals Program (\$300,000), which provided meals to children during the COVID-19 school closure and summer. Several grants are using carry-over funds, which increased the 2021-22 budget, but the actual allocation has not increased.

Expenditures increased by 4.2% compared to the 2020-21 budget. Salaries increased by 0.63% and included some additional positions to meet the needs of students, that were offset from not replacing four science teachers as science is right-sized based on the schedule change and retiree savings. The District's goal is to have salary increases that are equal to or less than the Consumer Price Index. 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 and 2020-21, that allowed for no premiums on medical insurance to be paid for one month. The 2021-22 budget does not include the premium holiday a 4% increase is projected mid-year. Purchased Services increased to cover the costs of additional technology programs, additional one to one nursing services and the Summer Meals Program. Supplies increased due to additional technology software. Capital outlay increased for the technology department replacement of wireless access points. The tuition budget is based on anticipated student placements without the projection for possible unknown placements. Placement costs have been increasing and can vary significantly from program to program. The District reduced the contingency to \$250,000 because the Cares Act funds are paying for

COVID-19 expenditures. A \$5 million transfer to the Capital Projects Fund is budgeted to help fund the \$46 million of fund balance pledged to the Facilities Master Plan.

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 deficit, but will likely end with a surplus as not all of the budgeted expenditures are spent. The impact of COVID-19 on both the revenues and expenditures of the District remains uncertain.



## EDUCATIONAL FUND

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
<b>LOCAL SOURCES</b>	\$ 104,635,528	\$ 104,611,744	\$ 106,040,358	\$ 110,696,833	\$ 110,136,080	\$ 4,095,722	3.92%
<b>STATE SOURCES</b>	\$ 6,796,740	\$ 6,783,997	\$ 6,477,500	\$ 6,238,535	\$ 6,663,500	\$ 186,000	2.74%
<b>FEDERAL SOURCES</b>	\$ 3,907,252	\$ 4,657,276	\$ 5,424,929	\$ 6,844,499	\$ 6,617,170	\$ 1,192,241	25.60%
	<b>\$ 115,339,520</b>	<b>\$ 116,053,017</b>	<b>\$ 117,942,787</b>	<b>\$ 123,779,867</b>	<b>\$ 123,416,750</b>	<b>\$ 5,473,963</b>	<b>4.64%</b>
<b>SALARIES</b>	\$ 82,259,967	\$ 81,012,579	\$ 83,950,659	\$ 70,901,402	\$ 84,476,526	\$ 525,867	0.63%
<b>EMPLOYEE BENEFITS</b>	\$ 13,158,173	\$ 11,768,781	\$ 13,299,923	\$ 10,329,637	\$ 13,391,492	\$ 91,569	0.69%
<b>PURCHASED SERVICES</b>	\$ 3,441,224	\$ 3,346,092	\$ 3,854,348	\$ 5,356,673	\$ 4,775,764	\$ 921,416	23.91%
<b>SUPPLIES</b>	\$ 5,785,398	\$ 5,172,052	\$ 5,300,341	\$ 4,883,523	\$ 6,123,388	\$ 823,047	15.53%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 272,741	\$ 305,576	\$ 396,751	\$ 319,595	\$ 803,803	\$ 407,052	102.60%
<b>TUITION/OTHER OBJECTS</b>	\$ 9,933,110	\$ 5,162,058	\$ 10,990,452	\$ 5,036,392	\$ 9,941,180	\$ (1,049,272)	-9.55%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ 32,150	\$ 58,591	\$ 18,367	\$ 384,121	\$ 77,254	\$ 58,887	320.61%
<b>CONTINGENCY</b>	\$ 500,000	\$ -	\$ 2,000,000	\$ -	\$ 250,000	\$ (1,750,000)	-87.50%
<b>TRANSFERS TO OTHER FUNDS</b>	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	1.00%
	<b>\$ 120,382,763</b>	<b>\$ 106,825,729</b>	<b>\$ 119,810,841</b>	<b>\$ 97,211,343</b>	<b>\$ 124,839,407</b>	<b>\$ 5,028,566</b>	<b>4.20%</b>

## EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes are budgeted to increase slightly. The 2020 tax levy increased by 2.3% and the 2021 tax levy is estimated to be 1.4%. New property is expected to add 0.5% to 0.75% to bring the total increase to 2.5%. 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 2021-22. Corporate profits have actually increased during COVID-19 and the District has budgeted this area flat based on actual collections. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas.

Summer School Tuition – The decrease is based on the virtual format of summer school and use of grant funds to help offset some of the costs of summer school.

Interest on Investments – This area is budgeted to continue to decrease as investments mature and are re-invested at current market rates, which are substantially lower.

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

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 decrease is based on student enrollments and an increase in students on fee waiver. The instructional fee has not increased.

Bus Passes/Parking Stickers – The decrease is due to the District not implementing a parking fee for the 2021-22 school year.

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. GASB delayed the implementation of this Standard to 2021-22.

Facility and Instrument Rentals – The decrease is the result of a decrease in building rentals. Because of new cleaning standards for COVID-19 a greater expense is passed onto the renter and rentals are down.

Sale of Fixed Asset and Child Care – The District had to change the program for the pre-school classes and this change resulted in no fee for the small children who attend.

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 and the Chicago Land Coaching Center conference revenue.

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 2021-22.

Special Education Private Facility – This area is based on the total requests from all schools and the State allocation. The current budget is based on past collections and represents a small reimbursement for students attending private facilities.

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. The District's participation in this program will end in August of 2021.

All Federal Grants – The District is using some previous year carry-over funds to increase these grants, as the federal emergency relief supplied funds to cover some of the grant activities in 2020-21.

Transitional 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 summer programs to support students.

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 YEAR TO DATE	2021-22 BUDGET	DOLLAR CHANGE	% CHANGE
EDUCATIONAL TAXES	\$ 85,702,241	\$ 91,821,300	\$ 98,669,891	\$ 94,118,200	\$ 2,296,900	2.50%
SPECIAL EDUCATION TAXES	\$ 1,514,839	\$ 1,619,000	\$ 1,744,986	\$ 1,662,000	\$ 43,000	2.66%
CORPORATE PER/PROPERTY TAX	\$ 5,149,400	\$ 4,072,500	\$ 6,882,024	\$ 6,298,000	\$ 2,225,500	54.65%
SUMMER SCHOOL TUITION	\$ 601,471	\$ 512,700	\$ 232,550	\$ 460,000	\$ (52,700)	-10.28%
INTEREST ON INVESTMENTS	\$ 1,899,445	\$ 1,700,000	\$ 1,054,491	\$ 1,400,000	\$ (300,000)	-17.65%
FOOD SERVICE	\$ 105,231	\$ 90,000	\$ 40,298	\$ 90,000	\$ -	0.00%
ATHLETIC ADMISSIONS	\$ 216,216	\$ 65,200	\$ 12,393	\$ 59,900	\$ (5,300)	-8.13%
TRANSCRIPTS AND IDS	\$ 4,824	\$ 5,300	\$ 1,244	\$ 4,200	\$ (1,100)	-20.75%
STUDENT INSTRUCTIONAL FEES	\$ 1,671,942	\$ 1,768,168	\$ 1,535,253	\$ 1,712,900	\$ (55,268)	-3.13%
FINE ARTS RESALE ACCOUNTS	\$ 72,228	\$ 78,740	\$ 52,924	\$ 82,780	\$ 4,040	5.13%
BUS PASSES/PARKING STICKERS	\$ 138,458	\$ 136,250	\$ 8,929	\$ 59,100	\$ (77,150)	-56.62%
STUDENT ACTIVITY REVENUE	\$ -	\$ 3,700,000	\$ -	\$ 3,700,000	\$ -	0.00%
FACILITY AND INSTRUMENT RENTALS	\$ 66,723	\$ 60,700	\$ 13,534	\$ 47,500	\$ (13,200)	-21.75%
HEALTH CENTER DONATIONS	\$ 42,261	\$ 40,000	\$ 35,399	\$ 40,000	\$ -	0.00%
SALE OF ASSETS AND CHILD CARE	\$ 11,100	\$ 10,500	\$ 100	\$ 500	\$ (10,000)	-95.24%
SERVICES PROVIDED OTHER DISTRICTS	\$ 2,020	\$ 2,000	\$ 1,999	\$ 2,000	\$ -	0.00%
REFUND OF PRIOR YEARS EXPEND	\$ 16,312	\$ 5,000	\$ 12,133	\$ 5,000	\$ -	0.00%
TAX INCREMENT FINANCING PAYMENT	\$ 179,583	\$ 180,000	\$ 239,241	\$ 230,000	\$ 50,000	27.78%
DRIVERS EDUCATION	\$ 50,013	\$ 42,000	\$ 42,417	\$ 38,000	\$ (4,000)	-9.52%
OTHER REVENUE	\$ 190,236	\$ 131,000	\$ 117,029	\$ 126,000	\$ (5,000)	-3.82%
REVENUE FROM LOCAL SOURCES	\$ 97,634,542	\$ 106,040,358	\$ 110,696,833	\$ 110,136,080	\$ 4,095,722	3.86%
EVIDENCE BASED FUNDING	\$ 5,612,461	\$ 5,600,000	\$ 5,102,240	\$ 5,600,000	\$ -	0.00%
SPECIAL EDUCATION PRIVATE FACILITY	\$ 597,801	\$ 350,000	\$ 532,197	\$ 450,000	\$ 100,000	28.57%
OPRANAGE PROGRAMS	\$ 170,154	\$ 110,000	\$ 195,389	\$ 156,000	\$ 46,000	41.82%
CAREER AND TECH EDUCATION GRANT	\$ 243,198	\$ 209,300	\$ 271,012	\$ 259,300	\$ 50,000	23.89%
CTEI - STEM MINI GRANT	\$ 16,605	\$ -	\$ 6,840	\$ -	\$ -	0.00%
DRIVER EDUCATION	\$ 73,698	\$ 85,000	\$ 63,942	\$ 75,000	\$ (10,000)	-11.76%
SBHC GRANT	\$ 57,454	\$ 123,200	\$ 57,454	\$ 123,200	\$ -	0.00%
OTHER STATE PROGRAMS	\$ -	\$ -	\$ 9,461	\$ -	\$ -	0.00%
REVENUE FROM STATE SOURCES	\$ 6,771,371	\$ 6,477,500	\$ 6,238,535	\$ 6,663,500	\$ 186,000	2.87%

	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>2020-21 YEAR TO DATE</b>	<b>2021-22 BUDGET</b>	<b>DOLLAR CHANGE</b>	<b>% CHANGE</b>
SPECIAL MILK	\$ 521	\$ 30,000		\$ 30,000	\$ -	0.00%
SUMMER FOOD SERVICE PROGRAM	\$ 300,174	\$ 500,000	\$ 2,279,068	\$ 800,000	\$ 300,000	60.00%
TITLE I LOW INCOME	\$ 689,028	\$ 1,110,110	\$ 750,829	\$ 1,128,500	\$ 18,390	1.66%
TITLE IVA STUDENT SUPPORT	\$ 54,353	\$ 67,000	\$ 58,910	\$ 80,000	\$ 13,000	19.40%
IDEA PART B FLOW-THROUGH	\$ 1,464,250	\$ 1,454,386	\$ 1,439,895	\$ 1,600,000	\$ 145,614	10.01%
SPECIAL ED ROOM & BOARD	\$ 319,324	\$ 65,000	\$ 355,908	\$ 200,000	\$ 135,000	207.69%
CARL PERKINS TITLE IIC	\$ 141,151	\$ 114,508	\$ 115,526	\$ 123,700	\$ 9,192	8.03%
TITLE III LIPLEPS	\$ 45,905	\$ 70,200	\$ 29,859	\$ 88,800	\$ 18,600	26.50%
TITLE II TEACHER QUALITY	\$ 233,780	\$ 188,670	\$ 156,069	\$ 150,070	\$ (38,600)	-20.46%
SECONDARY TRANSITIONAL EXP PROG	\$ 298,360	\$ 245,714	\$ 301,425	\$ 327,000	\$ 81,286	33.08%
TRANSITION SPECIALIST PROGRAM	\$ 116,297	\$ 129,341	\$ 120,829	\$ 129,300	\$ (41)	-0.03%
MEDICAID MATCHING -ADM OUTREACH	\$ 83,631	\$ 100,000	\$ 91,633	\$ 100,000	\$ -	0.00%
MEDICAID MATCHING - FEE FOR SERVICE	\$ 351,570	\$ 360,000	\$ 162,546	\$ 350,000	\$ (10,000)	-2.78%
HEALTH CENTER - MEDICAID	\$ 9,922	\$ 12,000	\$ 14,180	\$ 14,000	\$ 2,000	16.67%
FED EMERGENCY RELIEF	\$ -	\$ 678,000	\$ 621,238	\$ 1,215,800	\$ 537,800	79.32%
WIA-IN SCHOOL YOUTH (ISY)	\$ 261,719	\$ 300,000	\$ 281,138	\$ 280,000	\$ (20,000)	-6.67%
WIA-OUT OF SCHOOL YOUTH (OSY)	\$ 15,373	\$ -	\$ -	\$ -	\$ -	0.00%
SBHC MINI GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH CENTER - TITLE XX (063)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH CENTER-TITLE V (872)	\$ 65,446	\$ -	\$ 65,446	\$ -	\$ -	0.00%
REVENUE FROM FEDERAL SOURCES	\$ 4,450,803	\$ 5,424,929	\$ 6,844,499	\$ 6,617,170	\$ 1,192,241	21.98%
TOTAL EDUCATION FUND REVENUE	\$ 108,856,716	\$ 117,942,787	\$ 123,779,866	\$ 123,416,750	\$ 5,473,963	4.64%

## **FUNCTION 1100**

### **Regular Programs**

Salaries – Salaries increased by 0.61%%.

- This area saw a decrease of three teachers. Four science teachers were not replaced as part of the planned right sizing of science due to the schedule change, both social science and world language did not have a teacher replaced due to lower student enrollments; and physical education saw an increase of 2.4 teachers as the driver's education teachers were moved into physical education.
- The actual salary increases ranged from 1.4% to over 4%, but were partially offset by savings from the replacement of twelve retiring/resigning teachers.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2020-21 Budget. The employer contribution for TRS increased 5%.

Purchased Services – The increase budget to budget is due to the District using ESSER II (Federal COVID-19 relief) funds for online tools for student learning.

Supplies & Materials – The increase is due to an increase in technology software.

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 and \$40,000 in ESSER II funds for computer related items for teachers.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 41,225,759	\$ 40,683,397	\$ 41,795,241	\$ 34,858,197	\$ 42,052,221	\$ 256,980	0.61%
<b>EMPLOYEE BENEFITS</b>	\$ 5,927,780	\$ 5,194,914	\$ 5,950,510	\$ 4,417,265	\$ 6,050,284	\$ 99,774	1.68%
<b>PURCHASED SERVICES</b>	\$ 914,870	\$ 861,662	\$ 950,170	\$ 773,440	\$ 1,074,370	\$ 124,200	13.07%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 4,326,550	\$ 4,098,408	\$ 3,848,361	\$ 3,790,419	\$ 4,725,385	\$ 877,024	22.79%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 40,630	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 362,460	\$ 386,739	\$ 427,460	\$ 564,921	\$ 482,460	\$ 55,000	12.87%
<b>REGULAR PROGRAMS</b>	<b>\$ 52,757,419</b>	<b>\$ 51,225,120</b>	<b>\$ 52,971,742</b>	<b>\$ 44,444,872</b>	<b>\$ 54,384,720</b>	<b>\$ 1,412,978</b>	<b>2.67%</b>

## **FUNCTION 1200**

### **Special Education Programs**

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

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2020-21 Budget. In 2020-21 fewer staff took family medical coverage and this is reflected in the 2021-22 budget.

Purchased Services – The increase is due to an increase IDEA grant online licenses, IDEA grant teacher travel and Title I grant consultants. These increases were offset by a decrease in the vision services contract, which was based on student need.

Supplies – The increase in supplies is due to the IDEA grant and Title I grant provide more supplies for the classrooms.

Non-Capitalized Equipment – The increase is due to an increase in the IDEA grant.



	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 10,822,543	\$ 10,917,783	\$ 11,656,978	\$ 9,404,601	\$ 12,020,586	\$ 363,608	3.12%
<b>EMPLOYEE BENEFITS</b>	\$ 2,025,697	\$ 1,880,998	\$ 2,124,143	\$ 1,574,365	\$ 2,113,934	\$ (10,209)	-0.48%
<b>PURCHASED SERVICES</b>	\$ 267,200	\$ 211,052	\$ 227,507	\$ 243,943	\$ 248,950	\$ 21,443	9.43%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 242,284	\$ 74,003	\$ 99,108	\$ 49,685	\$ 110,740	\$ 11,632	11.74%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 1,690	\$ 1,261	\$ -	\$ 575	\$ -	\$ -	0.00%
<b>NON-CAPITALIZED EQUIP</b>	\$ 15,000	\$ 8,435	\$ 6,000	\$ 4,665	\$ 9,900	\$ 3,900	65.00%
<b>SPECIAL EDUCATION PROG</b>	<b>\$ 13,374,414</b>	<b>\$ 13,093,532</b>	<b>\$ 14,113,736</b>	<b>\$ 11,277,834</b>	<b>\$ 14,504,110</b>	<b>\$ 390,374</b>	<b>2.77%</b>

## **FUNCTION 1400**

### **Vocational Programs**

Salaries - This area increased by 2 teachers due to program expansions.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2020-21 Budget. With recent staff turnover, fewer staff are taking family insurance

Supplies & Materials - The increase is due to the Perkins grant allocating more grant funds to supplies to support the programs and less to equipment (2020-21 actual).

The majority of the non-salary and employee benefit budgets are funded by the State Career and Technical Education grant and the Federal Perkins grant.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 5,031,222	\$ 5,001,661	\$ 4,964,801	\$ 4,223,168	\$ 5,188,623	\$ 223,822	4.51%
<b>EMPLOYEE BENEFITS</b>	\$ 694,730	\$ 651,085	\$ 746,960	\$ 535,497	\$ 692,880	\$ (54,080)	-7.24%
<b>PURCHASED SERVICES</b>	\$ 55,807	\$ 62,481	\$ 62,551	\$ 63,206	\$ 60,569	\$ (1,982)	-3.17%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 236,342	\$ 191,316	\$ 90,713	\$ 126,533	\$ 206,195	\$ 115,482	127.30%
<b>CAPITAL OUTLAY</b>	\$ 67,941	\$ 84,408	\$ 41,568	\$ 45,062	\$ 90,803	\$ 49,235	118.44%
<b>OTHER OBJECTS/TUITION</b>	\$ 22,210	\$ 10,412	\$ 20,210	\$ 6,291	\$ 20,210	\$ -	0.00%
<b>NON-CAPITALIZED EQUIP</b>	\$ 17,150	\$ 50,667	\$ 3,542	\$ 95,559	\$ 9,054	\$ 5,512	155.62%
<b>VOCATIONAL PROGRAMS</b>	<b>\$ 6,125,402</b>	<b>\$ 6,052,030</b>	<b>\$ 5,930,345</b>	<b>\$ 5,095,316</b>	<b>\$ 6,268,334</b>	<b>\$ 337,989</b>	<b>5.70%</b>

## **FUNCTION 1500**

### **Interscholastic Programs**

This area remained flat compared to budget and the number of coaches and sports did not change.

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

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 2,881,587	\$ 2,856,451	\$ 2,981,398	\$ 2,784,211	\$ 2,978,045	\$ (3,353)	-0.11%
<b>EMPLOYEE BENEFITS</b>	\$ 78,820	\$ 70,655	\$ 77,620	\$ 62,381	\$ 79,309	\$ 1,689	2.18%
<b>PURCHASED SERVICES</b>	\$ 436,965	\$ 401,430	\$ 426,061	\$ 270,837	\$ 424,411	\$ (1,650)	-0.39%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 202,247	\$ 330,890	\$ 177,160	\$ 206,628	\$ 177,908	\$ 748	0.42%
<b>CAPITAL OUTLAY</b>	\$ 101,800	\$ 103,238	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 43,160	\$ 40,599	\$ 44,460	\$ 8,923	\$ 45,360	\$ 900	2.02%
<b>INTERSCHOLASTIC PROG</b>	<b>\$ 3,744,579</b>	<b>\$ 3,803,263</b>	<b>\$ 3,706,699</b>	<b>\$ 3,332,980</b>	<b>\$ 3,705,033</b>	<b>\$ (1,666)</b>	<b>-0.04%</b>

## **FUNCTION 1600**

### **Summer School Programs**

Summer school enrollment was dramatically impacted by COVID-19. Many programs are being funded with the ESSER funds from the Federal government which are targeted at student learning. Summer school for summer of 2021 is being held virtually for many academic classes.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 725,100	\$ 534,394	\$ 647,300	\$ 196,089	\$ 564,000	\$ (83,300)	-12.87%
<b>EMPLOYEE BENEFITS</b>	\$ 6,590	\$ 5,946	\$ 8,580	\$ 2,163	\$ 6,930	\$ (1,650)	-19.23%
<b>PURCHASED SERVICES</b>	\$ 26,750	\$ 14,613	\$ 20,000	\$ 14,100	\$ 30,000	\$ 10,000	50.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 39,850	\$ 37,190	\$ 28,300	\$ 8,993	\$ 27,800	\$ (500)	-1.77%
<b>OTHER OBJECTS/TUITION</b>	\$ 90	\$ 56	\$ 90	\$ -	\$ 90	\$ -	0.00%
<b>SUMMER SCHOOL PROG</b>	<b>\$ 798,380</b>	<b>\$ 592,199</b>	<b>\$ 704,270</b>	<b>\$ 221,345</b>	<b>\$ 628,820</b>	<b>\$ (75,450)</b>	<b>-10.71%</b>

## **FUNCTION 1700**

### **Drivers Education Programs**

For the 2021-22 school year, the District approved a contract with Top Driver to perform the behind the wheel portion of Driver's Education. District staff will continue to teach the classroom portion. Driver's Education staff were re-assigned to physical education to lower class size.



	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 536,733	\$ 517,538	\$ 507,010	\$ 483,048	\$ 168,084	\$ (338,926)	-66.85%
<b>EMPLOYEE BENEFITS</b>	\$ 108,070	\$ 85,045	\$ 99,710	\$ 73,427	\$ 9,070	\$ (90,640)	-90.90%
<b>PURCHASED SERVICES</b>	\$ -	\$ -	\$ -	\$ -	\$ 267,050	\$ 267,050	100.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 3,060	\$ 1,414	\$ 2,580	\$ 2,196	\$ 950	\$ (1,630)	-63.18%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DRIVERS EDUCATION</b>	<b>\$ 647,863</b>	<b>\$ 603,997</b>	<b>\$ 609,300</b>	<b>\$ 558,671</b>	<b>\$ 445,154</b>	<b>\$ (164,146)</b>	<b>-26.94%</b>

## **FUNCTION 1800**

### **Bilingual Programs**

Employee Benefits – There has been no change in the number of staff, but the benefits selected by the staff have changed.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,462,056	\$ 1,424,954	\$ 1,025,696	\$ 834,435	\$ 1,052,786	\$ 27,090	2.64%
<b>EMPLOYEE BENEFITS</b>	\$ 233,000	\$ 190,725	\$ 225,500	\$ 135,194	\$ 180,535	\$ (44,965)	-19.94%
<b>PURCHASED SERVICES</b>	\$ 12,000	\$ 7,020	\$ 12,000	\$ 7,270	\$ 16,000	\$ 4,000	33.33%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 6,000	\$ 933	\$ 6,000	\$ 2,783	\$ 6,000	\$ -	0.00%
<b>BILINGUAL PROGRAMS</b>	<b>\$ 1,713,056</b>	<b>\$ 1,623,632</b>	<b>\$ 1,269,196</b>	<b>\$ 979,682</b>	<b>\$ 1,255,321</b>	<b>\$ (13,875)</b>	<b>-1.09%</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. The special education department projected a greater number of students in the 2020-21 budget and student enrollment stayed flat. The 2021-22 budget is based on a more consistent student enrollment.

.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 3,338,150	\$ 2,495,656	\$ 3,898,370	\$ 3,077,134	\$ 3,372,950	\$ (525,420)	-13.48%
SPEC ED PRIVATE TUITION	\$ 3,338,150	\$ 2,495,656	\$ 3,898,370	\$ 3,077,134	\$ 3,372,950	\$ (525,420)	-13.48%

## **FUNCTION 2100**

### **Supporting Services - Pupil**

Purchased Services – The increase in this area is due to the payment for contracted nurses. Additional services were needed for one on one with a student.

Supplies & Material – The increase in this area is due to the IDEA grant, which budgeted additional supplies to address student needs.

The increase in Other Objects is related to GASB #84, implementation of which was delayed for the 2020-21 fiscal year, by GASB, but will be implemented with the 2021-22 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>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 8,049,766	\$ 7,879,628	\$ 8,352,764	\$ 7,017,373	\$ 8,507,078	\$ 154,314	1.85%
<b>EMPLOYEE BENEFITS</b>	\$ 1,472,760	\$ 1,318,495	\$ 1,448,800	\$ 1,173,563	\$ 1,525,200	\$ 76,400	5.27%
<b>PURCHASED SERVICES</b>	\$ 81,400	\$ 62,470	\$ 198,400	\$ 63,592	\$ 232,400	\$ 34,000	17.14%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 41,560	\$ 33,169	\$ 39,310	\$ 32,229	\$ 57,740	\$ 18,430	46.88%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ 4,172	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 3,704,500	\$ 3,290	\$ 4,160	\$ 1,663	\$ 4,160	\$ -	0.00%
<b>STUDENT ACTIVITIES</b>			\$ 3,700,000	\$ -	\$ 3,700,000	\$ -	0.00%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300	1.00%
<b>SUPPORTING SERV-PUPIL</b>	<b>\$ 13,349,986</b>	<b>\$ 9,297,052</b>	<b>\$ 13,743,434</b>	<b>\$ 8,292,592</b>	<b>\$ 14,029,878</b>	<b>\$ 286,444</b>	<b>2.08%</b>

## **FUNCTION 2200**

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

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

Purchased Services – The increase in this area is for additional technology print management software, security research and development and computer upgrades.

Supplies/Materials – The increase in this area is due to additional site licenses for student software.

Capital Outlay – This amount is based on the Technology Budget and is for wireless access points.



	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 2,973,210	\$ 2,777,778	\$ 3,168,606	\$ 2,778,696	\$ 3,187,513	\$ 18,907	0.60%
<b>EMPLOYEE BENEFITS</b>	\$ 486,746	\$ 422,967	\$ 512,220	\$ 425,902	\$ 507,671	\$ (4,549)	-0.89%
<b>PURCHASED SERVICES</b>	\$ 523,152	\$ 352,212	\$ 536,204	\$ 330,449	\$ 698,714	\$ 162,510	30.31%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 346,835	\$ 225,713	\$ 320,882	\$ 232,084	\$ 340,580	\$ 19,698	6.14%
<b>CAPITAL OUTLAY</b>	\$ 88,000	\$ 104,621	\$ 333,000	\$ 220,656	\$ 703,000	\$ 370,000	111.11%
<b>OTHER OBJECTS/TUITION</b>	\$ 29,680	\$ 37,924	\$ 28,480	\$ 10,450	\$ 30,580	\$ 2,100	7.37%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	100.00%
<b>SUPPORT SERV-INSTR STAFF</b>	<b>\$ 4,447,623</b>	<b>\$ 3,921,215</b>	<b>\$ 4,899,392</b>	<b>\$ 3,998,237</b>	<b>\$ 5,483,058</b>	<b>\$ 583,666</b>	<b>11.91%</b>

## **FUNCTION 2300**

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

Salaries – The decrease is due to the replacement of the Assistant Superintendent of General Administration. Vacation pay and a higher salary were included in the 2020-21 budget.

Purchased Services – The increase is due to an increase in the IDEA grant contracted services for student with special needs.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,450,631	\$ 1,261,916	\$ 1,388,684	\$ 1,323,000	\$ 1,364,237	\$ (24,447)	-1.76%
<b>EMPLOYEE BENEFITS</b>	\$ 374,860	\$ 309,380	\$ 362,060	\$ 341,534	\$ 377,378	\$ 15,318	4.23%
<b>PURCHASED SERVICES</b>	\$ 375,450	\$ 289,197	\$ 279,950	\$ 244,190	\$ 321,150	\$ 41,200	14.72%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 8,700	\$ 1,923	\$ 6,900	\$ 1,350	\$ 6,800	\$ (100)	-1.45%
<b>OTHER OBJECTS/TUITION</b>	\$ 59,100	\$ 46,145	\$ 56,200	\$ 40,219	\$ 60,400	\$ 4,200	7.47%
<b>SUPPORT SERV-GEN ADMIN</b>	<b>\$ 2,268,741</b>	<b>\$ 1,908,561</b>	<b>\$ 2,093,794</b>	<b>\$ 1,950,293</b>	<b>\$ 2,129,965</b>	<b>\$ 36,171</b>	<b>1.73%</b>

## **FUNCTION 2400**

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

Salaries – The decrease is due to an employee being charged here in 2020-21 as they trained to take over for the Assistant Superintendent for General Administration. The 2020-21 fiscal year had one additional administer, which was a one-year cost.

Employee Benefits – The employer TRS increased by 5% and medical costs are budgeted to increase by 4% mid-year.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 5,617,470	\$ 5,730,856	\$ 5,961,144	\$ 5,533,463	\$ 5,790,214	\$ (170,930)	-2.87%
<b>EMPLOYEE BENEFITS</b>	\$ 1,391,390	\$ 1,306,946	\$ 1,387,040	\$ 1,250,485	\$ 1,456,831	\$ 69,791	5.03%
<b>PURCHASED SERVICES</b>	\$ 125,740	\$ 78,495	\$ 95,740	\$ 44,636	\$ 95,740	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 36,820	\$ 23,813	\$ 36,820	\$ 10,613	\$ 33,320	\$ (3,500)	-9.51%
<b>CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 156,820	\$ 91,179	\$ 163,820	\$ 63,523	\$ 163,820	\$ -	0.00%
<b>SUPPORT SERV-SCHOOL ADMIN</b>	<b>\$ 7,328,240</b>	<b>\$ 7,231,289</b>	<b>\$ 7,644,564</b>	<b>\$ 6,902,720</b>	<b>\$ 7,539,925</b>	<b>\$ (104,639)</b>	<b>-1.37%</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 past variances were due to the Federal meals program, which allowed the District to distribute 14 meals per week to individuals under the age of 18. These costs were reimbursed. The District's participation in the program will be ending in August of 2021.

Supplies – The decrease is slow down the purchasing of protective equipment and cleaning supplies for COVID-19. These items will be paid through an emergency federal grant. \$170,000 continues to be budgeted for these needs.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,009,468	\$ 1,010,676	\$ 1,048,951	\$ 1,010,564	\$ 1,079,813	\$ 30,862	2.94%
<b>EMPLOYEE BENEFITS</b>	\$ 285,120	\$ 256,360	\$ 273,650	\$ 243,187	\$ 272,511	\$ (1,139)	-0.42%
<b>PURCHASED SERVICES</b>	\$ 70,900	\$ 494,564	\$ 603,900	\$ 2,763,545	\$ 601,500	\$ (2,400)	-0.40%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 263,500	\$ 129,970	\$ 520,318	\$ 387,694	\$ 388,000	\$ (132,318)	-25.43%
<b>OTHER OBJECTS/TUITION</b>	\$ 3,250	\$ 590	\$ 2,700	\$ 1,335	\$ 2,200	\$ (500)	-18.52%
<b>SUPPORT SERV-BUSINESS</b>	<b>\$ 1,632,238</b>	<b>\$ 1,892,160</b>	<b>\$ 2,449,519</b>	<b>\$ 4,406,325</b>	<b>\$ 2,344,024</b>	<b>\$ (105,495)</b>	<b>-4.31%</b>

## **FUNCTION 2600**

### **Support Services – Central**

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

Purchased Services – The increase is due to an increased need for translation of various District communications.



	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 405,622	\$ 384,625	\$ 413,086	\$ 392,024	\$ 419,852	\$ 6,766	1.64%
<b>EMPLOYEE BENEFITS</b>	\$ 71,980	\$ 74,866	\$ 82,820	\$ 74,386	\$ 84,242	\$ 1,422	1.72%
<b>PURCHASED SERVICES</b>	\$ 145,050	\$ 92,925	\$ 138,000	\$ 110,919	\$ 146,500	\$ 8,500	6.16%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 12,900	\$ 13,574	\$ 14,400	\$ 10,138	\$ 13,500	\$ (900)	-6.25%
<b>CAPITAL OUTLAY</b>	\$ 15,000	\$ 13,308	\$ 15,000	\$ 1,892	\$ 10,000	\$ (5,000)	-33.33%
<b>OTHER OBJECTS/TUITION</b>	\$ 3,200	\$ 1,430	\$ 3,400	\$ 1,624	\$ 3,700	\$ 300	8.82%
<b>SUPPORT SERV-CENTRAL</b>	<b>\$ 653,752</b>	<b>\$ 580,728</b>	<b>\$ 666,706</b>	<b>\$ 590,983</b>	<b>\$ 677,794</b>	<b>\$ 11,088</b>	<b>1.66%</b>

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

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

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>PURCHASED SERVICES</b>	\$ 1,000	\$ -	\$ 1,000	\$ 110	\$ 2,000	\$ 1,000	100.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%
<b>OTHER SUPPORT SERVICES</b>	\$ 6,000	\$ -	\$ 6,000	\$ 110	\$ 7,000	\$ 1,000	16.67%

## **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 District clerical employee retired at the end of 2020-21 and was charged to the nursing clerical area. This employee was not replaced and a medical assistant was included in the contract with Advocated Medical. A medical assistant can provide medical support to the health center that cannot be performed by a clerical position. This change will allow the health center to serve additional students.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ -	\$ -	\$ -	\$ 14,500	\$ -	\$ -	0.00%
<b>EMPLOYEE BENEFITS</b>	\$ -	\$ -	\$ -	\$ 4,681	\$ -	\$ -	0.00%
<b>PURCHASED SERVICES</b>	\$ 255,400	\$ 283,141	\$ 255,400	\$ 283,788	\$ 353,400	\$ 98,000	38.37%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 2,500	\$ 371	\$ 2,500	\$ 480	\$ 2,500	\$ -	0.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 200	\$ -	\$ 200	\$ -	\$ 2,000	\$ 1,800	900.00%
<b>COMMUNITY SERVICES</b>	<b>\$ 258,100</b>	<b>\$ 283,512</b>	<b>\$ 258,100</b>	<b>\$ 284,268</b>	<b>\$ 357,900</b>	<b>\$ 99,800</b>	<b>38.67%</b>

## **FUNCTION 3700**

### **Non-Public Schools Pupil Services**

This area is for the non-public schools portion of the Federal Grants. Each non-public school determines their budget areas. The increase is due to the non-public portion of the Cares Act emergency funds.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 3,000	\$ 15	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
<b>EMPLOYEE BENEFITS</b>	\$ 390	\$ -	\$ 390	\$ -	\$ 350	\$ (40)	-10.26%
<b>PURCHASED SERVICES</b>	\$ 139,540	\$ 134,831	\$ 37,465	\$ 142,411	\$ 203,010	\$ 165,545	441.87%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 1,250	\$ 4,649	\$ 85,989	\$ 21,699	\$ 5,000	\$ (80,989)	-94.19%
<b>CAPITAL OUTLAY</b>	\$ -	\$ 750	\$ 7,183	\$ 7,183	\$ -	\$ (7,183)	-100.00%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ -	\$ -	\$ 8,825.00	\$ 8,416.00	\$ -	\$ (8,825)	-100.00%
<b>NON-PUB SCHOOL PUPIL SERV</b>	<b>\$ 144,180</b>	<b>\$ 140,245</b>	<b>\$ 142,852</b>	<b>\$ 179,709</b>	<b>\$ 211,360</b>	<b>\$ 68,508</b>	<b>47.96%</b>

**FUNCTION 3800**  
**Home/School Services**

This is the budget for Title I expenditures related to community outreach and education for the program. The increase is due to the adding of a Community Outreach Liaison at Maine West and Maine East. Since both of these schools are Title I schools, these full-time positions can be paid with Title I funds.



	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 65,000	\$ 30,706	\$ 36,000	\$ 78,034	\$ 100,374	\$ 64,374	178.82%
<b>EMPLOYEE BENEFITS</b>	\$ 240	\$ -	\$ 120	\$ 15,606	\$ 34,367	\$ 34,247	28539.17%
<b>PURCHASED SERVICES</b>	\$ 10,000	\$ -	\$ 10,000	\$ 240	\$ 10,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 10,000	\$ 1,210	\$ 16,000	\$ -	\$ 16,000	\$ -	0.00%
<b>HOME/SCHOOL SERVICES</b>	<b>\$ 85,240</b>	<b>\$ 31,916</b>	<b>\$ 62,120</b>	<b>\$ 93,880</b>	<b>\$ 160,741</b>	<b>\$ 98,621</b>	<b>158.76%</b>

**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>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SPEC ED PUBLIC TUITION</b>	\$ 195,000	\$ 87,871	\$ 195,000	\$ 152,108	\$ 130,000	\$ (65,000)	-33.33%
<b>PYMTS-OTHER GOVERNMENT UNITS</b>	\$ 195,000	\$ 87,871	\$ 195,000	\$ 152,108	\$ 130,000	\$ (65,000)	-33.33%

## **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. The 2020-21 budget included a projection for additional students, which did not happen.

	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Dollar</b>	<b>%</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Difference</b>	<b>Difference</b>
<b>OTHER OBJECTS/TUITION</b>	\$ 2,013,600	\$ 1,958,997	\$ 2,445,902	\$ 1,383,105	\$ 1,963,250	\$ (482,652)	-19.73%
<b>PYMTS-GOVERNMENT UNITS</b>	<b>\$ 2,013,600</b>	<b>\$ 1,958,997</b>	<b>\$ 2,445,902</b>	<b>\$ 1,383,105</b>	<b>\$ 1,963,250</b>	<b>\$ (482,652)</b>	<b>-19.73%</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 that the District did not make because of the unknown impact of COVID-19. The District increased the contingency to \$2 million to offset the expenditures related to COVID-19 in 2020-21. (Protective equipment, cleaning equipment, cleaning supplies, technology, etc.) The District reduced the contingency to \$250,000 for 2021-22 because the Cares Act funds are paying for COVID-19 related expenses and also budgeted for the \$5 million transfer to the Capital Projects Fund.

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>TRANSFER AMONG FUNDS</b>	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	1.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 500,000	\$ -	\$ 2,000,000	\$ -	\$ 250,000	\$ (1,750,000)	-87.50%
<b>CONTINGENCY &amp; TRANSFERS</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 5,250,000</b>	<b>\$ 3,250,000</b>	<b>162.50%</b>

## 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 decrease slightly. This is the result of the District allocating taxes to funds with greater needs. The CPI increases of 2.3% and 1.4% impacts the 2020 and 2021 tax levies.

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. While increases on existing salaries range from 1.4% to over 4%, turnover and retirement savings offset these increases. 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 2020-21

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

- Maine East – Replacement of front entrance ramp and stair
- Maine South – Stadium field turf replacement
- Maine South – Spectator gym floor resealing

Transfers to Other Funds – The 2021-22 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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 18,385,700	\$ 19,212,400	\$ 18,983,680	\$ 20,495,443	\$ 19,214,700	\$ 231,020	1.22%
STATE SOURCES			\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.00%
TRANSFER FROM OTHER FUNDS	\$ 540,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ 18,925,700</b>	<b>\$ 19,712,400</b>	<b>\$ 19,033,680</b>	<b>\$ 20,495,443</b>	<b>\$ 19,214,700</b>	<b>\$ 181,020</b>	<b>0.95%</b>
SALARIES	\$ 7,003,586	\$ 6,847,128	\$ 7,338,702	\$ 6,582,879	\$ 7,387,745	\$ 49,043	0.67%
EMPLOYEE BENEFITS	\$ 1,630,750	\$ 1,437,917	\$ 1,669,540	\$ 1,354,295	\$ 1,693,267	\$ 23,727	1.42%
PURCHASED SERVICES	\$ 2,160,000	\$ 1,865,415	\$ 2,144,000	\$ 1,666,776	\$ 2,107,000	\$ (37,000)	-1.73%
SUPPLIES	\$ 2,686,500	\$ 2,019,409	\$ 2,369,000	\$ 1,597,814	\$ 2,434,000	\$ 65,000	2.74%
CAPITAL OUTLAY/EQUIPMENT	\$ 2,866,209	\$ 1,034,570	\$ 357,830	\$ 363,361	\$ 2,472,600	\$ 2,114,770	591.00%
TUITION/OTHER OBJECTS	\$ 18,000	\$ 718	\$ 18,000	\$ 1,078	\$ 18,000	\$ -	0.00%
CONTINGENCY	\$ 50,000		\$ 250,000	\$ -	\$ 50,000	\$ (200,000)	-80.00%
TRANSFERS TO OTHER FUNDS	\$ 3,000,000	\$ 3,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,415,045</b>	<b>\$ 16,205,157</b>	<b>\$ 18,147,072</b>	<b>\$ 11,566,203</b>	<b>\$ 20,162,612</b>	<b>\$ 2,015,540</b>	<b>11.11%</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 and with the bus driver shortage bus costs are increasing.

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 2020-21 because of the Covid-19 closure. Those expenditures are partially reimbursed by the State in 2021-22.

Athletics and Activities – The District pays for the transportation for extra-curricular and athletic activities. There is a national bus driver shortage, and as a result, the District is paying higher costs for the bus transportation. The 2020-21 actual was lower than budgeted due to the unexpected school closure.

Capital Outlay – The District has budgeted the purchase of additional white activity buses for the schools. No purchase was budgeted for 2020-21.

## TRANSPORTATION FUND

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>PROPERTY TAXES</b>	\$ 1,254,090	\$ 1,422,840	\$ 1,541,000	\$ 1,641,777	\$ 1,737,500	\$ 196,500	12.75%
<b>INTEREST</b>	\$ 43,000	\$ 99,662	\$ 40,000	\$ 39,087	\$ 25,000	\$ (15,000)	-37.50%
<b>STATE REVENUE</b>	\$ 1,603,600	\$ 1,461,984	\$ 1,303,600	\$ 1,445,464	\$ 1,104,000	\$ (199,600)	-15.31%
<b>TOTAL REVENUE</b>	<b>\$ 2,900,690</b>	<b>\$ 2,984,486</b>	<b>\$ 2,884,600</b>	<b>\$ 3,126,328</b>	<b>\$ 2,866,500</b>	<b>\$ (18,100)</b>	<b>-0.63%</b>
<b>SPECIAL EDUCATION</b>	\$ 2,303,000	\$ 2,121,882	\$ 2,560,000	\$ 1,287,189	\$ 2,500,000	\$ (60,000)	-2.34%
<b>ATHLETICS AND ACTIVITIES</b>	\$ 543,600	\$ 366,186	\$ 465,100	\$ 146,016	\$ 723,100	\$ 258,000	55.47%
<b>GAS FOR VANS</b>	\$ 25,500	\$ 16,136	\$ 25,500	\$ 3,864	\$ 25,500	\$ -	0.00%
<b>CAPITAL OUTLAY</b>	\$ 165,000	\$ 166,623	\$ -	\$ -	\$ 168,000	\$ 168,000	#DIV/0!
<b>CONTINGENCY</b>	\$ 10,000		\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
<b>TOTAL EXENDITURES</b>	<b>\$ 3,047,100</b>	<b>\$ 2,670,827</b>	<b>\$ 3,060,600</b>	<b>\$ 1,437,069</b>	<b>\$ 3,426,600</b>	<b>\$ 366,000</b>	<b>11.96%</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 2021-22. The budget is flat based on the actual allocation for 2020-21. This revenue area has varied greatly in the past as the State has reduced the allocations in some years to fund other areas and the amounts paid are based on when Corporate taxes are paid to the State.

Expenditures – The District's IMRF rate is budgeted to decrease by 31.4% for calendar year 2022. The IMRF rate is actuarially determined based on the District's retirees and contributions. The decrease is due to the current pension liability being less than the assets. The other increases are based on the salary increases.

### IMRF SOCIAL SECURITY FUND

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,704,430	\$ 3,671,334	\$ 3,592,500	\$ 3,846,463	\$ 3,520,100	\$ (72,400)	-2.02%
CORP. PERSONNEL PROPERTY TAXES	\$ 346,000	\$ 321,029	\$ 259,500	\$ 56,653	\$ 402,000	\$ 142,500	54.91%
INTEREST	\$ 54,000	\$ 128,580	\$ 70,000	\$ 49,760	\$ 45,000	\$ (25,000)	-35.71%
	<b>\$ 4,104,430</b>	<b>\$ 4,120,943</b>	<b>\$ 3,922,000</b>	<b>\$ 3,952,876</b>	<b>\$ 3,967,100</b>	<b>\$ 45,100</b>	<b>1.15%</b>
IMRF	\$ 1,367,770	\$ 1,210,390	\$ 1,423,630	\$ 1,251,689	\$ 1,181,310	\$ (242,320)	-17.02%
SOCIAL SECURITY	\$ 1,218,070	\$ 1,174,210	\$ 1,242,670	\$ 1,088,052	\$ 1,229,770	\$ (12,900)	-1.04%
MEDICARE	\$ 1,322,760	\$ 1,292,183	\$ 1,329,550	\$ 1,152,537	\$ 1,364,150	\$ 34,600	2.60%
	<b>\$ 3,908,600</b>	<b>\$ 3,676,783</b>	<b>\$ 3,995,850</b>	<b>\$ 3,492,278</b>	<b>\$ 3,775,230</b>	<b>\$ (220,620)</b>	<b>-5.52%</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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
<b>INTEREST</b>	\$ 540,000	\$ 608,751	\$ 1,000	\$ 872	\$ 800	\$ (200)	-20.00%
	<b>\$ 540,000</b>	<b>\$ 608,751</b>	<b>\$ 1,000</b>	<b>\$ 872</b>	<b>\$ 800</b>	<b>\$ (200)</b>	<b>-20.00%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	\$ 27,540,000	\$ 27,500,000	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>\$ 27,540,000</b>	<b>\$ 27,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</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 – The District will be replacing portions of the roof at each of the high schools. These replacements qualify under the State criteria.



## HEALTH LIFE SAFETY FUND

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,132,200	\$ 1,167,121	\$ 957,730	\$ 1,260,885	\$ 1,202,000	\$ 244,270	25.51%
INTEREST	\$ 60,000	\$ 126,484	\$ 65,000	\$ 52,316	\$ 40,000	\$ (25,000)	-38.46%
<b>TOTAL REVENUE</b>	<b>\$ 1,192,200</b>	<b>\$ 1,293,605</b>	<b>\$ 1,022,730</b>	<b>\$ 1,313,201</b>	<b>\$ 1,242,000</b>	<b>\$ 219,270</b>	<b>21.44%</b>
 CAPITAL OUTLAY	 \$ 1,255,500	 \$ 264,891	 \$ -	 \$ 93,802	 \$ 3,161,380	 \$ 3,161,380	 100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,255,500</b>	<b>\$ 264,891</b>	<b>\$ -</b>	<b>\$ 93,802</b>	<b>\$ 3,161,380</b>	<b>\$ 3,161,380</b>	<b>100.00%</b>

## **TORT IMMUNITY FUND**

Property Taxes – Property taxes in the fund were budgeted to remain flat. They were increased in 2021 to offset the market increase in 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 2022, as the pricing in the commercial property liability market continues to increase.

## TORT IMMUNITY FUND

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,061,900	\$ 1,092,834	\$ 1,307,470	\$ 1,284,164	\$ 1,321,140	\$ 13,670	1.05%
INTEREST/OTHER	\$ 14,000	\$ 18,507	\$ 15,000	\$ 3,203	\$ 4,000	\$ (11,000)	-73.33%
<b>TOTAL REVENUE</b>	<b>\$ 1,075,900</b>	<b>\$ 1,111,341</b>	<b>\$ 1,322,470</b>	<b>\$ 1,287,367</b>	<b>\$ 1,325,140</b>	<b>\$ 2,670</b>	<b>0.20%</b>
UNEMPLOYMENT	\$ 30,000	\$ 8,120	\$ 40,000	\$ 60,750	\$ 40,000	\$ -	0.00%
WORMANS COMPENSATION	\$ 350,000	\$ 412,611	\$ 350,000	\$ 277,814	\$ 325,000	\$ (25,000)	-7.14%
LEGAL FEES	\$ 260,000	\$ 190,023	\$ 270,000	\$ 215,598	\$ 240,000	\$ (30,000)	-11.11%
CLAIMS AND OTHER EXPENSES	\$ 3,000	\$ -	\$ 3,000	\$ 8,067	\$ 7,500	\$ 4,500	150.00%
PROPERTY/LIABILITY INSURANCE	\$ 675,000	\$ 599,451	\$ 675,000	\$ 688,980	\$ 715,000	\$ 40,000	5.93%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,318,000</b>	<b>\$ 1,210,205</b>	<b>\$ 1,338,000</b>	<b>\$ 1,251,209</b>	<b>\$ 1,327,500</b>	<b>\$ (10,500)</b>	<b>-0.78%</b>

## **CAPITAL PROJECTS FUND**

In 2018 the community approved the passage of the referendum for the Facility Master Plan. Over the next several years the Capital Projects Funds will track the revenue (\$195 million in voter approved bonds, \$46 million in fund balance) and the construction expenditures. The projects began in the spring of 2020 and will continue through the summer of 2024.

## CAPITAL PROJECTS FUND

	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2020-21 Year to Date</b>	<b>2021-22 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>PRINCIPAL ON BONDS</b>	\$ 130,000,000	\$ 116,125,000	\$ -		\$ 65,000,000	\$ 65,000,000	#DIV/0!
<b>PREMIUM ON BONDS</b>	\$ -	\$ 20,134,170	\$ -			\$ -	#DIV/0!
<b>TRANSFERS FROM OTHER FUNDS</b>	\$ 35,000,000	\$ 30,000,000	\$ 4,000,000		\$ 9,000,000	\$ 5,000,000	125.00%
<b>INTEREST</b>	\$ 100,000	\$ 1,888,013	\$ 800,000	\$ 403,572	\$ 400,000	\$ (400,000)	-50.00%
	<b>\$ 165,100,000</b>	<b>\$ 168,147,183</b>	<b>\$ 4,800,000</b>	<b>\$ 403,572</b>	<b>\$ 74,400,000</b>	<b>\$ 69,600,000</b>	<b>1450.00%</b>
<b>CAPITAL PROJECTS</b>	\$ 20,000,000	\$ 28,761,743	\$ 70,000,000	\$ 82,524,417	\$ 70,000,000	\$ -	0.00%
<b>DISCOUNT ON BONDS</b>		\$ 6,255,730				\$ -	0.00%
	<b>\$ 20,000,000</b>	<b>\$ 35,017,473</b>	<b>\$ 70,000,000</b>	<b>\$ 82,524,417</b>	<b>\$ 70,000,000</b>	<b>\$ -</b>	<b>0.00%</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. Premiums are set on a calendar year. The 2019-20 and 2020-21 revenue was lower because of the one-month premium holiday provided to the employees and the District. The 2019-20 actual amount was lower than normal as claims dropped significantly due to COVID-19. 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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
<b>FLEX/COBRA/REBATES</b>	\$ 1,108,760	\$ 1,210,561	\$ 1,200,160	\$ 1,174,598	\$ 1,177,840	\$ (22,320)	-1.84%
<b>INTEREST</b>	\$ 160,000	\$ 477,628	\$ 200,000	\$ 167,967	\$ 180,000	\$ (20,000)	-4.19%
<b>BOARD CONTRIBUTIONS</b>	\$ 11,508,000	\$ 10,557,161	\$ 11,614,000	\$ 9,669,877	\$ 11,754,000	\$ 140,000	1.33%
<b>EMPLOYEE CONTRIBUTIONS</b>	\$ 2,960,400	\$ 2,756,832	\$ 2,958,800	\$ 2,533,698	\$ 3,022,800	\$ 64,000	2.32%
<b>TOTAL REVENUE</b>	<b>\$ 15,737,160</b>	<b>\$ 15,002,182</b>	<b>\$ 15,972,960</b>	<b>\$ 13,546,140</b>	<b>\$ 16,134,640</b>	<b>\$ 161,680</b>	<b>1.08%</b>
<b>WELLNESS</b>	\$ 50,900	\$ -	\$ 28,900	\$ -	\$ 28,000	\$ (900)	-3.11%
<b>PPO</b>	\$ 9,080,000	\$ 7,500,871	\$ 9,351,000	\$ 6,967,355	\$ 9,760,000	\$ 409,000	4.37%
<b>HMO</b>	\$ 2,592,400	\$ 2,539,400	\$ 2,727,600	\$ 2,979,547	\$ 3,133,600	\$ 406,000	14.88%
<b>HSA PPO</b>	\$ 544,000	\$ 892,129	\$ 946,000	\$ 814,621	\$ 935,000	\$ (11,000)	-1.16%
<b>AFFORDABLE CARE ACT FEES</b>	\$ 21,720	\$ 9,706	\$ 10,000	\$ 10,734	\$ 10,000	\$ -	0.00%
<b>DENTAL</b>	\$ 912,000	\$ 694,630	\$ 922,000	\$ 851,270	\$ 931,000	\$ 9,000	0.98%
<b>STOP LOSS</b>	\$ 1,032,000	\$ 799,180	\$ 1,020,000	\$ 430,830	\$ 940,000	\$ (80,000)	-7.84%
<b>FLEX FEES/BROKER</b>	\$ 641,400	\$ 568,762	\$ 611,400	\$ 531,357	\$ 597,900	\$ (13,500)	-2.21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,874,420</b>	<b>\$ 13,004,678</b>	<b>\$ 15,616,900</b>	<b>\$ 12,585,714</b>	<b>\$ 16,335,500</b>	<b>\$ 718,600</b>	<b>4.60%</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. In 2020 the District sold \$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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Year to Date	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,177,200	\$ 8,577,960	\$ 14,234,100	\$ 15,193,468	\$ 14,451,757	\$ 217,657	1.53%
INTEREST	\$ 9,000	\$ 24,938	\$ 12,000	\$ 5,936	\$ 8,000	\$ (4,000)	-33.33%
CORP. PERSONNEL PROPERTY TAXES			\$ -	\$ -		\$ -	#DIV/0!
PROCEEDS FROM BOND SALE		\$ 1,935,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
PREMIUMS FROM BOND SALE		\$ 86,482	\$ -	\$ -		\$ -	#DIV/0!
TRANSFER FROM OTHER FUNDS			\$ -	\$ -		\$ -	#DIV/0!
<b>TOTAL REVENUES</b>	<b>\$ 1,186,200</b>	<b>\$ 10,624,380</b>	<b>\$ 14,246,100</b>	<b>\$ 15,199,404</b>	<b>\$ 14,459,757</b>	<b>\$ 213,657</b>	<b>1.48%</b>
DEBT SERVICE FEES	\$ 5,000	\$ 900	\$ 5,000	\$ 2,250	\$ 5,000	\$ -	0.00%
DISCOUNTS FROM BOND SALE		\$ 14,233	\$ -	\$ -	\$ -	\$ -	0.00%
RETIREMENT OF PRINCIPAL	\$ 725,000	\$ 2,757,577	\$ 9,115,000	\$ 8,455,000	\$ 9,125,000	\$ 10,000	0.11%
RETIREMENT OF INTEREST	\$ 447,000	\$ 3,110,390	\$ 5,085,845	\$ 5,033,465	\$ 4,687,220	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,177,000</b>	<b>\$ 5,883,100</b>	<b>\$ 14,205,845</b>	<b>\$ 13,490,715</b>	<b>\$ 13,817,220</b>	<b>\$ (388,625)</b>	<b>-2.74%</b>