



2021-2022 ANNUAL BUDGET

Maine Township High School District 207

Administration Office

1177 South Dee Road

Park Ridge, IL 60068

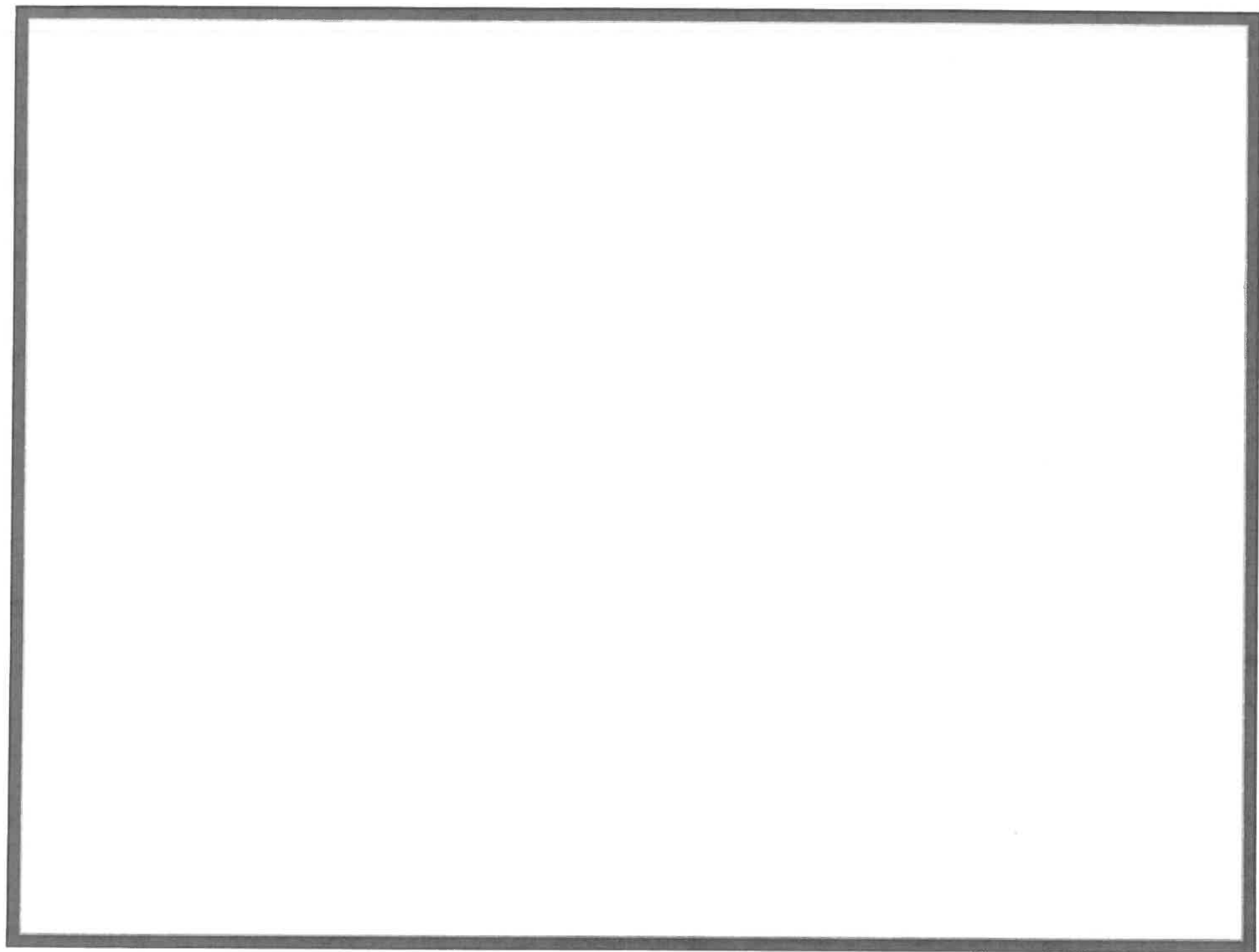
www.maine207.org

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- 5
Educational Fund Revenue	6-10
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 \$8 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 ESSR/Cares Act. 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 \$7.5 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, provide additional staff for some remote learning sections and provide additional staff due to the increase in the age limit for some special education students overall salaries saw a 3% increase. Employee Benefits continue to be high, but increases have been flat when compared to budget. This is unusual and is not likely to continue long-term. The 2020-21 actual included a one-month premium holiday that was not budgeted in 2021-22.

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 Final Budget

	Projected Fund Balance 6/30/21	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/22	Surplus (Deficit)
Operating Funds							
Education:	\$ 98,130,000	\$ 125,331,150		\$ 122,028,824	\$ 5,000,000	\$ 96,432,326	\$ (1,697,674)
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)
Operating Fund Totals	\$ 119,880,000	\$ 147,412,350	\$ -	\$ 141,618,036	\$ 9,000,000	\$ 116,674,314	\$ (3,205,686)
IMRF/FICA:	\$ 4,505,000	\$ 3,967,100		\$ 3,769,830		\$ 4,702,270	\$ 197,270
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)
Other Funds Sub-Total	\$ 10,670,000	\$ 6,535,040	\$ -	\$ 8,258,710	\$ -	\$ 8,946,330	\$ (1,723,670)
Sub-Total Funds	\$ 130,550,000	\$ 153,947,390	\$ -	\$ 149,876,746	\$ 9,000,000	\$ 125,620,644	\$ (4,929,356)
Capital Projects:	\$ 50,400,000	\$ 65,400,000	\$ 9,000,000	\$ 70,000,000		\$ 54,800,000	\$ 4,400,000
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
TOTAL ALL FUNDS	\$ 194,868,200	\$ 249,941,787	\$ 9,000,000	\$ 250,029,466	\$ 9,000,000	\$ 194,780,521	\$ (87,679)

Educational Fund

Local revenue increased by 3.39%. Property taxes, has increased by \$341,619 or 0.36% increases in the consumer price index increase and new property were offset by higher refunds. 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 increase because the 2020-21 actual had a market to value adjustment that reduced revenue. This is a paper loss as investments are held until maturity. Student Activities is budgeted for a large increase as more in-person events are planned for 2021-22. 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 and the allocation for the orphanage program. Federal revenues are budgeted to increase as a result of new Federal Emergency Funding (ESSR/Cares Act) (\$1.8 million) and is offset by the Summer Meals Program coming to an end (\$1.8), 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 13.46% compared to the 2020-21 actual, but by 5.9% when compared to the 2020-21 budget. Salaries increased by 2.96% and included some additional positions to meet the needs of students, some positions to provide remote learning sections, additional special education teachers based on the change in the law regarding the age of students that are served. These increases were partially 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. Without the positions funded from the Emergency Relief (ESSR/Cares Act), this goal was achieved. 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 additional technology software. Supplies increased due to additional technology software. Capital outlay increased for the technology department replacement of

wireless access points and replacement of the Maine South Fitness Equipment, which was funded through a donation. 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. In addition, tuition increased to cover the change in the special education age limit. The District reduced the contingency to \$250,000 because the ESSR/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 Actual	2021-22 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 104,635,528	\$ 104,611,744	\$ 106,040,358	\$ 106,683,066	\$ 110,302,880	\$ 3,619,814	3.39%
STATE SOURCES	\$ 6,796,740	\$ 6,783,997	\$ 6,477,500	\$ 6,983,455	\$ 6,663,500	\$ (319,955)	-4.58%
FEDERAL SOURCES	\$ 3,907,252	\$ 4,657,276	\$ 5,424,929	\$ 7,764,941	\$ 8,364,770	\$ 599,829	7.72%
	\$ 115,339,520	\$ 116,053,017	\$ 117,942,787	\$ 121,431,462	\$ 125,331,150	\$ 3,899,688	3.21%
SALARIES	\$ 82,259,967	\$ 81,012,579	\$ 83,950,659	\$ 82,144,693	\$ 84,578,723	\$ 2,434,030	2.96%
EMPLOYEE BENEFITS	\$ 13,158,173	\$ 11,768,781	\$ 13,299,923	\$ 11,998,001	\$ 13,466,392	\$ 1,468,391	12.24%
PURCHASED SERVICES	\$ 3,441,224	\$ 3,346,092	\$ 3,854,348	\$ 5,517,489	\$ 6,011,904	\$ 494,415	8.96%
SUPPLIES	\$ 5,785,398	\$ 5,172,052	\$ 5,300,341	\$ 5,102,816	\$ 6,267,568	\$ 1,164,752	22.83%
CAPITAL OUTLAY/EQUIPMENT	\$ 272,741	\$ 305,576	\$ 396,751	\$ 373,989	\$ 962,803	\$ 588,814	157.44%
TUITION/OTHER OBJECTS	\$ 9,933,110	\$ 5,162,058	\$ 10,990,452	\$ 6,324,081	\$ 10,466,180	\$ 4,142,099	65.50%
NON-CAPITALIZED EQUIPMENT	\$ 32,150	\$ 58,591	\$ 18,367	\$ 385,585	\$ 25,254	\$ (360,331)	-93.45%
CONTINGENCY	\$ 500,000	\$ -	\$ 2,000,000	\$ -	\$ 250,000	\$ 250,000	#DIV/0!
TRANSFERS TO OTHER FUNDS	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	#DIV/0!
	\$ 120,382,763	\$ 106,825,729	\$ 119,810,841	\$ 111,846,654	\$ 127,028,824	\$ 15,182,170	13.57%

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. The 2020-21 actual amount was negative because the market to value adjustment recorded during the annual audit resulted in a negative adjustment. Investments are held until maturity and this is a paper loss.

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

Athletic Admissions – The increase is the result of spectators being allowed at sporting events. Last year when spectators were allowed the admission was generally free.

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 2020-21 year had lower collections because of COVID-19. The budget reflects a higher collection rate for 2021-22. The instructional fee has not increased.

Fine Arts Resale Accounts - The 2020-21 year had lower collections because of COVID-19. The budget reflects a higher collection rate for 2021-22. The fees have not increased.

Bus Passes/Parking Stickers – The increase is based on bus pass sales. Parking passes continue to be free 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. The increase is based on 2020-21 school year having limited activity. The budget is based on historical activity.

Facility and Instrument Rentals – The increase is due to the schools starting to provide rentals that were not allowed during the COVID-19 remote shut 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, the donation for the Maine South Fitness Equipment (one-time increase) 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.

Secondary 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, software, improving indoor air quality and summer programs to support students.

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	DOLLAR CHANGE	% CHANGE
EDUCATIONAL TAXES	\$ 85,702,241	\$ 91,821,300	\$ 93,776,581	\$ 94,118,200	\$ 341,619	0.36%
SPECIAL EDUCATION TAXES	\$ 1,514,839	\$ 1,619,000	\$ 1,660,175	\$ 1,662,000	\$ 1,825	0.11%
CORPORATE PER/PROPERTY TAX	\$ 5,149,400	\$ 4,072,500	\$ 7,533,785	\$ 6,298,000	\$ (1,235,785)	-16.40%
SUMMER SCHOOL TUITION	\$ 601,471	\$ 512,700	\$ 544,336	\$ 460,000	\$ (84,336)	-15.49%
INTEREST ON INVESTMENTS	\$ 1,899,445	\$ 1,700,000	\$ (246,474)	\$ 1,400,000	\$ 1,646,474	-668.01%
FOOD SERVICE	\$ 105,231	\$ 90,000	\$ -	\$ 90,000	\$ 90,000	#DIV/0!
ATHLETIC ADMISSIONS	\$ 216,216	\$ 65,200	\$ 15,862	\$ 59,900	\$ 44,038	277.63%
TRANSCRIPTS AND IDS	\$ 4,824	\$ 5,300	\$ 1,418	\$ 4,200	\$ 2,782	196.19%
STUDENT INSTRUCTIONAL FEES	\$ 1,671,942	\$ 1,768,168	\$ 1,547,722	\$ 1,712,900	\$ 165,178	10.67%
FINE ARTS RESALE ACCOUNTS	\$ 72,228	\$ 78,740	\$ 52,834	\$ 82,780	\$ 29,946	56.68%
BUS PASSES/PARKING STICKERS	\$ 138,458	\$ 136,250	\$ 9,366	\$ 59,100	\$ 49,734	531.01%
STUDENT ACTIVITY REVENUE	\$ -	\$ 3,700,000	\$ 1,265,247	\$ 3,700,000	\$ 2,434,753	192.43%
FACILITY AND INSTRUMENT RENTALS	\$ 66,723	\$ 60,700	\$ 21,509	\$ 47,500	\$ 25,991	120.84%
HEALTH CENTER DONATIONS	\$ 42,261	\$ 40,000	\$ 47,298	\$ 40,000	\$ (7,298)	-15.43%
SALE OF ASSETS AND CHILD CARE	\$ 11,100	\$ 10,500	\$ 100	\$ 500	\$ 400	400.00%
SERVICES PROVIDED OTHER DISTRICTS	\$ 2,020	\$ 2,000	\$ 2,064	\$ 2,000	\$ (64)	-3.10%
REFUND OF PRIOR YEARS EXPEND	\$ 16,312	\$ 5,000	\$ 25,988	\$ 5,000	\$ (20,988)	-80.76%
TAX INCREMENT FINANCING PAYMENT	\$ 179,583	\$ 180,000	\$ 239,241	\$ 230,000	\$ (9,241)	-3.86%
DRIVERS EDUCATION	\$ 50,013	\$ 42,000	\$ 46,092	\$ 38,000	\$ (8,092)	-17.56%
OTHER REVENUE	\$ 190,236	\$ 131,000	\$ 139,923	\$ 292,800	\$ 152,877	109.26%
REVENUE FROM LOCAL SOURCES	\$ 97,634,542	\$ 106,040,358	\$ 106,683,066	\$ 110,302,880	\$ 3,619,814	3.39%
EVIDENCE BASED FUNDING	\$ 5,612,461	\$ 5,600,000	\$ 5,612,461	\$ 5,600,000	\$ (12,461)	-0.22%
SPECIAL EDUCATION PRIVATE FACILITY	\$ 597,801	\$ 350,000	\$ 660,307	\$ 450,000	\$ (210,307)	-31.85%
OPRANAGE PROGRAMS	\$ 170,154	\$ 110,000	\$ 195,388	\$ 156,000	\$ (39,388)	-20.16%
CAREER AND TECH EDUCATION GRANT	\$ 243,198	\$ 209,300	\$ 297,932	\$ 259,300	\$ (38,632)	-12.97%
CTEI - STEM MINI GRANT	\$ 16,605	\$ -	\$ 6,840	\$ -	\$ (6,840)	-100.00%
DRIVER EDUCATION	\$ 73,698	\$ 85,000	\$ 83,408	\$ 75,000	\$ (8,408)	-10.08%
SBHC GRANT	\$ 57,454	\$ 123,200	\$ 57,454	\$ 123,200	\$ 65,746	114.43%
OTHER STATE PROGRAMS	\$ -	\$ -	\$ 9,461	\$ -	\$ (9,461)	-100.00%
REVENUE FROM STATE SOURCES	\$ 6,771,371	\$ 6,477,500	\$ 6,923,251	\$ 6,663,500	\$ (259,751)	-3.75%

	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	DOLLAR CHANGE	% CHANGE
SPECIAL MILK	\$ 521	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	#DIV/0!
SUMMER FOOD SERVICE PROGRAM	\$ 300,174	\$ 500,000	\$ 2,527,177	\$ 800,000	\$ (1,727,177)	-68.34%
TITLE I LOW INCOME	\$ 689,028	\$ 1,110,110	\$ 812,963	\$ 1,128,500	\$ 315,537	38.81%
TITLE IVA STUDENT SUPPORT	\$ 54,353	\$ 67,000	\$ 77,678	\$ 80,000	\$ 2,322	2.99%
IDEA PART B FLOW-THROUGH	\$ 1,464,250	\$ 1,454,386	\$ 1,398,136	\$ 1,600,000	\$ 201,864	14.44%
SPECIAL ED ROOM & BOARD	\$ 319,324	\$ 65,000	\$ 285,716	\$ 200,000	\$ (85,716)	-30.00%
CARL PERKINS TITLE IIC	\$ 141,151	\$ 114,508	\$ 96,472	\$ 123,700	\$ 27,228	28.22%
TITLE III LIPEPS	\$ 45,905	\$ 70,200	\$ 54,809	\$ 88,800	\$ 33,991	62.02%
TITLE II TEACHER QUALITY	\$ 233,780	\$ 188,670	\$ 207,411	\$ 150,070	\$ (57,341)	-27.65%
SECONDARY TRANSITIONAL EXP PROG	\$ 298,360	\$ 245,714	\$ 319,775	\$ 327,000	\$ 7,225	2.26%
TRANSITION SPECIALIST PROGRAM	\$ 116,297	\$ 129,341	\$ 131,607	\$ 129,300	\$ (2,307)	-1.75%
MEDICAID MATCHING -ADM OUTREACH	\$ 83,631	\$ 100,000	\$ 151,233	\$ 100,000	\$ (51,233)	-33.88%
MEDICAID MATCHING - FEE FOR SERVICE	\$ 351,570	\$ 360,000	\$ 187,828	\$ 350,000	\$ 162,172	86.34%
HEALTH CENTER - MEDICAID	\$ 9,922	\$ 12,000	\$ 18,323	\$ 14,000	\$ (4,323)	-23.59%
FED EMERGENCY RELIEF	\$ -	\$ 678,000	\$ 1,171,219	\$ 2,963,400	\$ 1,792,181	153.02%
WIA-IN SCHOOL YOUTH (ISY)	\$ 261,719	\$ 300,000	\$ 259,149	\$ 280,000	\$ 20,851	8.05%
WIA-OUT OF SCHOOL YOUTH (OSY)	\$ 15,373	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SBHC MINI GRANT	\$ -	\$ -	\$ 60,202	\$ -	\$ (60,202)	-100.00%
HEALTH CENTER - TITLE XX (063)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
HEALTH CENTER-TITLE V (872)	\$ 65,446	\$ -	\$ 65,446	\$ -	\$ (65,446)	-100.00%
REVENUE FROM FEDERAL SOURCES	\$ 4,450,803	\$ 5,424,929	\$ 7,825,144	\$ 8,364,770	\$ 539,626	6.90%
TOTAL EDUCATION FUND REVENUE	\$ 108,856,716	\$ 117,942,787	\$ 121,431,462	\$ 125,331,150	\$ 3,899,688	3.21%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 2.68%%.

- 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.
- Not all of the substitute salaries were spent in the 2020-21 actual due to remote learning.

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 – The decrease of the 2020-21 actual is the result of the 2020-21 actual including expenditures for classrooms cameras that were paid from ESSER II (Federal COVID-19 relief).

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 41,225,759	\$ 40,683,397	\$ 41,795,241	\$ 41,113,780	\$ 42,217,265	\$ 1,103,485	2.68%
EMPLOYEE BENEFITS	\$ 5,927,780	\$ 5,194,914	\$ 5,950,510	\$ 5,772,061	\$ 6,101,334	\$ 329,273	5.70%
PURCHASED SERVICES	\$ 914,870	\$ 861,662	\$ 950,170	\$ 700,912	\$ 1,687,370	\$ 986,458	140.74%
SUPPLIES & MATERIALS	\$ 4,326,550	\$ 4,098,408	\$ 3,848,361	\$ 3,830,576	\$ 4,804,335	\$ 973,759	25.42%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 362,460	\$ 386,739	\$ 427,460	\$ 603,352	\$ 512,460	\$ (90,892)	-15.06%
REGULAR PROGRAMS	\$ 52,757,419	\$ 51,225,120	\$ 52,971,742	\$ 52,020,681	\$ 55,322,764	\$ 3,302,083	6.35%

FUNCTION 1200

Special Education Programs

Salaries - The increase is due to the addition of four new special education teachers. These additions are based on student needs and a change in the law that allows some students to attend school through the school year in which they turn 22.

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. The 2020-21 actual includes a one-month premium holiday that was not budgeted.

Purchased Services – The decrease is for 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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 10,822,543	\$ 10,917,783	\$ 11,656,978	\$ 11,126,740	\$ 11,804,568	\$ 677,828	6.09%
EMPLOYEE BENEFITS	\$ 2,025,697	\$ 1,880,998	\$ 2,124,143	\$ 1,867,438	\$ 2,113,934	\$ 246,496	13.20%
PURCHASED SERVICES	\$ 267,200	\$ 211,052	\$ 227,507	\$ 247,493	\$ 219,950	\$ (27,543)	-11.13%
SUPPLIES & MATERIALS	\$ 242,284	\$ 74,003	\$ 99,108	\$ 73,045	\$ 91,690	\$ 18,645	25.53%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 1,690	\$ 1,261	\$ -	\$ 1,030	\$ -	\$ (1,030)	-100.00%
NON-CAPITALIZED EQUIP	\$ 15,000	\$ 8,435	\$ 6,000	\$ 4,665	\$ 9,900	\$ 5,235	112.22%
SPECIAL EDUCATION PROG	\$ 13,374,414	\$ 13,093,532	\$ 14,113,736	\$ 13,320,411	\$ 14,240,042	\$ 919,631	6.90%

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. The 2020-21 actual also included a one-month premium holiday that was not budgeted.

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 5,031,222	\$ 5,001,661	\$ 4,964,801	\$ 4,970,264	\$ 5,195,522	\$ 225,258	4.53%
EMPLOYEE BENEFITS	\$ 694,730	\$ 651,085	\$ 746,960	\$ 636,936	\$ 692,880	\$ 55,944	8.78%
PURCHASED SERVICES	\$ 55,807	\$ 62,481	\$ 62,551	\$ 56,576	\$ 60,569	\$ 3,993	7.06%
SUPPLIES & MATERIALS	\$ 236,342	\$ 191,316	\$ 90,713	\$ 138,771	\$ 206,195	\$ 67,424	48.59%
CAPITAL OUTLAY	\$ 67,941	\$ 84,408	\$ 41,568	\$ 45,062	\$ 90,803	\$ 45,741	101.51%
OTHER OBJECTS/TUITION	\$ 22,210	\$ 10,412	\$ 20,210	\$ 6,784	\$ 20,210	\$ 13,426	197.91%
NON-CAPITALIZED EQUIP	\$ 17,150	\$ 50,667	\$ 3,542	\$ 95,559	\$ 9,054	\$ (86,505)	-90.53%
VOCATIONAL PROGRAMS	\$ 6,125,402	\$ 6,052,030	\$ 5,930,345	\$ 5,949,952	\$ 6,275,233	\$ 325,281	5.47%

FUNCTION 1500

Interscholastic Programs

This area remained fairly flat compared to budget and the number of coaches and sports did not change. The capital outlay amount is for Maine South fitness center equipment. A donation was received and recorded as revenue for this equipment.

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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 2,881,587	\$ 2,856,451	\$ 2,981,398	\$ 2,866,820	\$ 2,978,045	\$ 111,225	3.88%
EMPLOYEE BENEFITS	\$ 78,820	\$ 70,655	\$ 77,620	\$ 71,560	\$ 79,309	\$ 7,749	10.83%
PURCHASED SERVICES	\$ 436,965	\$ 401,430	\$ 426,061	\$ 290,266	\$ 424,411	\$ 134,145	46.21%
SUPPLIES & MATERIALS	\$ 202,247	\$ 330,890	\$ 177,160	\$ 265,707	\$ 177,908	\$ (87,799)	-33.04%
CAPITAL OUTLAY	\$ 101,800	\$ 103,238	\$ -	\$ -	\$ 159,000	\$ 159,000	100.00%
OTHER OBJECTS/TUITION	\$ 43,160	\$ 40,599	\$ 44,460	\$ 13,443	\$ 45,360	\$ 31,917	237.42%
INTERSCHOLASTIC PROG	\$ 3,744,579	\$ 3,803,263	\$ 3,706,699	\$ 3,507,796	\$ 3,864,033	\$ 356,237	10.16%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 725,100	\$ 534,394	\$ 647,300	\$ 371,251	\$ 564,000	\$ 192,749	51.92%
EMPLOYEE BENEFITS	\$ 6,590	\$ 5,946	\$ 8,580	\$ 4,082	\$ 6,930	\$ 2,848	69.77%
PURCHASED SERVICES	\$ 26,750	\$ 14,613	\$ 20,000	\$ 23,365	\$ 20,000	\$ (3,365)	-14.40%
SUPPLIES & MATERIALS	\$ 39,850	\$ 37,190	\$ 28,300	\$ 12,555	\$ 27,800	\$ 15,245	121.43%
OTHER OBJECTS/TUITION	\$ 90	\$ 56	\$ 90	\$ -	\$ 90	\$ 90	100.00%
SUMMER SCHOOL PROG	\$ 798,380	\$ 592,199	\$ 704,270	\$ 411,253	\$ 618,820	\$ 207,567	50.47%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 536,733	\$ 517,538	\$ 507,010	\$ 519,715	\$ 168,084	\$ (351,631)	-67.66%
EMPLOYEE BENEFITS	\$ 108,070	\$ 85,045	\$ 99,710	\$ 85,021	\$ 9,070	\$ (75,951)	-89.33%
PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 267,050	\$ 267,050	100.00%
SUPPLIES & MATERIALS	\$ 3,060	\$ 1,414	\$ 2,580	\$ 487	\$ 950	\$ 463	95.07%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DRIVERS EDUCATION	\$ 647,863	\$ 603,997	\$ 609,300	\$ 605,223	\$ 445,154	\$ (160,069)	-26.45%

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. In addition the 2020-21 actual included a one-month premium holiday that was not budgeted.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,462,056	\$ 1,424,954	\$ 1,025,696	\$ 1,017,829	\$ 1,052,786	\$ 34,957	3.43%
EMPLOYEE BENEFITS	\$ 233,000	\$ 190,725	\$ 225,500	\$ 165,607	\$ 180,535	\$ 14,928	9.01%
PURCHASED SERVICES	\$ 12,000	\$ 7,020	\$ 12,000	\$ 7,270	\$ 16,000	\$ 8,730	120.08%
SUPPLIES & MATERIALS	\$ 6,000	\$ 933	\$ 6,000	\$ 4,186	\$ 6,000	\$ 1,814	43.33%
BILINGUAL PROGRAMS	\$ 1,713,056	\$ 1,623,632	\$ 1,269,196	\$ 1,194,892	\$ 1,255,321	\$ 60,429	5.06%

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 and also includes additional funds for students who will now be attending school through the school year that they turn 22.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 3,338,150	\$ 2,495,656	\$ 3,898,370	\$ 3,101,766	\$ 3,572,950	\$ 471,184	15.19%
SPEC ED PRIVATE TUITION	\$ 3,338,150	\$ 2,495,656	\$ 3,898,370	\$ 3,101,766	\$ 3,572,950	\$ 471,184	15.19%

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 Student Activities 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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 8,049,766	\$ 7,879,628	\$ 8,352,764	\$ 8,189,701	\$ 8,671,578	\$ 481,877	5.88%
EMPLOYEE BENEFITS	\$ 1,472,760	\$ 1,318,495	\$ 1,448,800	\$ 1,370,740	\$ 1,526,830	\$ 156,090	11.39%
PURCHASED SERVICES	\$ 81,400	\$ 62,470	\$ 198,400	\$ 63,592	\$ 232,400	\$ 168,808	265.45%
SUPPLIES & MATERIALS	\$ 41,560	\$ 33,169	\$ 39,310	\$ 36,055	\$ 57,710	\$ 21,655	60.06%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 4,172	\$ -	\$ (4,172)	-100.00%
OTHER OBJECTS/TUITION	\$ 3,704,500	\$ 3,290	\$ 4,160	\$ 1,763	\$ 4,160	\$ 2,397	135.96%
STUDENT ACTIVITIES			\$ 3,700,000	\$ -	\$ 3,700,000	\$ 3,700,000	100.00%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300	100.00%
SUPPORTING SERV-PUPIL	\$ 13,349,986	\$ 9,297,052	\$ 13,743,434	\$ 9,666,023	\$ 14,195,978	\$ 4,529,955	46.86%

FUNCTION 2200

Support Services – Instructional Staff

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

Employee Benefits - The 2020-21 actual included a one-month premium holiday that was not budgeted.

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 2,973,210	\$ 2,777,778	\$ 3,168,606	\$ 3,020,687	\$ 3,165,813	\$ 145,126	4.80%
EMPLOYEE BENEFITS	\$ 486,746	\$ 422,967	\$ 512,220	\$ 463,332	\$ 509,911	\$ 46,579	10.05%
PURCHASED SERVICES	\$ 523,152	\$ 352,212	\$ 536,204	\$ 349,137	\$ 675,714	\$ 326,577	93.54%
SUPPLIES & MATERIALS	\$ 346,835	\$ 225,713	\$ 320,882	\$ 263,948	\$ 356,860	\$ 92,912	35.20%
CAPITAL OUTLAY	\$ 88,000	\$ 104,621	\$ 333,000	\$ 275,051	\$ 703,000	\$ 427,949	155.59%
OTHER OBJECTS/TUITION	\$ 29,680	\$ 37,924	\$ 28,480	\$ 10,897	\$ 35,580	\$ 24,683	226.51%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ 1,464.00	\$ 3,000	\$ 1,536	104.92%
SUPPORT SERV-INSTR STAFF	\$ 4,447,623	\$ 3,921,215	\$ 4,899,392	\$ 4,384,516	\$ 5,449,878	\$ 1,065,362	24.30%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,450,631	\$ 1,261,916	\$ 1,388,684	\$ 1,387,232	\$ 1,365,237	\$ (21,995)	-1.59%
EMPLOYEE BENEFITS	\$ 374,860	\$ 309,380	\$ 362,060	\$ 358,390	\$ 397,378	\$ 38,988	10.88%
PURCHASED SERVICES	\$ 375,450	\$ 289,197	\$ 279,950	\$ 258,849	\$ 321,150	\$ 62,301	24.07%
SUPPLIES & MATERIALS	\$ 8,700	\$ 1,923	\$ 6,900	\$ 1,451	\$ 6,800	\$ 5,349	368.64%
OTHER OBJECTS/TUITION	\$ 59,100	\$ 46,145	\$ 56,200	\$ 40,986	\$ 60,400	\$ 19,414	47.37%
SUPPORT SERV-GEN ADMIN	\$ 2,268,741	\$ 1,908,561	\$ 2,093,794	\$ 2,046,908	\$ 2,150,965	\$ 104,057	5.08%

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. The 2020-21 actual included a one-month premium holiday that was not budgeted.

Purchased Services, Supplies and Other Objects – These areas were under spent in 2020-21, there was no increase in the budgeted amount.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 5,617,470	\$ 5,730,856	\$ 5,961,144	\$ 5,974,272	\$ 5,792,786	\$ (181,486)	-3.04%
EMPLOYEE BENEFITS	\$ 1,391,390	\$ 1,306,946	\$ 1,387,040	\$ 1,350,142	\$ 1,456,831	\$ 106,689	7.90%
PURCHASED SERVICES	\$ 125,740	\$ 78,495	\$ 95,740	\$ 46,829	\$ 95,740	\$ 48,911	104.45%
SUPPLIES & MATERIALS	\$ 36,820	\$ 23,813	\$ 36,820	\$ 15,430	\$ 33,320	\$ 17,890	115.94%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 156,820	\$ 91,179	\$ 163,820	\$ 81,795	\$ 163,820	\$ 82,025	100.28%
SUPPORT SERV-SCHOOL ADMIN	\$ 7,328,240	\$ 7,231,289	\$ 7,644,564	\$ 7,468,468	\$ 7,542,497	\$ 74,029	0.99%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,009,468	\$ 1,010,676	\$ 1,048,951	\$ 1,076,616	\$ 1,079,813	\$ 3,197	0.30%
EMPLOYEE BENEFITS	\$ 285,120	\$ 256,360	\$ 273,650	\$ 252,045	\$ 272,511	\$ 20,466	8.12%
PURCHASED SERVICES	\$ 70,900	\$ 494,564	\$ 603,900	\$ 2,787,985	\$ 1,070,140	\$ (1,717,845)	-61.62%
SUPPLIES & MATERIALS	\$ 263,500	\$ 129,970	\$ 520,318	\$ 401,517	\$ 468,000	\$ 66,483	16.56%
OTHER OBJECTS/TUITION	\$ 3,250	\$ 590	\$ 2,700	\$ 1,035	\$ 2,200	\$ 1,165	112.56%
SUPPORT SERV-BUSINESS	\$ 1,632,238	\$ 1,892,160	\$ 2,449,519	\$ 4,519,198	\$ 2,892,664	\$ (1,626,534)	-35.99%

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 – This increase is due to the budgeting of additional software that will be covered by ESSR Emergency Relief Funds. This area was also increased due to a need for translation of various District communications.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 405,622	\$ 384,625	\$ 413,086	\$ 412,514	\$ 419,852	\$ 7,338	1.78%
EMPLOYEE BENEFITS	\$ 71,980	\$ 74,866	\$ 82,820	\$ 77,852	\$ 84,242	\$ 6,390	8.21%
PURCHASED SERVICES	\$ 145,050	\$ 92,925	\$ 138,000	\$ 121,419	\$ 274,500	\$ 153,081	126.08%
SUPPLIES & MATERIALS	\$ 12,900	\$ 13,574	\$ 14,400	\$ 11,977	\$ 13,500	\$ 1,523	12.72%
CAPITAL OUTLAY	\$ 15,000	\$ 13,308	\$ 15,000	\$ 1,892	\$ 10,000	\$ 8,108	428.54%
OTHER OBJECTS/TUITION	\$ 3,200	\$ 1,430	\$ 3,400	\$ 1,961	\$ 3,700	\$ 1,739	88.68%
SUPPORT SERV-CENTRAL	\$ 653,752	\$ 580,728	\$ 666,706	\$ 627,615	\$ 805,794	\$ 178,179	28.39%

Grant

FUNCTION 2900
Other Supporting Services

This area is based on grant dollars that fluctuate based on the grant initiatives. The large increase in purchased services is due to additional software that will be paid for with the ESSR Emergency Relief Grant funds.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 92,000	\$ 92,000	#DIV/0!
SUPPLIES & MATERIALS	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	#DIV/0!
OTHER SUPPORT SERVICES	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 97,000	\$ 97,000	#DIV/0!

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
PURCHASED SERVICES	\$ 255,400	\$ 283,141	\$ 255,400	\$ 287,364	\$ 353,400	\$ 66,036	22.98%
SUPPLIES & MATERIALS	\$ 2,500	\$ 371	\$ 2,500	\$ 480	\$ 2,500	\$ 2,020	420.83%
OTHER OBJECTS/TUITION	\$ 200	\$ -	\$ 200	\$ -	\$ 2,000	\$ 2,000	#DIV/0!
COMMUNITY SERVICES	\$ 258,100	\$ 283,512	\$ 258,100	\$ 287,844	\$ 357,900	\$ 70,056	24.34%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 3,000	\$ 15	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	100.00%
EMPLOYEE BENEFITS	\$ 390	\$ -	\$ 390	\$ -	\$ 350	\$ 350	100.00%
PURCHASED SERVICES	\$ 139,540	\$ 134,831	\$ 37,465	\$ 136,401	\$ 194,010	\$ 57,609	42.24%
SUPPLIES & MATERIALS	\$ 1,250	\$ 4,649	\$ 85,989	\$ -	\$ 5,000	\$ 5,000	100.00%
CAPITAL OUTLAY	\$ -	\$ 750	\$ 7,183	\$ -	\$ -	\$ -	0.00%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ 8,825.00	\$ -	\$ -	\$ -	0.00%
NON-PUB SCHOOL PUPIL SERV	\$ 144,180	\$ 140,245	\$ 142,852	\$ 136,401	\$ 202,360	\$ 65,959	48.36%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SALARIES	\$ 65,000	\$ 30,706	\$ 36,000	\$ 85,451	\$ 100,374	\$ 14,923	17.46%
EMPLOYEE BENEFITS	\$ 240	\$ -	\$ 120	\$ 17,160	\$ 34,347	\$ 17,187	100.16%
PURCHASED SERVICES	\$ 10,000	\$ -	\$ 10,000	\$ 240	\$ 7,500	\$ 7,260	3025.00%
SUPPLIES & MATERIALS	\$ 10,000	\$ 1,210	\$ 16,000	\$ -	\$ 4,000	\$ 4,000	#DIV/0!
HOME/SCHOOL SERVICES	\$ 85,240	\$ 31,916	\$ 62,120	\$ 102,851	\$ 146,221	\$ 43,370	42.17%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
SPEC ED PUBLIC TUITION	\$ 195,000	\$ 87,871	\$ 195,000	\$ 175,305	\$ 130,000	\$ (45,305)	-25.84%
PYMTS-OTHER GOVERNMENT UNITS	\$ 195,000	\$ 87,871	\$ 195,000	\$ 175,305	\$ 130,000	\$ (45,305)	-25.84%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 2,013,600	\$ 1,958,997	\$ 2,445,902	\$ 1,387,622	\$ 2,213,250	\$ 825,628	59.50%
PYMTS-GOVERNMENT UNITS	\$ 2,013,600	\$ 1,958,997	\$ 2,445,902	\$ 1,387,622	\$ 2,213,250	\$ 825,628	59.50%

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.

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Difference	% Difference
TRANSFER AMONG FUNDS	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	100.00%
OTHER OBJECTS/TUITION	\$ 500,000	\$ -	\$ 2,000,000	\$ -	\$ 250,000	\$ 250,000	100.00%
CONTINGENCY & TRANSFERS	\$ 5,500,000	\$ -	\$ 2,000,000	\$ -	\$ 5,250,000	\$ 5,250,000	#DIV/0!

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a small deficit. 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. The budget to actual increase of 6.21% is the result of unfilled position because of COVID-19 and remote learning. 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. The 2020-21 actual included a one-month premium holiday.

Purchased Services/Supplies – The increase is due to the 2020-21 budgets not being completely spent because of remote learning.

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 Actual	2021-22 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 18,385,700	\$ 19,212,400	\$ 18,983,680	\$ 19,338,479	\$ 19,214,700	\$ (123,779)	-0.64%
STATE SOURCES			\$ 50,000	\$ -	\$ -	\$ -	0.00%
TRANSFER FROM OTHER FUNDS	\$ 540,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	<u>\$ 18,925,700</u>	<u>\$ 19,712,400</u>	<u>\$ 19,033,680</u>	<u>\$ 19,338,479</u>	<u>\$ 19,214,700</u>	<u>\$ (123,779)</u>	<u>-0.65%</u>
SALARIES	\$ 7,003,586	\$ 6,847,128	\$ 7,338,702	\$ 6,956,015	\$ 7,387,745	\$ 431,730	6.21%
EMPLOYEE BENEFITS	\$ 1,630,750	\$ 1,437,917	\$ 1,669,540	\$ 1,450,457	\$ 1,693,267	\$ 242,810	16.74%
PURCHASED SERVICES	\$ 2,160,000	\$ 1,865,415	\$ 2,144,000	\$ 1,810,488	\$ 2,107,000	\$ 296,512	16.38%
SUPPLIES	\$ 2,686,500	\$ 2,019,409	\$ 2,369,000	\$ 1,915,241	\$ 2,434,000	\$ 518,759	27.09%
CAPITAL OUTLAY/EQUIPMENT	\$ 2,866,209	\$ 1,034,570	\$ 357,830	\$ 755,437	\$ 2,472,600	\$ 1,717,163	227.31%
TUITION/OTHER OBJECTS	\$ 18,000	\$ 718	\$ 18,000	\$ 1,078	\$ 18,000	\$ 16,922	1569.76%
CONTINGENCY	\$ 50,000		\$ 250,000	\$ -	\$ 50,000	\$ 50,000	0.00%
TRANSFERS TO OTHER FUNDS	\$ 3,000,000	\$ 3,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	0.00%
TOTAL EXPENDITURES	<u>\$ 19,415,045</u>	<u>\$ 16,205,157</u>	<u>\$ 18,147,072</u>	<u>\$ 16,888,716</u>	<u>\$ 20,162,612</u>	<u>\$ 3,273,896</u>	<u>19.39%</u>

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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,254,090	\$ 1,422,840	\$ 1,541,000	\$ 1,558,397	\$ 1,737,500	\$ 179,103	11.49%
INTEREST	\$ 43,000	\$ 99,662	\$ 40,000	\$ (2,595)	\$ 25,000	\$ 27,595	-1063.39%
STATE REVENUE	\$ 1,603,600	\$ 1,461,984	\$ 1,303,600	\$ 1,793,249	\$ 1,104,000	\$ (689,249)	-38.44%
TOTAL REVENUE	<u>\$ 2,900,690</u>	<u>\$ 2,984,486</u>	<u>\$ 2,884,600</u>	<u>\$ 3,349,051</u>	<u>\$ 2,866,500</u>	<u>\$ (482,551)</u>	<u>-14.41%</u>
SPECIAL EDUCATION	\$ 2,303,000	\$ 2,121,882	\$ 2,560,000	\$ 1,482,707	\$ 2,500,000	\$ 1,017,293	68.61%
ATHLETICS AND ACTIVITIES	\$ 543,600	\$ 366,186	\$ 465,100	\$ 191,930	\$ 723,100	\$ 531,170	276.75%
GAS FOR VANS	\$ 25,500	\$ 16,136	\$ 25,500	\$ 5,949	\$ 25,500	\$ 19,551	328.64%
CAPITAL OUTLAY	\$ 165,000	\$ 166,623	\$ -	\$ -	\$ 168,000	\$ 168,000	100.00%
CONTINGENCY	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	100.00%
TOTAL EXENDITURES	<u>\$ 3,047,100</u>	<u>\$ 2,670,827</u>	<u>\$ 3,060,600</u>	<u>\$ 1,680,586</u>	<u>\$ 3,426,600</u>	<u>\$ 1,746,014</u>	<u>103.89%</u>

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 Actual	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,704,430	\$ 3,671,334	\$ 3,592,500	\$ 3,654,872	\$ 3,520,100	\$ (134,772)	-3.69%
CORP. PERSONNEL PROPERTY TAXES	\$ 346,000	\$ 321,029	\$ 259,500	\$ 472,364	\$ 402,000	\$ (70,364)	-14.90%
INTEREST	\$ 54,000	\$ 128,580	\$ 70,000	\$ 3,393	\$ 45,000	\$ 41,607	1226.26%
	\$ 4,104,430	\$ 4,120,943	\$ 3,922,000	\$ 4,130,629	\$ 3,967,100	\$ (163,529)	-3.96%
IMRF	\$ 1,367,770	\$ 1,210,390	\$ 1,423,630	\$ 1,353,395	\$ 1,181,080	\$ (172,315)	-12.73%
SOCIAL SECURITY	\$ 1,218,070	\$ 1,174,210	\$ 1,242,670	\$ 1,178,220	\$ 1,229,600	\$ 51,380	4.36%
MEDICARE	\$ 1,322,760	\$ 1,292,183	\$ 1,329,550	\$ 1,317,535	\$ 1,359,150	\$ 41,615	3.16%
	\$ 3,908,600	\$ 3,676,783	\$ 3,995,850	\$ 3,849,150	\$ 3,769,830	\$ (79,320)	-2.06%

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 Actual	2021-22 Budget	Dollar Change	% Change
INTEREST	\$ 540,000	\$ 608,751	\$ 1,000	\$ (886)	\$ 800	\$ 1,686	-190.29%
	\$ 540,000	\$ 608,751	\$ 1,000	\$ (886)	\$ 800	\$ 1,686	-190.29%
TRANSFERS TO OTHER FUNDS	\$ 27,540,000	\$ 27,500,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	\$ 27,540,000	\$ 27,500,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!

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 Actual	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,132,200	\$ 1,167,121	\$ 957,730	\$ 1,200,570	\$ 1,202,000	\$ 1,430	0.12%
INTEREST	\$ 60,000	\$ 126,484	\$ 65,000	\$ (3,082)	\$ 40,000	\$ 43,082	-1397.86%
TOTAL REVENUE	\$ 1,192,200	\$ 1,293,605	\$ 1,022,730	\$ 1,197,488	\$ 1,242,000	\$ 44,512	3.72%
 CAPITAL OUTLAY	 \$ 1,255,500	 \$ 264,891	 \$ -	 \$ 1,029,744	 \$ 3,161,380	 \$ 2,131,636	 207.01%
TOTAL EXPENDITURES	\$ 1,255,500	\$ 264,891	\$ -	\$ 1,029,744	\$ 3,161,380	\$ 2,131,636	207.01%

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. The Workers Compensation 2020-21 actual included a reimbursement for a claim from the excess carrier, causes the expenditures to look lower than historical. 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 Actual	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,061,900	\$ 1,092,834	\$ 1,307,470	\$ 1,234,219	\$ 1,321,140	\$ 86,921	7.04%
INTEREST/OTHER	\$ 14,000	\$ 18,507	\$ 15,000	\$ 17	\$ 4,000	\$ 3,983	23429.41%
TOTAL REVENUE	\$ 1,075,900	\$ 1,111,341	\$ 1,322,470	\$ 1,234,236	\$ 1,325,140	\$ 90,904	7.37%
UNEMPLOYMENT	\$ 30,000	\$ 8,120	\$ 40,000	\$ 60,758	\$ 40,000	\$ (20,758)	-34.17%
WORMANS COMPENSATION	\$ 350,000	\$ 412,611	\$ 350,000	\$ 151,132	\$ 325,000	\$ 173,868	115.04%
LEGAL FEES	\$ 260,000	\$ 190,023	\$ 270,000	\$ 239,738	\$ 240,000	\$ 262	0.11%
CLAIMS AND OTHER EXPENSES	\$ 3,000	\$ -	\$ 3,000	\$ 26,817	\$ 7,500	\$ (19,317)	-72.03%
PROPERTY/LIABILITY INSURANCE	\$ 675,000	\$ 599,451	\$ 675,000	\$ 670,230	\$ 715,000	\$ 44,770	6.68%
TOTAL EXPENDITURES	\$ 1,318,000	\$ 1,210,205	\$ 1,338,000	\$ 1,148,675	\$ 1,327,500	\$ 178,825	15.57%

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

	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Actual	2021-22 Budget	Dollar Change	% Change
PRINCIPAL ON BONDS	\$ 130,000,000	\$ 116,125,000	\$ -		\$ 65,000,000	\$ 65,000,000	#DIV/0!
PREMIUM ON BONDS	\$ -	\$ 20,134,170	\$ -			\$ -	#DIV/0!
TRANSFERS FROM OTHER FUNDS	\$ 35,000,000	\$ 30,000,000	\$ 4,000,000	\$ 4,000,000	\$ 9,000,000	\$ 5,000,000	125.00%
INTEREST	\$ 100,000	\$ 1,888,013	\$ 800,000	\$ 106,402	\$ 400,000	\$ 293,598	275.93%
	\$ 165,100,000	\$ 168,147,183	\$ 4,800,000	\$ 4,106,402	\$ 74,400,000	\$ 70,293,598	1711.81%
CAPITAL PROJECTS	\$ 20,000,000	\$ 28,761,743	\$ 70,000,000	\$ 111,248,446	\$ 70,000,000	\$ (41,248,446)	-37.08%
DISCOUNT ON BONDS		\$ 6,255,730				\$ -	0.00%
	\$ 20,000,000	\$ 35,017,473	\$ 70,000,000	\$ 111,248,446	\$ 70,000,000	\$ (41,248,446)	-37.08%

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 Actual	2021-22 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 1,108,760	\$ 1,210,561	\$ 1,200,160	\$ 1,263,137	\$ 1,177,840	\$ (85,297)	-6.75%
INTEREST	\$ 160,000	\$ 477,628	\$ 200,000	\$ (862)	\$ 180,000	\$ 180,862	-20981.67%
BOARD CONTRIBUTIONS	\$ 11,508,000	\$ 10,557,161	\$ 11,614,000	\$ 10,624,189	\$ 11,754,000	\$ 1,129,811	10.63%
EMPLOYEE CONTRIBUTIONS	\$ 2,960,400	\$ 2,756,832	\$ 2,958,800	\$ 2,778,482	\$ 3,022,800	\$ 244,318	8.79%
TOTAL REVENUE	\$ 15,737,160	\$ 15,002,182	\$ 15,972,960	\$ 14,664,946	\$ 16,134,640	\$ 1,469,694	10.02%
WELLNESS	\$ 50,900	\$ -	\$ 28,900	\$ 24,771	\$ 28,000	\$ 3,229	13.04%
PPO	\$ 9,080,000	\$ 7,500,871	\$ 9,351,000	\$ 7,575,494	\$ 9,760,000	\$ 2,184,506	28.84%
HMO	\$ 2,592,400	\$ 2,539,400	\$ 2,727,600	\$ 3,371,378	\$ 3,133,600	\$ (237,778)	-7.05%
HSA PPO	\$ 544,000	\$ 892,129	\$ 946,000	\$ 907,310	\$ 935,000	\$ 27,690	3.05%
AFFORDABLE CARE ACT FEES	\$ 21,720	\$ 9,706	\$ 10,000	\$ 11,705	\$ 10,000	\$ (1,705)	-14.57%
DENTAL	\$ 912,000	\$ 694,630	\$ 922,000	\$ 877,279	\$ 931,000	\$ 53,721	6.12%
STOP LOSS	\$ 1,032,000	\$ 799,180	\$ 1,020,000	\$ 509,196	\$ 940,000	\$ 430,804	84.60%
FLEX FEES/BROKER	\$ 641,400	\$ 568,762	\$ 611,400	\$ 568,007	\$ 597,900	\$ 29,893	5.26%
TOTAL EXPENDITURES	\$ 14,874,420	\$ 13,004,678	\$ 15,616,900	\$ 13,845,140	\$ 16,335,500	\$ 718,600	5.19%

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 Actual	2021-22 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,177,200	\$ 8,577,960	\$ 14,234,100	\$ 14,399,061	\$ 14,451,757	\$ 52,696	0.37%
INTEREST	\$ 9,000	\$ 24,938	\$ 12,000	\$ 6,213	\$ 8,000	\$ 1,787	28.76%
CORP. PERSONNEL PROPERTY TAXES			\$ -	\$ -		\$ -	0.00%
PROCEEDS FROM BOND SALE		\$ 1,935,000	\$ -	\$ -	\$ -	\$ -	0.00%
PREMIUMS FROM BOND SALE		\$ 86,482	\$ -	\$ -		\$ -	0.00%
TRANSFER FROM OTHER FUNDS			\$ -	\$ -		\$ -	0.00%
TOTAL REVENUES	\$ 1,186,200	\$ 10,624,380	\$ 14,246,100	\$ 14,405,274	\$ 14,459,757	\$ 54,483	0.38%
DEBT SERVICE FEES	\$ 5,000	\$ 900	\$ 5,000	\$ 2,250	\$ 5,000	\$ 2,750	122.22%
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	\$ 670,000	7.92%
RETIREMENT OF INTEREST	\$ 447,000	\$ 3,110,390	\$ 5,085,845	\$ 5,033,465	\$ 4,687,220	\$ (346,245)	-6.88%
TOTAL EXPENDITURES	\$ 1,177,000	\$ 5,883,100	\$ 14,205,845	\$ 13,490,715	\$ 13,817,220	\$ 326,505	2.42%