



2022-2023 TENTATIVE BUDGET

Maine Township High School District 207

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Maine Township High School District 207

2022-23 Tentative Budget

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MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2022-23

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2022-23 Budget has a surplus in the major funds. This surplus is due to capital project spending coming from the Capital Projects Fund and not the Operations & Maintenance Fund. Once the Facility Master Plan is complete, the District will add several million dollars in annual spending on capital projects. During the past several years, the fund balances from the Education Fund, Operations & Maintenance Fund, Working Cash Fund and Capital Projects Fund have been and will continue to 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 2022-23 with smaller deficits in these Funds.

The 2022-23 Budget for revenue is approximately \$6 million more than the 2021-22 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 by approximately \$6 million. The majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the taxpayers. Corporate Personal Property Replacement Taxes are projected to increase over 20% or \$1.4 million. This is a result of an increase in corporate profits. Investment income is budgeted to decrease \$1.8 million because of the year end market to value adjustment. This is a paper loss as investments are held until maturity. The District reduced the student resource fee from \$370 to \$250 and eliminated the individual course fees. This reduced revenue by over \$500,000.

Revenue from the State is budgeted to increase by about 12%. The allocation for special education private placement reimbursements is projected to increase. The District is receiving two new State grants, one to support student internships and the other to support community health services in the School Based Health Center. The reimbursement for Special Education transportation also increased, this reimbursement partial covers the costs of transportation from the 2021-22 school year, which increased as the District was in person.

Federal revenues are projected to decrease because of relief funds for COVID-19 in the Cares Act and Seamless Meals. Both of these programs were limited time programs to aid with the pandemic.

The Maine Township High School District 207 2022-23 Budget for expenditures are projected to increase \$1 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 3% 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 decreased in the Operations and Maintenance Fund. Projects includes the replacement of the Maine South track, concrete replacement and parking lot seal coating. The Health Life Safety Fund will cover the cost for 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 District is purchasing more white activity buses to deal with the bus driver shortage.

Over the next several years, the District will finish spending over \$240 million in the Capital Projects Fund on the Facility 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 2022-23 Budget document. Maine Township High School District 207's 2022-23 Budget is the result of a significant amount of work by the entire District.

Maine Township High School District 207
2022-23 Tentative Budget

	Projected Fund Balance 6/30/22	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/23	Surplus (Deficit)
Operating Funds							
Education:	\$ 96,432,326	\$ 130,090,570		\$ 123,839,793	\$ 6,000,000	\$ 96,683,103	\$ 250,777
Operations & Maintenance:	\$ 16,882,088	\$ 19,799,400	\$ -	\$ 16,939,669	\$ -	\$ 19,741,819	\$ 2,859,731
Transportation:	\$ 3,359,900	\$ 3,662,100		\$ 3,590,500		\$ 3,431,500	\$ 71,600
Operating Fund Totals	\$ 116,674,314	\$ 153,552,070	\$ -	\$ 144,369,962	\$ 6,000,000	\$ 119,856,422	\$ 3,182,108
IMRF/FICA:	\$ 4,702,270	\$ 4,125,400		\$ 3,770,860		\$ 5,056,810	\$ 354,540
Working Cash:	\$ 260,800	\$ -				\$ 260,800	\$ -
Health Life Safety:	\$ 3,184,620	\$ 1,283,400		\$ 1,304,350		\$ 3,163,670	\$ (20,950)
Tort Immunity:	\$ 798,640	\$ 1,399,900		\$ 1,301,000		\$ 897,540	\$ 98,900
Other Funds Sub-Total	\$ 8,946,330	\$ 6,808,700	\$ -	\$ 6,376,210	\$ -	\$ 9,378,820	\$ 432,490
Sub-Total Funds	\$ 125,620,644	\$ 160,360,770	\$ -	\$ 150,746,172	\$ 6,000,000	\$ 129,235,242	\$ 3,614,598
Capital Projects:	\$ 54,800,000	\$ 3,000	\$ 4,000,000	\$ 66,200,000		\$ (7,397,000)	\$ (62,197,000)
Self Insurance:	\$ 13,608,140	\$ 15,874,800		\$ 15,694,600		\$ 13,788,340	\$ 180,200
Debt Service:	\$ 751,737	\$ 12,996,700	\$ 2,000,000	\$ 15,009,850		\$ 738,587	\$ (13,150)
TOTAL ALL FUNDS	\$ 194,780,521	\$ 189,235,270	\$ 6,000,000	\$ 247,650,622	\$ 6,000,000	\$ 136,365,169	\$ (58,415,352)

Educational Fund

Local revenue increased by 5.11%. Property taxes, has increased by \$5.5 million or 5.8% the majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the taxpayers. Corporate Personal Property Taxes have doubled with a surge in corporate profits. As projections from the State are not available, this area was budgeted with a 6% increase from historical amounts. Investment income is budgeted to decrease because of the year end market to value adjustment. This is a paper loss as investments are held until maturity. The District reduced the student resource fee from \$370 to \$250 and eliminated the individual course fees. This reduced revenue by over \$500,000. The State has a new funding formula, which keeps the Districts State revenue at the 2016-17 amount. The State increase is attributed to an increase in projected Special Education Private Facility Funding, the new ARPA Youth Investment grant and the new School Based Health Center Legacy grant. Federal revenues are budgeted to decrease as a result of new Federal Emergency Funding (ESSR/Cares Act) dropping and the Summer Meals Program coming to an end, which provided meals to children during the COVID-19 school closure and summer. Several grants received additional funds for the 2022-23, which are not likely to continue into the future.

Expenditures increased by 2.71% compared to the 2021-22 budget. Salaries increased by 3.32% and included some additional positions to meet the needs of students, supports for the intervention program and additional staff for the career area. These increases were partially offset from not replacing two 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, 2020-21 and 2021-22, that allowed for no premiums on medical insurance to be paid for one month. The 2022-23 budget does not include the premium holiday and a 4% increase is projected mid-year. Purchased Services decreased as the District piloted several student software programs using Cares Act funds, but only continued those that were effective and widely used. These

decreases were partially offset by an increase in software and services for cyber security. Capital outlay decreased as the 2021-22 budget contained 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 budgeted a contingency of \$250,000. A \$4 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.

EDUCATIONAL FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 106,040,358	\$ 106,683,066	\$ 110,302,880	\$ 120,263,574	\$ 115,941,300	\$ 5,638,420	5.11%
STATE SOURCES	\$ 6,477,500	\$ 6,983,455	\$ 6,663,500	\$ 6,445,266	\$ 7,269,380	\$ 605,880	9.09%
FEDERAL SOURCES	\$ 5,424,929	\$ 7,764,941	\$ 8,364,770	\$ 5,638,468	\$ 6,879,890	\$ (1,484,880)	-17.75%
	\$ 117,942,787	\$ 121,431,462	\$ 125,331,150	\$ 132,347,308	\$ 130,090,570	\$ 4,759,420	3.80%
SALARIES	\$ 83,950,659	\$ 82,144,693	\$ 84,578,723	\$ 71,656,280	\$ 87,383,976	\$ 2,805,253	3.32%
EMPLOYEE BENEFITS	\$ 13,299,923	\$ 11,998,001	\$ 13,466,392	\$ 9,993,541	\$ 13,183,227	\$ (283,165)	-2.10%
PURCHASED SERVICES	\$ 3,854,348	\$ 5,517,489	\$ 6,011,904	\$ 4,424,904	\$ 5,889,107	\$ (122,797)	-2.04%
SUPPLIES	\$ 5,300,341	\$ 5,102,816	\$ 6,267,568	\$ 5,885,144	\$ 6,417,868	\$ 150,300	2.40%
CAPITAL OUTLAY/EQUIPMENT	\$ 396,751	\$ 373,989	\$ 962,803	\$ 888,967	\$ 399,875	\$ (562,928)	-58.47%
TUITION/OTHER OBJECTS	\$ 10,990,452	\$ 6,324,081	\$ 10,466,180	\$ 5,864,124	\$ 10,271,140	\$ (195,040)	-1.86%
NON-CAPITALIZED EQUIPMENT	\$ 18,367	\$ 385,585	\$ 25,254	\$ 142,958	\$ 44,600	\$ 19,346	76.61%
CONTINGENCY	\$ 2,000,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	0.00%
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 6,000,000	\$ 1,000,000	20.00%
	\$ 119,810,841	\$ 111,846,654	\$ 127,028,824	\$ 103,855,918	\$ 129,839,793	\$ 2,810,969	2.71%

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes, has increased by \$5.5 million or 5.8% the majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the taxpayers.

Corporate Personal Property Replacement Tax – Corporate Personal Property Taxes have doubled with a surge in corporate profits. As projections from the State are not available, this area was budgeted with a 6% increase from historical amounts.

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 – Investment income is budgeted to decrease because of the year end market to value adjustment. This is a paper loss as investments are held until maturity.

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.

Bookstore/Resource Fee – The District reduced the student resource fee from \$370 to \$250 and eliminated the individual course fees. This reduced revenue by over \$500,000.

Fine Arts Course Fees – These fees were eliminated for the 2022-23 year. Students now only pay the \$250 resource fee.

Bus Passes/Parking Stickers – The increase is based on bus pass sales. Parking passes continue to be free for the 2022-23 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.

Rentals – The decrease is due to the schools reducing the number of rentals because of the additional cleaning requirements for COVID-19.

Child Care – This is the fee that parents pay to attend the part-time pre-school program that is offered as a student course.

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 is a projected decrease in the students in the TIF housing.

Drivers Education – The vast majority of students who take Driver Education at the schools are on fee waivers, but there has been an increase in the number of students that are paying. The fee remains at \$350.

Chicagoland Coaching Center – The decrease is due to the conference being virtual.

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

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, which has increased.

ARPA IL Youth Investment Grant – This is a new grant and will provide paid student internships.

SBHC Legacy Grant – This is a new grant that will be used to provide a community health position and paid student internships in the School Based Health Center

Summer Food Service Program – The District stop the participation in this program, as students were attending school in person. Previously, this had allowed the District to provide remote meals to students.

IDEA Flow-Through – The District received a temporary increase in these funds, which will be used for additional social work support and virtual sections for students who are unable to attend school.

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. The overall allocation is \$8 million and must be spent in a 4-year timeframe.

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 YTD	2022-23 BUDGET	Dollar Difference	% Difference
*AD VALOREM TAX LEVY-EDUCATIONAL	\$ 93,776,581	\$ 94,118,200	\$ 98,838,182	\$ 99,579,000	\$ 5,460,800	5.80%
*SPECIAL EDUCATION TAXES	\$ 1,660,175	\$ 1,662,000	\$ 1,751,106	\$ 1,764,600	\$ 102,600	6.17%
*CORPORATE PER/PROPERTY TAX	\$ 7,533,785	\$ 6,298,000	\$ 15,067,843	\$ 8,000,000	\$ 1,702,000	27.02%
*SUMMER SCHOOL TUITION:	\$ 544,336	\$ 460,000	\$ 428,829	\$ 541,000	\$ 81,000	17.61%
*INTEREST ON INVESTMENTS	\$ (246,474)	\$ 1,400,000	\$ 924,799	\$ 250,000	\$ (1,150,000)	-82.14%
*FOOD SERVICE		\$ 90,000	\$ 66,000	\$ 85,000	\$ (5,000)	-5.56%
*ADMISSIONS: ATHLETICS AND ACTIVITY TICKETS	\$ 15,862	\$ 59,900	\$ 75,969	\$ 63,400	\$ 3,500	5.84%
*FEES: REPLACEMENT IDS AND TRANSCRIPTS	\$ 1,418	\$ 4,200	\$ 3,066	\$ 2,700	\$ (1,500)	-35.71%
*BOOKSTORE: RESOURCE FEE/BOOKSTORE SALES	\$ 1,545,712	\$ 1,712,900	\$ 2,161,861	\$ 1,285,000	\$ (427,900)	-24.98%
*OTHER FEES: LOST CHROMEBOOK PARTS	\$ 2,010		\$ 1,931		\$ -	0.00%
*FINE ARTS COURSE FEES	\$ 52,834	\$ 82,780	\$ 73,018		\$ -	0.00%
*BUS PASSES	\$ 1,017	\$ 12,000	\$ 6,397	\$ 50,000	\$ 38,000	316.67%
*STUDENT ACTIVITY REVENUE	\$ 1,265,247	\$ 3,700,000		\$ 3,700,000	\$ -	0.00%
*RENTALS:	\$ 21,509	\$ 47,500	\$ 25,624	\$ 27,400	\$ (20,100)	-42.32%
*DONATIONS TO SCHOOL BASED HEALTH CENTER	\$ 47,298	\$ 40,000	\$ 84,135	\$ 50,000	\$ 10,000	25.00%
*SALE OF EQUIPMENT	\$ 100	\$ 500	\$ 1,760		\$ -	0.00%
*CHILD CARE FEE			\$ 3,450	\$ 10,200	\$ -	100.00%
*SERVICES PROVIDED OTHER DIST	\$ 2,064	\$ 2,000	\$ 2,013	\$ 2,000	\$ -	0.00%
*REFUND OF PRIOR YEARS EXPEND	\$ 25,988	\$ 5,000	\$ 139,830	\$ 5,000	\$ -	0.00%
*TAX INCREMENT FINANCING PAYMEN	\$ 239,241	\$ 230,000	\$ 199,458	\$ 180,000	\$ (50,000)	-21.74%
*DRIVERS EDUCATION	\$ 46,092	\$ 38,000	\$ 103,381	\$ 81,000	\$ 43,000	113.16%
*CHICAGOLAND COACHING CENTER	\$ 1,098	\$ 36,000	\$ 36,843	\$ 25,000	\$ (11,000)	-30.56%
*FISCAL SERVICES	\$ 25,692	\$ 33,000	\$ 3,257	\$ 33,000	\$ -	0.00%
*HEALTH CENTER SVC FEE	\$ 4,594	\$ 7,000	\$ 2,805	\$ 7,000	\$ -	0.00%
*OTHER REVENUE:	\$ 108,539	\$ 216,800	\$ 227,166	\$ 200,000	\$ (16,800)	-7.75%
*REVENUE FROM LOCAL SOURCES	\$ 106,683,066	\$ 110,302,880	\$ 120,263,565	\$ 115,941,300	\$ 5,638,420	5.11%

*EVIDENCE BASED FUNDING	\$ 5,612,461	\$ 5,600,000	\$ 5,108,960	\$ 5,600,000	\$ -	0.00%
*SPECIAL EDUCATION PRIVATE FACILITY	\$ 660,308	\$ 450,000	\$ 672,764	\$ 720,000	\$ 270,000	60.00%
*OPRPHAN/INDIVIDUAL	\$ 184,878	\$ 150,000	\$ 239,864	\$ 190,000	\$ 40,000	26.67%
*ORPHAN INDIV SUM SCH	\$ 10,511	\$ 6,000	\$ 4,192	\$ 8,000	\$ 2,000	33.33%
*CTEI	\$ 297,932	\$ 259,300	\$ 262,235	\$ 253,690	\$ (5,610)	-2.16%
*CTEI - STEM MINI GRANT	\$ 6,840	\$ -	\$ 11,940	\$ 6,000	\$ 6,000	100.00%
*DRIVER EDUCATION	\$ 83,408	\$ 75,000	\$ 72,997	\$ 83,000	\$ 8,000	10.67%
*LIBRARY GRANT	\$ 9,429	\$ -	\$ 6,295	\$ -	\$ -	0.00%
*SCHOOLYARD HABITAT GRANT	\$ 32	\$ -	\$ -	\$ -	\$ -	0.00%
*HEALTH CTR - GRF & TOBACCO (001 & 733)	\$ 57,454	\$ 123,200	\$ 63,863	\$ 123,200	\$ -	0.00%
*SUMMER PATHWAYS TRANSITION		\$ -	\$ 17,800	\$ -	\$ -	0.00%
*MISC STATE GRANTS		\$ -	\$ 123,310	\$ -	\$ -	0.00%
*SBHC Mini Grant	\$ 60,202	\$ -	\$ -	\$ -	\$ -	0.00%
*ARPA IL YOUTH INVESTMENT		\$ -	\$ -	\$ 185,200	\$ 185,200	100.00%
*SBHC LEGACY GRANT		\$ -	\$ 2,156	\$ 100,290	\$ 100,290	100.00%
*REVENUE FROM STATE SOURCES	\$ 6,923,253	\$ 6,663,500	\$ 6,445,266	\$ 7,269,380	\$ 605,880	9.09%
*SCHOOL LUNCH - REGULAR		\$ 30,000	\$ 11,641	\$ 15,000	\$ (15,000)	-50.00%
*SUMMER FOOD SERVICE PROGRAM	\$ 2,527,177	\$ 800,000	\$ 68,830	\$ -	\$ (800,000)	-100.00%
*TITLE I LOW INCOME	\$ 812,963	\$ 1,128,500	\$ 953,841	\$ 1,153,000	\$ 24,500	2.17%
*TITLE IVA STUDENT SUPPORT & AC	\$ 77,678	\$ 80,000	\$ 57,673	\$ 56,410	\$ (23,590)	-29.49%
*IDEA FLOW-THROUGH	\$ 1,398,136	\$ 1,600,000	\$ 1,411,657	\$ 1,800,000	\$ 200,000	12.50%
*IDEA ROOM & BOARD	\$ 285,716	\$ 200,000	\$ 188,024	\$ 250,000	\$ 50,000	25.00%
*CARL PERKINS TITLE IIC SECONDA	\$ 96,472	\$ 123,700	\$ 118,696	\$ 125,590	\$ 1,890	1.53%
*TITLE III LIPLPS	\$ 54,809	\$ 88,800	\$ 60,560	\$ 74,410	\$ (14,390)	-16.20%
*TITLE II TEACHER QUALITY	\$ 207,411	\$ 150,070	\$ 182,996	\$ 144,810	\$ (5,260)	-3.51%
*DEPT OF REHABILITATION SVCS	\$ 451,382	\$ 456,300	\$ 400,416	\$ 451,340	\$ (4,960)	-1.09%
*MEDICAID MATCHING -ADMIN CLAIM	\$ 151,233	\$ 100,000	\$ 87,986	\$ 150,000	\$ 50,000	50.00%
*MEDICAID MATCHING - FEE FOR SERVICE	\$ 187,828	\$ 350,000	\$ 384,145	\$ 360,000	\$ 10,000	2.86%
*HEALTH CENTER - MEDICAID	\$ 18,323	\$ 14,000	\$ 24,629	\$ 22,000	\$ 8,000	57.14%
*OTHER FED EMERGENCY RELIEF	\$ 1,171,219	\$ 2,963,400	\$ 1,351,879	\$ 1,977,330	\$ (986,070)	-33.27%
*HEALTH CENTER-TITLE V (872)	\$ 65,446	\$ -	\$ 59,037	\$ -	\$ -	0.00%
*WIA-IN SCHOOL YOUTH (ISY)	\$ 259,149	\$ 280,000	\$ 276,458	\$ 300,000	\$ 20,000	7.14%
*WIA-OUT OF SCHOOL YOUTH (OSY) REVENUE		\$ -	\$ -	\$ -	\$ -	0.00%
*FEDERAL EMERG MGMT AID FEMA\IE	\$ 65,446	\$ -	\$ 59,037	\$ -	\$ -	0.00%
*REVENUE FROM FEDERAL SOURCES	\$ 7,699,495	\$ 8,364,770	\$ 5,579,431	\$ 6,879,890	\$ (1,484,880)	-17.75%
TOTAL REVENUE	\$ 121,305,814	\$ 125,331,150	\$ 132,288,262	\$ 130,090,570	\$ 4,759,420	3.80%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 1.28%.

- This area saw a decrease of five teachers. 1.6 science teachers were not replaced as part of the planned right sizing of science due to the schedule change, both music and world language did not have a teacher replaced due to lower student enrollments; and physical education saw a decrease of 2.6 teachers this was a planned reduced as last year 2.4 driver education teachers were moved into this department. Math saw a decrease of 1.2 teachers as the math department coach release time of 1.2 teachers was eliminated. These positions were created as a short-term help for the new math adoptions. English saw an increase of 1.6 teachers primarily due to additional sections of reading; and social science saw an increase of .4 teachers due to an increase in enrollment.
- The actual salary increases ranged from 4% to over 6%, but were partially offset by savings from the replacement of ten retiring/resigning teachers.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2021-22 Budget. The employer contribution for TRS increased 5%.

Purchased Services – The decrease budget to budget is due to the District piloting online tools for student learning using ESSER II (Federal COVID-19 relief) funds in fiscal year 2022. After analyzing the effectiveness and usage of these tools, the number of licenses were decreased. In addition, there were one year intentions that were student specific that are not continuing.

Non-Capitalized Equipment – In fiscal year 2022, some ESSER II (Federal COVID-19 relief) funds were used to help offset the increase in student Chromebook. These funds are now budgeted in the Technology budget.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 41,795,241	\$ 41,113,780	\$ 42,217,265	\$ 35,382,507	\$ 42,759,620	\$ 542,355	1.28%
EMPLOYEE BENEFITS	\$ 5,950,510	\$ 5,772,061	\$ 6,101,334	\$ 4,261,528	\$ 5,746,250	\$ (355,084)	-5.82%
PURCHASED SERVICES	\$ 950,170	\$ 700,912	\$ 1,687,370	\$ 1,321,362	\$ 1,469,740	\$ (217,630)	-12.90%
SUPPLIES & MATERIALS	\$ 3,848,361	\$ 3,830,576	\$ 4,804,335	\$ 4,270,099	\$ 4,835,387	\$ 31,052	0.65%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 15,019	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 427,460	\$ 327,872	\$ 442,460	\$ 401,263	\$ 441,820	\$ (640)	-0.14%
NON-CAPITALIZED EQUIP		\$ 275,480	\$ 70,000	\$ 75,035		\$ (70,000)	-100.00%
REGULAR PROGRAMS	\$ 52,971,742	\$ 52,020,681	\$ 55,322,764	\$ 45,726,813	\$ 55,252,817	\$ 53	0.00%

FUNCTION 1200

Special Education Programs

Salaries – This area saw an increase of .5 new special education teachers. These additions are based on student needs. This increase was offset by a savings from the replacement of 3 special education teachers that retired.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2021-22 Budget.

Purchased Services – The increase is for the vision services contract, which was based on student need and an increase in Title I services for student intervention software.

Supplies – The increase in supplies is due to the IDEA grant and Title I grant provide more supplies for the classrooms. Both grants saw increases and additional funds for 2022-23.

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 11,656,978	\$ 11,126,740	\$ 11,804,568	\$ 9,894,538	\$ 12,046,912	\$ 242,344	2.05%
EMPLOYEE BENEFITS	\$ 2,124,143	\$ 1,867,438	\$ 2,113,934	\$ 1,636,410	\$ 2,153,480	\$ 39,546	1.87%
PURCHASED SERVICES	\$ 227,507	\$ 247,493	\$ 219,950	\$ 206,514	\$ 289,480	\$ 69,530	31.61%
SUPPLIES & MATERIALS	\$ 99,108	\$ 73,045	\$ 91,690	\$ 66,555	\$ 204,883	\$ 113,193	123.45%
CAPITAL OUTLAY	\$ -	\$ -	\$ -			\$ -	#DIV/0!
OTHER OBJECTS/TUITION	\$ -	\$ 1,030	\$ -	\$ -	\$ -	\$ -	#DIV/0!
NON-CAPITALIZED EQUIP	\$ 6,000	\$ 4,665	\$ 9,900	\$ 14,920	\$ 30,000	\$ 20,100	203.03%
SPECIAL EDUCATION PROG	\$ 14,113,736	\$ 13,320,411	\$ 14,240,042	\$ 11,818,937	\$ 14,724,755	\$ 919,631	6.46%

FUNCTION 1400

Vocational Programs

Salaries - This area increased by 1.5 teachers due to program expansions. In addition, the Career area saw 2 additional coordinators and 3 staff members received promotions.

Employee Benefits – Medical insurance is budgeted to increase by 4% mid-year; which is flat compared to the 2021-22 Budget.

Purchased Services – This area received a new grant for Youth Investment. This grant will cover a portion of student tuition for outside activities.

Supplies & Materials - The increase is due to the Perkins grant allocating more grant funds to supplies to support the programs and less to equipment and a change in the allocation of supplemental student supplies that now allocates these amounts to this area and not the 1130 Function.

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 4,964,801	\$ 4,970,264	\$ 5,195,522	\$ 4,364,313	\$ 5,894,320	\$ 698,798	13.45%
EMPLOYEE BENEFITS	\$ 746,960	\$ 636,936	\$ 692,880	\$ 531,012	\$ 739,350	\$ 46,470	6.71%
PURCHASED SERVICES	\$ 62,551	\$ 56,576	\$ 60,569	\$ 59,914	\$ 88,161	\$ 27,592	45.55%
SUPPLIES & MATERIALS	\$ 90,713	\$ 138,771	\$ 206,195	\$ 166,706	\$ 321,279	\$ 115,084	55.81%
CAPITAL OUTLAY	\$ 41,568	\$ 45,062	\$ 90,803	\$ 97,958	\$ 81,975	\$ (8,828)	-9.72%
OTHER OBJECTS/TUITION	\$ 20,210	\$ 6,784	\$ 20,210	\$ 28,186	\$ 25,240	\$ 5,030	24.89%
NON-CAPITALIZED EQUIP	\$ 3,542	\$ 95,559	\$ 9,054	\$ 52,363	\$ 8,600	\$ (454)	-5.01%
VOCATIONAL PROGRAMS	\$ 5,930,345	\$ 5,949,952	\$ 6,275,233	\$ 5,300,452	\$ 7,158,925	\$ 883,692	14.08%

FUNCTION 1500

Interscholastic Programs

Salaries – As part of the extra-curricular review, certain stipends for (athletic assistants, crowd control, cheer and dance) were budgeted here instead in the 1130 function. In addition, the extra-curricular review added a few new coaching stipends.

Capital Outlay – The 2021-22 budget included new equipment for the Maine South fitness center, which was funded with a donation.

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 2,981,398	\$ 2,866,820	\$ 2,978,045	\$ 2,991,206	\$ 3,268,457	\$ 290,412	9.75%
EMPLOYEE BENEFITS	\$ 77,620	\$ 71,560	\$ 79,309	\$ 61,336	\$ 78,160	\$ (1,149)	-1.45%
PURCHASED SERVICES	\$ 426,061	\$ 290,266	\$ 424,411	\$ 447,092	\$ 426,151	\$ 1,740	0.41%
SUPPLIES & MATERIALS	\$ 177,160	\$ 265,707	\$ 177,908	\$ 260,422	\$ 192,559	\$ 14,651	8.24%
CAPITAL OUTLAY	\$ -	\$ -	\$ 159,000	\$ 165,774	\$ -	\$ (159,000)	-100.00%
OTHER OBJECTS/TUITION	\$ 44,460	\$ 13,443	\$ 45,360	\$ (33,772)	\$ 42,040	\$ (3,320)	-7.32%
INTERSCHOLASTIC PROG	\$ 3,706,699	\$ 3,507,796	\$ 3,864,033	\$ 3,892,058	\$ 4,007,367	\$ 143,334	3.71%

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 2022 is being held virtually for many academic classes.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 647,300	\$ 371,251	\$ 564,000	\$ 260,755	\$ 363,500	\$ (200,500)	-35.55%
EMPLOYEE BENEFITS	\$ 8,580	\$ 4,082	\$ 6,930	\$ 1,559	\$ 3,870	\$ (3,060)	-44.16%
PURCHASED SERVICES	\$ 20,000	\$ 23,365	\$ 20,000	\$ 33,976	\$ 28,700	\$ 8,700	43.50%
SUPPLIES & MATERIALS	\$ 28,300	\$ 12,555	\$ 27,800	\$ 38,849	\$ 26,400	\$ (1,400)	-5.04%
OTHER OBJECTS/TUITION	\$ 90	\$ -	\$ 90	\$ -	\$ 130	\$ 40	44.44%
SUMMER SCHOOL PROG	\$ 704,270	\$ 411,253	\$ 618,820	\$ 335,139	\$ 422,600	\$ (196,220)	-31.71%

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. The employee benefits budget was realigned based on the staff remaining in the program.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 507,010	\$ 519,715	\$ 168,084	\$ 151,419	\$ 175,818	\$ 7,734	4.60%
EMPLOYEE BENEFITS	\$ 99,710	\$ 85,021	\$ 9,070	\$ 36,292	\$ 49,690	\$ 40,620	447.85%
PURCHASED SERVICES	\$ -	\$ -	\$ 267,050	\$ 280,438	\$ 269,750	\$ 2,700	1.01%
SUPPLIES & MATERIALS	\$ 2,580	\$ 487	\$ 950	\$ 30	\$ 840	\$ (110)	-11.58%
CAPITAL OUTLAY	\$ -	\$ -	\$ -			\$ -	#DIV/0!
DRIVERS EDUCATION	\$ 609,300	\$ 605,223	\$ 445,154	\$ 468,179	\$ 496,098	\$ 50,944	11.44%

FUNCTION 1800
Bilingual Programs

Salaries – This area will increase by 1 teacher and 1 teacher assistant based on the needs of students.

Supplies and Purchased Services are funded through the Title III grant.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,025,696	\$ 1,017,829	\$ 1,052,786	\$ 800,985	\$ 1,215,918	\$ 163,132	15.50%
EMPLOYEE BENEFITS	\$ 225,500	\$ 165,607	\$ 180,535	\$ 126,260	\$ 169,690	\$ (10,845)	-6.01%
PURCHASED SERVICES	\$ 12,000	\$ 7,270	\$ 16,000	\$ 24,455	\$ 16,000	\$ -	0.00%
SUPPLIES & MATERIALS	\$ 6,000	\$ 4,186	\$ 6,000	\$ 6,310	\$ 6,000	\$ -	0.00%
BILINGUAL PROGRAMS	\$ 1,269,196	\$ 1,194,892	\$ 1,255,321	\$ 958,010	\$ 1,407,608	\$ 152,287	12.13%

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 budget is based on placements for current students, as well as placements for incoming freshman.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 3,898,370	\$ 3,101,766	\$ 3,572,950	\$ 2,773,352	\$ 3,405,130	\$ (167,820)	-4.70%
SPEC ED PRIVATE TUITION	\$ 3,898,370	\$ 3,101,766	\$ 3,572,950	\$ 2,773,352	\$ 3,405,130	\$ (167,820)	-4.70%

FUNCTION 2100

Supporting Services - Pupil

Salaries – This area saw an increase of .5 speech language pathologist and .5 social worker funded by the additional IDEA grant funds and a 1.0 increase in psychologist at Maine West to support the Multi-Tiered Systems of Support (MTSS) interventions. These increases were offset by a reduction of \$150,000 in contact tracing salaries.

The 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.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 8,352,764	\$ 8,189,701	\$ 8,671,578	\$ 7,266,392	\$ 9,232,299	\$ 560,721	6.47%
EMPLOYEE BENEFITS	\$ 1,448,800	\$ 1,370,740	\$ 1,526,830	\$ 1,171,981	\$ 1,551,160	\$ 24,330	1.59%
PURCHASED SERVICES	\$ 198,400	\$ 63,592	\$ 232,400	\$ 76,169	\$ 238,680	\$ 6,280	2.70%
SUPPLIES & MATERIALS	\$ 39,310	\$ 36,055	\$ 57,710	\$ 33,672	\$ 66,880	\$ 9,170	15.89%
CAPITAL OUTLAY	\$ -	\$ 4,172	\$ -		\$ 9,000	\$ 9,000	100.00%
OTHER OBJECTS/TUITION	\$ 4,160	\$ 1,763	\$ 4,160	\$ 3,043	\$ 6,240	\$ 2,080	50.00%
STUDENT ACTIVITIES	\$ 3,700,000	\$ -	\$ 3,700,000	\$ -	\$ 3,700,000	\$ -	0.00%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ -	\$ 3,300	\$ -	\$ 4,000	\$ 700	21.21%
SUPPORTING SERV-PUPIL	\$ 13,743,434	\$ 9,666,023	\$ 14,195,978	\$ 8,551,257	\$ 14,808,259	\$ 612,281	4.31%

FUNCTION 2200

Support Services – Instructional Staff

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

Salaries – The decrease is due to turnover in the library staff and some changes in how grants were allocated.

Purchased Services – The increase in this area is for additional technology cyber security software and services.

Capital Outlay – This amount is based on the Technology Budget the 2021-22 budget included the replacement of wireless access points.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 3,168,606	\$ 3,020,687	\$ 3,165,813	\$ 2,392,272	\$ 3,060,772	\$ (105,041)	-3.32%
EMPLOYEE BENEFITS	\$ 512,220	\$ 463,332	\$ 509,911	\$ 362,498	\$ 461,565	\$ (48,346)	-9.48%
PURCHASED SERVICES	\$ 536,204	\$ 349,137	\$ 675,714	\$ 558,619	\$ 1,038,215	\$ 362,501	53.65%
SUPPLIES & MATERIALS	\$ 320,882	\$ 263,948	\$ 356,860	\$ 169,301	\$ 356,715	\$ (145)	-0.04%
CAPITAL OUTLAY	\$ 333,000	\$ 275,051	\$ 703,000	\$ 690,037	\$ 218,000	\$ (485,000)	-68.99%
OTHER OBJECTS/TUITION	\$ 28,480	\$ 10,897	\$ 35,580	\$ 29,935	\$ 35,780	\$ 200	0.56%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ 1,464.00	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100.00%
SUPPORT SERV-INSTR STAFF	\$ 4,899,392	\$ 4,384,516	\$ 5,449,878	\$ 4,202,662	\$ 5,171,047	\$ (278,831)	-5.12%

FUNCTION 2300

Support Services – General Administration

Purchased Services – The increase is due to an increase in the cost of the Township Treasurer. The costs are allocated based on the value of the portfolio and Maine's portion has increased.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,388,684	\$ 1,387,232	\$ 1,365,237	\$ 1,318,057	\$ 1,422,881	\$ 57,644	4.22%
EMPLOYEE BENEFITS	\$ 362,060	\$ 358,390	\$ 397,378	\$ 326,677	\$ 374,730	\$ (22,648)	-5.70%
PURCHASED SERVICES	\$ 279,950	\$ 258,849	\$ 321,150	\$ 344,278	\$ 333,140	\$ 11,990	3.73%
SUPPLIES & MATERIALS	\$ 6,900	\$ 1,451	\$ 6,800	\$ 1,471	\$ 6,800	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 56,200	\$ 40,986	\$ 60,400	\$ 43,359	\$ 59,300	\$ (1,100)	-1.82%
SUPPORT SERV-GEN ADMIN	\$ 2,093,794	\$ 2,046,908	\$ 2,150,965	\$ 2,033,842	\$ 2,196,851	\$ 45,886	2.13%

FUNCTION 2400

Support Services – School Administration

Salaries – The increase is due to the adding of the Wellness (PE) Department Chairs at each building. Previously this department was staffed with a lead teacher.

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 – Funds from purchased services (postage) were relocated to supplies and other based on the needs of the building.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 5,961,144	\$ 5,974,272	\$ 5,792,786	\$ 5,300,998	\$ 6,204,714	\$ 411,928	7.11%
EMPLOYEE BENEFITS	\$ 1,387,040	\$ 1,350,142	\$ 1,456,831	\$ 1,145,672	\$ 1,461,440	\$ 4,609	0.32%
PURCHASED SERVICES	\$ 95,740	\$ 46,829	\$ 95,740	\$ 44,933	\$ 68,340	\$ (27,400)	-28.62%
SUPPLIES & MATERIALS	\$ 36,820	\$ 15,430	\$ 33,320	\$ 23,948	\$ 48,400	\$ 15,080	45.26%
CAPITAL OUTLAY	\$ -	\$ -	\$ -			\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 163,820	\$ 81,795	\$ 163,820	\$ 121,749	\$ 177,750	\$ 13,930	8.50%
SUPPORT SERV-SCHOOL ADMIN	\$ 7,644,564	\$ 7,468,468	\$ 7,542,497	\$ 6,637,300	\$ 7,960,644	\$ 74,029	0.98%

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 decrease 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 ended 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. \$74,000 continues to be budgeted for these needs.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,048,951	\$ 1,076,616	\$ 1,079,813	\$ 1,023,739	\$ 1,118,248	\$ 38,435	3.56%
EMPLOYEE BENEFITS	\$ 273,650	\$ 252,045	\$ 272,511	\$ 234,812	\$ 270,890	\$ (1,621)	-0.59%
PURCHASED SERVICES	\$ 603,900	\$ 2,787,985	\$ 1,070,140	\$ 259,950	\$ 852,500	\$ (217,640)	-20.34%
SUPPLIES & MATERIALS	\$ 520,318	\$ 401,517	\$ 468,000	\$ 213,790	\$ 278,700	\$ (189,300)	-40.45%
OTHER OBJECTS/TUITION	\$ 2,700	\$ 1,035	\$ 2,200	\$ 340	\$ 2,200	\$ -	0.00%
SUPPORT SERV-BUSINESS	\$ 2,449,519	\$ 4,519,198	\$ 2,892,664	\$ 1,732,631	\$ 2,522,538	\$ (370,126)	-12.80%

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 – In 2021-22 software for students under the Cares Act was purchased. This software was a one year commitment.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 413,086	\$ 412,514	\$ 419,852	\$ 404,828	\$ 432,939	\$ 13,087	3.12%
EMPLOYEE BENEFITS	\$ 82,820	\$ 77,852	\$ 84,242	\$ 74,065	\$ 83,910	\$ (332)	-0.39%
PURCHASED SERVICES	\$ 138,000	\$ 121,419	\$ 274,500	\$ 239,310	\$ 140,000	\$ (134,500)	-49.00%
SUPPLIES & MATERIALS	\$ 14,400	\$ 11,977	\$ 13,500	\$ 14,992	\$ 15,500	\$ 2,000	14.81%
CAPITAL OUTLAY	\$ 15,000	\$ 1,892	\$ 10,000	\$ -	\$ 7,000	\$ (3,000)	-30.00%
OTHER OBJECTS/TUITION	\$ 3,400	\$ 1,961	\$ 3,700	\$ 1,498	\$ 3,700	\$ -	0.00%
SUPPORT SERV-CENTRAL	\$ 666,706	\$ 627,615	\$ 805,794	\$ 734,693	\$ 683,049	\$ (122,745)	-15.23%

FUNCTION 2900
Other Supporting Services

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ 1,000	\$ -	\$ 92,000	\$ 1,079	\$ 5,000	\$ (87,000)	-94.57%
SUPPLIES & MATERIALS	\$ 5,000	\$ -	\$ 5,000	\$ 1,044	\$ 10,500	\$ 5,500	110.00%
OTHER SUPPORT SERVICES	\$ 6,000	\$ -	\$ 97,000	\$ 2,123	\$ 15,500	\$ (81,500)	-84.02%

FUNCTION 3000

Community Services

This is the budget for the School Based Health Center. The costs are partially offset by a State grant. A second State grant was received for the 2022-23 fiscal year and represents the majority of the increase in expenditures.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ -	\$ -	\$ -	\$ 11,706	\$ 53,700	\$ 53,700	#DIV/0!
EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 842	\$ 4,867	\$ 4,867	#DIV/0!
PURCHASED SERVICES	\$ 255,400	\$ 287,364	\$ 353,400	\$ 320,424	\$ 434,950	\$ 81,550	23.08%
SUPPLIES & MATERIALS	\$ 2,500	\$ 480	\$ 2,500	\$ 2,600	\$ 26,225	\$ 23,725	949.00%
CAPITAL OUTLAY			\$ -	\$ 8,110	\$ 3,000	\$ 3,000	#DIV/0!
OTHER OBJECTS/TUITION	\$ 200	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ (1,000)	-50.00%
COMMUNITY SERVICES	\$ 258,100	\$ 287,844	\$ 357,900	\$ 331,134	\$ 465,175	\$ 107,275	29.97%

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 and the additional IDEA funds.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 3,000	\$ -	\$ 3,000	\$ 3,431	\$ 31,725	\$ 28,725	957.50%
EMPLOYEE BENEFITS	\$ 390	\$ -	\$ 350	\$ 43	\$ 175	\$ (175)	-50.00%
PURCHASED SERVICES	\$ 37,465	\$ 136,401	\$ 194,010	\$ 162,918	\$ 180,000	\$ (14,010)	-7.22%
SUPPLIES & MATERIALS	\$ 85,989	\$ -	\$ 5,000			\$ (5,000)	-100.00%
CAPITAL OUTLAY	\$ 7,183	\$ -	\$ -			\$ -	#DIV/0!
NON-CAPITALIZED EQUIPMENT	\$ 8,825.00	\$ -	\$ -			\$ -	#DIV/0!
NON-PUB SCHOOL PUPIL SERV	\$ 142,852	\$ 136,401	\$ 202,360	\$ 166,392	\$ 211,900	\$ 9,540	4.71%

FUNCTION 3800

Home/School Services

This is the budget for Title I expenditures related to community outreach and education for the program. This area includes the 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.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SALARIES	\$ 36,000	\$ 85,451	\$ 100,374	\$ 89,136	\$ 102,153	\$ 1,779	1.77%
EMPLOYEE BENEFITS	\$ 120	\$ 17,160	\$ 34,347	\$ 22,554	\$ 34,000	\$ (347)	-1.01%
PURCHASED SERVICES	\$ 10,000	\$ 240	\$ 7,500	\$ -	\$ 10,000	\$ 2,500	33.33%
SUPPLIES & MATERIALS	\$ 16,000	\$ -	\$ 4,000	\$ 1,969	\$ 16,000	\$ 12,000	300.00%
HOME/SCHOOL SERVICES	\$ 62,120	\$ 102,851	\$ 146,221	\$ 113,659	\$ 162,153	\$ 15,932	10.90%

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.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
SPEC ED PUBLIC TUITION	\$ 195,000	\$ 175,305	\$ 130,000	\$ 71,967	\$ 130,000	\$ -	0.00%
PYMTS-OTHER GOVERNMENT UNITS	\$ 195,000	\$ 175,305	\$ 130,000	\$ 71,967	\$ 130,000	\$ -	0.00%

4200 Payments to Government Units

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	\$ 2,445,902	\$ 1,387,622	\$ 2,213,250	\$ 2,627,964	\$ 2,243,960	\$ 30,710	1.39%
PYMTS-GOVERNMENT UNITS	\$ 2,445,902	\$ 1,387,622	\$ 2,213,250	\$ 2,627,964	\$ 2,243,960	\$ 30,710	1.39%

Function 6000 Contingency and Transfers

This is the contingency for unexpected expenditures. This area includes \$250,000 for unexpected expenditures, a \$2,000,000 transfer to the Debt Service Fund to offset the tax abatement and a \$4,000,000 transfer to the Capital Projects Fund to help pay for the Facilities Master Plan.

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Difference	% Difference
TRANSFER AMONG FUNDS	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 6,000,000	\$ 1,000,000	20.00%
OTHER OBJECTS/TUITION	\$ 2,000,000	\$ -	\$ 250,000		\$ 250,000	\$ -	0.00%
CONTINGENCY & TRANSFERS	\$ 2,000,000	\$ -	\$ 5,250,000	\$ 5,000,000	\$ 6,250,000	\$ 1,000,000	19.05%

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus. The surplus is the result of capital spending primarily coming from the Capital Project Fund. As the Facilities Master Plan comes to an end in the near future, capital spending will return to this fund and eliminate the surplus.

Local Sources - Property taxes are budgeted to increase. The majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the tax payer.

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 3% to over 6%. For the 2022-23 fiscal year, the District instituted a \$15 minimum hourly wage for our full-time staff to help compete with other employers. The District has had a hard time filling some of our lower paid positions. 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 2021-22. The 2021-22 actual included a one-month premium holiday.

Supplies – The increase is due to the increase in cost for natural gas and electricity.

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 stairs
- Maine South – Stadium track replacement and replacement of A-wing exterior stairs
- Maine South – Swimming pool grouting
- All schools – parking lot seal coating

OPERATIONS AND MAINTENANCE FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 18,983,680	\$ 19,338,479	\$ 19,214,700	\$ 20,092,958	\$ 19,799,400	\$ 584,700	3.04%
STATE SOURCES	\$ 50,000	\$ -	\$ -			\$ -	#DIV/0!
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -			\$ -	#DIV/0!
TOTAL REVENUES	\$ 19,033,680	\$ 19,338,479	\$ 19,214,700	\$ 20,092,958	\$ 19,799,400	\$ 584,700	3.04%
SALARIES	\$ 7,338,702	\$ 6,956,015	\$ 7,387,745	\$ 6,750,637	\$ 7,856,409	\$ 468,664	6.34%
EMPLOYEE BENEFITS	\$ 1,669,540	\$ 1,450,457	\$ 1,693,267	\$ 1,358,535	\$ 1,661,640	\$ (31,627)	-1.87%
PURCHASED SERVICES	\$ 2,144,000	\$ 1,810,488	\$ 2,107,000	\$ 1,912,878	\$ 2,082,500	\$ (24,500)	-1.16%
SUPPLIES	\$ 2,369,000	\$ 1,915,241	\$ 2,434,000	\$ 2,744,076	\$ 2,911,500	\$ 477,500	19.62%
CAPITAL OUTLAY/EQUIPMENT	\$ 357,830	\$ 755,437	\$ 2,472,600	\$ 1,026,734	\$ 2,159,620	\$ (312,980)	-12.66%
TUITION/OTHER OBJECTS	\$ 18,000	\$ 1,078	\$ 18,000	\$ 59,700	\$ 18,000	\$ -	0.00%
CONTINGENCY	\$ 250,000	\$ -	\$ 50,000		\$ 250,000	\$ 200,000	400.00%
TRANSFERS TO OTHER FUNDS	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000		\$ (4,000,000)	-100.00%
TOTAL EXPENDITURES	\$ 18,147,072	\$ 16,888,716	\$ 20,162,612	\$ 17,852,560	\$ 16,939,669	\$ 3,273,896	16.24%

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 increase is due to the District being in person for the entire 2021-22 school year, which will be reimbursed in the 2022-23 school year.

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 2021-22 budget reflects those increases. Our current contract will continue for 2022-23.

Capital Outlay – The District has budgeted the purchase of additional three white activity buses for the schools. These buses are on order and will help with athletic and activity transportation.

TRANSPORTATION FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,541,000	\$ 1,558,397	\$ 1,737,500	\$ 1,793,524	\$ 2,255,100	\$ 517,600	29.79%
INTEREST	\$ 40,000	\$ (2,595)	\$ 25,000	\$ 37,902	\$ 3,000	\$ (22,000)	-88.00%
STATE REVENUE	\$ 1,303,600	\$ 1,793,249	\$ 1,104,000	\$ 1,219,524	\$ 1,404,000	\$ 300,000	27.17%
TOTAL REVENUE	<u>\$ 2,884,600</u>	<u>\$ 3,349,051</u>	<u>\$ 2,866,500</u>	<u>\$ 3,050,950</u>	<u>\$ 3,662,100</u>	<u>\$ 795,600</u>	<u>27.76%</u>
SPECIAL EDUCATION	\$ 2,560,000	\$ 1,482,707	\$ 2,500,000	\$ 2,142,858	\$ 2,300,000	\$ (200,000)	-8.00%
ATHLETICS AND ACTIVITIES	\$ 465,100	\$ 191,930	\$ 723,100	\$ 491,695	\$ 676,000	\$ (47,100)	-6.51%
GAS FOR VANS	\$ 25,500	\$ 5,949	\$ 25,500	\$ 17,875	\$ 25,500	\$ -	0.00%
CAPITAL OUTLAY	\$ -		\$ 168,000	\$ -	\$ 579,000	\$ 411,000	244.64%
CONTINGENCY	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
TOTAL EXENDITURES	<u>\$ 3,060,600</u>	<u>\$ 1,680,586</u>	<u>\$ 3,426,600</u>	<u>\$ 2,652,428</u>	<u>\$ 3,590,500</u>	<u>\$ 163,900</u>	<u>4.78%</u>

IMRF SOCIAL SECURITY FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,592,500	\$ 3,654,872	\$ 3,520,100	\$ 3,751,116	\$ 3,703,400	\$ 183,300	5.21%
CORP. PERSONNEL PROPERTY TAXES	\$ 259,500	\$ 472,364	\$ 402,000	\$ 56,653	\$ 420,000	\$ 18,000	4.48%
INTEREST	\$ 70,000	\$ 3,393	\$ 45,000	\$ 30,697	\$ 2,000	\$ (43,000)	-95.56%
	\$ 3,922,000	\$ 4,130,629	\$ 3,967,100	\$ 3,838,466	\$ 4,125,400	\$ 158,300	3.99%
IMRF	\$ 1,423,630	\$ 1,353,395	\$ 1,181,080	\$ 1,028,680	\$ 1,073,680	\$ (107,400)	-9.09%
SOCIAL SECURITY	\$ 1,242,670	\$ 1,178,220	\$ 1,229,600	\$ 1,094,799	\$ 1,278,560	\$ 48,960	3.98%
MEDICARE	\$ 1,329,550	\$ 1,317,535	\$ 1,359,150	\$ 1,163,406	\$ 1,418,620	\$ 59,470	4.38%
	\$ 3,995,850	\$ 3,849,150	\$ 3,769,830	\$ 3,286,885	\$ 3,770,860	\$ 1,030	0.03%

IMRF/SOCIAL SECURITY FUND

Property Taxes – The majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the taxpayers.

Corporate Personal Property Replacement Tax – Corporate Personal Property Taxes have doubled with a surge in corporate profits. As projections from the State are not available, this area was budgeted with a 6% increase from historical amounts.

Interest - Investment income is budgeted to decrease because of the year end market to value adjustment. This is a paper loss as investments are held until maturity.

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.

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
INTEREST	\$ 1,000	\$ (886)	\$ 800	\$ 1,029	\$ -	\$ (800)	-100.00%
	<u>\$ 1,000</u>	<u>\$ (886)</u>	<u>\$ 800</u>	<u>\$ 1,029</u>	<u>\$ -</u>	<u>\$ (800)</u>	<u>-100.00%</u>
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -			\$ -	#DIV/0!
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

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 Maine East and Maine South. These replacements qualify under the State criteria.

HEALTH LIFE SAFETY FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 957,730	\$ 1,200,570	\$ 1,202,000	\$ 1,267,158	\$ 1,280,400	\$ 78,400	6.52%
INTEREST	\$ 65,000	\$ (3,082)	\$ 40,000	\$ 39,854	\$ 3,000	\$ (37,000)	-92.50%
TOTAL REVENUE	\$ 1,022,730	\$ 1,197,488	\$ 1,242,000	\$ 1,307,012	\$ 1,283,400	\$ 41,400	3.46%
CAPITAL OUTLAY	\$ -	\$ 1,029,744	\$ 3,161,380	\$ 1,476,086	\$ 1,304,350	\$ (1,857,030)	-58.74%
TOTAL EXPENDITURES	\$ -	\$ 1,029,744	\$ 3,161,380	\$ 1,476,086	\$ 1,304,350	\$ 2,131,636	207.01%

TORT IMMUNITY FUND

Property Taxes – The majority of this increase was related to the expiration of the downtown Des Plaines Tax Increment Financing district, which froze the taxes to the District for 35 years and a change in the law that provides for a levy based on previous refunds. Because the increase was larger than anticipated, the District abated \$2 million of taxes back to the taxpayers.

Expenditures - The Tort Immunity Fund is used to pay for District insurance, legal fees, unemployment fees and workman's compensation. The property/liability insurance increase is based on a projected insurance for calendar year 2023, as the pricing in the commercial property liability market continues to increase.

TORT IMMUNITY FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,307,470	\$ 1,234,219	\$ 1,321,140	\$ 1,388,705	\$ 1,399,400	\$ 78,260	5.92%
INTEREST/OTHER	\$ 15,000	\$ 17	\$ 4,000	\$ 3,683	\$ 500	\$ (3,500)	-87.50%
TOTAL REVENUE	\$ 1,322,470	\$ 1,234,236	\$ 1,325,140	\$ 1,392,388	\$ 1,399,900	\$ 74,760	6.06%
UNEMPLOYMENT	\$ 40,000	\$ 60,758	\$ 40,000	\$ (18,986)	\$ 40,000	\$ -	0.00%
WORMANS COMPENSATION	\$ 350,000	\$ 151,132	\$ 325,000	\$ 124,838	\$ 300,000	\$ (25,000)	-7.69%
LEGAL FEES	\$ 270,000	\$ 239,738	\$ 240,000	\$ 169,345	\$ 200,000	\$ (40,000)	-16.67%
CLAIMS AND OTHER EXPENSES	\$ 3,000	\$ 26,817	\$ 7,500	\$ -	\$ 1,000	\$ (6,500)	-86.67%
PROPERTY/LIABILITY INSURANCE	\$ 675,000	\$ 670,230	\$ 715,000	\$ 710,723	\$ 760,000	\$ 45,000	6.29%
TOTAL EXPENDITURES	\$ 1,338,000	\$ 1,148,675	\$ 1,327,500	\$ 985,920	\$ 1,301,000	\$ (26,500)	-2.00%

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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PRINCIPAL ON BONDS	\$ -		\$ 65,000,000	\$ 54,418,044		\$ (65,000,000)	-100.00%
PREMIUM ON BONDS	\$ -			\$ 10,783,197		\$ -	0.00%
TRANSFERS FROM OTHER FUNDS	\$ 4,000,000	\$ 4,000,000	\$ 9,000,000	\$ 9,000,000	\$ 4,000,000	\$ (5,000,000)	-55.56%
INTEREST	\$ 800,000	\$ 106,402	\$ 400,000	\$ 287,802	\$ 3,000	\$ (397,000)	-99.25%
	\$ 4,800,000	\$ 4,106,402	\$ 74,400,000	\$ 74,489,043	\$ 4,003,000	\$ (70,397,000)	-94.62%
 CAPITAL PROJECTS	 \$ 70,000,000	 \$ 111,248,446	 \$ 70,000,000	 \$ 55,910,698	 \$ 66,200,000	 \$ (3,800,000)	 -5.43%
DISCOUNT ON BONDS						\$ -	0.00%
	\$ 70,000,000	\$ 111,248,446	\$ 70,000,000	\$ 55,910,698	\$ 66,200,000	\$ (3,800,000)	-5.43%

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, 2020-21 and 2021-22 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

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 1,200,160	\$ 1,263,137	\$ 1,177,840	\$ 1,465,978	\$ 1,333,600	\$ 155,760	13.22%
INTEREST	\$ 200,000	\$ (862)	\$ 180,000	\$ 134,135	\$ 50,000	\$ (130,000)	-72.22%
BOARD CONTRIBUTIONS	\$ 11,614,000	\$ 10,624,189	\$ 11,754,000	\$ 9,557,360	\$ 11,604,000	\$ (150,000)	-1.28%
EMPLOYEE CONTRIBUTIONS	\$ 2,958,800	\$ 2,778,482	\$ 3,022,800	\$ 2,434,064	\$ 2,887,200	\$ (135,600)	-4.49%
TOTAL REVENUE	\$ 15,972,960	\$ 14,664,946	\$ 16,134,640	\$ 13,591,537	\$ 15,874,800	\$ 1,469,694	9.11%
WELLNESS	\$ 28,900	\$ 24,771	\$ 28,000	\$ 28,954	\$ 42,600	\$ 14,600	52.14%
PPO	\$ 9,351,000	\$ 7,575,494	\$ 9,760,000	\$ 7,286,875	\$ 8,200,000	\$ (1,560,000)	-15.98%
HMO	\$ 2,727,600	\$ 3,371,378	\$ 3,133,600	\$ 3,766,828	\$ 4,041,000	\$ 907,400	28.96%
HSA PPO	\$ 946,000	\$ 907,310	\$ 935,000	\$ 877,665	\$ 970,000	\$ 35,000	3.74%
AFFORDABLE CARE ACT FEES	\$ 10,000	\$ 11,705	\$ 10,000	\$ 2,745	\$ 3,000	\$ (7,000)	-70.00%
DENTAL	\$ 922,000	\$ 877,279	\$ 931,000	\$ 818,901	\$ 933,000	\$ 2,000	0.21%
STOP LOSS	\$ 1,020,000	\$ 509,196	\$ 940,000	\$ 717,523	\$ 950,000	\$ 10,000	1.06%
FLEX FEES/BROKER	\$ 611,400	\$ 568,007	\$ 597,900	\$ 512,318	\$ 555,000	\$ (42,900)	-7.18%
TOTAL EXPENDITURES	\$ 15,616,900	\$ 13,845,140	\$ 16,335,500	\$ 14,011,809	\$ 15,694,600	\$ 718,600	4.40%

DEBT SERVICE FUND

The County of Cook levies taxes for the District based on the bond repayment schedules. The County extends a greater amount of taxes than required to pay the debt service to account for loss in tax collections. The 2022-23 budget includes a \$2 million abatement of property taxes. A transfer from the Educational Fund will fund the amount needed to make the bond payments.

DEBT SERVICE FUND

	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 YTD	2022-23 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 14,234,100	\$ 14,399,061	\$ 14,451,757	\$ 13,198,941	\$ 12,995,700	\$ (1,456,057)	-10.08%
INTEREST	\$ 12,000	\$ 6,213	\$ 8,000	\$ 6,364	\$ 1,000	\$ (7,000)	-87.50%
ACCRUED INTEREST FROM BOND SALE	\$ -	\$ -		\$ 1,947,844		\$ -	#DIV/0!
TRANSFER FROM OTHER FUNDS	\$ -	\$ -			\$ 2,000,000	\$ 2,000,000	#DIV/0!
TOTAL REVENUES	\$ 14,246,100	\$ 14,405,274	\$ 14,459,757	\$ 15,153,149	\$ 14,996,700	\$ 536,943	3.71%
DEBT SERVICE FEES	\$ 5,000	\$ 2,250	\$ 5,000	\$ 2,250	\$ 3,000	\$ (2,000)	-40.00%
RETIREMENT OF PRINCIPAL	\$ 9,115,000	\$ 8,455,000	\$ 9,125,000	\$ 9,310,653	\$ 9,510,000	\$ 385,000	4.22%
RETIREMENT OF INTEREST	\$ 5,085,845	\$ 5,033,465	\$ 4,687,220	\$ 4,501,563	\$ 5,496,850	\$ 809,630	17.27%
TOTAL EXPENDITURES	\$ 14,205,845	\$ 13,490,715	\$ 13,817,220	\$ 13,814,466	\$ 15,009,850	\$ 326,505	2.36%

