

COMMUNITY HIGH SCHOOL DISTRICT 117
2023 TENTATIVE BUDGET



Community High School District 117
Education Fund
w/ Fund Balance
TENTATIVE BUDGET

PAGE(S)

Summary of Funds	10
Education Fund Summary	11
Education Fund Detail	12-22
Operations and Maintenance Fund	23
Debt Service Fund	24
Transportation Fund	25
IMRF/Social Security Fund	26
Working Cash Fund	27
Tort Liability Fund	28

**COMMUNITY HIGH SCHOOL DISTRICT 117
TENTATIVE BUDGET
FY 2023**

10

	EDUCATION	OPER & MAINT	TRANSPORTATION	IMRF	WKG CASH	TORT
Beginning Fund Balance July 1, 2022	29,551,898	3,662,986	1,381,633	347,050	969,039	174,226
Budgeted Revenue	44,684,923	9,245,000	5,275,128	908,936	77,500	368,150
Budgeted Expenditure	43,336,424	8,618,149	4,720,764	872,367	-	370,000
Revenue over Expenditure	1,348,499	626,851	554,364	36,569	77,500	(1,850)
Budgeted Transfer	-	-	-	-	-	-
Ending Fund Bal June 30, 2023	30,900,397	4,289,837	1,935,997	383,619	1,046,539	172,376

Community High School District 117
Education Fund
w/ Fund Balance
TENTATIVE BUDGET

11

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUES RECEIVED							
Local Sources	36,575,313	32,597,258	34,056,442	32,822,068	29,550,402	30,586,603	31,476,641
State Sources	6,341,572	9,947,301	9,402,135	5,195,412	3,547,880	2,408,679	6,425,279
Federal Sources	1,768,038	1,596,996	1,382,294	858,067	639,768	770,961	639,950
Total Revenue	44,684,923	44,141,555	44,840,871	38,875,547	33,738,050	33,766,243	38,541,870
EXPENDITURES DISBURSED							
Instruction	29,133,208	28,944,706	30,511,805	25,816,309	25,127,481	26,548,339	24,269,191
Supporting Services	12,471,816	11,088,082	12,307,207	9,876,587	10,305,364	9,306,359	9,105,659
Non-programmed Charges	1,731,400	1,684,143	1,615,392	1,564,130	1,294,459	904,614	1,044,537
Total Expenditures Disbursed	43,336,424	41,716,931	44,434,404	37,257,026	36,727,304	36,759,312	34,419,387
Revenue Over Expenditure Before Other Financing Sources	1,348,499	2,424,624	406,467	1,618,521	(2,989,254)	(2,993,069)	4,122,483
OTHER FINANCING SOURCES							
Proceeds from Long Term Debt	\$ -	\$ -	\$ (193,860)		18,736	602,974	-
Permanent Transfers			-	(383,133)	(1,910)	(235,527)	
Permanent Transfer Abatement							(896,614)
Total Other Financing Sources	-	-	(193,860)	(383,133)	16,826	367,447	(896,614)
NET FUND BALANCE CHG	1,348,499	2,424,624	212,607	1,235,388	(2,972,428)	(2,625,622)	3,225,869
FUND BAL AT JULY 1	29,551,898	27,127,274	26,914,667	25,679,279	28,651,707	31,277,329	28,051,460
FUND BAL AT JUNE 30	30,900,397	29,551,898	27,127,274	26,914,667	25,679,279	28,651,707	31,277,329

TENTATIVE BUDGET

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE							
Local Sources							
General Levy	32,683,425	28,562,140	30,358,284	29,911,112	25,830,576	25,980,082	27,147,379
Leasing Levy	5,380	52,978	52,160	100,296	92,215	99,148	101,550
Special Ed Levy	511,508	453,087	481,198	483,169	411,514	404,767	418,602
CPPRT	400,000	662,428	240,000	271,429	216,297	193,707	175,654
Food Service	825,000	764,255	825,000	98,552	723,428	866,829	821,559
Student Fees	1,050,000	1,044,076	776,100	830,294	592,959	941,727	1,073,585
Interest	65,000	64,904	35,000	32,320	430,616	656,357	198,383
Tuition - Summer School	10,000	13,831	5,000	9,015	23,071	28,565	41,603
Tuition - Allendale	600,000	580,206	937,000	837,712	900,933	843,754	819,794
Admissions	185,000	184,101	165,000	14,316	126,000	147,674	129,137
Sales	20,000	16,465	32,200	2,276	11,785	32,033	6,150
Donations Priv. Sources	85,000	62,194	36,000	52,344	81,567	102,810	102,721
Svc Provided Other LEA	60,000	57,527	55,000	53,102	74,756	215,726	379,921
Other Local Sources	75,000	79,066	58,500	126,131	34,685	73,424	60,603
Total Local Sources	36,575,313	32,597,258	34,056,442	32,822,068	29,550,402	30,586,603	31,476,641
State Sources							
Unrestricted							583,594
EBF/GSA	4,172,454	7,794,639	7,772,439	3,296,111	2,016,077	821,736	3,345,154
EBF/GSA Supplemental	12,000	10,388	20,000		14,601	217,938	200,000
Total State Unrestricted	4,184,454	7,805,027	7,792,439	3,296,111	2,030,678	1,039,674	3,545,154

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
State Sources							
Restricted							
Special Education							
Private Facility Tuition	145,000	144,629	142,000	143,528	166,495	116,989	152,790
Prev Yr Private Facility Tuition	47,473	47,671	47,671	55,235	38,582	42,786	131,217
Extraordinary							171,280
Personnel							214,305
Orphanage	1,445,000	1,444,017	1,000,000	349,162	297,510	789,053	1,493,563
Previous Year Orphanage	-	-	-	994,626	640,506	100,000	150,832
Orphanage Summer Ind	340,000	339,773	240,000	239,425	229,268	170,558	338,376
CTEI	26,924	21,964	26,924	30,302	23,546	27,525	57,277
Driver Education	15,000	13,053	60,000	23,445	23,615	58,368	60,746
Previous Year Driver Education	39,721	35,101	35,101	11,807	19,456	15,952	
18-3	85,000	85,417	30,000	29,361	66,160	32,564	105,988
State Library Grant	3,000	2,587	4,000	3,970	3,456	2,015	3,751
Other State Sources	10,000	8,062	24,000	18,440	8,608	13,195	
Total State Restricted	2,157,118	2,142,274	1,609,696	1,899,301	1,517,202	1,369,005	2,880,125
Total State Sources	6,341,572	9,947,301	9,402,135	5,195,412	3,547,880	2,408,679	6,425,279

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Restricted							
Special Milk Program						-	4,770
Title I Low Income	120,490	169,797	116,716	101,208	97,513	97,331	117,500
<i>Title I Low Income Previous Yea</i>	<i>36,822</i>	<i>32,892</i>	<i>32,892</i>	<i>32,892</i>	<i>3,154</i>	<i>17,497</i>	<i>9,854</i>
Title I Low Income - Neg	104,334	124,569	95,000	78,387	64,250	52,963	71,469
<i>Title I Low Income - Neg-Previc</i>	<i>15,000</i>	<i>17,114</i>	<i>17,114</i>	<i>15,093</i>	<i>28,144</i>	<i>49,185</i>	<i>28,912</i>
IDEA Flow Through	472,504	496,967	506,592	437,917	280,091	281,893	241,684
IDEA ARP Flow Through	123,026	-	-	-	-	-	-
IDEA Room and Board	-	70,348	-	-	7,550	102,070	1,214
MKV Homeless ARP	7,190	-	-	-	-	-	-
Perkins	24,884	-	24,884	24,884	1,111	23,773	26,776
<i>Previous Year Perkins</i>	<i>24,884</i>	<i>-</i>	<i>-</i>	<i>24,884</i>	<i>-</i>	<i>-</i>	<i>-</i>
Title II Teacher Quality	50,720	29,019	50,675	46,186	56,622	47,395	41,575
<i>Previous Yr Title II Teacher Qu</i>	<i>1,183</i>	<i>4,478</i>	<i>4,478</i>	<i>2,083</i>	<i>5,500</i>	<i>9,717</i>	<i>13,000</i>
ESSER	717,001	584,956	439,943	-	-	-	-
Medicaid Match - Admin Outre	35,000	32,925	27,000	27,307	21,047	25,713	13,006
Medicaid Match - Fee for Servi	35,000	33,931	67,000	67,226	74,786	63,424	70,190
Total Restricted Federal	1,768,038	1,596,996	1,382,294	858,067	639,768	770,961	639,950
Total Federal Sources	1,768,038	1,596,996	1,382,294	858,067	639,768	770,961	639,950
TOTAL ED FUND REVENUE	44,684,923	44,141,555	44,840,871	38,875,547	33,738,050	33,766,243	38,541,870

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

15

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
INSTRUCTION							
Regular Programs							
Salaries	12,536,551	11,917,569	12,052,287	11,515,200	10,886,328	10,561,628	10,067,575
Benefits	2,200,000	2,116,457	2,492,980	2,433,298	2,143,682	1,929,335	2,212,139
ESSER Funds	50,000	104,621	179,516				
Purchased Services	425,000	361,752	422,250	318,769	418,767	490,938	250,081
Supplies & Materials	440,000	373,559	460,659	285,150	364,870	349,578	363,301
Capital Outlay	65,000	34,701	50,000	41,456	121,784	528,742	22,456
Other	85,000	100,875	85,000	67,705	42,890	32,200	23,690
Non-Capitalized Equipment	375,000	1,741,932	1,845,454	300,280	494,729	1,202,156	494,328
Total Regular Programs	16,176,551	16,751,466	17,588,146	14,961,858	14,473,050	15,094,577	13,433,570
Special Ed Programs							
Salaries	3,268,065	3,080,909	3,264,609	2,970,198	3,042,347	3,508,319	3,621,509
Benefits	725,000	639,071	727,328	585,592	607,451	623,294	759,468
Purchased Services	2,100,000	2,080,522	2,053,289	1,967,835	1,717,910	1,528,434	1,469,374
Supplies & Materials	82,500	76,613	75,000	70,145	89,970	82,183	78,282
Capital Outlay	-	-	-	-	-	68,325	-
Non-Capitalized Equipment	15,200	10,603	14,700	895	10,240	16,004	5,579
Tuition/Other Objects	1,729,000	1,662,685	1,729,000	1,177,366	1,259,920	1,274,794	738,476
Total Special Ed Programs	7,919,765	7,550,403	7,863,926	6,772,031	6,727,838	7,101,353	6,672,688
Vocational Programs							
Salaries	-	-	-	658			
Benefits	-	-	-	206			
Purchased Services	16,990	7,192	8,845	4,853	3,595	3,044	1,634
Supplies & Materials	29,418	21,914	22,037	32,493	22,316	22,096	27,774
Capital Outlay	5,400	21,983	20,732	10,419	19,058	22,790	17,847
Non-Capitalized Equipment	-	-	-	-	-	-	-
Total Vocational Programs	51,808	51,089	51,614	48,629	44,969	47,930	47,255

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Summer School							
Salaries	100,000	83,652	150,000	211,569	76,173	143,979	-
ESSER Funds	54,805	68,030	75,362				
Benefits	8,500	8,250	1,024	9,540	1,123	2,083	-
Supplies & Materials	1,000	-	2,000	148	71	1,059	1,286
Total Summer School	164,305	159,932	228,386	221,257	77,367	147,121	1,286
Interscholastic Programs							
Salaries	3,016,779	2,798,503	2,901,778	2,598,356	2,589,954	2,560,201	2,453,550
Benefits	129,000	104,575	123,566	110,298	118,998	110,539	154,051
Purchased Services	738,000	559,427	694,000	276,549	395,886	489,362	468,479
Supplies & Materials	261,000	210,984	269,000	129,849	199,511	228,851	252,691
Non-Capitalized Equipment	162,000	129,081	154,500	46,995	130,878	110,345	194,821
Capital Outlay	152,000	120,859	217,000	16,921	40,205	111,305	3,059
Total Interscholastic Programs	4,458,779	3,923,429	4,359,844	3,178,968	3,475,432	3,610,603	3,526,651
Driver Education							
Salaries	293,000	298,482	288,284	331,001	252,277	243,460	271,968
Benefits	46,000	44,360	43,605	35,083	38,799	43,943	81,704
Purchased Services	6,000	22,525	26,000	19,685	17,749	22,525	17,165
Supplies & Materials	12,000	4,821		3,253	5,000	3,177	4,037
Non-Capitalized Equipment	-	-	-	-	-	-	-
Capital Outlay	-	138,199	-	-	-	-	-
Total Driver Ed Programs	357,000	508,387	357,889	389,022	313,825	313,105	374,874
Truant Alt. Programs							
Salaries						44,468	41,697
Purchased Services	-	-	62,000	58,350	15,000	187,583	183,186
Tuition/Other Objects	5,000					1,599	4,182
Total Truant Alt. Programs	5,000	-	62,000	58,350	15,000	233,650	229,065
STUDENT ACTIVITY FUNDS				186,194			
TOTAL INSTRUCTION	29,133,208	28,944,706	30,511,805	25,816,309	25,127,481	26,548,339	24,285,389

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

17

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
SUPPORT SERVICES - PUPILS							
Attend & Deans/Social Workers							
Salaries	987,149	868,759	938,596	955,905	944,531	607,094	713,762
Benefits	193,000	180,071	185,554	201,973	206,929	137,888	196,980
Purchased Services	240,000	123,981	242,000	60,277	48,344	-	-
Supplies & Materials	2,000	1,960	2,000	2,675	5,425	6,481	5,225
Non-Cap	4,200	4,140	4,000	-	-	111	-
Total Attend & Soc Work	1,426,349	1,178,911	1,372,150	1,220,830	1,205,229	751,574	915,967
Guidance Services							
Salaries	1,216,110	1,034,922	1,052,475	1,000,267	990,173	929,497	892,176
Benefits	165,000	127,571	140,000	131,001	135,770	123,573	154,949
Purchased Services	213,000	116,728	206,000	169,349	120,553	198,232	106,351
ESSER Funds	-	15,000	101,000	-	-	-	-
Supplies & Materials	12,500	5,708	11,400	2,362	5,592	6,592	6,331
Non-Capitalized Equipment	-	-	5,000	-	-	2,212	-
Total Guidance Services	1,606,610	1,299,929	1,515,875	1,302,979	1,252,088	1,260,106	1,159,807
Health Services							
Salaries	117,000	136,069	173,765	118,270	141,827	122,673	115,139
Benefits	29,338	27,756	29,000	27,856	33,201	26,548	53,278
Purchased Services	4,000	42,770	4,000	1,897	3,779	100,356	17,965
ESSER Funds	-	89	1,200	-	-	-	-
Supplies & Materials	15,000	8,464	20,000	6,352	3,567	4,849	3,247
Non-Capitalized Equipment	500	860	200	-	-	8,000	1,262
Total Health Services	165,838	216,008	228,165	154,375	182,374	262,426	190,891
Psych Services							
Salaries	462,860	378,224	475,181	370,588	358,291	-	-
ESSER Funds	79,432	84,000	82,865	-	-	-	-
Benefits	79,000	79,664	75,940	57,631	55,788	-	-
Purchased Services	10,000	3,866	10,000	14,181	14,695	-	-
Supplies & Materials	2,000	1,088	2,000	1,983	1,254	2,193	1,677
Total Psych Services	633,292	546,842	645,986	444,383	430,028	2,193	1,677
Speech Services							
Salaries	40,000	32,600	40,000	28,665	65,840	45,201	105,842
Purchased Services	180,000	193,316	194,400	189,364	124,043	88,403	-
Supplies & Materials	1,500	440	1,000	455	713	382	201
Total Speech Services	221,500	226,356	235,400	218,484	190,596	133,986	106,043

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

18

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Other Support Services							
Purchased Services	3,000	2,873	0	10,667			
Supplies & Materials (Grad/Aw)	65,000	62,989	74,000	82,687	64,964	62,872	68,499
Total Other Support	68,000	65,862	74,000	93,354	64,964	62,872	68,499
TOTAL SUPPORT PUPILS	4,121,589	3,533,908	4,071,576	3,434,405	3,325,279	2,473,157	2,442,884
SUPPORT SERVICES-INSTRUCTIONAL STAFF							
Improvement of Instructional Services							
Salaries	270,000	74,555	86,900	81,548	220,795	222,797	367,575
Benefits	130,000	68,874	102,876	86,965	75,901	67,461	89,196
Purchased Services	335,820	202,462	387,859	251,819	301,412	297,280	215,063
Supplies & Materials	18,627	13,768	19,254	9,078	18,010	2,999	2,330
Other-Dues	20,725	16,919	20,725	13,822	16,688	16,708	18,861
Total Imp of Inst Serv	775,172	376,578	617,614	443,232	632,806	607,245	693,025
Educational Media Serv							
Salaries	267,098	262,554	253,354	242,020	277,527	288,929	273,331
Benefits	58,983	57,538	52,043	49,828	62,362	59,885	81,159
Purchased Services	42,500	40,696	44,605	36,465	36,636	34,027	40,264
Supplies & Materials	28,500	23,051	27,205	23,143	21,996	20,840	18,728
Capital Outlay	-	-	-	39,990			
Non-Capitalized Equipment	1,600	2,758	1,600	1,231	5,093	6,111	8,315
Total Educ Media Serv	398,681	386,597	378,807	392,677	403,614	409,792	421,797
Assessment & Testing							
Salaries	76,500	75,984	71,500	59,225	62,440	56,482	25,530
Benefits	891	-	300	30	353	367	60
Purchased Services	215,000	160,475	265,000	180,028	195,914	189,460	241,558
Supplies & Materials	21,000	19,196	14,000	7,125	13,614	12,788	11,583
Non-Capitalized Equipment	-	-	-	-	-	-	-
Total Assessment & Test	313,391	255,655	350,800	246,408	272,321	259,097	278,731
TOTAL SUPPORT SERVICES	1,487,244	1,018,830	1,347,221	1,082,317	1,308,741	1,276,134	1,393,553
INSTRUCTIONAL STAFF							

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
SUPPORT SERVICES							
GENERAL ADMIN.							
Board of Education							
Purchased Services	70,000	81,832	93,100	32,293	44,492	46,788	40,742
Supplies & Materials	6,000	8,768	5,000	3,838	4,659	4,789	3,424
Non-Capitalized Equipment		-					
Total Board of Education	76,000	90,600	98,100	36,131	49,151	51,577	44,166
Exec and Special Area Admin Svcs							
Executive Salaries	285,000	310,215	326,311	312,520	372,451	328,408	311,876
Benefits	72,000	74,995	59,755	50,078	50,719	45,646	46,411
Purchased Services	10,000	4,952	10,000	4,245	1,867	3,943	3,912
Total Executive Admin. Services	367,000	390,162	396,066	366,843	425,037	377,997	362,199
TOTAL SUPPORT SERVICES	443,000	480,762	494,166	402,974	474,188	429,574	406,365
TORT IMMUNITY SERVICES							
				-	-	-	-
SUPPORT SERVICES							
SCHOOL ADMIN.							
Office of the Principal							
Salaries	1,083,913	1,154,208	1,125,662	1,119,401	1,087,540	1,053,807	1,007,691
Benefits	283,000	261,046	273,000	240,427	239,975	215,160	232,407
Purchased Services	600,000	603,187	581,000	451,870	357,271	389,709	377,740
Supplies & Materials	109,200	83,691	105,700	41,858	76,613	84,558	88,555
Non-Capitalized Equipment	26,500	7,754	18,000	6,159	4,337	1,874	8,665
Capital Outlay	-	-				71,710	5,120
Total Office of the Principal	2,102,613	2,109,886	2,103,362	1,859,715	1,765,736	1,816,818	1,720,178
SCHOOL ADMIN.	2,102,613	2,109,886	2,103,362	1,859,715	1,765,736	1,816,818	1,720,178

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

20

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2020 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
SUPPORT SERVICES							
BUSINESS							
Direction of Business							
Salaries	169,000	163,552	211,376	199,412	196,004	213,158	201,074
Benefits	38,070	32,981	29,270	18,511	17,109	15,887	31,761
Total Direction of Business	207,070	196,533	240,646	217,923	213,113	229,045	232,835
Fiscal Services							
Salaries	418,000	373,103	375,000	370,064	200,015	188,254	182,165
Benefits	82,150	78,992	88,000	66,897	49,937	47,274	53,231
Purchased Services	325,000	220,506	257,000	210,558	172,265	180,524	181,716
Supplies & Materials	9,500	9,154	9,500	5,678	7,404	7,822	5,894
Capital Outlay	5,000	-	5,000	-	-	20,534	-
Non-Capitalized Equipment	5,000	-	5,000	293	1,236	-	2,800
Total Fiscal Services	844,650	681,755	739,500	653,490	430,857	444,408	425,806
OM Plant Services							
Purchased Services	650,000	588,757	650,000	623,605	536,281	478,995	379,839
Total OM Plant Services	650,000	588,757	650,000	623,605	536,281	478,995	379,839
Food Services							
Purchased Services	820,000	767,739	820,000	173,049	605,548	715,377	709,998
Supplies & Materials	4,000	1,043	4,000	3,077	4,196	4,775	2,725
Capital Outlay	-	-	-	-	-	8,947	-
	824,000	768,782	824,000	176,126	609,744	729,099	712,723
SUPPORT SERVICES-BUSINES	2,525,720	2,235,827	2,454,146	1,671,144	1,789,995	1,881,547	1,751,203

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

21

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2020 AUDITED	FY 2020 AUDITED	FY 2019 UNAUDITED	FY 2018 AUDITED
Support Services-Central							
Purchased Services	15,000	1,897	17,000	3,899	15,376	16,003	13,364
Total Support Services	15,000	1,897	17,000	3,899	15,376	16,003	13,364
Support Services-Staff							
Salaries						-	
Benefits						-	
Purchased Services	12,000	11,486	12,000	10,844	10,643	10,814	10,685
Total Support Services-Staff	12,000	11,486	12,000	10,844	10,643	10,814	10,685
Total Support Services-Health							
Support Services-Data							
Salaries	591,500	614,694	578,236	543,671	656,197	581,808	635,183
Benefits	131,700	137,152	126,600	99,032	106,163	86,458	110,782
Purchased Services	546,450	377,798	546,450	428,917	466,646	377,730	279,756
Supplies & Materials	120,000	89,921	120,000	90,200	87,987	104,114	118,184
Capital Outlay	200,000	205,955	186,450	15,776	82,994	74,690	64,968
Non-Capitalized Equipment	175,000	269,966	250,000	233,693	215,419	177,512	158,554
Total Support Services-Data	1,764,650	1,695,486	1,807,736	1,411,289	1,615,406	1,402,312	1,367,427
SUPPORT SERVICES CENTRA	1,791,650	1,708,869	1,836,736	1,426,032	1,641,425	1,429,129	1,391,476
TOTAL SUPPORT SERVICES	12,471,816	11,088,082	12,307,207	9,876,587	10,305,364	9,306,359	9,105,659

Community High School District 117
Education Fund
w/ Fund Balance
FINAL BUDGET

22

	FY 2023 Tentative	FY 2022 Unaudited	FY 2022 Final Budget	FY 2020 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
NON-PROG CHARGES							
Payments for SPED Programs							
Tuition	1,231,400	1,234,631	1,079,392	1,050,029	851,832	597,428	760,512
TOTAL NON-PROG CHARGES	1,231,400	1,234,631	1,079,392	1,050,029	851,832	597,428	760,512
Payments for Voc Ed Programs							
Tuition	500,000	449,512	536,000	514,101	442,627	306,360	284,025
TOTAL VOC PROGRAMS	500,000	449,512	536,000	514,101	442,627	306,360	284,025
Other Payment to In-State Govt. Units						826	
TOTAL NON-PROG CHARGES	1,731,400	1,684,143	1,615,392	1,564,130	1,294,459	904,614	1,044,537
TOTAL EDUCATION FUND DIRECT EXPENDITURES	43,336,424	41,716,931	44,434,404	37,257,026	36,727,304	36,759,312	34,435,585

Community High School District 117
Operations & Maintenance
w/ Fund Balance

23

TENTATIVE BUDGET

	FY 2023 TENTATIVE	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE							
Local Sources							
Property Taxes	6,400,000	5,723,632	5,927,262	6,689,927	6,143,969	5,920,263	5,985,841
Interest	10,000	9,788	6,500	6,547	86,317	87,795	33,474
Rentals	50,000	45,431	45,000	38,375	50,770	44,985	121,515
Donations From Private Sources	50,000	61,917	75,000	170,378	54,715	142,712	2,258
Other	115,000	111,063	115,000	57,042	122,686	761,139	181,001
State/Federal Sources							
EBF/GSA	2,600,000	500,000	500,000	5,000,000	6,000,000	4,703,490	1,500,000
ESSER Funds	20,000	101,209	133,000	218,711			
TOTAL REVENUE	9,245,000	6,553,040	6,801,762	12,180,980	12,458,457	11,660,384	7,824,089
EXPENDITURES DISBURSED							
Salaries	176,300	175,212	176,300	143,196	157,053	133,821	123,170
Employee Benefits	34,400	29,299	34,400	12,018	11,362	9,083	9,083
Purchased Services	3,425,544	3,385,082	3,425,544	3,089,407	3,215,773	3,304,136	3,525,545
Supplies and Materials	1,200,000	1,123,401	1,054,000	1,177,229	1,100,692	1,069,928	1,092,140
Esser Funds	20,000	49,542	133,000				
Non-Capitalized Equipment	70,000	45,477	70,000	49,499	36,011	23,188	73,470
Capital Outlay	3,560,000	3,341,767	3,450,000	455,813	2,208,446	3,101,930	2,084,133
Other-SEDOL Bldg Assessment	131,905	117,828	114,298	110,498	114,466	123,266	106,357
Tech Campus Assessment						18,802	
Total Expenditures Disbursed	8,618,149	8,267,608	8,457,542	5,037,660	6,843,803	7,784,154	7,013,898
Revenue Over Expenditure	626,851	(1,714,568)	(1,655,780)	7,143,320	5,614,654	3,876,230	810,191
Before Other Financing Sources							
OTHER FINANCING SOURCES							
Transfer to S&C Fund				(5,000,000)	(6,000,000)	(5,000,000)	
Sale of Alt Rev Bonds							
Permanent Transfer of Funds		468,258	468,258			(140,173)	(204,595)
OTHER FINANCING SOURCES	0	468,258	468,258	(5,000,000)	(6,000,000)	(5,140,173)	(204,595)
NET CHANGES IN FUND BALANCE	626,851	(1,246,310)	(1,187,522)	2,143,320	(385,346)	(1,263,943)	605,596
FUND BALANCE AT JULY 1	3,662,986	4,909,296	6,096,818	3,953,498	4,338,844	5,602,787	4,997,191
FUND BALANCE AT JUNE 30	4,289,837	3,662,986	4,909,296	6,096,818	3,953,498	4,338,844	5,602,787

Community High School District 117
Debt Service

24

w/ Fund Balance

TENTATIVE BUDGET

	FY 2023 Tentative Budget	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2021 FINAL BUDGET	FY 2020 AUDITED	FY 2019 AUDITED
REVENUE							
Local Sources							
Property Taxes	0			4,697,794	4,736,235	6,005,892	5,494,183
State Grant Revenue							2,890,111
EBF Funding	0			139,034	96,000	520,000	
Interest	0			3,577	9,000	53,582	52,252
Total Revenue	-		-	4,840,405	4,841,235	6,579,474	8,436,546
EXPENDITURE							
Bond and Interest							
Interest	0			6,912,593	6,912,594	6,459,301	6,019,430
Principal	0			1,442,407	1,442,408	1,500,699	1,560,570
Total Bond and Interest				8,355,000	8,355,002	7,960,000	7,580,000
Leases							
Technology Leases Principal	3,600	185,528	184,861	343,329	345,000	1,285	257,260
Technology Leases Interest	1,100	6,358	8,999	39,804	40,000	625	30,280
Total Leases	4,700	191,886	193,860	383,133	385,000	1,910	287,540
TOTAL EXPENDITURES	4,700	191,886	193,860	8,738,133	8,740,002	7,961,910	7,867,540
Revenue Over Expenditure	(4,700)	(191,886)	(193,860)	(3,897,728)	(3,898,767)	(1,382,436)	569,006
OTHER FINANCING SOURCES							
Interfund Transfers	4,700	191,886	193,860	383,133	385,000	1,910	287,540
OTHER FINANCING SOURCES	4,700	191,886	193,860	383,133	385,000	1,910	287,540
NET CHANGES IN FUND BALANCE	0	0	0	(3,514,595)	(3,513,767)	(1,380,526)	856,546
FUND BALANCE AT JULY 1	-	-	-	3,514,595	3,514,595	4,895,121	4,038,575
FUND BALANCE AT JUNE 30	-	-	-	-	828	3,514,595	4,895,121

Community High School District
Transportation
w/ Fund Balance

25

TENTATIVE BUDGET

	FY 2023 Tentative Budget	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED
REVENUE						
Local Sources						
Property Taxes	1,700,000	1,499,558	1,581,809	1,624,852	1,537,687	1,575,445
PTAB/CE Recapture	156,396	64,346				
Interest	6,000	5,971	3,000	3,156	31,458	34,479
Other	1,000	177	-			
Total Local Revenue	1,862,396	1,569,875	1,584,809	1,628,008	1,569,145	1,609,924
State/Federal Sources						
ESSER Funds	12,312	12,312	24,624			
EBF/GSA	2,000,000	450,000	450,000	300,000	300,000	-
Regular Trans	293,556	392,925	307,117	305,407	202,634	87,391
Previous Year Regular Trans	97,852			68,621	29,071	76,563
Special Education	756,759	1,007,205	863,422	761,436	676,655	809,884
Previous Year Special Ed Trans	252,253			222,218	266,530	242,331
Total State/Federal Revenue	3,412,732	1,862,442	1,645,163	1,657,682	1,474,890	1,216,169
TOTAL REVENUE	5,275,128	3,432,317	3,229,972	3,285,690	3,044,035	2,826,093
EXPENDITURES DISBURSED						
Support Services Business						
Salaries	17,000	14,574	18,000	16,465	15,842	14,985
Employee Benefits	4,000	3,243	2,700	2,328	2,286	2,238
Purchased Services	4,147,452	3,647,050	3,238,066	2,486,389	2,937,021	2,783,335
ESSER Funds	12,312	12,312	24,624			
Supplies and Materials	240,000	167,785	200,000	56,836	96,648	166,676
Capital Outlay	300,000	-	300,000			
Total Expenditures Disbursed	4,720,764	3,844,964	3,783,390	2,562,018	3,051,797	2,967,234
Revenue Over Expenditure	554,364	(614,992)	(497,700)	723,672	(7,762)	(141,141)
TOTAL OTHER FINANCING SOURCES						
NET CHANGES IN FUND BALANCE	554,364	(614,992)	(497,700)	723,672	70 (7,692)	(141,141)
FUND BALANCE AT JULY 1	1,381,633	1,996,625	2,494,325	1,770,653	1,778,347	1,919,488
FUND BALANCE AT JUNE 30	1,935,997	1,381,633	1,996,625	2,494,325	1,770,655	1,778,347

IMRF Fund

w/ Fund Balance

TENTATIVE BUDGET

	FY 2023 Tentative Budget	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE							
Local Sources							
Property Taxes	685,000	590,325	631,830	577,970	541,319	591,268	466,134
SEDOL Taxes	77,936	69,047	72,431	79,418	59,247	56,461	77,135
CPPRT	45,000	60,000	60,000	60,000	45,000	45,000	45,000
EBF/GSA	100,000	150,000	150,000	175,000	50,000	175,000	250,000
Interest	1,000	808	400	398	6,802	4,710	2,246
TOTAL REVENUE	908,936	870,180	914,661	892,786	702,368	872,439	840,515
EXPENDITURES DISBURSED							
SEDOL IMRF	72,367	71,691	72,000	66,026	70,746	82,114	84,374
Employee Benefits	800,000	765,487	865,000	770,547	775,136	712,333	732,155
Total Expenditures Disbursed	872,367	837,178	937,000	836,573	845,882	794,447	816,529
Revenue Over Expenditure Before Other Financing Sources	36,569	33,002	(22,339)	56,213	(143,514)	77,992	23,986
NET CHANGES IN FUND BAL	36,569	33,002	(22,339)	56,213	(143,514)	77,992	23,986
FUND BALANCE AT JULY 1	347,050	314,048	336,387	280,174	423,688	345,696	321,710
FUND BALANCE AT JUNE 30	383,619	347,050	314,048	336,387	280,174	423,688	345,696

Working Cash

w/ Fund Balance

TENTATIVE BUDGET

	FY 2023 Tentative Budget	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED
REVENUE						
Local Sources						
Property Taxes	75,000	67,077	71,100	72,399	65,541	62,827
Interest	2,500	2,400	1,000	1,000	21,517	13,148
TOTAL REVENUE	77,500	69,477	72,100	73,399	87,058	75,975
 NET CHANGE IN FUND BALANCE	 77,500	 69,477	 72,100	 73,399	 87,058	 75,975
 FUND BALANCE AT JULY 1	 969,039	 899,562	 827,462	 754,063	 667,005	 591,030
FUND BALANCE AT JUNE 30	1,046,539	969,039	899,562	827,462	754,063	667,005

Tort Liability

w/ Fund Balance

TENTATIVE BUDGET

	FY 2023 Tentative Budget	FY 2022 Unaudited	FY 2022 Final Budget	FY 2021 AUDITED	FY 2020 AUDITED	FY 2019 AUDITED
REVENUE						
Local Sources						
Property Taxes	283,000	246,849	263,338	265,642	247,771	240,983
EBF/GSA	85,000	85,000	85,000			-
Interest	150	150	100	130	2,037	1,226
TOTAL REVENUE	368,150	331,999	348,438	265,772	249,808	242,209
 EXPENDITURES DISBURSED						
Purchased Services	370,000	320,343	329,200	297,749	265,987	248,955
Total Expenditures Disbursed	370,000	320,343	329,200	297,749	265,987	248,955
 Revenue Over Expenditure	(1,850)	11,656	19,238	(31,977)	(16,179)	(6,746)
	-		-			
 NET CHANGES IN FUND BALANCE	(1,850)	11,656	19,238	(31,977)	(16,179)	(6,746)
 FUND BALANCE AT JULY 1	174,226	162,570	143,332	175,309	191,488	198,234
FUND BALANCE AT JUNE 30	172,376	174,226	162,570	143,332	175,309	191,488