

COMMUNITY HIGH SCHOOL DISTRICT 117

FINAL BUDGET 2021-2022



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

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Community High School District 117

Final Budget

Fiscal Year 2021-2022

2021-2022 General Budget Information

The budget was prepared utilizing the most current and available information and considers student enrollment and the listed initiatives as outlined in the Strategic Plan. It includes considerations for social emotional learning, learning loss, 1:1 refresh, and student/staff safety and health.

		<u>2022</u>	<u>2021</u>
Enrollment Antioch Community High School-6 th day		1319	1358
Enrollment Lakes Community High School-6 th day		1314	1290
2022 FTE at Lakes	102.0	2021 FTE at Lakes	100.3
2022 FTE at Antioch	103.5	2021 FTE at Antioch	101.5
2022 FTE at Allendale	3.0	2021 FTE at Allendale	4.0
Total	206.5		205.8
(includes 2 Speech/Hearing, 2 FT subs and 1 FT tutor)			

FTE encompasses teaching staff, counselors, psychologists, social workers, media directors speech and hearing staff, and includes the portion of the day spent teaching by Department Chairs.

Wages and Benefits

Wages and benefits encompass a large portion of the budget. 2017-2018 was the first year of a new collective bargaining agreement with a focus on teacher retention and teacher professional development. The contract calls for a 4% wage increase for the first 4 years and a 3.75% wage increase in the final year. In addition, incentives have been provided for National Board Certification and Professional Development. This District is in its final year of the contract.

The District also pays the premium for employee insurance and 40% of spouse or family insurance. For fiscal year 21-22, there is a 0% increase in the PPO, which is the benefit plan in which most employees are enrolled.

2021-2022 Initiatives

The 2021-2022 budget provides new or continued funding for the following initiatives. Many of these projects are directly linked to the latest 5 Year Strategic Plan.

Student Achievement

- New Bell Schedule
- Tutor – Full Time
- COVID – 19 Considerations
 - Improved Filtration
 - COVID Testing
 - Contact Tracing In House
 - WIFI for Families
 - Emotional Support
 - Address Learning Loss
 - 2 Full Time Subs
- Freshman Academy
- Year 4 Full District 1:1 Initiative and Programming
 - 2022 is the first re-fresh year
- Year 4 Instructional Tech Coaches
- Year 4 of Freshman Orientation Day
- Curriculum Development
- Significant Monetary Support for all AP Tests
- Dual Credit Opportunities
- Administrative Assessment Support
- Reinstatement of SRO
- Continue to support College Readiness Standards and Initiatives
- Continue to support staff adherence to SMART goals and curriculum alignment
- Continue to support RTI initiatives with additional student supports/incentives
- Maintain Manageable class sizes
- Robust Summer School Offerings

Qualified Staff

- My Learning Plan
- Continued Co-Teaching
- Reimbursement and stipends available for National Board Certification
- Incentives for Professional Development
- Continue support for staff development
 - CRISS
 - ALICE Training
 - Lunch and Learn trainings
 - New Teacher mentor program
 - AP training

Communication

- Friday Focus
- Streaming of sports and activities
- Strategic planning implementation
- Representation on Civic Organizations
- Continue to publish forward/internal dashboards addressing student achievement/financial indices/health indices
- Provide teacher training to improve parent communication
- Parent Universities
- Continue articulation with elementary districts
- Community newsletter/Connections Publication
- Continued improvement of website

Technology

- Staff driven technology choices
- Hired additional Instructional Tech Professional
- Update equipment based on 5-year plan
- Continue to investigate and test emerging instructional technologies
- Continue to investigate appropriate learning environments
- Maintain District data backbone and infrastructure
- Expand technology trainings for teachers
- Distance Learning Tools
- Refine security assessment strategies

Fiscal Responsibility

- Continue to improve internal controls
- Continue to closely monitor district financial health and cash position
- Build budget that supports identified educational goals

Facilities

- The District continues to enhance the learning and athletic/activity spaces, the security protocols, the infrastructure, and the overall appearance of facilities. Projects were undertaken, during the summer of 2021, which make facilities more prepared to handle curriculum changes that best suit student needs.

Human Resources

- My Learning Plan trainings
- Standardize hiring practices and documents
- Streamlining of Processes
- Update Procedures

Diversity

- Continue Cum Laude Program
- Continue to actively promote diversity within district
- Continue to actively promote character and ethics programs within district
- Continue to support community outreach initiatives

REVENUE SOURCES

Local Revenue

Local tax revenue cycles present a unique situation as the fiscal year end falls in such a way that extensions are split between budget years. Approximately \$695K, in new local tax revenue, will be received from the 2021 extension over the 2020 extension. From 2019 to 2020 the increase was \$1MK. Half of the 2020 dollars will be received in the 2021 FY and half in the 2022 FY. Half of the 2021 extension will be received in the 2022 FY and half in the 2023 FY.

Additional local revenue comes from student fees, cafeteria receipts, other LEAs, donations, impact fees and interest. Local revenue is received in ALL funds.

State Revenue

Assumptions have been made using the most recent information. Information is presented in the historical format. With the implementation of Evidence Based Funding, General State Aid, Special Education Personnel and Special Education Extraordinary Funding are rolled together under EBF.

EBF Breakdown

ED Fund	\$7,772,439
OM Fund	500,000
Trans Fund	450,000
IMRF Fund	150,000
Tort Fund	85,000

Federal Revenue

The District receives Title I, Title II, Medicaid, IDEA and Applied Tech dollars. Federal revenue is typically received in the Education Fund only.

In addition, the District will receive/expend approximately \$1M in ESSER/COVID relief.

Total Federal Revenue is \$1,934,856.

EDUCATION FUND

Revenue

Local

- Levy
- CPPRT
- Student Fees
- Donations
- Interest Income
- Lunch Sales
- Services to other LEAs

State

- Evidence Based Funding
- Categorical Revenue
 - Private Facility
 - Orphanage
 - Driver Education

Federal

- Title I and II
- Perkins
- IDEA
- Medicaid
- ESSER II & III

Expenditure

- Wage increase of 3.75%
- Health Insurance Costs are flat – coverage changes
- FTE Increase of 1.3
- FTE Increase in Support Staff
- Curriculum Development
- Class Size
- Summer School
- Extra Curricular Offerings

Instructional Services budget decrease of 20.5%

Support Services budget increase is 24.6%.

Non-Program Charges budget increase is 3.2% (SEDOL, LCAVC).

The overall Education Fund expenditure budget increase is 20.8%.

A fund balance of approximately \$26,835,251 is expected at June 30, 2022.

This represents 59.6% of fund expenditures.

OPERATIONS AND MAINTENANCE FUND

Revenue

- Levy
- Fees – Student Parking, Facility Rental, Impact Fees
- Interest Income
- EBF – Funding
- ESSER Funds (MERV 13 Filters)

Expenditure

Currently the District has one Director whose salary and benefits are charged to this fund. Additionally, the wages of all summer maintenance workers and a portion of the Asst. Supt. salary and benefits are paid from this fund.

WFF employs the maintenance staff, grounds staff, cleaning staff, and the study hall/hall monitor staff. Overhead and Management costs have remained steady while wages and associated payroll costs have increased. Large scale projects/purchases and associated costs are listed below.

ACHS Roof Replacement	823,575
LCHS Roof Replacement	274,525
ACHS Asphalt Program	419,698
LCHS Asphalt Program	31,590
LCHS Track Replacement	473,780
ACHS Univent Project	732,432
BOTH Safety Considerations	120,000
BOTH Greenhouses	40,000
BOTH 10 Year LS Survey	40,000
Preliminary work	
Move ACHS Weight Deck	
Replace ACHS Grounds Building	

*A fund balance of approximately \$4,690,585 expected at June 30, 2022.
55% of fund expenditures.*

DEBT SERVICE FUND

Expenditure

The District has 2 technology leases totaling \$193,860. Money is transferred, from the Education Fund, into the Debt Service Fund. The payment is made from the Debt Service Fund.

A fund balance of approximately \$0 expected at June 30, 2021.

TRANSPORTATION FUND

Revenue

- Levy
- Interest Income
- State Reimbursements
- EBF
- ESSER Funds (\$24,624)

The reimbursements are based on previous year expenditures. State revenue is assumed to include one un-received 2021 payments and three 2022 payments.

Expenditure

The District sub-contracts its transportation services. Durham School Services provides transportation for regular routes, most athletic and activity transportation needs, field trip needs and most special education needs. Increase for this service is 4.5%.

Top-Line Transportation transports small groups of special education and ROE students. These routes are typically done in mini-vans. There will be a substantial increase for this service for 2022 due to fuel, insurance and wage costs.

Smaller athletic teams and small groups of athletes or activity participants utilize the mini-buses. The mini-buses are leased by the district and operated by sponsors/coaches.

Regular home/school routes at \$286.31 per bus per day
Regular home/school routes at \$237.47 per bus per day (shared services with feeders)
One way runs are \$143.18 each. Late runs are \$204.39 each.

In addition, the District will attempt to purchase 4 mini-buses this year. The current lead time is 8 months due to the slow down at vehicle factories. The State cannot honor its contract due to the shortage and the drastic change in price.

*A fund balance of approximately \$1,664,599 is expected at June 30, 2022.
41% of fund expenditures.*

IMRF/SOCIAL SECURITY FUND

Revenue

- Levy
- Interest Income
- Corporate Replacement Tax
- EBF

Expenditure

The District's portion of Medicare, Social Security and IMRF are paid from this fund.

The current District IMRF rate is 7.84%. The rate changes every January 1st, and will drop to 6.41%. This is the rate the District must pay on the wages of all non-certified personnel who work more than 600 hours per year. The Social Security rate is 6.2%. This is a matching payroll tax paid on all non-certified wages. The Medicare rate is 1.45%. This is a matching payroll tax paid on all wages.

*A fund balance of approximately \$314,048 is expected at June 30, 2022.
34% of fund expenditures.*

WORKING CASH FUND

Revenue

- Levy
- Interest Income

Expenditure

There are no expenditure transactions from this fund.

A fund balance of approximately \$899,562 expected at June 30, 2022.

TORT FUND

Revenue

- Levy
- Interest Income

Expenditure

The District pays its Worker's Compensation premium, its Property/Casualty and Liability premium and the premium for Student Accident Insurance from this fund. Expenditures for fiscal year 2021-2022 are expected to be approximately \$329,200. The hard market will force premiums to continue to rise. The current market is greatly affected by cyber-crime, concussions and convective weather.

*A fund balance of approximately \$162,571 is expected at June 30, 2022.
49.4% of fund expenditures.*

**COMMUNITY HIGH SCHOOL DISTRICT 117
FINAL BUDGET
FY 2022**

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	EDUCATION	OPER & MAINT	SITE & CONSTR	TRANSPORTATION	IMRF	WKG CASH	TORT
Beginning Fund Balance July 1, 2021	26,990,533	5,878,107	2,090,464	2,494,327	336,387	827,462	143,333
Budgeted Revenue	44,840,871	6,801,762	395,238	3,229,972	914,661	72,100	348,438
Budgeted Expenditure	44,802,293	8,457,542	2,017,444	4,059,700	937,000	-	329,200
Revenue over Expenditure	38,578	(1,655,780)	(1,622,206)	(829,728)	(22,339)	72,100	19,238
Budgeted Transfer	(193,860)	468,258	(468,258)	-	-	-	-
Ending Fund Bal June 30, 2022	26,835,251	4,690,585	-	1,664,599	314,048	899,562	162,571

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Education Fund
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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUES RECEIVED					
Local Sources	34,056,442	32,709,458	29,550,402	30,586,603	31,476,641
State Sources	9,402,135	5,195,412	3,547,880	2,408,679	6,425,279
Federal Sources	1,382,294	858,067	639,768	770,961	639,950
Total Revenue	44,840,871	38,762,937	33,738,050	33,766,243	38,541,870
EXPENDITURES DISBURSED					
Instruction	30,879,694	25,630,113	25,125,204	26,548,339	24,269,191
Supporting Services	12,307,207	9,876,584	10,305,364	9,306,359	9,105,659
Non-programmed Charges	1,615,392	1,564,130	1,294,459	904,614	1,044,537
Total Expenditures Disbursed	44,802,293	37,070,827	36,725,027	36,759,312	34,419,387
Revenue Over Expenditure Before Other Financing Sources	38,578	1,692,110	(2,986,977)	(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	(155,282)	1,308,977	(2,970,151)	(2,625,622)	3,225,869
FUND BAL AT JULY 1	26,990,533	25,681,556	28,651,707	31,277,329	28,051,460
FUND BAL AT JUNE 30	26,835,251	26,990,533	25,681,556	28,651,707	31,277,329

Education Fund
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FINAL BUDGET

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE					
Local Sources					
General Levy	30,358,284	29,911,112	25,830,576	25,980,082	27,147,379
Leasing Levy	52,160	100,296	92,215	99,148	101,550
Special Ed Levy	481,198	483,169	411,514	404,767	418,602
CPPRT	240,000	271,428	216,297	193,707	175,654
Food Service	825,000	98,552	723,428	866,829	821,559
Student Fees	776,100	717,683	592,959	941,727	1,073,585
Interest	35,000	32,321	430,616	656,357	198,383
Tuition - Summer School	5,000	9,015	23,071	28,565	41,603
Tuition - Allendale	937,000	837,712	900,933	843,754	819,794
Admissions	165,000	14,315	126,000	147,674	129,137
Sales	32,200	2,276	11,785	32,033	6,150
Donations Priv. Sources	36,000	52,346	81,567	102,810	102,721
Svc Provided Other LEA	55,000	53,102	74,756	215,726	379,921
Other Local Sources	58,500	126,131	34,685	73,424	60,603
Total Local Sources	34,056,442	32,709,458	29,550,402	30,586,603	31,476,641
State Sources					
Unrestricted					583,594
EBF/GSA	7,772,439	3,296,111	2,016,077	821,736	3,345,154
EBF/GSA Supplemental	20,000		14,601	217,938	200,000
Total State Unrestricted	7,792,439	3,296,111	2,030,678	1,039,674	3,545,154

Education Fund
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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
State Sources					
Restricted					
Special Education					
Private Facility Tuition	142,000	143,528	166,495	116,989	152,790
Prev Yr Private Facility Tui.	47,671	55,235	38,582	42,786	131,217
Extraordinary					171,280
Personnel					214,305
Orphanage	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	240,000	239,425	229,268	170,558	338,376
CTEI	26,924	30,302	23,546	27,525	57,277
Driver Education	60,000	23,445	23,615	58,368	60,746
Previous Year Driver Educa	35,101	11,807	19,456	15,952	
18-3	30,000	29,361	66,160	32,564	105,988
State Library Grant	4,000	3,970	3,456	2,015	3,751
Other State Sources	24,000	18,440	8,608	13,195	
Total State Restricted	1,609,696	1,899,301	1,517,202	1,369,005	2,880,125
Total State Sources	9,402,135	5,195,412	3,547,880	2,408,679	6,425,279

Education Fund

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FINAL BUDGET

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Restricted					
Special Milk Program				-	4,770
Title I Low Income	116,716	101,208	97,513	97,331	117,500
<i>Title I Low Income Previous</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	95,000	78,387	64,250	52,963	71,469
<i>Title I Low Income - Neg-Pr</i>	<i>17,114</i>	<i>15,093</i>	<i>28,144</i>	<i>49,185</i>	<i>28,912</i>
IDEA Flow Through	506,592	437,917	280,091	281,893	241,684
IDEA Room and Board	-	-	7,550	102,070	1,214
Perkins	24,884	24,884	1,111	23,773	26,776
<i>Previous Year Perkins</i>	<i>-</i>	<i>24,884</i>			
Title II Teacher Quality	50,675	46,186	56,622	47,395	41,575
<i>Previous Yr Title II Teacher</i>	<i>4,478</i>	<i>2,083</i>	<i>5,500</i>	<i>9,717</i>	<i>13,000</i>
ESSER	439,943				
Medicaid Match - Admin Ot	27,000	27,307	21,047	25,713	13,006
Medicaid Match - Fee for Se	67,000	67,226	74,786	63,424	70,190
Total Restricted Federal	1,382,294	858,067	639,768	770,961	639,950
Total Federal Sources	1,382,294	858,067	639,768	770,961	639,950
TOTAL ED FUND REVENUE	44,840,871	38,762,937	33,738,050	33,766,243	38,541,870

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
INSTRUCTION					
Regular Programs					
Salaries	12,052,287	11,515,199	10,886,328	10,561,628	10,067,575
Benefits	2,492,980	2,433,438	2,143,682	1,929,335	2,212,139
ESSER Funds	179,516				
Purchased Services	372,250	318,769	418,767	490,938	250,081
Supplies & Materials	460,659	285,150	364,870	349,578	363,301
Capital Outlay	100,000	41,456	121,784	528,742	22,456
Other	85,000	67,705	42,890	32,200	23,690
Non-Capitalized Equipment	1,845,454	300,280	494,729	1,202,156	494,328
Total Regular Programs	17,588,146	14,961,997	14,473,050	15,094,577	13,433,570
Special Ed Programs					
Salaries	3,264,609	2,970,198	3,042,347	3,508,319	3,621,509
Benefits	727,328	585,452	607,451	623,294	759,468
Purchased Services	2,053,289	1,967,835	1,717,910	1,528,434	1,469,374
Supplies & Materials	75,000	67,111	89,970	82,183	78,282
Capital Outlay			-	68,325	-
Non-Capitalized Equipment	14,700	3,929	10,240	16,004	5,579
Tuition/Other Objects	1,729,000	1,177,366	1,259,920	1,274,794	738,476
Total Special Ed Programs	7,863,926	6,771,891	6,727,838	7,101,353	6,672,688
Vocational Programs					
Salaries	-	658			
Benefits	-	206			
Purchased Services	8,845	4,853	3,595	3,044	1,634
Supplies & Materials	22,037	32,493	22,316	22,096	27,774
Capital Outlay	20,732	10,419	19,058	22,790	17,847
Non-Capitalized Equipment	-			-	-
Total Vocational Programs	51,614	48,629	44,969	47,930	47,255

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Summer School					
Salaries	150,000	211,569	76,173	143,979	-
ESSER Funds	75,362				
Benefits	1,024	9,539	1,123	2,083	-
Supplies & Materials	2,000	148	71	1,059	1,286
Total Summer School	228,386	221,256	77,367	147,121	1,286
Interscholastic Programs					
Salaries	2,901,778	2,598,356	2,589,954	2,560,201	2,453,550
Benefits	123,566	110,298	118,998	110,539	154,051
Purchased Services	694,000	276,549	395,886	489,362	468,479
Supplies & Materials	269,000	129,849	199,511	228,851	252,691
Non-Capitalized Equipment	154,500	46,995	130,878	110,345	194,821
Capital Outlay	217,000	16,921	40,205	111,305	3,059
Total Interscholastic Progra	4,359,844	3,178,968	3,475,432	3,610,603	3,526,651
Driver Education					
Salaries	288,284	331,001	252,277	243,460	271,968
Benefits	43,605	35,083	38,799	43,943	81,704
Purchased Services	26,000	19,685	17,749	22,525	17,165
Supplies & Materials	5,000	3,253	2,723	3,177	4,037
Total Driver Ed Programs	362,889	389,022	311,548	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				1,599	4,182
Total Truant Alt. Programs	62,000	58,350	15,000	233,650	229,065
TOTAL INSTRUCTION	30,879,694	25,630,113	25,125,204	26,548,339	24,285,389

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
SUPPORT SERVICES - PUPILS					
Attend & Deans/Social Workers					
Salaries	938,596	955,904	944,531	607,094	713,762
Benefits	185,554	201,973	206,929	137,888	196,980
Purchased Services	242,000	60,277	48,344	-	-
Supplies & Materials	2,000	2,675	5,425	6,481	5,225
Non-Cap	4,000	-	-	111	-
Total Attend & Soc Work	1,372,150	1,220,829	1,205,229	751,574	915,967
Guidance Services					
Salaries	1,052,475	1,000,267	990,173	929,497	892,176
Benefits	140,000	131,001	135,770	123,573	154,949
Purchased Services	206,000	169,349	120,553	198,232	106,351
ESSER Funds	101,000	-	-	-	-
Supplies & Materials	11,400	2,362	5,592	6,592	6,331
Non-Capitalized Equipment	5,000	-	-	2,212	-
Total Guidance Services	1,515,875	1,302,979	1,252,088	1,260,106	1,159,807
Health Services					
Salaries	173,765	118,270	141,827	122,673	115,139
Benefits	29,000	27,856	33,201	26,548	53,278
Purchased Services	4,000	1,897	3,779	100,356	17,965
ESSER Funds	1,200	-	-	-	-
Supplies & Materials	20,000	6,352	3,567	4,849	3,247
Non-Capitalized Equipment	200	-	-	8,000	1,262
Total Health Services	228,165	154,375	182,374	262,426	190,891
Psych Services					
Salaries	475,181	370,588	358,291	-	-
ESSER Funds	82,865	-	-	-	-
Benefits	75,940	57,631	55,788	-	-
Purchased Services	10,000	14,181	14,695	-	-
Supplies & Materials	2,000	1,983	1,254	2,193	1,677
Total Psych Services	645,986	444,383	430,028	2,193	1,677
Speech Services					
Salaries	40,000	28,665	65,840	45,201	105,842
Purchased Services	194,400	189,364	124,043	88,403	-
Supplies & Materials	1,000	455	713	382	201
Total Speech Services	235,400	218,484	190,596	133,986	106,043

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
Other Support Services					
Purchased Services	0	10,667			
Supplies & Materials (Grad/	74,000	82,687	64,964	62,872	68,499
Total Other Support	74,000	93,354	64,964	62,872	68,499
TOTAL SUPPORT PUPILS	4,071,576	3,434,404	3,325,279	2,473,157	2,442,884
SUPPORT SERVICES-INSTRUCTIONAL STAFF					
Improvement of Instructional Services					
Salaries	86,900	81,548	220,795	222,797	367,575
Benefits	102,876	86,965	75,901	67,461	89,196
Purchased Services	387,859	251,820	301,412	297,280	215,063
Supplies & Materials	19,254	9,078	18,010	2,999	2,330
Other-Dues	20,725	13,822	16,688	16,708	18,861
Total Imp of Inst Serv	617,614	443,233	632,806	607,245	693,025
Educational Media Serv					
Salaries	253,354	242,020	277,527	288,929	273,331
Benefits	52,043	49,828	62,362	59,885	81,159
Purchased Services	44,605	36,465	36,636	34,027	40,264
Supplies & Materials	27,205	23,143	21,996	20,840	18,728
Capital Outlay	-	39,990			
Non-Capitalized Equipment	1,600	1,231	5,093	6,111	8,315
Total Educ Media Serv	378,807	392,677	403,614	409,792	421,797
Assessment & Testing					
Salaries	71,500	59,225	62,440	56,482	25,530
Benefits	300	30	353	367	60
Purchased Services	265,000	180,027	195,914	189,460	241,558
Supplies & Materials	14,000	7,125	13,614	12,788	11,583
Non-Capitalized Equipment					-
Total Assessment & Test	350,800	246,407	272,321	259,097	278,731
TOTAL SUPPORT SERVICE INSTRUCTIONAL STAFF	1,347,221	1,082,317	1,308,741	1,276,134	1,393,553

Education Fund

w/ Fund Balance

FINAL BUDGET

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

Education Fund

w/ Fund Balance

FINAL BUDGET

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
SUPPORT SERVICES					
BUSINESS					
Direction of Business					
Salaries	211,376	199,412	196,004	213,158	201,074
Benefits	29,270	18,511	17,109	15,887	31,761
Total Direction of Business	240,646	217,923	213,113	229,045	232,835
Fiscal Services					
Salaries	375,000	370,063	200,015	188,254	182,165
Benefits	88,000	66,897	49,937	47,274	53,231
Purchased Services	257,000	210,558	172,265	180,524	181,716
Supplies & Materials	9,500	5,678	7,404	7,822	5,894
Capital Outlay	5,000	-	-	20,534	-
Non-Capitalized Equipment	5,000	293	1,236	-	2,800
Total Fiscal Services	739,500	653,489	430,857	444,408	425,806
OM Plant Services					
Purchased Services	650,000	623,605	536,281	478,995	379,839
Total OM Plant Services	650,000	623,605	536,281	478,995	379,839
Food Services					
Purchased Services	820,000	173,049	605,548	715,377	709,998
Supplies & Materials	4,000	3,077	4,196	4,775	2,725
Capital Outlay	-	-	-	8,947	-
	824,000	176,126	609,744	729,099	712,723
SUPPORT SERVICES-BUSI	2,454,146	1,671,143	1,789,995	1,881,547	1,751,203

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

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 UNAUDITED	FY 2018 AUDITED
Support Services-Central					
Purchased Services	17,000	3,899	15,376	16,003	13,364
Total Support Services	17,000	3,899	15,376	16,003	13,364
Support Services-Staff					
Salaries				-	
Benefits				-	
Purchased Services	12,000	10,844	10,643	10,814	10,685
Total Support Services-Staff	12,000	10,844	10,643	10,814	10,685
Total Support Services-Health					
Support Services-Data					
Salaries	578,236	543,671	656,197	581,808	635,183
Benefits	126,600	99,031	106,163	86,458	110,782
Purchased Services	546,450	428,917	466,646	377,730	279,756
Supplies & Materials	120,000	90,200	87,987	104,114	118,184
Capital Outlay	186,450	15,776	82,994	74,690	64,968
Non-Capitalized Equipment	250,000	233,693	215,419	177,512	158,554
Total Support Services-Data	1,807,736	1,411,288	1,615,406	1,402,312	1,367,427
SUPPORT SERVICES CENT	1,836,736	1,426,031	1,641,425	1,429,129	1,391,476
TOTAL SUPPORT SERVICE	12,307,207	9,876,584	10,305,364	9,306,359	9,105,659

Education Fund
w/ Fund Balance

FINAL BUDGET

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
NON-PROG CHARGES					
Payments for SPED Programs					
Tuition	1,079,392	1,050,029	851,832	597,428	760,512
TOTAL NON-PROG CHARGES	1,079,392	1,050,029	851,832	597,428	760,512
Payments for Voc Ed Programs					
Tuition	536,000	514,101	442,627	306,360	284,025
TOTAL VOC PROGRAMS	536,000	514,101	442,627	306,360	284,025
Other Payment to In-State Govt. Units				826	
TOTAL NON-PROG CHARGES	1,615,392	1,564,130	1,294,459	904,614	1,044,537
TOTAL EDUCATION FUND DIRECT EXPENDITURES	44,802,293	37,070,827	36,725,027	36,759,312	34,435,585
Esser	439,943				

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

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE					
Local Sources					
Property Taxes	5,927,262	6,689,927	6,143,969	5,920,263	5,985,841
Interest	6,500	6,546	86,317	87,795	33,474
Rentals	45,000	38,375	50,770	44,985	121,515
Donations From Private Sources	75,000	170,378	54,715	142,712	2,258
Other	115,000	57,043	122,686	761,139	181,001
State/Federal Sources					
EBF/GSA	500,000	5,000,000	6,000,000	4,703,490	1,500,000
ESSER Funds	133,000	218,711			
TOTAL REVENUE	6,801,762	11,962,269	12,458,457	11,660,384	7,824,089
EXPENDITURES DISBURSED					
Salaries	176,300	143,196	157,053	133,821	123,170
Employee Benefits	34,400	12,017	11,362	9,083	9,083
Purchased Services	3,425,544	3,080,124	3,215,773	3,304,136	3,525,545
Supplies and Materials	1,054,000	1,177,228	1,100,692	1,069,928	1,092,140
Esser Funds	133,000				
Non-Capitalized Equipment	70,000	49,499	36,011	23,188	73,470
Capital Outlay	3,450,000	465,098	2,208,446	3,101,930	2,084,133
Other-SEDOL Bldg Assessment	114,298	110,498	114,466	123,266	106,357
Tech Campus Assessment				18,802	
Total Expenditures Disbursed	8,457,542	5,037,660	6,843,803	7,784,154	7,013,898
Revenue Over Expenditure	(1,655,780)	6,924,609	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			(140,173)	(204,595)
OTHER FINANCING SOURCES	468,258	(5,000,000)	(6,000,000)	(5,140,173)	(204,595)
NET CHANGES IN FUND BALANC	(1,187,522)	1,924,609	(385,346)	(1,263,943)	605,596
FUND BALANCE AT JULY 1	5,878,107	3,953,498	4,338,844	5,602,787	4,997,191
FUND BALANCE AT JUNE 30	4,690,585	5,878,107	3,953,498	4,338,844	5,602,787

Community High School District 117
Site and Construction
w/ Fund Balance
FINAL BUDGET

24

	FY 2022 FINAL BUDGET	FY 2021 UNAUDITED	FY 2020 AUDITED	FY 2019 AUDITED
REVENUE				
ESSER Funds	394,938			
Interest	300	16,000	76,791	12,394
TOTAL REVENUE	395,238	16,000	76,791	12,394
TRANSFERS				
OM Fund	-	5,000,000	6,000,000	5,000,000
TOTAL TRANSFERS	-	5,000,000	6,000,000	5,000,000
TOTAL REVENUE/TRANSFERS	395,238	5,016,000	6,076,791	5,012,394
Architect Fees	25,000	33,127	1,060,067	
Site Fees	30,000	133,796	190,033	41,330
Permitting Fees	-	-	31,098	15,000
Professional Fees	-	1,753	20,150	
ESSER Funds	394,938			
Capital	1,567,506	8,942,198	3,546,169	
Total Expenditures	2,017,444	9,110,874	4,847,517	56,330
NET CHANGE IN FUND BAL	(1,622,206)	(4,094,874)	1,229,274	4,956,064
FUND BALANCE AT JULY 1	2,090,464	6,185,338	4,956,064	-
TRANSFER TO OM	468,258			
FUND BALANCE AT JUNE 30	-	2,090,464	6,185,338	4,956,064

Community High School District 117**25****Debt Service****w/ Fund Balance****FINAL BUDGET**

	FY 2022	FY 2021	FY 2021	FY 2020	FY 2019	FY 2018
	Final Budget	Unaudited	FINAL BUDGET	AUDITED	AUDITED	AUDITED
REVENUE						
Local Sources						
Property Taxes		4,697,794	4,736,235	6,005,892	5,494,183	6,946,986
State Grant Revenue					2,890,111	
EBF Funding		139,034	96,000	520,000		
Interest		3,577	9,000	53,582	52,252	14,243
Total Revenue		4,840,405	4,841,235	6,579,474	8,436,546	6,961,229
EXPENDITURE						
Bond and Interest						
Interest		6,912,593	6,912,594	6,459,301	6,019,430	5,596,800
Principal		1,442,407	1,442,408	1,500,699	1,560,570	1,623,200
Total Bond and Interest		8,355,000	8,355,002	7,960,000	7,580,000	7,220,000
Leases						
Technology Leases Principal	184,861	343,329	345,000	1,285	257,260	168,710
Technology Leases Interest	8,999	39,804	40,000	625	30,280	7,149
Total Leases	193,860	383,133	385,000	1,910	287,540	175,859
TOTAL EXPENDITURES	193,860	8,738,133	8,740,002	7,961,910	7,867,540	7,395,859
Revenue Over Expenditure	(193,860)	(3,897,728)	(3,898,767)	(1,382,436)	569,006	(434,630)
OTHER FINANCING SOURCES						
Interfund Transfers	193,860	383,133	385,000	1,910	287,540	175,859
OTHER FINANCING SOURCES	193,860	383,133	385,000	1,910	287,540	175,859
NET CHANGES IN FUND BALANC	0	(3,514,595)	(3,513,767)	(1,380,526)	856,546	(258,771)
FUND BALANCE AT JULY 1	-	3,514,595	3,514,595	4,895,121	4,038,575	4,297,346
FUND BALANCE AT JUNE 30	-	-	828	3,514,595	4,895,121	4,038,575

**Community High School District
Transportation
w/ Fund Balance
FINAL BUDGET**

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE					
Local Sources					
Property Taxes	1,581,809	1,624,852	1,537,687	1,575,445	1,622,652
Interest	3,000	3,156	31,458	34,479	10,186
Total Local Revenue	1,584,809	1,628,008	1,569,145	1,609,924	1,632,838
State/Federal Sources					
ESSER Funds	24,624				
EBF/GSA	450,000	300,000	300,000	-	450,000
Regular Trans	205,062	305,407	202,634	87,391	224,092
<i>Previous Year Regular Trans</i>	<i>102,055</i>	<i>68,621</i>	<i>29,071</i>	<i>76,563</i>	<i>44,686</i>
Special Education	612,975	761,436	676,655	809,884	726,004
<i>Previous Year Special Ed Trans</i>	<i>250,447</i>	<i>222,218</i>	<i>266,530</i>	<i>242,331</i>	<i>369,430</i>
Total State/Federal Revenue	1,645,163	1,657,682	1,474,890	1,216,169	1,814,212
TOTAL REVENUE	3,229,972	3,285,690	3,044,035	2,826,093	3,447,050
EXPENDITURES DISBURSED					
Support Services Business					
Salaries	18,000	16,465	15,842	14,985	14,174
Employee Benefits	2,700	1,954	2,286	2,238	2,207
Purchased Services	3,514,376	2,486,763	2,937,021	2,783,335	2,512,659
ESSER Funds	24,624				
Supplies and Materials	200,000	56,836	96,648	166,676	191,083
Capital Outlay	300,000				55,750
Total Expenditures Disbursed	4,059,700	2,562,018	3,051,797	2,967,234	2,775,873
Revenue Over Expenditure	(829,728)	723,672	(7,762)	(141,141)	671,177
TOTAL OTHER FINANCING SOURCES					
NET CHANGES IN FUND BALANCE	(829,728)	723,672	(7,692)	(141,141)	671,177
FUND BALANCE AT JULY 1	2,494,327	1,770,655	1,778,347	1,919,488	1,248,311
FUND BALANCE AT JUNE 30	1,664,599	2,494,327	1,770,655	1,778,347	1,919,488

Community High School District
IMRF Fund
w/ Fund Balance
FINAL BUDGET

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

Community High School District 117
Working Cash
w/ Fund Balance
FINAL BUDGET

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	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE					
Local Sources					
Property Taxes	71,100	72,399	65,541	62,827	60,417
Interest	1,000	1,000	21,517	13,148	2,687
TOTAL REVENUE	72,100	73,399	87,058	75,975	63,104
 NET CHANGE IN FUND BALANCE	 72,100	 73,399	 87,058	 75,975	 63,104
 FUND BALANCE AT JULY 1	 827,462	 754,063	 667,005	 591,030	 527,926
FUND BALANCE AT JUNE 30	899,562	827,462	754,063	667,005	591,030

Community High School District 117**29****Tort Liability****w/ Fund Balance****FINAL BUDGET**

	FY 2022 Final Budget	FY 2021 Unaudited	FY 2020 AUDITED	FY 2019 AUDITED	FY 2018 AUDITED
REVENUE					
Local Sources					
Property Taxes	263,338	265,642	247,771	240,983	263,908
EBF/GSA	85,000			-	43,079
Interest	100	131	2,037	1,226	463
TOTAL REVENUE	348,438	265,773	249,808	242,209	307,450
 EXPENDITURES DISBURSED					
Purchased Services	329,200	297,749	265,987	248,955	262,384
Total Expenditures Disbursed	329,200	297,749	265,987	248,955	262,384
 Revenue Over Expenditure	19,238	(31,976)	(16,179)	(6,746)	45,066
 NET CHANGES IN FUND BALANCE]	19,238	(31,976)	(16,179)	(6,746)	45,066
 FUND BALANCE AT JULY 1	143,333	175,309	191,488	198,234	153,168
 FUND BALANCE AT JUNE 30	162,571	143,333	175,309	191,488	198,234