

Hearing Meeting

**BOARD OF EDUCATION
Jacksonville School District #117**

AGENDA

Wednesday, September 18, 2024

Board Room

211 West State Street

Jacksonville, IL 62650

6:00 PM

I. CALL TO ORDER notice is hereby given by the Board of Education of School District 117, Morgan County Illinois, that the tentative budget for said School District for the fiscal year of 7/1/2024 through 6/30/2025 will be on file and copies conveniently available for public inspection at 211 West State Street, Jacksonville, Illinois from and after the 16th day of August 2024 during the business hours of 10:00 am to 2:00 p.m. The tentative budget will also be available on the District's website.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing and regular meeting to approve said budget will be held at 6:00 P.M. and 7:00 P.M. respectively, on the 18th day of September 2024, at the Jacksonville 117 Board Room, 211 West State Street, Jacksonville in said School District 117.

II. PUBLIC HEARING

2

- Fiscal Year 25 Budget

FY 25 Budget

FUND	FY 25 BEGINNING FUND BALANCE (Unaudited)	FY 25 REVENUES PROPOSED (PROJECTED)	FY25 EXPENDITURES PROPOSED (PROJECTED)	FY 25 SURPLUS/ DEFICIT (PROJECTED)	FY25 ENDING FUND BALANCE (PROJECTED)
EDUCATION *	31,499,341	37,836,797	43,313,983	-5,477,186	26,022,155
OPERATIONS & MAINTENANCE *	3,270,299	4,491,708	6,290,803	-1,799,095	1,471,204
DEBT SERVICE	2,807,908	3,105,000	3,000,000	105,000	2,912,908
TRANSPORTATION *	2,687,308	2,358,160	2,363,167	-5,007	2,682,301
IMRF / SOCIAL SECURITY*	1,164,116	1,277,014	1,922,295	-645,281	518,835
CAPITAL PROJECTS	1,698,849	25,000	1,600,000	-1,575,000	123,849
WORKING CASH	2,959,975	194,975	0	194,975	3,154,950
TORT	159,455	761,595	828,702	-67,107	92,348
FIRE PREVENTION & SAFETY	243,800	412,680	637,722	-225,042	18,758
				0	0
* OPERATING FUNDS	40,416,923	44,881,640	51,967,953	-7,086,313	33,330,610

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Jacksonville SD 117

District RCDT No: 01069117022

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Jacksonville SD 117, County of Morgan, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Jacksonville SD 117, County of Morgan, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 18th day of September, 2024, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2024 and ending June 30, 2025.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 18th day of September, 2024 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?s=true>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2	Description: Enter Whole Numbers Only											
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		31,499,341	3,270,299	2,807,908	2,687,308	1,164,116	1,698,849	2,959,975	159,455	243,800	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	21,328,886	3,524,835	3,105,000	1,308,160	1,277,014	25,000	194,975	661,595	412,680	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	11,798,388	966,873	0	1,050,000	0	0	0	100,000	0	
8	FEDERAL SOURCES	4000	4,709,523	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		37,836,797	4,491,708	3,105,000	2,358,160	1,277,014	25,000	194,975	761,595	412,680	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	2,009,981									
11	Total Receipts/Revenues		39,846,778	4,491,708	3,105,000	2,358,160	1,277,014	25,000	194,975	761,595	412,680	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	27,683,650			2,363,167	863,751			0		
14	SUPPORT SERVICES	2000	13,289,584	6,290,803		0	999,326	1,340,000		828,702	637,722	
15	COMMUNITY SERVICES	3000	734,318	0		0	59,218			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,606,431	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	0	0	3,000,000	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ⁹		43,313,983	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000		828,702	637,722	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,009,981	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		45,323,964	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000		828,702	637,722	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(5,477,186)	(1,799,095)	105,000	(5,007)	(645,281)	(1,315,000)	194,975	(67,107)	(225,042)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			100,000							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			53,787							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800			0			0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	153,787	0	0	0	0	0	0	

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2	Description: Enter Whole Numbers Only											
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund and Int Proceeds to Debt Service Fund	8170										
56	Taxes Pledged to Pay Principal on GASB 87 Leases	8410	100,000									
57	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510	53,787									
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		153,787	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(153,787)	0	153,787	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		25,868,368	1,471,204	3,066,695	2,682,301	518,835	383,849	3,154,950	92,348	18,758	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		520,551									
84	RECEIPTS/REVENUES (For Student Activity Funds)		510,000									
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		480,000									
87	Total Student Activity Direct Disbursements/Expenditures	1999										
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		30,000									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		550,551									
90												

1	A		B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only												
2	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.												
91	Description: Enter Whole Numbers Only												
92	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024												
93	1000	32,019,892	3,270,299	2,807,908	2,687,308	1,164,116	1,698,849	2,959,975	159,455	243,800			
94	RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
95	2000	21,838,886	3,524,835	3,105,000	1,308,160	1,277,014	25,000	194,975	661,595	412,680			
96	3000	0	0	0	0	0	0	0	0	0			
97	4000	11,798,388	966,873	0	1,050,000	0	0	0	100,000	0			
98	4000	4,709,523	0	0	0	0	0	0	0	0			
99	3998	38,346,797	4,491,708	3,105,000	2,358,160	1,277,014	25,000	194,975	761,595	412,680			
100	Receipts/Revenues for "On Behalf" Payments ²												
101	Total Receipts/Revenues												
102	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
103	1000	28,163,650	6,290,803	0	2,363,167	863,751	1,340,000	0	828,702	637,722			
104	2000	13,289,584	0	0	0	999,326	0	0	0	0			
105	3000	734,318	0	0	0	59,218	0	0	0	0			
106	4000	1,606,431	0	0	0	0	0	0	0	0			
107	5000	0	0	3,000,000	0	0	0	0	0	0			
108	6000	0	0	0	0	0	0	0	0	0			
109	4180	43,793,983	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	828,702	637,722				
110	Disbursements/Expenditures for "On Behalf" Payments ²												
111	Total Disbursements/Expenditures												
112	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures												
113	OTHER SOURCES/USES OF FUNDS												
114	OTHER SOURCES OF FUNDS (7000)												
115	Total Other Sources of Funds ⁸												
116	OTHER USES OF FUNDS (8000)												
117	Total Other Uses of Funds ⁹												
118	Total Other Sources/Uses of Fund												
119	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025												
120	26,418,919	1,471,204	3,066,695	2,682,301	518,835	363,849	3,154,950	92,348	18,758				
121	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
122	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
123	Object Name	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object	
124	Salaries	100	27,869,410	2,226,855	0	1,343,264	0	0	0	0	0	0	31,439,529
125	Employee Benefits	200	7,058,968	519,175	0	455,856	1,922,295	0	0	0	0	0	9,956,294
126	Purchased Services	300	1,852,749	721,045	0	74,000	0	0	0	828,702	0	0	3,476,496
127	Supplies & Materials	400	3,071,359	1,244,100	0	295,000	0	0	0	0	0	0	4,610,459
128	Capital Outlay	500	85,073	1,577,328	0	193,547	0	1,340,000	0	0	637,722	0	3,833,670
129	Other Objects	600	3,030,924	2,300	3,000,000	1,500	0	0	0	0	0	0	6,034,724
130	Non-Capital Equipment	700	259,200	0	0	0	0	0	0	0	0	0	259,200
131	Termination Benefits	800	86,300	0	0	0	0	0	0	0	0	0	86,300
132	Total Expenditures		43,313,983	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	828,702	637,722	0	0	59,696,672

Summary of Cash Transactions

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
3	as of July 1, 2024		31,501,176	3,270,299	2,807,909	2,687,308	1,164,118	1,698,849	2,959,975	159,455	243,800
4	Total Direct Receipts & Other Sources ⁸		37,836,797	4,491,708	3,258,787	2,358,160	1,277,014	25,000	194,975	761,595	412,680
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		37,836,797	4,491,708	3,258,787	2,358,160	1,277,014	25,000	194,975	761,595	412,680
12	Total Amount Available		69,337,973	7,762,007	6,066,696	5,045,468	2,441,132	1,723,849	3,154,950	921,050	656,480
13	Total Direct Disbursements & Other Uses ⁹		43,467,770	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	0	828,702	637,722
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		43,467,770	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	0	828,702	637,722
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		25,870,203	1,471,204	3,066,696	2,682,301	518,837	383,849	3,154,950	92,348	18,758
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		520,551								
24	Total Direct Receipts & Other Sources ⁸		510,000								
25	Total Amount Available		1,030,551								
26	Total Direct Disbursements & Other Uses ⁹		480,000								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		550,551								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		32,021,727	3,270,299	2,807,909	2,687,308	1,164,118	1,698,849	2,959,975	159,455	243,800
30	Total Direct Receipts & Other Sources ⁸		38,346,797	4,491,708	3,258,787	2,358,160	1,277,014	25,000	194,975	761,595	412,680
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		38,346,797	4,491,708	3,258,787	2,358,160	1,277,014	25,000	194,975	761,595	412,680
33	Total Amount Available		70,368,524	7,762,007	6,066,696	5,045,468	2,441,132	1,723,849	3,154,950	921,050	656,480
34	Total Direct Disbursements & Other Uses ⁹		43,947,770	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	0	828,702	637,722
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		43,947,770	6,290,803	3,000,000	2,363,167	1,922,295	1,340,000	0	828,702	637,722
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		26,420,754	1,471,204	3,066,696	2,682,301	518,837	383,849	3,154,950	92,348	18,758

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1												
2												
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies ^{11 (1110-1120)}	1100	17,161,708	3,372,335		1,213,185	538,492		146,861	660,240	412,680	
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1140	252,668									
8	FICA and Medicare Only Levies	1150					660,240					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	Total Ad Valorem Taxes Levied by District		17,414,376	3,372,335	0	1,213,185	1,198,732	0	146,861	660,240	412,680	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,000,000				45,786					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		2,000,000	0	0	0	45,786	0	0	0	0	
19	TUITION											
20	Regular Tuition from Pupils or Parents (In State)	1300										
21	Regular Tuition from Other Districts (In State)	1311										
22	Regular Tuition from Other Districts (In State)	1312										
23	Regular Tuition from Other Sources (In State)	1313										
24	Regular Tuition from Other Sources (Out of State)	1314										
25	Summer School Tuition from Pupils or Parents (In State)	1321										
26	Summer School Tuition from Other Districts (In State)	1322										
27	Summer School Tuition from Other Sources (In State)	1323										
28	Summer School Tuition from Other Sources (Out of State)	1324										
29	CTE Tuition from Pupils or Parents (In State)	1331										
30	CTE Tuition from Other Districts (In State)	1332										
31	CTE Tuition from Other Sources (In State)	1333										
32	CTE Tuition from Other Sources (Out of State)	1334										
33	Special Education Tuition from Pupils or Parents (In State)	1341										
34	Special Education Tuition from Other Districts (In State)	1342										
35	Special Education Tuition from Other Sources (In State)	1343										
36	Special Education Tuition from Other Sources (Out of State)	1344										
37	Adult Tuition from Pupils or Parents (In State)	1351										
38	Adult Tuition from Other Districts (In State)	1352										
39	Adult Tuition from Other Sources (In State)	1353										
40	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		0									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1400										
43	Regular Transportation Fees from Other Districts (In State)	1411										
44	Regular Transportation Fees from Other Sources (In State)	1412										
45	Regular Transportation Fees from Other Sources (Out of State)	1413										
46	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
47	Regular Transportation Fees from Other Sources (Out of State)	1416										
48	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
49	Summer School Transportation Fees from Other Districts (In State)	1422										
50	Summer School Transportation Fees from Other Sources (In State)	1423										
51	Summer School Transportation Fees from Other Sources (Out of State)	1424										
52	CTE Transportation Fees from Pupils or Parents (In State)	1431										
53	CTE Transportation Fees from Other Districts (In State)	1432										
54	CTE Transportation Fees from Other Sources (In State)	1433										
55	CTE Transportation Fees from Other Sources (Out of State)	1434										
56	Special Education Transportation Fees from Pupils or Parents (In State)	1441										
57	Special Education Transportation Fees from Other Districts (In State)	1442										
58	Special Education Transportation Fees from Other Sources (In State)	1443										
59	Special Education Transportation Fees from Other Sources (Out of State)	1444										
59	Adult Transportation Fees from Pupils or Parents (In State)	1451										
						4,975						

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					4,975					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,400,400	120,000	5,000	90,000	32,496	25,000	48,114	1,355	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,400,400	120,000	5,000	90,000	32,496	25,000	48,114	1,355	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	280,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	32,000								
75	Total Food Service		312,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	65,482								
78	Admissions - Other	1719									
79	Fees	1720	45,167								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	764	4,500							
82	Student Activity Fund Revenues	1799	510,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		111,413	4,500							
84	Total District/School Activity Income (with Student Activity Funds 1799)		621,413								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	63,697								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		63,697								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		25,000							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960	27,000								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			3,100,000						
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993		3,000							
109	Other Local Revenues (Describe & Itemize)	1999	27,000	28,000	3,100,000	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		27,000	3,524,835	3,105,000	1,308,160	1,277,014	25,000	194,975	661,595	412,680
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	21,328,886	3,524,835	3,105,000	1,308,160	1,277,014	25,000	194,975	661,595	412,680
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		21,838,886								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1										
2										
114	2100									
115	2200									
116	2300									
117	2000	0	0	0	0	0				
118										
119										
120	3001	8,601,855	966,873						100,000	
121	3005									
122	3030									
123	3099									
124		8,601,855	966,873	0	0	0	0		100,000	0
125										
126										
127	3100	500,000								
128	3105									
129	3110									
130	3120	90,000								
131	3130	1,000								
132	3145									
133	3199	591,000	0	0	0	0				
134										
135										
136	3200									
137	3220									
138	3225									
139	3235	14,640								
140	3240									
141	3270									
142	3299	14,640	0	0	0	0				
143										
144										
145	3305									
146	3310									
147		0				0				
148	3360	28,000								
149	3365									
150	3370	38,000								
151	3410									
152	3499									
153										
154	3500									
155	3510				500,000					
156	3599				550,000					
157		0		0	1,050,000	0				
158	3610									
159	3660									
160	3695									
161	3705	2,046,287								
162	3766									
163	3775									
164	3780									
165	3815									
166	3825									
167	3920									
168	3925									
169	3925									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
170	3999	478,606								
171		3,196,533	0	0	1,050,000	0	0	0	0	0
172	3000	11,798,388	966,873	0	1,050,000	0	0	0	100,000	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
173	4001									
174	4009									
175										
176										
177		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
178	4045									
179	4050									
180	4060									
181	4090									
182										
183		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
184 GOVT. THRU THE STATE (4100-4999)										
185 TITLE V										
186	4100									
187	4105	67,106								
188	4107									
189	4199	67,106	0		0	0				
190										
191 FOOD SERVICE										
192	4200									
193	4210	1,400,000								
194	4215									
195	4220	450,000								
196	4225									
197	4226									
198	4240	25,000								
199	4299	1,875,000				0				
200										
201 TITLE I										
202	4300	1,051,763								
203	4305									
204	4340									
205	4399	165,760								
206		1,217,523	0		0	0				
207 TITLE IV										
208	4400									
209	4415									
210	4421									
211	4499									
212		0	0		0	0				
213 FEDERAL - SPECIAL EDUCATION										
214	4600	35,949								
215	4605									
216	4620	972,858								
217	4625	200,000								
218	4630									
219	4699	1,208,807	0		0	0				
220										
221 CTE - PERKINS										
222	4770	65,000								

Estimated Receipts/Revenues

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
223 CTE - Other (Describe & Itemize)	4799									
224 Total CTE - Perkins		65,000	0			0				
225 Federal - Adult Education	4810									
226 ARRA - General State Aid - Education Stabilization	4850									
227 ARRA - Title I - Low Income	4851									
228 ARRA - Title I - Neglected, Private	4852									
229 ARRA - Title I - Delinquent, Private	4853									
230 ARRA - Title I - School Improvement (Part A)	4854									
231 ARRA - Title I - School Improvement (Section 1003g)	4855									
232 ARRA - IDEA - Part B - Preschool	4856									
233 ARRA - IDEA - Part B - Flow-Through	4857									
234 ARRA - Title IID - Technology - Formula	4860									
235 ARRA - Title IID - Technology - Competitive	4861									
236 ARRA - McKinney - Vento Homeless Education	4862									
237 ARRA - Child Nutrition Equipment Assistance	4863									
238 Impact Aid Formula Grants	4864									
239 Impact Aid Competitive Grants	4865									
240 Qualified Zone Academy Bond Tax Credits	4866									
241 Qualified School Construction Bond Credits	4867									
242 Build America Bond Tax Credits	4868									
243 Build America Bond Interest Reimbursement	4869									
244 ARRA - General State Aid - Other Government Services Stabilization	4870									
245 Other ARRA Funds - II	4871									
246 Other ARRA Funds - III	4872									
247 Other ARRA Funds - IV	4873									
248 Other ARRA Funds - V	4874									
249 ARRA - Early Childhood	4875									
250 Other ARRA Funds - VII	4876									
251 Other ARRA Funds - VIII	4877									
252 Other ARRA Funds - IX	4878									
253 Other ARRA Funds - X	4879									
254 Other ARRA Funds - Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
255 Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256 Race to the Top Program	4901									
257 Race to the Top - Preschool Expansion Grant	4902									
258 Title III - Instruction for English Learners & Immigrant Students	4905									
259 Title III - English Language Acquisition	4909									
260 McKinney Education for Homeless Children	4920									
261 Title II - Eisenhower - Professional Development Formula	4930	119,687								
262 Title II - Teacher Quality	4932									
263 Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264 Federal Charter Schools	4960									
265 State Assessment Grants	4981									
266 Grant for State Assessments and Related Activities	4982									
267 Medicaid Matching Funds - Administrative Outreach	4991	100,000								
268 Medicaid Matching Funds - Fee-For-Service Program	4992									
269 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	56,400								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		4,709,523	0	0	0	0	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	4,709,523	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		37,836,797	4,491,708	3,105,000	2,358,160	1,277,014	25,000	194,975	761,595	412,680
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		38,346,797								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	10,659,200	2,321,688	17,420	730,650	0	3,800	700	82,000	13,815,458
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	728,478	205,529	7,315	13,636					954,958
8	Special Education Programs (Functions 1200 - 1220)	1200	5,729,281	2,063,151	63,200	83,525		215,269	3,000		8,157,426
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	708,401	229,676	28,590	16,229					982,896
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	643,871	139,032	3,500	37,800					824,203
14	Interscholastic Programs	1500	783,861	75,105	164,028	75,653		44,055			1,142,702
15	Summer School Programs	1600				1,200					1,200
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	93,719	10,493	11,750	4,500	25,073	300			145,835
18	Bilingual Programs	1800			33,972						33,972
19	Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912					1,625,000				1,625,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918					480,000				480,000
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Traut Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	19,346,811	5,044,674	329,775	963,193	25,073	1,888,424	3,700	82,000	27,683,650
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	19,346,811	5,044,674	329,775	963,193	25,073	2,368,424	3,700	82,000	28,163,650
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	281,903	60,662	3,000	4,000					349,565
39	Guidance Services	2120	776,049	162,168		3,800					942,017
40	Health Services	2130	484,501	101,467	900	12,600			5,000		604,468
41	Psychological Services	2140	420,779	79,172	17,000	5,000					521,951
42	Speech Pathology & Audiology Services	2150	714,630	139,663	2,650	5,200					862,143
43	Other Support Services - Pupils (Describe & Itemize)	2190	90,000			1,850					91,850
44	Total Support Services - Pupil	2100	2,767,862	543,132	23,550	32,450	0	0	5,000	0	3,371,994
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	345,368	88,930	245,567	19,850		3,000			702,715
47	Educational Media Services	2220	469,630	124,308	128,000	844,470	50,000	100	250,000		1,866,508
48	Assessment & Testing	2230				124,154					124,154
49	Total Support Services - Instructional Staff	2200	814,998	213,238	497,721	864,320	50,000	3,100	250,000	0	2,693,377
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	22,550		181,400	19,700		11,000			234,650
52	Executive Administration Services	2320	223,618	39,663	3,750	700		2,000			269,731
53	Special Area Administration Services	2330	370,342	25,594	4,733	5,858					406,527
54	Tort Immunity Services	2361,	0	0	10,000	0	0	0	0	0	10,000
55	Total Support Services - General Administration	2300	616,510	65,257	199,883	26,258	0	13,000	0	0	920,908
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	2,327,818	698,694	39,120	80,850		5,000			3,151,482
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	2,327,818	698,694	39,120	80,850	0	5,000	0	0	3,151,482
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	110,430	27,810	950						139,190
62	Fiscal Services	2520	143,190	48,111	92,550	40,500		500		4,300	329,151

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
63	Operation & Maintenance of Plant Services	2540	77,910	14,470	55,146	22,853					170,379
64	Pupil Transportation Services	2550			43,500						43,500
65	Food Services	2560	623,721	222,543	22,250	953,175	10,000	900	500		1,833,089
66	Internal Services	2570									0
67	Total Support Services - Business	2500	955,251	312,934	214,396	1,016,528	10,000	1,400	500	4,300	2,515,309
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	150,000	17,536	1,000	349					168,885
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640	402,014	29,815	15,800	17,000		3,000			467,629
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	552,014	47,351	16,800	17,349	0	3,000	0	0	636,514
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	8,034,453	1,880,606	991,470	2,037,755	60,000	25,500	255,500	4,300	13,289,584
77	COMMUNITY SERVICES (ED)	3000	488,146	133,688	42,073	70,411					734,318
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110						450,000			0
81	Payments for Special Education Programs	4120			489,431						939,431
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140						2,000			0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			489,431			452,000			941,431
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						665,000			665,000
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						665,000			665,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			489,431			1,117,000			1,606,431
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		27,869,410	7,058,968	1,852,749	3,071,359	85,073	3,030,924	259,200	86,300	43,313,983
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		27,869,410	7,058,968	1,852,749	3,071,359	85,073	3,510,924	259,200	86,300	43,793,983
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(5,477,186)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(5,447,186)
120											

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510			15,000						0
127	Facilities Acquisition & Construction Services	2530	3,000		706,045	1,244,100	1,574,328	2,300			18,000
128	Operation & Maintenance of Plant Services	2540	2,223,855	519,175			3,000				6,269,803
129	Pupil Transportation Services	2550									3,000
130	Food Services	2560									0
131	Total Support Services - Business	2500	2,226,855	519,175	721,045	1,244,100	1,577,328	2,300	0	0	6,290,803
132	Other Support Services - Misc. (Describe & Itemize)	2900									
133	Total Support Services	2000	2,226,855	519,175	721,045	1,244,100	1,577,328	2,300	0	0	6,290,803
134	COMMUNITY SERVICES (O&M)	3000									
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									
138	Payments for Special Education Programs	4120									
139	Payments for CTE Program	4140									
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
143	Total Payments to Other Dist & Govt Unit	4000			0						
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100									
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		2,226,855	519,175	721,045	1,244,100	1,577,328	2,300	0	0	6,290,803
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,799,095)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									
162	Payments for Special Education Programs	4120									
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
164	Total Payments to Other Dist & Govt Units (In-State)	4000									
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									
168	Tax Anticipation Notes	5120									
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
170	State Aid Anticipation Certificates	5140									
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
172	Total Debt Service - Interest On Short-Term Debt	5100									
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									1,798,124
175	Principal Retired (Describe & Itemize)	5400						1,165,000			1,165,000
176	Debt Service - Other (Describe & Itemize)	5000			0			36,876			36,876
177	Total Debt Service	6000			0			3,000,000			3,000,000
178	PROVISION FOR CONTINGENCIES (DS)										
179	Total Direct Disbursements/Expenditures				0			3,000,000			3,000,000

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										105,000
180	40 - TRANSPORTATION FUND (TR)										
181	SUPPORT SERVICES (TR)	2000									
182	Support Services - Pupils	2100									
183	Other Support Services - Pupils (Describe & Itemize)	2190									
184	Support Services - Business										
185	Pupil Transportation Services	2550	1,343,264	455,856	74,000	295,000	193,547	1,500			2,363,167
186	Other Support Services - Business (Describe & Itemize)	2900									
187	Total Support Services	2000	1,343,264	455,856	74,000	295,000	193,547	1,500	0	0	2,363,167
188	COMMUNITY SERVICES (TR)	3000									
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
190	Payments to Other Dist & Govt Units (In-State)	4100									
191	Payments for Regular Program	4110									
192	Payments for Special Education Programs	4120									
193	Payments for Adult/Continuing Education Programs	4130									
194	Payments for CTE Programs	4140									
195	Payments for Community College Programs	4170									
196	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						
197	Total Payments to Other Dist & Govt Units (In-State)	4100			0						
198	PAYMENTS TO OTHER DIST & GOVT UNITS (Out-of-State) (Describe & Itemize)	4400									
199	Payments to Other Dist & Govt Units	4000			0						
200	Total Payments to Other Dist & Govt Units	5000			0						
201	DEBT SERVICE (TR)	5100									
202	Debt Service - Interest on Short-Term Debt	5110									
203	Tax Anticipation Warrants	5120									
204	Tax Anticipation Notes	5130									
205	Corporate Personal Prop Repl Tax Anticipation Notes	5140									
206	State Aid Anticipation Certificates	5150									
207	Other Interest on Short-Term Debt (Describe & Itemize)	5100									
208	Total Debt Service - Interest on Short-Term Debt	5200									
209	Debt Service - Interest on Long-Term Debt	5300									
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5400									
211	Debt Service - Other (Describe & Itemize)	5000									
212	Total Debt Service	6000									
213	PROVISION FOR CONTINGENCIES (TR)										
214	Total Direct Disbursements/Expenditures		1,343,264	455,856	74,000	295,000	193,547	1,500	0	0	2,363,167
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,007)
216	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)	1000									
217	INSTRUCTION (MR/SS)	1100									
218	Regular Program	1125									
219	Pre-K Programs	1200									
220	Special Education Programs (Functions 1200-1220)	1225									
221	Special Education Programs Pre-K	1250									
222	Remedial and Supplemental Programs K-12	1300									
223	Remedial and Supplemental Programs Pre-K	1400									
224	Adult/Continuing Education Programs	1500									
225	CTE Programs	1600									
226	Interscholastic Programs	1650									
227	Summer School Programs	1700									
228	Gifted Programs	1800									
229	Driver's Education Programs	1900									
230	Bilingual Programs	1000									
231	Truant Alternative & Optional Programs	2000									
232	Total Instruction	2100									
233	SUPPORT SERVICES (MR/SS)	2110									
234	Support Services - Pupil Attendance	2110									
235	Social Work Services										
236	Total Support Services										
				2,842							2,842

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
237	Guidance Services	2120		20,540							20,540
238	Health Services	2130		77,316							77,316
239	Psychological Services	2140		5,684							5,684
240	Speech Pathology & Audiology Services	2150		9,018							9,018
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,931							7,931
242	Total Support Services - Pupil	2100		123,331							123,331
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		21,951							21,951
245	Educational Media Services	2220		68,789							68,789
246	Assessment & Testing	2230									
247	Total Support Services - Instructional Staff	2200		90,740							90,740
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		2,437							2,437
250	Executive Administration Services	2320		4,253							4,253
251	Special Area Administrative Services	2330		9,114							9,114
252	Claims Paid from Self Insurance Fund	2361									
253	Risk Management and Claims Services Payments	2365									
254	Total Support Services - General Administration	2300		15,804							15,804
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		82,310							82,310
257	Other Support Services - School Administration (Describe & Itemize)	2490									
258	Total Support Services - School Administration	2400		82,310							82,310
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		1,230							1,230
261	Fiscal Services	2520		27,132							27,132
262	Facilities Acquisition & Construction Services	2530		755							755
263	Operation & Maintenance of Plant Service	2540		337,362							337,362
264	Pupil Transportation Services	2550		202,404							202,404
265	Food Services	2560		89,427							89,427
266	Internal Services	2570									
267	Total Support Services - Business	2500		658,310							658,310
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		3,501							3,501
270	Planning, Research, Development & Evaluation Services	2620									
271	Information Services	2630									
272	Staff Services	2640		25,330							25,330
273	Data Processing Services	2660									
274	Total Support Services - Central	2600		28,831							28,831
275	Other Support Services - Misc. (Describe & Itemize)	2900									
276	Total Support Services	2000		999,326							999,326
277	COMMUNITY SERVICES (MR/SS)	3000		59,218							59,218
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									
280	Payments for Special Education Programs	4120									
281	Payments for CTE Programs	4140									
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									
286	Tax Anticipation Notes	5120									
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
288	State Aid Anticipation Certificates	5140									
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
290	Total Debt Service	5000									0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			1,922,295				0			1,922,295
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(645,281)
294											
295	60 - CAPITAL PROJECTS (CP)	2000									
296	SUPPORT SERVICES (CP)										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					1,340,000				1,340,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	1,340,000	0	0	0	1,340,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									
304	Payment for Special Education Programs	4120									
305	Payment for CTE Programs	4140									
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									
309	Total Direct Disbursements/Expenditures		0	0	0	0	1,340,000	0	0	0	1,340,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,315,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)	1000									
315	INSTRUCTION (TF)										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									
318	Pre-K Programs	1125									
319	Special Education Programs (Functions 1200 - 1220)	1200									
320	Special Education Programs Pre-K	1225									
321	Remedial and Supplemental Programs K-12	1250									
322	Remedial and Supplemental Programs Pre-K	1275									
323	Adult/Continuing Education Programs	1300									
324	CTE Programs	1400									
325	Interscholastic Programs	1500									
326	Summer School Programs	1600									
327	Gifted Programs	1650									
328	Driver's Education Programs	1700									
329	Bilingual Programs	1800									
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									
332	Regular K-12 Programs - Private Tuition	1911									
333	Special Education Programs K-12 Private Tuition	1912									
334	Special Education Programs Pre-K Tuition	1913									
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
337	Adult/Continuing Education Programs Private Tuition	1916									
338	CTE Programs Private Tuition	1917									
339	Interscholastic Programs Private Tuition	1918									
340	Summer School Programs Private Tuition	1919									
341	Gifted Programs Private Tuition	1920									
342	Bilingual Programs Private Tuition	1921									
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2		2230	0	0	0	0	0	0	0	0	0
357	Assessment & Testing										
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									
361	Executive Administration Services	2320									
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361									
364	Risk Management and Claims Services Payments	2365			93,702						93,702
365	Total Support Services - General Administration	2300	0	0	93,702	0	0	0	0	0	93,702
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540			328,000						328,000
375	Pupil Transportation Services	2550									
376	Food Services	2560									
377	Internal Services	2570									
378	Total Support Services - Business	2500	0	0	328,000	0	0	0	0	0	328,000
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900			407,000						407,000
387	Total Support Services	2000	0	0	828,702	0	0	0	0	0	828,702
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									
401	Payments for CTE Programs - Tuition	4240									
402	Payments for Community College Programs - Tuition	4270									
403	Payments for Other Programs - Tuition	4280									
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									
407	Payments for Special Education Programs - Transfers	4320									
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									
409	Payments for CTE Programs - Transfers	4340									
410	Payments for Community College Program - Transfers	4370									
411	Payments for Other Programs - Transfers	4380									
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0						0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	828,702	0	0	0	0	0	828,702
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(67,107)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									0
433	Support Services - Business	2500									0
434	Facilities Acquisition & Construction Services	2530									637,722
435	Operation & Maintenance of Plant Service	2540									637,722
436	Total Support Services - Business	2500	0	0	0	0	637,722	0	0	0	637,722
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	0	0	637,722	0	0	0	637,722
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									0
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									0
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	637,722	0	0	0	637,722
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(225,042)

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue		Expenditures Fund-Function (Est/Exp tab)	Amount	Describe Expenditures
5	1190				10-2190	\$ 91,850	Elementary Noon Supervisor
6	1290				10-2490		
7	1614				10-2900		
8	1690	\$ 32,000	Other Food Service Income		10-4190		
9	1790	\$ 5,264	Resale Items and Student Parking Fees		10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	\$ 3,000	O&M Miscellaneous Income		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 1,165,000	Principal on L-T Debt
21	3999	\$ 478,606	Teacher Vacancy Grant, Library Grant, After School Programmin		30-5400	\$ 36,876	Bond Service Fee Expense
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399	\$ 165,760	Title I-School Improvement		40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 7,931	Elementary Noon Supervisor Benefits
30	4998	\$ 56,400	DORS/STEP, McKinney Vento		50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900	\$ 407,000	Package Insurance Policy-Workers Comp
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	37,836,797	4,491,708	2,358,160	194,975	44,881,640
Direct Expenditures	43,313,983	6,290,803	2,363,167		51,967,953
Difference	(5,477,186)	(1,799,095)	(5,007)	194,975	(7,086,313)
Estimated Fund Balance - June 30, 2025	25,868,368	1,471,204	2,682,301	3,154,950	33,176,823

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3	01069117022						
4	District Number						
5	Jacksonville SD 117						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		31,499,341	3,270,299	2,687,308	2,959,975	40,416,923
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	21,328,886	3,524,835	1,308,160	194,975	26,356,856
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	11,798,388	966,873	1,050,000	0	13,815,261
12	FEDERAL SOURCES	4000	4,709,523	0	0	0	4,709,523
13	Total Receipts/Revenues		37,836,797	4,491,708	2,358,160	194,975	44,881,640
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	27,683,650				27,683,650
16	SUPPORT SERVICES	2000	13,289,584	6,290,803	2,363,167		21,943,554
17	COMMUNITY SERVICES	3000	734,318	0	0		734,318
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,606,431	0	0		1,606,431
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		43,313,983	6,290,803	2,363,167		51,967,953
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(5,477,186)	(1,799,095)	(5,007)	194,975	(7,086,313)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		153,787	0	0	0	153,787
26	TOTAL OTHER SOURCES/USES OF FUNDS		(153,787)	0	0	0	(153,787)
27	ESTIMATED ENDING FUND BALANCE		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823

A		B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	01069117022						
4	District Number						
5	Jacksonville SD 117						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823
7	RECEIPTS/REVENUES						0
8	LOCAL SOURCES						0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0
10	STATE SOURCES						0
11	FEDERAL SOURCES						0
12	Total Receipts/Revenues		0	0	0	0	0
13	DISBURSEMENTS/EXPENDITURES						0
14	INSTRUCTION						0
15	SUPPORT SERVICES						0
16	COMMUNITY SERVICES						0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0
18	DEBT SERVICES						0
19	PROVISION FOR CONTINGENCIES						0
20	Total Disbursements/Expenditures		0	0	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						0
22	OTHER SOURCES/USES OF FUNDS						0
23	OTHER SOURCES OF FUNDS (7000)						0
24	OTHER USES OF FUNDS (8000)						0
25	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
26	ESTIMATED ENDING FUND BALANCE		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823
27							

A		B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	01069117022						
4	District Number						
5	Jacksonville SD 117						
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823
8	RECEIPTS/REVENUES						0
		Acct #					
9	LOCAL SOURCES						0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT						0
		1000					
		2000					
		3000					
		4000					
12	FEDERAL SOURCES		0	0	0	0	0
13	Total Receipts/Revenues						0
14	DISBURSEMENTS/EXPENDITURES						0
		Funct #					
15	INSTRUCTION						0
16	SUPPORT SERVICES						0
17	COMMUNITY SERVICES						0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS						0
19	DEBT SERVICES						0
20	PROVISION FOR CONTINGENCIES						0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						0
23	OTHER SOURCES/USES OF FUNDS						0
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2027-2028				
2							
3	01069117022						
4	<i>District Number</i>						
5	Jacksonville SD 117						
	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					
11	STATE SOURCES	3000					
12	FEDERAL SOURCES	4000					
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					
16	SUPPORT SERVICES	2000					
17	COMMUNITY SERVICES	3000					
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					
19	DEBT SERVICES	5000					
20	PROVISION FOR CONTINGENCIES	6000					
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		25,868,368	1,471,204	2,682,301	3,154,950	33,176,823

	A	B	W	X	Y	Z
1	<i>*School Districts Only</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	01069117022					
4	District Number					
5	Jacksonville SD 117					
6	District Name		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		40,416,923	33,176,823	33,176,823	33,176,823
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	26,356,856	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	13,815,261	0	0	0
12	FEDERAL SOURCES	4000	4,709,523	0	0	0
13	Total Receipts/Revenues		44,881,640	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	27,683,650	0	0	0
16	SUPPORT SERVICES	2000	21,943,554	0	0	0
17	COMMUNITY SERVICES	3000	734,318	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,606,431	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		51,967,953	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(7,086,313)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		153,787	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(153,787)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		33,176,823	33,176,823	33,176,823	33,176,823

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2024-2025
through Fiscal Year 2027-2028

Jacksonville SD 117 01069117022

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2024-2025
through Fiscal Year 2027-2028

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

**Evidence-Based Funding: Fiscal Year 2025 Spending Plan
JACKSONVILLE SCHOOL DIST 117**

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

<p>1) What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)</p> <p>The district has set clear goals to improve student success. The first goal focuses on increasing the percentage of students scoring a 4 or 5 on the ELA IAR assessment, aiming to raise the current rate from 23.0% to 28.0%. Similarly, the second goal targets math proficiency, seeking to increase the percentage of student's scorings a 4 or 5 on the Math IAR assessment from 21.2% to 24.2%. Both of these goals will be achieved by utilizing the district provided curriculum resources with fidelity. Progress for both academic goals will be monitored and measured through iReady benchmark assessments 3 times a year and the IAR assessment in the spring. Additionally, the district aims to decrease the percentage of students who are chronically truant, improving overall student attendance and engagement.</p>	<p>Top Strategy 1</p>	<p>Top Strategy 2</p>	<p>Top Strategy 3</p>
<p>2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)</p> <p>If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)</p>	<p>Improve programs, curriculum, and/or learning tools</p>	<p>Provide interventions and services to reduce truancy or dropout rates</p>	<p>Focus increased time and attention on special student groups</p>

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Final Resources / Adequacy Target =	3,005.87	Adequacy Target	\$42,539,554
Percent of Adequacy	\$35,508,149	Percent of Adequacy	83%
Base Funding Minimum	2	Gross State Contribution	\$11,374,974
Tier Funding =	\$11,223,486	FY 2024 Tier Funding	\$151,489
Gross State Contribution	\$3,187,007		
Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	\$58,218		
	\$1,344,820		

FY 2025 Tier Funding	Funding Type (Select)
\$230,948	Actual

*Note: Tier Funding allocations are published annually at <https://www.isbe.net/Pages/sbjdistribution.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISEB

1) **FY 2025 Tier Funding Allocation***: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.

Data Source 1		Data Source 2		Data Source 3
Site-based expenditure data		Annual Financial Report data		Financial projections
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Bilingual Program Director(s)	Yes	Principals	Bilingual Parent Advisory Committee
	Special Ed. Program Director(s)	Yes	School Improvement Teams	Other Parent Group(s)
	Other Program Leaders	Yes	Teacher or Support Staff Unions	Community Focus Group(s)
	School Board Members	Yes	Other School Staff	Other
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)			
	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)			
4) If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)	Priority Investment 1		Priority Investment 2	Priority Investment 3
	Core Teachers		Specialist Teachers	School Site Staff
Cost Factor Table				
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .				
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.				
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.				
Cost Factors				
Core Investments	Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [Required]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
	Core Teachers	\$9,590,461	\$30,000	Enter optional context for core investment decisions.
	Specialist Teachers	\$2,302,691	\$30,000	
	Instructional Facilitator	\$984,403		
	Core Intervention Teacher	\$401,082	\$15,000	
	Substitute Teachers	\$339,361		
	Guidance Counselor	\$676,039		
	Nurse	\$220,187		
	Supervisory Aide	\$369,968		
	Librarian	\$447,105		
	Librarian Aide	\$267,585		
	Principal	\$663,295	\$15,000	
	Assistant Principal	\$571,098		
	School Site Staff	\$443,944		
Subtotal	\$17,277,219	\$90,000		

Per Student Investments				Enter optional context for per student investment decisions.
Gifted		\$267,783		
Professional Development		\$375,734		
Instructional Materials		\$976,908		
Assessments		\$102,200		
Computer & Tech Equipment		\$1,716,352		
Student Activities		\$1,110,277		
Maintenance & Operations		\$4,090,989		
Central Office		\$2,816,500		
Employee Benefits		\$8,401,170		
Subtotal*		\$19,571,790		
Low-Income Intervention Teacher		\$802,469		Enter optional context for additional investment decisions.
Low-Income Pupil Support Staff		\$802,469		
Low-Income Extended Day Teacher		\$836,125		
Low-Income Summer School Teacher		\$836,125		
EL Intervention Teacher		\$40,915	\$32,000	
EL Pupil Support Staff		\$40,915		
EL Extended Day Teacher		\$42,895		
EL Summer School Teacher		\$42,895		
EL Core Teacher		\$51,474		
Sp Ed Teacher		\$1,406,300	\$108,948	
Sp Ed Instructional Assistant		\$569,655		
Sp Ed Psychologist		\$218,309		
Subtotal		\$5,690,546	\$140,948	
Other Investments				
Total**		\$42,539,554	\$230,948	Complete, G90=G31

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
 **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1,000 characters, including spaces.)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts		Select type
	Low-Income Students	English Learners	Special Education
	\$3,219,986	\$60,250	Actual
		\$1,360,940	Actual

*Note: Allocations for each of the three student groups are published annually at [sbe.net/ebfdist](#) under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

<p>2) Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<p>Low-Income Intervention Teacher [Optional - Enter \$]</p> <p>Low-Income Pupil Support Staff [Optional - Enter \$]</p>	<p>Yes</p> <p>Low-Income Extended Day Teacher [Optional - Enter \$]</p> <p>Low-Income Summer School Teacher [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>		
<p>3) Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<p>English Learner Intervention Teacher [Optional - Enter \$]</p> <p>English Learner Pupil Support Staff [Optional - Enter \$]</p>	<p>Yes</p> <p>English Learner Extended Day Teacher [Optional - Enter \$]</p> <p>English Learner Summer School Teacher [Optional - Enter \$]</p> <p>English Learner Core Teacher [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>		
<p>4) Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required</p>	<p>Special Education Teacher [Optional - Enter \$]</p> <p>Special Education Instructional Assistant [Optional - Enter \$]</p>	<p>Yes</p> <p>Special Education Psychologist [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p> <p>Yes</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>		
<p>Plan Assurances</p> <p>Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.</p>		
<p>Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.</p> <p>1. "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." Required Yes</p> <p>2. "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K." Required No</p> <p>3. "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024." N/A</p> <p>4. Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25. N/A BPAC Meeting (MM/DD/YYYY) Name of Chair</p>		

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 3, Q1 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101 > 0.
Assurances 2	Complete	Response required if the value entered in cell G101 > 0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025 budgeted expenditures over actual FY2024 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Jacksonville SD 117
 RCDT Number: 01069117022

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	
1. Executive Administration Services	2320	256,208		256,208	269,731		269,731	
2. Special Area Administration Services	2330	398,712		398,712	406,527		406,527	
3. Other Support Services - School Administration	2490			0	0		0	
4. Direction of Business Support Services	2510	128,673		128,673	139,190		139,190	
5. Internal Services	2570			0	0		0	
6. Direction of Central Support Services	2610	154,644		154,644	168,885		168,885	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0	
8. Totals		938,237	0	938,237	984,333	0	984,333	
9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024								5%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only:
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS
 This worksheet checks various cells to assure that selected items are in balance.
 Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

III. ADJOURNMENT