

## **Budget Hearing**

Thursday, September 19, 2024 6:45 PM

John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1. **Call to Order**

2. **Roll Call**

3. **Public Hearing on the 2024-2025 Final Tentative Budget** **Speaker(s):** Mrs. Jilek

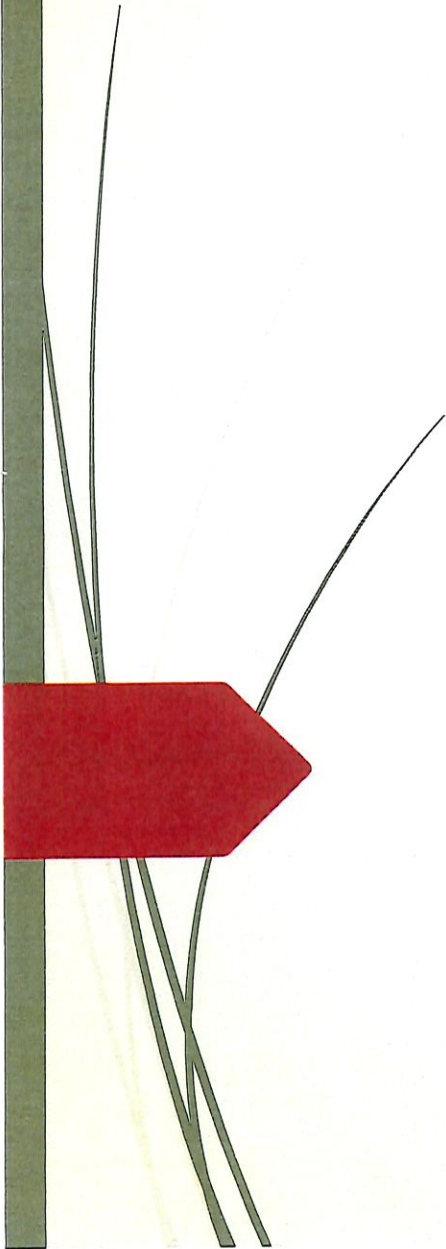
4. **Public Comment Regarding the Final Tentative 2024-2025 Budget**

5. **Adjournment**



August 8, 2024

# 2024-25 Tentative Budget



# The Budget

*...is designed to meet the budgetary requirements established under provisions of Section 17-1 of the Illinois School Code*

*(105 ILCS 5/17-1)*

# The Budget

- **Adoption is required by the end of the first quarter of the fiscal year (September 30).**
- ***Must be on public display for 30 days prior to Public Hearing and Board action***
- ***Must be advertised in a publication of general circulation***
  - ***Public Review***
  - ***Date, Time, Location of Public Hearing***
- ***Satisfies the minimum level of financial/program information for state, local, and federal governments***
- ***It provides the authority to expend funds & tax property***



# The Budget

*Should be:*

- *Clear,*
- *Reliable,*
- *Understandable,*
- *and once adopted...*

*The annual budget is the plan to accomplish the Educational and Financial goals of the School Board*

# Statement of Position

Fund	June 30, 2024 Cash Balance	2024-25 Revenue	2024-25 Expenditures	Permanent Transfers	June 30, 2025 Estimated Cash Balance
Education	\$14,589,360	\$10,402,425	\$11,473,430	\$7,000,000	\$6,518,355
Operations & Maint	\$2,861,272	\$3,838,152	\$4,601,346		\$2,098,078
Transportation	\$1,173,938	\$697,426	\$990,000		\$881,364
Retirement	\$126,207	\$211,545	\$210,473		\$127,279
Working Cash	\$282,659	\$9,000	\$0		\$291,659
<b>Total Operating Funds</b>	<b>\$19,033,436</b>	<b>\$15,158,548</b>	<b>\$17,275,249</b>	<b>\$7,000,000</b>	<b>\$9,916,735</b>
Debt Service	\$425,411	\$16,000	\$0		\$441,411
Capital Projects	\$0	\$100,000	\$0	\$7,000,000	\$7,100,000
<b>Total All Funds</b>	<b>\$19,458,847</b>	<b>\$15,274,548</b>	<b>\$17,275,249</b>	<b>\$0</b>	<b>\$17,458,146</b>



6

## Fund Balance Policy

*How does a Transfer to  
Capital Project Fund  
Affect the Operating Funds*



# Fund Balance Policy

7

- ▶ The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The Superintendent or designee shall inform the Board whenever it should discuss drawing upon its reserves or borrowing money.
- ▶ **The School District seeks to maintain a year-end fund balance to revenue ratio of no less than 15-20 percent, as calculated under the Ill. State Board of Education's School District Financial Profile.**

# 2024-25 Fund Balance % of Revenue or Expense

## Education Fund

Revenue	Expenses	
\$10,402,425	\$11,473,430	
	\$6,518,355	Fund Balance
62.66%	56.81%	Fund Balance as a % of Revenue or Expense

## Operating Funds

Revenue	Expenses	
\$15,158,548	\$17,275,249	
	\$9,916,735	Fund Balance
65.42%	57.40%	Fund Balance as a % of Revenue or Expense



# ISBE Budget Form 50-36

9

***Unbalanced Budget,***  
*however, a*  
***Deficit Reduction Plan***  
*is not required at this time*

# 2024-25 Operating Funds Revenues & Expenditures

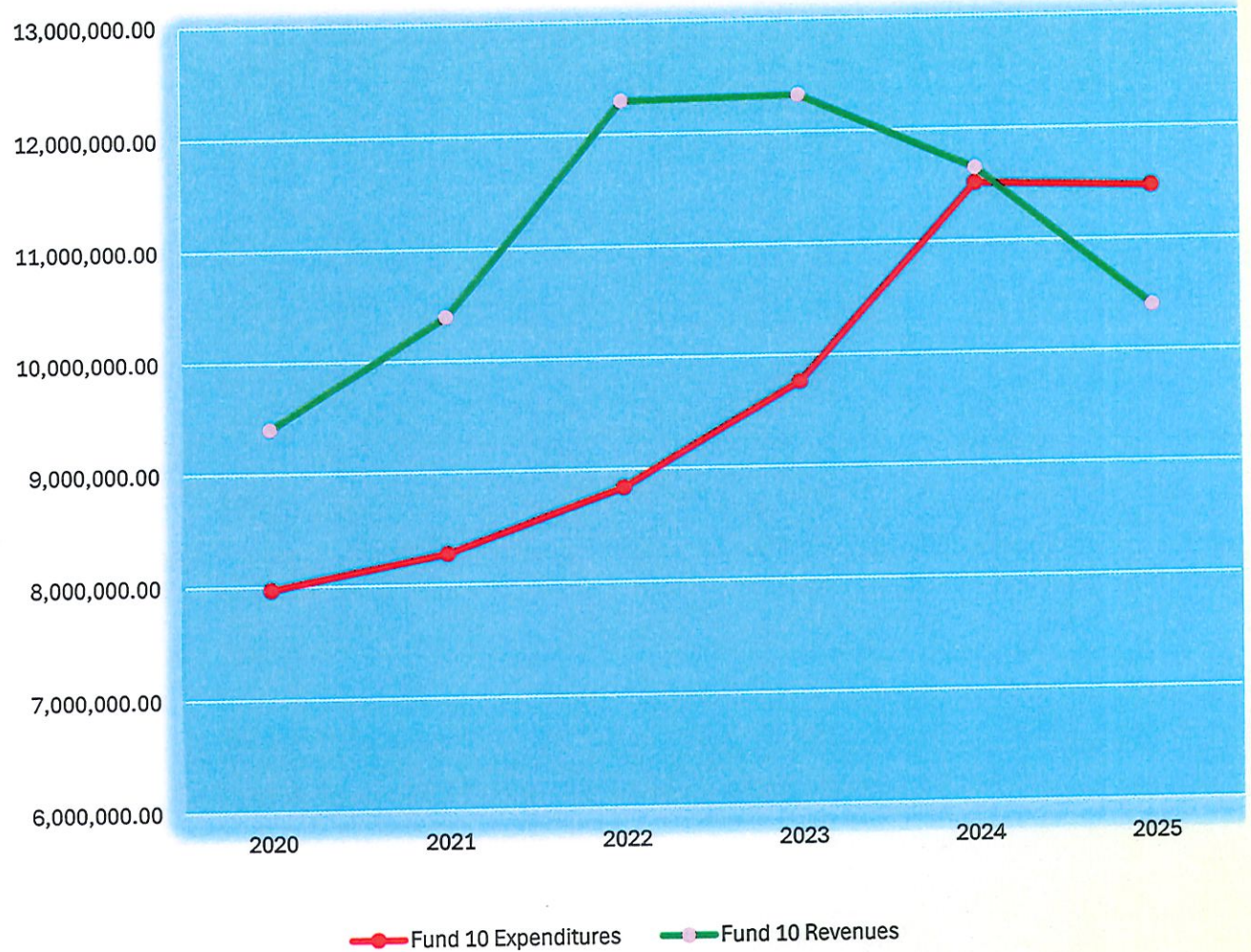
10

Fund	Revenue	Expense	Surplus (Deficit)
Education	\$10,402,425	\$11,473,430	(\$1,071,005)
Operations & Maintenance	\$3,838,152	\$4,601,346	(\$763,194)
Transportation	\$697,426	\$990,000	(\$292,574)
Retirement	\$211,545	\$210,473	\$1,072
Working Cash	\$9,000	\$0	\$9,000
<b>Total Operating Funds</b>	<b>\$15,158,548</b>	<b>\$17,275,249</b>	<b>(\$2,116,701)</b>



*Education Fund  
History of  
Revenues &  
Expenditures*

### Expenditures vs Revenues



# Revenue Overview

12





# Operating Fund Revenues

- ▶ Expected to decrease by \$145,641 or 1.0%
  
- ▶ Factors:
  - ▶ *Corporate Personal Property Replacement Tax*
    - ▶ *Decreasing by \$149,505 or 10.3%*
  - ▶ *Interest Income*
    - ▶ *Decreasing by \$158,992 or 25.2%*
  - ▶ *Other Local Income*
    - ▶ *Decreasing by \$47,967 or 13.5%*
      - ▶ *Student Fees by \$29,623*
      - ▶ *Rental Income by \$14,107*
  - ▶ *Federal Aid*
    - ▶ *Decreasing by \$450,655 or 42.5%*
      - ▶ *Hub Grant – After School Program*
      - ▶ *CARE Grant – Community Mental Health*
      - ▶ *Title I – School Improvement Grant – AMS*



# Property Tax Extension Limitation Law

(PTELL) subject to the lesser of 5% or the CPI-U

+2.4%  
June 2024

14

Year of CPI Issuance (December)	Levy Year	CPI Factor Used for PTELL	Fiscal Year 1 <sup>st</sup> Installment (May - June)	Fiscal Year 2 <sup>nd</sup> Installment (August - September)
2015	2016	0.7	2016-17	2017-18
2016	2017	2.1	2017-18	2018-19
2017	2018	2.1	2018-19	2019-20
2018	2019	1.9	2019-20	2020-21
2019	2020	2.3	2020-21	2021-22
2020	2021	1.4	2021-22	2022-23
2021	2022	<b>5.0</b>	2022-23	2023-24
2022	2023	<b>5.0</b>	2023-24	<b>2024-25</b>
2023	2024	<b>3.4%</b>	<b>2024-25</b>	<b>2025-26</b>

# Expenditure Overview

15





# Salary Increases

16

**Projected to Decrease by \$288,313**

2.6% Increase without the 3-teacher checks from 2022-23

## 2023-24 Budget Parameters

- Administrative 3.0%
  - Plus .5 FTE Superintendent
- Support Staff 3.5%
  - Plus 2.0 FTE TA's
- SCEA 2.0%
  - Payroll posted to the General Ledger
    - 3 – from 2022-23
    - 24 – from 2023-24

Cost of Salary & Benefits  
\$520,000

*Change allows for a more accurate tracking of the fiscal year expenditures*

*(2024-25 costs will go down proportionately as there will only be 24 payrolls posted to the General Ledger)*

## 2024-25 Budget Parameters

- Retirement Savings
  - Administrative, SCEA and Support Staff
- Administrative – 3.0%
  - No additional FTE
- Support Staff – 3.5%
  - Teacher Assistants
    - Decrease in FTE (.5)
  - Facility Manager
    - Increase in FTE (.6)
- SCEA – 2%
  - Payrolls posted to the General Ledger
    - 2024-25 – 24 checks

# Operating Fund Expenditures

17

- Are expected to increase by \$2,396,420 or 16.1%
- Categories:
  - Benefit increase of \$101,728 or 6.6%
    - *Annual Renewal is December 1- renewal costs are not known currently*
  - Purchased Services of \$1,796,088 or 48.6%
    - *Architect Fees*
    - *Contractual obligations (Food Service, Custodial and Transportation)*
    - *Investment in staff development*
  - Supplies increase of \$192,985 or 47.3%
    - *Prior year budget underspent by \$320,000 or 44.0%*
    - *Flat Panels & Chromebooks*
    - *Purchase of new property*
    - *New telephone system & wireless network*
  - Other Expense decrease of \$294,570 or 17.1%
    - *Contingency - \$150,000*
    - *SASED*



- Questions
- Comments
- Concerns



## Salt Creek School District 48

### 2024-25 BUDGET: STATEMENT OF POSITION (8-8-2024)

FUND	JUNE 30, 2024 CASH BALANCE	2024-25 REVENUE	2024-25 EXPENDITURES	2024-25 FUND TRANSFERS	JUNE 30, 2025 ESTIMATED FUND BALANCE
EDUCATION	\$14,589,360	\$10,402,425	\$11,473,430	(\$7,000,000)	\$6,518,355
OPERATIONS & MAINT	\$2,861,272	\$3,838,152	\$4,601,346		\$2,098,078
DEBT SERVICE	\$425,411	\$16,000	\$0		\$441,411
TRANSPORTATION	\$1,173,938	\$697,426	\$990,000		\$881,364
RETIREMENT	\$126,207	\$211,545	\$210,473		\$127,279
CAPITAL PROJECTS	\$0	\$100,000	\$0	\$7,000,000	\$7,100,000
WORKING CASH	\$282,659	\$9,000	\$0		\$291,659
<b>TOTAL</b>	<b>\$19,458,847</b>	<b>\$15,274,548</b>	<b>\$17,275,249</b>	<b>\$0</b>	<b>\$17,458,146</b>

**Salt Creek School District 48**  
**2024-25 Revenue Budget (8-8-2024)**  
**Comparison of Revenues by Function Code**

FUND	2023-24 Actuals	2024-25 Budget	\$ Change from 2023-24	% Change from 2023-24
<b>EDUCATION</b>				
PROPERTY TAXES	\$8,131,863	\$7,640,977	(\$490,886)	-6.0%
CORP. PERS. PROP. TAX	\$1,329,505	\$1,200,000	(\$129,505)	-9.7%
INTEREST INCOME	\$496,262	\$350,000	(\$146,262)	-29.5%
OTHER LOCAL REVENUES	\$147,860	\$114,000	(\$33,860)	-22.9%
EVIDENCE-BASED FUNDING	\$484,502	\$485,000	\$498	0.1%
OTHER STATE AID	\$2,151	\$2,050	(\$101)	-4.7%
FEDERAL AID	\$1,061,053.00	\$610,398	(\$450,655)	-42.5%
<b>TOTAL</b>	<b>\$11,653,196</b>	<b>\$10,402,425</b>	<b>(\$1,250,771)</b>	<b>-10.7%</b>
	% of Change		-10.7%	
<b>OPERATIONS &amp; MAINT</b>				
PROPERTY TAXES	\$2,230,889	\$3,489,402	\$1,258,513	56.4%
CORP. PERS. PROP. TAX	\$100,000	\$80,000	(\$20,000)	-20.0%
INTEREST INCOME	\$77,251	\$75,000	(\$2,251)	-2.9%
OTHER LOCAL REVENUES	\$207,857	\$193,750	(\$14,107)	-6.8%
OTHER STATE AID	\$50,000	\$0	(\$50,000)	-100.0%
<b>TOTAL</b>	<b>\$2,665,997</b>	<b>\$3,838,152</b>	<b>\$1,172,155</b>	<b>44.0%</b>
	% of Change		44.0%	
<b>TRANSPORTATION</b>				
PROPERTY TAXES	\$535,614	\$387,882	(\$147,732)	-27.6%
CORP. PERS. PROP. TAX	\$5,000	\$5,000	\$0	0.0%
INTEREST INCOME	\$45,170	\$35,000	\$0	-22.5%
OTHER STATE AID	\$221,205	\$269,544	\$48,339	21.9%
<b>TOTAL</b>	<b>\$806,989</b>	<b>\$697,426</b>	<b>(\$109,563)</b>	<b>-13.6%</b>
	% of Change		-13.6%	
<b>RETIREMENT</b>				
PROPERTY TAXES	\$154,698	\$197,545	\$42,847	27.7%
CORP. PERS. PROP. TAX	\$10,000	\$10,000	\$0	0.0%
INTEREST INCOME	\$3,412	\$4,000	\$588	17.2%
<b>TOTAL</b>	<b>\$168,110</b>	<b>\$211,545</b>	<b>\$43,435</b>	<b>25.8%</b>
	% of Change		25.8%	
<b>WORKING CASH</b>				
INTEREST INCOME	\$9,897	\$9,000	(\$897)	-9.1%
<b>TOTAL</b>	<b>\$9,897</b>	<b>\$9,000</b>	<b>(\$897)</b>	<b>-9.1%</b>
	% of Change		-9.1%	
<b>TOTAL OPERATING FUNDS</b>				
PROPERTY TAXES	\$11,053,064	\$11,715,806	\$662,742	6.0%
CORP. PERS. PROP. TAX	\$1,444,505	\$1,295,000	(\$149,505)	-10.3%
INTEREST INCOME	\$631,992	\$473,000	(\$158,992)	-25.2%
OTHER LOCAL REVENUES	\$355,717	\$307,750	(\$47,967)	-13.5%
EVIDENCE-BASED FUNDING	\$484,502	\$485,000	\$498	0.1%
OTHER STATE AID	\$273,356	\$271,594	(\$1,762)	-0.6%
FEDERAL AID	\$1,061,053	\$610,398	(\$450,655)	-42.5%
<b>TOTAL</b>	<b>\$15,304,189</b>	<b>\$15,158,548</b>	<b>(\$145,641)</b>	<b>-1.0%</b>
	% of Change		-1.0%	

**Salt Creek School District 48**  
**2024-25 Revenue Budget (8-8-2024)**  
**Comparison of Revenues by Function Code**

FUND	2023-24 Actuals	2024-25 Budget	\$ Change from 2023-24	% Change from 2023-24
<b>CAPITAL PROJECTS</b>				
INTEREST	\$0	\$100,000	\$100,000	NA
TOTAL	\$0	\$100,000	\$100,000	NA
% of Change			NA	
<b>DEBT SERVICE</b>				
PROPERTY TAXES	\$25	\$0	(\$25)	-100.0%
INTEREST INCOME	\$18,349	\$16,000	(\$2,349)	-12.8%
TOTAL	\$18,374	\$16,000	(\$2,374)	-12.9%
% of Change			-12.9%	
<b>TOTAL ALL FUNDS</b>				
PROPERTY TAXES	\$11,053,089	\$11,715,806	\$662,717	6.0%
CORP. PERS. PROP. TAX	\$1,444,505	\$1,295,000	(\$149,505)	-10.3%
INTEREST INCOME	\$650,341	\$589,000	(\$61,341)	-9.4%
OTHER LOCAL REVENUES	\$355,717	\$307,750	(\$47,967)	-13.5%
EVIDENCE-BASED FUNDING	\$484,502	\$485,000	\$498	0.1%
OTHER STATE AID	\$273,356	\$271,594	(\$1,762)	-0.6%
FEDERAL AID	\$1,061,053	\$610,398	(\$450,655)	-42.5%
TOTAL	\$15,322,563	\$15,274,548	(\$48,015)	-0.3%
% of Change			-0.3%	

**Salt Creek School District 48**  
**2024-25 Expenditure Budget (8-8-2024)**  
**Comparison of Expenditures by Object Code**

FUND	2023-24 Actual Expenditures	2024-25 Budget	\$ Change from 2023-24	% Change from 2023-24
<b>EDUCATION</b>				
Salaries	\$7,032,746	\$6,678,291	(\$354,455)	-5.0%
Employee Benefits	\$1,340,046	\$1,400,437	\$60,391	4.5%
Purchased Services	\$1,597,628	\$1,391,804	(\$205,824)	-12.9%
Supplies & Materials	\$248,584	\$401,713	\$153,129	61.6%
Capital Outlay	\$119,160	\$220,500	\$101,340	85.0%
Other Objects	\$1,170,356	\$1,370,335	\$199,979	17.1%
Non-Capitalized Equipment	\$8,602	\$10,350	\$1,748	na
<b>Total</b>	<b>\$11,517,122</b>	<b>\$11,473,430</b>	<b>(\$43,692)</b>	<b>-0.4%</b>
<b>OPERATIONS &amp; MAINT</b>				
Salaries	\$91,304	\$157,446	\$66,142	72.4%
Employee Benefits	\$11,567	\$29,400	\$17,833	154.2%
Purchased Services	\$1,199,607	\$3,134,500	\$1,934,893	161.3%
Supplies & Materials	\$159,144	\$199,000	\$39,856	25.0%
Capital Outlay	\$264,586	\$1,050,000	\$785,414	296.8%
Other Objects	\$248,162	\$31,000	(\$217,162)	na
<b>Total</b>	<b>\$1,974,370</b>	<b>\$4,601,346</b>	<b>\$2,626,976</b>	<b>133.1%</b>
<b>TRANSPORTATION</b>				
Purchased Services	\$897,981	\$965,000	\$67,019	7.5%
Other Objects	0	\$25,000	\$25,000	na
<b>Total</b>	<b>\$897,981</b>	<b>\$990,000</b>	<b>\$92,019</b>	<b>10.2%</b>
<b>RETIREMENT</b>				
Employee Benefits	\$186,969	\$210,473	\$23,504	12.6%
<b>OPERATING FUNDS</b>				
Salaries	\$7,124,050	\$6,835,737	(\$288,313)	-4.0%
Employee Benefits	\$1,538,582	\$1,640,310	\$101,728	6.6%
Purchased Services	\$3,695,216	\$5,491,304	\$1,796,088	48.6%
Supplies & Materials	\$407,728	\$600,713	\$192,985	47.3%
Capital Outlay	\$383,746	\$1,270,500	\$886,754	231.1%
Other Objects	\$1,418,518	\$1,426,335	\$7,817	0.6%
Non-Capitalized Equipment	\$8,602	\$10,350	\$1,748	na
<b>Total Operating Funds</b>	<b>\$14,576,442</b>	<b>\$17,275,249</b>	<b>\$2,698,807</b>	<b>18.5%</b>
<b>DEBT SERVICE</b>	<b>\$302,387</b>	<b>\$0</b>	<b>(\$302,387)</b>	<b>-100.0%</b>
<b>CAPITAL PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>
<b>TOTAL ALL FUNDS</b>				
Salaries	\$7,124,050	\$6,835,737	(\$288,313)	-4.0%
Employee Benefits	\$1,538,582	\$1,640,310	\$101,728	6.6%
Purchased Services	\$3,695,216	\$5,491,304	\$1,796,088	48.6%
Supplies & Materials	\$407,728	\$600,713	\$192,985	47.3%
Capital Outlay	\$383,746	\$1,270,500	\$886,754	231.1%
Other Objects	\$1,720,905	\$1,426,335	(\$294,570)	-17.1%
Non-Capitalized Equipment	\$8,602	\$10,350	\$1,748	na
<b>Total All Funds</b>	<b>\$14,878,829</b>	<b>\$17,275,249</b>	<b>\$2,396,420</b>	<b>16.1%</b>



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? \_\_\_\_\_

Date of Amended Budget: \_\_\_\_\_

(MM/DD/YY)

District Name:

Salt Creek SD 48

District RCDT No:

19022048002

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 Salt Creek SD 48, County of Dupage, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Salt Creek SD 48, County of Dupage, 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 19 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 19 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?is=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
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	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2024		14,589,360	2,861,272	425,411	1,173,938	126,207	0	282,659	0	0	0
3	RECEIPTS/REVENUES (without Student Activity Funds)											
4	LOCAL SOURCES	1000	9,304,977	3,808,152	16,000	427,882	211,545	100,000	9,000	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	487,050	0	0	269,544	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	610,398	30,000	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues <sup>1</sup>		10,402,425	3,838,152	16,000	697,426	211,545	100,000	9,000	0	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	5,000,000									
10	Total Receipts/Revenues		15,402,425	3,838,152	16,000	697,426	211,545	100,000	9,000	0	0	0
11	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
12	INSTRUCTION	1000	5,715,611				106,046					
13	SUPPORT SERVICES	2000	4,396,779	4,601,346		990,000	104,427					
14	COMMUNITY SERVICES	3000	45,466	0		0	0					
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,165,574	0	0	0	0					
16	DEBT SERVICES	5000	0	0	0	0	0					
17	PROVISION FOR CONTINGENCIES	6000	150,000	0	0	0	0					
18	Total Direct Disbursements/Expenditures <sup>9</sup>		11,473,430	4,601,346	0	990,000	210,473					
19	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	5,000,000	0	0	0	0					
20	Total Disbursements/Expenditures		16,473,430	4,601,346	0	990,000	210,473					
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,071,005)	(763,194)	16,000	(292,574)	1,072	100,000	9,000	0	0	0
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment the Working Cash Fund <sup>16</sup>	7110										
26	Abatement of the Working Cash Fund <sup>16</sup>	7110										
27	Transfer of Working Cash Fund Interest	7120		7,000,000								
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int. <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold <sup>4</sup>	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
38	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
39	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900						7,000,000				
44	Other Sources Not Classified Elsewhere	7980						7,000,000				
45	Total Other Sources of Funds <sup>8</sup>		0	7,000,000	0	0	0	7,000,000	0	0	0	0



Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
		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	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only											
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130	7,000,000	0								
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund and Int Proceeds to Debt Service Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup>	8170										
57	Taxes Pledged to Debt Service Fund	8410										
58	Taxes Pledged to Pay Principal on GASB 87 Leases	8420										
59	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8430										
60	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8440										
61	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8450										
62	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
64	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990		7,000,000								
79	Total Other Uses of Funds <sup>9</sup>		7,000,000	7,000,000	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		(7,000,000)	0	0	0	0	7,000,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (Without Student Activity Funds) as of June 30, 2025		6,518,355	2,098,078	441,411	881,364	127,279	7,100,000	291,559	0	0	0
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		38,681									
84	RECEIPTS/REVENUES (For Student Activity Funds)		10,000									
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799										
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)		25,000									
87	Total Student Activity Direct Disbursements/Expenditures	1999										
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(15,000)									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		23,681									
90												



Budget Summary

A	B	C	D	E	F	G	H	I	J	K	L
	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											
<p><i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i></p> <p>Description: Enter Whole Numbers Only</p>											
2											
<p>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024</p>											
91		14,628,041	2,861,272	425,411	1,173,938	126,207	0	282,659	0	0	
<p>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</p>											
92											
93	1000	9,314,977	3,808,152	16,000	427,882	211,545	100,000	9,000	0	0	
<p>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO</p>											
94	2000	0	0	0	0	0	0	0	0	0	
94	ANOTHER DISTRICT										
95	3000	487,050	0	0	269,544	0	0	0	0	0	
95	STATE SOURCES										
96	4000	610,398	30,000	0	0	0	0	0	0	0	
96	FEDERAL SOURCES										
97		10,412,425	3,838,152	16,000	697,426	211,545	100,000	9,000	0	0	
97	Total Direct Receipts/Revenues <sup>8</sup>										
98	3998	5,000,000	0	0	0	0	0	0	0	0	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>										
99		15,412,425	3,838,152	16,000	697,426	211,545	100,000	9,000	0	0	
99	Total Receipts/Revenues										
<p>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</p>											
100											
101	1000	5,740,611				106,046			0	0	
101	INSTRUCTION										
102	2000	4,396,779	4,601,346		990,000	104,427	0		0	0	
102	SUPPORT SERVICES										
103	3000	45,466	0		0	0	0		0	0	
103	COMMUNITY SERVICES										
104	4000	1,165,574	0	0	0	0	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
105	5000	0	0	0	0	0	0	0	0	0	
105	DEBT SERVICES										
106	6000	150,000	0	0	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES										
107		11,498,430	4,601,346	0	990,000	210,473	0	0	0	0	
107	Total Direct Disbursements/Expenditures <sup>9</sup>										
108	4180	5,000,000	0	0	0	0	0	0	0	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>										
109		16,498,430	4,601,346	0	990,000	210,473	0	0	0	0	
109	Total Disbursements/Expenditures										
110		(1,086,005)	(763,194)	16,000	(292,574)	1,072	100,000	9,000	0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures										
<p>OTHER SOURCES/USES OF FUNDS</p>											
111											
112		0	7,000,000	0	0	0	7,000,000	0	0	0	
112	OTHER SOURCES OF FUNDS (7000)										
113											
113	Total Other Sources of Funds <sup>8</sup>										
114		7,000,000	7,000,000	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)										
116		(7,000,000)	0	0	0	0	7,000,000	0	0	0	
116	Total Other Uses of Funds <sup>9</sup>										
117		6,542,036	2,098,078	441,411	881,364	127,279	7,100,000	291,659	0	0	
117	Total Other Sources/Uses of Fund										
118											
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025										
<p>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</p>											
120											
121											
121	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
122											
122	Object Name										
124	100	6,678,291	157,446		0		0		0	0	6,835,737
124	Salaries										
125	200	1,400,437	29,400		0	210,473	0		0	0	1,640,310
125	Employee Benefits										
126	300	1,391,804	3,134,500	0	965,000		0		0	0	5,491,304
126	Purchased Services										
127	400	401,713	199,000		0		0		0	0	600,713
127	Supplies & Materials										
128	500	220,500	1,050,000	0	0	0	0		0	0	1,270,500
128	Capital Outlay										
129	600	1,370,335	31,000	0	25,000	0	0		0	0	1,426,335
129	Other Objects										
130	700	10,350	0	0	0	0	0		0	0	10,350
130	Non-Capitalized Equipment										
131	800	0	0	0	0	0	0		0	0	0
131	Termination Benefits										
132		11,473,430	4,601,346	0	990,000	210,473	0		0	0	17,275,249
132	Total Expenditures										



Summary of Cash Transactions

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1										
2										
3		14,589,360	2,861,272	425,411	1,173,938	126,207	0	282,659	0	0
4		10,402,425	10,838,152	16,000	697,426	211,545	7,100,000	9,000	0	0
5										
6	411									
7	141									
8	433									
9	199									
10		0	0	0	0	0	0	0	0	0
11		10,402,425	10,838,152	16,000	697,426	211,545	7,100,000	9,000	0	0
12		24,991,785	13,699,424	441,411	1,871,364	337,752	7,100,000	291,659	0	0
13		18,473,430	11,601,346	0	990,000	210,473	0	0	0	0
14										
15	141									
16	411									
17	433									
18	499									
19		0	0	0	0	0	0	0	0	0
20		18,473,430	11,601,346	441,411	881,364	127,279	7,100,000	291,659	0	0
21		6,518,355	2,098,078							
22										
23		38,681								
24		10,000								
25		48,681								
26		25,000								
27		23,681								
28										
29		14,628,041	2,861,272	425,411	1,173,938	126,207	0	282,659	0	0
30		10,412,425	10,838,152	16,000	697,426	211,545	7,100,000	9,000	0	0
31		0	0	0	0	0	0	0	0	0
32		10,412,425	10,838,152	16,000	697,426	211,545	7,100,000	9,000	0	0
33		25,040,466	13,699,424	441,411	1,871,364	337,752	7,100,000	291,659	0	0
34		18,498,430	11,601,346	0	990,000	210,473	0	0	0	0
35		0	0	0	0	0	0	0	0	0
36		18,498,430	11,601,346	0	990,000	210,473	0	0	0	0
37		6,542,036	2,098,078	441,411	881,364	127,279	7,100,000	291,659	0	0



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	
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
4	Designated Purposes Levies <sup>11</sup> (1110-1120)	1100	7,640,977	3,489,402		387,882	197,545					
5	Leasing Purposes Levy <sup>12</sup>	1130										
6	Special Education Purposes Levy	1140										
7	FICA and Medicare Only Levies	1150										
8	Area Vocational Construction Purposes Levy	1160										
9	Summer School Purposes Levy	1170										
10	Other Tax Levies (Describe & Itemize)	1190	7,640,977	3,489,402	0	387,882	197,545	0	0	0	0	
11	Total Ad Valorem Taxes Levied by District											
12	PAYMENTS IN LIEU OF TAXES											
13	Mobile Home Privilege Tax	1200										
14	Payments from Local Housing Authority	1210										
15	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	1,200,000	80,000		5,000	10,000					
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
17	Total Payments in Lieu of Taxes		1,200,000	80,000	0	5,000	10,000	0	0	0	0	
18	TUITION											
19	Regular Tuition from Pupils or Parents (In State)	1300										
20	Regular Tuition from Other Districts (In State)	1311										
21	Regular Tuition from Other Districts (In State)	1312										
22	Regular Tuition from Other Sources (In State)	1313										
23	Regular Tuition from Other Sources (Out of State)	1314										
24	Summer School Tuition from Pupils or Parents (In State)	1321										
25	Summer School Tuition from Other Districts (In State)	1322										
26	Summer School Tuition from Other Sources (In State)	1323										
27	Summer School Tuition from Other Sources (Out of State)	1324										
28	CTE Tuition from Pupils or Parents (In State)	1331										
29	CTE Tuition from Other Districts (In State)	1332										
30	CTE Tuition from Other Sources (In State)	1333										
31	CTE Tuition from Other Sources (Out of State)	1334										
32	Special Education Tuition from Pupils or Parents (In State)	1341										
33	Special Education Tuition from Other Districts (In State)	1342										
34	Special Education Tuition from Other Sources (In State)	1343										
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	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 Co-curricular Activities (In State)	1413										
46	Regular Transportation Fees from Other Sources (Out of State)	1415										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
50	Summer School Transportation Fees from Other Sources (Out of State)	1424										
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441										
56	Special Education Transportation Fees from Other Districts (In State)	1442										
57	Special Education Transportation Fees from Other Sources (In State)	1443										
58	Special Education Transportation Fees from Other Sources (Out of State)	1444										
59	Adult Transportation Fees from Pupils or Parents (In State)	1451										



Estimated Receipts/Revenues

	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											
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	350,000	75,000	16,000	35,000	4,000	100,000	9,000		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		350,000	75,000	16,000	35,000	4,000	100,000	9,000	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	40,000								
70	Sales to Pupils - Breakfast	1612	6,000								
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									
75	<b>Total Food Service</b>		46,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	10,000								
83	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		10,000	0							
84	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		10,000								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Textbook Rentals - Regular Textbooks	1811									
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	<b>Total Textbooks</b>		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910		163,750							
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	3,000								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	60,000								
109	Other Local Revenues (Describe & Itemize)	1999	5,000								
110	<b>Total Other Revenue from Local Sources</b>		68,000	163,750	0	0	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	4000	9,304,977	3,808,152	16,000	427,882	211,545	100,000	9,000	0	0
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>		9,314,977								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										



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
1										
2										
114	2100									
115	2200									
116	2300									
117	2000	0	0	0	0	0				
118										
119	3001	485,000								
120	3005									
121	3030									
122	3099									
123										
124		485,000	0	0	0	0			0	0
125										
126	3100									
127	3105									
128	3110									
129	3120									
130	3130									
131	3145									
132	3199									
133		0	0							
134										
135										
136	3200									
137	3220									
138	3225									
139	3235									
140	3240									
141	3270									
142	3299									
143		0	0							
144										
145	3305									
146	3310									
147		0								
148	3360	1,200								
149	3365									
150	3370									
151	3410									
152	3499									
153										
154	3500									
155	3510									
156	3599									
157		0	0							
158	3610									
159	3660									
160	3695									
161	3705									
162	3766									
163	3767									
164	3775									
165	3780									
166	3815									
167	3825									
168	3920									
169	3925									



Estimated Receipts/Revenues

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	850								
171		2,050	0	0	269,544	0	0	0	0	0
172	3000	487,050	0	0	269,544	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
174	4001									
175										
176										
177		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
178	4045									
179	4050									
180	4060									
181	4090									
182										
183		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>										
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
<b>TITLE V</b>										
185	4100									
186	4105									
187	4107									
188	4199									
189										
190		0	0	0	0	0	0	0	0	0
<b>TITLE VI</b>										
191	4200									
192	4210	102,000								
193	4215	0								
194	4220	22,000								
195	4225	1,000								
196	4226									
197	4240									
198	4299									
199		125,000								
<b>TITLE VII</b>										
201	4300	107,818								
202	4305									
203	4340									
204	4399									
205										
206		107,818	0	0	0	0	0	0	0	0
<b>TITLE VIII</b>										
207	4400									
208	4415									
209	4421									
210	4499									
211										
212		0	0	0	0	0	0	0	0	0
<b>TITLE IX</b>										
213	4600	4,875								
214	4605									
215	4620	259,867								
216	4625									
217	4630									
218	4699									
219		264,742	0	0	0	0	0	0	0	0
220										
<b>TITLE X</b>										
221	4770									
222										



Estimated Receipts/Revenues

	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)
2	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins										
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									
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									
262	Title II - Teacher Quality	4932	19,166								
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	16,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	28,000								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	49,672	30,000							
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		610,398	30,000	0	0	0	0	0	0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	610,398	30,000	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		10,402,425	3,838,152	16,000	697,426	211,545	100,000	9,000	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		10,412,425								



Estimated Disbursements/Expenditures

	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
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTIONAL (ED)	1100	2,740,678	492,782	78,250	112,402	205,000	400	7,350		3,636,862
5	Regular Programs	1115									0
6	Tuition Payment to Charter Schools	1125									0
7	Pre-K Programs	1200	624,447	213,881	1,000	12,500	1,000				852,828
8	Special Education Programs (Functions 1200 - 1220)	1225	209,273	45,371	6,743	5,000		285			266,672
9	Special Education Programs Pre-K	1250	412,768	146,645	450	3,095	1,000				563,958
10	Remedial and Supplemental Programs K-12	1300									0
11	Remedial and Supplemental Programs Pre-K	1400									0
12	Adult/Continuing Education Programs	1500									0
13	CTE Programs	1600	172,000	3,330	3,500	7,000		1,200	500		187,530
14	Interscholastic Programs	1700									500
15	Summer School Programs	1800									0
16	Gifted Programs	1900									0
17	Driver's Education Programs	1910									0
18	Bilingual Programs	1911	173,238	26,873	3,150	4,000					207,261
19	Truant-Alternative & Optional Programs	1912									0
20	Pre-K Programs - Private Tuition	1913									0
21	Regular K-12 Programs Private Tuition	1914									0
22	Special Education Programs K-12 Private Tuition	1915									0
23	Special Education Programs Pre-K Tuition	1916									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1917									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1918									0
26	Adult/Continuing Education Programs Private Tuition	1919									0
27	CTE Programs Private Tuition	1920									0
28	Interscholastic Programs Private Tuition	1921									0
29	Summer School Programs Private Tuition	1922									0
30	Gifted Programs Private Tuition	1999									0
31	Bilingual Programs Private Tuition	1000	4,332,404	928,882	93,093	144,497	207,000	1,885	7,850	0	5,715,611
32	Truants Alternative/Opt Ed Programs Private Tuition	1000	4,332,404	928,882	93,093	144,497	207,000	26,885	7,850	0	5,740,611
33	Student Activity Fund Expenditures	2000									
34	Total Instruction* (Without Student Activity Funds 1999)										
35	Total Instruction*14 (With Student Activity Funds 1999)										
36	SUPPORT SERVICES (ED)	2100									
37	Support Services - Pupil	2110	119,459	24,193	200	4,000		500			148,352
38	Attendance & Social Work Services	2120									0
39	Guidance Services	2130	191,343	52,713	3,500	8,300	1,000				256,856
40	Health Services	2140	77,880	1,617	200						79,697
41	Psychological Services	2150	113,885	31,635	1,800	2,000		500			149,820
42	Speech Pathology & Audiology Services	2190	84,209								84,209
43	Other Support Services - Pupils (Describe & Itemize)	2100	586,776	110,158	5,700	14,300	1,000	1,000	0	0	718,934
44	Total Support Services - Pupil	2200									
45	Support Services - Instructional Staff	2210	217,123	40,079	106,627	114,300	2,500	3,000			483,629
46	Improvement of Instruction Services	2220	125,510	35,057	10,800	21,800		200			193,367
47	Educational Media Services	2230			40,000						40,000
48	Assessment & Testing	2200	342,633	75,136	157,427	136,100	2,500	3,200	0	0	716,996
49	Total Support Services - Instructional Staff	2300									
50	Support Services - General Administration	2310	17,175	76,500	261,500	29,000		18,500			402,675
51	Board of Education Services	2320	298,783	49,654	7,500	1,000	2,500	7,300			389,547
52	Executive Administration Services	2330	137,956	28,231	7,500	1,000	2,500	1,000			178,187
53	Special Area Administration Services	2361,									0
54	Tort Immunity Services	2365									0
55	Total Support Services - General Administration	2400	664,677	84,919	12,900	27,850	0	2,450	2,500	0	795,296
56	Support Services - School Administration	2410									0
57	Office of the Principal Services	2490	664,677	84,919	12,900	27,850	0	2,450	2,500	0	795,296
58	Other Support Services - School Administration (Describe & Itemize)	2500									0
59	Total Support Services - School Administration	2510									0
60	Support Services - Business	2520	213,601	37,653	42,000	26,000	2,500	33,000			354,754
61	Direction of Business Support Services										0
62	Fiscal Services										0



Estimated Disbursements/Expenditures

	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											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550						3,000			161,000
65	Food Services	2560			155,500	2,500					0
66	Internal Services	2570									0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>213,601</b>	<b>37,653</b>	<b>197,500</b>	<b>28,500</b>	<b>2,500</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>515,754</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2680									0
72	Staff Services	2640	77,786	9,304	20,500	2,000	2,500	1,000			113,090
73	Data Processing Services	2660			431,000	10,000					441,000
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>77,786</b>	<b>9,304</b>	<b>451,500</b>	<b>12,000</b>	<b>2,500</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>554,090</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,339,387</b>	<b>471,555</b>	<b>1,243,137</b>	<b>256,250</b>	<b>13,500</b>	<b>70,450</b>	<b>2,500</b>	<b>0</b>	<b>4,396,779</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>6,500</b>		<b>38,000</b>	<b>966</b>					<b>45,466</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
80	Payments for Regular Programs	4110			17,574			1,073,000			1,090,574
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>17,574</b>			<b>1,073,000</b>			<b>1,090,574</b>
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						75,000			75,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>75,000</b>			<b>75,000</b>
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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>17,574</b>			<b>1,148,000</b>			<b>1,165,574</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
114	<b>Total Debt Service</b>	<b>5000</b>									
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		6,678,291	1,400,437	1,391,804	401,713	220,500	1,370,335	10,350	0	11,475,430
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		6,678,291	1,400,437	1,391,804	401,713	220,500	1,395,335	10,350	0	11,498,430
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,071,005)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Activity Funds 1999)										(1,086,005)
120											



Estimated Disbursements/Expenditures

	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
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									
127	Facilities Acquisition & Construction Services	2590									
128	Operation & Maintenance of Plant Services	2540	157,446	29,400	3,134,500	199,000	1,050,000	31,000			4,601,346
129	Pupil Transportation Services	2550									
130	Food Services	2560									
131	Total Support Services - Business	2500	157,446	29,400	3,134,500	199,000	1,050,000	31,000	0	0	4,601,346
132	Other Support Services - Misc. (Describe & Itemize)	2900									
133	Total Support Services	2000	157,446	29,400	3,134,500	199,000	1,050,000	31,000	0	0	4,601,346
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									
141	Total Payments to Other Dist & Govt Units (In-State)	4100									
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist & Govt Unit	4000									
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		157,446	29,400	3,134,500	199,000	1,050,000	31,000	0	0	4,601,346
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(763,194)
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 <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
175	Debt Service - Other (Describe & Itemize)	5400									
176	Total Debt Service	5000									
177	PROVISION FOR CONTINGENCIES (DS)	6000									
178	Total Direct Disbursements/Expenditures										



Estimated Disbursements/Expenditures

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
179										16,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
180										
181	40 - TRANSPORTATION FUND (TR)									
182	SUPPORT SERVICES (TR)	2000								
183	Support Services - Pupils	2100								0
184	Other Support Services - Pupils (Describe & Itemize)	2190								
185	Support Services - Business	2550		965,000			25,000			990,000
186	Pupil Transportation Services	2900								0
187	Other Support Services - Business (Describe & Itemize)	2000	0	965,000	0	0	25,000		0	990,000
188	Total Support Services	3000								0
189	COMMUNITY SERVICES (TR)									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000								
191	Payments to Other Dist & Govt Units (In-State)	4100								0
192	Payments for Regular Program	4110								0
193	Payments for Special Education Programs	4120								0
194	Payments for Adult/Continuing Education Programs	4130								0
195	Payments for CTE Programs	4140								0
196	Payments for Community College Programs	4170								0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					0			0
198	Total Payments to Other Dist & Govt Units (In-State)	4100		0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400								0
200	Total Payments to Other Dist & Govt Units	4000		0			0			0
201	DEBT SERVICE (TR)	5000								
202	Debt Service - Interest on Short-Term Debt	5100								0
203	Tax Anticipation Warrants	5110								0
204	Tax Anticipation Notes	5120								0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130								0
206	State Aid Anticipation Certificates	5140								0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150								0
208	Total Debt Service - Interest On Short-Term Debt	5100					0			0
209	Debt Service - Interest on Long-Term Debt	5200								0
210	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300								0
211	Debt Service - Other (Describe & Itemize)	5400								0
212	Total Debt Service	5000					0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000								
214	Total Direct Disbursements/Expenditures	0	0	965,000	0	0	25,000		0	990,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(292,574)
216										
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)									
218	INSTRUCTION (MR/SS)	1000								43,673
219	Regular Program	1100								43,673
220	Pre-K Programs	1125								36,196
221	Special Education Programs (Functions 1200-1200)	1200								7,583
222	Special Education Programs Pre-K	1225								7,300
223	Remedial and Supplemental Programs K-12	1250								0
224	Remedial and Supplemental Programs Pre-K	1275								0
225	Adult/Continuing Education Programs	1300								0
226	CTE Programs	1400								0
227	Interscholastic Programs	1500								8,687
228	Summer School Programs	1600								107
229	Gifted Programs	1650								0
230	Driver's Education Programs	1700								0
231	Bilingual Programs	1800								2,500
232	Truant Alternative & Optional Programs	1900								0
233	Total Instruction	1000								106,046
234	SUPPORT SERVICES (MR/SS)	2000								
235	Support Services - Pupil	2100								1,900
236	Attendance & Social Work Services	2110								1,900



Estimated Disbursements/Expenditures

	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		11,722							11,722
238	Health Services	2130		1,500							1,500
239	Psychological Services	2140		1,500							1,500
240	Speech Pathology & Audiology Services	2150		1,700							1,700
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,600							7,600
242	Total Support Services - Pupil	2100		24,422							24,422
243	Support Services - Instructional Staff	2200		4,264							4,264
244	Improvement of Instruction Services	2210		10,081							10,081
245	Educational Media Services	2220									
246	Assessment & Testing	2230		14,345							14,345
247	Total Support Services - Instructional Staff	2200									
248	Support Services - General Administration	2300		2,295							2,295
249	Board of Education Services	2310		7,646							7,646
250	Executive Administration Services	2320		7,061							7,061
251	Special Area Administrative Services	2330									
252	Claims Paid from Self Insurance Fund	2361									
253	Risk Management and Claims Services Payments	2365									
254	Total Support Services - General Administration	2300		17,002							17,002
255	Support Services - School Administration	2400		23,679							23,679
256	Office of the Principal Services	2410									
257	Other Support Services - School Administration (Describe & Itemize)	2490									
258	Total Support Services - School Administration	2400		23,679							23,679
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		11,549							11,549
261	Fiscal Services	2520									
262	Facilities Acquisition & Construction Services	2530		12,230							12,230
263	Operation & Maintenance of Plant Service	2540									
264	Pupil Transportation Services	2550									
265	Food Services	2560									
266	Internal Services	2570		23,779							23,779
267	Total Support Services - Business	2500									
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									
270	Planning, Research, Development & Evaluation Services	2620									
271	Information Services	2630		1,200							1,200
272	Staff Services	2640									
273	Data Processing Services	2660		1,200							1,200
274	Total Support Services - Central	2600									
275	Other Support Services - Misc. (Describe & Itemize)	2900		104,427							104,427
276	Total Support Services	2000									
277	COMMUNITY SERVICES (MR/SS)	3000									
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 Rep 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									
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
292	Total Direct Disbursements/Expenditures			210,473							210,473
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
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	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	Support Services - Business										0
238	Facilities Acquisition & Construction Services	2530									0
239	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
302	Payments to Other Dist & Govt Units (In-State)	4100									0
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0						0
307	Total Payments to Other Districts & Govt Units	4000			0						0
308	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									
309	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	100,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
311											
312	<b>70 WORKING CASH FUND (WC)</b>										
313											
314	<b>80 - TORT FUND (TF)</b>	<b>1000</b>									
315	INSTRUCTION (TF)	1100									0
316	Regular Programs	1115									0
317	Tuition Payment to Charter Schools	1125									0
318	Pre-K Programs	1200									0
319	Special Education Programs (Functions 1200 - 1220)	1225									0
320	Special Education Programs Pre-K	1250									0
321	Remedial and Supplemental Programs K-12	1275									0
322	Remedial and Supplemental Programs Pre-K	1300									0
323	Adult/Continuing Education Programs	1400									0
324	CTE Programs	1500									0
325	Interscholastic Programs	1600									0
326	Summer School Programs	1650									0
327	Gifted Programs	1700									0
328	Driver's Education Programs	1800									0
329	Bilingual Programs	1900									0
330	Traut Alternative & Optional Programs	1910									0
331	Pre-K Programs - Private Tuition	1911									0
332	Regular K-12 Programs - Private Tuition	1912									0
333	Special Education Programs K-12 Private Tuition	1913									0
334	Special Education Programs Pre-K Tuition	1914									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1915									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1916									0
337	Adult/Continuing Education Programs Private Tuition	1917									0
338	CTE Programs Private Tuition	1918									0
339	Interscholastic Programs Private Tuition	1919									0
340	Summer School Programs Private Tuition	1920									0
341	Gifted Programs Private Tuition	1921									0
342	Bilingual Programs Private Tuition	1922									0
343	Traut Alternative/Opt Ed Programs Private Tuition	1000	0	0	0	0	0	0	0	0	0
344	Total Instruction <sup>14</sup>	2000									
345	<b>SUPPORT SERVICES (TF)</b>	<b>2100</b>									
346	Support Services - Pupil	2110									0
347	Attendance & Social Work Services	2120									0
348	Guidance Services	2130									0
349	Health Services	2140									0
350	Psychological Services	2150									0
351	Speech Pathology & Audiology Services	2190									0
352	Other Support Services - Pupils (Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2200									
354	Support Services - Instructional Staff	2210									0
355	Improvement of Instruction Services	2220									0
356	Educational Media Services										0



Estimated Disbursements/Expenditures

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
357 Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
<b>358 Total Support Services - Instructional Staff</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>359 Support Services - General Administration</b>	<b>2300</b>									
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									
<b>365 Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>366 Support Services - School Administration</b>	<b>2400</b>									
367 Office of the Principal Services	2410									
368 Other Support Services - School Administration (Describe & Itemize)	2490									
<b>369 Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>370 Support Services - Business</b>	<b>2500</b>									
371 Direction of Business Support Services	2510									
372 Fiscal Services	2520									
373 Facilities Acquisition & Construction Services	2530									
374 Operation & Maintenance of Plant Services	2540									
375 Pupil Transportation Services	2550									
376 Food Services	2560									
377 Internal Services	2570									
<b>378 Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>379 Support Services - Central</b>	<b>2600</b>									
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									
<b>385 Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>386 Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>387 Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>388 COMMUNITY SERVICES (TF)</b>	<b>3000</b>									
<b>389 PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
<b>390 Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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									
<b>397 Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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									
<b>405 Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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									
<b>413 Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
414 Payments to Other Dist & Govt Units (Out of State)	4400									
<b>415 Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>416 DEBIT SERVICE (TF)</b>	<b>5000</b>									



Estimated Disbursements/Expenditures

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										
417	Debt Service - Interest on Short-Term Debt									0
418	Tax Anticipation Warrants									0
419	Tax Anticipation Notes									0
420	Corporate Personal Property Replacement Tax Anticipation Notes									0
421	State Aid Anticipation Certificates									0
422	Other Interest on Short-Term Debt (Describe & Itemize)									0
423	Debt Service - Interest on Long-Term Debt									0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase									0
424	Principal Retired) (Describe & Itemize)									0
425	Debt Service - Other (Describe & Itemize)									0
426	Total Debt Service									0
427	PROVISION FOR CONTINGENCIES (TF)									0
428	Total Direct Disbursements/Expenditures									0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									0
430										0
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									0
432	SUPPORT SERVICES (FP&S)	2000								0
433	Support Services - Business	2500								0
434	Facilities Acquisition & Construction Services	2530								0
435	Operation & Maintenance of Plant Service	2540								0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0	0
437	Other Support Services - Misc. (Describe & Itemize)	2900								0
438	Total Support Services	2000	0	0	0	0	0	0	0	0
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 (FPS)	4000								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
449	Debt Service - Interest on Long-Term Debt	5200								0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase									0
450	Principal Retired) (Describe & Itemize)									0
451	Total Debt Service	5000								0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000								0
453	Total Direct Disbursements/Expenditures									0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									0



	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: <input checked="" type="checkbox"/>						
3	Expenditure Check: <input checked="" type="checkbox"/>						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 84,209	Lunchroom supervision	
6	1290			10-2490			
7	1614			10-2900			
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 60,000	Pre-school tuition for regular ed students	20-2190			
14	1999	\$ 5,000	Misc funds collected during fiscal year	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			
21	3999	\$ 850	Library Grant	30-5400			
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 7,600	Lunchroom supervision	
30	4998	\$ 79,672	Title I Sch Improv; Dept of Ed Grant; E-rate funding	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
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	10,402,425	3,838,152	697,426	9,000	14,947,003
Direct Expenditures	11,473,430	4,601,346	990,000		17,064,776
Difference	(1,071,005)	(763,194)	(292,574)	9,000	(2,117,773)
Estimated Fund Balance - June 30, 2025	6,518,355	2,098,078	881,364	291,659	9,789,456

**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.



Deficit Reduction Plan

A		B	C	D	E	F	G
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025							
School Districts Only			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1	*School Districts Only						
2	19022048002						
3	District Number						
4	Salt Creek SD 48						
5	District Name						
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	Acct #	14,589,360	2,861,272	1,173,938	282,659	18,907,229
7	RECEIPTS/REVENUES	1000	9,304,977	3,808,152	427,862	9,000	13,550,011
8	LOCAL SOURCES	2000	0	0	0	0	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000	487,050	0	289,544	0	756,594
10	STATE SOURCES	4000	610,398	30,000	0	0	640,398
11	FEDERAL SOURCES		10,402,425	3,838,152	697,426	9,000	14,947,003
12	Total Receipts/Revenues						
13	DISBURSEMENTS/EXPENDITURES	Funct #	5,715,611				5,715,611
14	INSTRUCTION	1000	4,396,779	4,601,346	990,000		9,988,125
15	SUPPORT SERVICES	2000	45,466	0	0		45,466
16	COMMUNITY SERVICES	3000	1,165,574	0	0		1,165,574
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	0	0	0		0
18	DEBT SERVICES	5000	150,000	0	0		150,000
19	PROVISION FOR CONTINGENCIES	6000	11,473,430	4,601,346	990,000		17,064,776
20	Total Disbursements/Expenditures		(1,071,005)	(768,194)	(292,574)	9,000	(2,117,773)
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures						
22	OTHER SOURCES/USES OF FUNDS		0	7,000,000	0	0	7,000,000
23	OTHER SOURCES OF FUNDS (7000)		7,000,000	7,000,000	0	0	14,000,000
24	OTHER USES OF FUNDS (8000)		(7,000,000)	0	0	0	(7,000,000)
25	TOTAL OTHER SOURCES/USES OF FUNDS		6,518,355	2,038,078	881,364	291,659	9,789,456
26	ESTIMATED ENDING FUND BALANCE						
27							

Deficit Reduction Plan

A		B	H	I	J	K	L
*School Districts Only			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BUDGET FY2025-2026							
1	15022048002						
2	District Number						
3	Salt Creek SD 48						
4	District Name						
5	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	Acct #	6,518,355	2,098,078	881,364	291,659	9,789,456
6	RECEIPTS/REVENUES	1000					0
7	LOCAL SOURCES	2000					0
8	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000					0
9	STATE SOURCES	4000					0
10	FEDERAL SOURCES		0	0	0	0	0
11	Total Receipts/Revenues						
12	DISBURSEMENTS/EXPENDITURES	Funct #					
13	INSTRUCTION	1000					0
14	SUPPORT SERVICES	2000					0
15	COMMUNITY SERVICES	3000					0
16	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
17	DEBT SERVICES	5000					0
18	PROVISION FOR CONTINGENCIES	6000					0
19	Total Disbursements/Expenditures		0	0	0	0	0
20	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
21	OTHER SOURCES/USES OF FUNDS						
22	OTHER SOURCES OF FUNDS (7000)						0
23	OTHER USES OF FUNDS (8000)						0
24	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
25	ESTIMATED ENDING FUND BALANCE		6,518,355	2,098,078	881,364	291,659	9,789,456



Deficit Reduction Plan

A		B	M	N	O	P	Q
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1	*School Districts Only						
2	15022048002						
3	District Number						
4	Salt Creek SD 48						
5	District Name						
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,518,355	2,098,078	881,364	291,659	9,789,456
7	RECEIPTS/REVENUES	Acct #					
8	LOCAL SOURCES	1000					0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
10	STATE SOURCES	3000					0
11	FEDERAL SOURCES	4000					0
12	Total Receipts/Revenues		0	0	0	0	0
13	DISBURSEMENTS/EXPENDITURES	Funct #					
14	INSTRUCTION	1000					0
15	SUPPORT SERVICES	2000					0
16	COMMUNITY SERVICES	3000					0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
18	DEBT SERVICES	5000					0
19	PROVISION FOR CONTINGENCIES	6000					0
20	Total Disbursements/Expenditures		0	0	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
22	OTHER SOURCES/USES OF FUNDS						
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		6,518,355	2,098,078	881,364	291,659	9,789,456
27							

Deficit Reduction Plan

A		B	R	S	T	U	V
*School Districts Only							
ESTIMATED BUDGET FY2027-2028							
1	2	3	4	5	6	7	8
District Number	District Name	Account #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
15022045002	Salt Creek SD 48						
	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,518,355	2,098,078	881,364	291,659	9,789,456
	RECEIPTS/REVENUES	1000					0
	LOCAL SOURCES	2000					0
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	3000					0
	STATE SOURCES	4000					0
	FEDERAL SOURCES						0
	Total Receipts/Revenues		0	0	0	0	0
	DISBURSEMENTS/EXPENDITURES						
	INSTRUCTION	1000					0
	SUPPORT SERVICES	2000					0
	COMMUNITY SERVICES	3000					0
	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
	DEBT SERVICES	5000					0
	PROVISION FOR CONTINGENCIES	6000					0
	Total Disbursements/Expenditures		0	0	0	0	0
	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
	OTHER SOURCES/USES OF FUNDS						
	OTHER SOURCES OF FUNDS (7000)						0
	OTHER USES OF FUNDS (8000)						0
	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
	ESTIMATED ENDING FUND BALANCE		6,518,355	2,098,078	881,364	291,659	9,789,456



Deficit Reduction Plan

A		B	W	X	Y	Z
*School Districts Only			SUMMARY			
19022048002			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
District Number			ESTIMATED BUDGET			
Salt Creek SD 48			Date of Adoption: <input type="text"/>			
District Name			(Enter as MM/DD/YYYY)			
			FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		18,907,229	9,789,456	9,789,456	9,789,456
7	RECEIPTS/REVENUES	Acct #				
8	LOCAL SOURCES	1000	13,550,011	0	0	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
10	STATE SOURCES	3000	756,594	0	0	0
11	FEDERAL SOURCES	4000	640,398	0	0	0
12	Total Receipts/Revenues		14,947,003	0	0	0
13	DISBURSEMENTS/EXPENDITURES	Funcnt #				
14	INSTRUCTION	1000	5,715,611	0	0	0
15	SUPPORT SERVICES	2000	9,988,125	0	0	0
16	COMMUNITY SERVICES	3000	45,466	0	0	0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,165,574	0	0	0
18	DEBT SERVICES	5000	0	0	0	0
19	PROVISION FOR CONTINGENCIES	6000	150,000	0	0	0
20	Total Disbursements/Expenditures		17,064,776	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,117,773)	0	0	0
22	OTHER SOURCES/USES OF FUNDS					
23	OTHER SOURCES OF FUNDS		7,000,000	0	0	0
24	OTHER USES OF FUNDS (8000)		14,000,000	0	0	0
25	TOTAL OTHER SOURCES/USES OF FUNDS		(7,000,000)	0	0	0
26	ESTIMATED ENDING FUND BALANCE		9,789,456	9,789,456	9,789,456	9,789,456

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

**Salt Creek SD 48 19022048002**

*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 SALT CREEK SCHOOL DIST 48

**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.**

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.)  
 Salt Creek School District will focus on the following goal to improve student learning: to ensure every student has access to rigorous and rich curricula that inspires engaging instruction and promotes intellectual growth. To deeply learn about the math standards and curricula shifts, including the adoption of a new K-5 math program for the 2024-25 school year.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
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.)	Improve programs, curriculum, and/or learning tools	Provide alternative learning programs and models to address unique student needs	Increase number and/or quality of community, parent, and family engagement opportunities

2) If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

**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.**

	Average Student Enrollment	467.46	Adequacy Target	\$6,911,764
	Final Resources	\$11,905,840	Percent of Adequacy	172%
	Tier Assignment	4	Gross State Contribution	\$484,502
	FY24 Base Funding Minimum	\$484,062	FY 2024 Tier Funding	\$440
	Low-Income Students	\$175,410		
	English Learners (EL)	\$120		
	Special Education	\$141,798		

**Evidence-Based Funding Organizational Unit Results (FY 2024)**

	Final Resources / Adequacy Target =	Percent of Adequacy
	Base Funding Minimum +	
	Tier Funding =	
	Gross State Contribution	
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	

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.

FY 2025 Tier Funding	Funding Type (Select)
\$440	Actual

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



EBF Spending Plan

Data Source 1		Data Source 2		Data Source 3	
Student growth and achievement data, disaggregated by student groups		Student grades or other local academic performance data		Climate and culture survey data (e.g., Five Essentials Survey)	
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)	Principals	Yes	Bilingual Parent Advisory Committee	
	Special Ed. Program Director(s)	School Improvement Teams	Yes	Other Parent Group(s)	
	Other Program Leaders	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
	School Board Members	Other School Staff	Yes	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.)					
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, 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.)					
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)					
<b>Cost Factor Table</b>					
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 <a href="https://www.isbe.net/ebfspendingplan">https://www.isbe.net/ebfspendingplan</a> .					
5) 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		Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [Optional]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	\$1,676,155			Enter optional context for core investment decisions.
	Specialist Teachers	\$385,231			
	Instructional Facilitator	\$171,819			
	Core Intervention Teacher	\$75,954			
	Substitute Teachers	\$61,448			
	Guidance Counselor	\$104,906			
	Nurse	\$39,454			
	Supervisory Aide	\$65,018			
	Librarian	\$87,699			
	Librarian Aide	\$48,371			
	Principal	\$130,105			
	Assistant Principal	\$112,020			
	School Site Staff	\$78,018			
	<b>Subtotal</b>	<b>\$2,986,198</b>			
			Priority Investment 1	Priority Investment 2	Priority Investment 3
			Substitute Teacher	Low-income Intervention Teacher	Instructional Materials



Per Student Investments	Gifted				Enter optional context for per student investment decisions.
	Professional Development	\$41,450			
	Instructional Materials	\$58,433			
	Assessments	\$15,925			
	Computer & Tech Equipment	\$15,894			
	Student Activities	\$133,460			
	Maintenance & Operations	\$78,006			
	Central Office	\$696,213			
	Employee Benefits	\$438,010			
	<b>Subtotal*</b>	<b>\$1,268,936</b>			
	Low-income Intervention Teacher	\$2,847,906			Enter optional context for additional investment decisions.
	Low-income Pupil Support Staff	\$110,883			
	Low-income Extended Day Teacher	\$110,883			
	Low-income Summer School Teacher	\$115,535			
	EL Intervention Teacher	\$115,535			
	EL Pupil Support Staff	\$41,872			
	EL Extended Day Teacher	\$41,872			
	EL Summer School Teacher	\$44,198			
	EL Core Teacher	\$52,728			
	Sp Ed Teacher	\$256,659			
	Sp Ed Instructional Assistant	\$103,966			
	Sp Ed Psychologist	\$39,332			
	<b>Subtotal</b>	<b>\$1,077,660</b>			
	<b>Other Investments</b>				
	<b>Total**</b>	<b>\$6,911,764</b>			Tier Funding Check (Cell G90)
	*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 1000 characters, including spaces.)				
	<b>Part III: Support for Special Student Groups</b>				
	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.				
	<b>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.</b>				
		Enter Amounts	Select type		*Note: Allocations for each of the three student groups are published annually at <a href="http://sbe.net/ebf/last">sbe.net/ebf/last</a> 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.
1)	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.	\$263,033	Actual		
	English Learners	\$153	Actual		
	Special Education	\$212,647	Actual		



EBF Spending Plan

<p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p><b>Response Required</b></p>	<p>Low-Income Intervention Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Extended Day Teacher</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>2) 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>Low-Income Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Summer School Teacher</p> <p>[Optional - Enter \$]</p>
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p><b>Response Optional</b></p>	<p>English Learner Intervention Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>English Learner Extended Day Teacher</p> <p>[Optional - Enter \$]</p> <p>English Learner Core Teacher</p> <p>[Optional - Enter \$]</p>
<p>3) 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>English Learner Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>English Learner Summer School Teacher</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p><b>Response Required</b></p>	<p>Special Education Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Special Education Psychologist</p> <p>[Optional - Enter \$]</p> <p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>4) 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>Special Education Instructional Assistant</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p><b>Plan Assurances</b></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>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."</p> <p><b>Required</b></p> <p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></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."</p> <p><b>Required</b></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p> <p>3.) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."</p> <p><b>Required</b></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></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.</p> <p>BPAC Meeting (MM/DD/YYYY) <input type="text"/></p> <p>Name of Chair <input type="text"/></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 2, Q5 (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: Salt Creek SD 48  
 RCDT Number: 19022048002

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	414,529		0	414,529	389,547		0	389,547
2. Special Area Administration Services	2330	169,613		0	169,613	178,187		0	178,187
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	0		0	0
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		584,142	0	0	584,142	567,734	0	0	567,734
<b>9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024</b>		<b>-3%</b>							





**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 #/50 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "Un-benefit" 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 bonds, whether or not they have been retired, shall be used by the school board to meet the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale 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
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
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)	
<b>2. Cover Page (Cover tab)</b>	
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.	
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	<b>ERROR - TYPE BOARD NAMES</b>
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3)	OK
(Line 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
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interfund Loans Payable (Funds 10,60, 80, 30 - 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, 30 - Acct 411 - Cells C16:H16, J16, K16).	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	OK
<i>End of Balancing</i>	