

Public Hearing (Budget & Intent to Transfer Funds)

Thursday, September 18, 2025 7:00 PM

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

1. CALL TO ORDER	Speaker(s): Mr. Van De Velde
2. APPOINTMENT OF SECRETARY PRO TEM	
3. ROLL CALL	Speaker(s): Mr. Kielminski
4. PUBLIC HEARING ON THE 2025-2026 FINAL TENTATIVE BUDGET	Speaker(s): Ms. Jilek
5. PUBLIC COMMENT REGARDING THE FINAL TENTATIVE 2025-2026 BUDGET	
6. PUBLIC HEARING ON THE INTENT TO TRANSFER MONEY FROM THE OPERATIONS & MAINTENANCE FUND TO TRANSPORTATION FUND	Speaker(s): Ms. Jilek
7. PUBLIC COMMENT REGARDING THE INTENT TO TRANSFER MONEY FROM THE OPERATIONS & MAINTENANCE FUND TO TRANSPORTATION FUND	
8. PUBLIC HEARING ON THE INTENT TO TRANSFER MONEY FROM OPERATIONS & MAINTENANCE FUND TO CAPITAL PROJECTS FUND	Speaker(s): Ms. Jilek
9. PUBLIC COMMENT REGARDING THE INTENT TO TRANSFER MONEY FROM THE OPERATIONS & MAINTENANCE FUND TO CAPITAL PROJECTS FUND	
10. ADJOURNMENT	



SALT CREEK SCHOOL DISTRICT 48

**Board of Education Public Hearing Agenda
(Budget & Intent to Transfer Funds)**

John E. Albright Middle School

1110 S. Villa Avenue

Villa Park, IL 60181

September 18, 2025 at 7:00 PM

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- 2. APPOINTMENT OF SECRETARY PRO TEM**
- 3. ROLL CALL**
- 4. PUBLIC HEARING ON THE 2025-2026 FINAL TENTATIVE BUDGET**
- 5. PUBLIC COMMENT REGARDING THE FINAL TENTATIVE 2025-2026 BUDGET**
- 6. PUBLIC HEARING ON THE INTENT TO TRANSFER MONEY FROM THE
OPERATIONS & MAINTENANCE FUND TO TRANSPORTATION FUND**
- 7. PUBLIC COMMENT REGARDING THE INTENT TO TRANSFER MONEY FROM
THE OPERATIONS & MAINTENANCE FUND TO TRANSPORTATION FUND**
- 8. PUBLIC HEARING ON THE INTENT TO TRANSFER MONEY FROM
OPERATIONS & MAINTENANCE FUND TO CAPITAL PROJECTS FUND**
- 9. PUBLIC COMMENT REGARDING THE INTENT TO TRANSFER MONEY FROM
THE OPERATIONS & MAINTENANCE FUND TO CAPITAL PROJECTS FUND**
- 10. ADJOURNMENT**

FY26 Tentative Budget



Factor Impacting the FY26 Tentative Budget Revenue

- Decreases in state funding
- Unknown potential impact of funding on the federal level

Comparison of Revenue

Revenue	2024-25 Original Budget	2024-25 Actual Revenues	2025-26 Budget
Education			
Property Tax	\$ 7,640,977.00	\$ 8,876,647.00	\$ 9,618,025.00
CPPRT	\$ 1,200,000.00	\$ 862,836.28	\$ -
Interest Income	\$ 350,000.00	\$ 466,047.82	\$ 257,000.00
Other Local Revenues	\$ 114,000.00	\$ 146,776.41	\$ 114,000.00
Evidence-Based Funding	\$ 485,000.00	\$ 484,959.97	\$ 485,440.00
Other State Aid	\$ 2,050.00	\$ 43,290.39	\$ 10,800.00
Federal Aid	\$ 610,398.00	\$ 614,770.98	\$ 500,814.00
Total Education Fund	\$ 10,402,425.00	\$ 11,495,328.85	\$ 10,986,079.00
Operations & Maintenance			
Property Tax	\$ 3,489,402.00	\$ 2,609,041.02	\$ 2,227,408.00
CPPRT	\$ 80,000.00	\$ 80,000.00	\$ -
Interest Income	\$ 75,000.00	\$ 183,392.08	\$ 114,000.00
Other Local Revenues	\$ 193,750.00	\$ 181,300.58	\$ 60,000.00
Other State Aid	\$ -	\$ 50,000.00	\$ 50,000.00
Total O&M Fund	\$ 3,838,152.00	\$ 3,103,733.68	\$ 2,451,408.00
Transportation			
Property Tax	\$ 387,882.00	\$ 393,082.42	\$ 392,443.00
CPPRT	\$ 5,000.00	\$ 5,000.00	\$ 600,000.00
Interest Income	\$ 35,000.00	\$ 47,945.08	\$ 18,000.00
Other Local Revenues	\$ -	\$ 2,076.00	\$ -
Other State Aid	\$ 269,544.00	\$ 227,472.70	\$ 195,000.00
Federal Aid	\$ -	\$ -	\$ -
Total Transportation Fund	\$ 697,426.00	\$ 675,576.20	\$ 1,205,443.00
Retirement			
Property Tax	\$ 197,545.00	\$ 168,665.42	\$ 174,419.00
CPPRT	\$ 10,000.00	\$ 10,000.00	\$ 63,485.00
Interest Income	\$ 4,000.00	\$ 6,452.27	\$ 4,000.00
Total Retirement Fund	\$ 211,545.00	\$ 185,117.69	\$ 241,904.00
Total Revenue	\$ 15,149,548.00	\$ 15,459,756.42	\$ 14,884,834.00

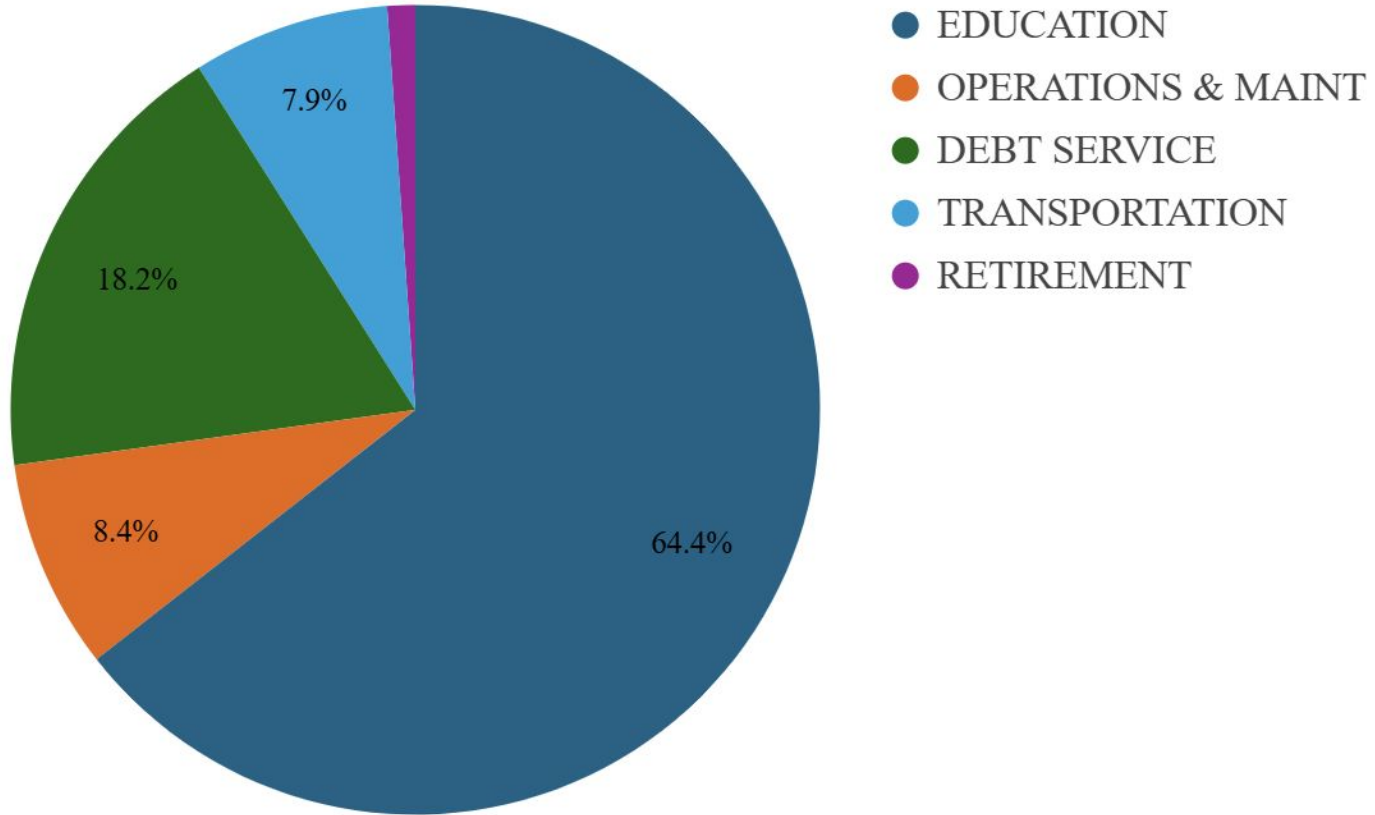
Comparison of Revenue

Capital Projects			
Referendum Revenue		\$ 48,007,901.57	
Referendum Interest Income		\$ 406,997.91	\$ 1,000,000.00
Interest Income	\$ 100,000.00	\$ 209,631.72	\$ 211,000.00
Total Capital Projects	\$ 100,000.00	\$ 48,624,531.20	\$ 1,211,000.00

Debt Service			
Property Tax	\$ -	\$ 1,692,788.49	\$ 3,199,047.00
Interest Income	\$ -	\$ 26,269.65	\$ 37,000.00
Total Debt Service	\$ -	\$ 1,719,058.14	\$ 3,236,047.00

Working Cash			
Interest Income	\$ 9,000.00	\$ 14,756.71	\$ 9,000.00
Total Working Cash	\$ 9,000.00	\$ 14,756.71	\$ 9,000.00

2025-26 Budget Expenditures



Factor Impacting the FY26 Budget Expenditures

- Increases in transportation costs
- Increases in employee benefit costs

Comparison of Expenditures

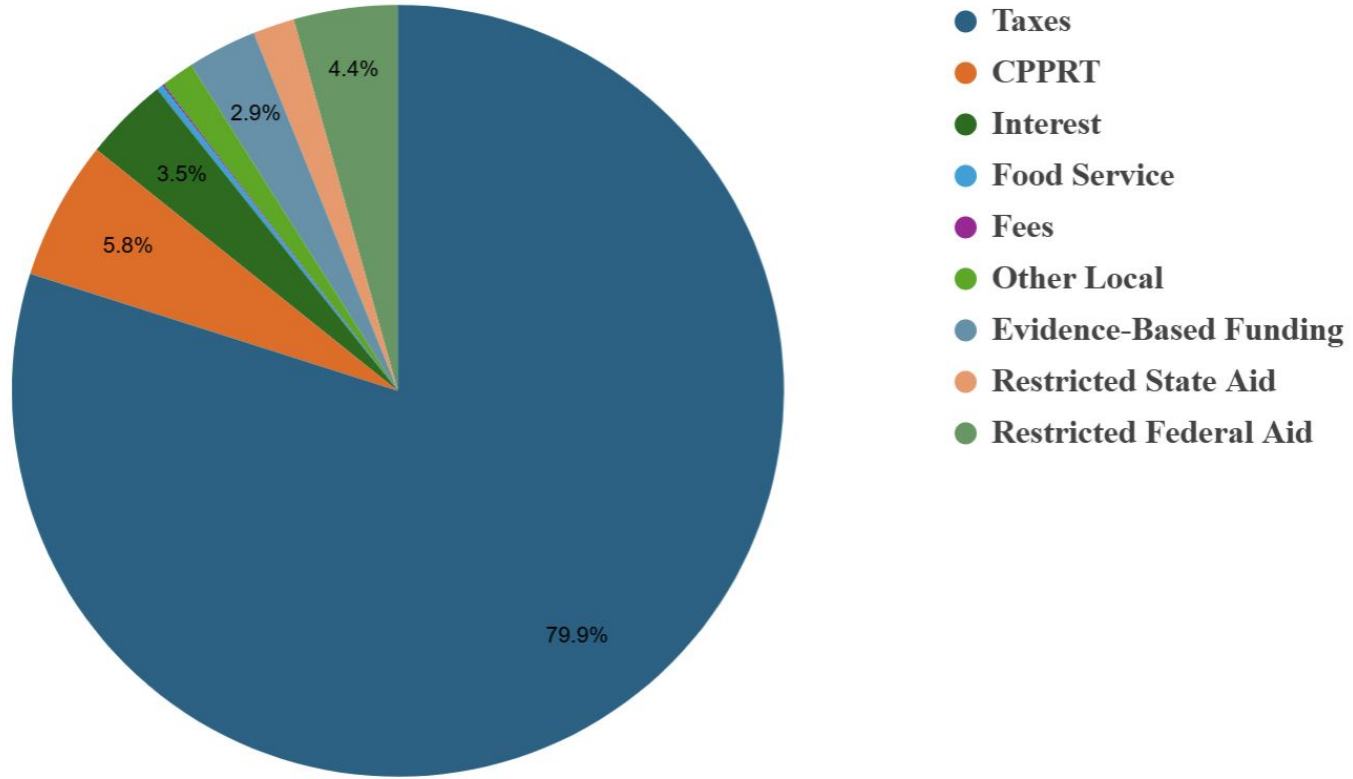
Expenditures	2024-25 Original Budget	2024-25 Actual Expenses	2025-26 Budget
Education			
Salaries	\$ 6,678,291.00	\$ 6,632,880.00	\$ 6,955,946.00
Employee Benefits	\$ 1,594,648.00	\$ 1,276,375.00	\$ 1,642,819.00
Purchased Services	\$ 1,391,804.00	\$ 1,099,798.00	\$ 1,353,341.00
Supplies & Materials	\$ 401,713.00	\$ 235,169.00	\$ 344,946.00
Capital Outlay	\$ 220,500.00	\$ 191,169.00	\$ 254,500.00
Other Objects	\$ 1,370,335.00	\$ 1,101,879.00	\$ 1,580,150.00
Non-Capitalized Equipment	\$ 10,350.00	\$ 11,260.00	\$ 9,500.00
Total Education Fund	\$ 11,667,641.00	\$ 10,548,530.00	\$ 12,141,202.00
Operations & Maintenance			
Salaries	\$ 157,446.00	\$ 142,739.00	\$ 163,193.00
Employee Benefits	\$ 29,400.00	\$ 17,923.00	\$ 37,621.00
Purchased Services	\$ 3,134,500.00	\$ 918,279.00	\$ 929,000.00
Supplies & Materials	\$ 199,000.00	\$ 152,897.00	\$ 169,500.00
Capital Outlay	\$ 1,050,000.00	\$ 847,646.00	\$ 250,000.00
Other Objects	\$ 31,000.00	\$ 100.00	\$ 31,000.00
Total O&M Fund	\$ 4,601,346.00	\$ 2,079,584.00	\$ 1,580,314.00
Transportation			
Purchased Services	\$ 965,000.00	\$ 1,232,455.00	\$ 1,433,000.00
Other Objects			\$ 50,000.00
Total Transportation Fund	\$ 965,000.00	\$ 1,232,455.00	\$ 1,483,000.00
Retirement			
Employee Benefits	\$ 210,473.00	\$ 183,665.00	\$ 209,954.00
Total Retirement Fund	\$ 210,473.00	\$ 183,665.00	\$ 209,954.00
Total Budget Expenditures	\$ 17,444,460.00	\$ 14,044,234.00	\$ 15,414,470.00

Comparison of Expenditures

	2024-25 Original Budget	2024-25 Actual Expenses	2025-26 Budget
Capital Projects			
Purchased Services	\$ -	\$ 4,335,711.00	\$ 5,620,706.00
Supplies & Materials	\$ -	\$ 8,159.00	\$ 685,906.00
Capital Outlay	\$ -	\$ 4,188,460.00	\$ 40,529,011.00
Non-Capitalized Equipment	\$ -	\$ -	\$ 1,130,000.00
Total Capital Projects	\$ -	\$ 8,532,330.00	\$ 47,965,623.00

	2024-25 Original Budget	2024-25 Actual Expenses	2025-26 Budget
Debt Service			
Capital Outlay	\$ -	\$ 866,168.00	\$ 3,429,563.00
Total Debt Service Fund	\$ -	\$ 866,168.00	\$ 3,429,563.00

Sources of Revenue



Fund Balance Transfers

An excess of fund balances leave the district subject to the Miller Ratio

The district is proposing a transfer of funds which will accomplish the following outcomes:

- Reduce risk of repaying local funds
- Enables the district to continue our facility upgrades
- Enables the district to set aside funds for future long-term facility plan need

Statement of Position

FUND	JUNE 30, 2025 CASH BALANCE	2025-26 REVENUE	2025-26 EXPENDITUR ES	2025-26 TRANSFER S	JUNE 30, 2026 ESTIMATED FUND BALANCE
EDUCATION	\$8,582,996	\$10,986,078	\$12,141,202		\$7,427,872
OPERATIONS & MAINT	\$3,885,421	\$2,451,408	\$1,580,315	(\$3,700,000)	\$1,056,514
DEBT SERVICE	\$1,278,301	\$3,236,047	\$3,429,563		\$1,084,785
TRANSPORTATION	\$617,059	\$1,205,444	\$1,483,000	\$1,000,000	\$1,339,503
RETIREMENT	\$127,659	\$241,904	\$209,954		\$159,609
CAPITAL PROJECTS	\$47,092,202	\$1,211,000	\$47,965,623	\$2,700,000	\$3,037,579
WORKING CASH	\$297,416	\$9,000	\$0		\$306,416
TOTAL	\$61,881,054	\$19,340,881	\$66,809,657		\$14,412,278

FY26 Tentative Budget Reflects:

- A budget designed to meet both student educational needs and facility needs
 - A thoughtful approach to fund balance management
 - A close monitoring funding at state and local levels
 - Maintaining reserves for future needs and long-term sustainability
- 

Next Steps:

- To authorize publication of a Public Notice of a Public Hearing on September 18, 2025 for the purposes of adoption of the Salt Creek School District 48 2025-2026 Budget.
- To authorize publication of a Public Notice of a Public Hearing on September 18, 2025 for the purpose of reviewing the resolutions to the transfer funds from the Operations and Maintenance Fund to the Transportation Fund and the Capital Projects Fund
- To approve resolutions to transfer funds from the Operations and Maintenance Fund to the Transportation Fund and the Capital Projects Fund at the D48 Board meeting on September 18, 2025 following the Public Hearing.
- To adopt the District 48 2025-2026 Budget at the D48 Board meeting on September 18, 2025 following the Public Hearing.

Salt Creek School District 48
2025-26 BUDGET: STATEMENT OF POSITION

FUND	JUNE 30, 2025 CASH BALANCE	2025-26 REVENUE	2025-26 EXPENDITURES	2025-26 TRANSFERS	JUNE 30, 2026 ESTIMATED FUND BALANCE
EDUCATION	\$8,582,996	\$10,986,078	\$12,141,202		\$7,427,872
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Debt Service			
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Total Debt Service Fund	\$ -	\$ 866,168.00	\$ 3,429,563.00

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? No

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 FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 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, 2025 and ending June 30, 2026.

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 18 day of September, 2025,
 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, 2025 and ending June 30, 2026.

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 18 day of September, 2025
 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?js=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	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	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2025		8,582,996	3,885,421	1,278,301	617,059	127,659	47,092,202	297,416	0	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	9,989,024	2,401,408	3,236,047	1,010,444	241,904	1,211,000	9,000	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	496,240	50,000	0	195,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	500,814	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁶		10,986,078	2,451,408	3,236,047	1,205,444	241,904	1,211,000	9,000	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	5,000,000									
11	Total Receipts/Revenues		15,986,078	2,451,408	3,236,047	1,205,444	241,904	1,211,000	9,000	0	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	6,035,327				94,894			0		
14	SUPPORT SERVICES	2000	4,529,740	1,555,315		1,433,000	115,060	47,965,623		0	0	
15	COMMUNITY SERVICES	3000	37,943	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,388,192	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	3,429,563	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	150,000	25,000	0	50,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		12,141,202	1,580,315	3,429,563	1,483,000	209,954	47,965,623		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		17,141,202	1,580,315	3,429,563	1,483,000	209,954	47,965,623		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,155,124)	871,093	(193,516)	(277,556)	31,950	(46,754,623)	9,000	0	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130				1,000,000						
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						2,700,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	1,000,000	0	2,700,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	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	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130		1,000,000								
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		2,700,000								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	3,700,000	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	(3,700,000)	0	1,000,000	0	2,700,000	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		7,427,872	1,056,514	1,084,785	1,339,503	159,609	3,037,579	306,416	0	0	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		35,897									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		35,897									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		8,618,893	3,885,421	1,278,301	617,059	127,659	47,092,202	297,416	0	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	9,989,024	2,401,408	3,236,047	1,010,444	241,904	1,211,000	9,000	0	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	496,240	50,000	0	195,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	500,814	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		10,986,078	2,451,408	3,236,047	1,205,444	241,904	1,211,000	9,000	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	5,000,000	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		15,986,078	2,451,408	3,236,047	1,205,444	241,904	1,211,000	9,000	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	6,035,327				94,894			0		
102	SUPPORT SERVICES	2000	4,529,740	1,555,315		1,433,000	115,060	47,965,623		0	0	
103	COMMUNITY SERVICES	3000	37,943	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,388,192	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	3,429,563	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	150,000	25,000	0	50,000	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		12,141,202	1,580,315	3,429,563	1,483,000	209,954	47,965,623		0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,000,000	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		17,141,202	1,580,315	3,429,563	1,483,000	209,954	47,965,623		0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,155,124)	871,093	(193,516)	(277,556)	31,950	(46,754,623)	9,000	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	1,000,000	0	2,700,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	3,700,000	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	(3,700,000)	0	1,000,000	0	2,700,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		7,463,769	1,056,514	1,084,785	1,339,503	159,609	3,037,579	306,416	0	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	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	Object Name											
124	Salaries	100	6,955,947	163,194		0		0		0	0	7,119,141
125	Employee Benefits	200	1,642,818	37,621		0	209,954	0		0	0	1,890,393
126	Purchased Services	300	1,353,341	929,000	0	1,433,000		5,620,706		0	0	9,336,047
127	Supplies & Materials	400	345,946	169,500		0		685,906		0	0	1,201,352
128	Capital Outlay	500	253,500	250,000		0		40,529,011		0	0	41,032,511
129	Other Objects	600	1,580,150	31,000	3,429,563	50,000	0	0		0	0	5,090,713
130	Non-Capitalized Equipment	700	9,500	0		0		1,130,000		0	0	1,139,500
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		12,141,202	1,580,315	3,429,563	1,483,000	209,954	47,965,623		0	0	66,809,657

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		8,582,996	3,885,421	1,278,301	617,059	127,659	47,092,202	297,416	0	0
4	Total Direct Receipts & Other Sources ⁸		10,986,078	2,451,408	3,236,047	2,205,444	241,904	3,911,000	9,000	0	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		10,986,078	2,451,408	3,236,047	2,205,444	241,904	3,911,000	9,000	0	0
12	Total Amount Available		19,569,074	6,336,829	4,514,348	2,822,503	369,563	51,003,202	306,416	0	0
13	Total Direct Disbursements & Other Uses ⁹		12,141,202	5,280,315	3,429,563	1,483,000	209,954	47,965,623	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		12,141,202	5,280,315	3,429,563	1,483,000	209,954	47,965,623	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		7,427,872	1,056,514	1,084,785	1,339,503	159,609	3,037,579	306,416	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		35,897								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		35,897								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		35,897								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		8,618,893	3,885,421	1,278,301	617,059	127,659	47,092,202	297,416	0	0
30	Total Direct Receipts & Other Sources ⁸		10,986,078	2,451,408	3,236,047	2,205,444	241,904	3,911,000	9,000	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		10,986,078	2,451,408	3,236,047	2,205,444	241,904	3,911,000	9,000	0	0
33	Total Amount Available		19,604,971	6,336,829	4,514,348	2,822,503	369,563	51,003,202	306,416	0	0
34	Total Direct Disbursements & Other Uses ⁹		12,141,202	5,280,315	3,429,563	1,483,000	209,954	47,965,623	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		12,141,202	5,280,315	3,429,563	1,483,000	209,954	47,965,623	0	0	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		7,463,769	1,056,514	1,084,785	1,339,503	159,609	3,037,579	306,416	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	9,618,024	2,227,408	3,199,047	392,444	73,861				
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					100,558				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		9,618,024	2,227,408	3,199,047	392,444	174,419	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230				600,000	63,485				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	600,000	63,485	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (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	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
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									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	257,000	114,000	37,000	18,000	4,000	1,211,000	9,000		
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		257,000	114,000	37,000	18,000	4,000	1,211,000	9,000	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	42,000								
71	Sales to Pupils - Breakfast	1612	7,000								
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	2,000								
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		51,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720									
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		0								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811									
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		58,000							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	4,000								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	54,000								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
110	Other Local Revenues <i>(Describe & Itemize)</i>	1999	5,000	2,000							
111	Total Other Revenue from Local Sources		63,000	60,000	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,989,024	2,401,408	3,236,047	1,010,444	241,904	1,211,000	9,000	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		9,989,024								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	485,440								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
124	Total Unrestricted Grants-In-Aid		485,440	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	10,000								
128	Special Education - Orphanage - Individual	3120	0								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other <i>(Describe & Itemize)</i>	3199									
131	Total Special Education		10,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other <i>(Describe & Itemize)</i>	3299									
140	Total Career and Technical Education		0	0			0				
141	State Free Lunch & Breakfast	3360	800								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other <i>(Describe & Itemize)</i>	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				5,000					
148	Transportation - Special Education	3510				190,000					
149	Transportation - Other <i>(Describe & Itemize)</i>	3599									
150	Total Transportation		0	0		195,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705									
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999									
164	Total Restricted Grants-In-Aid		10,800	50,000	0	195,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	496,240	50,000	0	195,000	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other <i>(Describe & Itemize)</i>	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	73,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	22,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other <i>(Describe & Itemize)</i>	4299									
193	Total Food Service		95,000				0				
194	TITLE I										
195	Title I - Low Income	4300	95,585								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other <i>(Describe & Itemize)</i>	4399									
199	Total Title I		95,585	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other <i>(Describe & Itemize)</i>	4499									
205	Total Title IV		10,000	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	4,617								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	242,612								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		247,229	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	8,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	45,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		500,814	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	500,814	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		10,986,078	2,451,408	3,236,047	1,205,444	241,904	1,211,000	9,000	0	0
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		10,986,078								

	A	B	C	D	E	F	G	H	I	J	K
1	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)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	2,946,284	655,154	62,800	60,000	230,000	500	6,000		3,960,738
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	650,154	284,181	1,500	9,000	1,000				945,835
9	Special Education Programs Pre-K	1225	213,881	60,201	9,617	4,000	1,000	500			289,199
10	Remedial and Supplemental Programs K-12	1250	325,717	63,886		27,046					416,649
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	155,000		4,500	5,000		1,000	3,000		168,500
15	Summer School Programs	1600	23,000			500					23,500
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	183,264	41,692	4,950	1,000					230,906
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	4,497,300	1,105,114	83,367	106,546	232,000	2,000	9,000	0	6,035,327
35	Total Instruction (With Student Activity Funds 1999)	1000	4,497,300	1,105,114	83,367	106,546	232,000	2,000	9,000	0	6,035,327
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	125,960	40,172	1,000	2,000		500			169,632
39	Guidance Services	2120									0
40	Health Services	2130	213,603	51,408	3,900	13,000	1,000				282,911
41	Psychological Services	2140	82,395	2,185	10,450						95,030
42	Speech Pathology & Audiology Services	2150	121,679	40,059	10,850	2,000		500			175,088
43	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	73,467								73,467
44	Total Support Services - Pupil	2100	617,104	133,824	26,200	17,000	1,000	1,000	0	0	796,128
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	246,386	42,538	123,239	114,500	2,500	3,000			532,163
47	Educational Media Services	2220	132,083	57,243	8,500	16,000		800			214,626
48	Assessment & Testing	2230									0
49	Total Support Services - Instructional Staff	2200	378,469	99,781	131,739	130,500	2,500	3,800	0	0	746,789
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	5,357	33,000	360,600	28,500	0	14,000			441,457
52	Executive Administration Services	2320	321,593	59,065	20,500	8,000	2,500	6,000			417,658
53	Special Area Administration Services	2330	144,074	30,351	6,500	1,000	2,000	1,200			185,125
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	471,024	122,416	387,600	37,500	4,500	21,200	0	0	1,044,240
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	690,189	143,423	8,300	17,900		650	500		860,962
58	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
59	Total Support Services - School Administration	2400	690,189	143,423	8,300	17,900	0	650	500	0	860,962
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	217,149	28,643	36,500	19,000	2,500	33,000			336,792
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560			161,000	2,500	10,000				173,500
66	Internal Services	2570									0
67	Total Support Services - Business	2500	217,149	28,643	197,500	21,500	12,500	33,000	0	0	510,292
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640	79,212	9,617	20,000	1,500	1,000				111,329
73	Data Processing Services	2660			450,000	10,000					460,000
74	Total Support Services - Central	2600	79,212	9,617	470,000	11,500	1,000	0	0	0	571,329
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	2,453,147	537,704	1,221,339	235,900	21,500	59,650	500	0	4,529,740
77	COMMUNITY SERVICES (ED)	3000	5,500		28,943	3,500					37,943
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			19,692			1,298,500			1,318,192
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	Total Payments to Other Dist & Govt Units (In-State)	4100			19,692			1,298,500			1,318,192
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						70,000			70,000
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						70,000			70,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			19,692			1,368,500			1,388,192
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						150,000			150,000

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		6,955,947	1,642,818	1,353,341	345,946	253,500	1,580,150	9,500	0	12,141,202
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		6,955,947	1,642,818	1,353,341	345,946	253,500	1,580,150	9,500	0	12,141,202
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,155,124)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,155,124)
120											
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									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	163,194	37,621	929,000	169,500	250,000	6,000			1,555,315
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	163,194	37,621	929,000	169,500	250,000	6,000	0	0	1,555,315
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	163,194	37,621	929,000	169,500	250,000	6,000	0	0	1,555,315
134	COMMUNITY SERVICES (O&M)	3000									0
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									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000						25,000			25,000
155	Total Direct Disbursements/Expenditures		163,194	37,621	929,000	169,500	250,000	31,000	0	0	1,580,315
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										871,093
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									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						2,229,563			2,229,563
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						1,200,000			1,200,000
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
176	Total Debt Service	5000			0			3,429,563			3,429,563
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			3,429,563			3,429,563
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(193,516)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			1,433,000						1,433,000
187	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
188	Total Support Services	2000	0	0	1,433,000	0	0	0	0	0	1,433,000
189	COMMUNITY SERVICES (TR)	3000									
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
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 <i>(Describe & Itemize)</i>	4190									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) <i>(Describe & Itemize)</i>	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									
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 <i>(Describe & Itemize)</i>	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 ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
211	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000						50,000			50,000
214	Total Direct Disbursements/Expenditures		0	0	1,433,000	0	0	50,000	0	0	1,483,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(277,556)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		42,338							42,338
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		39,163							39,163
222	Special Education Programs Pre-K	1225		6,013							6,013
223	Remedial and Supplemental Programs K-12	1250		4,723							4,723

	A	B	C	D	E	F	G	H	I	J	K
1	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
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									0
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		2,657							2,657
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		94,894							94,894
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		1,826							1,826
237	Guidance Services	2120									0
238	Health Services	2130		15,306							15,306
239	Psychological Services	2140		1,195							1,195
240	Speech Pathology & Audiology Services	2150		1,764							1,764
241	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190		7,457							7,457
242	Total Support Services - Pupil	2100		27,548							27,548
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		4,046							4,046
245	Educational Media Services	2220		8,017							8,017
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		12,063							12,063
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		544							544
250	Executive Administration Services	2320		10,715							10,715
251	Special Area Administrative Services	2330		8,167							8,167
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		19,426							19,426
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		24,605							24,605
257	Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
258	Total Support Services - School Administration	2400		24,605							24,605
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		13,705							13,705
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		16,564							16,564
264	Pupil Transportation Services	2550									0
265	Food Services	2560									0
266	Internal Services	2570									0
267	Total Support Services - Business	2500		30,269							30,269
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640		1,149							1,149
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		1,149							1,149
275	Other Support Services - Misc. (<i>Describe & Itemize</i>)	2900									0
276	Total Support Services	2000		115,060							115,060
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
281	Payments for CTE Programs	4140									0
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									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			209,954				0			209,954
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										31,950
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			5,620,706	685,906	40,529,011		1,130,000		47,965,623
299	Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
300	Total Support Services	2000	0	0	5,620,706	685,906	40,529,011	0	1,130,000		47,965,623
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									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) <i>(Describe & Itemize)</i>	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	5,620,706	685,906	40,529,011	0	1,130,000		47,965,623
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(46,754,623)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
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. <i>(Describe & Itemize)</i>	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									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		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:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 73,467	Lunchroom supervisors	
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	\$ 54,000	Pre-school tuition for regular ed students	20-2190			
14	1999	\$ 7,000	Misc funds collected during school 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	\$ 1,200,000	series 2025 bonds	
21	3999			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	\$ 7,457	Lunchroom supervisors	
30	4998			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	10,986,078	2,451,408	1,205,444	9,000	14,651,930
Direct Expenditures	12,141,202	1,580,315	1,483,000		15,204,517
Difference	(1,155,124)	871,093	(277,556)	9,000	(552,587)
Estimated Fund Balance - June 30, 2026	7,427,872	1,056,514	1,339,503	306,416	10,130,305

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 2025-2026 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 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G	
1	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					
2								
3								19022048002
4								District Number
5	Salt Creek SD 48							
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		8,582,996	3,885,421	617,059	297,416	13,382,892	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000	9,989,024	2,401,408	1,010,444	9,000	13,409,876	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	496,240	50,000	195,000	0	741,240	
12	FEDERAL SOURCES	4000	500,814	0	0	0	500,814	
13	Total Receipts/Revenues		10,986,078	2,451,408	1,205,444	9,000	14,651,930	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000	6,035,327				6,035,327	
16	SUPPORT SERVICES	2000	4,529,740	1,555,315	1,433,000		7,518,055	
17	COMMUNITY SERVICES	3000	37,943	0	0		37,943	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,388,192	0	0		1,388,192	
19	DEBT SERVICES	5000	0	0	0		0	
20	PROVISION FOR CONTINGENCIES	6000	150,000	25,000	50,000		225,000	
21	Total Disbursements/Expenditures		12,141,202	1,580,315	1,483,000		15,204,517	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,155,124)	871,093	(277,556)	9,000	(552,587)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		0	0	1,000,000	0	1,000,000	
25	OTHER USES OF FUNDS (8000)		0	3,700,000	0	0	3,700,000	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(3,700,000)	1,000,000	0	(2,700,000)	
27	ESTIMATED ENDING FUND BALANCE		7,427,872	1,056,514	1,339,503	306,416	10,130,305	

	A	B	H	I	J	K	L	
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2026-2027					
2								
3								19022048002
4								District Number
5	Salt Creek SD 48							
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6								
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,427,872	1,056,514	1,339,503	306,416	10,130,305	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		7,427,872	1,056,514	1,339,503	306,416	10,130,305	

	A	B	M	N	O	P	Q	
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2027-2028					
2								
3								19022048002
4								District Number
5	Salt Creek SD 48							
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,427,872	1,056,514	1,339,503	306,416	10,130,305	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		7,427,872	1,056,514	1,339,503	306,416	10,130,305	

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i> 19022048002 <i>District Number</i> Salt Creek SD 48		ESTIMATED BUDGET FY2028-2029				
2							
3							
4							
5							
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,427,872	1,056,514	1,339,503	306,416	10,130,305
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		7,427,872	1,056,514	1,339,503	306,416	10,130,305

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
2						
3	19022048002					
4	<i>District Number</i>					
5	Salt Creek SD 48					
6	<i>District Name</i>		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		13,382,892	10,130,305	10,130,305	10,130,305
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	13,409,876	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	741,240	0	0	0
12	FEDERAL SOURCES	4000	500,814	0	0	0
13	Total Receipts/Revenues		14,651,930	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	6,035,327	0	0	0
16	SUPPORT SERVICES	2000	7,518,055	0	0	0
17	COMMUNITY SERVICES	3000	37,943	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,388,192	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	225,000	0	0	0
21	Total Disbursements/Expenditures		15,204,517	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(552,587)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		1,000,000	0	0	0
25	OTHER USES OF FUNDS (8000)		3,700,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(2,700,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		10,130,305	10,130,305	10,130,305	10,130,305

Evidence-Based Funding: Fiscal Year 2026 Spending Plan Salt Creek SD 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.					
<i>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.</i>					
1) What are the Organizational Unit's strategic goals for student success for the 2025-26 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. For the 2025-26 school year, the district will focus on the following areas: -Deepen understanding of the instructional shifts in the ELA Common Core Standards -Study and apply the Illinois Comprehensive Literacy Plan (ICLP) -Develop and deliver professional development to the staff -Create a District Framework for Literacy Instruction					
		Top Strategy 1	Top Strategy 2	Top Strategy 3	
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)		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	
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 2026 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.					
<i>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.</i>					
Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	473.25	Adequacy Target	\$7,203,319
		Final Resources	\$12,106,629	Percent of Adequacy	168%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$484,960
		FY25 Base Funding Minimum	\$484,502	FY 2025 Tier Funding	\$458
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$175,463		
		English Learners (ELs)	\$139		
		Special Education	\$141,833		
		FY 2026 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	
1) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.		\$480	Actual		
		Data Source 1	Data Source 2	Data Source 3	
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)		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)	

3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	Yes
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members	Yes	Other School Staff		Other	
[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.)							
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2026 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.)	Substitute Teacher	Low-Income Intervention Teacher	Instructional Materials			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan. 5) Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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 2026 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 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding [Optional]	Budgeted FY 2026 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$1,739,421			Enter optional context for core investment decisions.		
	Specialist Teachers	\$347,884					
	Instructional Facilitator	\$178,344					
	Core Intervention Teacher	\$78,927					
	Substitute Teachers	\$63,296					
	Guidance Counselor	\$106,648					
	Nurse	\$40,723					
	Supervisory Aide	\$68,872					
	Librarian	\$90,441					
	Librarian Aide	\$51,490					
	Principal	\$133,327					
	Assistant Principal	\$116,125					
	School Site Staff	\$82,643					
	Subtotal		\$3,098,140				

Per Student Investments	Gifted	\$41,670			Enter optional context for per student investment decisions.
	Professional Development	\$59,156			
	Instructional Materials	\$153,806			
	Assessments	\$16,091			
	Computer & Tech Equipment	\$135,113			
	Student Activities	\$82,806			
	Maintenance & Operations	\$710,348			
	Central Office	\$473			
	Employee Benefits	\$1,313,436			
	Subtotal*	\$3,017,124			
Additional Investments	Low-Income Intervention Teacher	\$107,607			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$107,607			
	Low-Income Extended Day Teacher	\$112,390			
	Low-Income Summer School Teacher	\$112,390			
	EL Intervention Teacher	\$43,043			
	EL Pupil Support Staff	\$43,043			
	EL Extended Day Teacher	\$44,637			
	EL Summer School Teacher	\$44,637			
	EL Core Teacher	\$54,202			
	Sp Ed Teacher	\$267,025			
	Sp Ed Instructional Assistant	\$109,868			
	Sp Ed Psychologist	\$41,606			
	Subtotal	\$1,088,054			
	Other Investments				
	Total**	\$7,203,319			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 2025 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.)					
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district. Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.					
1)	FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebf/dist 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.
		English Learners	\$175,463	Estimated	
		Special Education	\$139	Estimated	
			\$141,833	Estimated	

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist				
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant		Other Investments				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
Plan Assurances								
Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.								
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.								
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." Required ☐ Yes ☐ No								
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 parent refusals) who speak the same home language other than English in pre-K." Required ☐ Yes ☐ No								
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." N/A ☐ Yes ☐ No								
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. N/A ☐ Yes ☐ No								

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 <u>after</u> 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 <u>different</u> 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 <u>different</u> 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 FY2026 budgeted expenditures over actual FY2025 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 must 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**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	402,841			402,841	417,658		0	417,658
2. Special Area Administration Services	2330	180,354			180,354	185,125		0	185,125
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510				0	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
8. Totals		583,195	0	0	583,195	602,783	0	0	602,783
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									3%

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

[illegible]

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing



SALT CREEK SCHOOL DISTRICT NO. 48

SERVING THE COMMUNITIES OF ELMHURST • OAK BROOK • OAKBROOK TERRACE • VILLA PARK

www.saltcreek48.org

AMY M. ZAHER, ED.D.
Superintendent of Schools

ADMINISTRATIVE OFFICES
1110 S. VILLA AVE.
VILLA PARK, IL 60181
(630) 279-8400

Board of Education Memorandum Action Item

TO: Board of Education
Amy M. Zaher, Ed.D., Superintendent of Schools

FROM: Julie Jilek, Director of Operations & Business Services

DATE: August 14, 2025

SUBJECT: Transfer of Funds

Section 17-2A of the *Illinois School Code*, 105 ILCS 5/17-2A, as amended, authorizes the Board of Education by proper resolution, following a public hearing set by the Board, to permanently transfer moneys from and between operating funds for the purposes authorized by the *School Code*; and ISBE regulations [23 Ill.Admin.Code 100.50(d)(2)] provide for the transfer of taxes received from other funds to pay for capital projects into the Capital Projects Fund (60).

The proposed FY25 Salt Creek School District 48 FY26 Budget reflects a transfer of \$1,000,000 from the Operations and Maintenance Fund to the Transportation Fund. This transfer will support the district in providing transportation for some of our most at-risk students.

It also reflects a transfer of \$2,700,000 from the Operations and Maintenance Fund to the Capital Projects Fund for the purpose of district facility needs. This transfer will enable the district to continue with facility upgrades while at the same time maintaining our commitment to set aside funds for our long-term facility plan projects.

Next steps would be to hold a Public Hearing on the intent to transfer funds prior to our September 18, 2025, Board meeting. The Board will then take action on the transfers at the Board meeting following the Public Hearing. Copies of the Resolutions are enclosed for your review.

Recommendation: To authorize publication of a Public Notice of a Public Hearing to review the purpose of the Transfer of Funds.