

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2018 - June 30, 2019

Balanced budget, no deficit
reduction plan is required.

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

District Name: _____
District RCDT No: _____

If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of _____ Elmhurst Community Unit School District 205 _____, County of _____ DuPage and Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2018 _____ and ending _____ June 30, 2019 _____.

WHEREAS the Board of Education of _____ Elmhurst Community Unit School District 205 _____,
County of _____ DuPage and Cook _____, 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 _____ 25th _____ day of _____ September _____, 20 _____ 18 _____,
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:

beginning _____ July 1, 2018 _____ and ending _____ June 30, 2019 _____.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each
be

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this _____ 25th _____
day of _____ September _____, 20 _____ 18 _____ 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 to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>.
The electronic version does not require member signatures.

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Acct #										
ESTIMATED BEGINNING FUND BALANCE July 1, 2018 ¹		46,549,726	4,187,211	6,378,078	2,284,586	1,577,501	1,896,757	4,616,559	0	0
RECEIPTS/REVENUES										
LOCAL SOURCES										
1000		88,430,430	13,903,340	12,468,480	3,559,090	3,447,770	114,500	74,920	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
2000		0	0		0	0				
STATE SOURCES										
3000		7,762,060	0	0	1,827,000	0	0	0	0	0
FEDERAL SOURCES										
4000		3,874,000	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		100,066,490	13,903,340	12,468,480	5,386,090	3,447,770	114,500	74,920	0	0
Receipts/Revenues for "On Behalf" Payments ²		3998	6,314,671							
Total Receipts/Revenues		106,381,161	13,903,340	12,468,480	5,386,090	3,447,770	114,500	74,920	0	0
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION										
1000		75,013,257				1,428,220				
SUPPORT SERVICES										
2000		27,722,097	10,105,277		4,965,562	1,841,310	1,420,000		0	0
COMMUNITY SERVICES										
3000		0	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
4000		1,091,505	0	0	0	0	0		0	0
DEBT SERVICES										
5000		0	0	13,770,454	0	0			0	0
PROVISION FOR CONTINGENCIES										
6000		0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		103,826,859	10,105,277	13,770,454	4,965,562	3,269,530	1,420,000		0	0
Disbursements/Expenditures for "On Behalf" Payments ²		4180	6,314,671	0	0	0	0		0	0
Total Disbursements/Expenditures		110,141,530	10,105,277	13,770,454	4,965,562	3,269,530	1,420,000		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,760,369)	3,798,063	(1,301,974)	420,528	178,240	(1,305,500)	74,920	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶		7110								
Abatement of the Working Cash Fund ¹⁶		7110								
Transfer of Working Cash Fund Interest		7120								
Transfer Among Funds		7130								
Transfer of Interest		7140								
Transfer from Capital Projects Fund to O&M Fund		7150		0						
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund		7160		0						
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund		7170			0					
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴		7210		2,610,000						
Premium on Bonds Sold		7220								
Accrued Interest on Bonds Sold		7230								
Sale or Compensation for Fixed Assets ⁵		7300	7,500							
Transfer to Debt Service to Pay Principal on Capital Leases		7400		1,305,472						
Transfer to Debt Service Fund to Pay Interest on Capital Leases		7500		0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds		7600		0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		7700		0						
Transfer to Capital Projects Fund		7800					2,000,000			
ISBE Loan Proceeds		7900								
Other Sources Not Classified Elsewhere		7990								
Total Other Sources of Funds ⁸			7,500	0	3,915,472	0	2,000,000	0	0	0

<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest ⁶	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,012,168								
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		293,304							
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		2,000,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990			2,577,900						
Total Other Uses of Funds ⁹		1,012,168	2,293,304	2,577,900	0	0	0	0	0	0
Total Other Sources/Uses of Fund		(1,004,668)	(2,293,304)	1,337,572	0	0	2,000,000	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2019		41,784,689	5,691,970	6,413,676	2,705,114	1,755,741	2,591,257	4,691,479	0	0

SUMMARY OF EXPENDITURES (by Major Object)

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
Object Name											
Salaries	100	75,132,435	4,831,153		187,817		0		0	0	80,151,405
Employee Benefits	200	11,439,518	825,303		14,205	3,269,530	0		0	0	15,548,556
Purchased Services	300	7,674,787	3,367,821	0	4,710,960		1,295,000		0	0	17,048,568
Supplies & Materials	400	4,812,526	781,000		1,080		0		0	0	5,594,606
Capital Outlay	500	198,999	270,000		51,500		125,000		0	0	645,499
Other Objects	600	4,379,594	0	13,770,454	0	0	0		0	0	18,150,048
Non-Capitalized Equipment	700	189,000	30,000		0		0		0	0	219,000
Termination Benefits	800	0	0		0		0				0
Total Expenditures		103,826,859	10,105,277	13,770,454	4,965,562	3,269,530	1,420,000		0	0	137,357,682

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
BEGINNING CASH BALANCE ON HAND July 1, 2018⁷		46,549,726	4,187,211	6,378,078	2,284,586	1,577,501	1,896,757	4,616,559		
Total Direct Receipts & Other Sources⁸		100,073,990	13,903,340	16,383,952	5,386,090	3,447,770	2,114,500	74,920	0	0
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		100,073,990	13,903,340	16,383,952	5,386,090	3,447,770	2,114,500	74,920	0	0
Total Amount Available		146,623,716	18,090,551	22,762,030	7,670,676	5,025,271	4,011,257	4,691,479	0	0
Total Direct Disbursements & Other Uses⁹		104,839,027	12,398,581	16,348,354	4,965,562	3,269,530	1,420,000	0	0	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		104,839,027	12,398,581	16,348,354	4,965,562	3,269,530	1,420,000	0	0	0
ENDING CASH BALANCE ON HAND June 30, 2019⁷		41,784,689	5,691,970	6,413,676	2,705,114	1,755,741	2,591,257	4,691,479	0	0

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
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		481,000	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		0	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	33,000								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	1,535,000								
Federal Special Education - IDEA Room & Board	4625	300,000								
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal Special Education		1,868,000	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title IIIIE Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799	22,000								
Total CTE - Perkins		22,000	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0

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
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905	7,000								
Title III - English Language Acquisition	4909	85,000								
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	140,000								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	500,000								
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	140,000								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		3,874,000	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	3,874,000	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		100,066,490	13,903,340	12,468,480	5,386,090	3,447,770	114,500	74,920	0	0

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	37,844,345	5,032,289	262,672	1,461,672	41,000	26,440	75,600		44,744,018
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	8,603,468	1,737,604	2,399,300	204,243		7,500	7,500		12,959,615
Special Education Programs Pre-K	1225	2,196,961	493,570	4,200	72,383					2,767,114
Remedial and Supplemental Programs K-12	1250	283,295		59,106	21,448					363,849
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	1,933,235	301,720	7,431	249,876	58,558	83,199	2,500		2,636,519
Interscholastic Programs	1500	1,227,753	40,119	194,484	86,405		13,885			1,562,646
Summer School Programs	1600	583,700		12,500	65,300					661,500
Gifted Programs	1650	2,139,432	392,535	24,450	5,000					2,561,417
Driver's Education Programs	1700	140,000		6,000	10,904	17,000				173,904
Bilingual Programs	1800	2,959,522	466,894	47,300	168,959					3,642,675
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						2,940,000			2,940,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction¹⁴	1000	57,911,711	8,464,731	3,017,443	2,346,190	116,558	3,071,024	85,600	0	75,013,257
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	1,327,133	152,486		75					1,479,694
Guidance Services	2120	1,772,742	244,530	8,200	29,050		680			2,055,202
Health Services	2130	38,639	6,470	1,334,725	10,700			4,800		1,395,334
Psychological Services	2140	935,075	119,625							1,054,700
Speech Pathology & Audiology Services	2150	1,385,772	178,015							1,563,787
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	5,459,361	701,126	1,342,925	39,825	0	680	4,800	0	7,548,717
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	4,351,069	666,308	735,490	634,785	59,441	42,910	93,000		6,583,003
Educational Media Services	2220	540,639	80,159	37,500	188,563			5,000		851,861
Assessment & Testing	2230	166,400	23,798	275,520	72,000					537,718
Total Support Services - Instructional Staff	2200	5,058,108	770,265	1,048,510	895,348	59,441	42,910	98,000	0	7,972,582
Support Services - General Administration										
Board of Education Services	2310	84,661	740	420,780	17,100		41,331			564,612
Executive Administration Services	2320	309,530	66,663	5,000	2,130		10,546			393,869
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	394,191	67,403	425,780	19,230	0	51,877	0	0	958,481
Support Services - School Administration										
Office of the Principal Services	2410	4,209,403	945,235	24,941	57,701		19,364			5,256,644
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	4,209,403	945,235	24,941	57,701	0	19,364	0	0	5,256,644

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
Support Services - Business	2500									
Direction of Business Support Services	2510	209,595	37,155	1,500			1,354			249,604
Fiscal Services	2520	385,671	85,128	98,700	12,700		82,320			664,519
Operation & Maintenance of Plant Services	2540			400,000						400,000
Pupil Transportation Services	2550			6,500						6,500
Food Services	2560	881,621	235,726	3,300	1,009,600	23,000	9,037	600		2,162,884
Internal Services	2570									0
Total Support Services - Business	2500	1,476,887	358,009	510,000	1,022,300	23,000	92,711	600	0	3,483,507
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	247,491	40,538	163,607	7,830		2,255			461,721
Staff Services	2640	375,283	92,211	71,840	2,310		2,278			543,922
Data Processing Services	2660			98,000	421,792		4,990			524,782
Total Support Services - Central	2600	622,774	132,749	333,447	431,932	0	9,523	0	0	1,530,425
Other Support Services (Describe & Itemize)	2900			971,741						971,741
Total Support Services	2000	17,220,724	2,974,787	4,657,344	2,466,336	82,441	217,065	103,400	0	27,722,097
COMMUNITY SERVICES (ED)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments for Regular Programs - Tuition	4210						5,000			5,000
Payments for Special Education Programs - Tuition	4220						1,075,000			1,075,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						11,505			11,505
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,091,505			1,091,505
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			1,091,505			1,091,505
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		592,740							592,740
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		532,200							532,200
Special Education Programs Pre-K	1225		111,350							111,350
Remedial and Supplemental Programs K-12	1250		21,630							21,630
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		22,540							22,540
Interscholastic Programs	1500		40,280							40,280
Summer School Programs	1600		23,050							23,050
Gifted Programs	1650		32,990							32,990
Driver's Education Programs	1700		2,320							2,320
Bilingual Programs	1800		49,120							49,120
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000		1,428,220							1,428,220
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		18,660							18,660
Guidance Services	2120		26,680							26,680
Health Services	2130		9,400							9,400
Psychological Services	2140		12,020							12,020
Speech Pathology & Audiology Services	2150		19,980							19,980
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100		86,740							86,740
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		280,790							280,790
Educational Media Services	2220		19,050							19,050
Assessment & Testing	2230		25,740							25,740
Total Support Services - Instructional Staff	2200		325,580							325,580
Support Services - General Administration	2300									
Board of Education Services	2310		15,000							15,000
Executive Administration Services	2320		17,310							17,310
Special Area Administrative Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
Unemployment Insurance Payments	2363									0
Insurance Payments (regular or self-insurance)	2364									0
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366									0
Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
Reciprocal Insurance Payments	2368									0
Legal Service	2369									0
Total Support Services - General Administration	2300		32,310							32,310
Support Services - School Administration	2400									
Office of the Principal Services	2410		270,960							270,960
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		270,960							270,960
Support Services - Business	2500									
Direction of Business Support Services	2510		13,700							13,700
Fiscal Services	2520		62,910							62,910
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		794,900							794,900
Pupil Transportation Services	2550		27,330							27,330
Food Services	2560		146,370							146,370
Internal Services	2570									0
Total Support Services - Business	2500		1,045,210							1,045,210

This page is provided for detailed itemizations as requested within the body of the Report.

- 1.
- 2.
- 3.
- 4.

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	100,066,490	13,903,340	5,386,090	74,920	119,430,840
Direct Expenditures	103,826,859	10,105,277	4,965,562		118,897,698
Difference	(3,760,369)	3,798,063	420,528	74,920	533,142
Estimated Fund Balance - June 30, 2019	41,784,689	5,691,970	2,705,114	4,691,479	54,873,252

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).

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.*

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.

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

19-022-2050-26 District Number		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2018-2019				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
Elmhurst Community Unit School District 205 District Name						
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		46,549,726	4,187,211	2,284,586	4,616,559	57,638,082
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	88,430,430	13,903,340	3,559,090	74,920	105,967,780
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	7,762,060	0	1,827,000	0	9,589,060
FEDERAL SOURCES	4000	3,874,000	0	0	0	3,874,000
Total Receipts/Revenues		100,066,490	13,903,340	5,386,090	74,920	119,430,840
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	75,013,257				75,013,257
SUPPORT SERVICES	2000	27,722,097	10,105,277	4,965,562		42,792,936
COMMUNITY SERVICES	3000	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,091,505	0	0		1,091,505
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		103,826,859	10,105,277	4,965,562		118,897,698
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,760,369)	3,798,063	420,528	74,920	533,142
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		7,500	0	0	0	7,500
OTHER USES OF FUNDS (8000)		1,012,168	2,293,304	0	0	3,305,472
TOTAL OTHER SOURCES/USES OF FUNDS		(1,004,668)	(2,293,304)	0	0	(3,297,972)
ESTIMATED ENDING FUND BALANCE		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252

19-022-2050-26 District Number		ESTIMATED BUDGET FY2019-2020				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
Elmhurst Community Unit School District 205 District Name						
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252

19-022-2050-26 District Number Elmhurst Community Unit School District 205 District Name		ESTIMATED BUDGET FY2020-2021				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252

19-022-2050-26 <i>District Number</i> Elmhurst Community Unit School District 205 <i>District Name</i>		ESTIMATED BUDGET FY2021-2022				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252
RECEIPTS/REVENUES		Acct #				
LOCAL SOURCES	1000					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
STATE SOURCES	3000					0
FEDERAL SOURCES	4000					0
Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES		Funct #				
INSTRUCTION	1000					0
SUPPORT SERVICES	2000					0
COMMUNITY SERVICES	3000					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
DEBT SERVICES	5000					0
PROVISION FOR CONTINGENCIES	6000					0
Total Disbursements/Expenditures		0	0	0		0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)						0
OTHER USES OF FUNDS (8000)						0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		41,784,689	5,691,970	2,705,114	4,691,479	54,873,252

19-022-2050-26 <i>District Number</i>		SUMMARY			
		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
Elmhurst Community Unit School District 205 <i>District Name</i>		ESTIMATED BUDGET			
		<i>Date of Adoption:</i> _____ <small>(Enter as MM/DD/YY)</small>			
		FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		57,638,082	54,873,252	54,873,252	54,873,252
RECEIPTS/REVENUES	Acct #				
LOCAL SOURCES	1000	105,967,780	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	9,589,060	0	0	0
FEDERAL SOURCES	4000	3,874,000	0	0	0
Total Receipts/Revenues		119,430,840	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #				
INSTRUCTION	1000	75,013,257	0	0	0
SUPPORT SERVICES	2000	42,792,936	0	0	0
COMMUNITY SERVICES	3000	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,091,505	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		118,897,698	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		533,142	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		7,500	0	0	0
OTHER USES OF FUNDS (8000)		3,305,472	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(3,297,972)	0	0	0
ESTIMATED ENDING FUND BALANCE		54,873,252	54,873,252	54,873,252	54,873,252

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2018-2019 through Fiscal Year 2021-2022

Elmhurst Community Unit School District 205

19-022-2050-26

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(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 FY2019 budgeted expenditures over FY2018 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET		School District Name: Elmhurst Community Unit School District 205					
(Section 17-1.5 of the School Code)		RCDT Number: 19-022-2050-26					
		Estimated Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	391,982		391,982	393,869		393,869
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	277,761		277,761	249,604	0	249,604
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		669,743	0	669,743	643,473	0	643,473
9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							-4%

