

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2017 - June 30, 2018

Balanced budget, no deficit
reduction plan is required.

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

District Name: Elmhurst Community Unit School District 205
District RCDT No: 19-022-2050-26

If your FY17 AFR states that you need to do a deficit reduction plan and your FY18 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, 2017 and ending June 30, 2018.

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 the _____ day of _____, 20 _____,
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, 2017 and ending June 30, 2018.

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 26th
day of September, 2017 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.

BUDGET SUMMARY

<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
ESTIMATED BEGINNING FUND BALANCE July 1, 2017 ¹		42,206,315	1,983,991	5,354,643	1,481,571	1,222,412	1,865,751	4,550,139	0	0
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	86,649,030	13,106,920	12,384,470	3,431,830	3,493,800	24,000	36,180	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	8,651,350	0	0	990,690	0	0	0	0	0
FEDERAL SOURCES	4000	3,449,000	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		98,749,380	13,106,920	12,384,470	4,422,520	3,493,800	24,000	36,180	0	0
Receipts/Revenues for "On Behalf" Payments ²	3998	26,739,966								
Total Receipts/Revenues		125,489,346	13,106,920	12,384,470	4,422,520	3,493,800	24,000	36,180	0	0
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	73,625,895				1,484,324				
SUPPORT SERVICES	2000	26,959,696	9,989,449		4,833,501	1,962,636	1,486,840		0	0
COMMUNITY SERVICES	3000	0	0		0	0				
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	670,735	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	13,182,417	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		101,256,326	9,989,449	13,182,417	4,833,501	3,446,960	1,486,840		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	26,739,966	0	0	0	0	0		0	0
Total Disbursements/Expenditures		127,996,292	9,989,449	13,182,417	4,833,501	3,446,960	1,486,840		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,506,946)	3,117,471	(797,947)	(410,981)	46,840	(1,462,840)	36,180	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	7160		0							
Proceeds to O&M Fund										
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a}	7170			0						
Proceeds to Debt Service Fund										
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁵	7300	20,000								
Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,201,701						
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						1,200,000			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds ⁸		20,000	0	1,201,701	0	0	1,200,000	0	0	0

BUDGET SUMMARY

<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	840,421								
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440		361,280							
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		1,200,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds ⁹		840,421	1,561,280	0	0	0	0	0	0	0
Total Other Sources/Uses of Fund		(820,421)	(1,561,280)	1,201,701	0	0	1,200,000	0	0	0
ESTIMATED ENDING FUND BALANCE June 30, 2018		38,878,948	3,540,182	5,758,397	1,070,590	1,269,252	1,602,911	4,586,319	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	72,553,186	4,773,519		152,066		0		0	0	77,478,771
Employee Benefits	200	12,671,671	921,760		16,485	3,446,960	0		0	0	17,056,876
Purchased Services	300	6,633,614	3,334,170	0	4,615,300		1,346,840		0	0	15,929,924
Supplies & Materials	400	5,182,608	750,000		1,650		55,000		0	0	5,989,258
Capital Outlay	500	208,600	180,000		48,000		85,000		0	0	521,600
Other Objects	600	3,835,547	0	13,182,417	0	0	0		0	0	17,017,964
Non-Capitalized Equipment	700	171,100	30,000		0		0		0	0	201,100
Termination Benefits	800	0	0		0						0
Total Expenditures		101,256,326	9,989,449	13,182,417	4,833,501	3,446,960	1,486,840		0	0	134,195,493

SUMMARY OF CASH TRANSACTIONS

Description (Enter Whole Numbers Only)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
BEGINNING CASH BALANCE ON HAND July 1, 2017 ⁷		42,206,315	1,983,991	5,354,643	1,481,571	1,222,412	1,865,751	4,550,139	0	0
Total Direct Receipts & Other Sources ⁸		98,769,380	13,106,920	13,586,171	4,422,520	3,493,800	1,224,000	36,180	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		98,769,380	13,106,920	13,586,171	4,422,520	3,493,800	1,224,000	36,180	0	0
Total Amount Available		140,975,695	15,090,911	18,940,814	5,904,091	4,716,212	3,089,751	4,586,319	0	0
Total Direct Disbursements & Other Uses ⁹		102,096,747	11,550,729	13,182,417	4,833,501	3,446,960	1,486,840	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		102,096,747	11,550,729	13,182,417	4,833,501	3,446,960	1,486,840	0	0	0
ENDING CASH BALANCE ON HAND June 30, 2018 ⁷		38,878,948	3,540,182	5,758,397	1,070,590	1,269,252	1,602,911	4,586,319	0	0

ESTIMATED RECEIPTS/REVENUES

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
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	80,000								
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
Total Restricted Grants-In-Aid		2,352,930	0	0	990,690	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	8,651,350	0	0	990,690	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL										
TITLE VI										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - SEA Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title VI - Other (Describe & Itemize)	4199									
Total Title VI		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	520,000								
Special Milk Program	4215									
School Breakfast Program	4220	82,000								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		602,000				0				

ESTIMATED RECEIPTS/REVENUES

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
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
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905	7,000								
Title III - Language Inst Program - Limited English (LIPLP)	4909	117,000								
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	138,000								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	400,000								
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	126,000								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		3,449,000	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	3,449,000	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES		98,749,380	13,106,920	12,384,470	4,422,520	3,493,800	24,000	36,180	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	36,023,666	5,948,676	278,592	1,789,198	25,000	25,740	91,600		44,182,472
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	9,018,578	1,990,750	1,805,950	261,035		2,000	4,400		13,082,713
Special Education Programs Pre-K	1225	2,075,603	476,528	5,650	50,778		445			2,609,004
Remedial and Supplemental Programs K-12	1250	248,754	48,515		6,527					303,796
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	1,579,268	236,118	8,681	117,374	46,600	74,454	4,750		2,067,245
Interscholastic Programs	1500	1,178,831	40,076	190,680	86,859		6,625			1,503,071
Summer School Programs	1600	603,300		13,300	47,300					663,900
Gifted Programs	1650	2,365,184	455,339	17,930	2,000					2,840,453
Driver's Education Programs	1700	150,000		6,000	10,904					166,904
Bilingual Programs	1800	2,681,335	449,504	16,300	184,198					3,331,337
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						2,875,000			2,875,000
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	55,924,519	9,645,506	2,343,083	2,556,173	71,600	2,984,264	100,750	0	73,625,895
SUPPORT SERVICES (ED)										
Support Services - Pupil										
Attendance & Social Work Services	2110	1,241,996	153,657		75					1,395,728
Guidance Services	2120	1,740,816	240,462	6,200	27,642		680			2,015,800
Health Services	2130	34,861	9,407	1,253,962	10,700			3,600		1,312,530
Psychological Services	2140	934,487	114,320							1,048,807
Speech Pathology & Audiology Services	2150	1,428,156	178,007							1,606,163
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	5,380,316	695,853	1,260,162	38,417	0	680	3,600	0	7,379,028
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	4,122,568	732,395	581,015	894,933	120,000	5,363	62,750		6,519,024
Educational Media Services	2220	592,377	76,384	37,500	230,244					936,505
Assessment & Testing	2230	147,058	26,559	231,500	74,000					479,117
Total Support Services - Instructional Staff	2200	4,862,003	835,338	850,015	1,199,177	120,000	5,363	62,750	0	7,934,646
Support Services - General Administration										
Board of Education Services	2310	83,161	10,720	606,785	18,920		48,597			768,183
Executive Administration Services	2320	303,163	67,139	5,000	2,090		4,015			381,407
Special Area Administration Services	2330									0
Tort Immunity Services	2360 - 2370									0
Total Support Services - General Administration	2300	386,324	77,859	611,785	21,010	0	52,612	0	0	1,149,590
Support Services - School Administration										
Office of the Principal Services	2410	3,959,605	974,705	26,567	57,701		18,828			5,037,406
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	3,959,605	974,705	26,567	57,701	0	18,828	0	0	5,037,406
Support Services - Business										
Direction of Business Support Services	2510	213,815	26,325	1,500			1,190			242,830
Fiscal Services	2520	384,403	74,270	18,000	73,200	5,000	87,070			641,943
Operation & Maintenance of Plant Services	2540			400,000						400,000

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
Pupil Transportation Services	2550			8,500						8,500
Food Services	2560	871,806	235,891	3,300	994,525	12,000	9,000	4,000		2,130,522
Internal Services	2570									0
Total Support Services - Business	2500	1,470,024	336,486	431,300	1,067,725	17,000	97,260	4,000	0	3,423,795
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	245,229	28,582	39,632	6,550		2,175			322,168
Staff Services	2640	325,166	77,342	39,688	3,680		1,705			447,581
Data Processing Services	2660			62,500	232,175		1,925			296,600
Total Support Services - Central	2600	570,395	105,924	141,820	242,405	0	5,805	0	0	1,066,349
Other Support Services (Describe & Itemize)	2900			968,882						968,882
Total Support Services	2000	16,628,667	3,026,165	4,290,531	2,626,435	137,000	180,548	70,350	0	26,959,696
COMMUNITY SERVICES (ED)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)										
Payments to Other Dist & Govt Units (In-State)										
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						11,000			11,000
Payments for Special Education Programs - Tuition	4220						650,000			650,000
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						9,735			9,735
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						670,735			670,735
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			670,735			670,735
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt										
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
PROVISION FOR CONTINGENCIES (ED)										
Total Direct Disbursements/Expenditures		72,553,186	12,671,671	6,633,614	5,182,608	208,600	3,835,547	171,100	0	101,256,326
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,506,946)

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
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil										
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Support Services - Business										
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530					20,000				20,000
Operation & Maintenance of Plant Services	2540	4,773,519	921,760	3,334,170	750,000	160,000		30,000		9,969,449
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	4,773,519	921,760	3,334,170	750,000	180,000	0	30,000	0	9,989,449
Other Support Services <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	4,773,519	921,760	3,334,170	750,000	180,000	0	30,000	0	9,989,449
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)										
Payments to Other Dist & Govt Units (In-State)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Program	4140									0
Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	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
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		4,773,519	921,760	3,334,170	750,000	180,000	0	30,000	0	9,989,449
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,117,471
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)										
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt										
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0

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	98,749,380	13,106,920	4,422,520	36,180	116,315,000
Direct Expenditures	101,256,326	9,989,449	4,833,501		116,079,276
Difference	(2,506,946)	3,117,471	(410,981)	36,180	235,724
Estimated Fund Balance - June 30, 2018	38,878,948	3,540,182	1,070,590	4,586,319	48,076,039

Balanced budget, no deficit reduction plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2017-18 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 2016-2017 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.

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

19-022-2050-26 District Number		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2017-2018				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		42,206,315	1,983,991	1,481,571	4,550,139	50,222,016
RECEIPTS/REVENUES	Acct #					
LOCAL SOURCES	1000	86,649,030	13,106,920	3,431,830	36,180	103,223,960
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
STATE SOURCES	3000	8,651,350	0	990,690	0	9,642,040
FEDERAL SOURCES	4000	3,449,000	0	0	0	3,449,000
Total Receipts/Revenues		98,749,380	13,106,920	4,422,520	36,180	116,315,000
DISBURSEMENTS/EXPENDITURES	Funct #					
INSTRUCTION	1000	73,625,895				73,625,895
SUPPORT SERVICES	2000	26,959,696	9,989,449	4,833,501		41,782,646
COMMUNITY SERVICES	3000	0	0	0		0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	670,735	0	0		670,735
DEBT SERVICES	5000	0	0	0		0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0
Total Disbursements/Expenditures		101,256,326	9,989,449	4,833,501		116,079,276
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,506,946)	3,117,471	(410,981)	36,180	235,724
OTHER SOURCES/USES OF FUNDS						
OTHER SOURCES OF FUNDS (7000)		20,000	0	0	0	20,000
OTHER USES OF FUNDS (8000)		840,421	1,561,280	0	0	2,401,701
TOTAL OTHER SOURCES/USES OF FUNDS		(820,421)	(1,561,280)	0	0	(2,381,701)
ESTIMATED ENDING FUND BALANCE		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

19-022-2050-26 District Number		ESTIMATED BUDGET FY2018-2019				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039
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		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

19-022-2050-26 District Number		ESTIMATED BUDGET FY2019-2020				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039
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		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

19-022-2050-26 District Number		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>		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039
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		38,878,948	3,540,182	1,070,590	4,586,319	48,076,039

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

19-022-2050-26 District Number		SUMMARY			
		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET			
		Date of Adoption: _____ <i>(Enter as MM/DD/YY)</i>			
		FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021
ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		50,222,016	48,076,039	48,076,039	48,076,039
RECEIPTS/REVENUES	Acct #				
LOCAL SOURCES	1000	103,223,960	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
STATE SOURCES	3000	9,642,040	0	0	0
FEDERAL SOURCES	4000	3,449,000	0	0	0
Total Receipts/Revenues		116,315,000	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #				
INSTRUCTION	1000	73,625,895	0	0	0
SUPPORT SERVICES	2000	41,782,646	0	0	0
COMMUNITY SERVICES	3000	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	670,735	0	0	0
DEBT SERVICES	5000	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0
Total Disbursements/Expenditures		116,079,276	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		235,724	0	0	0
OTHER SOURCES/USES OF FUNDS					
OTHER SOURCES OF FUNDS (7000)		20,000	0	0	0
OTHER USES OF FUNDS (8000)		2,401,701	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(2,381,701)	0	0	0
ESTIMATED ENDING FUND BALANCE		48,076,039	48,076,039	48,076,039	48,076,039

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2017-2018 through Fiscal Year 2020-2021

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 FY2018 budgeted expenditures over FY2017 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 2017			Budgeted Expenditures, Fiscal Year 2018		
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	402,414		402,414	381,407		381,407
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	257,870		257,870	242,830	0	242,830
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		660,284	0	660,284	624,237	0	624,237
9. Estimated Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							-5%

