

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2023 - June 30, 2024

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No

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

District Name: Palos CCSD 118

District RCDT No: 07016118004

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

If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Palos CCSD 118, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024

WHEREAS the Board of Education of Palos CCSD 118, County of 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 8 day of August, 2023, 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, 2023 and ending June 30, 2024.

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 8 day of August, 2023 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Pam Paris <i>[Signature]</i>	
Mike Pizur	
Tim Baker <i>[Signature]</i>	
Dan Cox	
Jennifer Jensen <i>[Signature]</i>	
Mark Kelly <i>[Signature]</i>	
Susan Szafranski <i>[Signature]</i>	

* 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.

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs. Description: Enter Whole Numbers Only	Acct #	(40) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2023		5,241,226	1,423,558	1,392,616	1,835,009	203,700	4,434,025	6,412,536	7,864	10,139	
2	RECEIPTS/REVENUES (without Student Activity Funds)											
3	LOCAL SOURCES	1000	22,699,227	2,228,863	4,397,546	1,087,400	813,400	400,000	11,004	0	0	0
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	2,130,106	0	0	1,344,794	0	0	0	0	0	0
6	FEDERAL SOURCES	4000	1,378,258	0	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues ⁸		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0	0
8	Receipts/Revenues for "On Behalf" Payments ²	3998										
9	Total Receipts/Revenues		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0	0
10	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
11	INSTRUCTION	1000	18,615,989			2,603,667	129,327					0
12	SUPPORT SERVICES	2000	7,534,208	2,352,853		0	485,069	3,000,000				0
13	COMMUNITY SERVICES	3000	3,500	0		0	0					0
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,200,000	0	0	0	0	0				0
15	DEBT SERVICES	5000	0	0	4,143,390	0	0	0				0
16	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0				0
17	Total Direct Disbursements/Expenditures ⁹		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000				0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180		0	0	0	0	0				0
19	Total Disbursements/Expenditures		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000				0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,146,106)	(103,990)	254,156	(171,473)	199,004	(2,600,000)	11,004	0	0	0
21	OTHER SOURCES/USES OF FUNDS											
22	OTHER SOURCES OF FUNDS (7000)											
23	PERMANENT TRANSFER FROM VARIOUS FUNDS											
24	Abolishment the Working Cash Fund ¹⁶	7110										
25	Abatement of the Working Cash Fund ¹⁶	7110										
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150		0								
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
31	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
32	SALE OF BONDS (7200)											
33	Principal on Bonds Sold ⁴	7210										
34	Premium on Bonds Sold	7220										
35	Accrued Interest on Bonds Sold	7230										
36	Sale or Compensation for Fixed Assets ⁵	7800										
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
39	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
41	Transfer to Capital Projects Fund	7800			0			0				
42	ISBE Loan Proceeds	7900										
43	Other Sources Not Classified Elsewhere	7990										
44	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acc #	(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	
1												
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
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 GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2024		4,095,120	1,319,568	1,646,772	1,663,536	402,704	1,834,025	6,423,540	7,864	10,139	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2023		170,240									
83	RECEIPTS/REVENUES (For Student Activity Funds)											
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999	0									
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2024		170,240									
89												
90												

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Description: Enter Whole Numbers Only											
2												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		5,411,466	1,423,558	1,392,616	1,895,009	203,700	4,434,025	6,412,536	7,864	10,139	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	22,699,227	2,228,863	4,397,546	1,087,400	813,400	400,000	11,004	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	2,130,106	0	0	1,344,794	0	0	0	0	0	
96	FEDERAL SOURCES	4000	1,378,258	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	18,615,989				129,327			0	0	
102	SUPPORT SERVICES	2000	7,534,208	2,352,853		2,603,667	485,069	3,000,000		0	0	
103	COMMUNITY SERVICES	3000	3,500	0		0	0			0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,200,000	0	0	0	0	0	0	0	0	
105	DEBT SERVICES	5000	0	0	4,143,390	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ⁹		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000		0	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000		0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,146,106)	(103,990)	254,156	(171,473)	199,004	(2,600,000)	11,004	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0	
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
115	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
116	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		4,265,360	1,319,568	1,646,772	1,663,536	402,704	1,834,025	6,423,540	7,864	10,139	
119												
120												
121												
122												
123	Object Name											
124	Salaries	100	18,331,752	985,772		851,715		0		0	0	20,169,239
125	Employee Benefits	200	4,495,317	347,181		391,508	614,396	0		0	0	5,852,402
126	Purchased Services	300	1,216,842	399,800	0	1,046,244		0		0	0	2,662,886
127	Supplies & Materials	400	1,018,766	504,500		183,200		0		0	0	1,706,466
128	Capital Outlay	500	0	0		0		0		0	0	0
129	Other Objects	600	2,011,270	600	4,143,390	1,000	0	0		0	0	6,156,260
130	Non-Capitalized Equipment	700	275,750	95,000		130,000		3,000,000		0	0	3,500,750
131	Termination Benefits	800	0	0		0				0	0	0
132	Total Expenditures		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000		0	0	40,048,003

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)

	Description	Acct #	(40) 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
123	Object Name											
124	Salaries	100	18,331,752	985,772		851,715		0		0	0	20,169,239
125	Employee Benefits	200	4,495,317	347,181		391,508	614,396	0		0	0	5,852,402
126	Purchased Services	300	1,216,842	399,800	0	1,046,244		0		0	0	2,662,886
127	Supplies & Materials	400	1,018,766	504,500		183,200		0		0	0	1,706,466
128	Capital Outlay	500	0	0		0		0		0	0	0
129	Other Objects	600	2,011,270	600	4,143,390	1,000	0	0		0	0	6,156,260
130	Non-Capitalized Equipment	700	275,750	95,000		130,000		3,000,000		0	0	3,500,750
131	Termination Benefits	800	0	0		0				0	0	0
132	Total Expenditures		27,353,697	2,352,853	4,143,390	2,603,667	614,396	3,000,000		0	0	40,048,003

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		5,241,226	1,423,558	1,392,616	1,835,009	203,700	4,434,025	6,412,536	7,864	10,139
4	Total Direct Receipts & Other Sources ⁸		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	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		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0
12	Total Amount Available		31,448,817	3,652,421	5,790,162	4,267,203	1,017,100	4,834,025	6,423,540	7,864	10,139
13	Total Direct Disbursements & Other Uses ⁹		27,353,697	2,332,853	4,143,390	2,603,667	614,396	3,000,000	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		27,353,697	2,332,853	4,143,390	2,603,667	614,396	3,000,000	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		4,095,120	1,319,568	1,646,772	1,663,536	402,704	1,834,025	6,423,540	7,864	10,139
22	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2023		170,240								
23	Total Direct Receipts & Other Sources ⁸		0								
24	Total Amount Available		170,240								
25	Total Direct Disbursements & Other Uses ⁹		0								
26	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2024		170,240								
27	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		5,411,466	1,423,558	1,392,616	1,835,009	203,700	4,434,025	6,412,536	7,864	10,139
28	Total Direct Receipts & Other Sources ⁸		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0
29	Total Other Receipts		0	0	0	0	0	0	0	0	0
30	Total Direct Receipts, Other Sources, & Other Receipts		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0
31	Total Amount Available		31,619,057	3,652,421	5,790,162	4,267,203	1,017,100	4,834,025	6,423,540	7,864	10,139
32	Total Direct Disbursements & Other Uses ⁹		27,353,697	2,332,853	4,143,390	2,603,667	614,396	3,000,000	0	0	0
33	Total Other Disbursements		0	0	0	0	0	0	0	0	0
34	Total Direct Disbursements, Other Uses, & Other Disbursements		27,353,697	2,332,853	4,143,390	2,603,667	614,396	3,000,000	0	0	0
35	Total Ending CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		4,265,360	1,319,568	1,646,772	1,663,536	402,704	1,834,025	6,423,540	7,864	10,139

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies ¹¹ (1110-1120)	-	20,186,509	1,857,863	4,397,546	803,400	803,400		1,004			
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1150	1,255,313									
8	FICA and Medicare Only Levies	1160										
9	Area Vocational Construction Purposes Levy	1170										
10	Summer School Purposes Levy	1190										
11	Other Tax Levies (Describe & Itemize)											
12	Total Ad Valorem Taxes Levied by District		21,441,822	1,857,863	4,397,546	803,400	803,400	0	1,004	0	0	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes ¹³	1230		250,000		250,000						
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		0	250,000	0	250,000	0	0	0	0	0	
19	TUITION											
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	328,750									
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		328,750									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1400										
43	Regular Transportation Fees from Other Districts (In State)	1411										
44	Regular Transportation Fees from Other Sources (In State)	1412										
45	Regular Transportation Fees from Co-curricular Activities (In State)	1413										
46	Regular Transportation Fees from Other Sources (Out of State)	1415										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
50	Summer School Transportation Fees from Other Sources (Out of State)	1424										
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441										
56	Special Education Transportation Fees from Other Districts (In State)	1442										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
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					4,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	300,000	100,000		30,000	10,000	400,000	10,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		300,000	100,000	0	30,000	10,000	400,000	10,000	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	270,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		270,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		0	0	0						
84	Total District/School Activity Income (with Student Activity Funds 1799)		0								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	345,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		345,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	10,000								
99	Impact Fees from Municipal or County Governments	1950									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950		21,000							
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999									
110	Total Other Revenue from Local Sources		13,655	21,000	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	22,699,227	2,228,863	4,397,546	1,087,400	813,400	400,000	11,004	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		22,699,227								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,824,006								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3080									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,824,006	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	230,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	16,000								
131	Special Education - Orphanage - Summer Individual	3130	4,000								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		250,000	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WCEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305	55,000								
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		55,000								
148	State Free Lunch & Breakfast	3360	1,100								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510						785,650			
156	Transportation - Other (Describe & Itemize)	3599						559,144			
157	Total Transportation		0	0	0	0	0	1,344,794			
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Tenant Alternative/Optional Education	3695									

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
161	Early Childhood - Block Grant	3705										
162	Chicago General Education Block Grant	3766										
163	Chicago Educational Services Block Grant	3767										
164	School Safety & Educational Improvement Block Grant	3775										
165	School Safety - Technology for Success	3780										
166	State Charter Schools	3815										
167	Extended Learning Opportunities - Summer Bridges	3825										
168	Infrastructure Improvements - Planning/Construction	3920										
169	School Infrastructure - Maintenance Projects	3925										
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999										
171	Total Restricted Grants-In-Aid		306,100	0	0	1,344,794	0	0	0	0	0	
172	Total Receipts/Revenues from State Sources	3000	2,130,106	0	0	1,344,794	0	0	0	0	0	
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)											
174	Federal Impact Aid	4001										
175	Other-Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009										
176												
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
179	Head Start	4045										
180	Construction (Impact Aid)	4050										
181	MAGNET	4060										
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090										
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0	
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)											
185	TITLE V											
186	Title V - Flexibility and Accountability	4100										
187	Title V - SEA Projects	4105										
188	Title V - Rural Education Initiative (REI)	4107										
189	Title V - Other (Describe & Itemize)	4199										
190	Total Title V		0	0	0	0	0	0	0	0	0	
191	FOOD SERVICE											
192	Breakfast Start-Up Expansion	4200										
193	National School Lunch Program	4210	165,000									
194	Special Milk Program	4215	7,500									
195	School Breakfast Program	4220										
196	Summer Food Service Admin/Program	4225										
197	Child and Adult Care Food Program	4226										
198	Fresh Fruit and Vegetables	4240										
199	Food Service - Other (Describe & Itemize)	4299										
200	Total Food Service		172,500									
201	TITLE I											
202	Title I - Low Income	4300	200,000									
203	Title I - Low Income - Neglected, Private	4305										
204	Title I - Migrant Education	4340										
205	Title I - Other (Describe & Itemize)	4399										
206	Total Title I		200,000	0								
207	TITLE IV											
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,157									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499	12,157	0			0				
212	Total Title IV						0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	35,367								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4820	619,502								
217	Federal Special Education - IDEA Room & Board	4625									
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		654,869	0			0				
221	CTE - PERKINS										
222	CTE - Perkins-Title III Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799	0	0							
224	Total CTE - Perkins			0							
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title II - Technology - Formula	4860									
235	ARRA - Title II - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VIII	4876									
251	Other ARRA Funds - VII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909	39,600								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	39,132								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-For-Service Program	4992	260,000								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,378,258	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,378,258	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		26,207,591	2,228,863	4,397,546	2,432,194	813,400	400,000	11,004	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		26,207,591								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	8,988,718	1,731,745	167,300	529,442		970	10,750		11,428,925
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	235,831	80,282	0	5,000					321,113
8	Special Education Programs (Functions 1200 - 1220)	1200	2,630,910	1,128,701	750	105,000					3,865,361
9	Special Education Programs Pre-K	1225	154,053	52,932							206,985
10	Remedial and Supplemental Programs K-12	1250	340,723	76,711							417,434
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	220,000	15,484	5,000	5,000		2,300			247,784
15	Summer School Programs	1600	20,000								20,000
16	Gifted Programs	1650	219,318	48,187							267,505
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	870,671	164,411	10,800	20,000					1,065,882
19	Tuuant 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						775,000			775,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction^M (Without Student Activity Funds 1999)	1000	13,680,224	3,298,453	183,850	664,442	0	778,270	10,750	0	18,615,989
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	13,680,224	3,298,453	183,850	664,442	0	778,270	10,750	0	18,615,989
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	532,014	119,394		5,000					656,408
39	Guidance Services	2120			5,000	6,834					11,834
40	Health Services	2130	150,283	58,353	6,000	10,000					224,636
41	Psychological Services	2140	261,053	64,245							325,298
42	Speech Pathology & Audiology Services	2150	683,560	164,958		5,000					853,518
43	Other Support Services - Pupils (Describe & Itemize)	2190	361,006	212,422	11,500						584,928
44	Total Support Services - Pupil	2100	1,987,916	619,372	22,500	26,834	0	0	0	0	2,656,622
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	411,713	44,579	34,260	1,000		1,000			492,552
47	Educational Media Services	2220	276,407	55,010		36,300					367,717
48	Assessment & Testing	2230				30,000					30,000
49	Total Support Services - Instructional Staff	2200	688,120	99,589	34,260	67,300	0	1,000	0	0	890,269
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	47,586	525	101,100	20,000		12,000			181,211
52	Executive Administration Services	2320	236,579	14,098	4,980	3,000		2,000			260,657
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365			271,972						271,972
55	Total Support Services - General Administration	2300	284,165	14,623	378,052	23,000	0	14,000	0	0	713,840
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	941,952	271,038	9,030	8,730		1,000			1,231,750
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	941,952	271,038	9,030	8,730	0	1,000	0	0	1,231,750

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	148,627	42,248	37,000	36,000		17,000			280,875
62	Fiscal Services	2520	139,015	36,115	51,650						226,780
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550			380,000	960		70,000			450,960
65	Food Services	2560									0
66	Internal Services	2570									0
67	Total Support Services - Business	2500	287,642	78,363	468,650	36,960	0	17,000	70,000	0	958,615
68	Support Services - Central	2600									0
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	84,885	30,953	2,500						118,338
72	Staff Services	2640									0
73	Data Processing Services	2660	376,848	86,926	115,000	191,000	0	195,000			964,774
74	Total Support Services - Central	2600	461,733	117,879	117,500	191,000	0	195,000		0	1,083,112
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,651,528	1,200,864	1,029,992	353,824	0	33,000	265,000	0	7,534,208
77	COMMUNITY SERVICES (ED)	3000			3,000	500					3,500
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100						1,200,000			1,200,000
80	Payments for Regular Programs	4110									0
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						0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			1,200,000			1,200,000
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									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						0			0
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			0			1,200,000			1,200,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		18,331,752	4,499,317	1,216,842	1,018,766	0	2,011,270	275,750	0	27,353,697

Estimated Disbursements/Expenditures

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117 Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		18,331,752	4,499,317	1,216,842	1,018,766	0	2,011,270	275,750	0	27,353,697
118 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,146,106)
119 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,146,106)
120 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121 SUPPORT SERVICES (O&M)	2000									
122 Support Services - Pupil	2100									
123 Other Support Services - Pupils (Describe & Itemize)	2190									
125 Support Services - Business	2500									
126 Direction of Business Support Services	2510									
127 Facilities Acquisition & Construction Services	2530									
128 Operation & Maintenance of Plant Services	2540	985,772	347,181	399,800	504,500	0	600	95,000		2,332,853
129 Pupil Transportation Services	2550									
130 Food Services	2560									
131 Total Support Services - Business	2500	985,772	347,181	399,800	504,500	0	600	95,000		2,332,853
132 Other Support Services - Misc. (Describe & Itemize)	2900									
133 Total Support Services	2000	985,772	347,181	399,800	504,500	0	600	95,000		2,332,853
134 COMMUNITY SERVICES (O&M)	3000									
135 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136 Payments to Other Dist & Govt Units (In-State)	4100									
137 Payments for Regular Programs	4110									
138 Payments for Special Education Programs	4120									
139 Payments for CTE Program	4140									
140 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
141 Total Payments to Other Dist & Govt Units (In-State)	4100									
142 Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
143 Total Payments to Other Dist & Govt Unit	4000									
144 DEBT SERVICE (O&M)	5000									
145 Debt Service - Interest on Short-Term Debt	5100									
146 Tax Anticipation Warrants	5110									
147 Tax Anticipation Notes	5120									
148 Corporate Personal Prop Rep Tax Anticipated Notes	5130									
149 State Aid Anticipation Certificates	5140									
150 Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151 Total Debt Service - Interest on Short-Term Debt	5100									
152 Debt Service - Interest on Long-Term Debt	5200									
153 Total Debt Service	5000									
154 PROVISION FOR CONTINGENCIES (O&M)	6000									
155 Total Direct Disbursements/Expenditures		985,772	347,181	399,800	504,500	0	600	95,000	0	2,332,853
156 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(103,950)
157 30 - DEBT SERVICE FUND (DS)										
158 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160 Payments to Other Dist & Govt Units (In-State)	4100									
161 Payments for Regular Programs	4110									
162 Payments for Special Education Programs	4120									
163 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
164 Total Payments to Other Dist & Govt Units (In-State)	4000									
165 DEBT SERVICE (DS)	5000									
166 Debt Service - Interest on Short-Term Debt	5100									
167 Tax Anticipation Warrants	5110									
168 Tax Anticipation Notes	5120									
169 Corporate Personal Prop Rep Tax Anticipation Notes	5130									
170 State Aid Anticipation Certificates	5140									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest on Short-Term Debt	5100									0
173	Debt Service - Interest on Long-Term Debt	5200						4,143,390			4,143,390
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
175	Debt Service - Other (Describe & Itemize)	5400									0
176	Total Debt Service	5000						4,143,390			4,143,390
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures										4,143,390
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										254,156
180											
181	181 40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	851,715	391,508	1,046,244	183,200		1,000	130,000		2,603,667
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	851,715	391,508	1,046,244	183,200	0	1,000	130,000	0	2,603,667
189	COMMUNITY SERVICES (TR)	3000									0
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 (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100									0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000									0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest on Short-Term Debt	5100									0
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) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000									0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		851,715	391,508	1,046,244	183,200	0	1,000	130,000	0	2,603,667
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(171,473)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									0
219	Regular Program	1100									0
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		129,327							129,327
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
224	1275									0
225	1300									0
226	1400									0
227	1500									0
228	1600									0
229	1650									0
230	1700									0
231	1800									0
232	1900									0
233	1000		129,327							129,327
234	2000									
235	2100									
236	2110									0
237	2120									0
238	2130		22,017							22,017
239	2140									0
240	2150									0
241	2190		49,957							49,957
242	2200		71,974							71,974
243	2200									
244	2210		17,436							17,436
245	2220		7,631							7,631
246	2230									0
247	2200		25,067							25,067
248	2300									
249	2310		6,971							6,971
250	2320									0
251	2330									0
252	2361									0
253	2365									0
254	2300		6,971							6,971
255	2400									
256	2410		35,428							35,428
257	2490									0
258	2400		35,428							35,428
259	2500									
260	2510									0
261	2520		20,366							20,366
262	2530									0
263	2540		136,798							136,798
264	2550		120,821							120,821
265	2560									0
266	2570									0
267	2500		277,985							277,985
268	2600									
269	2610									0
270	2620									0
271	2650		12,436							12,436
272	2640									0
273	2660		55,208							55,208
274	2600		67,644							67,644
275	2900									0
276	2000		485,069							485,069
277	3000									0
278	4000									0
279	4110									0
280	4120									0
281	4140									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
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 (Describe & Itemize)	5150						0			0
290	Total Debt Service	5000									0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			614,396				0			614,396
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										199,004
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530							3,000,000		3,000,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000		0	0	0	0	0	3,000,000		3,000,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0						0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures			0	0	0	0	0	3,000,000		3,000,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,600,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (IF)	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	Traut 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
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
339	1918									0
340	1919									0
341	1920									0
342	1921									0
343	1922									0
344	1000	0	0	0	0	0	0	0	0	0
345	2000									
346	2100									
347	2110									0
348	2120									0
349	2130									0
350	2140									0
351	2150									0
352	2190									0
353	2100	0	0	0	0	0	0	0	0	0
354	2200									
355	2210									0
356	2220									0
357	2230									0
358	2200	0	0	0	0	0	0	0	0	0
359	2300									
360	2310									0
361	2320									0
362	2330									0
363	2361									0
364	2365									0
365	2300	0	0	0	0	0	0	0	0	0
366	2400									
367	2410									0
368	2490									0
369	2400	0	0	0	0	0	0	0	0	0
370	2500									
371	2510									0
372	2520									0
373	2530									0
374	2540									0
375	2550									0
376	2560									0
377	2570									0
378	2500	0	0	0	0	0	0	0	0	0
379	2600									
380	2610									0
381	2620									0
382	2630									0
383	2640									0
384	2660									0
385	2600	0	0	0	0	0	0	0	0	0
386	2900									
387	2000	0	0	0	0	0	0	0	0	0
388	3000									
389	4000									
390	4100									
391	4110									0
392	4120									0
393	4130									0
394	4140									0
395	4170									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	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 (Describe & Itemize)	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 (Describe & Itemize)	4390			0			0			0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300						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
416	DEBT SERVICE (TF)	5000									0
417	Debt Service - Interest on Short-Term Debt										0
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 or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
424	Principal Retired (Describe & Itemize)	5400									0
425	Debt Service - Other (Describe & Itemize)	5000			0			0			0
426	Total Debt Service	6000									0
427	PROVISION FOR CONTINGENCIES (TF)										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											0
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									0
432	SUPPORT SERVICES (FP&S)	2500									0
433	Support Services - Business	2530									0
434	Facilities Acquisition & Construction Services	2540									0
435	Operation & Maintenance of Plant Service	2500			0	0	0	0	0	0	0
436	Total Support Services - Business	2900									0
437	Other Support Services - Misc. (Describe & Itemize)	2000			0	0	0	0	0	0	0
438	Total Support Services	4000									0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4110									0
440	Payments to Regular Programs	4120									0
441	Payments to Special Education Programs	4190									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4000									0
443	Total Payments to Other Districts & Govt Units (FP&S)	5000									0
444	DEBT SERVICE (FP&S)	5100									0
445	Debt Service - Interest on Short-Term Debt	5110									0
446	Tax Anticipation Warrants	5150									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5100						0			0
448	Total Debt Service - Interest on Short-Term Debt	5200									0
449	Debt Service - Interest on Long-Term Debt										0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300									0
450	Principal Retired (Describe & Itemize)										0

Estimated Disbursements/Expenditures

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
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	\$ 584,928	Playground Supervisors, OTs
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				20-2190		
14	1999				20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300		
21	3999				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	\$ 49,957	IMRF and other benefits for playground supervisors and OTs
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	26,207,591	2,228,863	2,432,194	11,004	30,879,652
Direct Expenditures	27,353,697	2,332,853	2,603,667		32,290,217
Difference	(1,146,106)	(103,990)	(171,473)	11,004	(1,410,565)
Estimated Fund Balance - June 30, 2024	4,095,120	1,319,568	1,663,536	6,423,540	13,501,764

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 2023-2024 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 2022-2023 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	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024				
2							
3	07016118004						
4	<i>District Number</i>						
5	Palos CCSD 118						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		5,241,226	1,423,558	1,835,009	6,412,536	14,912,329
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	22,699,227	2,228,863	1,087,400	11,004	26,026,494
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	2,130,106	0	1,344,794	0	3,474,900
12	FEDERAL SOURCES	4000	1,378,258	0	0	0	1,378,258
13	Total Receipts/Revenues		26,207,591	2,228,863	2,432,194	11,004	30,879,652
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	18,615,989				18,615,989
16	SUPPORT SERVICES	2000	7,534,208	2,332,853	2,603,667		12,470,728
17	COMMUNITY SERVICES	3000	3,500	0	0		3,500
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,200,000	0	0		1,200,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		27,353,697	2,332,853	2,603,667		32,290,217
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,146,106)	(103,990)	(171,473)	11,004	(1,410,565)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2024-2025				
2							
3	07016118004						
4	<i>District Number</i>						
5	Palos CCSD 118						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764
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		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	07016118004						
4	<i>District Number</i>						
5	Palos CCSD 118						
	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764
8	RECEIPTS/REVENUES		<i>Acct #</i>				
9	LOCAL SOURCES		1000				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				
11	STATE SOURCES		3000				
12	FEDERAL SOURCES		4000				
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		<i>Funct #</i>				
15	INSTRUCTION		1000				
16	SUPPORT SERVICES		2000				
17	COMMUNITY SERVICES		3000				
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				
19	DEBT SERVICES		5000				
20	PROVISION FOR CONTINGENCIES		6000				
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						
25	OTHER USES OF FUNDS (8000)						
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	07016118004						
4	<i>District Number</i>						
5	Palos CCSD 118						
	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764
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		4,095,120	1,319,568	1,663,536	6,423,540	13,501,764

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	07016118004					
4	District Number					
5	Palos CCSD 118					
6	District Name		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		14,912,329	13,501,764	13,501,764	13,501,764
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	26,026,494	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	3,474,900	0	0	0
12	FEDERAL SOURCES	4000	1,378,258	0	0	0
13	Total Receipts/Revenues		30,879,652	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	18,615,989	0	0	0
16	SUPPORT SERVICES	2000	12,470,728	0	0	0
17	COMMUNITY SERVICES	3000	3,500	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,200,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		32,290,217	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,410,565)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		13,501,764	13,501,764	13,501,764	13,501,764

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2023-2024
through Fiscal Year 2026-2027

Palos CCSD 118 07016118004

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

Fiscal Year 2023-2024

through Fiscal Year 2026-2027

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan PALOS COMM CONS SCHOOL DIST 118

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Palos 118's guiding vision is for all student's to reach their full potential. This means that regardless of where a student begins, they are give the best possible opportunity to be successful.

Top Strategy 1

Focus increased time and attention on special student groups

Top Strategy 2

Maintain or decrease class sizes

Top Strategy 3

Maintain or expand pupil support services

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

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Final Resources / Adequacy Target =	1,982.75	Adequacy Target	\$27,617,606.01
Percent of Adequacy	\$26,156,646.82	Percent of Adequacy	95%
Base Funding Minimum	3	Gross State Contribution	\$1,790,237.38
Tier Funding =	\$1,744,977.45	FY 2023 Tier Funding	\$45,259.93
Gross State Contribution	\$222,300.15		
Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	\$90,368.02		
	\$707,756.55		

FY 2024 Tier Funding

\$33,768.00

Funding Type (Select)

Actual

*Note: Tier Funding allocations are published annually at <https://www.isbe.net/pages/efbfdistribution.aspx>. Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.

1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.

EBF Spending Plan

	Data Source 1		Data Source 2		Data Source 3	
	Student growth and achievement data, disaggregated by student groups	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Annual Financial Report data
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)						
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)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
	Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
	Other Program Leaders		Teacher or Support Staff		Community Focus Group(s)	
	School Board Members	Yes	Other School Staff		Other	
4) [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.)						
5) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2024 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.)	Priority Investment 1		Priority Investment 2		Priority Investment 3	
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)	Core Teachers		Specialist Teachers		Professional Development	
Cost Factor Table						
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 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/ebfsspendingplan .						
Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 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 2024 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 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding (Required)	Budgeted FY 2024 Expenditures (All Resources) (Optional)	Optional District Narratives		
Core Teachers	\$6,764,266.28	\$33,768.00		Enter optional context for core investment decisions.		
Specialist Teachers	\$1,352,853.25					
Instructional Facilitator	\$713,809.80					
Core Intervention Teacher	\$316,928.67					
Substitute Teachers	\$246,319.61					
Guidance Counselor	\$443,412.23					
Nurse	\$168,962.43					
Supervisory Aide	\$263,954.48					
Librarian	\$363,454.96					
Librarian Aide	\$197,965.86					
Principal	\$542,744.71					
Assistant Principal	\$468,119.35					
School Site Staff	\$316,728.62					
Subtotal	\$12,159,520.25	\$33,768.00				

Per Student Investments	Gifted			
		\$176,692.50		Enter optional context for per student investment decisions.
	Professional Development	\$247,843.75		
	Instructional Materials	\$533,359.75		
	Assessments	\$57,499.75		
	Computer & Tech Equipment	\$566,075.12		
	Student Activities	\$301,907.75		
	Maintenance & Operations	\$2,432,834.25		
	Central Office	\$1,750,768.25		
	Employee Benefits	\$5,105,034.59		
	Subtotal*	\$11,274,757.81		
	Low-Income Intervention Teacher	\$349,231.90		Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$349,231.90		
	Low-Income Extended Day Teacher	\$364,350.16		
	Low-Income Summer School Teacher	\$364,350.16		
	EL Intervention Teacher	\$207,120.21		
	EL Pupil Support Staff	\$207,120.21		
	EL Extended Day Teacher	\$216,191.17		
	EL Summer School Teacher	\$216,191.17		
	EL Core Teacher	\$259,278.23		
	Sp Ed Teacher	\$1,062,813.97		
	Sp Ed Instructional Assistant	\$421,727.27		
	Sp Ed Psychologist	\$165,721.47		
	Subtotal	\$4,183,327.82		
	Other Investments			
	Total**	\$7,617,606.01	\$33,768.00	Tier Funding Check (Cell G90) Complete, G90=G31
	*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.			
	**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 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 cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.			
	Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.			
				*Note: Allocations for each of the three student groups are published annually at sbe.net/ebfdist under "Reports". Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.
1)	FY 2024 Student Population Allocations* : Enter the dollar amount of resources attributable to specific populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts	Select type	
	Low-Income Students	\$322,300.00	Actual	
	English Learners	\$30,368.00	Actual	
	Special Education	\$707,765.00	Actual	

EBF Spending Plan

<p>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Low-Income Intervention Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Extended Day Teacher</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>Low-Income Pupil Support Staff</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Summer School Teacher</p> <p>[Optional - Enter \$]</p>	
<p>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>English Learner Intervention Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Extended Day Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Core Teacher</p> <p>Yes</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>English Learner Pupil Support Staff</p> <p>[Optional - Enter \$]</p>	<p>English Learner Summer School Teacher</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Special Education Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Special Education Psychologist</p> <p>[Optional - Enter \$]</p>	
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	<p>Special Education Instructional Assistant</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>	
<p>Plan Assurances</p>			
<p>Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.</p>			
<p>1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."</p> <p>Required</p> <p>Yes</p>			
<p>2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K."</p> <p>Required</p> <p>Yes</p>			
<p>3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023."</p> <p>Required</p> <p>Yes</p>			
<p>4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24.</p> <p>Required</p>			
<p>BPAC Meeting [MM/DD/YYYY]</p> <p>10/18/2023</p>			
<p>Name of Chair</p> <p>Huwaida Harned</p>			

Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G90; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income 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 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, which may be "0" if the organizational unit received no funding for the specified student group. 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 only 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 data 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 FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Palos CCSD 118
 RCDT Number: 07016118004

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		Educational Fund (10)	Operations & Maintenance Fund (20)	Tort Fund (80)	Total	Educational Fund (10)	Operations & Maintenance Fund (20)	Tort Fund (80)	Total
1. Executive Administration Services	2320	267,251			267,251	260,657			260,657
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	275,105			275,105	280,875	0		280,875
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 included above.					0				0
8. Totals		542,356	0	0	542,356	541,532	0	0	541,532
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									
									0%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing