

Accounting Basis:

X Cash
Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

FILED

Balanced budget, no deficit reduction plan is required.

2019 SEP 25 AM 8:53

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

District Name: Will County School District 92

District RCDT No: 56-099-0920-02

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Will County School District 92, County of Will, State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020

WHEREAS the Board of Education of Will County School District 92, County of Will, 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 17th day of September, 2019, 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, 2019 and ending June 30, 2020.

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 17th day of September, 2019 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

Table with 2 columns: ** MEMBERS VOTING YEA: and ** MEMBERS VOTING NAY:. Contains handwritten signatures in the YEA column.

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): https://sec1.isbe.net/attachmgr/default.aspx
The electronic version does not require member signatures, we do not accept PDF copies.

A		B	C	D	E	F	G	H	I	J	K
Begin entering data on ESIRRev 5-10 and ES1Exp 11-17 tabs.		Acct #	(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
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		9,500,000	1,400,000	545,000	1,900,000	750,000	3,100,000	1,053,000	0	111,000
RECEIPTS/REVENUES											
4	LOCAL SOURCES	1000	19,698,204	2,487,898	790,412	525,224	842,312	60,000	39,238	0	2,500
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	1,527,318	80,000	0	900,000	0	0	0	0	0
7	FEDERAL SOURCES	4000	916,216	90,000	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues ¹		22,141,738	2,657,898	790,412	1,425,224	842,312	60,000	39,238	0	2,500
9	Receipts/Revenues for "On Behalf" Payments ²	3998									
10	Total Receipts/Revenues		22,141,738	2,657,898	790,412	1,425,224	842,312	60,000	39,238	0	2,500
DISBURSEMENTS/EXPENDITURES											
11	INSTRUCTION	1000	13,284,943				341,750				
12	SUPPORT SERVICES	2000	6,577,844	2,631,000		2,014,500	558,250	2,080,000			28,000
13	COMMUNITY SERVICES	3000	3,000	0	0	0	0	0	0	0	0
14	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	640,000	0	0	0	0	0	0	0	0
15	DEBT SERVICES	5000	0	0	774,800	0	0	0	0	0	0
16	PROVISION FOR CONTINGENCIES	6000	100,000	0	0	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures ³		20,605,787	2,631,000	774,800	2,014,500	900,000	2,080,000			28,000
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		20,605,787	2,631,000	774,800	2,014,500	900,000	2,080,000			28,000
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,535,951	26,898	15,612	(589,276)	(57,688)	(2,020,000)	39,238	0	(25,500)
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
21	Abolishment the Working Cash Fund ¹⁶	7110									
22	Abatement of the Working Cash Fund ¹⁶	7110									
23	Transfer of Working Cash Fund Interest	7120									
24	Transfer Among Funds	7130									
25	Transfer of Interest	7140									
26	Transfer from Capital Projects Fund to O&M Fund	7150		0							
27	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
28	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0						
SALE OF BONDS (7200)											
29	Principal on Bonds Sold ⁴	7210									
30	Premium on Bonds Sold	7220									
31	Accrued Interest on Bonds Sold	7230									
32	Sale or Compensation for Fixed Assets ⁵	7300	5,000	300							
33	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
34	Transfer to Debt Service Fund to Pay Interest on Capital Leases	40			0						
35	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
36	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
37	Transfer to Capital Projects Fund	7800						0			
38	ISBE Loan Proceeds	7900									
39	Other Sources Not Classified Elsewhere	7990									
40	Total Other Sources of Funds ⁸		5,000	300	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.											
2	Description: Enter Whole Numbers Only											
48	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁵	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
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 and	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital 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		5,000	300	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		11,040,951	1,427,198	560,612	1,310,724	692,312	1,080,000	1,092,238	0	85,500	
82												
83												
84												
85												
SUMMARY OF EXPENDITURES (by Major Object)												
	Object Name	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total by Object
86	Salaries	100	14,289,653	1,240,000		10,500		0		0	0	15,540,153
87	Employee Benefits	200	2,875,925	200,000		0	900,000	0		0	0	3,975,925
88	Purchased Services	300	1,061,924	549,500	3,000	2,004,000		80,000		0	28,000	3,726,424
89	Supplies & Materials	400	883,360	478,000		0		0		0	0	1,361,360
90	Capital Outlay	500	196,125	155,000		0		2,000,000		0	0	2,351,125
91	Other Objects	600	781,800	3,500	771,800	0	0	0		0	0	1,557,100
92	Non-Capitalized Equipment	700	517,000	5,000		0		0		0	0	522,000
93	Termination Benefits	800	0	0		0		0		0	0	0
94	Total Expenditures		20,605,787	2,631,000	774,800	2,014,500	900,000	2,080,000		0	28,000	29,034,087
95												
96												

SUMMARY OF CASH TRANSACTIONS

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
3		9,500,000	1,400,000	545,000	1,900,000	750,000	3,100,000	1,053,000	0	111,000
4		22,146,738	2,658,198	790,412	1,425,224	842,312	60,000	39,238	0	2,500
5										
6	411									
7	141									
8	433									
9	199									
10		0	0	0	0	0	0	0	0	0
11		22,146,738	2,658,198	790,412	1,425,224	842,312	60,000	39,238	0	2,500
12		31,646,738	4,058,198	1,335,412	3,325,224	1,592,312	3,160,000	1,092,238	0	113,500
13		20,605,787	2,631,000	774,800	2,014,500	900,000	2,080,000	0	0	28,000
14										
15	141									
16	411									
17	433									
18	499									
19		0	0	0	0	0	0	0	0	0
20		20,605,787	2,631,000	774,800	2,014,500	900,000	2,080,000	0	0	28,000
21		11,040,951	1,427,198	560,612	1,310,724	692,312	1,080,000	1,092,238	0	85,500

	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)	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies ^{11 (1110-1110)}	-	17,824,498	2,339,798	781,412	500,224	409,944		19,238			
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1140	999,706									
8	FICA and Medicare Only Levies	1150					360,368					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190										
12	Total Ad Valorem Taxes Levied by District		18,824,204	2,339,798	781,412	500,224	770,312	0	19,238	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	235,000	126,000			60,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		235,000	126,000	0	0	60,000	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										
25	Summer School Tuition from Other Districts (In State)	1322										
26	Summer School Tuition from Other Sources (In State)	1323										
27	Summer School Tuition from Other Sources (Out of State)	1324										
28	CTE Tuition from Pupils or Parents (In State)	1331										
29	CTE Tuition from Other Districts (In State)	1332										
30	CTE Tuition from Other Sources (In State)	1333										
31	CTE Tuition from Other Sources (Out of State)	1334										
32	Special Education Tuition from Pupils or Parents (In State)	1341										
33	Special Education Tuition from Other Districts (In State)	1342										
34	Special Education Tuition from Other Sources (In State)	1343										
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		0									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
43	Regular Transportation Fees from Other Districts (In State)	1412										
44	Regular Transportation Fees from Other Sources (In State)	1413										
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
46	Regular Transportation Fees from Other Sources (Out of State)	1416										
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
48	Summer School Transportation Fees from Other Districts (In State)	1422										
49	Summer School Transportation Fees from Other Sources (In State)	1423										
50	Summer School Transportation Fees from Other Sources (Out of State)	1424										
51	CTE Transportation Fees from Pupils or Parents (In State)	1431										
52	CTE Transportation Fees from Other Districts (In State)	1432										
53	CTE Transportation Fees from Other Sources (In State)	1433										
54	CTE Transportation Fees from Other Sources (Out of State)	1434										
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441										

	A	B	C	D	E	F	G	H	I	J	K
	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											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	195,000	20,000	9,000	25,000	12,000	20,000	20,000		2,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		195,000	20,000	9,000	25,000	12,000	20,000	20,000	0	2,500
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	135,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	100,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	3,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		238,000								
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	Total District/School Activity Income		0	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	150,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		150,000								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		2,000							
96	Contributions and Donations from Private Sources	1920						40,000			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	20,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

	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											
106	Other Local Fees (Describe & Itemize)	1993	36,000								
107	Other Local Revenues (Describe & Itemize)	1999		100							
108	Total Other Revenue from Local Sources		56,000	2,100	0	0	0	40,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	19,698,204	2,487,898	790,412	525,224	842,312	60,000	39,238	0	2,500
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8-15)	3001	1,360,406	80,000							
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-in-Aid		1,360,406	80,000	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	160,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	3,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		163,000	0	0	0	0	0	0	0	0
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0								
145	State Free Lunch & Breakfast	3360	1,600								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				400,000					
152	Transportation - Special Education	3510				500,000					
153	Transportation - Other (Describe & Itemize)	3599				900,000	0				
154	Total Transportation		0	0	0	900,000	0				
155	Learning Improvement - Change Grants	3610									

	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												
156	Scientific Literacy	3660										
157	Truant Alternative/Optional Education	3695										
158	Early Childhood - Block Grant	3705										
159	Chicago General Education Block Grant	3766										
160	Chicago Educational Services Block Grant	3767										
161	School Safety & Educational Improvement Block Grant	3775										
162	Technology - Technology for Success	3780										
163	State Charter Schools	3815										
164	Extended Learning Opportunities - Summer Bridges	3825										
165	Infrastructure Improvements - Planning/Construction	3920										
166	School Infrastructure - Maintenance Projects	3925										
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,312									
168	Total Restricted Grants-in-Aid		166,912	0	0	900,000	0	0	0	0	0	
169	Total Receipts/Revenues from State Sources	3000	1,527,318	80,000	0	900,000	0	0	0	0	0	
170	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
171	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)											
171	Federal Impact Aid	4001										
172	Other Unrestricted Grants-in-Aid Received Directly from the Federal Govt.	4009		50,000								
173	(Describe & Itemize)											
174	Total Unrestricted Grants-in-Aid Received Directly from Fed Govt		0	50,000	0	0	0	0	0	0	0	
175	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)											
176	Head Start	4045										
177	Construction (Impact Aid)	4050										
178	MAGNET	4060										
179	Other Restricted Grants-in-Aid Received Directly from Federal Govt.	4090										
179	(Describe & Itemize)											
180	Total Restricted Grants-in-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0	
181	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)											
182	TITLE V											
183	Title V - Flexibility and Accountability	4100										
184	Title V - SEA Projects	4105										
185	Title V - Rural Education Initiative (REI)	4107										
186	Title V - Other (Describe & Itemize)	4199										
187	Total Title V		0	0	0	0	0	0	0	0	0	
188	FOOD SERVICE											
189	Breakfast Start-Up Expansion	4200										
190	National School Lunch Program	4210	140,000									
191	Special Milk Program	4215										
192	School Breakfast Program	4220										
193	Summer Food Service Admin/Program	4225										
194	Child and Adult Care Food Program	4226										
195	Fresh Fruit and Vegetables	4240										
196	Food Service - Other (Describe & Itemize)	4299										
197	Total Food Service		140,000									
198	TITLE I											
199	Title I - Low Income	4300	164,951									
200	Title I - Low Income - Neglected, Private	4305										

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		164,951	0		0	0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400	19,160								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		19,160	0		0	0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	20,409								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	365,081								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		385,490	0		0	0				
217	CTE - PERKINS										
218	CTE - Perkins-Title III E Tech Prep	4770									
219	CTE-Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0		0	0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title II D - Technology - Formula	4860									
231	ARRA - Title II D - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VI	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905									
255	Title III - English Language Acquisition	4909									
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	36,615								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	30,000								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	140,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	TOTAL RESTRICTED GRANTS RECEIVED FROM FEDERAL GOV. THRU THE STATE		916,216	0	0	0	0	0	0	0	0
266	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	916,216	90,000	0	0	0	0	0	0	0
267	TOTAL DIRECT RECEIPTS/REVENUES		22,141,738	2,657,898	790,412	1,425,224	842,312	60,000	39,238	0	2,500

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1000										
6	Tuition Payment to Charter Schools	1100	7,489,146	1,782,885	59,600	377,005	72,125		82,000		9,862,766	
7	Pre-K Programs	1115										
8	Special Education Programs (Functions 1200 - 1220)	1200	150,000			5,000					155,000	
9	Special Education Programs Pre-K	1205	2,298,657	631,550	32,500	37,000	4,000	2,000	4,000		3,009,707	
10	Remedial and Supplemental Programs K-12	1225	75,000								75,000	
11	Remedial and Supplemental Programs Pre-K	1250				5,000					5,000	
12	Adult/Continuing Education Programs	1275										
13	CTE Programs	1300										
14	Interscholastic Programs	1400	7,000	100		23,775					30,875	
15	Summer School Programs	1500			20,000	10,000					30,000	
16	Gifted Programs	1600	91,000	800	1,000	3,000					95,800	
17	Driver's Education Programs	1650										
18	Bilingual Programs	1700										
19	Truant Alternative & Optional Programs	1800	20,000	300		500					20,800	
20	Pre-K Programs - Private Tuition	1900										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 Private Tuition	1912										
23	Special Education Programs Pre-K Tuition	1913										
24	Remedial/Supplemental Programs K-12 Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
26	Adult/Continuing Education Programs Private Tuition	1916										
27	CTE Programs Private Tuition	1917										
28	Interscholastic Programs Private Tuition	1918										
29	Summer School Programs Private Tuition	1919										
30	Gifted Programs Private Tuition	1920										
31	Bilingual Programs Private Tuition	1921										
32	Truants Alternative/Opt Ed Programs Private Tuition	1922										
33	Total Instruction ¹⁴	1000	10,130,803	2,415,635	113,100	461,280	76,125	2,000	86,000	0	13,284,944	
34	SUPPORT SERVICES (ED)											
35	Support Services - Pupil											
36	Attendance & Social Work Services	2110	360,000	5,400							365,400	
37	Guidance Services	2120										
38	Health Services	2130	324,000	1,050	92,000	10,000			2,000		429,050	
39	Psychological Services	2140	345,000	5,250							350,250	
40	Speech Pathology & Audiology Services	2150	390,000	6,720	4,000						400,720	
41	Other Support Services - Pupils (Describe & Itemize)	2190	35,000			4,000					39,000	
42	Total Support Services - Pupil	2100	1,454,000	18,420	96,000	14,000	0	2,000	2,000	0	1,584,420	
43	Support Services - Instructional Staff											
44	Improvement of Instruction Services	2210	94,350	34,000	175,524	17,000		2,800			323,674	
45	Educational Media Services	2220	688,000	60,000	163,100	152,630	105,000	400	425,000		1,594,130	
46	Assessment & Testing	2230			20,000	3,000					23,000	
47	Total Support Services - Instructional Staff	2200	782,350	94,000	358,624	172,630	105,000	3,200	425,000	0	1,940,804	
48	Support Services - General Administration											
49	Board of Education Services	2310	1,500		333,000	9,000		17,000			360,500	
50	Executive Administration Services	2320	278,000	40,570	13,300	5,000	3,000	5,000			344,870	
51	Special Area Administration Services	2330	151,000	28,500							179,500	
52	Tort Immunity Services	2360 - 2370										
53	Total Support Services - General Administration	2300	430,500	69,070	346,300	14,000	3,000	22,000	0	0	884,870	
54	Support Services - School Administration											
55	Office of the Principal Services	2410	988,000	190,300	6,700	12,450		6,600			1,204,050	
56	Other Support Services - School Administration (Describe & Itemize)	2490										
57	Total Support Services - School Administration	2400	988,000	190,300	6,700	12,450	0	6,600	0	0	1,204,050	

	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											
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510	151,000	28,500	2,500			2,500			184,500
60	Fiscal Services	2520	148,000	60,000	13,500	1,500		1,000			225,000
61	Operation & Maintenance of Plant Services	2540									
62	Pupil Transportation Services	2550									
63	Food Services	2560	205,000		12,200	172,200	12,000	4,500	3,000		408,900
64	Internal Services	2570			110,000	35,000					145,000
65	Total Support Services - Business	2500	504,000	88,500	138,200	208,700	12,000	8,000	4,000	0	963,400
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									
68	Planning, Research, Development & Evaluation Services	2620									
69	Information Services	2630									
70	Staff Services	2640									
71	Data Processing Services	2660									
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									
74	Total Support Services	2000	4,158,850	460,290	945,824	422,080	120,000	39,800	431,000	0	6,577,844
75	COMMUNITY SERVICES (ED)	3000									
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									
79	Payments for Special Education Programs	4120									
80	Payments for Adult/Continuing Education Programs	4130									
81	Payments for CTE Programs	4140									
82	Payments for Community College Programs	4170									
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
84	Total Payments to Other Dist & Govt Units (In-State)	4100			0						640,000
85	Payments for Regular Programs - Tuition	4210									
86	Payments for Special Education Programs - Tuition	4220									
87	Payments for Adult/Continuing Education Programs - Tuition	4230									
88	Payments for CTE Programs - Tuition	4240									
89	Payments for Community College Programs - Tuition	4270									
90	Payments for Other Programs - Tuition	4280									
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									10,000
93	Payments for Regular Programs - Transfers	4310									
94	Payments for Special Education Programs - Transfers	4320									
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									
96	Payments for CTE Programs - Transfers	4340									
97	Payments for Community College Program - Transfers	4370									
98	Payments for Other Programs - Transfers	4380									
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						630,000
101	Payments to Other Dist & Govt Units (Out of State)	4400									
102	Total Payments to Other Dist & Govt Units	4000			0						640,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									
106	Tax Anticipation Notes	5120									
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									
108	State Aid Anticipation Certificates	5140									
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
110	Total Debt Service - Interest on Short-Term Debt	5100									0
111	Debt Service - Interest on Long-Term Debt	5200									
112	Total Debt Service	5000									0

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
PROVISION FOR CONTINGENCIES (ED)	6000									
Total Direct Disbursements/Expenditures		14,289,653	2,875,925	1,061,924	883,360	196,125	781,800	517,000	0	20,605,100
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,535,100
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupil (Describe & Itemize)	2190									
Support Services - Business	2500									
Direction of Business Support Services	2510									
Facilities Acquisition & Construction Services	2530	430,000		20,000						450,000
Operation & Maintenance of Plant Services	2540	810,000	200,000	529,500	478,000	155,000	3,500	5,000		2,181,000
Pupil Transportation Services	2550									
Food Services	2560									
Total Support Services - Business	2500	1,240,000	200,000	549,500	478,000	155,000	3,500	5,000	0	2,631,000
Other Support Services (Describe & Itemize)	2900									
Total Support Services	2000	1,240,000	200,000	549,500	478,000	155,000	3,500	5,000	0	2,631,000
COMMUNITY SERVICES (O&M)										
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Program	4140									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									
Total Payments to Other Dist & Govt Unit	4000			0			0			
DEBT SERVICE (O&M)										
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									
Tax Anticipation Notes	5120									
Corporate Personal Prop Repl Tax Anticipated Notes	5130									
State Aid Anticipation Certificates	5140									
Other Interest on Short-Term Debt (Describe & Itemize)	5150									
Total Debt Service - Interest on Short-Term Debt	5100						0			
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000									
PROVISION FOR CONTINGENCIES (O&M)	6000									
Total Direct Disbursements/Expenditures		1,240,000	200,000	549,500	478,000	155,000	3,500	5,000	0	2,631,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,100
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units (Describe & Itemize)	4190									
Total Payments to Other Dist & Govt Units (In-State)	4000						0			
DEBT SERVICE (DS)										
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									
Tax Anticipation Notes	5120									

	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											
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
166	State Aid Anticipation Certificates	5140									
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
168	Total Debt Service - Interest On Short-Term Debt	5100						0			
169	Debt Service - Interest on Long-Term Debt	5200						146,800			146,800
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						625,000			625,000
171	Debt Service Other (Describe & Itemize)	5400			3,000						3,000
172	Total Debt Service	5000			3,000			771,800			774,800
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Direct Disbursements/Expenditures							771,800			774,800
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,000
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									
181	Support Services - Business										
182	Pupil Transportation Services	2550	10,500								2,014,500
183	Other Support Services (Describe & Itemize)	2900			2,004,000						2,014,500
184	Total Support Services	2000	10,500	0	2,004,000	0	0	0	0	0	2,014,500
185	COMMUNITY SERVICES (TR)	3000									
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									
189	Payments for Special Education Programs	4120									
190	Payments for Adult/Continuing Education Programs	4130									
191	Payments for CTE Programs	4140									
192	Payments for Community College Programs	4170									
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									
196	Total Payments to Other Dist & Govt Units	4000			0			0			
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									
200	Tax Anticipation Notes	5120									
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
202	State Aid Anticipation Certificates	5140									
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
204	Total Debt Service - Interest On Short-Term Debt	5100						0			
205	Debt Service - Interest on Long-Term Debt	5200									
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
207	Debt Service - Other (Describe and Itemize)	5400									
208	Total Debt Service	5000						0			
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Direct Disbursements/Expenditures							0	2,004,000	0	2,014,500
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		10,500	0	2,004,000	0	0	0	0	0	1589
212											

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
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		142,779							142,779
216	Pre-K Programs	1125									
217	Special Education Programs (Functions 1200-1220)	1200		191,350							191,350
218	Special Education Programs Pre-K	1225									
219	Remedial and Supplemental Programs K-12	1250									
220	Remedial and Supplemental Programs Pre-K	1275									
221	Adult/Continuing Education Programs	1300									
222	CTE Programs	1400									
223	Interscholastic Programs	1500									
224	Summer School Programs	1600		7,621							7,621
225	Gifted Programs	1650									
226	Driver's Education Programs	1700									
227	Bilingual Programs	1800									
228	Truant Alternative & Optional Programs	1900									
229	Total Instruction	1000		341,750							341,750
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		4,700							4,700
233	Guidance Services	2120									
234	Health Services	2150		43,905							43,905
235	Psychological Services	2140		4,300							4,300
236	Speech Pathology & Audiology Services	2150		6,300							6,300
237	Other Support Services - Pupils (Describe & Itemize)	2190		2,000							2,000
238	Total Support Services - Pupil	2100		61,205							61,205
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		10,900							10,900
241	Educational Media Services	2220		72,005							72,005
242	Assessment & Testing	2230									
243	Total Support Services - Instructional Staff	2200		82,905							82,905
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		400							400
246	Executive Administration Services	2320		12,400							12,400
247	Special Area Administrative Services	2330		2,400							2,400
248	Claims Paid from Self Insurance Fund	2361									
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									
250	Unemployment Insurance Payments	2363									
251	Insurance Payments (regular or self-insurance)	2364									
252	Risk Management and Claims Services Payments	2365									
253	Judgment and Settlements	2366									
254	Educat, Inspect, Supervisory Serv. Related to Loss Prevention or Reduction	2367									
255	Reciprocal Insurance Payments	2368									
256	Legal Service	2369									
257	Total Support Services - General Administration	2300		15,200							15,200
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		71,300							71,300
260	Other Support Services - School Administration (Describe & Itemize)	2490									
261	Total Support Services - School Administration	2400		71,300							71,300
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		2,100							2,100
264	Fiscal Services	2520		48,000							48,000
265	Facilities Acquisition & Construction Services	2530									
266	Operation & Maintenance of Plant Service	2540		235,000							235,000
267	Pupil Transportation Services	2550		5,640							5,640
268	Food Services	2560		36,900							36,900

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											
269	Internal Services	2570									
270	Total Support Services - Business	2500		327,640							327,640
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									
273	Planning, Research, Development & Evaluation Services	2620									
274	Information Services	2630									
275	Staff Services	2640									
276	Data Processing Services	2660									
277	Total Support Services - Central	2600		0							
278	Other Support Services (Describe & Itemize)	2900									
279	Total Support Services	2000		558,250							558,250
280	COMMUNITY SERVICES (MR/SS)	3000									
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									
283	Payments for Special Education Programs	4120									
284	Payments for CTE Programs	4140									
285	Total Payments to Other Dist & Govt Units	4000		0							
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt	5100									
288	Tax Anticipation Warrants	5110									
289	Tax Anticipation Notes	5120									
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
291	State Aid Anticipation Certificates	5140									
292	Other (Describe & Itemize)	5150									
293	Total Debt Service	5000									
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Direct Disbursements/Expenditures			900,000							900,000
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business	2530			80,000		2,000,000				2,080,000
301	Facilities Acquisition & Construction Services	2900									
302	Other Support Services (Describe & Itemize)	2000		0	80,000	0	2,000,000	0	0		2,080,000
303	Total Support Services	4000		0	80,000	0	2,000,000	0	0		2,080,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									
306	Payments to Regular Programs	4110									
307	Payment for Special Education Programs	4120									
308	Payment for CTE Programs	4140									
309	Payments to Other Units (In-State) (Describe & Itemize)	4190			0						0
310	Total Payments to Other Districts & Govt Units	4000			0						0
311	PROVISION FOR CONTINGENCIES (CP)	6000									
312	Total Direct Disbursements/Expenditures			0	80,000	0	2,000,000	0	0		2,080,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									
321	Unemployment Insurance Payments	2363									
322	Insurance Payments (regular or self-insurance)	2364									
323	Risk Management and Claims Services Payments	2365									

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2		2366									
324	Judgment and Settlements										

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
325	Educator, Inspector, Supervisory Serv Related to Loss Prevention or Reduction	2367									
326	Reciprocal Insurance Payments	2368									
327	Legal Service	2369									
328	Property Insurance (Building & Grounds)	2371									
329	Vehicle Insurance (Transportation)	2372									
330	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									
333	Payments for Special Education Programs	4120									
334	Total Payments to Other Dist & Govt Units	4000						0			
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									
339	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
340	Total Debt Service	5000						0			
341	PROVISION FOR CONTINGENCIES (TF)	6000									
342	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									
349	Operation & Maintenance of Plant Service	2540			28,000						28,000
350	Total Support Services - Business	2500	0	0	28,000	0	0	0	0	0	28,000
351	Other Support Services (Describe & Itemize)	2900									
352	Total Support Services	2000	0	0	28,000	0	0	0	0	0	28,000
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									
355	Payments to Special Education Programs	4120									
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									
357	Total Payments to Other Districts & Govt Units (FP&S)	4000						0			
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
362	Total Debt Service - Interest on Short-Term Debt	5100						0			
363	Debt Service - Interest on Long-Term Debt	5200									
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
365	Total Debt Service	5000						0			
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
367	Total Direct Disbursements/Expenditures		0	0	28,000	0	0	0	0	0	28,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,500)

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

	A	B	C	D	E	F
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2	Direct Revenues	22,141,738	2,657,898	1,425,224	39,238	26,264,098
3	Direct Expenditures	20,605,787	2,631,000	2,014,500		25,251,287
4	Difference	1,535,951	26,898	(589,276)	39,238	1,012,811
5	Estimated Fund Balance - June 30, 2020	11,040,951	1,427,198	1,310,724	1,092,238	14,871,111
7	Balanced budget, no deficit reduction plan is required.					
8	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
10	<p>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.</p>					
12	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
13	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					
19						

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2019-2020 through Fiscal Year 2022-2023

Will County School District 92 56-099-0920-02

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:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2020 budgeted expenditures over FY2019 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name: Will County School District 92		RCDT Number: 56-099-0920-02	
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2019		Budgeted Expenditures, Fiscal Year 2020	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund
1. Executive Administration Services	2320			344,870	344,870
2. Special Area Administration Services	2330			179,500	179,500
3. Other support services - school Administration	2490			0	0
4. Direction of Business Support Services	2510			184,500	184,500
5. Internal Services	2570			145,000	145,000
6. Direction of Central Support Services	2610			0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above					0
8. Totals		0	0	853,870	853,870
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)					Enter Actual Data!

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th. Balance sheet accounts 1120 and 1125 (check 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.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school 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
- 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.
Out-of-balance conditions are accompanied by an error message.
Errors must be corrected before the budget is finalized and submitted to ISBE.

Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital 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 Capital 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
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, 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
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - 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 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Recelpts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
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

End of Balancing