

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? \_\_\_\_\_

Date of Amended Budget: \_\_\_\_\_

(MM/DD/YY)

District Name:

Will County SD 92

District RCDT No:

56099092002

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Will County SD 92, County of Will, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Will County SD 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 17 day of August, 20 24, 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, 2024 and ending June 30, 2025.

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 17 day of August, 20 24 by a roll call vote of 7 Yeas, and 1 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Matt Dusterhoft	
Jim Gorecki	
Aдриanna Washington	
Gina Tidwell	
Melissa Dopke	
Grant Ferkaluk	
Jeff Przybyl	

\* 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?is=true>  
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
	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	<b>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</b>											
2	Description: Enter Whole Numbers Only											
3	<b>ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2024</b>											
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	1000	25,160,065	3,325,236	970,206	841,362	1,235,313	20,100	85,359	0	0	0	0
6	2000	0	0	0	0	0	0	0	0	0	0	0
7	3000	1,652,605	0	0	2,963,398	0	0	0	0	0	0	0
8	4000	868,354	40,000	0	0	0	0	0	0	0	0	0
9	<b>Total Direct Receipts/Revenues<sup>1</sup></b>											
10	1998	27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0	0	0
11	<b>Total Receipts/Revenues</b>											
12	27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0	0	0	0
13	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
14	1000	17,509,286				477,000					0	0
15	2000	7,515,691	3,289,709		3,278,040		60,000				0	0
16	3000	7,100	0		0	0	0				0	0
17	4000	1,764,000	0	0	0	0	0				0	0
18	5000	0	0	1,165,000	0	0	0				0	0
19	6000	75,000	0	0	0	0	0				0	0
20	<b>Total Direct Disbursements/Expenditures<sup>2</sup></b>											
21	4180	26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000				0	0
22	<b>Total Disbursements/Expenditures</b>											
23	26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000					0	0
24	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>											
25	808,947	75,527	(154,794)	526,720	96,313	(89,900)		85,359			0	0
26	<b>OTHER SOURCES/USES OF FUNDS</b>											
27	<b>OTHER SOURCES OF FUNDS (7000)</b>											
28	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
29	7150											
30	7150											
31	7150											
32	7150											
33	7150											
34	7150											
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			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024</b>										
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		19,607,176	1,951,806	984,167	1,539,040	721,659	1,012,119	1,416,402	0	0
5	<b>OTHER RECEIPTS</b>		27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0
12	<b>Total Amount Available</b>		47,288,200	5,317,042	1,954,373	5,343,800	1,956,972	1,032,219	1,501,761	0	0
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000	0	0	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000	0	0	0
21	<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025</b>		20,416,123	2,027,333	789,373	2,065,760	817,972	972,219	1,501,761	0	0
22											
23	<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024</b>		144,403								
24	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		0								
25	<b>Total Amount Available</b>		144,403								
26	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		0								
27	<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025</b>		144,403								
28											
29	<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024</b>		19,751,579	1,951,806	984,167	1,539,040	721,659	1,012,119	1,416,402	0	0
30	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0
31	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
32	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		27,681,024	3,365,236	970,206	3,804,760	1,235,313	20,100	85,359	0	0
33	<b>Total Amount Available</b>		47,432,603	5,317,042	1,954,373	5,343,800	1,956,972	1,032,219	1,501,761	0	0
34	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000	0	0	0
35	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
36	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		26,872,077	3,289,709	1,165,000	3,278,040	1,139,000	60,000	0	0	0
37	<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025</b>		20,560,526	2,027,333	789,373	2,065,760	817,972	972,219	1,501,761	0	0







1	A	B	C	D	E	F	G	H	I	J	K
2	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	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	1000									
5	Regular Programs	1100	9,926,550	2,246,100	52,650	401,100	73,500	0	72,000	0	12,771,900
6	Tuition Payment to Charter Schools	1115			1,300						1,300
7	Pre-K Programs	1125	220,000	0	0	1,500	0	0	0	0	221,500
8	Special Education Programs (Functions 1200 - 1220)	1200	3,164,781	1,003,660	125,500	41,400	4,000	2,000	1,000	0	4,342,341
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	5,000	0	0	0	0	5,000
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	300	300	0	0	0	0	600
14	Interscholastic Programs	1500	0	0	21,000	10,000	0	0	0	0	31,000
15	Summer School Programs	1600	130,995	1,200	1,000	1,500	0	0	0	0	134,695
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	100	100	0	750	0	0	0	0	950
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									
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	Student Activity Fund Expenditures	1999									
34	<b>Total Instruction** (Without Student Activity Funds 1999)</b>	1000	13,442,426	3,251,060	201,750	461,550	77,500	2,000	73,000	0	17,509,286
35	<b>Total Instruction14 (With Student Activity Funds 1999)</b>	1000	13,442,426	3,251,060	201,750	461,550	77,500	2,000	73,000	0	17,509,286
36	<b>SUPPORT SERVICES (ED)</b>	2000									
37	<b>Support Services - Pupil</b>	2100									
38	Attendance & Social Work Services	2110	416,955	5,000	0	0	0	0	0	0	421,955
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0
40	Health Services	2130	364,349	1,000	212,500	9,000	6,800	1,000	0	0	594,649
41	Psychological Services	2140	365,460	5,000	0	0	0	0	0	0	370,460
42	Speech Pathology & Audiology Services	2150	422,595	5,100	500	0	0	0	0	0	428,195
43	Other Support Services - Pupils (Describe & Itemize)	2190	60,000	0	12,000	2,100	0	0	0	0	74,100
44	<b>Total Support Services - Pupil</b>	2100	1,629,359	16,100	225,000	11,100	6,800	1,000	0	0	1,889,359
45	<b>Support Services - Instructional Staff</b>	2200									
46	Improvement of Instruction Services	2210	165,076	44,644	198,200	18,000	115,000	2,800	0	0	543,720
47	Educational Media Services	2220	408,272	102,161	107,700	263,180	470,000	600	50,000	0	1,401,913
48	Assessment & Testing	2230	0	0	20,000	0	0	0	0	0	20,000
49	<b>Total Support Services - Instructional Staff</b>	2200	573,348	146,805	325,900	281,180	585,000	3,400	50,000	0	1,965,633
50	<b>Support Services - General Administration</b>	2300									
51	Board of Education Services	2310	1,500	0	467,000	27,000	0	13,000	0	0	508,500
52	Executive Administration Services	2320	255,000	73,000	14,450	5,000	2,000	6,500	0	0	355,950
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	2300	256,500	73,000	481,450	32,000	2,000	19,500	0	0	864,450
56	<b>Support Services - School Administration</b>	2400									
57	Office of the Principal Services	2410	1,119,838	305,800	4,800	14,000	5,000	6,400	0	0	1,455,838
58	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	2400	1,119,838	305,800	4,800	14,000	5,000	6,400	0	0	1,455,838
60	<b>Support Services - Business</b>	2500									
61	Direction of Business Support Services	2510	167,405	49,550	2,250	20,000	0	1,000	0	0	240,205
62	Fiscal Services	2520	274,900	120,000	35,500	3,000	0	1,000	1,000	0	435,400
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	293,056	0	13,200	212,000	20,000	3,000	2,500	0	543,756
66	Internal Services	2570	0	0	81,000	37,500	0	0	0	0	118,500
67	<b>Total Support Services - Business</b>	2500	735,361	169,550	131,950	272,500	20,000	5,000	3,500	0	1,337,861
68	<b>Support Services - Central</b>	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	3,200	0	0	0	0	0	0	0	3,200
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services - Central</b>	2600	3,200	0	0	0	0	0	0	0	3,200
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	2900	0	0	0	350	0	0	0	0	350
76	<b>Total Support Services</b>	2000	4,317,606	711,255	1,169,100	611,130	618,800	34,300	54,500	0	7,516,691
77	<b>COMMUNITY SERVICES (ED)</b>	3000									
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	4000									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	4100									
80	Payments for Regular Programs	4110			0			14,000			14,000
81	Payments for Special Education Programs	4120			0			1,750,000			1,750,000
82	Payments for Adult/Continuing Education Programs	4130			0			0			0
83	Payments for CTE Programs	4140			0			0			0
84	Payments for Community College Programs	4170			0			0			0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0			0			0
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			1,764,000			1,764,000
87	Payments for Regular Programs - Tuition	4210						0			0
88	Payments for Special Education Programs - Tuition	4220						0			0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
90	Payments for CTE Programs - Tuition	4240						0			0
91	Payments for Community College Programs - Tuition	4270						0			0
92	Payments for Other Programs - Tuition	4280						0			0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290						0			0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0
95	Payments for Regular Programs - Transfers	4310						0			0
96	Payments for Special Education Programs - Transfers	4320						0			0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
98	Payments for CTE Programs - Transfers	4340						0			0
99	Payments for Community College Program - Transfers	4370						0			0
100	Payments for Other Programs - Transfers	4380						0			0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
102	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			1,764,000			1,764,000
105	<b>DEBT SERVICE (ED)</b>	5000									
106	<b>Debt Service - Interest on Short-Term Debt</b>	5100									
107	Tax Anticipation Warrants	5110						0			0

1	A	B	C	D	E	F	G	H	I	J	K
2	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
108	Tax Anticipation Notes	5120						0			0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
110	State Aid Anticipation Certificates	5140						0			0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
112	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						<b>0</b>			<b>0</b>
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						<b>75,000</b>			<b>75,000</b>
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>17,760,032</b>	<b>3,962,315</b>	<b>1,377,950</b>	<b>1,072,680</b>	<b>696,300</b>	<b>1,875,300</b>	<b>127,500</b>	<b>0</b>	<b>26,872,077</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))</b>		<b>17,760,032</b>	<b>3,962,315</b>	<b>1,377,950</b>	<b>1,072,680</b>	<b>696,300</b>	<b>1,875,300</b>	<b>127,500</b>	<b>0</b>	<b>26,872,077</b>
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										<b>808,947</b>
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										<b>808,947</b>
120											
121	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
123	<b>Support Services - Pupil</b>	<b>2100</b>									
124	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
125	<b>Support Services - Business</b>	<b>2500</b>									
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	5,000	0	0	0	0	0	5,000
128	Operation & Maintenance of Plant Services	2540	1,726,959	312,000	553,400	593,350	90,000	2,000	5,000	0	3,282,709
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
130	Food Services	2560					2,000				2,000
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,726,959</b>	<b>312,000</b>	<b>558,400</b>	<b>593,350</b>	<b>92,000</b>	<b>2,000</b>	<b>5,000</b>	<b>0</b>	<b>3,289,709</b>
132	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
133	<b>Total Support Services</b>	<b>2000</b>	<b>1,726,959</b>	<b>312,000</b>	<b>558,400</b>	<b>593,350</b>	<b>92,000</b>	<b>2,000</b>	<b>5,000</b>	<b>0</b>	<b>3,289,709</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
136	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
137	Payments for Regular Programs	4110						0			0
138	Payments for Special Education Programs	4120						0			0
139	Payments for CTE Program	4140						0			0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
141	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>						<b>0</b>			<b>0</b>
142	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400						0			0
143	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>						<b>0</b>			<b>0</b>
144	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
145	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
146	Tax Anticipation Warrants	5110						0			0
147	Tax Anticipation Notes	5120						0			0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
149	State Aid Anticipation Certificates	5140						0			0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
152	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						<b>0</b>			<b>0</b>
153	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
154	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						<b>0</b>			<b>0</b>
155	<b>Total Direct Disbursements/Expenditures</b>		<b>1,726,959</b>	<b>312,000</b>	<b>558,400</b>	<b>593,350</b>	<b>92,000</b>	<b>2,000</b>	<b>5,000</b>	<b>0</b>	<b>3,289,709</b>
156	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>75,527</b>
157											
158	<b>30 - DEBT SERVICE FUND (DS)</b>										
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
160	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
161	Payments for Regular Programs	4110						0			0
162	Payments for Special Education Programs	4120						0			0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
164	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
165	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
166	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
167	Tax Anticipation Warrants	5110						0			0
168	Tax Anticipation Notes	5120						0			0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
170	State Aid Anticipation Certificates	5140						0			0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
172	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
173	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						<b>700,000</b>			<b>700,000</b>
174	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe &amp; Itemize)</b>	<b>5300</b>						<b>465,000</b>			<b>465,000</b>
175	<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>			<b>0</b>			<b>0</b>			<b>0</b>
176	<b>Total Debt Service</b>	<b>5000</b>			<b>0</b>			<b>1,165,000</b>			<b>1,165,000</b>
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>						<b>0</b>			<b>0</b>
178	<b>Total Direct Disbursements/Expenditures</b>				<b>0</b>			<b>1,165,000</b>			<b>1,165,000</b>
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(194,794)</b>
180											
181	<b>40 - TRANSPORTATION FUND (TR)</b>										
182	<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
183	<b>Support Services - Pupils</b>	<b>2100</b>									
184	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
185	<b>Support Services - Business</b>										
186	Pupil Transportation Services	2550	42,500	2,540	3,233,000	0	0	0	0	0	3,278,040
187	Other Support Services - Business (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
188	<b>Total Support Services</b>	<b>2000</b>	<b>42,500</b>	<b>2,540</b>	<b>3,233,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,278,040</b>
189	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
191	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
192	Payments for Regular Program	4110						0			0
193	Payments for Special Education Programs	4120						0			0
194	Payments for Adult/Continuing Education Programs	4130						0			0
195	Payments for CTE Programs	4140						0			0
196	Payments for Community College Programs	4170						0			0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
198	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>						<b>0</b>			<b>0</b>
199	<b>Payments to Other Dist &amp; Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>						<b>0</b>			<b>0</b>
200	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
201	<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
202	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
203	Tax Anticipation Warrants	5110						0			0
204	Tax Anticipation Notes	5120						0			0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
206	State Aid Anticipation Certificates	5140						0			0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
208	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>





1	A	B	C	D	E	F	G	H	I	J	K
2	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
313	<b>80 - TORT FUND (TF)</b>										
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									
332	Regular K-12 Programs Private Tuition	1911									
333	Special Education Programs K-12 Private Tuition	1912									
334	Special Education Programs Pre-K Tuition	1913									
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
337	Adult/Continuing Education Programs Private Tuition	1916									
338	CTE Programs Private Tuition	1917									
339	Interscholastic Programs Private Tuition	1918									
340	Summer School Programs Private Tuition	1919									
341	Gifted Programs Private Tuition	1920									
342	Bilingual Programs Private Tuition	1921									
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
346	<b>Support Services - Pupil</b>	<b>2100</b>									
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>Support Services - General Administration</b>	<b>2300</b>									
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>									
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>									
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
379	<b>Support Services - Central</b>	<b>2600</b>									
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
391	Payments for Regular Programs	4110			0			0			0
392	Payments for Special Education Programs	4120			0			0			0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0
394	Payments for CTE Programs	4140			0			0			0
395	Payments for Community College Programs	4170			0			0			0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0			0			0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
398	Payments for Regular Programs - Tuition	4210						0			0
399	Payments for Special Education Programs - Tuition	4220						0			0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
401	Payments for CTE Programs - Tuition	4240						0			0
402	Payments for Community College Programs - Tuition	4270						0			0
403	Payments for Other Programs - Tuition	4280						0			0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290						0			0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
406	Payments for Regular Programs - Transfers	4310						0			0
407	Payments for Special Education Programs - Transfers	4320						0			0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
409	Payments for CTE Programs - Transfers	4340						0			0
410	Payments for Community College Program - Transfers	4370						0			0
411	Payments for Other Programs - Transfers	4380						0			0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400						0			0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
416	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
417	<b>Debt Service - Interest on Short-Term Debt</b>										
418	Tax Anticipation Warrants	5110						0			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	\$ 74,100	Instructional materials	
6	1290			10-2490			
7	1614			10-2900	\$ 350	Student supports	
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993	\$ 6,550	Sale of lunches	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	\$ 465,000	Lease payment	
21	3999	\$ 1,300	Sale of locks	30-5400			
22	4009	\$ 40,000	Grant funding	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	\$ 5,000	Equipment	
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
<b>Direct Revenues</b>	27,681,024	3,365,236	3,804,760	85,359	<b>34,936,379</b>
<b>Direct Expenditures</b>	26,872,077	3,289,709	3,278,040		<b>33,439,826</b>
Difference	808,947	75,527	526,720	85,359	<b>1,496,553</b>
<b>Estimated Fund Balance - June 30, 2025</b>	20,416,123	2,027,333	2,065,760	1,501,761	<b>26,010,977</b>

**Balanced budget; no Deficit Reduction Plan is required.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 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 2023-2024 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.



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

**Fiscal Year 2024-2025  
through Fiscal Year 2027-2028**

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**Will County SD 92      56099092002**

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*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.*

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**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:

Evidence-Based Funding: Fiscal Year 2025 Spending Plan					
WILL COUNTY SCHOOL DISTRICT 92					
<p style="text-align: center; margin: 0;"><b>Part I: Achieving Student Growth and Making Progress Toward State Education Goals</b></p> <p style="font-size: small; margin: 0;">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.</p> <p style="text-align: center; font-size: x-small; margin: 0;"><i>Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.</i></p>					
<b>1)</b>	<p><b>What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)</b></p>				
	<p>We are continuing with PLCs and continuing to evaluate reading/ELA, math, and science.</p>				
<b>2)</b>	<p>Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)</p>	<p style="font-size: x-small;">Top Strategy 1</p> <p>Improve programs, curriculum, and/or learning tools</p>	<p style="font-size: x-small;">Top Strategy 2</p> <p>Increase number and/or quality of professional development opportunities</p>	<p style="font-size: x-small;">Top Strategy 3</p> <p>Maintain or decrease class sizes</p>	
	<p>If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)</p>				
<p style="text-align: center; margin: 0;"><b>Part II: Planned Use of Evidence-Based Funding</b></p> <p style="font-size: x-small; margin: 0;">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 2025 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.</p> <p style="text-align: center; font-size: x-small; margin: 0;"><i>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.</i></p>					
Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = <b>Percent of Adequacy</b>	Average Student Enrollment	1,385.47	Adequacy Target	\$19,035,723
		Final Resources	\$25,456,358	Percent of Adequacy	134%
	Base Funding Minimum + Tier Funding = <b>Gross State Contribution</b>	Tier Assignment	4	Gross State Contribution	\$1,446,276
		FY24 Base Funding Minimum	\$1,445,063	FY 2024 Tier Funding	\$1,213
	Within FY 2024 Gross State Contribution, Resources Attributable to <b>Specific Populations</b>	Low-income Students	\$226,941	English Learners (ELs)	\$10,901
		Special Education	\$697,892		
		FY 2025 Tier Funding	\$1,245	Funding Type (Select)	Actual
<b>1)</b>	<p><b>FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.</b></p>				

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



		Data Source 1	Data Source 2	Data Source 3																				
2)	Select the <b>top three</b> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Annual Financial Report data	Financial projections	EBF student allocations and/or cost factors																				
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	<table border="1"> <tr> <td>Bilingual Program Director(s)</td> <td></td> <td>Principals</td> <td>Yes</td> <td>Bilingual Parent Advisory Committee</td> </tr> <tr> <td>Special Ed. Program Director(s)</td> <td>Yes</td> <td>School Improvement Teams</td> <td></td> <td>Other Parent Group(s)</td> </tr> <tr> <td>Other Program Leaders</td> <td></td> <td>Teacher or Support Staff Unions</td> <td></td> <td>Community Focus Group(s)</td> </tr> <tr> <td>School Board Members</td> <td>Yes</td> <td>Other School Staff</td> <td>Yes</td> <td>Other</td> </tr> </table>	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	School Board Members	Yes	Other School Staff	Yes	Other		
Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee																				
Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)																				
Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)																				
School Board Members	Yes	Other School Staff	Yes	Other																				
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)																								
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 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 Instructional Materials	Priority Investment 2 Maintenance & Operations	Priority Investment 3 Professional Development																				
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)																								
<b>Cost Factor Table</b>																								
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 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 <a href="https://www.isbe.net/ebfspendingplan">https://www.isbe.net/ebfspendingplan</a> .																								
<b>Column G:</b> If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 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.  <b>Column H:</b> Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 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 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding <span style="color: red;">[Optional]</span>	Budgeted FY 2025 Expenditures (All Resources) <span style="color: red;">[Optional]</span>	Optional District Narratives																				
Core Investments	Core Teachers	\$4,775,529		Enter optional context for core investment decisions.																				
	Specialist Teachers	\$955,106																						
	Instructional Facilitator	\$510,294																						
	Core Intervention Teacher	\$226,388																						
	Substitute Teachers	\$164,618																						
	Guidance Counselor	\$313,925																						
	Nurse	\$119,010																						
	Supervisory Aide	\$193,169																						
	Librarian	\$261,395																						
	Librarian Aide	\$144,798																						
	Principal	\$387,787																						
	Assistant Principal	\$333,886																						
	School Site Staff	\$233,794																						
	<b>Subtotal</b>	<b>\$8,617,698</b>																						

Per Student Investments	Gifted	\$122,728			Enter optional context for per student investment decisions.
	Professional Development	\$173,184			
	Instructional Materials	\$450,278			
	Assessments	\$47,106			
	Computer & Tech Equipment	\$395,552			
	Student Activities	\$231,565			
	Maintenance & Operations	\$1,885,625			
	Central Office	\$1,298,185			
	Employee Benefits	\$3,444,376			
		<b>Subtotal*</b>	<b>\$8,124,415</b>		
Additional Investments	Low-Income Intervention Teacher	\$210,910			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$210,910			
	Low-Income Extended Day Teacher	\$219,439			
	Low-Income Summer School Teacher	\$219,439			
	EL Intervention Teacher	\$45,749			
	EL Pupil Support Staff	\$45,749			
	EL Extended Day Teacher	\$48,075			
	EL Summer School Teacher	\$48,075			
	EL Core Teacher	\$57,380			
	Sp Ed Teacher	\$761,447			
	Sp Ed Instructional Assistant	\$308,442			
	Sp Ed Psychologist	\$117,995			
		<b>Subtotal</b>	<b>\$2,293,611</b>		
	<b>Other Investments</b>				
	<b>Total**</b>	<b>\$19,035,723</b>			<b>Tier Funding Check (Cell G90)</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; 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 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>					
<b>Part III: Support for Special Student Groups</b>					
<p>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.</p>					
<i>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.</i>					
1)	FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$195,195	Estimated	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
		English Learners	\$57,277	Estimated	
		Special Education	\$737,823	Estimated	

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <b>Response Required</b>	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <b>Response Required</b>	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <b>Response Required</b>	Special Education Teacher	Yes	Special Education Psychologist			
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant		Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
<b>Plan Assurances</b>							
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.							
<b>Collaboration Opportunity</b> - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.							
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." <b>Required</b> <input type="text" value="Yes"/>							
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." <b>Required</b> <input type="text" value="No"/>							
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024." <b>N/A</b> <input type="text" value="No"/>							
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25. <b>N/A</b> <input type="text" value="BPAC Meeting (MM/DD/YYYY)"/> <input type="text" value="Name of Chair"/>							

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 G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.





## 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<sup>a</sup> 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
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
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)	
<b>2. Cover Page (Cover tab)</b>	
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
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
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
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
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
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	OK

*End of Balancing*