



Community High School District 94

1 de julio de 2024 - 30 de
junio de 2025

**Presupuesto final
para el año fiscal 25
17 de septiembre de 2024**



326 Joliet Road, West Chicago, Illinois 60185, condado de DuPage

www.d94.org



Community High School District 94

Informe presupuestario del año fiscal 2025

Tabla de contenido

<u>Sección I - Sección Introductoria</u>	<u>Página</u>
- Resumen ejecutivo	1-5
- Antecedentes, misión y valores fundamentales del distrito	6-7
- Cronograma del presupuesto	8
- Listado de miembros de la junta	9
- Listado de administradores	10
- Componente financiero del resumen ejecutivo	11-19
<u>Sección II - Sección Financiera</u>	
- Resumen del fondo operativo	21-22
Resumen histórico de ingresos y gastos	
Resumen histórico del saldo del fondo	
- Resumen del fondo operativo con financiamiento CARES eliminado	23-24
Resumen histórico de ingresos y gastos	
Resumen histórico del saldo del fondo	
- Fondo de Educación	25-26
Resumen histórico de ingresos, gastos y saldo de fondos	
- Fondo de Operaciones y Mantenimiento	27-28
Resumen histórico de ingresos, gastos y saldo de fondos	
- Fondo de servicio de la deuda	29-30
Resumen histórico de ingresos, gastos y saldo de fondos	
- Fondo de Transporte	31-32
Resumen histórico de ingresos, gastos y saldo de fondos	



Community High School District 94

Informe presupuestario del año fiscal 2025

- IMRF/Fondo de Seguridad Social 33-34
Resumen histórico de ingresos, gastos y saldo de fondos
- Fondo de proyectos de capital 35-36
Resumen histórico de ingresos, gastos y saldo de fondos
- Fondo de efectivo de trabajo 37-38
Resumen histórico de ingresos y gastos
- Fondo de inmunidad contra daños 39-40
Resumen histórico de ingresos, gastos y saldo de fondos

Sección III - Formulario de presupuesto 50-36 de la Junta de Educación del Estado de Illinois





Community High School District 94

Informe presupuestario del año fiscal 2025

Sección I





Community High School District 94

Informe presupuestario del año fiscal 2025

17 de septiembre de 2024

Presidente y miembros de la Junta de Educación
Distrito comunitario de escuelas secundarias 94
Chicago, IL 60185

Estimados miembros de la Junta de Educación:

Me complace presentar el plan financiero del Presupuesto para el año fiscal 2024-2025 para el Distrito 94 de escuelas secundarias comunitarias. Este documento fue creado con el supuesto de que el Distrito tiene total responsabilidad por la preparación y modificación de su presupuesto anual y es el único responsable de sus asuntos fiscales, incluidos superávits y déficits, y asignaciones de gestión. Este documento ha sido preparado para comunicar una revisión integral del plan financiero del distrito y el resultado de las operaciones a los miembros de la Junta de Educación, ciudadanos locales y otros electores. Las acciones prudentes de la Junta Escolar, la Administración y el personal han posicionado bien al distrito para poder mantener la continuación de programas exitosos y perseguir el logro de las metas de todo el distrito. El Presupuesto 2024-2025 está sujeto a ser adoptado de acuerdo con lo dispuesto en la Política de la Junta 4:10. Los Fondos Operativos, que incluyen los Fondos de Educación, Operaciones y Mantenimiento, Transporte, IMRF y Agravios, tienen unos ingresos estimados combinados de \$45,247,531 y gastos esperados de \$42,927,659, para un superávit de \$2,319,872.

Se prevé una transferencia del Fondo de Operaciones y Mantenimiento por un monto de \$3,000,000 al Fondo de Proyectos Capitales para mejoras capitales dentro y alrededor del edificio. Además, la Junta de Educación aprueba anualmente una transferencia del Fondo de Trabajo en Efectivo al Fondo de Educación por los intereses devengados. El monto previsto para el año fiscal 2025 es de \$11,000.

Proceso presupuestario

El proceso de proyectar las necesidades presupuestarias del distrito es un proceso continuo que se actualiza a medida que cambia la información y se refleja en las proyecciones financieras del distrito. El proceso de desarrollar el presupuesto operativo línea por línea del distrito para el año fiscal 2024-2025 es un ejercicio colaborativo que permite al distrito llegar a un plan detallado de ingresos y gastos para las operaciones para el año fiscal que comienza el 1 de julio de 2024.



Community High School District 94

Informe presupuestario del año fiscal 2025

Se ha implementado un proceso de presupuestación de base cero en colaboración con el director y los jefes de departamento. El proceso de presupuestación de base cero ayuda a la oficina comercial a gestionar los informes financieros mensuales y el presupuesto anual de una manera más eficaz. Un resultado positivo de este proceso incluye la eficiencia en la asignación de recursos, ya que se basa en las necesidades y beneficios, y el aumento de la colaboración entre departamentos, ya que les otorga más iniciativa y responsabilidad en el proceso de toma de decisiones.

Los controles presupuestarios se mantienen a nivel de partidas individuales y están integrados en las responsabilidades de los departamentos administrativos. Toda la actividad real se compara con el presupuesto y se informa a la administración del distrito y a la Junta de Educación en forma de Informes mensuales del Tesorero. Cualquier inquietud sobre variaciones extraordinarias se aborda y divulga con todo detalle.

El Distrito está implementando y perfeccionando varias iniciativas en el año fiscal 2024-2025, que incluye el desarrollo de un plan estratégico, así como la implementación de un nuevo panel de datos para que lo utilicen la administración, los maestros y los estudiantes. Otras iniciativas en cuanto a instalaciones y operaciones incluyen la renovación de los baños del 3er piso, reemplazo de mobiliario, reemplazo de techo de 20 años, reparación de un estacionamiento y actualización de techo e iluminación. Además, la administración explorará opciones para un centro de transición para nuestro departamento de educación especial.

El impacto de la pandemia mundial del coronavirus

La pandemia de coronavirus continúa impactando dramáticamente el presupuesto. El Distrito continuará con nuestros mayores esfuerzos para satisfacer las crecientes necesidades sociales y emocionales de nuestros estudiantes. Hasta la fecha, al Distrito se le ha asignado un total de \$5,284,068 en fondos específicamente para la mitigación del coronavirus. Hasta el 30 de junio de 2024, el Distrito ha gastado \$5,179,600 de estos fondos. La parte restante de \$104,468 del financiamiento se gastará en septiembre de 2024. La mayor parte de esa asignación se gastará en salarios y suministros de servicios comunitarios.



Community High School District 94

Informe presupuestario del año fiscal 2025

Resumen del fondo gubernamental

Los ingresos y gastos presupuestados por fondos se resumen a continuación. Se proyecta que el distrito finalizará el año fiscal 2025 con 30.7 millones de dólares en las reservas del fondo operativo. Se prevé que el saldo final del fondo operativo sea del 71.70% de los gastos operativos, o aproximadamente 8 meses de ahorro.

	Saldo inicial estimado	Ganancia	Gasto	Exceso (Déficit)	Transferenci as anticipadas	Saldo final
Educación	20,963,430	33,928,297	33,251,998	676,299	11,000	21,650,729
Operaciones y Mantenimiento	7,332,239	7,051,958	5,218,396	1,833,562	-3,000,000	6,165,799
Transporte	1,638,940	2,966,082	3,242,900	(276,818)	-	1,362,122
Retiro Municipal	1,218,415	997,387	928,634	68,753	-	1,287,168
agravio	306,659	303,807	285,731	18,706	-	324,734
	31,459,683	45,247,531	42,927,659	2,319,872	-2,989,000	30,790,553





Community High School District 94

Informe presupuestario del año fiscal 2025

Descripción de los fondos gubernamentales

- Fondo de Educación: se utiliza principalmente para la entrega de programas educativos a los estudiantes. Los impuestos a la propiedad son la principal fuente de ingresos, pero las subvenciones federales y estatales, así como los ingresos por tasas locales, también proporcionan ingresos adicionales.
- Fondo de Operaciones y Mantenimiento: se utiliza para gastos realizados para operaciones, reparación y mantenimiento de los edificios y terrenos del distrito. Los ingresos consisten principalmente en impuestos locales a la propiedad.
- Fondo de Servicio de la Deuda: se utiliza para la acumulación de recursos y el pago del principal, los intereses y los costos relacionados de la deuda general a largo plazo. La principal fuente de ingresos son los impuestos locales a la propiedad recaudados específicamente para los servicios de la deuda.
- Fondo de Transporte: se utiliza para contabilizar todos los ingresos y gastos realizados para el transporte de estudiantes. Los ingresos se derivan principalmente de impuestos locales a la propiedad y subvenciones de reembolso estatales.
- Fondo Municipal de Jubilación/Seguro Social: se utiliza para contabilizar la porción de las contribuciones de pensión del distrito al Fondo Municipal de Jubilación de Illinois.
pagos a Medicare y pagos al Sistema de Seguridad Social primario para empleados no certificados. Los ingresos para financiar estas contribuciones se derivan principalmente de impuestos locales a la propiedad y de impuestos de reemplazo de propiedad personal.
- Fondo de efectivo de trabajo: se utiliza para contabilizar los recursos financieros en poder del distrito que están disponibles para préstamos entre fondos o transferencias a otros fondos.
- Fondo de inmunidad y sentencia contra agravios: se utiliza para contabilizar los ingresos y gastos relacionados principalmente con el seguro de responsabilidad. Los ingresos consisten principalmente en impuestos locales a la propiedad.
- Fondo de Proyectos de Capital: se utiliza para contabilizar los gastos de capital relacionados con la seguridad no personal. Los ingresos provienen de transferencias de otros fondos y ganancias por intereses.



Community High School District 94

Informe presupuestario del año fiscal 2025

Expresiones de gratitud

La preparación de este informe no podría haberse logrado sin los servicios eficientes y dedicados de todo el personal de la Oficina Comercial. Queremos expresarles nuestro agradecimiento por su ayuda.

También deseamos agradecer a los miembros de la Junta por su interés y apoyo en la planificación y conducción de las operaciones financieras del Sistema Escolar de manera responsable y progresiva.

Resumen

El presupuesto propuesto refleja la misión del Distrito 94 de Escuelas Secundarias Comunitarias de brindar servicios educativos a los estudiantes de West Chicago, Winfield, Wheaton y Carol Stream; con el fin de que se mejore la consecución de sus objetivos como miembros de la sociedad. La expectativa de una inflación moderada, una mejora de los servicios educativos y una mejora continua de las instalaciones imponen desafíos al presupuesto para mantener el control de las asignaciones dentro de los límites de los recursos disponibles.

El presupuesto propuesto es un plan prudente que equilibra las muchas necesidades de los estudiantes del Distrito 94 dentro de las realidades económicas de la comunidad. Los miembros de la Junta de Educación han brindado un apoyo sobresaliente a los servicios educativos del distrito y el presupuesto refleja el compromiso de la Junta y la comunidad con programas educativos de calidad.

Presentado respetuosamente,

Dr. Kurt Johansen
Superintendente
Empresariales

Señor Daniel Oberg
Director de Servicios



Community High School District 94

Informe presupuestario del año fiscal 2025

Antecedentes, misión y valores fundamentales del distrito

La Junta de Educación del Distrito Comunitario de Escuelas Secundarias 94, Condado de DuPage, Illinois, brinda instrucción educativa a aproximadamente 2,100 estudiantes que residen en las comunidades de Carol Stream, West Chicago, Wheaton, Warrenville y Winfield. Las operaciones del Distrito se financian principalmente a través de impuestos locales a la propiedad e ingresos estatales. El Distrito opera bajo pautas y restricciones establecidas en el Código Escolar de Illinois y varios estatutos federales.

West Chicago Community High School es una escuela secundaria integral y diversa ubicada en el suburbio de West Chicago. El setenta y seis por ciento (76%) de los miembros del cuerpo docente tienen títulos avanzados y varios han recibido la certificación de la Junta Nacional, han escrito libros de texto, han presentado en conferencias nacionales y han sido reconocidos por su excelencia por sus respectivas organizaciones.

Los estudiantes de West Chicago Community High School disfrutan de la oportunidad de crear horarios de cursos preparatorios rigurosos eligiendo entre más de 200 cursos. Estos cursos incluyen más de 30 que otorgan créditos universitarios debido a su plan de estudios desafiante. Además de participar en lo académico, West Chicago Community High School cuenta con más de 60 clubes y programas deportivos en los que pueden participar los estudiantes. Los estudiantes pueden optar por competir atléticamente en una conferencia que brinda numerosas experiencias competitivas o aprovechar su lado creativo participando en excelentes programas artísticos como nuestro galardonado programa de teatro o explore otros intereses participando en cualquiera de los 35 clubes de estudiantes.

West Chicago Community High School también ha sido reconocida por los siguientes premios: Cuadro de Honor AP de College Board, Campeones Estatales de Finanzas Personales, Modelo de Escuela Integral de Misión Cívica, Escuela Nacional de Democracia y Campeones de Skills U.S.A. Todos estos aspectos juntos crean un ambiente escolar dinámico y enriquecedor en West Chicago Community High School a través del cual los estudiantes pueden convertirse en aprendices de por vida y miembros responsables de la sociedad.



Community High School District 94

Informe presupuestario del año fiscal 2025

Declaración de misión

El Distrito 94 de escuelas secundarias comunitarias se esfuerza por promover y brindar experiencias de crecimiento en APRENDIENDO, LIDERAZGO y VIVIENDO.

Valores fundamentales

El Distrito 94 de escuelas secundarias comunitarias amplía la declaración de misión anterior con nuestros valores fundamentales.

Aprendiendo

- Desafío a través de programas
- Mantenga altas expectativas
- Opciones de estructura para estudiantes

Liderazgo

- Contribuir al bien común de la escuela y la comunidad
- Ayude a los estudiantes a participar
- Busque la autodisciplina

Viviendo

- Cultivar la diversidad
- Honrar a los demás
- Haga hincapié en las decisiones responsables de los estudiantes





Community High School District 94

Informe presupuestario del año fiscal 2025

Cronograma del presupuesto

- Enero - abril
 - La administración trabaja con los directores y administradores para elaborar un presupuesto preliminar, que luego, cuando corresponde, se analiza con la Junta para recibir aportes y comentarios.
- Abril-agosto
 - Oficina Comercial recopilando y revisando información para elaborar el presupuesto.
- 6 de agosto de 2024 Comité Plenario
 - Presupuesto provisional: la Junta autoriza a la Administración a exhibir el Presupuesto provisional para que el público lo vea durante un mínimo de 30 días antes de una audiencia pública sobre el presupuesto y antes de actuar sobre su adopción final (el presupuesto está sujeto a cambios durante este período). La Junta también autoriza a la Administración a publicar el Presupuesto Tentativo en un periódico local.
- 17 de agosto de 2024
 - El presupuesto provisional se publica en el periódico local y el presupuesto provisional se muestra al público.
- 3 de septiembre de 2024 Comité Plenario
 - Revisar el presupuesto tentativo
- Reunión de la Junta Directiva del 17 de septiembre de 2024
 - El Formulario de Cobertura del Presupuesto Escolar y la Certificación son firmados por los Consejeros, el Secretario de la Junta de Educación y el Tesorero. La Audiencia Pública sobre Presupuesto Tentativo se presenta en la Reunión Ordinaria de Junta Directiva. El Presupuesto Final se adopta durante la Reunión Ordinaria de la Junta.
- Septiembre
 - El presupuesto adoptado se envía electrónicamente a la Junta de Educación del Estado de Illinois y se envía por correo al Superintendente Regional de Escuelas del Condado de DuPage y al Secretario del Condado dentro de los 30 días posteriores a la adopción.
 - El presupuesto adoptado se publica en el sitio web oficial del distrito escolar.



Community High School District 94

Informe presupuestario del año fiscal 2025

Junta de Educación del Distrito 94 de Escuelas Secundarias Comunitarias



bob marrón



Lynn Casey-Maher



Rich Nagel

Presidente del Directorio Vicepresidente Secretario

El plazo vence: 2027 El plazo vence: 2027 El plazo vence: 2025



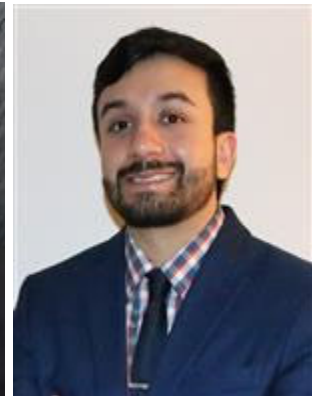
Katherine Doremus



Penny Muñoz



Gary Saake



Jovany Zúñiga

Miembro del Consejo Miembro del Consejo Miembro del Consejo Miembro del Consejo

El plazo vence: 2025 El plazo vence: 2027 El plazo vence: 2025 El plazo vence: 2025

Los horarios y las actas de las reuniones de la Junta de Educación están disponibles en www.d94.org.

El público es bienvenido a asistir.



Community High School District 94

Informe presupuestario del año fiscal 2025

Personal de Administración Año Fiscal 2024-2025



Dr. Kurt Johansen,
Superintendente

Dan Oberg, Director de Servicios empresariales

Julie Swartzloff, Directora de Recursos Humanos

Dr. Will Dwyer, Principal

Dave Pater, Subdirector - Servicios administrativos

Mary Howard, Subdirectora - Enseñanza y Aprendizaje

Nick Parry, Director Atlético

Megan Payleitner, Directora de Servicios Especializados

Verónica Jiménez Winton, Directora de Servicios Bilingües/Oficina del Decano

Len Egan, Director de Servicios Estudiantiles



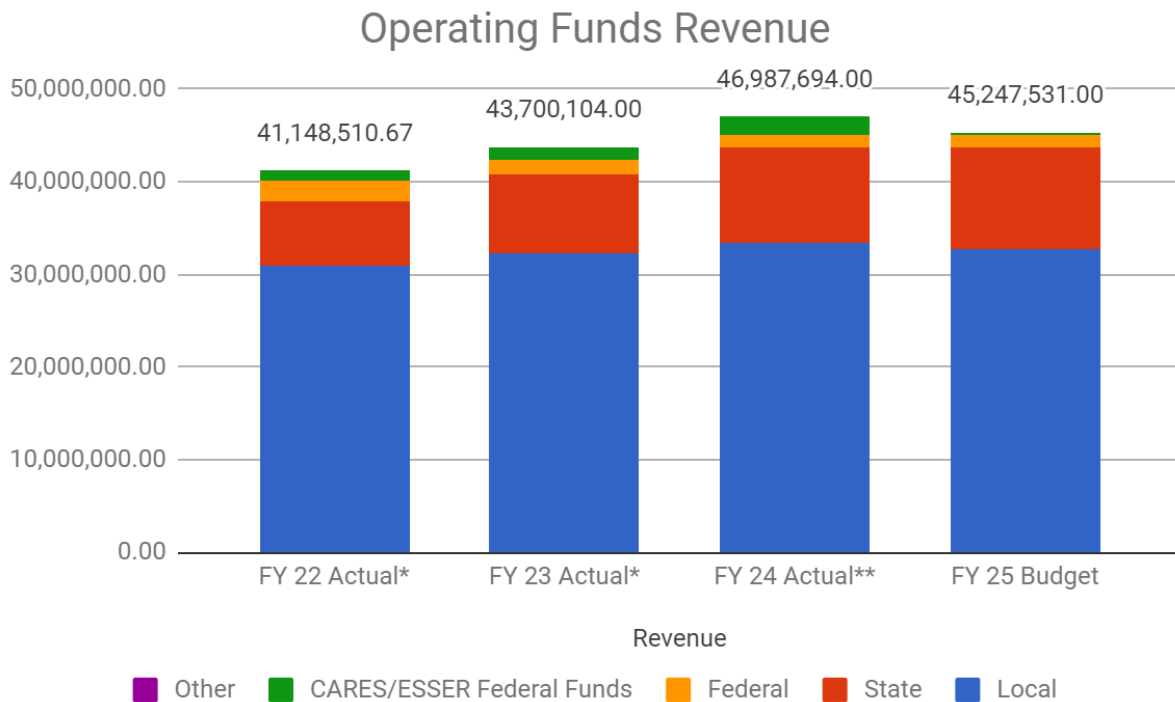
Community High School District 94

Informe presupuestario del año fiscal 2025

Componente financiero

Ganancia

Los recursos de ingresos se componen principalmente de impuestos a la propiedad y subvenciones de financiación estatales y federales.

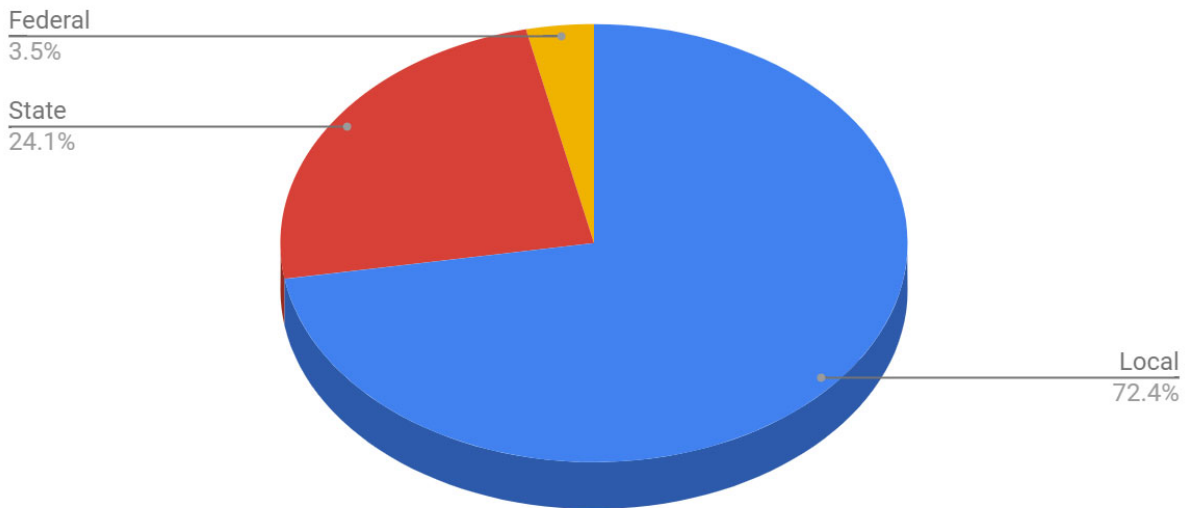




Community High School District 94

Informe presupuestario del año fiscal 2025

FY25 Budget Operating Revenue



Fuentes de ingresos locales

Tasas y recaudaciones de impuestos sobre la propiedad

La principal fuente de ingresos del Distrito 94 de escuelas secundarias comunitarias es el impuesto local a la propiedad. Representa aproximadamente el 73% de los ingresos presupuestados. Los valores de los bienes inmuebles de Illinois se determinan anualmente según el calendario. Las tasaciones de propiedad para 2024 se pagan en junio y septiembre de 2025. El crecimiento de los impuestos locales a la propiedad se limita a la tasa del Índice de Precios al Consumidor (IPC) de diciembre o, como distrito fiscal limitado, 5%. En diciembre de 2023 la tasa del IPC era del 3.4%. Además del crecimiento de los ingresos del IPC, el Distrito también recibe ingresos de nuevas construcciones y/o distritos de financiamiento de incremento de impuestos (TIF) que han terminado. Las nuevas construcciones, junto con los distritos TIF, fueron de \$46,828,020 o el 3% del valor tasado igualado (EAV) total de \$1,553,343,856. El año presupuestario del año fiscal 25 cubre los ingresos tributarios recibidos para los años de recaudación de 2023 y 2024. El Distrito 94 está ubicado en el condado de DuPage, Illinois, donde los impuestos a la propiedad se pagan en junio y septiembre, cruzando así años fiscales. Por lo tanto, los ingresos fiscales del año fiscal 25 son estimaciones

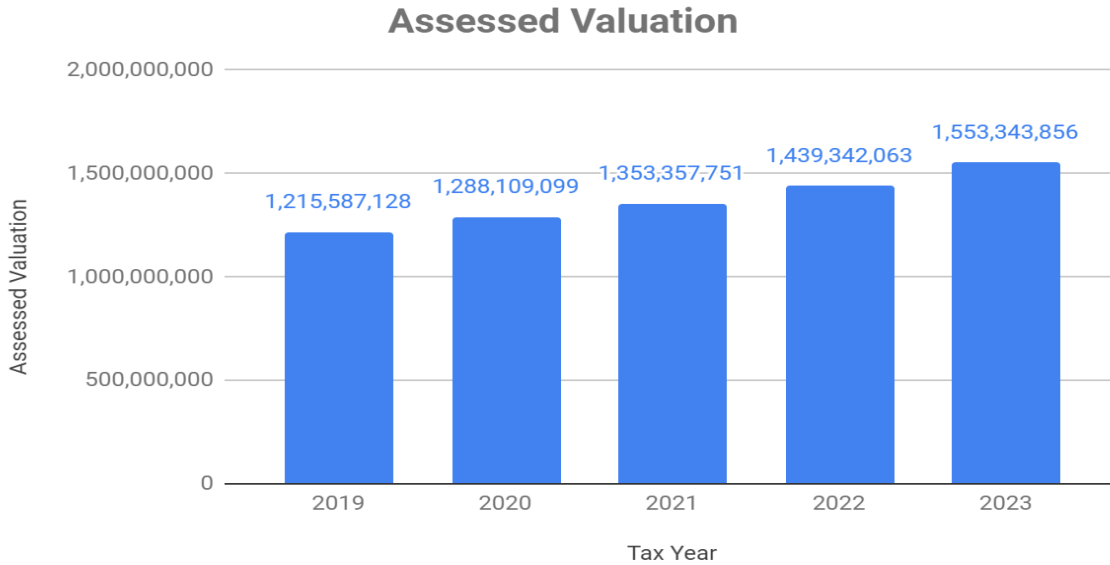


Community High School District 94

Informe presupuestario del año fiscal 2025

de lo que queda por recibir del impuesto de 2023 y una estimación del monto que se recaudará en junio para todo el impuesto de 2024.

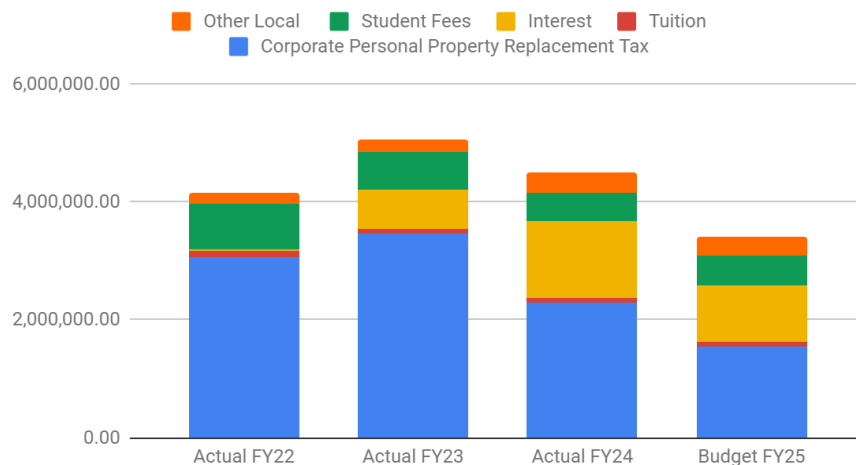
Valoración tasada igualada



Otros ingresos locales

Los ingresos de otras fuentes locales representan el 7.52% de los ingresos totales, son cuotas estudiantiles, programas basados en matrículas, cuotas deportivas, ganancias de inversiones e ingresos varios.

Other Local Revenue





Community High School District 94

Informe presupuestario del año fiscal 2025

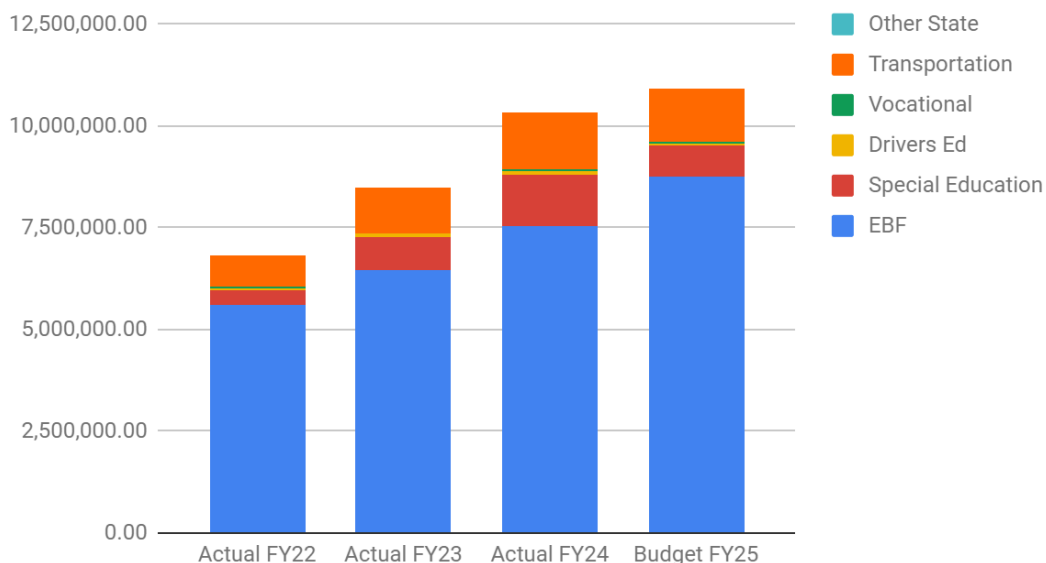
Fuentes de ingresos estatales

Los ingresos de fuentes estatales representan 24.1% de los ingresos presupuestados, que se componen de dos fuentes de financiación separadas:

Ayuda sin restricciones: - La financiación basada en evidencia (EBF) se distribuye a los distritos escolares de todo el estado y depende de los recursos locales del distrito. La contribución del Estado al EBF se compone de *Financiamiento básico mínimo + financiamiento por niveles = financiamiento basado en evidencia*. La financiación por niveles variará según el porcentaje final de adecuación de un distrito. Una vez que los fondos estén disponibles para la distribución de niveles, se calcula el porcentaje de financiación para cada nivel. El Distrito 94 espera recibir fondos en el nivel 1 para EBF, con un aumento estimado del 15 % de los nuevos fondos EBF.

Ayuda restringida: - La financiación categórica está diseñada para apoyar programas obligatorios dirigidos a grupos específicos. Se distribuye a los distritos escolares de todo el estado mediante subvenciones categóricas. El presupuesto de subvenciones categóricas del Distrito se compone de subvenciones para educación especial, transporte, educación vial y vocacionales.

State Revenue





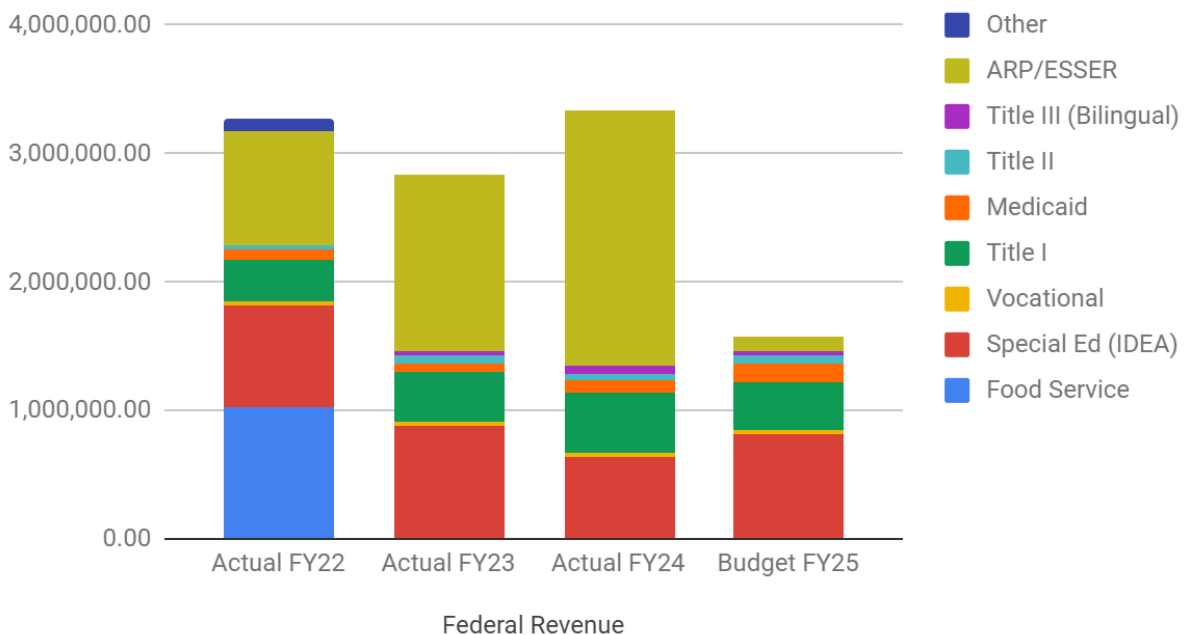
Community High School District 94

Informe presupuestario del año fiscal 2025

Fuentes de ingresos federales

Los ingresos de fuentes federales representan el 3.5% de los ingresos presupuestados. Las asignaciones para el Plan de Rescate Estadounidense (ARP) y el Fondo de Ayuda de Emergencia para Escuelas Primarias y Secundarias (ESSER) habían aumentado este porcentaje dramáticamente en los últimos años, pero esta financiación finaliza en septiembre de 2024, por lo que se puede ver una gran disminución anticipada para Año fiscal 25. El ARP y ESSER son fondos para mitigar la pérdida de aprendizaje y mitigar la propagación de COVID19 y se recibirán una vez que se apruebe una solicitud de gastos. El Distrito recibe estos ingresos en forma de subvenciones categóricas y otras ayudas administradas por el gobierno federal. Estos incluyen ayuda para estudiantes de bajos ingresos, reembolsos al Distrito por programas de almuerzo y desayuno, para estudiantes cubiertos por fondos de Medicaid, IDEA para fondos de educación especial, subvenciones vocacionales y bilingües.

Federal Revenue





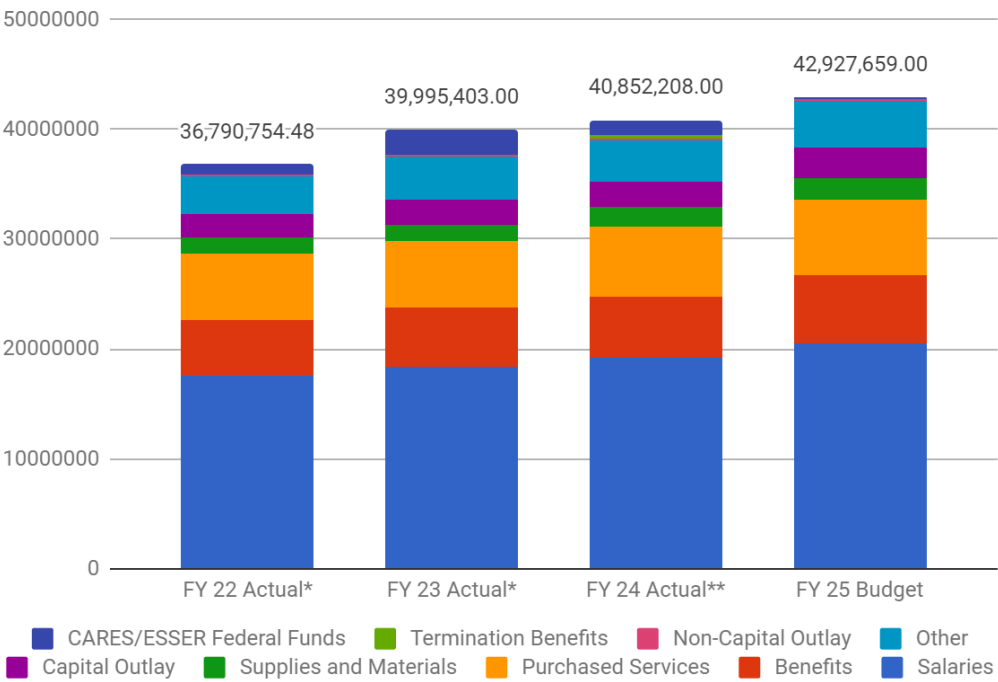
Community High School District 94

Informe presupuestario del año fiscal 2025



Gastos

Operating Funds Expenditures

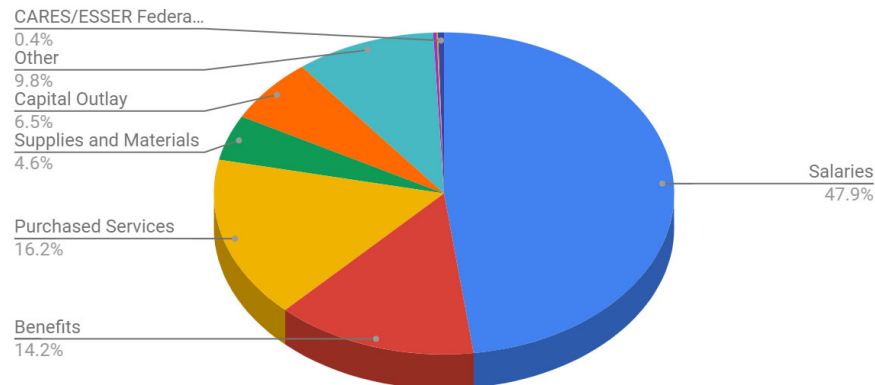




Community High School District 94

Informe presupuestario del año fiscal 2025

FY25 Budget Operating Expenditures



Gasto Los montos se basan en varios supuestos de la siguiente manera:

Salarios - Según los convenios colectivos ratificados y una extensión de contrato, los maestros recibirán en promedio un aumento del 3.5 % y los profesionales de apoyo recibirán un aumento general del 5%.

Beneficios - El distrito sigue siendo miembro de un programa cooperativo de seguro médico. Debido en parte al trabajo del programa de bienestar del Distrito, el aumento en los costos del seguro médico es menor que el promedio en todo el país, pero aún es considerable, entre 8.5% y 9%.

Servicios, suministros y materiales adquiridos - Estos presupuestos se han construido en base a las necesidades identificadas por cada departamento.

Gastos de capital - Los gastos de capital incluyen pagos de construcción del año anterior, minibuses, muebles y compras anuales de tecnología.

Gastos CARES/ESSER/ARP - Para compensar la pérdida de aprendizaje y mitigar la propagación de COVID19, el gobierno federal asignó una cantidad significativa al Distrito. Al 30 de junio de 2024, quedan \$104,000 por gastar antes del 30 de septiembre de 2024. La porción restante se ha presupuestado para salarios, beneficios y suministros comunitarios. Será necesario reclamar los gastos antes de que se reembolse al Distrito.

Se espera que los fondos de gastos totales aumenten en aproximadamente \$5 millones o 12%. Hay múltiples razones para el aumento, que incluyen el aumento de los costos de matrícula, salarios y costos de seguro médico, el calendario de pagos y el gasto de los saldos de fondos para varios proyectos.



Community High School District 94

Informe presupuestario del año fiscal 2025

Transferencias

El Distrito anticipa la transferencia de fondos de dos fondos separados. Anualmente, la Junta de Educación aprueba la transferencia de los intereses devengados en el Fondo de Trabajo en Efectivo al Fondo de Educación. El interés anticipado devengado para este año fiscal es de \$11,000. El Distrito también está planeando proyectos de mejoras de capital. Para contabilizar estos proyectos, el Distrito prevé una transferencia del Fondo de Operaciones y Mantenimiento al Fondo de Proyectos Capitales por un monto de \$3,000,000. Se espera que el Distrito renueve baños, repare estacionamientos, reemplace techos y muebles, además de explorar opciones para un centro de transición.

Perspectiva presupuestaria

La siguiente tabla es un resumen de los ingresos y gastos del fondo operativo con estimaciones del saldo del fondo. El Distrito considera un presupuesto equilibrado cuando los ingresos exceden los gastos.

	Año fiscal 22 real*	Año fiscal 23 real*	Año fiscal 24 real**	Presupuesto del año fiscal 25
Saldo inicial del fondo	17,415,516	21,599,422	25,312,956	31,459,683
Ganancia	41,148,511	43,700,104	46,987,694	45,247,531
Gastos	36,790,754	39,995,403	40,852,208	42,927,659
Transferencias (Salida)	2,042	8,833	11,241	-2,989,000
Superávit (Déficit)	4,181,864	3,704,701	6,135,486	2,319,872
Saldo final del fondo	21,599,422	25,312,956	31,459,683	30,790,553

*Auditado, **No auditado

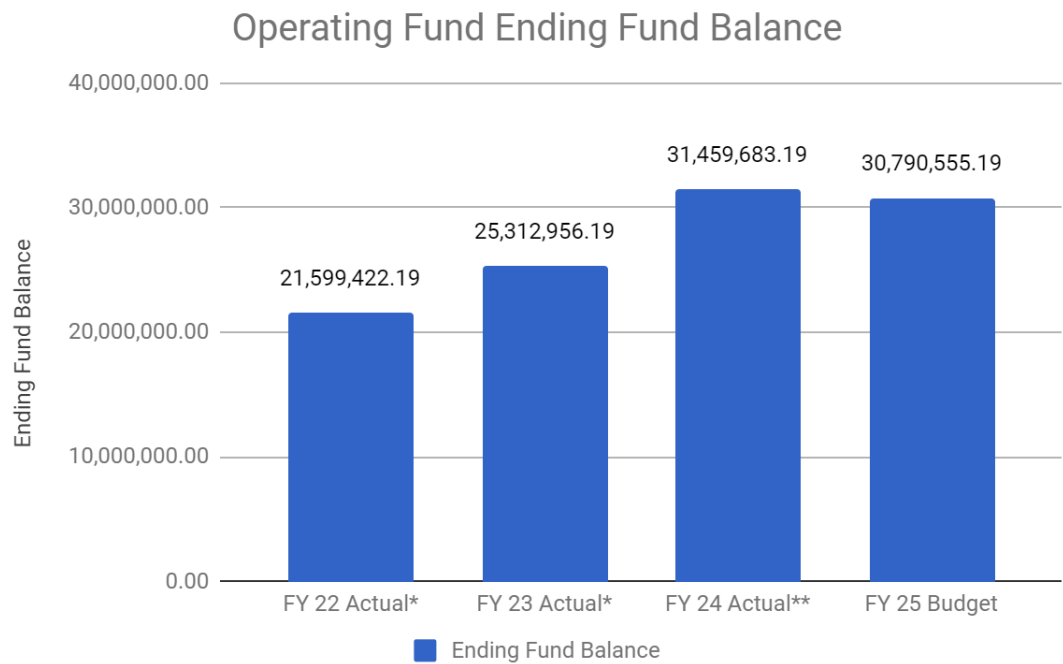


Community High School District 94

Informe presupuestario del año fiscal 2025

Cambio en el saldo del fondo

Se espera que el saldo total del fondo operativo del Distrito disminuya en unanticipado \$669,128 en el año fiscal 25.





Community High School District 94

Informe presupuestario del año fiscal 2025

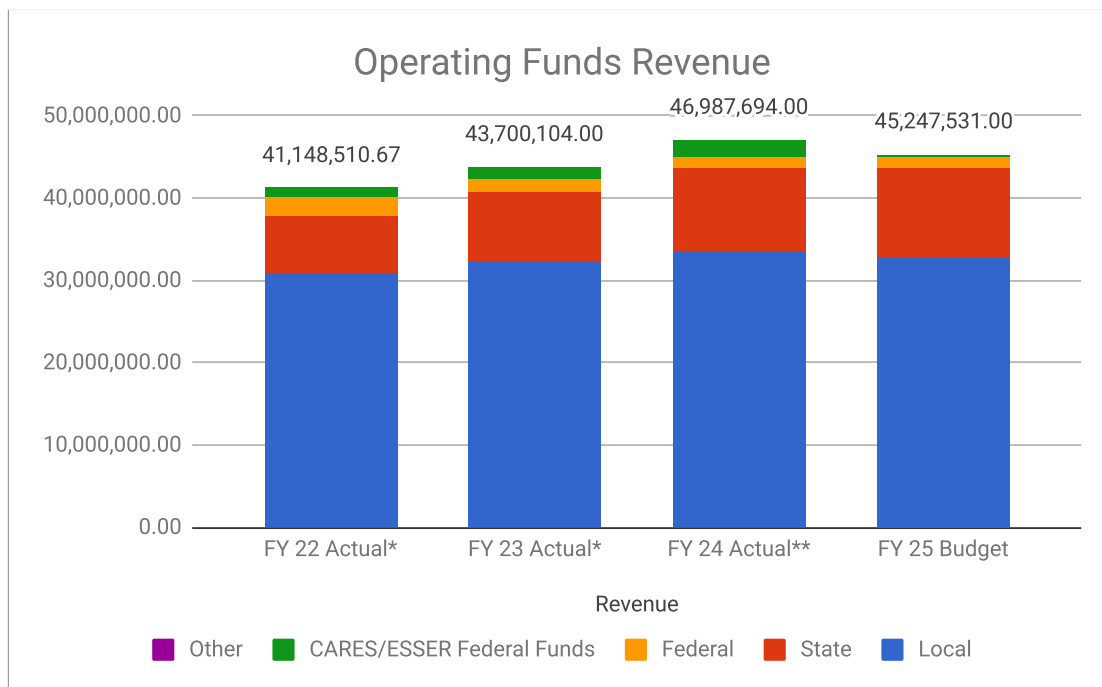
SECCIÓN II

Sección Financiera

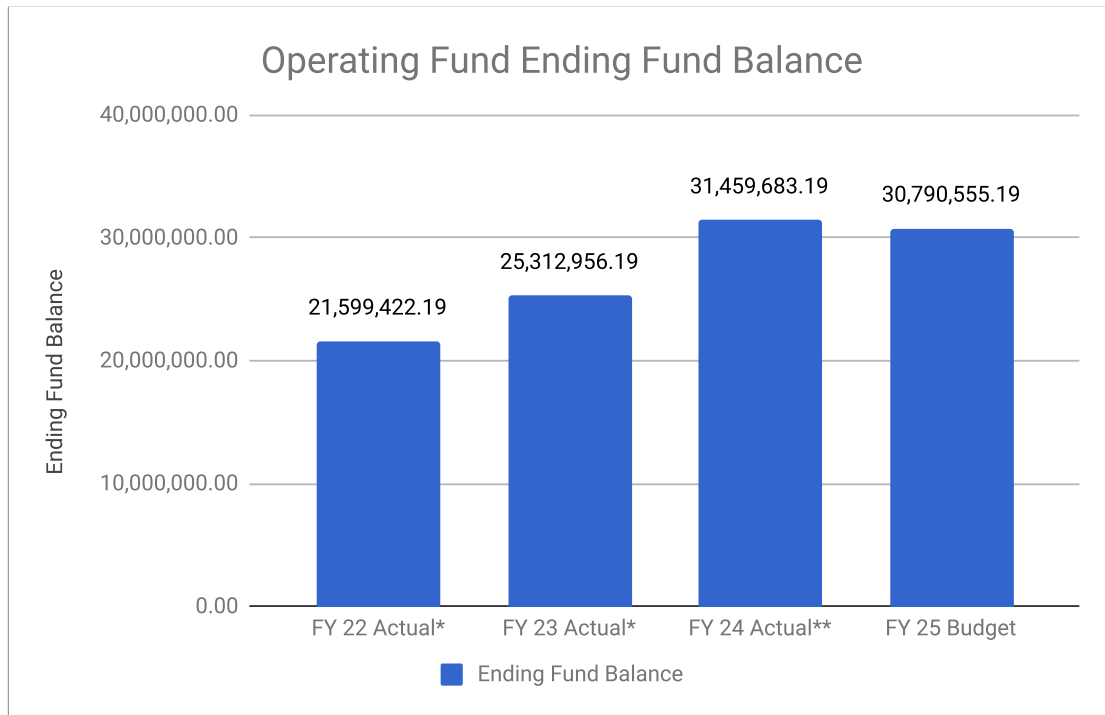
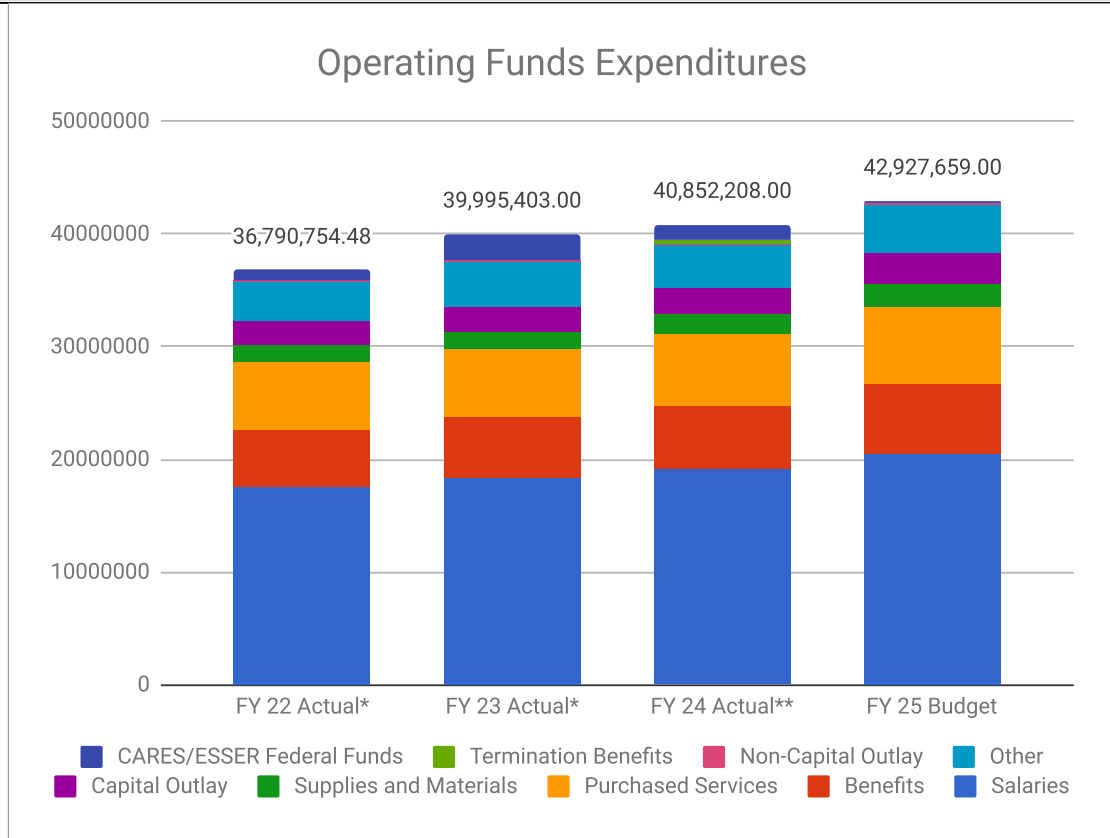
Community High School District 94
Fiscal Year 2025 Final Budget
Operating Funds Summary (10, 20, 40, 50/51, 80)

Revenue	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Local	31,048,940.81	32,361,538.00	33,331,865.00	32,756,313.00
State	6,830,077.86	8,496,502.00	10,320,732.00	10,914,595.00
Federal	2,296,087.00	1,470,926.00	1,342,036.00	1,472,155.00
CARES/ESSER Federal Funds	973,405.00	1,371,138.00	1,993,061.00	104,468.00
Other	0.00	0.00	0.00	0.00
	41,148,510.67	43,700,104.00	46,987,694.00	45,247,531.00
Expenses	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Salaries	17,490,580.00	18,324,155.00	19,157,254.00	20,580,149.00
Benefits	5,141,355.00	5,499,971.00	5,576,292.00	6,083,364.00
Purchased Services	5,979,825.48	6,006,339.00	6,366,951.00	6,974,212.00
Supplies and Materials	1,601,651.00	1,493,619.00	1,872,590.00	1,958,288.00
Capital Outlay	1,992,928.00	2,293,889.00	2,263,518.00	2,783,306.00
Other	3,559,786.00	3,962,231.00	3,741,915.00	4,223,765.00
Non-Capital Outlay	76,549.00	76,669.00	127,139.00	103,100.00
Termination Benefits	-	50,755.00	340,918.00	41,000.00
CARES/ESSER Federal Funds	948,080.00	2,287,775.00	1,405,631.00	180,475.00
	36,790,754.48	39,995,403.00	40,852,208.00	42,927,659.00
Beginning Fund Balance	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
	17,415,516.00	21,599,422.19	25,312,956.19	31,459,683.19
Transfer to/from Other Funds				
	2,042.00	8,833.00	11,241.00	-2,989,000.00
Net				
	4,181,864.19	3,704,701.00	6,135,486.00	2,319,872.00
Ending Fund Balance				
	21,599,422.19	25,312,956.19	31,459,683.19	30,790,555.19

*Audited. **Unaudited



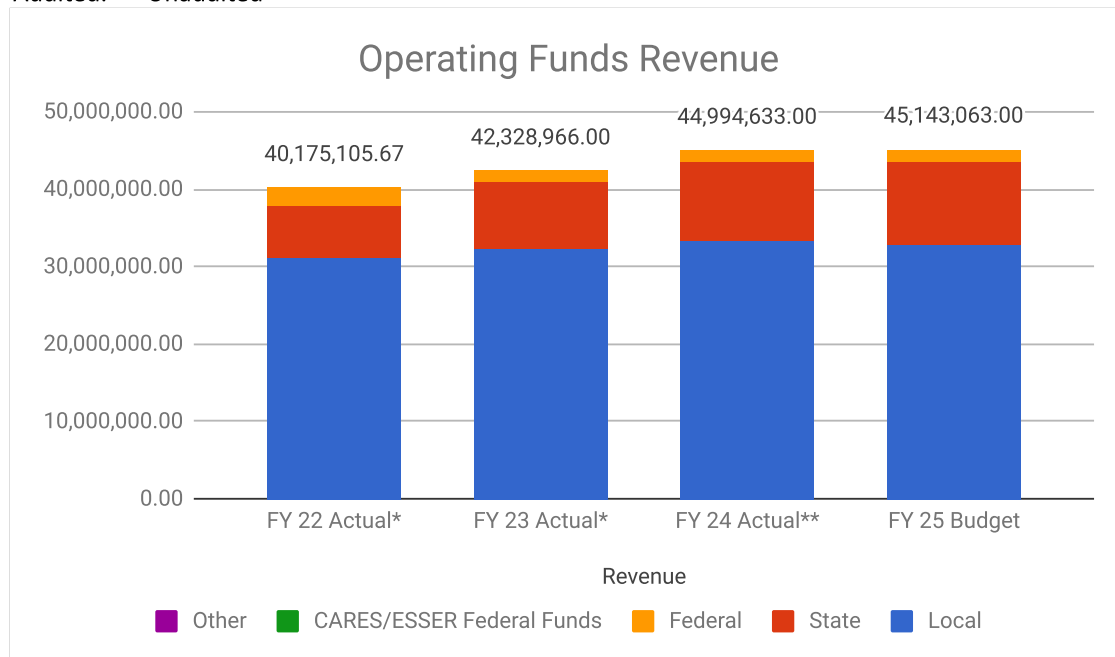
Community High School District 94
Fiscal Year 2025 Final Budget
Operating Funds Summary (10, 20, 40, 50/51, 80)



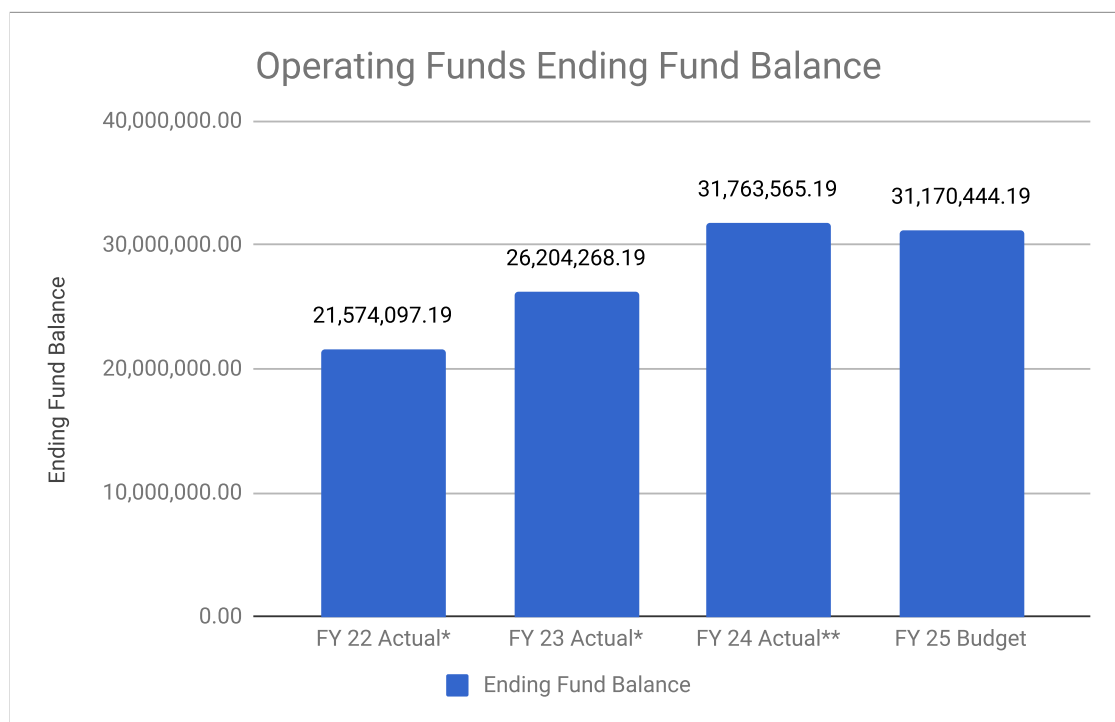
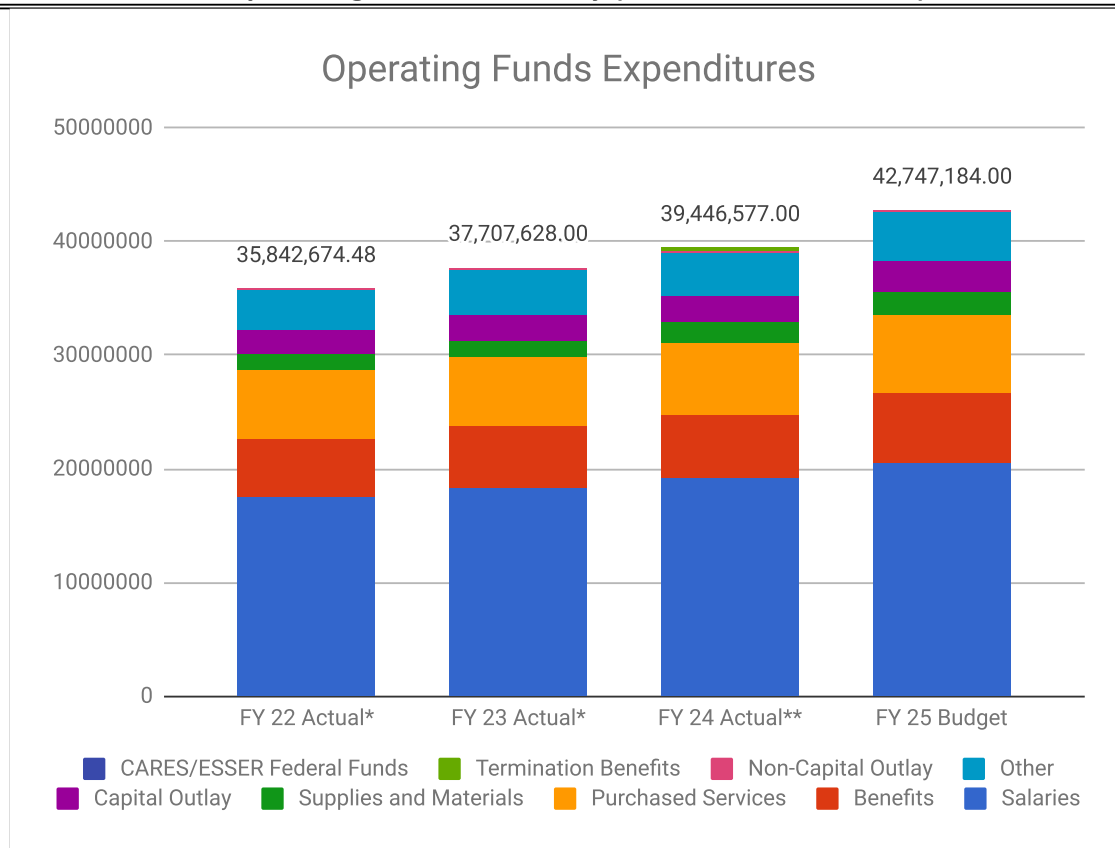
Community High School District 94
Fiscal Year 2025 Final Budget - Does not include CARES/ESSER Funds
Operating Funds Summary (10, 20, 40, 50/51, 80)

Revenue	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Local	31,048,940.81	32,361,538.00	33,331,865.00	32,756,313.00
State	6,830,077.86	8,496,502.00	10,320,732.00	10,914,595.00
Federal	2,296,087.00	1,470,926.00	1,342,036.00	1,472,155.00
CARES/ESSER Federal Funds	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
	40,175,105.67	42,328,966.00	44,994,633.00	45,143,063.00
Expenses	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Salaries	17,490,580.00	18,324,155.00	19,157,254.00	20,580,149.00
Benefits	5,141,355.00	5,499,971.00	5,576,292.00	6,083,364.00
Purchased Services	5,979,825.48	6,006,339.00	6,366,951.00	6,974,212.00
Supplies and Materials	1,601,651.00	1,493,619.00	1,872,590.00	1,958,288.00
Capital Outlay	1,992,928.00	2,293,889.00	2,263,518.00	2,783,306.00
Other	3,559,786.00	3,962,231.00	3,741,915.00	4,223,765.00
Non-Capital Outlay	76,549.00	76,669.00	127,139.00	103,100.00
Termination Benefits	-	50,755.00	340,918.00	41,000.00
CARES/ESSER Federal Funds	0.00	0.00	0.00	0.00
	35,842,674.48	37,707,628.00	39,446,577.00	42,747,184.00
	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Beginning Fund Balance	17,415,516.00	21,574,097.19	26,204,268.19	31,763,565.19
Transfer to/from Other Funds	2,042.00	8,833.00	11,241.00	-2,989,000.00
Net	4,156,539.19	4,621,338.00	5,548,056.00	2,395,879.00
Ending Fund Balance	21,574,097.19	26,204,268.19	31,763,565.19	31,170,444.19

*Audited. **Unaudited



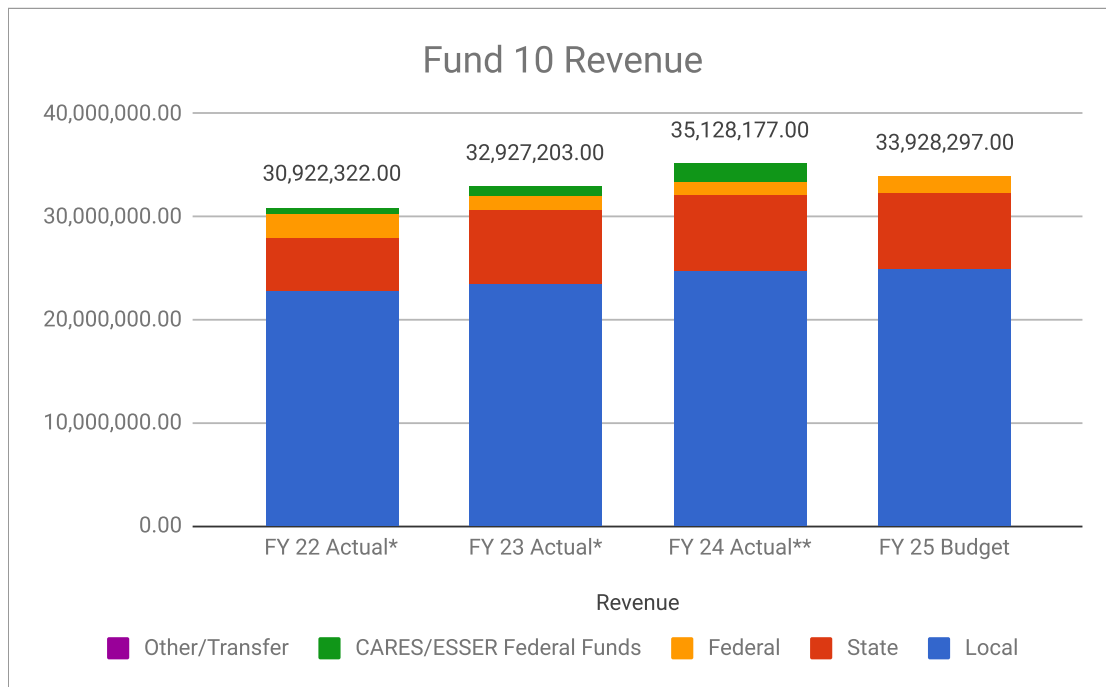
Community High School District 94
Fiscal Year 2025 Final Budget - Does not include CARES/ESSER Funds
Operating Funds Summary (10, 20, 40, 50/51, 80)



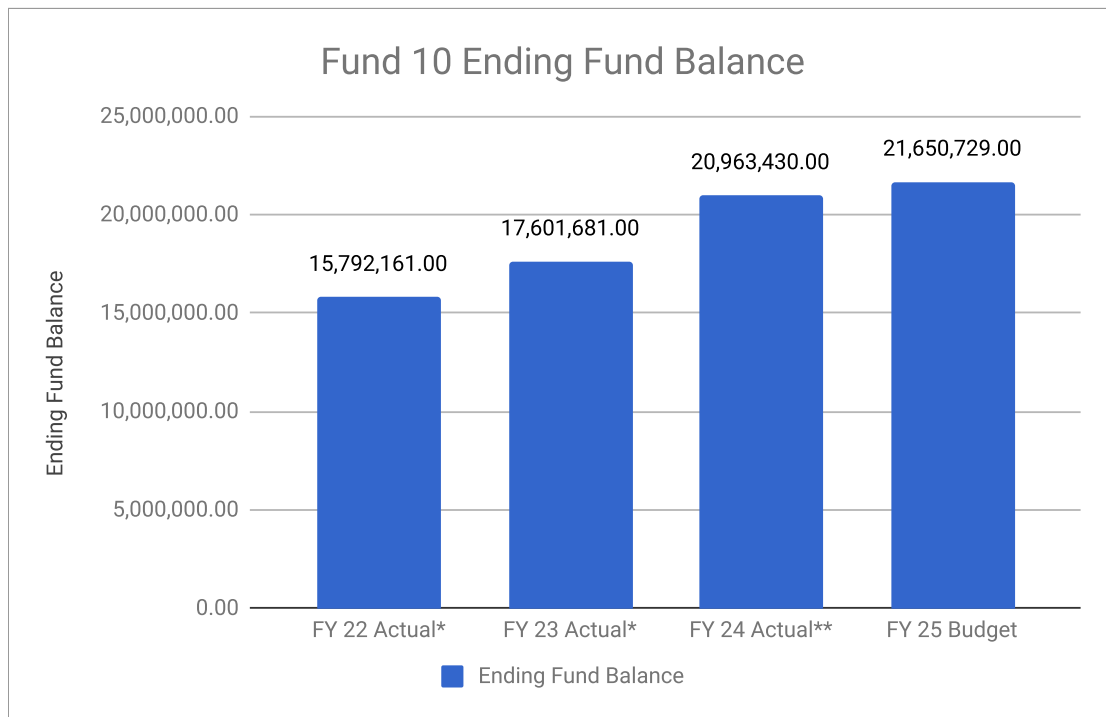
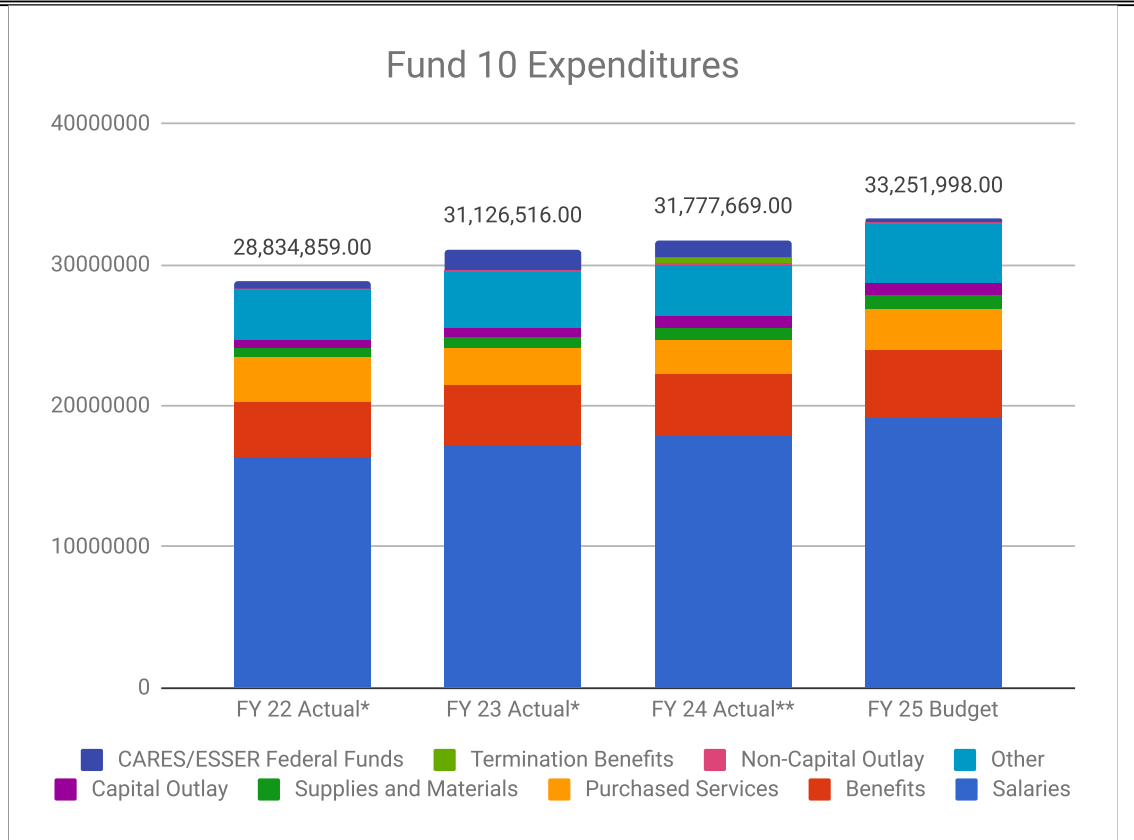
Community High School District 94
Fiscal Year 2025 Final Budget
Education Fund (Fund 10)

Revenue	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Local	22,812,093.00	23,438,412.00	24,686,253.00	24,963,738.00
State	5,225,137.00	7,184,288.00	7,385,013.00	7,387,936.00
Federal	2,296,087.00	1,450,991.00	1,341,341.00	1,472,155.00
CARES/ESSER Federal Funds	589,005.00	853,512.00	1,715,570.00	104,468.00
Other/Transfer	0.00	0.00	0.00	0.00
	30,922,322.00	32,927,203.00	35,128,177.00	33,928,297.00
Expenses	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Salaries	16,335,870.00	17,156,122.00	17,875,763.00	19,168,974.00
Benefits	4,029,054.00	4,366,166.00	4,391,655.00	4,844,894.00
Purchased Services	3,066,868.00	2,554,562.00	2,406,773.00	2,914,221.00
Supplies and Materials	741,952.00	792,282.00	896,521.00	993,288.00
Capital Outlay	493,359.00	658,495.00	726,796.00	812,881.00
Other	3,559,786.00	3,962,231.00	3,741,915.00	4,223,765.00
Non-Capital Outlay	72,329.00	68,652.00	126,049.00	82,500.00
Termination Benefits	-	50,755.00	340,918.00	31,000.00
CARES/ESSER Federal Funds	535,641.00	1,517,251.00	1,271,279.00	180,475.00
	28,834,859.00	31,126,516.00	31,777,669.00	33,251,998.00
	FY 22 Actual*	FY 23 Actual*	FY 24 Actual**	FY 25 Budget
Beginning Fund Balance	13,878,548.00	15,792,161.00	17,601,681.00	20,963,430.00
Transfer to/from Other Funds	2,042.00	8,833.00	11,241.00	11,000.00
Net	1,911,571.00	1,800,687.00	3,350,508.00	676,299.00
Ending Fund Balance	15,792,161.00	17,601,681.00	20,963,430.00	21,650,729.00

*Audited. **Unaudited

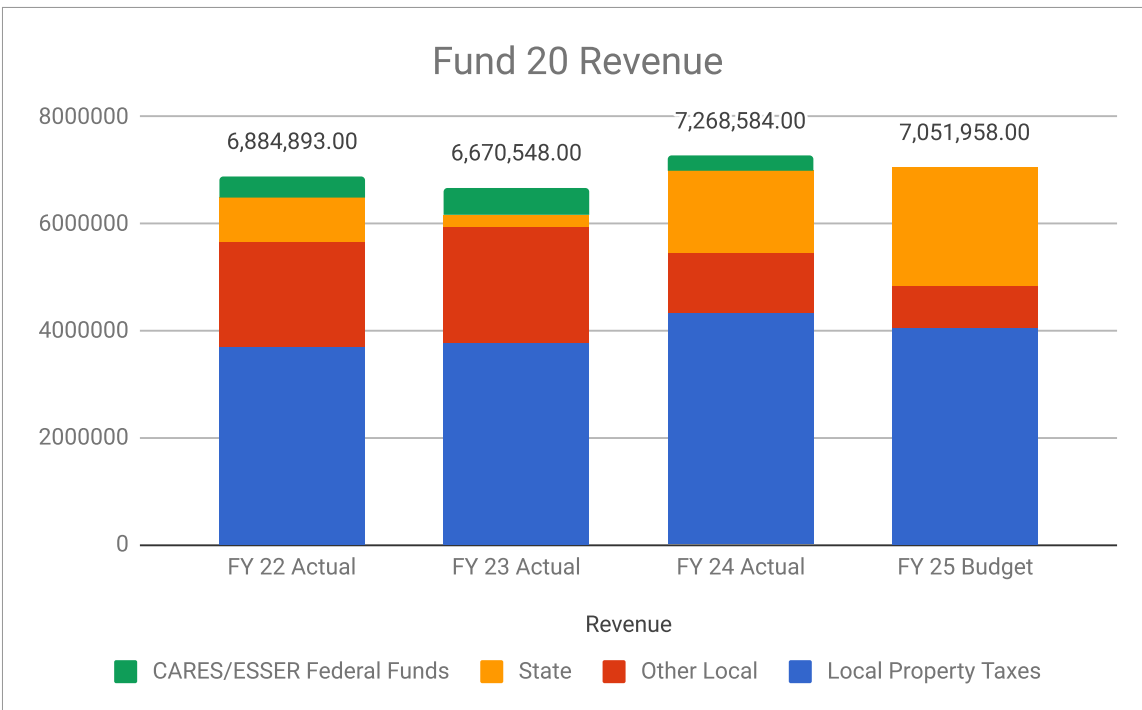


Community High School District 94
Fiscal Year 2025 Final Budget
Education Fund (Fund 10)

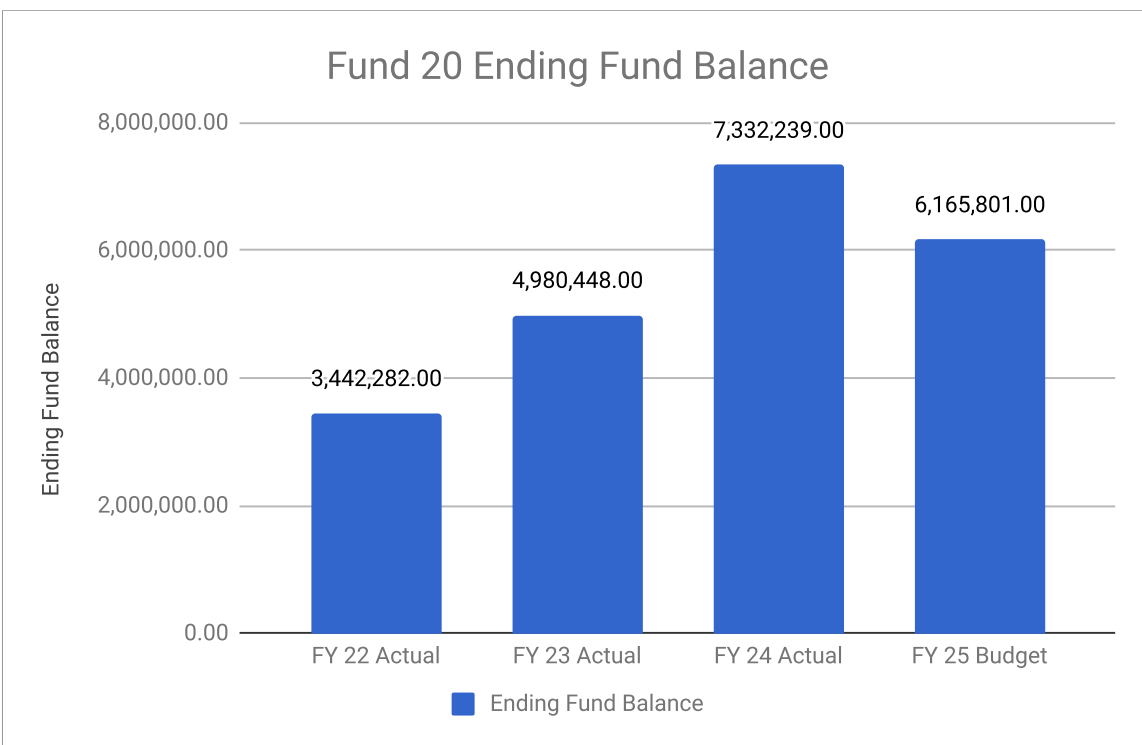
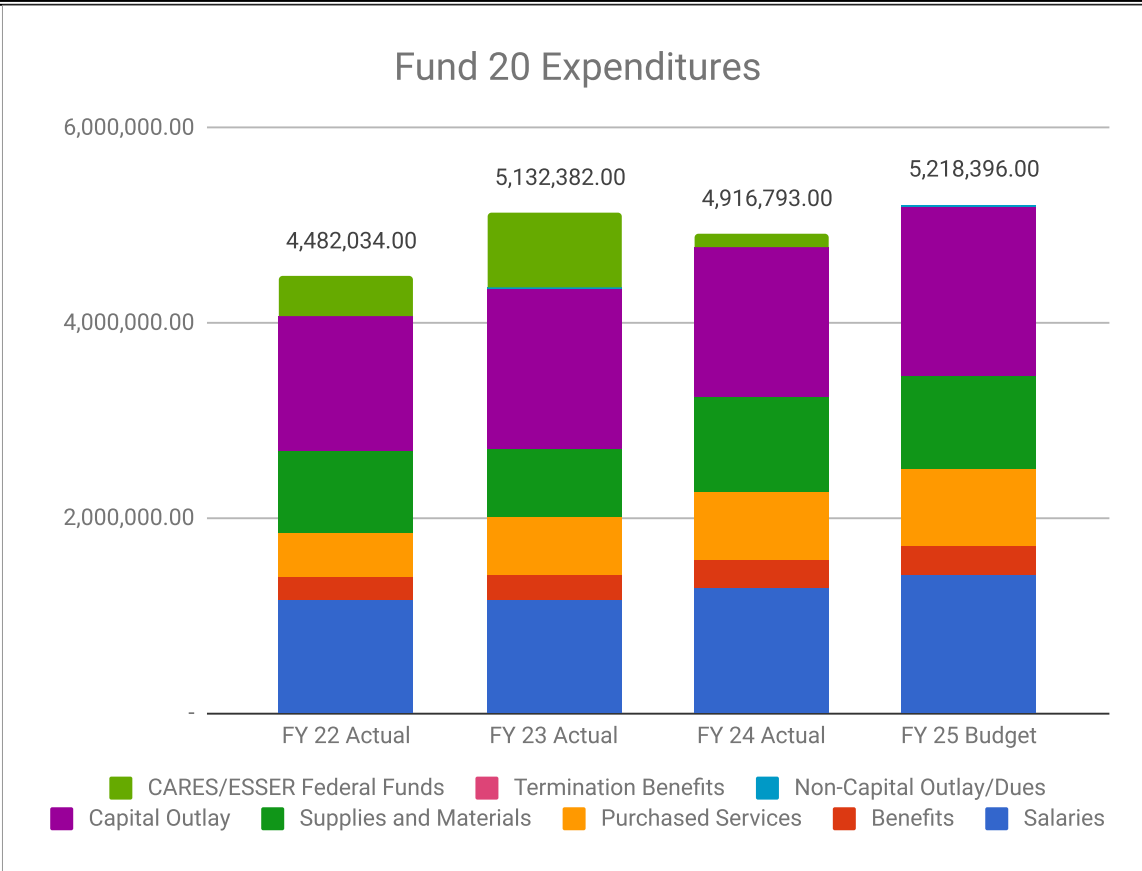


Community High School District 94
Fiscal Year 2025 Final Budget
Operations and Maintenance Fund (Fund 20)

Revenue	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local Property Taxes	3,710,099.00	3,753,058.00	4,325,552.00	4,037,582.00
Other Local	1,972,310.00	2,199,864.00	1,115,541.00	797,776.00
State	818,084.00	200,000.00	1,550,000.00	2,216,600.00
CARES/ESSER Federal Funds	384,400.00	517,626.00	277,491.00	-
	6,884,893.00	6,670,548.00	7,268,584.00	7,051,958.00
Expenses	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Salaries	1,154,710.00	1,168,033.00	1,281,491.00	1,411,175.00
Benefits	248,827.00	250,956.00	292,719.00	309,836.00
Purchased Services	441,120.00	598,121.00	694,350.00	770,360.00
Supplies and Materials	859,699.00	701,337.00	976,069.00	965,000.00
Capital Outlay	1,361,019.00	1,635,394.00	1,536,722.00	1,731,425.00
Non-Capital Outlay/Dues	4,220.00	8,017.00	1,090.00	20,600.00
Termination Benefits	-	-	-	10,000.00
CARES/ESSER Federal Funds	412,439.00	770,524.00	134,352.00	-
	4,482,034.00	5,132,382.00	4,916,793.00	5,218,396.00
	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Beginning Fund Balance	1,039,423.00	3,442,282.00	4,980,448.00	7,332,239.00
Transfer to/from Other Funds	0.00	0.00	0.00	-3,000,000.00
Net	2,402,859.00	1,538,166.00	2,351,791.00	1,833,562.00
Ending Fund Balance	3,442,282.00	4,980,448.00	7,332,239.00	6,165,801.00

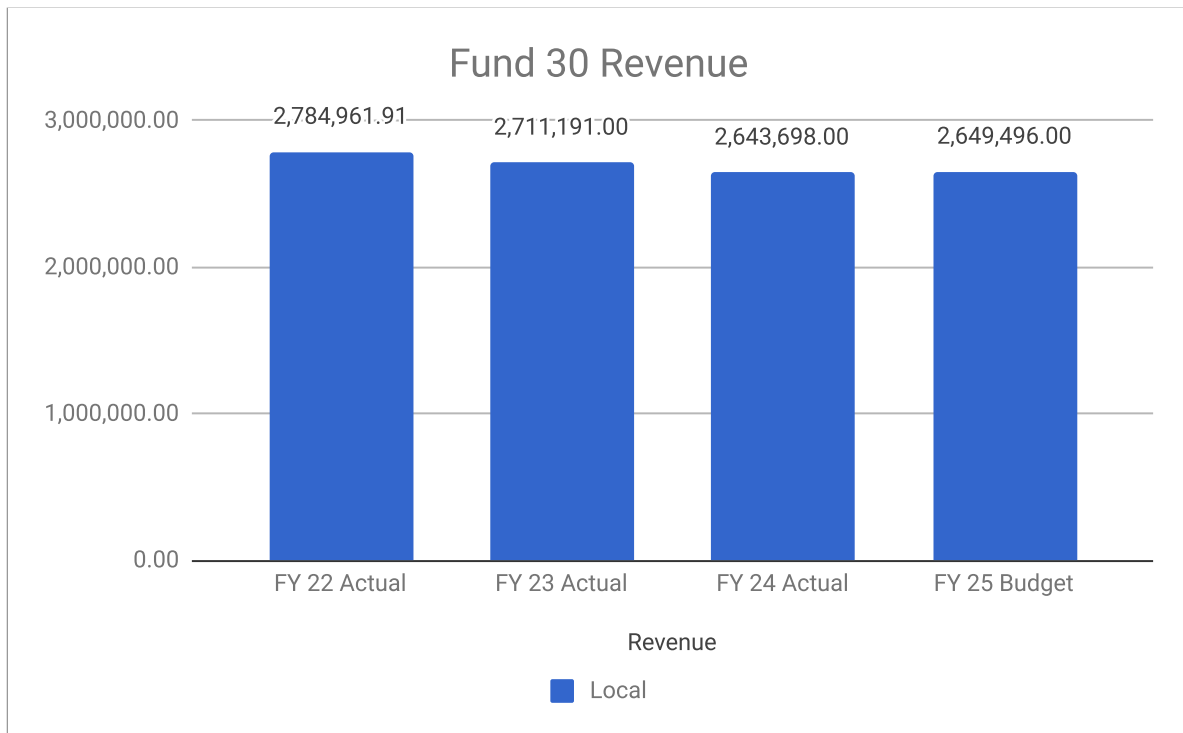


**Community High School District 94
Fiscal Year 2025 Final Budget
Operations and Maintenance Fund (Fund 20)**

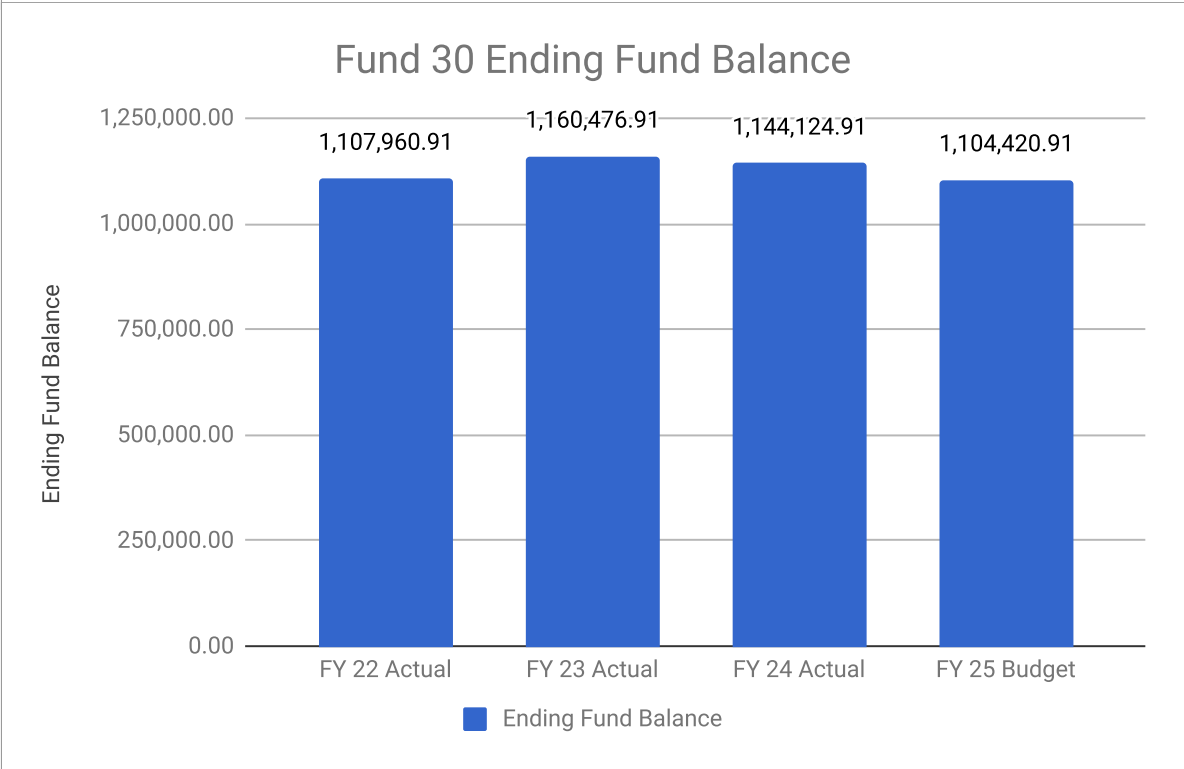
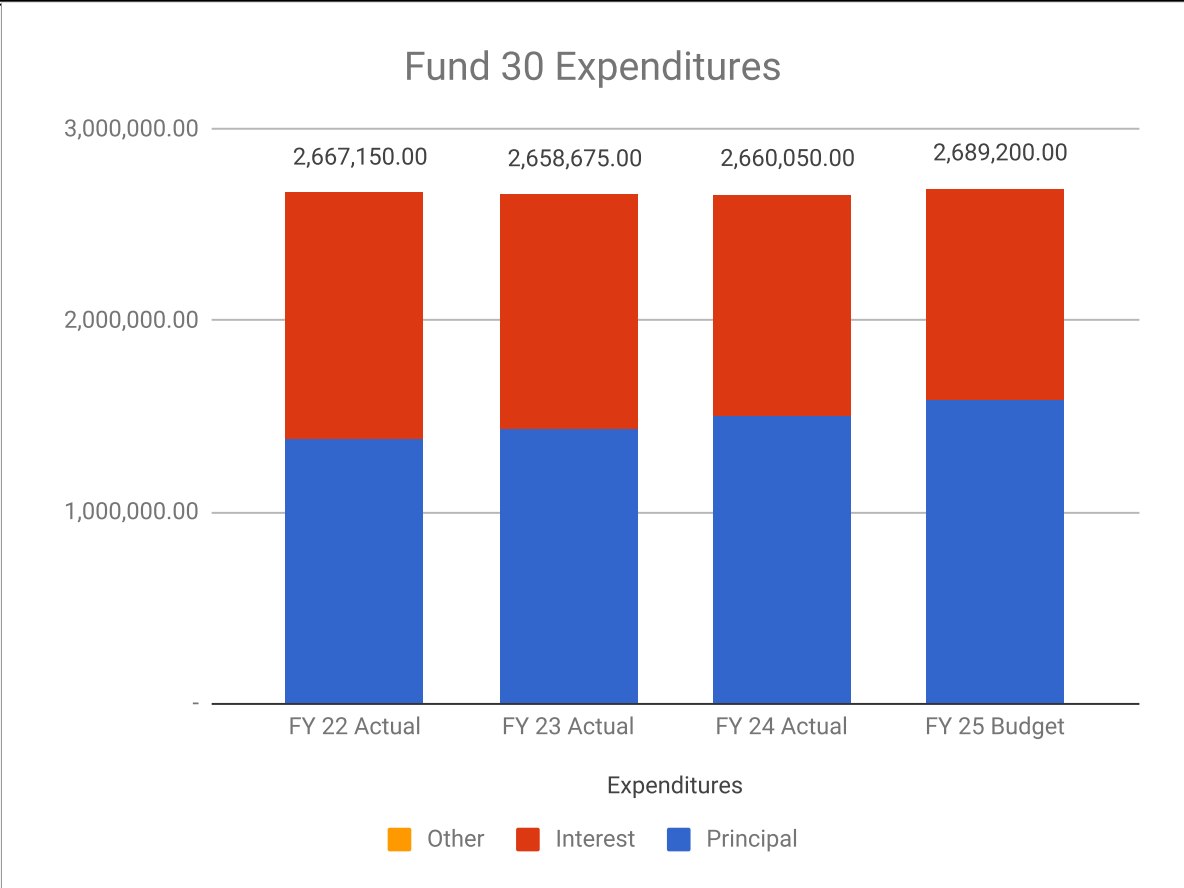


**Community High School District 94
Fiscal Year 2025 Final Budget
Debt Service Fund (Fund 30)**

Revenue		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local		2,784,961.91	2,711,191.00	2,643,698.00	2,649,496.00
		2,784,961.91	2,711,191.00	2,643,698.00	2,649,496.00
Expenses		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Principal		1,380,000.00	1,435,000.00	1,510,000.00	1,585,000.00
	Interest	1,284,450.00	1,220,975.00	1,147,350.00	1,100,000.00
	Other	2,700.00	2,700.00	2,700.00	4,200.00
		2,667,150.00	2,658,675.00	2,660,050.00	2,689,200.00
Beginning Fund Balance		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Transfer to/from Other Funds		0.00	0.00	0.00	0.00
Net		117,811.91	52,516.00	-16,352.00	-39,704.00
Ending Fund Balance		1,107,960.91	1,160,476.91	1,144,124.91	1,104,420.91

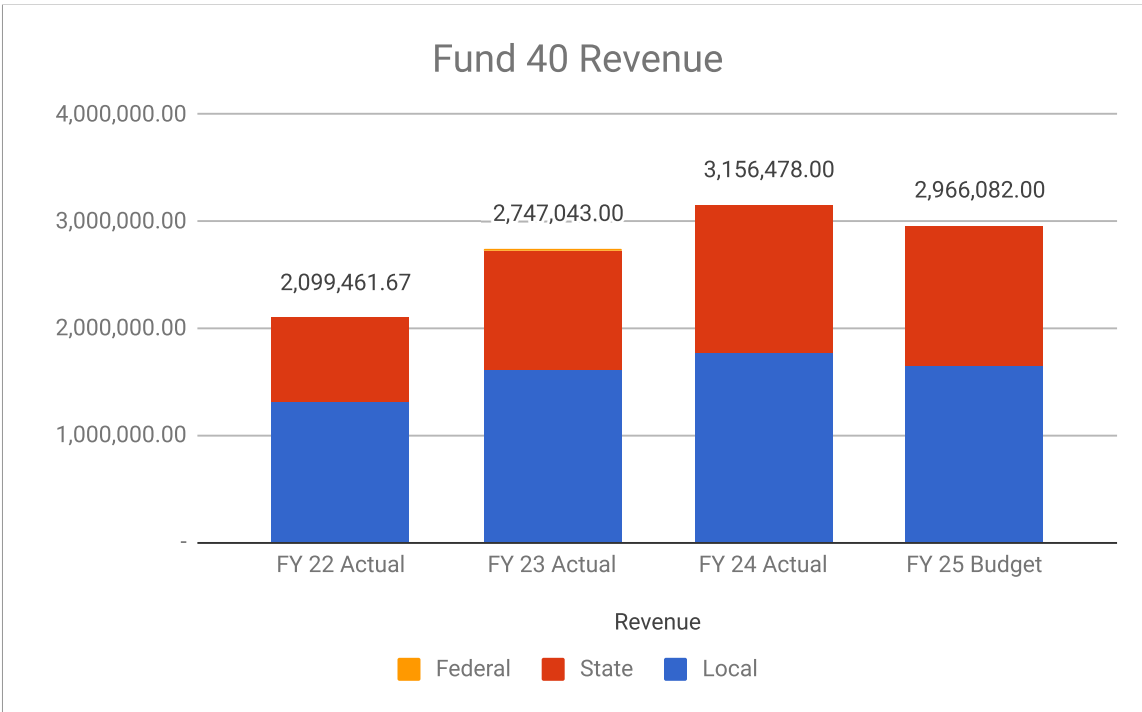


Community High School District 94
Fiscal Year 2025 Final Budget
Debt Service Fund

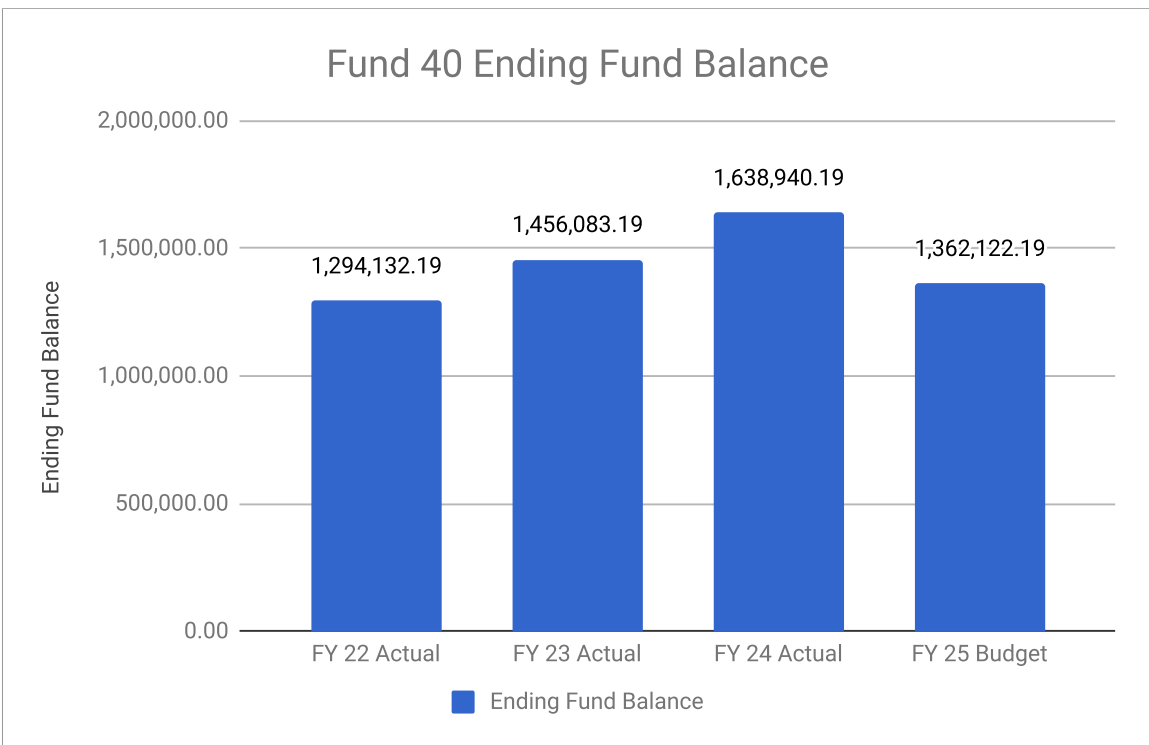
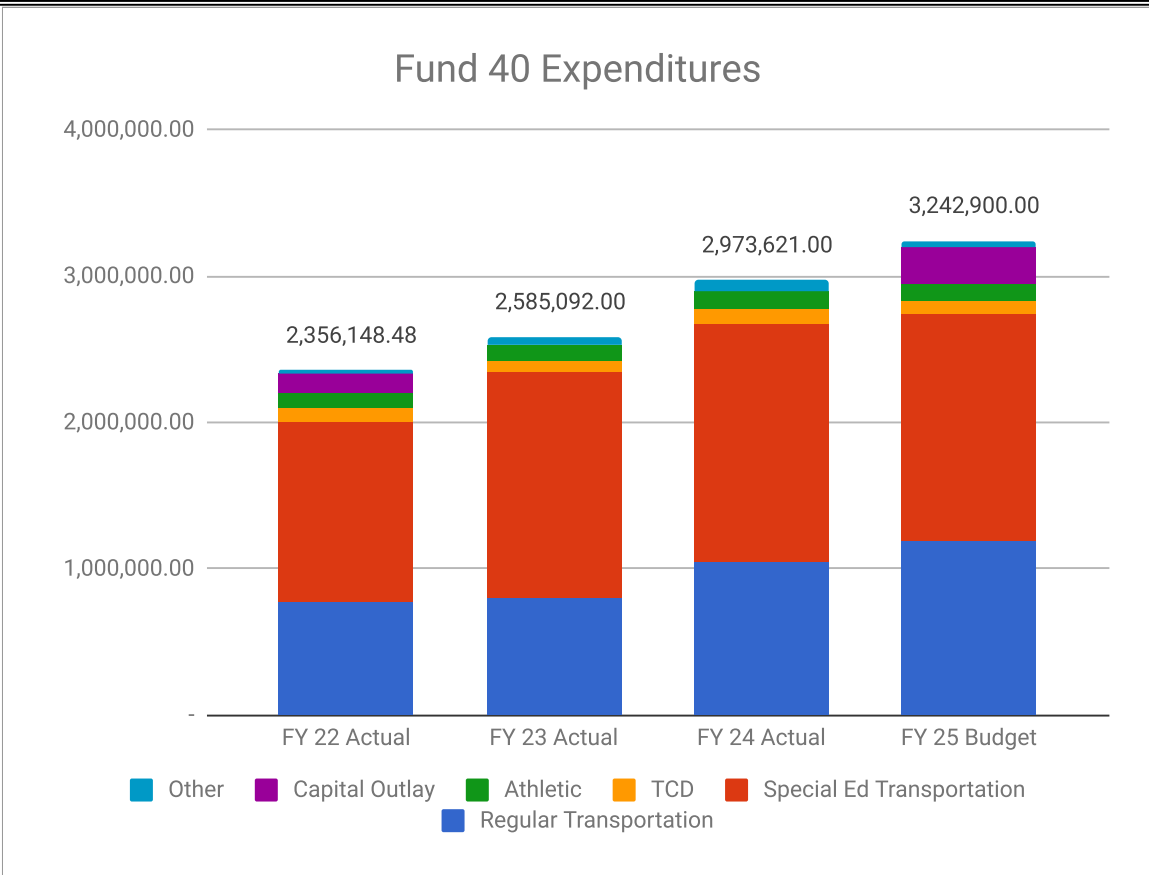


**Community High School District 94
Fiscal Year 2025 Final Budget
Transportation Fund (Fund 40)**

Revenue	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local	1,312,604.81	1,614,894.00	1,770,064.00	1,656,023.00
State	786,856.86	1,112,214.00	1,385,719.00	1,310,059.00
Federal	-	19,935.00	695.00	-
	2,099,461.67	2,747,043.00	3,156,478.00	2,966,082.00
Expenses	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Regular Transportation	781,461.59	796,748.00	1,049,428.00	1,200,000.00
Special Ed Transportation	1,224,112.72	1,548,370.00	1,623,561.00	1,540,000.00
TCD	86,227.17	82,090.00	105,418.00	95,000.00
Athletic	106,478.00	97,469.00	122,845.00	120,000.00
Capital Outlay	138,550.00	-	-	239,000.00
Other	19,319.00	60,415.00	72,369.00	48,900.00
	2,356,148.48	2,585,092.00	2,973,621.00	3,242,900.00
Beginning Fund Balance	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
	1,550,819.00	1,294,132.19	1,456,083.19	1,638,940.19
Transfer to/from Other Funds	0.00	0.00	0.00	0.00
Net	(256,686.81)	161,951.00	182,857.00	(276,818.00)
Ending Fund Balance	1,294,132.19	1,456,083.19	1,638,940.19	1,362,122.19

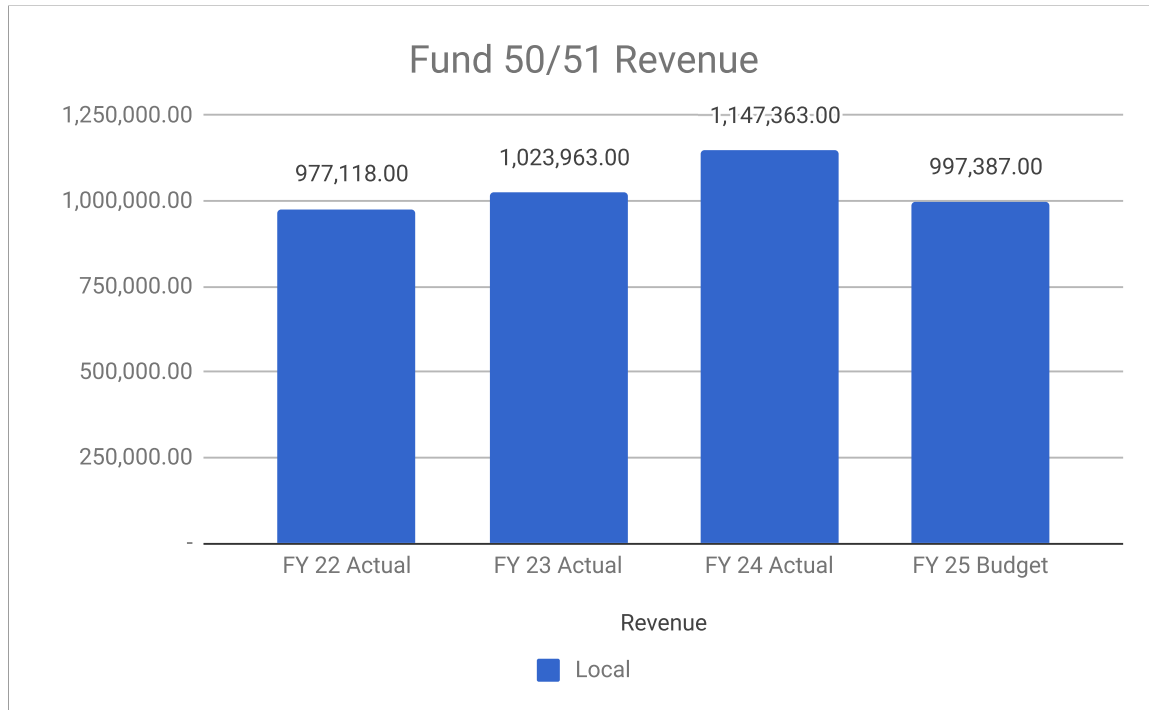


Community High School District 94
Fiscal Year 2025 Final Budget
Transportation Fund (Fund 40)

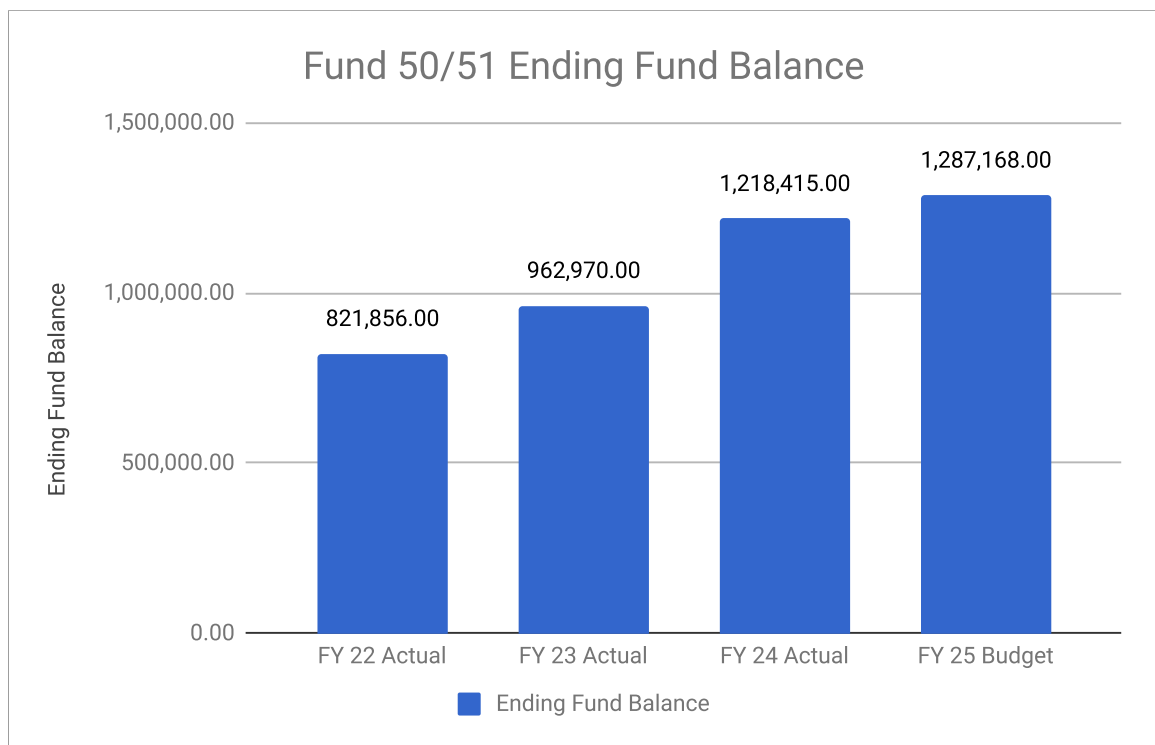
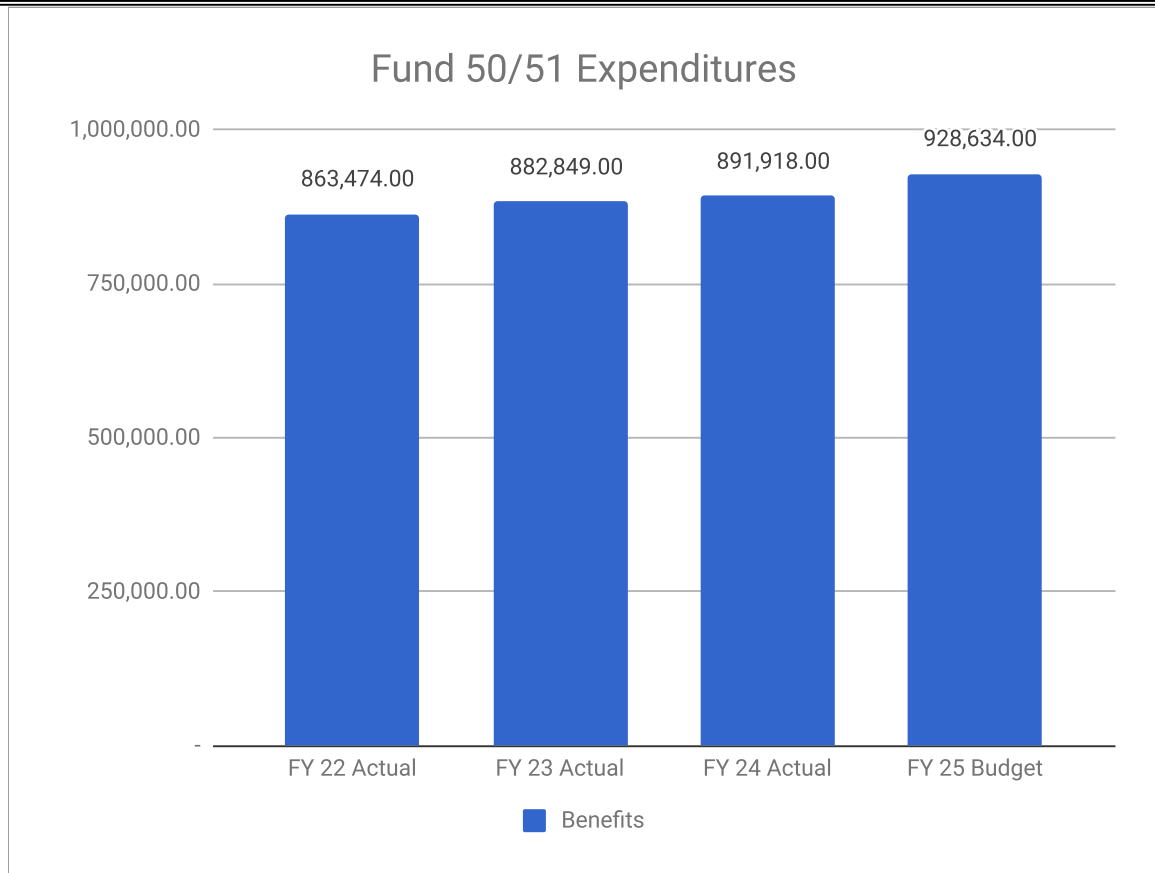


Community High School District 94
Fiscal Year 2025 Final Budget
Social Security/IMRF Fund (Fund 50/51)

Revenue	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local	977,118.00	1,023,963.00	1,147,363.00	997,387.00
	977,118.00	1,023,963.00	1,147,363.00	997,387.00
Expenses	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Benefits	863,474.00	882,849.00	891,918.00	928,634.00
	863,474.00	882,849.00	891,918.00	928,634.00
Beginning Fund Balance	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
	708,212.00	821,856.00	962,970.00	1,218,415.00
Transfer to/from Other Funds	0.00	0.00	0.00	-
Net	113,644.00	141,114.00	255,445.00	68,753.00
Ending Fund Balance	821,856.00	962,970.00	1,218,415.00	1,287,168.00

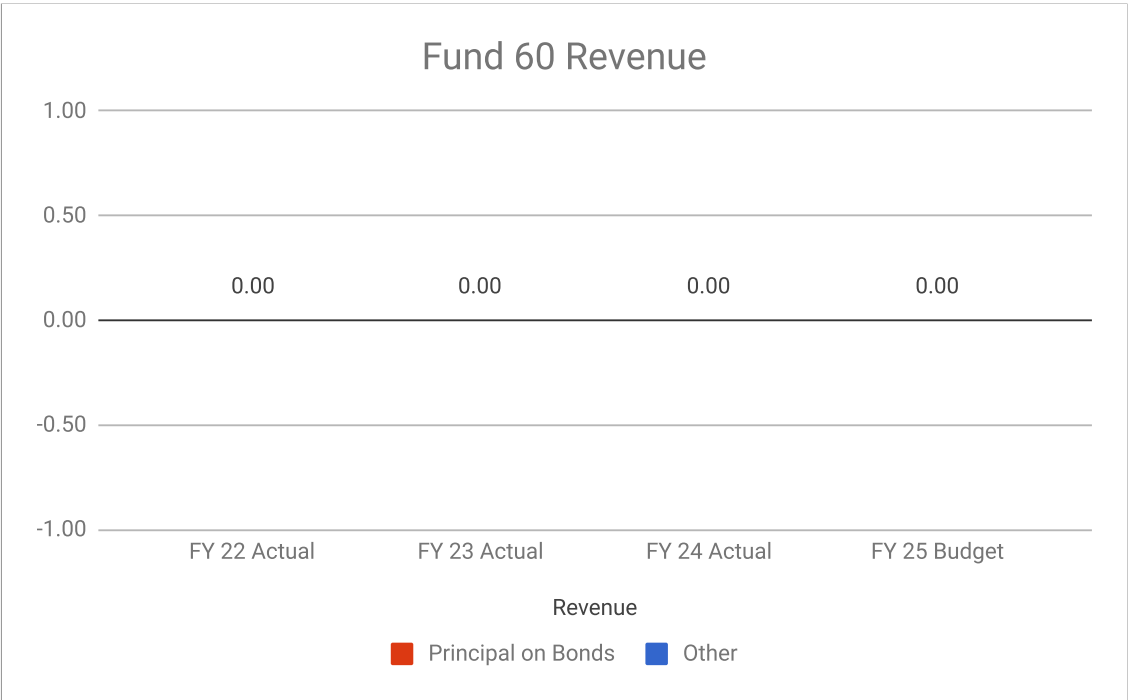


Community High School District 94
Fiscal Year 2025 Final Budget
Social Security/IMRF Fund (Fund 50/51)

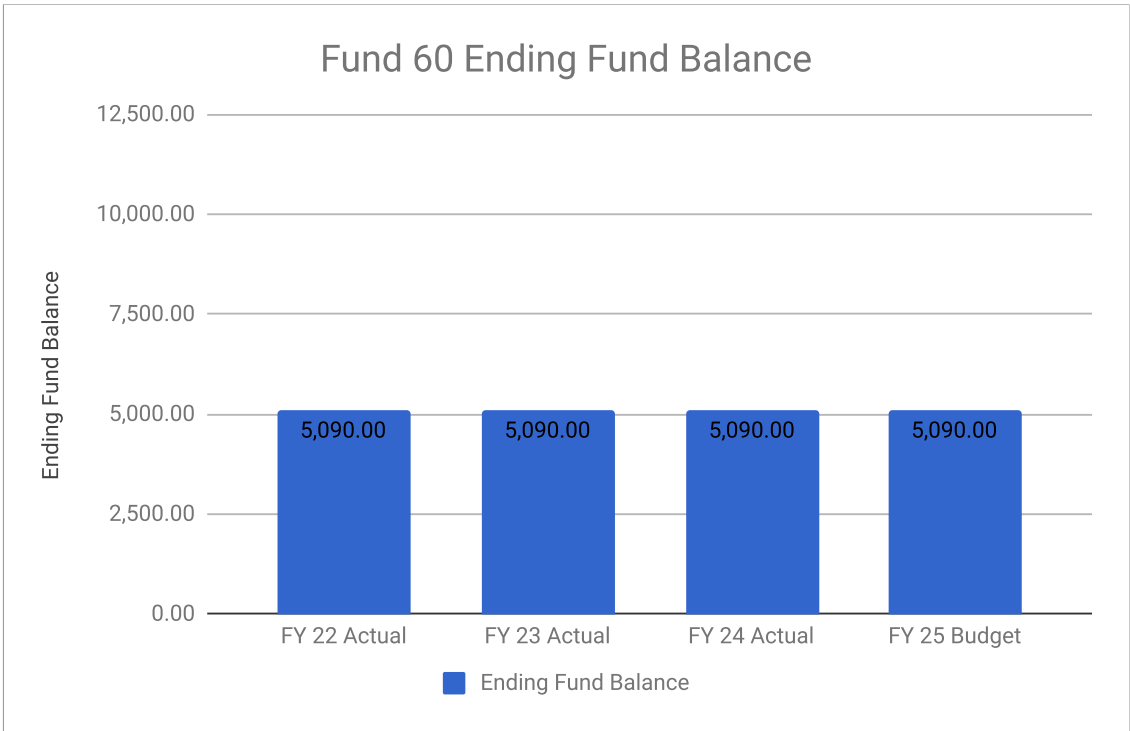
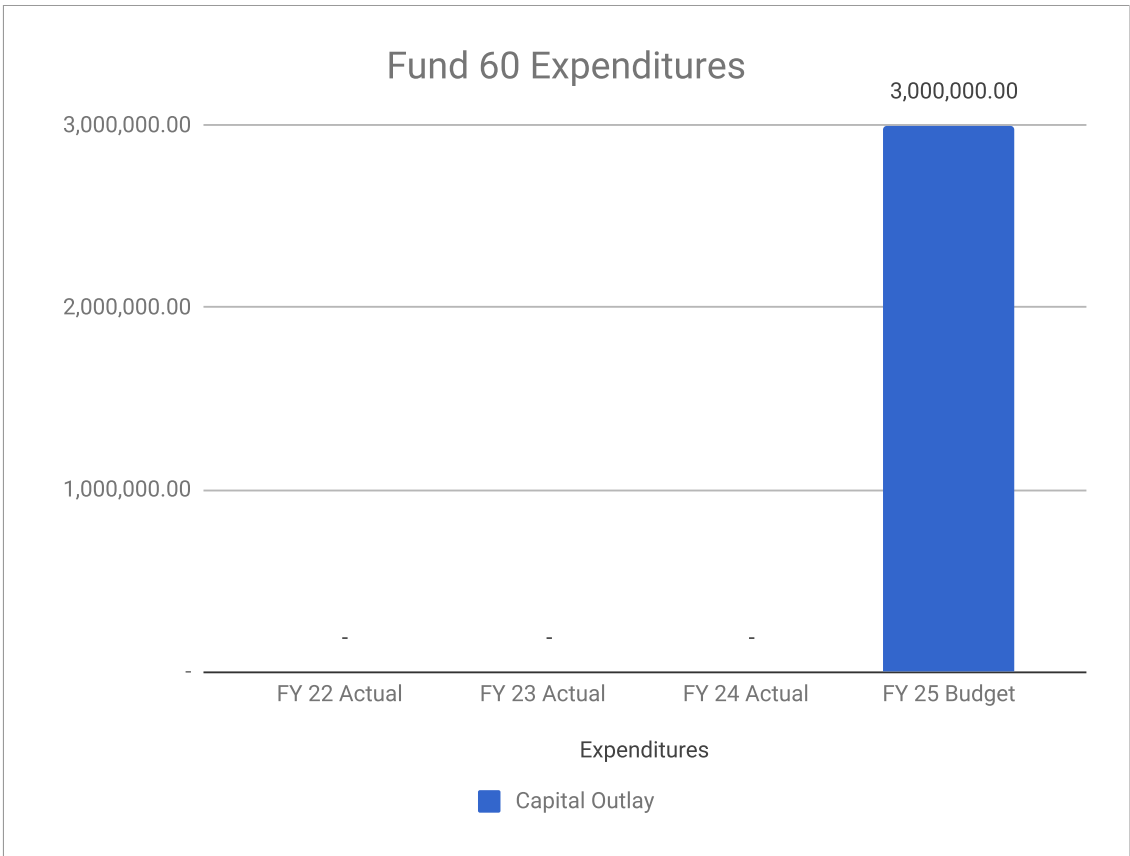


Community High School District 94
Fiscal Year 2025 Final Budget
Capital Projects Fund (Fund 60)

Revenue	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Other	0.00	0.00	0.00	0.00
Principal on Bonds	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Expenses	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Capital Outlay	-	-	-	3,000,000.00
	0.00	0.00	0.00	3,000,000.00
	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Beginning Fund Balance	5,090.00	5,090.00	5,090.00	5,090.00
Transfer to/from Other Funds	0.00	0.00	0.00	3,000,000.00
Net	0.00	0.00	0.00	-3,000,000.00
Ending Fund Balance	5,090.00	5,090.00	5,090.00	5,090.00

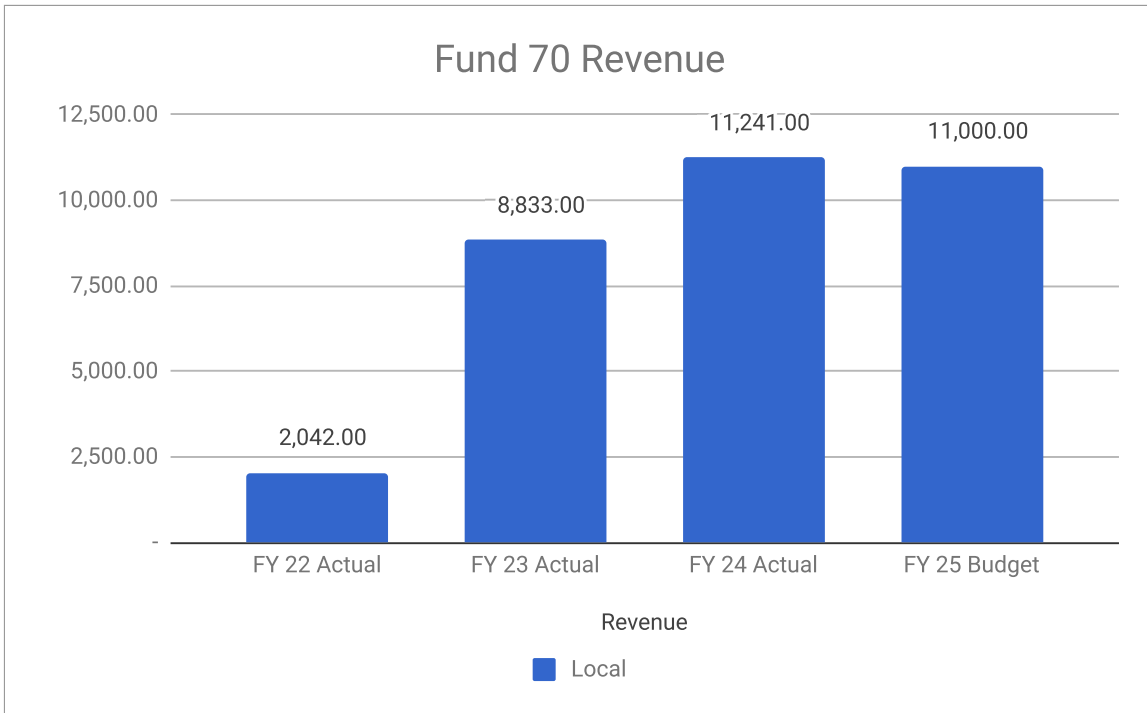


Community High School District 94
Fiscal Year 2025 Final Budget
Capital Projects Fund

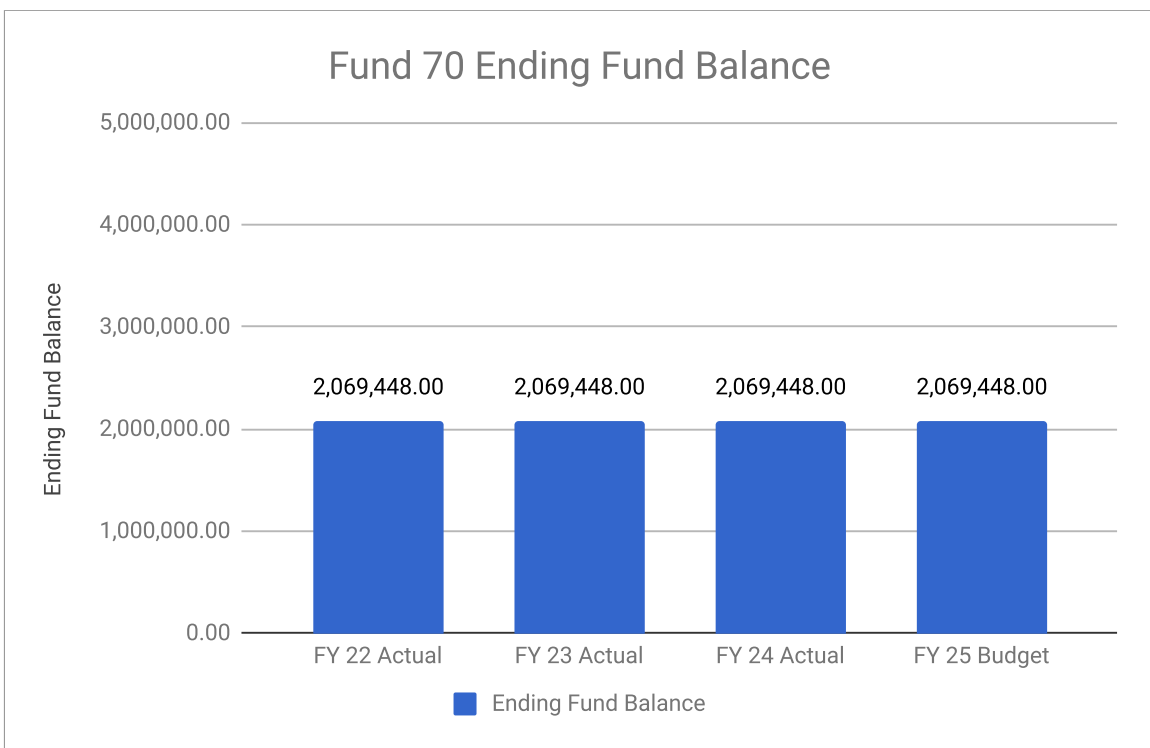
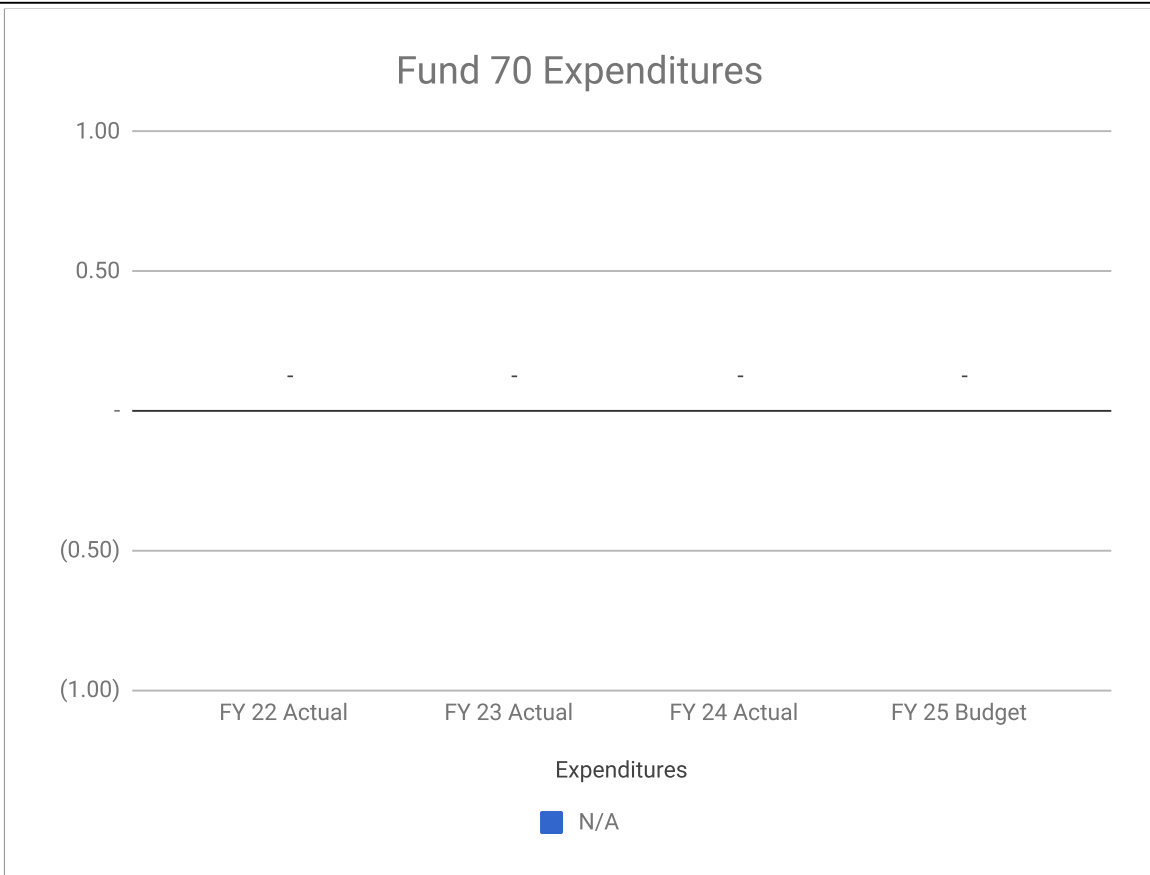


**Community High School District 94
Fiscal Year 2025 Final Budget
Working Cash Fund (Fund 70)**

Revenue		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local		2,042.00	8,833.00	11,241.00	11,000.00
		2,042.00	8,833.00	11,241.00	11,000.00
Expenses		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
N/A		-	-	-	-
		0.00	0.00	0.00	0.00
		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Beginning Fund Balance		2,069,448.00	2,069,448.00	2,069,448.00	2,069,448.00
Transfer to/from Other Funds		(2,042.00)	(8,833.00)	(11,241.00)	(11,000.00)
Net		2,042.00	8,833.00	11,241.00	11,000.00
Ending Fund Balance		2,069,448.00	2,069,448.00	2,069,448.00	2,069,448.00

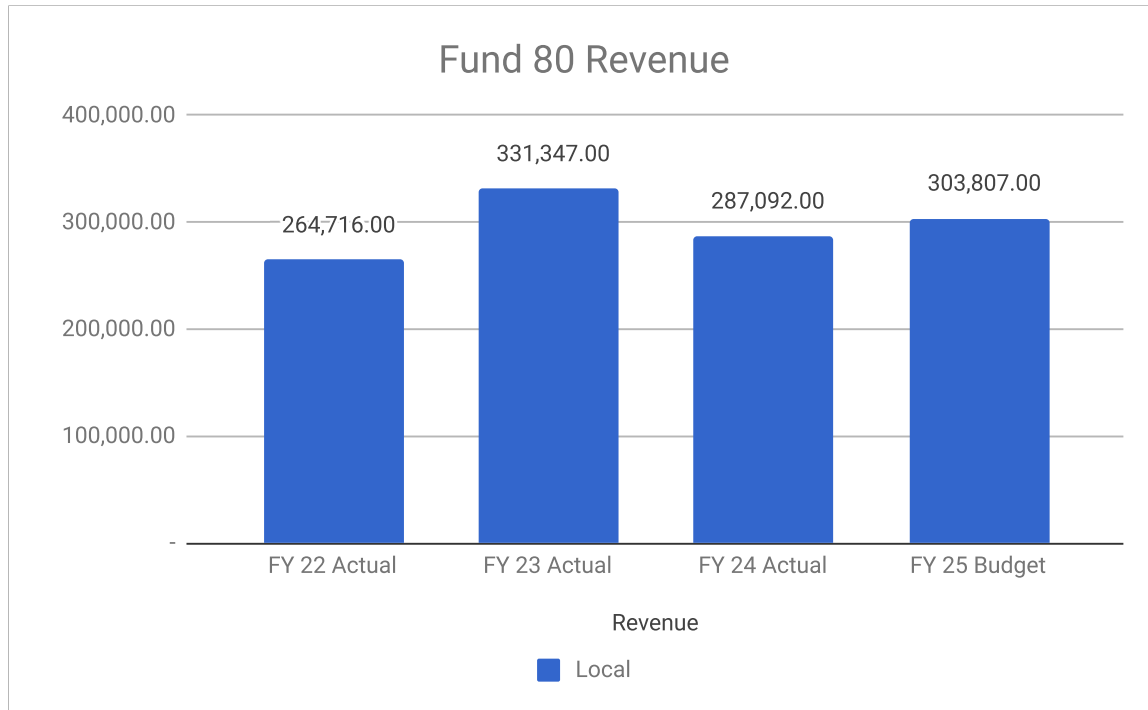


Community High School District 94
Fiscal Year 2025 Final Budget
Working Cash Fund

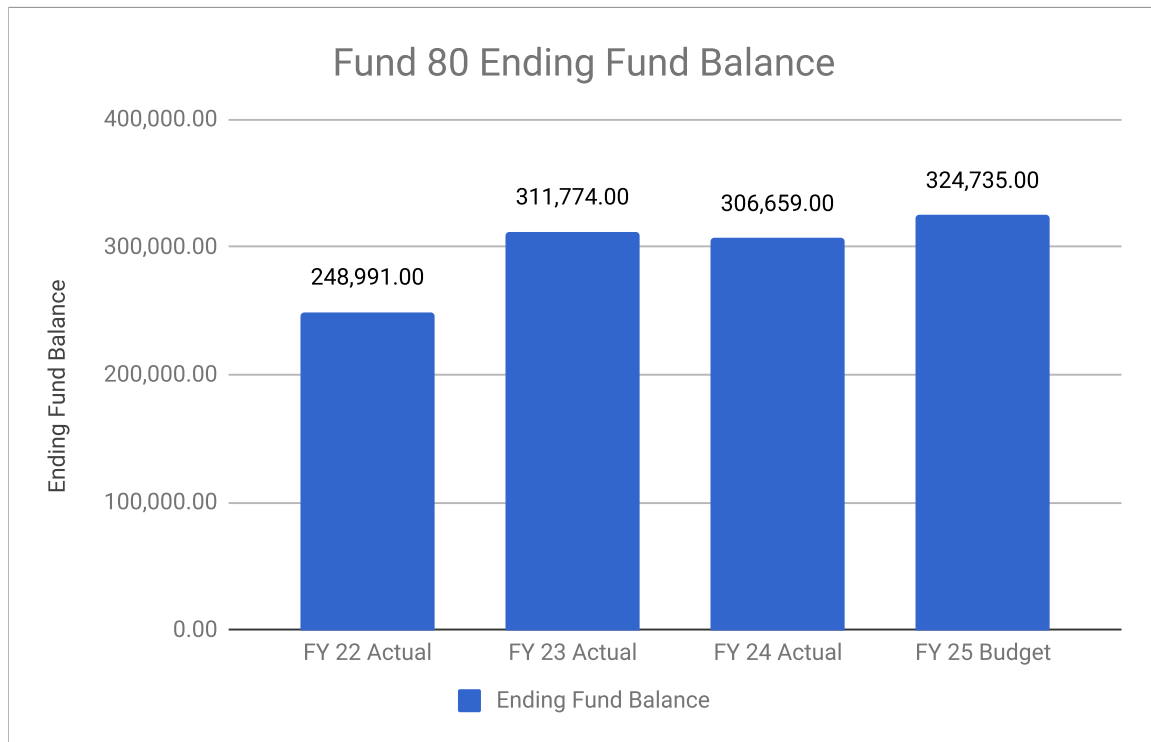
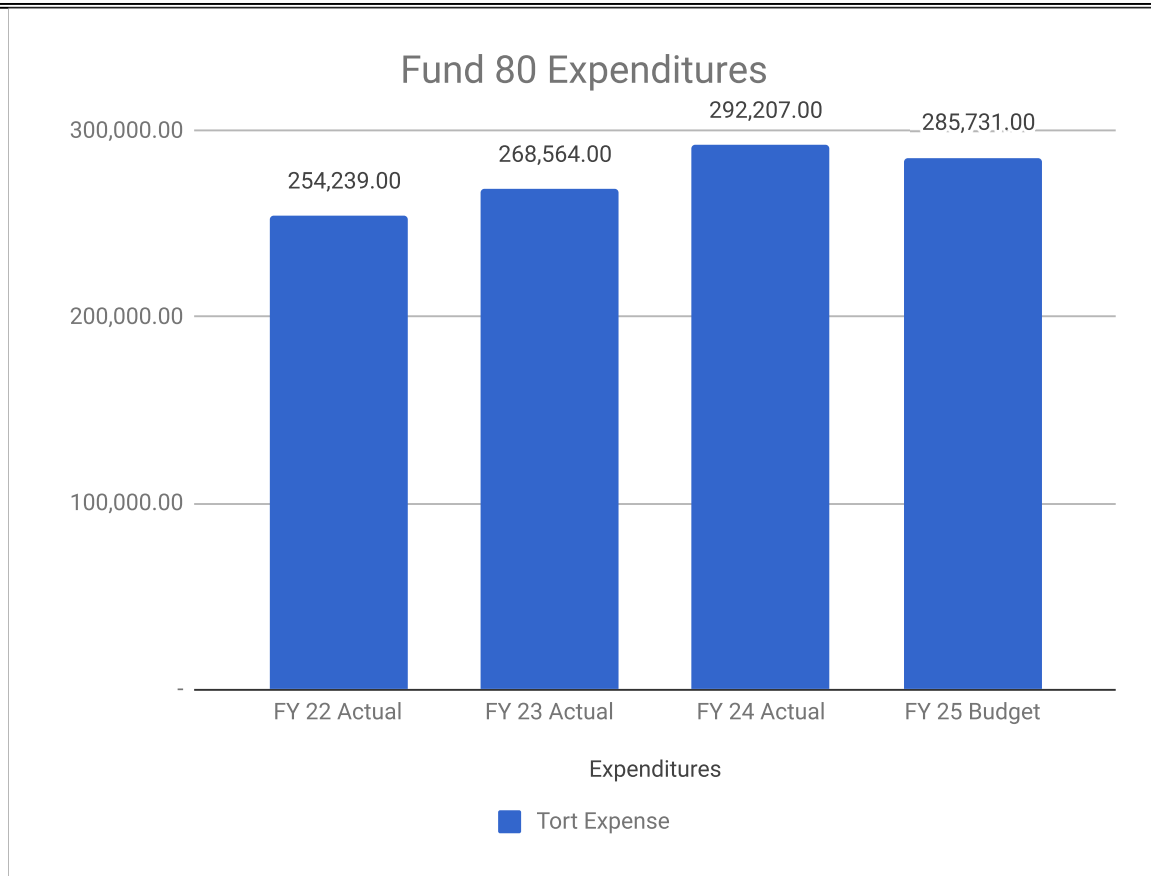


**Community High School District 94
Fiscal Year 2025 Final Budget
Tort Immunity Fund (Fund 80)**

Revenue		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Local		264,716.00	331,347.00	287,092.00	303,807.00
		264,716.00	331,347.00	287,092.00	303,807.00
Expenses		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Tort Expense		254,239.00	268,564.00	292,207.00	285,731.00
		254,239.00	268,564.00	292,207.00	285,731.00
		FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Budget
Beginning Fund Balance		238,514.00	248,991.00	311,774.00	306,659.00
Transfer to/from Other Funds		0.00	0.00	0.00	0.00
Net		10,477.00	62,783.00	(5,115.00)	18,076.00
Ending Fund Balance		248,991.00	311,774.00	306,659.00	324,735.00



Community High School District 94
Fiscal Year 2025 Final Budget
Tort Immunity Fund (Fund 80)





Community High School District 94

Informe presupuestario del año fiscal 2025

SECCIÓN III

**Formulario de presupuesto 50-36 de la Junta de Educación del Estado
de Illinois**

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

Is this an amended budget? No _____

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

District Name: CHSD 94

District RCDT No: 19022094016

Balanced budget; no Deficit Reduction
Plan is required.

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 CHSD 94, County of Dupage,
State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of CHSD 94,
County of Dupage, 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 September, 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 September, 20 24
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	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	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		20,963,430	7,332,237	1,144,126	1,638,941	1,218,415	5,090	2,069,448	306,658	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	24,963,738	4,835,358	2,649,496	1,656,023	997,387	0	11,000	303,807	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	7,387,936	2,216,600	0	1,310,059	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,576,623	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		33,928,297	7,051,958	2,649,496	2,966,082	997,387	0	11,000	303,807	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,000,000									
11	Total Receipts/Revenues		41,928,297	7,051,958	2,649,496	2,966,082	997,387	0	11,000	303,807	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	22,576,479				354,635			0		
14	SUPPORT SERVICES	2000	8,356,488	5,218,396		3,242,900	573,961	3,000,000		285,731	0	
15	COMMUNITY SERVICES	3000	142,031	0		0	38			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,177,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	2,689,200	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		33,251,998	5,218,396	2,689,200	3,242,900	928,634	3,000,000		285,731	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		41,251,998	5,218,396	2,689,200	3,242,900	928,634	3,000,000		285,731	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		676,299	1,833,562	(39,704)	(276,818)	68,753	(3,000,000)	11,000	18,076	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	11,000									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						3,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		11,000	0	0	0	0	3,000,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	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	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							11,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
		8160										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund											
		8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund											
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420										
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520										
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		3,000,000								
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	3,000,000	0	0	0	0	11,000	0	0	
80	Total Other Sources/Uses of Fund		11,000	(3,000,000)	0	0	0	3,000,000	(11,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		21,650,729	6,165,799	1,104,422	1,362,123	1,287,168	5,090	2,069,448	324,734	0	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		199,639									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		199,639									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	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	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		21,163,069	7,332,237	1,144,126	1,638,941	1,218,415	5,090	2,069,448	306,658	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	24,963,738	4,835,358	2,649,496	1,656,023	997,387	0	11,000	303,807	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	7,387,936	2,216,600	0	1,310,059	0	0	0	0	0	
96	FEDERAL SOURCES	4000	1,576,623	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		33,928,297	7,051,958	2,649,496	2,966,082	997,387	0	11,000	303,807	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	8,000,000	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		41,928,297	7,051,958	2,649,496	2,966,082	997,387	0	11,000	303,807	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	22,576,479				354,635			0		
102	SUPPORT SERVICES	2000	8,356,488	5,218,396		3,242,900	573,961	3,000,000		285,731	0	
103	COMMUNITY SERVICES	3000	142,031	0		0	38			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,177,000	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	2,689,200	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		33,251,998	5,218,396	2,689,200	3,242,900	928,634	3,000,000		285,731	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,000,000	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		41,251,998	5,218,396	2,689,200	3,242,900	928,634	3,000,000		285,731	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		676,299	1,833,562	(39,704)	(276,818)	68,753	(3,000,000)	11,000	18,076	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		11,000	0	0	0	0	3,000,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	3,000,000	0	0	0	0	11,000	0	0	
117	Total Other Sources/Uses of Fund		11,000	(3,000,000)	0	0	0	3,000,000	(11,000)	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		21,850,368	6,165,799	1,104,422	1,362,123	1,287,168	5,090	2,069,448	324,734	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	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	Total By Object
122	Object Name											
124	Salaries	100	19,299,610	1,411,175		0		0		0	0	20,710,785
125	Employee Benefits	200	4,894,733	309,836		0	928,634	0		0	0	6,133,203
126	Purchased Services	300	2,914,221	770,360	0	3,003,400		0		285,731	0	6,973,712
127	Supplies & Materials	400	993,288	965,000		500		0		0	0	1,958,788
128	Capital Outlay	500	812,881	1,731,425		239,000		3,000,000		0	0	5,783,306
129	Other Objects	600	4,223,765	600	2,689,200	0	0	0		0	0	6,913,565
130	Non-Capitalized Equipment	700	82,500	20,000		0		0		0	0	102,500
131	Termination Benefits	800	31,000	10,000		0				0		41,000
132	Total Expenditures		33,251,998	5,218,396	2,689,200	3,242,900	928,634	3,000,000		285,731	0	48,616,859

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024		20,961,519	7,332,237	1,144,126	1,638,941	1,218,415	5,090	2,069,448	306,658	0
4	Total Direct Receipts & Other Sources ⁸		33,939,297	7,051,958	2,649,496	2,966,082	997,387	3,000,000	11,000	303,807	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		33,939,297	7,051,958	2,649,496	2,966,082	997,387	3,000,000	11,000	303,807	0
12	Total Amount Available		54,900,816	14,384,195	3,793,622	4,605,023	2,215,802	3,005,090	2,080,448	610,465	0
13	Total Direct Disbursements & Other Uses ⁹		33,251,998	8,218,396	2,689,200	3,242,900	928,634	3,000,000	11,000	285,731	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		33,251,998	8,218,396	2,689,200	3,242,900	928,634	3,000,000	11,000	285,731	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		21,648,818	6,165,799	1,104,422	1,362,123	1,287,168	5,090	2,069,448	324,734	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		199,639								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		199,639								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		199,639								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		21,161,158	7,332,237	1,144,126	1,638,941	1,218,415	5,090	2,069,448	306,658	0
30	Total Direct Receipts & Other Sources ⁸		33,939,297	7,051,958	2,649,496	2,966,082	997,387	3,000,000	11,000	303,807	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		33,939,297	7,051,958	2,649,496	2,966,082	997,387	3,000,000	11,000	303,807	0
33	Total Amount Available		55,100,455	14,384,195	3,793,622	4,605,023	2,215,802	3,005,090	2,080,448	610,465	0
34	Total Direct Disbursements & Other Uses ⁹		33,251,998	8,218,396	2,689,200	3,242,900	928,634	3,000,000	11,000	285,731	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		33,251,998	8,218,396	2,689,200	3,242,900	928,634	3,000,000	11,000	285,731	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		21,848,457	6,165,799	1,104,422	1,362,123	1,287,168	5,090	2,069,448	324,734	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	22,756,612	4,037,582	2,619,496	1,303,023	336,215			180,807	
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	297,363								
8	FICA and Medicare Only Levies	1150					478,172				
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		23,053,975	4,037,582	2,619,496	1,303,023	814,387	0	0	180,807	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	2,500								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	317,962	640,776	0	300,000	160,000			120,000	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		320,462	640,776	0	300,000	160,000	0	0	120,000	0
19	TUITION	1300									
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	90,200								
25	Summer School Tuition from Other Districts (In State)	1322	500								
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		90,700								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				3,000					
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									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					3,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	750,000	90,000	30,000	50,000	23,000		11,000	3,000	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		750,000	90,000	30,000	50,000	23,000	0	11,000	3,000	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	59,600								
78	Admissions - Other	1719	10,000								
79	Fees	1720	129,500								
80	Book Store Sales	1730	4,000								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	61,000								
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		264,100	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		264,100								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	250,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	Total Textbooks		250,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		52,000							
98	Contributions and Donations from Private Sources	1920	155,335								
99	Impact Fees from Municipal or County Governments	1930		5,000							
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	3,500								
105	School Facility Occupation Tax Proceeds	1983	15,166								
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	60,500	10,000							
110	Total Other Revenue from Local Sources		234,501	67,000	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	24,963,738	4,835,358	2,649,496	1,656,023	997,387	0	11,000	303,807	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		24,963,738								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,534,340	2,216,600							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		6,534,340	2,216,600	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	771,729								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		771,729	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	40,000								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		40,000	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370	40,367								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				92,388					
155	Transportation - Special Education	3510				1,217,671					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		1,310,059	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	1,500								
171	Total Restricted Grants-In-Aid		853,596	0	0	1,310,059	0	0	0	0	0
172	Total Receipts/Revenues from State Sources	3000	7,387,936	2,216,600	0	1,310,059	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other <i>(Describe & Itemize)</i>	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215									
195	School Breakfast Program	4220									
196	Summer Food Service Admin/Program	4225	10,000								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other <i>(Describe & Itemize)</i>	4299									
200	Total Food Service		10,000				0				
201	TITLE I										
202	Title I - Low Income	4300	375,000								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other <i>(Describe & Itemize)</i>	4399									
206	Total Title I		375,000	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	3,000								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		3,000	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600									
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	450,000								
217	Federal Special Education - IDEA Room & Board	4625	350,000								
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		800,000	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins-Title IIIIE Tech Prep	4770	34,155								
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		34,155	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909	45,000								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	55,000								
263	Title II - Part A – Supporting Effective Instruction – State Grants	4935									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	105,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	45,000								
269	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	104,468								
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,576,623	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,576,623	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		33,928,297	7,051,958	2,649,496	2,966,082	997,387	0	11,000	303,807	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		33,928,297								

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,810,308	2,434,872	957,275	360,608	52,200	21,490	9,500		12,646,253
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,597,677	761,986	107,300	28,750		500		5,000	3,501,213
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	12,000	152							12,152
13	CTE Programs	1400	733,029	226,874	13,700	76,222	42,846	100			1,092,771
14	Interscholastic Programs	1500	945,448	47,904	249,500	194,000	110,000	114,000	60,000		1,720,852
15	Summer School Programs	1600	141,197	1,334		18,000					160,531
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	283,805	87,160	3,500	5,400	11,000	500			391,365
18	Bilingual Programs	1800	723,780	177,842	7,020	42,700					951,342
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						2,100,000			2,100,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	14,247,244	3,738,124	1,338,295	725,680	216,046	2,236,590	69,500	5,000	22,576,479
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	14,247,244	3,738,124	1,338,295	725,680	216,046	2,236,590	69,500	5,000	22,576,479
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	648,950	129,900		5,900		1,000			785,750
39	Guidance Services	2120	749,456	164,745	28,825	3,900		200			947,126
40	Health Services	2130	180,553	63,564	20,100	7,000	1,500	100			272,817
41	Psychological Services	2140	168,567	47,667		10,000					226,234
42	Speech Pathology & Audiology Services	2150	107,258	21,048							128,306
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	Total Support Services - Pupil	2100	1,854,784	426,924	48,925	26,800	1,500	1,300	0	0	2,360,233
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	198,656	31,867	180,784	26,500		5,000			442,807
47	Educational Media Services	2220	754,585	177,362	287,125	68,758	565,335		13,000		1,866,165
48	Assessment & Testing	2230	90,000	1,139	74,500	0					165,639
49	Total Support Services - Instructional Staff	2200	1,043,241	210,368	542,409	95,258	565,335	5,000	13,000	0	2,474,611
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	5,000	25,226	348,000	10,000		23,375			411,601
52	Executive Administration Services	2320	281,200	48,573	14,500	5,000		15,000		0	364,273
53	Special Area Administration Services	2330	198,004	36,808	19,300	10,500		3,000			267,612
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	484,204	110,607	381,800	25,500	0	41,375	0	0	1,043,486
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	816,905	196,580	82,700	55,600		1,000			1,152,785
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	816,905	196,580	82,700	55,600	0	1,000	0	0	1,152,785
60	Support Services - Business	2500									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
61	Direction of Business Support Services	2510	136,240	12,172	53,000	450		3,000			204,862
62	Fiscal Services	2520	313,115	89,385		4,000		1,000		26,000	433,500
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550			20,092						20,092
65	Food Services	2560			68,500	1,000	30,000				99,500
66	Internal Services	2570									0
67	Total Support Services - Business	2500	449,355	101,557	141,592	5,450	30,000	4,000	0	26,000	757,954
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	83,658	8,260	11,500	5,000		500			108,918
72	Staff Services	2640		32,941	10,000	10,000					52,941
73	Data Processing Services	2660	233,219	44,341	102,000	24,000		2,000			405,560
74	Total Support Services - Central	2600	316,877	85,542	123,500	39,000	0	2,500	0	0	567,419
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,965,366	1,131,578	1,320,926	247,608	596,835	55,175	13,000	26,000	8,356,488
77	COMMUNITY SERVICES (ED)	3000	87,000	25,031	10,000	20,000					142,031
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			45,000			12,000			57,000
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			45,000			12,000			57,000
87	Payments for Regular Programs - Tuition	4210						625,000			625,000
88	Payments for Special Education Programs - Tuition	4220						1,095,000			1,095,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,720,000			1,720,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400			200,000			200,000			400,000
104	Total Payments to Other Dist & Govt Units	4000			245,000			1,932,000			2,177,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		19,299,610	4,894,733	2,914,221	993,288	812,881	4,223,765	82,500	31,000	33,251,998
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		19,299,610	4,894,733	2,914,221	993,288	812,881	4,223,765	82,500	31,000	33,251,998

	A	B	C	D	E	F	G	H	I	J	K
1	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
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										676,299
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										676,299
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	1,411,175	309,836	770,360	965,000	1,731,425	600	20,000	10,000	5,218,396
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	1,411,175	309,836	770,360	965,000	1,731,425	600	20,000	10,000	5,218,396
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	1,411,175	309,836	770,360	965,000	1,731,425	600	20,000	10,000	5,218,396
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		1,411,175	309,836	770,360	965,000	1,731,425	600	20,000	10,000	5,218,396
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,833,562
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	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
173	Debt Service - Interest on Long-Term Debt	5200						1,100,000			1,100,000
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						1,585,000			1,585,000
175	Debt Service - Other (Describe & Itemize)	5400						4,200			4,200
176	Total Debt Service	5000			0			2,689,200			2,689,200
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			2,689,200			2,689,200
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(39,704)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			3,003,400	500	239,000				3,242,900
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	3,003,400	500	239,000	0	0	0	3,242,900
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		0	0	3,003,400	500	239,000	0	0	0	3,242,900
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(276,818)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		158,424							158,424
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		104,162							104,162
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250									0
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300		168							168
226	CTE Programs	1400		11,145							11,145

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
227	Interscholastic Programs	1500		40,137							40,137
228	Summer School Programs	1600		5,095							5,095
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		3,608							3,608
231	Bilingual Programs	1800		31,896							31,896
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		354,635							354,635
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		8,239							8,239
237	Guidance Services	2120		14,230							14,230
238	Health Services	2130		13,762							13,762
239	Psychological Services	2140		2,080							2,080
240	Speech Pathology & Audiology Services	2150		1,486							1,486
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		39,797							39,797
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		4,737							4,737
245	Educational Media Services	2220		90,385							90,385
246	Assessment & Testing	2230		1,306							1,306
247	Total Support Services - Instructional Staff	2200		96,428							96,428
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		4,615							4,615
250	Executive Administration Services	2320		15,573							15,573
251	Special Area Administrative Services	2330		11,795							11,795
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		31,983							31,983
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		61,620							61,620
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		61,620							61,620
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		19,141							19,141
261	Fiscal Services	2520		52,467							52,467
262	Facilities Acquisition & Construction Services	2530		22,000							22,000
263	Operation & Maintenance of Plant Service	2540		206,828							206,828
264	Pupil Transportation Services	2550									0
265	Food Services	2560									0
266	Internal Services	2570									0
267	Total Support Services - Business	2500		300,436							300,436
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		10,322							10,322
272	Staff Services	2640									0
273	Data Processing Services	2660		33,375							33,375
274	Total Support Services - Central	2600		43,697							43,697
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		573,961							573,961
277	COMMUNITY SERVICES (MR/SS)	3000		38							38
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									

	A	B	C	D	E	F	G	H	I	J	K
1	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
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			928,634				0			928,634
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,753
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					3,000,000				3,000,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	3,000,000	0	0		3,000,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	3,000,000	0	0		3,000,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,000,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			285,731						285,731
365	Total Support Services - General Administration	2300	0	0	285,731	0	0	0	0	0	285,731
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									0
387	Total Support Services	2000	0	0	285,731	0	0	0	0	0	285,731
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	285,731	0	0	0	0	0	285,731
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										18,076
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190			
6	1290			10-2490			
7	1614			10-2900			
8	1690			10-4190			
9	1790	\$ 61,000	Student Athletic Participation Fees	10-4290			
10	1819			10-4390			
11	1829			10-4400	\$ 400,000	Outplaced tuition for student	
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 70,500	Wellness program, various local grants, misc income	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	\$ 1,585,000	Principal on Long Term Debt	
21	3999	\$ 1,500	School Library Grant	30-5400	\$ 4,200	Fees associated with Long Term Debt	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190			
30	4998	\$ 104,468	ARP	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	33,928,297	7,051,958	2,966,082	11,000	43,957,337
Direct Expenditures	33,251,998	5,218,396	3,242,900		41,713,294
Difference	676,299	1,833,562	(276,818)	11,000	2,244,043
Estimated Fund Balance - June 30, 2025	21,650,729	6,165,799	1,362,123	2,069,448	31,248,099

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.

	A	B	C	D	E	F	G
1	*School Districts Only 19022094016 District Number CHSD 94		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3							
4							
5	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		20,963,430	7,332,237	1,638,941	2,069,448	32,004,056
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	24,963,738	4,835,358	1,656,023	11,000	31,466,119
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	7,387,936	2,216,600	1,310,059	0	10,914,595
12	FEDERAL SOURCES	4000	1,576,623	0	0	0	1,576,623
13	Total Receipts/Revenues		33,928,297	7,051,958	2,966,082	11,000	43,957,337
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	22,576,479				22,576,479
16	SUPPORT SERVICES	2000	8,356,488	5,218,396	3,242,900		16,817,784
17	COMMUNITY SERVICES	3000	142,031	0	0		142,031
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,177,000	0	0		2,177,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		33,251,998	5,218,396	3,242,900		41,713,294
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		676,299	1,833,562	(276,818)	11,000	2,244,043
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		11,000	0	0	0	11,000
25	OTHER USES OF FUNDS (8000)		0	3,000,000	0	11,000	3,011,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		11,000	(3,000,000)	0	(11,000)	(3,000,000)
27	ESTIMATED ENDING FUND BALANCE		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099

	A	B	H	I	J	K	L
1	*School Districts Only 19022094016 <i>District Number</i> CHSD 94 <i>District Name</i>		ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099

	A	B	M	N	O	P	Q
1	*School Districts Only 19022094016 <i>District Number</i> CHSD 94 <i>District Name</i>		ESTIMATED BUDGET FY2026-2027				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099

	A	B	R	S	T	U	V
1	*School Districts Only 19022094016 <i>District Number</i> CHSD 94 <i>District Name</i>		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		21,650,729	6,165,799	1,362,123	2,069,448	31,248,099

	A	B	W	X	Y	Z
1	*School Districts Only 19022094016 <i>District Number</i> CHSD 94 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6						
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		32,004,056	31,248,099	31,248,099	31,248,099
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	31,466,119	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	10,914,595	0	0	0
12	FEDERAL SOURCES	4000	1,576,623	0	0	0
13	Total Receipts/Revenues		43,957,337	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	22,576,479	0	0	0
16	SUPPORT SERVICES	2000	16,817,784	0	0	0
17	COMMUNITY SERVICES	3000	142,031	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,177,000	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		41,713,294	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		2,244,043	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		11,000	0	0	0
25	OTHER USES OF FUNDS (8000)		3,011,000	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(3,000,000)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		31,248,099	31,248,099	31,248,099	31,248,099

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

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

CHSD 94 19022094016

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

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

- 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

COMMUNITY HIGH SCH DISTRICT 94

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The District is working to improve the 9th grade on track from 91% to 93%, as calculated by the ISBE Business Rules.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) 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.)	Maintain or expand pupil support services	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)	Increase number and/or quality of community, parent, and family engagement opportunities
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 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.

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.

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	2,073.00	Adequacy Target	\$37,155,073
		Final Resources	\$26,540,443	Percent of Adequacy	71%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	1	Gross State Contribution	\$7,484,340
		FY24 Base Funding Minimum	\$6,465,327	FY 2024 Tier Funding	\$1,019,013
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$1,668,569	*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.	
		English Learners (ELs)	\$385,321		
		Special Education	\$940,766		
		FY 2025 Tier Funding	\$1,266,595	Funding Type (Select)	Actual
1) 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.					

		Data Source 1	Data Source 2	Data Source 3			
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Family and community engagement data	Climate and culture survey data (e.g., Five Essentials Survey)			
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members	Yes	Other School Staff		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.)							
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
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.)	Core Intervention Teacher	Guidance Counselor	Maintenance & Operations			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table							
5)	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 https://www.isbe.net/ebfspendingplan. Column G: 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. Column H: 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 [Required]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$7,970,158			Enter optional context for core investment decisions.		
	Specialist Teachers	\$2,656,454					
	Instructional Facilitator	\$878,694					
	Core Intervention Teacher	\$292,615					
	Substitute Teachers	\$301,566					
	Guidance Counselor	\$750,946					
	Nurse	\$178,515					
	Supervisory Aide	\$325,403					
	Librarian	\$293,750					
	Librarian Aide	\$217,040					
	Principal	\$435,787					
	Assistant Principal	\$375,214					
	School Site Staff	\$390,468					
	Subtotal		\$15,066,609				

Per Student Investments	Gifted	\$186,570			Pathway options for students	
	Professional Development	\$259,125				
	Instructional Materials	\$673,725				
	Assessments	\$70,482				
	Computer & Tech Equipment	\$1,183,683				
	Student Activities	\$1,780,707				
	Maintenance & Operations	\$2,821,353	\$1,266,595			
	Central Office	\$1,942,401				
	Employee Benefits	\$6,609,708				
	Subtotal*	\$15,641,196	\$1,266,595			
Additional Investments	Low-Income Intervention Teacher	\$685,458			Enter optional context for additional investment decisions.	
	Low-Income Pupil Support Staff	\$685,458				
	Low-Income Extended Day Teacher	\$714,148				
	Low-Income Summer School Teacher	\$714,148				
	EL Intervention Teacher	\$350,483				
	EL Pupil Support Staff	\$350,483				
	EL Extended Day Teacher	\$365,216				
	EL Summer School Teacher	\$365,216				
	EL Core Teacher	\$438,104				
	Sp Ed Teacher	\$1,139,845				
	Sp Ed Instructional Assistant	\$461,721				
	Sp Ed Psychologist	\$176,992				
	Subtotal	\$6,447,268				
	Other Investments					
	Total**	\$37,155,073	\$1,266,595			
					Tier Funding Check (Cell G90)	Complete, G90–G31
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.						
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)						
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district. Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.						
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	\$1,980,592	Actual	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebf/dist 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	\$1,642,957	Actual		
		Special Education	\$1,563,697	Actual		

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.) Response Required	Low-Income Intervention Teacher	Yes	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.) Response Required	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	Yes				
		[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.) Required		Family Outreach Coordinator									
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes						
		[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.)											
Plan Assurances											
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.											
Collaboration Opportunity - 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." Required 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." Required Yes											
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024." Required Yes											
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25. Required <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">BPAC Meeting (MM/DD/YYYY)</td> <td>9/17/2024</td> </tr> <tr> <td>Name of Chair</td> <td>Liliana Medina</td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)	9/17/2024	Name of Chair	Liliana Medina
BPAC Meeting (MM/DD/YYYY)	9/17/2024										
Name of Chair	Liliana Medina										

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 <u>after</u> 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 <u>different</u> 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 <u>different</u> 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.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025 budgeted expenditures over actual FY2024 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: **CHSD 94**RCDT Number: **19022094016**

		Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	340,524			340,524	364,273		0	364,273
2. Special Area Administration Services	2330	253,951			253,951	267,612		0	267,612
3. Other Support Services - School Administration	2490	0			0	0		0	0
4. Direction of Business Support Services	2510	209,077			209,077	204,862	0	0	204,862
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		803,552	0	0	803,552	836,747	0	0	836,747
9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024									4%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20.21, all school districts are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services. **The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.** All such contracts executed on or after July 1, 2007 must be approved by the school board.

See: School Code, Section 10-20.21 - Contracts

[illegible]

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.
- 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 purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15

Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16

Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing