

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

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

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

(MM/DD/YY)

District Name:

Skokie SD 69

District RCDT No:

05016069002

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 Skokie SD 69, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Skokie SD 69, County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 17th day of SEPTEMBER, 2024, 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 17th day of SEPTEMBER, 2024 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Steve Dembo	
Kandice Cooley-Jones	
Fernanda Perez	
Mark Chao	
Dan Freeman	
Lindley Wisnewski	

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
\*\* Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(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	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2024		20,905,374	1,610,506	721,641	4,862,542	801,850	445,097	1,833,580	647,599	1,082,956	
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	<b>LOCAL SOURCES</b>	1000	23,760,791	2,957,560	935,618	2,498,623	1,083,854	15,000	261,948	50,528	18,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	7,802,961	50,000	0	875,000	0	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	6,045,656	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		37,609,408	3,007,560	935,618	3,373,623	1,083,854	15,000	261,948	50,528	18,000	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		37,609,408	3,007,560	935,618	3,373,623	1,083,854	15,000	261,948	50,528	18,000	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	<b>INSTRUCTION</b>	1000	19,845,857				401,727			0		
14	<b>SUPPORT SERVICES</b>	2000	12,519,370	3,159,423		1,742,912	546,720	1,490,000		223,000	0	
15	<b>COMMUNITY SERVICES</b>	3000	1,041,047	0		500	73,249			0		
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,526,309	0	0	0	0	0		0	0	
17	<b>DEBT SERVICES</b>	5000	0	0	3,500,671	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	300,000	200,000	0	50,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		35,232,583	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000		223,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		35,232,583	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000		223,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		2,376,825	(351,863)	(2,565,053)	1,580,211	62,158	(1,475,000)	261,948	(172,472)	18,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120										
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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	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						1,100,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990			1,932,382							
46	Total Other Sources of Funds <sup>8</sup>		0	0	1,932,382	0	0	1,100,000	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>		(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	
91	<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024</b>		20,919,353	1,610,506	721,641	4,862,542	801,850	445,097	1,833,580	647,599	1,082,956	
92	<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
93	<b>LOCAL SOURCES</b>	1000	23,774,770	2,957,560	935,618	2,498,623	1,083,854	15,000	261,948	50,528	18,000	
94	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
95	<b>STATE SOURCES</b>	3000	7,802,961	50,000	0	875,000	0	0	0	0	0	
96	<b>FEDERAL SOURCES</b>	4000	6,045,656	0	0	0	0	0	0	0	0	
97	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		37,623,387	3,007,560	935,618	3,373,623	1,083,854	15,000	261,948	50,528	18,000	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0	
99	<b>Total Receipts/Revenues</b>		37,623,387	3,007,560	935,618	3,373,623	1,083,854	15,000	261,948	50,528	18,000	
100	<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
101	<b>INSTRUCTION</b>	1000	19,859,836				401,727			0		
102	<b>SUPPORT SERVICES</b>	2000	12,519,370	3,159,423		1,742,912	546,720	1,490,000		223,000	0	
103	<b>COMMUNITY SERVICES</b>	3000	1,041,047	0		500	73,249			0		
104	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,526,309	0	0	0	0	0	0	0	0	
105	<b>DEBT SERVICES</b>	5000	0	0	3,500,671	0	0			0	0	
106	<b>PROVISION FOR CONTINGENCIES</b>	6000	300,000	200,000	0	50,000	0	0	0	0	0	
107	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		35,246,562	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000		223,000	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0	0	0	0	
109	<b>Total Disbursements/Expenditures</b>		35,246,562	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000		223,000	0	
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		2,376,825	(351,863)	(2,565,053)	1,580,211	62,158	(1,475,000)	261,948	(172,472)	18,000	
111	<b>OTHER SOURCES/USES OF FUNDS</b>											
112	<b>OTHER SOURCES OF FUNDS (7000)</b>											
113	<b>Total Other Sources of Funds <sup>8</sup></b>		0	0	1,932,382	0	0	1,100,000	0	0	0	
114	<b>OTHER USES OF FUNDS (8000)</b>											
116	<b>Total Other Uses of Funds <sup>9</sup></b>		3,032,382	0	0	0	0	0	0	0	0	
117	<b>Total Other Sources/Uses of Fund</b>		(3,032,382)	0	1,932,382	0	0	1,100,000	0	0	0	
118	<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025</b>		20,263,796	1,258,643	88,970	6,442,753	864,008	70,097	2,095,528	475,127	1,100,956	
119												
120	<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	<b>Object Name</b>											
124	Salaries	100	24,848,782	1,240,604		93,855		0		0	0	26,183,241
125	Employee Benefits	200	3,630,331	212,519		1,397	1,021,696	0		0	0	4,865,943
126	Purchased Services	300	3,383,038	770,000	0	1,648,160		540,000		223,000	0	6,564,198
127	Supplies & Materials	400	762,909	609,300		0		0		0	0	1,372,209
128	Capital Outlay	500	697,643	312,000		0		950,000		0	0	1,959,643
129	Other Objects	600	1,869,880	215,000	3,500,671	50,000	0	0		0	0	5,635,551
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	40,000	0		0		0		0		40,000
132	<b>Total Expenditures</b>		35,232,583	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000		223,000	0	46,620,785

	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		20,433,727	1,648,434	721,641	4,862,542	801,761	445,097	1,833,580	643,187	1,082,956
4	Total Direct Receipts & Other Sources <sup>8</sup>		37,609,408	3,007,560	2,868,000	3,373,623	1,083,854	1,115,000	261,948	50,528	18,000
5	<b>OTHER RECEIPTS</b>										
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		37,609,408	3,007,560	2,868,000	3,373,623	1,083,854	1,115,000	261,948	50,528	18,000
12	Total Amount Available		58,043,135	4,655,994	3,589,641	8,236,165	1,885,615	1,560,097	2,095,528	693,715	1,100,956
13	Total Direct Disbursements & Other Uses <sup>9</sup>		38,264,965	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000	0	223,000	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		38,264,965	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000	0	223,000	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		19,778,170	1,296,571	88,970	6,442,753	863,919	70,097	2,095,528	470,715	1,100,956
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		13,979								
24	Total Direct Receipts & Other Sources <sup>8</sup>		13,979								
25	Total Amount Available		27,958								
26	Total Direct Disbursements & Other Uses <sup>9</sup>		13,979								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		13,979								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		20,447,706	1,648,434	721,641	4,862,542	801,761	445,097	1,833,580	643,187	1,082,956
30	Total Direct Receipts & Other Sources <sup>8</sup>		37,623,387	3,007,560	2,868,000	3,373,623	1,083,854	1,115,000	261,948	50,528	18,000
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		37,623,387	3,007,560	2,868,000	3,373,623	1,083,854	1,115,000	261,948	50,528	18,000
33	Total Amount Available		58,071,093	4,655,994	3,589,641	8,236,165	1,885,615	1,560,097	2,095,528	693,715	1,100,956
34	Total Direct Disbursements & Other Uses <sup>9</sup>		38,278,944	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000	0	223,000	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		38,278,944	3,359,423	3,500,671	1,793,412	1,021,696	1,490,000	0	223,000	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		19,792,149	1,296,571	88,970	6,442,753	863,919	70,097	2,095,528	470,715	1,100,956



	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	<b>Total Transportation Fees</b>					80,000					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	200,000	25,000	40,000	50,000	12,000	15,000	25,000	15,000	18,000
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		200,000	25,000	40,000	50,000	12,000	15,000	25,000	15,000	18,000
68	<b>FOOD SERVICE</b>	<b>1600</b>									
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	<b>Total Food Service</b>		0								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719	9,000								
79	Fees	1720	0								
80	Book Store Sales	1730	1,000								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	40,000								
82	Student Activity Fund Revenues	1799	13,979								
83	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		50,000	0							
84	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		63,979								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Textbook Rentals - Regular Textbooks	1811	0								
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	0								
94	Other Textbook Income (Describe & Itemize)	1890									
95	<b>Total Textbooks</b>		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		50,000							
98	Contributions and Donations from Private Sources	1920	0								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	0			0					
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	280,000								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	30,000								
110	<b>Total Other Revenue from Local Sources</b>		310,000	50,000	0	0	0	0	0	0	0











1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	11,140,610	1,555,886	344,923	330,963	5,643	7,000		40,000	13,425,025
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	785,587	143,319		12,100					941,006
8	Special Education Programs (Functions 1200 - 1220)	1200	3,392,661	507,698		14,000					3,914,359
9	Special Education Programs Pre-K	1225				2,000					2,000
10	Remedial and Supplemental Programs K-12	1250	0	0	196,892	21,000					217,892
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	611,275	6,130	76,000	4,000					697,405
15	Summer School Programs	1600	17,600	1,500							19,100
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	444,681	83,750	96,770	3,869					629,070
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									0
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						13,979			13,979
34	<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>16,392,414</b>	<b>2,298,283</b>	<b>714,585</b>	<b>387,932</b>	<b>5,643</b>	<b>7,000</b>	<b>0</b>	<b>40,000</b>	<b>19,845,857</b>
35	<b>Total Instruction<sup>14</sup> (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>16,392,414</b>	<b>2,298,283</b>	<b>714,585</b>	<b>387,932</b>	<b>5,643</b>	<b>20,979</b>	<b>0</b>	<b>40,000</b>	<b>19,859,836</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
37	<b>Support Services - Pupil</b>	<b>2100</b>									
38	Attendance & Social Work Services	2110	796,288	88,252		3,000					887,540
39	Guidance Services	2120									0
40	Health Services	2130	182,397	9,714		6,500					198,611
41	Psychological Services	2140	1,649,398	155,282	70,000	22,000					1,896,680
42	Speech Pathology & Audiology Services	2150	478,565	47,188		3,000					528,753
43	Other Support Services - Pupils (Describe & Itemize)	2190	281,352	9,871		5,000					296,223
44	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>3,388,000</b>	<b>310,307</b>	<b>70,000</b>	<b>39,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,807,807</b>
45	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
46	Improvement of Instruction Services	2210	312,547	103,368	113,942	5,400		0			535,257
47	Educational Media Services	2220	388,114	57,427		46,400					491,941
48	Assessment & Testing	2230									0
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>700,661</b>	<b>160,795</b>	<b>113,942</b>	<b>51,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,027,198</b>
50	<b>Support Services - General Administration</b>	<b>2300</b>									
51	Board of Education Services	2310			155,000	14,500		35,000			204,500
52	Executive Administration Services	2320	379,029	65,850	6,000	1,000		7,000			458,879
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365									0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>379,029</b>	<b>65,850</b>	<b>161,000</b>	<b>15,500</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>0</b>	<b>663,379</b>
56	<b>Support Services - School Administration</b>	<b>2400</b>									
57	Office of the Principal Services	2410	1,256,965	342,084	10,000	6,000		8,000			1,623,049
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,256,965</b>	<b>342,084</b>	<b>10,000</b>	<b>6,000</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>1,623,049</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
60	<b>Support Services - Business</b>	<b>2500</b>									
61	Direction of Business Support Services	2510	180,000	23,680	2,500			1,500			207,680
62	Fiscal Services	2520	382,287	34,840	353,000	2,000		2,000			774,127
63	Operation & Maintenance of Plant Services	2540			135,000						135,000
64	Pupil Transportation Services	2550									0
65	Food Services	2560			1,105,000	35,200					1,140,200
66	Internal Services	2570									0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>562,287</b>	<b>58,520</b>	<b>1,595,500</b>	<b>37,200</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>2,257,007</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
69	Direction of Central Support Services	2610	223,612	67,710	5,000	1,000		1,500			298,822
70	Planning, Research, Development & Evaluation Services	2620	508,023	106,791	160,131	40,000		2,000			816,945
71	Information Services	2630	83,000	14,023	27,000	10,000	10,000	1,000			145,023
72	Staff Services	2640						54,000			54,000
73	Data Processing Services	2660	602,230	94,606	281,000	100,000	682,000	500			1,760,336
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,416,865</b>	<b>283,130</b>	<b>473,131</b>	<b>151,000</b>	<b>692,000</b>	<b>59,000</b>	<b>0</b>	<b>0</b>	<b>3,075,126</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>62,658</b>	<b>142</b>		<b>3,004</b>					<b>65,804</b>
76	<b>Total Support Services</b>	<b>2000</b>	<b>7,766,465</b>	<b>1,220,828</b>	<b>2,423,573</b>	<b>304,004</b>	<b>692,000</b>	<b>112,500</b>	<b>0</b>	<b>0</b>	<b>12,519,370</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>689,903</b>	<b>111,220</b>	<b>168,951</b>	<b>70,973</b>					<b>1,041,047</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			75,929			1,450,380			1,526,309
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>75,929</b>			<b>1,450,380</b>			<b>1,526,309</b>
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>75,929</b>			<b>1,450,380</b>			<b>1,526,309</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						<b>300,000</b>			<b>300,000</b>
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>24,848,782</b>	<b>3,630,331</b>	<b>3,383,038</b>	<b>762,909</b>	<b>697,643</b>	<b>1,869,880</b>	<b>0</b>	<b>40,000</b>	<b>35,232,583</b>

	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
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		24,848,782	3,630,331	3,383,038	762,909	697,643	1,883,859	0	40,000	35,246,562
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,376,825
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,376,825
120											
121	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	<b>Support Services - Business</b>	<b>2500</b>									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530						15,000			15,000
128	Operation & Maintenance of Plant Services	2540	1,240,604	212,519	770,000	609,300	312,000				3,144,423
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,240,604</b>	<b>212,519</b>	<b>770,000</b>	<b>609,300</b>	<b>312,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>3,159,423</b>
132	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
133	<b>Total Support Services</b>	<b>2000</b>	<b>1,240,604</b>	<b>212,519</b>	<b>770,000</b>	<b>609,300</b>	<b>312,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>3,159,423</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
136	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
137	Payments for Regular Programs	4110									0
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									0
142	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
143	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>									0
144	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
145	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
146	Tax Anticipation Warrants	5110									0
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0
152	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
153	<b>Total Debt Service</b>	<b>5000</b>									0
154	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						200,000			200,000
155	<b>Total Direct Disbursements/Expenditures</b>		<b>1,240,604</b>	<b>212,519</b>	<b>770,000</b>	<b>609,300</b>	<b>312,000</b>	<b>215,000</b>	<b>0</b>	<b>0</b>	<b>3,359,423</b>
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(351,863)
157											
158	<b>30 - DEBT SERVICE FUND (DS)</b>										
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
160	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>									0
165	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
166	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140						617,449			617,449















	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	\$ 296,223	Occupational Therapist Salary and supplies	
6	1290			10-2490			
7	1614			10-2900	\$ 65,804	Title I Grant manager and Homeless Supplies	
8	1690			10-4190			
9	1790	\$ 40,000	Afterschool clubs and activities	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 30,000	Rebates and Donations	20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300			
21	3999			30-5400			
22	4009			40-2190			
23	4090	\$ 50,000	E-Rate	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	\$ 35,310	Occupational Therapist benefits	
30	4998	\$ 747,867	ESSER III	50-2490			
31				50-2900	\$ 7,362	Grant Manager Benefits	
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900			
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	37,609,408	3,007,560	3,373,623	261,948	<b>44,252,539</b>
<b>Direct Expenditures</b>	35,232,583	3,359,423	1,793,412		<b>40,385,418</b>
<b>Difference</b>	2,376,825	<b>(351,863)</b>	1,580,211	261,948	<b>3,867,121</b>
<b>Estimated Fund Balance - June 30, 2025</b>	20,249,817	1,258,643	6,442,753	2,095,528	<b>30,046,741</b>

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

**Note:** The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G	
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025</b>					
2								
3	<b>05016069002</b>							
4	<i>District Number</i>							
5	<b>Skokie SD 69</b>							
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>	
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		20,905,374	1,610,506	4,862,542	1,833,580	29,212,002	
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>		<b>1000</b>	23,760,791	2,957,560	2,498,623	261,948	29,478,922
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>		<b>3000</b>	7,802,961	50,000	875,000	0	8,727,961
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	6,045,656	0	0	0	6,045,656
13	<b>Total Receipts/Revenues</b>			37,609,408	3,007,560	3,373,623	261,948	44,252,539
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>					
15	<b>INSTRUCTION</b>		<b>1000</b>	19,845,857				19,845,857
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	12,519,370	3,159,423	1,742,912		17,421,705
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	1,041,047	0	500		1,041,547
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	1,526,309	0	0		1,526,309
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	300,000	200,000	50,000		550,000
21	<b>Total Disbursements/Expenditures</b>			35,232,583	3,359,423	1,793,412		40,385,418
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			2,376,825	(351,863)	1,580,211	261,948	3,867,121
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			0	0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			3,032,382	0	0	0	3,032,382
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			(3,032,382)	0	0	0	(3,032,382)
27	<b>ESTIMATED ENDING FUND BALANCE</b>			20,249,817	1,258,643	6,442,753	2,095,528	30,046,741

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2025-2026</b>				
2							
3	<b>05016069002</b>						
4	<i>District Number</i>						
5	<b>Skokie SD 69</b>						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741
8	<b>RECEIPTS/REVENUES</b>	Acct #					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct #					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741



	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>05016069002</b>						
4	<i>District Number</i>						
5	<b>Skokie SD 69</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>				0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>				0
11	<b>STATE SOURCES</b>		<b>3000</b>				0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>				0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>				0
16	<b>SUPPORT SERVICES</b>		<b>2000</b>				0
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>				0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>				0
19	<b>DEBT SERVICES</b>		<b>5000</b>				0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>				0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741

	A	B	R	S	T	U	V
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2027-2028</b>				
2							
3	<b>05016069002</b>						
4	<i>District Number</i>						
5	<b>Skokie SD 69</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741
8	<b>RECEIPTS/REVENUES</b>		<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>				0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>				0
11	<b>STATE SOURCES</b>		<b>3000</b>				0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>				0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct #</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>				0
16	<b>SUPPORT SERVICES</b>		<b>2000</b>				0
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>				0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>				0
19	<b>DEBT SERVICES</b>		<b>5000</b>				0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>				0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		20,249,817	1,258,643	6,442,753	2,095,528	30,046,741

	A	B	W	X	Y	Z
1	<b>*School Districts Only</b>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	<b>05016069002</b>					
4	District Number					
5	<b>Skokie SD 69</b>					
6	District Name		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		29,212,002	30,046,741	30,046,741	30,046,741
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	29,478,922	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>	<b>3000</b>	8,727,961	0	0	0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	6,045,656	0	0	0
13	<b>Total Receipts/Revenues</b>		44,252,539	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	19,845,857	0	0	0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	17,421,705	0	0	0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	1,041,547	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	1,526,309	0	0	0
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	550,000	0	0	0
21	<b>Total Disbursements/Expenditures</b>		40,385,418	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		3,867,121	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		3,032,382	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>(3,032,382)</b>	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		30,046,741	30,046,741	30,046,741	30,046,741

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

**Fiscal Year 2024-2025**

**through Fiscal Year 2027-2028**

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**Skokie SD 69      05016069002**

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

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

**- EBF and Estimated New Tier Funding:**

**- Equal Assessed Valuation and Tax Rates:**

**- Employee Salaries and Benefits:**

***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

### SKOKIE SCHOOL DIST 69

#### 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.*

<b>1)</b>	<b>What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces. )</b>
	Improving individual growth and mastery through a challenging and robust curriculum to support academic and life success. Engaging students and employees in learning focused environment filled with engaged learning. Allocating resources efficiently and effectively. Cultivating stakeholder collaboration and building a supportive community. We would evaluate progress using five cycles of inquiry including data review and progress updates that extend throughout the year.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
<b>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.)</b>	Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need	Improve programs, curriculum, and/or learning tools	Provide alternative learning programs and models to address unique student needs
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.*

	Average Student Enrollment	Adequacy Target	Final Resources	Percent of Adequacy	Gross State Contribution	FY 2024 Tier Funding	
Evidence-Based Funding Organizational Unit Results (FY 2024)	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	1,679.00	\$21,501,956	75%	\$28,480,416		
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	1	\$4,146,912		\$4,519,197	\$372,285	
	<i>Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations</i>	<b>Low-Income Students</b>	\$1,565,418	<b>English Learners (ELs)</b>	\$278,538		
		<b>Special Education</b>	\$649,651				
		<b>FY 2025 Tier Funding</b>		\$614,427	<b>Funding Type (Select)</b>	Actual	
	<b>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.</b>					*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	

		Data Source 1	Data Source 2		Data Source 3		
2)	Select the <b>top three</b> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Educator shortages, retention and recruitment data		Site-based expenditure data		
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	Yes	Other Parent Group(s)	Yes
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	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.)	Sp Ed Teacher	Other		Other		
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.) <b>Required</b>	Resident Student Teachers- a year long paid residency is part of our grow your own that incorporates student teaching requirements for licensure.					

**Cost Factor Table**

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 <b>[Required]</b>	Budgeted FY 2025 Expenditures (All Resources) <b>[Optional]</b>	Optional District Narratives
<b>Core Investments</b>	Core Teachers	\$6,278,390		Enter optional context for core investment decisions.
	Specialist Teachers	\$1,255,678		
	Instructional Facilitator	\$617,958		
	Core Intervention Teacher	\$274,320		
	Substitute Teachers	\$258,362		
	Guidance Counselor	\$371,941		
	Nurse	\$144,235		
	Supervisory Aide	\$234,001		
	Librarian	\$316,739		
	Librarian Aide	\$175,579		
	Principal	\$469,892		
	Assistant Principal	\$404,578		
	School Site Staff	\$280,791		
<b>Subtotal</b>	<b>\$11,082,464</b>			

<b>Per Student Investments</b>	Gifted	\$149,085			Enter optional context for per student investment decisions.
	Professional Development	\$209,875			
	Instructional Materials	\$545,675			
	Assessments	\$57,086			
	Computer & Tech Equipment	\$958,709			
	Student Activities	\$273,713			
	Maintenance & Operations	\$2,285,119			
	Central Office	\$1,573,223			
	Employee Benefits	\$5,252,586			
	<b>Subtotal*</b>	<b>\$11,396,951</b>			
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$544,334			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$544,334			
	Low-Income Extended Day Teacher	\$567,596			
	Low-Income Summer School Teacher	\$567,596			
	EL Intervention Teacher	\$438,104			
	EL Pupil Support Staff	\$438,104			
	EL Extended Day Teacher	\$456,713			
	EL Summer School Teacher	\$456,713			
	EL Core Teacher	\$548,211			
	Sp Ed Teacher	\$922,731	\$409,550		
	Sp Ed Instructional Assistant	\$373,774			
	Sp Ed Psychologist	\$142,791			
		<b>Subtotal</b>	<b>\$6,001,001</b>	<b>\$409,550</b>	
	<b>Other Investments</b>		\$204,877		
	<b>Total**</b>	<b>\$28,480,416</b>	<b>\$614,427</b>		<b>Tier Funding Check (Cell G90)</b> <b>Complete, G90=G31</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p> <p><b>Required</b></p>		<p>Resident Student Teachers- a year long paid residency is part of our grow your own that incorporates student teaching requirements for licensure.</p>			
<b>Part III: Support for Special Student Groups</b>					
<p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p><b>Collaboration Opportunity</b> - 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.</p>					
<b>1)</b>	<p><b>FY 2025 Student Population Allocations*:</b> 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.</p>	<b>Low-Income Students</b>	Enter Amounts	Select type	<p>*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/ebfdist">isbe.net/ebfdist</a> 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.</p>
		<b>English Learners</b>	\$1,649,533	Actual	
		<b>Special Education</b>	\$347,231	Actual	
			\$690,080	Actual	



2)	<b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	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	Yes			
		[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)	<b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Yes	Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. )								

4)	<b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	Special Education Teacher	Yes	Special Education Psychologist	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant	Yes	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**

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**

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."

**Required**

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

<b>Required</b>	<b>BPAC Meeting (MM/DD/YYYY)</b>	9/30/24
	<b>Name of Chair</b>	VERONICA GOMEZ

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

**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: **Skokie SD 69**

RCDT Number: **05016069002**

		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	349,717			349,717	458,879		0	458,879
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	180,273			180,273	207,680	0	0	207,680
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610	295,095			295,095	298,822		0	298,822
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		825,085	0	0	825,085	965,381	0	0	965,381
<b>9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024</b>									17%



## Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8
 

For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9
 

For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10
 

Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11
 

Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12
 

The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13
 

Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14
 

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

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

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

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

## CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing