

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No _____

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

District Name: CHSD 99

District RCDT No: 19022099016

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

Budget of CHSD 99, County of DuPage, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of CHSD 99, 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 18 day of September, 20 23, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2023 and ending June 30, 2024.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 18 day of September, 20 23 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Don Renner	
Terry Pavesich	
Kara Casten	
Ken Dawson	
Christopher Espinoza	
Sherell Fuller	
Jennie Hagstrom	

* 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	<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) ¹ as of July 1, 2023		777,280	(153,244)	810,232	292,351	481,798	2,913,922	6,303,117	0	2,899,433	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	82,631,596	10,598,957	11,730,934	4,239,639	3,267,092	30,000	50,000	0	20,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	4,784,736	0	0	2,535,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,168,420	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		89,584,752	10,598,957	11,730,934	6,774,639	3,267,092	30,000	50,000	0	20,000	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	15,000,000									
11	Total Receipts/Revenues		104,584,752	10,598,957	11,730,934	6,774,639	3,267,092	30,000	50,000	0	20,000	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	63,077,089				1,536,688			0		
14	SUPPORT SERVICES	2000	23,962,700	9,595,731		7,087,306	1,740,115	2,900,000		0	600,000	
15	COMMUNITY SERVICES	3000	7,000	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,214,044	0	0	16,000	0	0		0	0	
17	DEBT SERVICES	5000	0	0	11,954,102	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		90,260,833	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000		0	600,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		105,260,833	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000		0	600,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(676,081)	1,003,226	(223,168)	(328,667)	(9,711)	(2,870,000)	50,000	0	(580,000)	
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										
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			378,139							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			18,569							
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						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	396,708	0	0	0	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	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		2,876,905	(153,244)	810,232	292,351	481,798	2,913,922	6,303,117	0	2,899,433	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	84,131,596	10,598,957	11,730,934	4,239,639	3,267,092	30,000	50,000	0	20,000	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	4,784,736	0	0	2,535,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	2,168,420	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues⁸		91,084,752	10,598,957	11,730,934	6,774,639	3,267,092	30,000	50,000	0	20,000	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	15,000,000	0	0	0	0	0			0	
99	Total Receipts/Revenues		106,084,752	10,598,957	11,730,934	6,774,639	3,267,092	30,000	50,000	0	20,000	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	64,377,089				1,536,688				0	
102	SUPPORT SERVICES	2000	23,962,700	9,595,731		7,087,306	1,740,115	2,900,000			0	600,000
103	COMMUNITY SERVICES	3000	7,000	0		0	0				0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,214,044	0	0	16,000	0	0			0	0
105	DEBT SERVICES	5000	0	0	11,954,102	0	0				0	0
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures⁹		91,560,833	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000			0	600,000
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,000,000	0	0	0	0	0			0	0
109	Total Disbursements/Expenditures		106,560,833	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000			0	600,000
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(476,081)	1,003,226	(223,168)	(328,667)	(9,711)	(2,870,000)	50,000	0	(580,000)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds⁸		0	0	396,708	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds⁹		396,708	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		(396,708)	0	396,708	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		2,004,116	849,982	983,772	(36,316)	472,087	43,922	6,353,117	0	2,319,433	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	65,540,647	4,614,699		253,172		0		0	0	70,408,518
125	Employee Benefits	200	8,758,638	772,002		39,018	3,276,803	0		0	0	12,846,461
126	Purchased Services	300	5,468,376	940,530	0	6,758,116		0		0	0	13,167,022
127	Supplies & Materials	400	3,849,984	1,650,000		53,000		0		0	0	5,552,984
128	Capital Outlay	500	317,000	1,336,000		0		2,900,000		0	600,000	5,153,000
129	Other Objects	600	6,063,949	1,500	11,954,102	0	0	0		0	0	18,019,551
130	Non-Capitalized Equipment	700	262,239	281,000		0		0		0	0	543,239
131	Termination Benefits	800	0	0		0				0	0	0
132	Total Expenditures		90,260,833	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000		0	600,000	125,690,775

	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, 2023		38,170,761	5,350,329	5,203,825	2,102,992	2,176,322	2,913,921	6,303,118	0	2,899,433	
4	Total Direct Receipts & Other Sources⁸		89,584,752	10,598,957	12,127,642	6,774,639	3,267,092	30,000	50,000	0	20,000	
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		89,584,752	10,598,957	12,127,642	6,774,639	3,267,092	30,000	50,000	0	20,000	
12	Total Amount Available		127,755,513	15,949,286	17,331,467	8,877,631	5,443,414	2,943,921	6,353,118	0	2,919,433	
13	Total Direct Disbursements & Other Uses⁹		90,657,541	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000	0	0	600,000	
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		90,657,541	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000	0	0	600,000	
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		37,097,972	6,353,555	5,377,365	1,774,325	2,166,611	43,921	6,353,118	0	2,319,433	
22												
23	Activity Funds BEGINNING CASH BALANCE ON HAND⁷ as of July 1, 2023		2,099,625									
24	Total Direct Receipts & Other Sources⁸		1,500,000									
25	Total Amount Available		3,599,625									
26	Total Direct Disbursements & Other Uses⁹		1,300,000									
27	Activity funds ENDING CASH BALANCE ON HAND⁷ as of June 30, 2024		2,299,625									
28												
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		40,270,386	5,350,329	5,203,825	2,102,992	2,176,322	2,913,921	6,303,118	0	2,899,433	
30	Total Direct Receipts & Other Sources⁸		91,084,752	10,598,957	12,127,642	6,774,639	3,267,092	30,000	50,000	0	20,000	
31	Total Other Receipts		0	0	0	0	0	0	0	0	0	
32	Total Direct Receipts, Other Sources, & Other Receipts		91,084,752	10,598,957	12,127,642	6,774,639	3,267,092	30,000	50,000	0	20,000	
33	Total Amount Available		131,355,138	15,949,286	17,331,467	8,877,631	5,443,414	2,943,921	6,353,118	0	2,919,433	
34	Total Direct Disbursements & Other Uses⁹		91,957,541	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000	0	0	600,000	
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0	
36	Total Direct Disbursements, Other Uses, & Other Disbursements		91,957,541	9,595,731	11,954,102	7,103,306	3,276,803	2,900,000	0	0	600,000	
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		39,397,597	6,353,555	5,377,365	1,774,325	2,166,611	43,921	6,353,118	0	2,319,433	

	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					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,351,000	40,000	5,000	40,000	20,000		50,000		20,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		1,351,000	40,000	5,000	40,000	20,000	0	50,000	0	20,000
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	150,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,000,000								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		2,150,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	115,000								
78	Admissions - Other	1719									
79	Fees	1720	784,500								
80	Book Store Sales	1730	27,500								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	1,500,000								
83	Total District/School Activity Income (without Student Activity Funds 1799)		927,000		0						
84	Total District/School Activity Income (with Student Activity Funds 1799)		2,427,000								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	1,650,000								
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819	260,000								
90	Textbook Sales - Regular Textbooks	1821	49,000								
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		1,959,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		156,500							
98	Contributions and Donations from Private Sources	1920	15,000					30,000			
99	Impact Fees from Municipal or County Governments	1930									
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	65,000								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	210,000	5,000							
110	Total Other Revenue from Local Sources		290,000	161,500	0	0	0	30,000	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
61	Direction of Business Support Services	2510	537,646	39,841	3,500						580,987
62	Fiscal Services	2520						110,000			110,000
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	28,000	5,910	2,070,000	10,000		2,500			2,116,410
66	Internal Services	2570									0
67	Total Support Services - Business	2500	565,646	45,751	2,073,500	10,000	0	112,500	0	0	2,807,397
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	214,130	26,260	48,950	9,000					298,340
72	Staff Services	2640	723,606	568,971	100	60,000		500			1,353,177
73	Data Processing Services	2660	1,469,582	168,195	356,500	1,214,000	317,000	2,000			3,527,277
74	Total Support Services - Central	2600	2,407,318	763,426	405,550	1,283,000	317,000	2,500	0	0	5,178,794
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	14,627,597	2,534,618	3,677,341	2,546,574	317,000	203,070	56,500	0	23,962,700
77	COMMUNITY SERVICES (ED)	3000			7,000						7,000
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			79,534			190,000			269,534
81	Payments for Special Education Programs	4120			104,306			1,965,204			2,069,510
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140						875,000			875,000
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			183,840			3,030,204			3,214,044
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			183,840			3,030,204			3,214,044
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))		65,540,647	8,758,638	5,468,376	3,849,984	317,000	6,063,949	262,239	0	90,260,833
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		65,540,647	8,758,638	5,468,376	3,849,984	317,000	7,363,949	262,239	0	91,560,833

	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)										(676,081)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(476,081)
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			100,000		1,300,000		215,000		1,615,000
128	Operation & Maintenance of Plant Services	2540	4,614,699	772,002	840,530	1,650,000	36,000	1,500	66,000		7,980,731
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	4,614,699	772,002	940,530	1,650,000	1,336,000	1,500	281,000	0	9,595,731
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	4,614,699	772,002	940,530	1,650,000	1,336,000	1,500	281,000	0	9,595,731
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		4,614,699	772,002	940,530	1,650,000	1,336,000	1,500	281,000	0	9,595,731
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,003,226
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						4,235,963			4,235,963
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						7718139			7,718,139
175	Debt Service - Other (Describe & Itemize)	5400									0
176	Total Debt Service	5000			0			11,954,102			11,954,102
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			11,954,102			11,954,102
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(223,168)
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	253,172	39,018	6,742,116	53,000					7,087,306
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	253,172	39,018	6,742,116	53,000	0	0	0	0	7,087,306
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			16,000						16,000
198	Total Payments to Other Dist & Govt Units (In-State)	4100			16,000			0			16,000
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			16,000			0			16,000
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		253,172	39,018	6,758,116	53,000	0	0	0	0	7,103,306
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(328,667)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		990,356							990,356
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		295,853							295,853
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		105,998							105,998
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		375							375

	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	\$ 2,349,007	Student Activity Offices, Campus Security
6	1290				10-2490		
7	1614				10-2900		
8	1690				10-4190		
9	1790				10-4290		
10	1819	\$ 260,000	Technology device fees		10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	\$ 215,000	Erate, Rentals		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	\$ 7,718,139	Principal payment for long term debt
21	3999				30-5400		
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190	\$ 16,000	McKinney shared cst to other districts
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 159,335	Student Activity Offices, Campus Security
30	4998	\$ 220,000	ESSER		50-2490		
31					50-2900		
32					50-5150		
33					60-2900	\$ 2,900,000	T99 Build Out
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	89,584,752	10,598,957	6,774,639	50,000	107,008,348
Direct Expenditures	90,260,833	9,595,731	7,103,306		106,959,870
Difference	(676,081)	1,003,226	(328,667)	50,000	48,478
Estimated Fund Balance - June 30, 2024	(295,509)	849,982	(36,316)	6,353,117	6,871,274

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024				
2							
3	19022099016						
4	<i>District Number</i>						
5	CHSD 99						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		777,280	(153,244)	292,351	6,303,117	7,219,504
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	82,631,596	10,598,957	4,239,639	50,000	97,520,192
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	4,784,736	0	2,535,000	0	7,319,736
12	FEDERAL SOURCES	4000	2,168,420	0	0	0	2,168,420
13	Total Receipts/Revenues		89,584,752	10,598,957	6,774,639	50,000	107,008,348
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	63,077,089				63,077,089
16	SUPPORT SERVICES	2000	23,962,700	9,595,731	7,087,306		40,645,737
17	COMMUNITY SERVICES	3000	7,000	0	0		7,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,214,044	0	16,000		3,230,044
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		90,260,833	9,595,731	7,103,306		106,959,870
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(676,081)	1,003,226	(328,667)	50,000	48,478
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		396,708	0	0	0	396,708
26	TOTAL OTHER SOURCES/USES OF FUNDS		(396,708)	0	0	0	(396,708)
27	ESTIMATED ENDING FUND BALANCE		(295,509)	849,982	(36,316)	6,353,117	6,871,274

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2024-2025				
2							
3	19022099016						
4	<i>District Number</i>						
5	CHSD 99						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(295,509)	849,982	(36,316)	6,353,117	6,871,274
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		(295,509)	849,982	(36,316)	6,353,117	6,871,274

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2025-2026				
2							
3	19022099016						
4	<i>District Number</i>						
5	CHSD 99						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(295,509)	849,982	(36,316)	6,353,117	6,871,274
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		(295,509)	849,982	(36,316)	6,353,117	6,871,274

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	19022099016						
4	<i>District Number</i>						
5	CHSD 99						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(295,509)	849,982	(36,316)	6,353,117	6,871,274
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		(295,509)	849,982	(36,316)	6,353,117	6,871,274

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	19022099016					
4	<i>District Number</i>					
5	CHSD 99					
6	<i>District Name</i>		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		7,219,504	6,871,274	6,871,274	6,871,274
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	97,520,192	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	7,319,736	0	0	0
12	FEDERAL SOURCES	4000	2,168,420	0	0	0
13	Total Receipts/Revenues		107,008,348	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	63,077,089	0	0	0
16	SUPPORT SERVICES	2000	40,645,737	0	0	0
17	COMMUNITY SERVICES	3000	7,000	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,230,044	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		106,959,870	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		48,478	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		396,708	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(396,708)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		6,871,274	6,871,274	6,871,274	6,871,274

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

**Fiscal Year 2023-2024
through Fiscal Year 2026-2027**

CHSD 99 19022099016

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2023-2024

through Fiscal Year 2026-2027

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2024 Spending Plan

COMMUNITY HIGH SCHOOL DIST 99

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

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

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

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

The District's Strategic Goals for the 2023-2024 school year consist of the following items. Ensure safe and sustainable opportunities for all students and families, including access to District resources. Develop and communicate common expectations for students and staff. Build community, foster belonging and value the diverse perspectives of every member of our community. Embed social and emotional learning, equitable and inclusive practices and restorative practices into all learning environments. Prioritize open, two-way communication and authentic relationships by treating others with dignity, care and empathy. Challenge students and hold them accountable in developing self-advocacy skills as well as respectful and responsible actions. Demonstrate that students are valued partners by integrating student voice and choice in their learning and personal growth. Help students develop a broader understanding, context and purpose of what they are learning and why they are learning it. Develop experiences that foster an understanding of their role as global citizens. Create a culture where students are equipped and empowered to realize their full potential. Help students develop practical life and leadership skills for the future. Engage and support the role of families in post-secondary planning. Increase student awareness of and exposure to a variety of options for life after high school, including expanding community partnerships. Ensure that staff understand, represent and reflect the diverse students and families served. Provide professional learning that aligns with teacher/staff needs and District mission/vision, and is focused on best practices to meet the needs of every student. Ensure that staff roles and responsibilities adapt to the diverse needs of students. Nurture a culture of support and collaboration among all staff.

	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 increase equitable resource allocation for students so that more dollars benefit students in greater need	Maintain or expand pupil support services	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 2024 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Evidence-Based Funding Organizational Unit Results (FY 2023)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	4,913.32	Adequacy Target	\$71,462,016.56
		Final Resources	\$80,734,458.64	Percent of Adequacy	113%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$4,047,757.97
		FY23 Base Funding Minimum	\$4,042,259.05	FY 2023 Tier Funding	\$5,498.92
	Within FY 2023 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$560,405.83		
		English Learners (Els)	\$28,829.55		
		Special Education	\$1,669,851.20		

	FY 2024 Tier Funding	\$4,683.34	Funding Type (Select)	Actual	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.
1) FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.					

		Data Source 1	Data Source 2	Data Source 3			
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Financial projections	Annual Financial Report 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 2024 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Intervention Teacher	Guidance Counselor	Principal			
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)						
Cost Factor Table							
5)	<p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.</p> <p>Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.</p>						
Cost Factors		Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Optional]	Budgeted FY 2024 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$17,193,063.14	\$0.00		Enter optional context for core investment decisions.		
	Specialist Teachers	\$5,730,447.94	\$0.00				
	Instructional Facilitator	\$2,029,518.55	\$0.00				
	Core Intervention Teacher	\$675,955.28	\$0.00				
	Substitute Teachers	\$560,077.02	\$0.00				
	Guidance Counselor	\$1,756,498.10					
	Nurse	\$420,799.96					
	Supervisory Aide	\$736,672.96					
	Librarian	\$675,695.82					
	Librarian Aide	\$491,015.32					
	Principal	\$1,009,011.76					
	Assistant Principal	\$870,276.42					
	School Site Staff	\$883,960.81					
	Subtotal		\$33,032,993.08	\$0.00			

Per Student Investments	Gifted	\$442,198.80			Enter optional context for per student investment decisions.
	Professional Development	\$614,165.00			
	Instructional Materials	\$1,321,683.08			
	Assessments	\$142,486.28			
	Computer & Tech Equipment	\$1,402,752.86			
	Student Activities	\$3,827,476.28			
	Maintenance & Operations	\$6,028,643.64			
	Central Office	\$4,338,461.56			
	Employee Benefits	\$12,648,521.40			
Subtotal*		\$31,020,987.23			Enter optional context for additional investment decisions.
Additional Investments	Low-Income Intervention Teacher	\$696,951.98			
	Low-Income Pupil Support Staff	\$696,951.98			
	Low-Income Extended Day Teacher	\$726,432.59			
	Low-Income Summer School Teacher	\$726,432.59			
	EL Intervention Teacher	\$88,441.84			
	EL Pupil Support Staff	\$88,441.84			
	EL Extended Day Teacher	\$92,221.41			
	EL Summer School Teacher	\$92,221.41			
	EL Core Teacher	\$110,363.32			
	Sp Ed Teacher	\$2,633,601.62			
	Sp Ed Instructional Assistant	\$1,045,019.78			
	Sp Ed Psychologist	\$410,955.79			
	Subtotal		\$7,408,036.15		
Other Investments				\$0.00	
Total**		\$71,462,016.56	\$0.00		Tier Funding Check (Cell G90)
<p>*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.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					

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.

		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts are encouraged to use actual amounts if they are available before transmitting the budget to ISBE.	
1)	FY 2024 Student Population Allocations* : Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$560,738.81		Actual
		English Learners	\$28,880.13		Actual
		Special Education	\$1,670,194.95		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		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 2024. (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	Yes	English Learner Extended Day Teacher		English Learner Core Teacher	Yes				
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments					
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)											
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	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 2024. (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 <input type="text" value="Yes"/>											
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." Required <input type="text" value="Yes"/>											
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023." Required <input type="text" value="Yes"/>											
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24. Required <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">BPAC Meeting (MM/DD/YYYY)</td> <td>9/26/2023</td> </tr> <tr> <td>Name of Chair</td> <td>Norma Lozano</td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)	9/26/2023	Name of Chair	Norma Lozano
BPAC Meeting (MM/DD/YYYY)	9/26/2023										
Name of Chair	Norma Lozano										

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, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required 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 FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **CHSD 99**
RCDT Number: **19022099016**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(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	535,458			535,458	558,048		0	558,048
2. Special Area Administration Services	2330	488,638			488,638	516,479		0	516,479
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	749,641			749,641	580,987	0	0	580,987
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		1,773,737	0	0	1,773,737	1,655,514	0	0	1,655,514
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023									-7%