

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *

July 1, 2025 - June 30, 2026

Accounting Basis:

☐ Cash
☒ Accrual

Is this an amended budget?

No

Date of Amended Budget:

(MM/DD/YY)

District Name:

Orland SD 135

District RCDT No:

07016135002

Balanced budget; no Deficit Reduction
Plan is required.

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Orland SD 135, County of Cook,
 State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026

WHEREAS the Board of Education of Orland SD 135
 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 8 day of September, 2025,
 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, 2025 and ending June 30, 2026.

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 8th day of September, 2025
 by a roll call vote of Yeas, and Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
<u>Patricia Shames</u>	
<u>Ross Smith</u>	
<u>Alex Kastenberger</u>	
<u>Deely Chmielewski</u>	
<u>Nichole Browner</u>	
<u>Stacy P. Dobson</u>	

* 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.

Budget Summary

1	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	Description: Enter Whole Numbers Only											
3	ESTIMATED BEGINNING FUND BALANCE (Without Student Activity Funds) ¹ as of July 1, 2025		47,868,103	5,345,020	1,487,044	4,094,735	3,525,272	8,206	18,798,529	0	31,473	
4	RECEIPTS/REVENUES (Without Student Activity Funds)											
5	LOCAL SOURCES	1000	74,601,100	6,507,500	4,724,200	4,364,000	2,379,000	70,000	249,900	0	5,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	5,808,258	0	0	3,350,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	3,104,600	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ¹		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	70,000	249,900	0	5,000	
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	70,000	249,900	0	5,000	
12	DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds)											
13	INSTRUCTION	1000	55,131,908	5,506,050		8,481,600	1,142,240	13,192,445		0	15,000	
14	SUPPORT SERVICES	2000	25,917,700	0		0	1,779,235	0		0	0	
15	COMMUNITY SERVICES	3000	564,320	0		0	57,875	0		0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	600,000	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	0	0	5,341,279	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures ³		82,213,928	5,506,050	5,341,279	8,481,600	2,979,350	13,192,445		0	15,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		82,213,928	5,506,050	5,341,279	8,481,600	2,979,350	13,192,445		0	15,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,300,030	1,450	(617,079)	(767,600)	(600,350)	(13,122,445)	249,900	0	(10,000)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS							14,500,000				
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abolishment 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	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 Filled Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on 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						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	14,500,000	0	0	0	

Budget Summary

	A	B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal/Social Retirement/Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁸	8110										
51	Transfer of Working Cash Fund Interest	8120							14,500,000			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and	8170										
57	Int. Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
60	Other Revenues Pledged to Pay Principal on Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
62	Taxes Pledged to Pay Interest on Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
64	Other Revenues Pledged to Pay Interest on Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds ⁹		0	0	0	0	0	0	14,500,000	0	0	
81	Total Other Sources/Uses of Fund		0	0	0	0	0	14,500,000	14,500,000	0	0	
82	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		49,168,133	5,346,470	869,985	3,327,135	2,924,922	1,385,761	4,548,429	0	21,473	
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		0									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		0									
90												

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement / Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2	Description: Enter Whole Numbers Only											
Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2025												
91			47,868,103	5,345,020	1,487,044	4,094,735	3,525,272	8,206	18,798,529	0	31,473	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	74,601,100	6,507,500	4,724,200	4,364,000	2,379,000	70,000	249,900	0	5,000	
94	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	5,808,258	0	0	3,350,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	3,104,600	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ^a		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	70,000	249,900	0	5,000	
98	Receipts/Revenues for "On Behalf" Payments ²	3098	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	70,000	249,900	0	5,000	
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
100	INSTRUCTION	1000	55,131,908	6,506,050	0	8,481,600	1,142,240	13,192,445	0	0	15,000	
102	SUPPORT SERVICES	2000	25,917,700	0	0	0	1,779,235	0	0	0	0	
103	COMMUNITY SERVICES	3000	564,320	0	0	0	57,875	0	0	0	0	
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	600,000	0	0	0	0	0	0	0	0	
105	DEBT SERVICES	5000	0	0	5,341,279	0	0	0	0	0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
107	Total Direct Disbursements/Expenditures ^a		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	0	0	15,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	
109	Total Disbursements/Expenditures		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	0	0	15,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,300,030	1,450	(617,079)	(767,600)	(600,350)	(13,122,445)	249,900	0	(10,000)	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	14,500,000	0	0	0	
113	Total Other Sources of Funds ^b		0	0	0	0	0	14,500,000	0	0	0	
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	14,500,000	0	0	
116	Total Other Uses of Funds ^a		0	0	0	0	0	0	14,500,000	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	14,500,000	(14,500,000)	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		49,168,133	5,346,470	869,965	3,377,135	2,924,922	1,385,761	4,548,429	0	21,473	
119												
SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
120												
121												
122	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement / Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	53,857,687	2,721,450	0	398,050	0	0	0	0	0	56,977,187
125	Employee Benefits	200	13,500,091	825,700	0	8,550	2,979,350	0	0	0	0	17,313,691
126	Purchased Services	300	4,347,500	1,072,650	5,000	8,075,000	0	250,000	0	0	0	13,750,150
127	Supplies & Materials	400	5,166,050	1,886,250	0	0	0	0	0	0	15,000	7,067,300
128	Capital Outlay	500	60,000	0	0	0	0	5,323,900	0	0	0	5,383,900
129	Other Objects	600	2,911,100	0	5,336,279	0	0	0	0	0	0	8,247,379
130	Non-Capitalized Equipment	700	2,146,500	0	0	0	0	7,618,545	0	0	0	9,765,045
131	Termination Benefits	800	225,000	0	0	0	0	0	0	0	0	225,000
132	Total Expenditures		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	0	0	15,000	118,729,652

Summary of Cash Transactions

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Service	Transportation	Retirement/Municipal Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) as of July 1, 2025										
3	Total Direct Receipts & Other Sources ⁸		47,868,103	5,345,020	1,487,044	4,094,735	3,525,272	8,206	18,798,529	0	31,473
4			83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	14,570,000	249,900	0	5,000
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		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	14,570,000	249,900	0	5,000
12	Total Amount Available		131,382,061	11,852,520	6,211,244	11,808,735	5,904,272	14,578,206	19,048,429	0	36,473
13	Total Direct Disbursements & Other Uses ⁹		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	14,500,000	0	15,000
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		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	14,500,000	0	15,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		49,168,133	5,346,470	869,965	3,327,135	2,924,922	1,385,761	4,548,429	0	21,473
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND as of July 1, 2025		0								
24	Total Direct Receipts & Other Sources ⁸										
25	Total Amount Available		0								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity Funds ENDING CASH BALANCE ON HAND as of June 30, 2026		0								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) as of July 1, 2025		47,868,103	5,345,020	1,487,044	4,094,735	3,525,272	8,206	18,798,529	0	31,473
30	Total Direct Receipts & Other Sources ⁸		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	14,570,000	249,900	0	5,000
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	14,570,000	249,900	0	5,000
33	Total Amount Available		131,382,061	11,852,520	6,211,244	11,808,735	5,904,272	14,578,206	19,048,429	0	36,473
34	Total Direct Disbursements & Other Uses ⁹		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	14,500,000	0	15,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		82,213,928	6,506,050	5,341,279	8,481,600	2,979,350	13,192,445	14,500,000	0	15,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds) as of June 30, 2026		49,168,133	5,346,470	869,965	3,327,135	2,924,922	1,385,761	4,548,429	0	21,473

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)		69,225,000	6,306,000	4,674,200	4,189,000	1,005,000		(100)		
6	Leasing Purposes Levy ¹²	1130	755,000								
7	Special Education Purposes Levy	1140	415,000								
8	FICA and Medicare Only Levies	1150					1,214,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		70,395,000	6,306,000	4,674,200	4,189,000	2,219,000	0	(100)	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	365,000				55,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		365,000	0	0	0	55,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	15,000								
25	Summer School Tuition from Other Districts (In State)	1322	20,500								
26	Summer School Tuition from Other Sources (In State)	1323	5,000								
27	Summer School Tuition from Other Sources (Out of State)	1324	10,500								
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		51,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				10,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
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					10,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	734,000	200,000	50,000	165,000	105,000	5,000	250,000		5,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		734,000	200,000	50,000	165,000	105,000	5,000	250,000	0	5,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	1,100,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614	25,000								
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1650									
76	Total Food Service		1,125,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720	514,100								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		514,100	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		514,100								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	575,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890	4,000								
96	Total Textbooks		579,000								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		1,500							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930						65,000			
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Monies from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	708,000								
110	Other Local Revenues (Describe & Itemize)	1999	130,000								
111	Total Other Revenue from Local Sources		838,000	1,500	0	0	0	65,000	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	74,601,100	6,507,500	4,724,200	4,364,000	2,379,000	70,000	249,900	0	5,000
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		74,601,100								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	4,665,758								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-in-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,665,758	0	0	0	0	0		0	0
125	RESTRICTED GRANTS IN AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	600,000								
128	Special Education - Orphanage - Individual	3120	5,000								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		605,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	7,500								
135	CTE - WCEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		7,500	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500									
148	Transportation - Special Education	3510									
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0			0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Tuuant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705									
155	Chicago General Education Block Grant	3766	525,000								
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	5,000								
164	Total Restricted Grants-In-Aid		1,142,500	0	0	3,350,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	5,808,258	0	0	3,350,000	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt.		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET										
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0	0	0	0	0	0	0	0
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210									
187	Special Milk Program	4215	60,000								
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		60,000				0				
194	TITLE I										
195	Title I - Low Income	4300									
196	Title I - Low Income - Neglected Private	4305	775,000								
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		775,000	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	80,000								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		80,000	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	42,500								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	1,375,000								
210	Federal Special Education - IDEA Room & Board	4625	5,000								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		1,422,500	0			0				
214	CTE - PERKINS										
215	CTE - Perkins Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Middle Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905	7,100								
227	Title III - English Language Acquisition	4909	90,000								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	125,000								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	125,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	420,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State		3,104,600	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	3,104,600	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds		83,513,958	6,507,500	4,724,200	7,714,000	2,379,000	70,000	249,900	0	5,000
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds		83,513,958								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	22,590,000	5,558,015	402,900	2,239,750	0	8,000	124,000	225,000	31,147,665
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	525,000								525,000
8	Special Education Programs (Functions 1200 - 1220)	1200	9,700,000	2,961,225	103,800	328,800			5,000		13,098,825
9	Special Education Programs Pre-K	1225			85,000	30,000					115,000
10	Remedial and Supplemental Programs K-12	1250	3,045,000	576,350							3,621,350
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	1,650	25	30,000	10,000					41,675
14	Interscholastic Programs	1500	319,050	3,980				29,500			352,530
15	Summer School Programs	1600	215,600	5,763		30,600					251,963
16	Gifted Programs	1650	835,000	179,080							1,014,080
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	2,159,000	498,220	60,100	39,000					2,756,320
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						2,207,500			2,207,500
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	Tuants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	39,390,300	9,782,658	681,800	2,678,150	0	2,245,000	129,000	225,000	55,131,908
35	Total Instruction (With Student Activity Funds 1999)	1000	39,390,300	9,782,658	681,800	2,678,150	0	2,245,000	129,000	225,000	55,131,908
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	1,485,000	332,945							1,817,945
39	Guidance Services	2120	392,200	60,140	233,000	1,000					686,340
40	Health Services	2130	1,441,000	340,360	170,900	8,000					1,960,260
41	Psychological Services	2140	563,500	118,025	20,000						701,525
42	Speech Pathology & Audiology Services	2150	1,450,000	280,850	12,000	3,000					1,745,850
43	Other Support Services - Pupils (Describe & Itemize)	2190				15,000					15,000
44	Total Support Services - Pupil	2100	5,331,700	1,132,320	435,900	27,000	0	0	0	0	6,926,920
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	712,405	208,031	248,000	27,000		12,500			1,207,936
47	Educational Media Services	2220	2,371,737	571,850	945,000	200,100	60,000	800	1,945,000		6,094,487
48	Assessment & Testing	2230	15,000	2,900	216,500	7,000					240,500
49	Total Support Services - Instructional Staff	2200	3,099,142	781,881	1,409,500	234,100	60,000	13,300	1,945,000	0	7,542,923
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	99,700	33,893	1,011,000			28,500			1,173,093
52	Executive Administration Services	2320	455,800	113,593	7,000	6,000		3,000			585,393
53	Special Area Administration Services	2330	352,700	137,125		1,000		800			491,625
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	908,200	284,551	1,018,000	7,000	0	32,300	0	0	2,250,051
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	3,151,600	1,145,150	16,500	69,800		12,000			4,395,050
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	3,151,600	1,145,150	16,500	69,800	0	12,000	0	0	4,395,050
60	Support Services - Business	2500									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
61	Direction of Business Support Services	2510	145,570	55,431							201,001
62	Fiscal Services	2520	295,300	129,400	318,300	270,000		5,000	55,000		1,073,000
63	Operation & Maintenance of Plant Services	2540			165,000	80,000					245,000
64	Pupil Transportation Services	2550									0
65	Food Services	2560	670,000	3,525	45,000	1,615,000			15,000		2,348,525
66	Internal Services	2570									0
67	Total Support Services - Business	2590	1,110,870	188,356	528,300	1,965,000	0	5,000	70,000	0	3,867,526
68	Support Services - Central	2600									0
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	72,450	41,080	88,000	7,000			1,000		209,530
72	Staff Services	2640	359,425	111,775	160,000	80,000		3,500	1,500		715,700
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	431,875	152,855	248,000	87,000	0	3,500	2,500	0	925,230
75	Other Support Services - Misc. (Describe & Itemize)	2900			2,000	8,000					10,000
76	Total Support Services	2000	14,033,387	3,684,613	3,658,200	2,397,900	60,000	66,100	2,017,500	0	25,917,700
77	COMMUNITY SERVICES (ED)	3000	434,000	32,820	7,500	90,000					564,320
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									0
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						600,000			600,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						600,000			600,000
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units - Transfers (Describe & Itemize)	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			0			600,000			600,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repi 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 (1998))		53,857,687	13,500,091	4,347,500	5,166,050	60,000	2,911,100	2,146,500	225,000	82,213,928
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1998))		53,857,687	13,500,091	4,347,500	5,166,050	60,000	2,911,100	2,146,500	225,000	82,213,928

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,300,030
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,300,030
120											
121	20 OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122	SUPPORT SERVICES (O&M)	2100									
123	Support Services - Pupil	2190									
124	Other Support Services - Pupil (Describe & Itemize)	2500									
125	Support Services - Business	2510									
126	Direction of Business Support Services	2530									
127	Facilities Acquisition & Construction Services	2540									
128	Operation & Maintenance of Plant Services	2550									
129	Pupil Transportation Services	2560									
130	Food Services	2500									
131	Total Support Services - Business	2900	2,721,450	825,700	1,072,650	1,886,250	0	0	0	0	6,506,050
132	Other Support Services - Misc. (Describe & Itemize)	2000									
133	Total Support Services	2000	2,721,450	825,700	1,072,650	1,886,250	0	0	0	0	6,506,050
134	COMMUNITY SERVICES (O&M)	3000									
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									
138	Payments for Special Education Programs	4120									
139	Payments for CTE Program	4140									
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State)	4400									
143	Total Payments to Other Dist & Govt Unit	4000			0						0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									
147	Tax Anticipation Notes	5120									
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149	State Aid Anticipation Certificates	5140									
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									
153	Total Debt Service	5000									
154	PROVISION FOR CONTINGENCIES (O&M)	6000									
155	Total Direct Disbursements/Expenditures		2,721,450	825,700	1,072,650	1,886,250	0	0	0	0	6,506,050
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,450
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									
162	Payments for Special Education Programs	4120									
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
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									
168	Tax Anticipation Notes	5120									
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
170	State Aid Anticipation Certificates	5140									
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
173	Debt Service - Interest on Long-Term Debt	5200						5,336,279			5,336,279
174	Debt Service - Payments of Principal on Long-Term Debt ¹³ (Lease/Purchase)	5300									0
175	Principal Retired (Describe & Itemize)				5,000						5,000
176	Debt Service - Other (Describe & Itemize)	5400			5,000			5,336,279			5,341,279
177	Total Debt Service	5000									0
177	PROVISION FOR CONTINGENCIES (DS)	6000									
178	Total Direct Disbursements/Expenditures				5,000			5,336,279			5,341,279
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(61,000)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2150									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	398,050	8,550	8,075,000						8,481,600
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	398,050	8,550	8,075,000	0	0	0	0	0	8,481,600
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									0
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0						0
198	Total Payments to Other Dist & Govt Units (In-State)	4100									0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Regl 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
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹³ (Lease/Purchase)	5300									0
211	Principal Retired (Describe & Itemize)										0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000									0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		398,050	8,550	8,075,000	0	0	0	0	0	8,481,600
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(767,600)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		318,150							318,150
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		686,850							686,850
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		42,200							42,200
224	Remedial and Supplemental Programs Pre K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
227	Interscholastic Programs	1500		5,310							5,310
228	Summer School Programs	1600		49,780							49,780
229	Gifted Programs	1650		10,500							10,500
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		29,950							29,950
232	Traut Alternative & Optional Programs	1900									0
233	Total Instruction	1000		1,142,240							1,142,240
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		20,600							20,600
237	Guidance Services	2120		35,350							35,350
238	Health Services	2130		224,080							224,080
239	Psychological Services	2140		6,650							6,650
240	Speech Pathology & Audiology Services	2150		25,715							25,715
241	Other Support Services - Pupil (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		312,395							312,395
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		63,135							63,135
245	Educational Media Services	2220		260,200							260,200
246	Assessment & Testing	2230		200							200
247	Total Support Services - Instructional Staff	2200		323,535							323,535
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		22,550							22,550
250	Executive Administration Services	2320		5,500							5,500
251	Special Area Administrative Services	2330		4,875							4,875
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		32,925							32,925
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		235,750							235,750
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		235,750							235,750
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		2,100							2,100
261	Fiscal Services	2520		66,490							66,490
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		647,515							647,515
264	Pupil Transportation Services	2550		27,255							27,255
265	Food Services	2560		35,070							35,070
266	Internal Services	2570									0
267	Total Support Services - Business	2500		778,430							778,430
268	Support Services - Central	2600									0
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		17,050							17,050
272	Staff Services	2640		79,150							79,150
273	Data Processing Services	2650									0
274	Total Support Services - Central	2600		96,200							96,200
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		1,779,235							1,779,235
277	COMMUNITY SERVICES (MR/SS)	3000		57,875							57,875
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	3070									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									

1	A	B	C (100)	D (200)	E (300)	F (400)	G (500)	H (600)	I (700)	J (800)	K (900)
2	Description: Enter Whole Numbers Only	Func#									Total
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	5000						0			0
292	Total Direct Disbursements/Expenditures	5000		2,979,350				0			2,979,350
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(600,150)
294	60 - CAPITAL PROJECTS (CP)										
295	SUPPORT SERVICES (CP)	2000									
296	Support Services - Business										
297	Facilities Acquisition & Construction Services	2530			250,000		5,323,900		7,618,545		13,192,445
298	Other Support Services - Business (Describe & Itemize)	2900									0
299	Total Support Services	2000	0	0	250,000		5,323,900	0	7,618,545		13,192,445
300	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
301	Payments to Other Dist & Govt Units (In-State)	4100									
302	Payments to Regular Programs	4110									0
303	Payment for Special Education Programs	4120									0
304	Payment for CTE Programs	4140									0
305	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0			0			0
306	Total Payments to Other Districts & Govt Units	4000			0			0			0
307	PROVISION FOR CONTINGENCIES (CP)	5000									
308	Total Direct Disbursements/Expenditures		0	0	250,000		5,323,900	0	7,618,545		13,192,445
309	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,117,445)
310											
311	312 70 WORKING CASH FUND (WC)										
312											
313											
314	80 TORT FUND (TF)										
315	INSTRUCTION (IF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900	0	0	0		0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
343	Tuants Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									
348	Guidance Services	2130									
349	Health Services	2130									
350	Psychological Services	2160									
351	Speech Pathology & Audiology Services	2150									
352	Other Support Services - Pupils (Describe & Itemize)	2190									
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									
356	Educational Media Services	2220									
357	Assessment & Testing	2230									
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									
361	Executive Administration Services	2320									
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361									
364	Risk Management and Claims Services Payments	2365									
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2490									
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540									
375	Pupil Transportation Services	2550									
376	Food Services	2560									
377	Internal Services	2570									
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Director of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
397	Total Payments to Other Dist & Govt Units (In-State)	4100									
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹³ (Lease/Purchase	5300									0
425	Principal Retired) (Describe & Itemize)										0
426	Debt Service - Other (Describe & Itemize)	5400									0
427	Total Debt Service	5000			0			0			0
428	PROVISION FOR CONTINGENCIES (TF)	6000									0
429	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
431	FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									0
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540				15,000	0				15,000
436	Total Support Services - Business	2500	0	0	0	15,000	0				15,000
437	Other Support Services - Misc. (Describe & Itemize)	2500									0
438	Total Support Services	2000	0	0	0	15,000	0				15,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹³ (Lease/Purchase	5300									0
451	Principal Retired) (Describe & Itemize)										0
452	Total Debt Service	5000						0			0
453	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
454	Total Direct Disbursements/Expenditures		0	0	0	15,000	0	0	0		15,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										

	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			Expenditures Fund-Function (EstExp tab)	Amount	
5	1190				10-2190	\$ 15,000	Graduation Supplies
6	1290				10-2490		
7	1614	\$ 25,000	Special Milk Program		10-2900	\$ 10,000	Other Support Services - Per ISBE
8	1690				10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890	\$ 4,000	Prior year registration fees		10-5150		
13	1993	\$ 708,000	Health Insurance Revenue		20-2190		
14	1999	\$ 130,000	Mis Revenue		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	\$ 5,000	Library Grant		30-5400	\$ 5,000	Debt Service Management Fee
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190		
30	4998				50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	83,513,958	6,507,500	7,714,000	249,900	97,985,358
Direct Expenditures	82,213,928	6,506,050	8,481,600		97,201,578
Difference	1,300,030	1,450	(767,600)	249,900	783,780
Estimated Fund Balance - June 30, 2026	49,168,133	5,346,470	3,327,135	4,548,429	62,390,167

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 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 2024-2025 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 07016135002 <i>District Number</i> Orland SD 135 <i>District Name</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		47,868,103	5,345,020	4,094,735	18,798,529	76,106,387
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	74,601,100	6,507,500	4,364,000	249,900	85,722,500
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000		0	0		
11	STATE SOURCES	3000	5,808,258	0	3,350,000	0	9,158,258
12	FEDERAL SOURCES	4000	3,104,600	0	0	0	3,104,600
13	Total Receipts/Revenues		83,513,958	6,507,500	7,714,000	249,900	97,985,358
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	55,131,908				55,131,908
16	SUPPORT SERVICES	2000	25,917,700	6,506,050	8,481,600		40,905,350
17	COMMUNITY SERVICES	3000	564,320	0	0		564,320
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	600,000	0	0		600,000
19	DEBT SERVICES	5000		0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		82,213,928	6,506,050	8,481,600		97,201,578
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,300,030	1,450	(767,600)	249,900	783,780
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	14,500,000	14,500,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	(14,500,000)	(14,500,000)
27	ESTIMATED ENDING FUND BALANCE		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	07016135002						
4	District Number						
5	Orland SD 135						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167
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		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167

	A	B	M	N	O	P	Q
1	*School Districts Only 07016135002 <i>District Number</i> Orland SD 135 <i>District Name</i>		ESTIMATED BUDGET FY2027-2028				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167
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		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
2							
3	07016135002						
4	<i>District Number</i>						
5	Orland SD 135						
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)		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167
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		49,168,133	5,346,470	3,327,135	4,548,429	62,390,167

	A	B	W	X	Y	Z
1	*School Districts Only 07016135002 <i>District Number</i> Orland SD 135 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
6	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		76,106,387	62,390,167	62,390,167	62,390,167
7	RECEIPTS/REVENUES	Acct #				
8	LOCAL SOURCES	1000	85,722,500	0	0	0
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
10	STATE SOURCES	3000	9,158,258	0	0	0
11	FEDERAL SOURCES	4000	3,104,600	0	0	0
12	Total Receipts/Revenues		97,985,358	0	0	0
13	DISBURSEMENTS/EXPENDITURES	Funct #				
14	INSTRUCTION	1000	55,131,908	0	0	0
15	SUPPORT SERVICES	2000	40,905,350	0	0	0
16	COMMUNITY SERVICES	3000	564,320	0	0	0
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	600,000	0	0	0
18	DEBT SERVICES	5000	0	0	0	0
19	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
20	Total Disbursements/Expenditures		97,201,578	0	0	0
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		783,780	0	0	0
22	OTHER SOURCES/USES OF FUNDS					
23	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
24	OTHER USES OF FUNDS (8000)		14,500,000	0	0	0
25	TOTAL OTHER SOURCES/USES OF FUNDS		(14,500,000)	0	0	0
26	ESTIMATED ENDING FUND BALANCE		62,390,167	62,390,167	62,390,167	62,390,167
27						

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2025-2026
through Fiscal Year 2028-2029

Orland SD 135 07016135002

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 2025-2026
through Fiscal Year 2028-2029***

- 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 2026 Spending Plan

Orland SD 135

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 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The Director of Curriculum works closely with the building administration to ensure that we maintain and/or increase equitable resource allocation for students so that more dollars benefit students in greater need. EBF helps to fund resources for our low income students, which all of our 30 schools are considered Tier I schools. The District continues to see an increase in our EL and Special Education population which EBF will help to increase and/or maintain programs to close equity and adequacy gaps.

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.)

Top Strategy 1	Top Strategy 2
Focus increased time and attention on special student groups	Improve programs, curriculum, and/or learning tools
The EL population has continued to rise therefore the district will put more focus on supporting these students instructionally. Building based professional development is being offered to provide general education staff opportunities to learn research-based strategies best suited for English Learners. Additional newcomer resources are being purchased to support the increase of newcomer students.	

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Part II: Planned Use of Funds - Adequacy 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 2026 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.

Final Resources / Adequacy Target = Percent of Adequacy	5,145.78	Adequacy Target	\$76,468,918
Base Funding Minimum	\$82,084,326	Percent of Adequacy	107%
Tier Funding = Gross State Contribution	4		\$4,004,783
Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	\$4,004,783		\$4,004,783
	\$488,236		
	\$741,988		
	\$1,616,311		

Notes: Tier funding allocations are published annually at <https://www.fbe.net/pages/equityfunding.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

3) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.

FY 2026 Tier Funding	Estimated
\$4,463	

4) Select the ISBE 2024 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	Student grades or other local academic performance data	Student discipline and behavior data
--	---	--------------------------------------

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)		Principals		Bilingual Parent Advisory Committee			
		Special Ed. Program Director(s)	Other Program Leaders	Yes	Yes	Yes	Yes		
(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.)		School Improvement Teams		Teacher or Support Staff		Community Focus Group(s)			
		School Board Members		Yes		Other			
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 2026 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.)		EL Intervention Teacher		Low-Income Intervention Teacher		Instructional Materials			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)									
Cost Factor Table The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 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 content 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 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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 content 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 2026 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.									
		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding	Budgeted FY 2025 Expenditures (All Resources)	Optional District Narratives				
Core Investments	Core Teachers	\$18,345,639			Enter optional content for core investment decisions				
	Instructional Teachers	\$3,665,328							
	Instructional Facilitator	\$1,951,915							
	Core Intervention Teacher	\$866,675							
	Substitute Teachers	\$663,638							
	Guidance Counselor	\$1,194,206							
	Nurse	\$449,926							
	Supervisory Aide	\$749,725							
	Librarian	\$993,110							
	Librarian Aide	\$562,130							
	Principal	1,464,039							
	Assistant Principal	\$1,275,137							
	Site Staff	\$899,626							
	Subtotal	\$33,086,173							

EBF Spending Plan 30-34		Enter optional context for per student investment decisions	
Gifted	\$457,482		
Professional Development	\$643,224		
Instructional Materials	\$1,672,382		
Assessments	\$174,957		
Computer & Tech	\$1,469,173		
Student Activities	\$931,038		
Maintenance & Operations	\$7,723,831		
Central Office	\$5,146		
Employee Benefits	\$13,663,184		
Subtotal*	\$32,426,956		
Low-income Intervention Teacher	\$968,829		
Low-income Pupil Support Staff	\$868,829		
Low-income Extended Day Teacher	\$904,698		
Low-income Summer School Teacher	\$904,698		
EL Intervention Teacher	\$534,051		
EL Pupil Support Staff	\$534,051		
EL Extended Day Teacher	\$555,572		
EL Summer School Teacher	\$555,572		
EL Core Teacher	\$687,185		
Sp Ed Teacher	\$2,908,583		
Sp Ed Instructional Assistant	\$1,196,739		
Sp Ed Psychologist	\$453,005		
Subtotal	\$10,953,789		
Other Investments			
Total**	\$76,468,318		
* The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.			
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.			
Enter optional context for additional investment decisions			
Tier Funding Check (Cell G30)			
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)			
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 LCES 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.			
Collaboration Opportunity - Organizational Units may find their questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders			
Part III: Support for Special Student Groups			
FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.			
Low-income Students	Estimated	\$836,236	Estimated
English Learners	Estimated	\$152,549	Estimated
Special Education	Estimated	\$1,916,011	Estimated

Organizational Unit Investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Yes	Other Investments
Response Required	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Low-Income Pupil Support	Yes	Low-Income Summer School Teacher	Yes	
	[Optional - Enter \$]		[Optional - Enter \$]		
Organizational Unit Investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher
Response Required	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Yes	Other Investments
	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
Organizational Unit Investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)	Special Education Teacher	Yes	Special Education Psychologist	Yes	
Response Required	[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)	Special Education Instructional Assistant	Yes	Other Investments		
	[Optional - Enter \$]		[Optional - Enter \$]		

Please complete the assurance below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

Plan Assurance

Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.

2) "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required Yes

2) "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in pre-K."

Required Yes

3) "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."

Required Yes

4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.

Required BPAC Meeting Date (MM/DD/YYYY) 10/1/2025
Name of Chair Carita Hall

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 G31, 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 G50)	Complete	Cell G50 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 G101-50.
Assurances 2	Complete	Response required if the value entered in cell G101-50.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meet 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 FY2026 budgeted expenditures over actual FY2025 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 must 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: **Orland SD 135**

RCDT Number: **07016135002**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1.	Executive Administration Services	579,280			579,280	585,393		0	585,393
2.	Special Area Administration Services	499,251			499,251	491,625		0	491,625
3.	Other Support Services - School Administration				0	0		0	0
4.	Direction of Business Support Services	189,235			189,235	201,001	0	0	201,001
5.	Internal Services				0	0		0	0
6.	Direction of Central Support Services				0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8.	Totals	1,267,766	0	0	1,267,766	1,278,019	0	0	1,278,019
9.	Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025	1%							

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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- ¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2025 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 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 - Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Narrative 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing