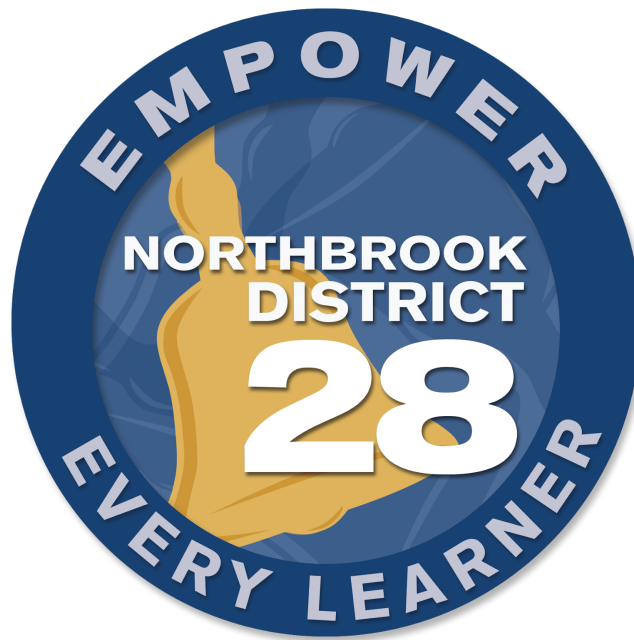




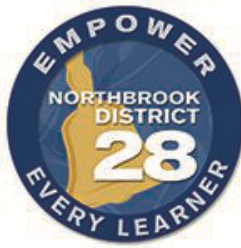
Annual Budget Report

July 1, 2025 through June 30, 2026

**Northbrook School District 28
1475 Maple Avenue
Northbrook, IL 60062**

www.northbrook28.net

INTRODUCTION



Northbrook School District 28
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September 25, 2025

The Northbrook School District 28 budget report for the 2025-2026 Fiscal Year includes details of the budgeting cycle, revenue and expenditure assumptions, budget highlights and factors bearing on the future of the District. This budget is focused on providing the resources needed to support an excellent educational program for students and is aligned with the District's mission to "Empower every learner to grow and change the world."

THE BUDGETING CYCLE

The budget is a financial plan for the fiscal year based on careful estimates both of expenditure needs and anticipated revenue for the purpose of operating the educational programs for the children of Northbrook School District 28.

Preparation

The Board of Education delegates the role of preparing the budget document to the Superintendent, the Chief School Business Official (CSBO), and the Finance Committee.

The educational program is the foundation upon which the budget is built. The administrative team reviews enrollment trends, staffing levels, curriculum initiatives and the strategic plan goals. Educational needs of the District are determined and evaluated with the cooperation of all concerned -- the public, students, staff, and Board members.

Maintenance projects are identified with the 10-year facility master plan and the referendum projects. It incorporates the completion of the Meadowbrook Gymnasium and the start of the other capital projects.

Presentation

After the budget has been prepared in tentative form, the Chief School Business Official presents it to the Board of Education. After a thorough discussion, the Board approves a tentative budget for the fiscal year and places it on display for a period of at least 30 days prior to adoption.

At the regularly scheduled school board meeting in September, the Board holds a public hearing on the tentative budget. After a thorough review, any necessary adjustments are made to the tentative budget, and the Board officially adopts the budget.

Evaluation

The final step in the budgeting process is a determination of how well the budget served its intended purposes. The Board of Education, with assistance from Administration, evaluates the quality of education offered in the schools and determines that there is a proper relationship with the taxpayer's ability and willingness to pay for the educational programs established.

The Administration makes periodic assessments related to the personnel and services being provided. Cost of programs, revenue and tax levy assessments, and an annual external audit are all evaluation measures employed by District 28.

Administration

The Board of Education delegates the administration of the budget to the Superintendent. The Business Office records transactions and frequently provides budget information in an effort to

effectively communicate educational objectives relating to finance, and to properly assist in the budget administration for effective budget control.

Budget Calendar

January 28, 2025	Board approves Fiscal Year 2026 (FY26) Budget Calendar. Board action required to direct the Chief School Business Official to prepare a Tentative Budget for 2025-26.
February – April 2025	Administrative Council reviews budget parameters, scope of program improvements, enrollment impact, and preliminary staffing levels. Principals hire new staff per budget recommendation. New hires are approved by the Board of Education.
July 22, 2025	Board meets to review financials for the year ended June 30, 2025 and adopts a tentative budget for FY26.
July 31, 2025	Publish legal notice of September budget hearing and the tentative budget is made available for public review in the District Office.
September 30, 2025	Conduct public hearing and adopt final budget at the regular September Board Meeting. Budget must be approved by September 30 th each year. State budget filed with the North Cook Intermediate Services Center and County Clerk within 30 days of adoption and posted on the District 28 website.
October 28, 2025	Levy projections prepared using estimated new growth and last year's EAV. Board meets to review tax levy recommendation. Approve "Estimated Levy Resolution". Resolution must be passed not less than twenty days prior to adoption of the tax levy.
December 2, 2025	Public Hearing and adoption of tax levy. Notice published 7 to 14 days prior to hearing according to Truth in Taxation guidelines. Levy filed with the county clerk by the last Tuesday of December.

BUDGET ASSUMPTIONS & BUDGET HIGHLIGHTS

The following is an explanation of revenue and expenditure assumptions that were used to develop the current budget. Also discussed are current year initiatives, highlights and a comparison to the prior year.

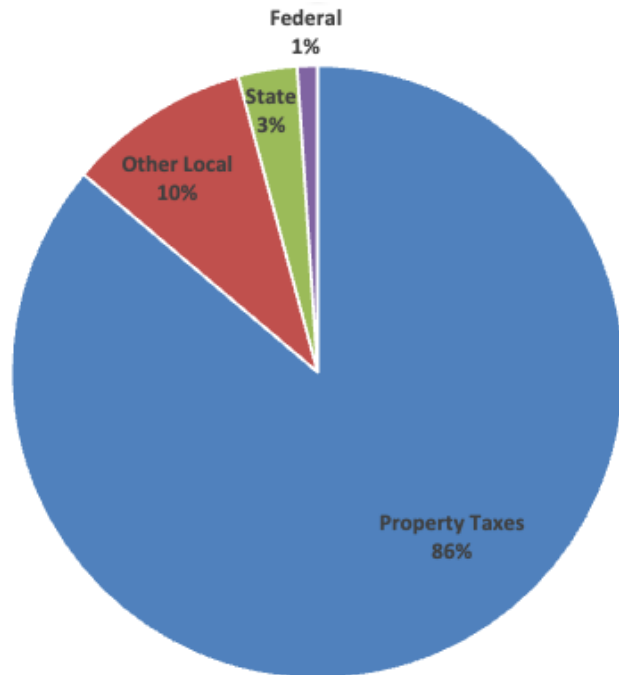
Revenue

The District receives revenues from multiple sources including property tax receipts, state and federal grants, and other local sources. Total revenues for this budget are estimated to be \$55,501,205, which is an 3.16% increase over the prior year's budget.

The majority of funding is received from local property taxes. This year total receipts are estimated at \$47,824,100, or 86% of the total revenues.

Other local revenues include corporate personal property replacement taxes, fees, food service receipts and rental income.

State and Federal Revenue is received in the form of grants, mandated categorical payments, and the Evidence-Based Funding formula.



Budgeted revenue assumptions are as follows:

1. The 2025-26 Budget includes the second installment of 2024 Real Estate Taxes and the first installment of the 2025 Real Estate Taxes.

The 2024 tax receipts are based on the levies made last December. The 2025 taxes (current year taxes) are based on 55% of the prior year. The District is estimating a 98.5% collection rate on property taxes in FY 2026.

The Consumer Price Index (CPI) that corresponds to Fiscal Year 2026 tax receipt collections is 3.4%. Overall, tax receipts are anticipated to increase 4.21% over last year's budget. The increase in taxes is based on potential growth due to the CPI, estimated new growth due to new property, and the recapture levy, pursuant to P.A. 102-0519.

2. The FY 2026 Corporate Personal Property Replacement Taxes (CPPRT) have been estimated based on information released by the Illinois Department of Revenue.

As required by Illinois statute, these receipts have been distributed to the IMRF Fund and the Education Fund.

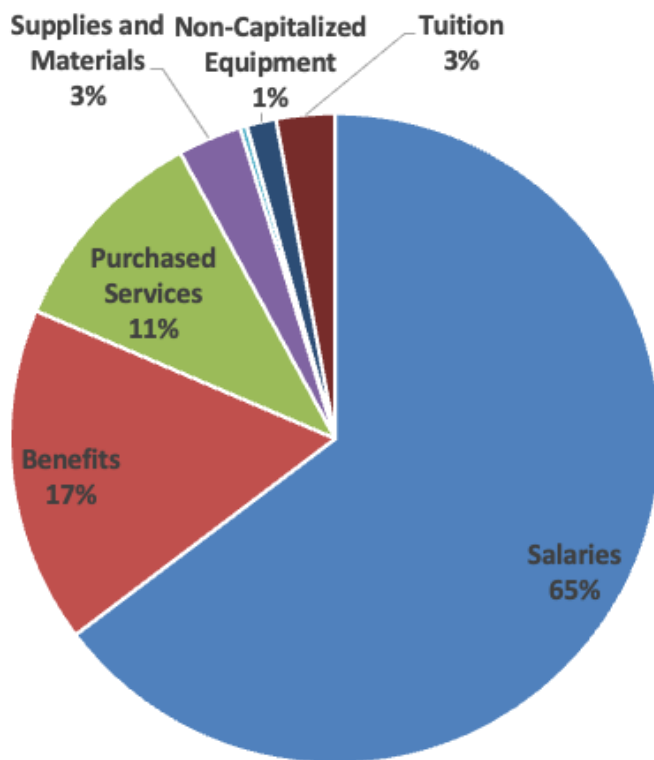
3. Fees include receipts collected for curriculum, textbook and materials, bus service, food service, summer school, and Kid Care. Bus fees for the current year were collected in the prior fiscal year with early registration. Food service sales are expected to continue increasing.

4. Most of the state revenues are received through the Evidence Based Funding Model, which is calculated using 27 essential items, such as class size and programs. The funding incorporates the mandated categorical payments for Special Education Personnel,

Funding for Students Requiring Special Education Services, and Bilingual Education. The budget includes the base-funding minimum and a hold harmless provision.

5. Anticipated contributions from developers of subdivisions have been included based on the known construction schedules.
6. The mandated categorical (MCAT) payments, which have not been incorporated into the funding formula, have been estimated based on the prior year allocations.
7. Federal grant funding has been estimated based on the grant applications that have been submitted and have either been approved or are currently pending approval by the Illinois State Board of Education.
8. Interest revenue has increased compared to the prior year based on the current economic conditions, rates and investments.

Expenditures



Expenditures are categorized by object. Objects include: salaries, benefits, purchased services, supplies and materials, equipment, other objects/contingencies, and tuition.

Total expenditures this year are estimated to be \$83,207,700, including the capital projects funded by the referendum bonds. With capital projects are removed expenditures are \$56,615,700, which is a 2.6% increase from the prior year. This year, 79% of the expenditures are allocated to salaries and benefits.

Expenditures assumptions are based on student enrollment projections, staffing needs, vendor contracts, instructional and facility needs. Continuing the practice from the prior years, individual line items have been analyzed and several have been adjusted based on historical expenditure amounts.

Budgeted expenditure assumptions include:

Educational Fund

The Educational Fund accounts for 87% of the total expenditures. These funds are used for regular and special education student programs, health services, and administrative costs.

1. Salary increases for teachers are 4%, based on the collective bargaining agreement with the Northbrook 28 Federation of Teachers. The instructional assistants received an average increase of 8%. All other categories of employees received a 4% increase. Any

increases in excess of these percentages are due to new positions, market adjustments, teacher lane changes and retirement incentives.

2. Federal Funds are utilized to support the Special Education partnership with True North Educational Cooperative 804, professional development opportunities for staff, and supplies for programs.
3. The employer contribution rate for the Teachers' Retirement System (TRS) and Teachers' Health Insurance Security (THIS) is 1.48%.
4. Health insurance premiums increased 5.61% for the PPO plan and 5.88% for the HMO plan. The new Blue Advantage Illinois HMO program was added this year. The dental insurance premium increased by 4.0%. There was no change from the prior year in the vision, life and disability insurance premiums.
5. Special education tuition costs have been projected based on annual cost increases and current out-of-district student placements. Additionally, TrueNorth has assessed a capital improvement fee to districts to fund capital improvements over the next 10 years. While transitions are planned for the future of the cooperative, this year it will continue to operate as prior years have.
6. The budget for new equipment includes iPads for the refresh cycle for the Learning First program, staff computer replacements, integrated classroom projectors, musical instruments, and classroom furniture.
7. The District anticipates an increase in instructional supplies and purchased services based on need and inflation. The adoption of the new literacy program is included in this budget.

Operations & Maintenance Fund

Budget expenditures include the cost of maintaining the schools, maintenance and custodial staff salaries and benefits, utilities, supplies, and replacement trucks.

Bond and Interest

With the passage of the referendum in April of 2025, the fund will be re-established when tax receipts are collected starting with the second installment of 2025 (received in the fall of 2026). There are no revenues or expenditures budgeted for this year. Prior to the referendum, the bonded indebtedness was retired during the 1981-82 Fiscal Year.

Transportation Fund

Each regular transportation route costs \$410 per day to operate. The anticipated budget increase in the Transportation Fund for the 2025-26 school year is 10.2%.

IMRF/SS Fund

Contribution rates for the Illinois Municipal Retirement Fund (IMRF) are 8.32% for calendar year 2025 and 8.28% for calendar year 2026.

Medicare and social security are also charged to this fund.

Capital Projects Fund

The Capital Projects Fund expenditures include:

- Meadowbrook Gymnasium
- Costs associated with the April 2025 referendum projects, including the new Meadowbrook

School; Greenbriar, Westmoor, and Northbrook Junior High additions and renovations

There are also other minor facility improvement projects planned.

Life Safety Code Work

A ten-year health/life safety survey was completed in 2017. The necessary life safety work as a result of that survey has been completed. An amendment may be necessary to capture items from the 10-year facility master plan. Ongoing projects are funded through the Operations & Maintenance Fund, therefore there are no revenues or expenditures budgeted in this account.

BUDGET SUMMARY

The following chart shows a summary of the Fiscal Year 2026 Budget.

	Budgeted Revenue	Budgeted Expenditures	Interfund Transfers	Contingency	Variance (over) / under
Education	47,451,855	48,981,370	-	-	(1,529,515)
Operations and Maintenance	3,533,000	3,422,920	-	-	110,080
Transportation	2,481,200	2,473,400	-	-	7,800
Municipal Retirement/SS	1,710,150	1,738,010	-	-	(27,860)
Capital Projects	-	26,592,000	26,592,000	-	-
Working Cash	325,000	-	-	-	325,000
TOTALS	55,501,205	83,207,700	26,592,000	-	(1,114,495)

With the combined revenues and expenditures explained in detail previously, there is a projected deficit of \$1,114,495 this fiscal year.

Fund Balances

The projected fiscal year end fund balances have been estimated based on the Fiscal Year 2024 Annual Financial Report, the unaudited expenditure and revenue activity in Fiscal Year 2025, and projected revenues and expenditures for fiscal year 2026. Following is a summary of those balances, which assumes the total contingency is expended.

	Unaudited Fund Balance July 1, 2025	Estimated Effect on Fund Balance	Projected Fund Balance June 30, 2026
ESTIMATED FUND BALANCES			
Education	10,646,885	(1,529,515)	9,117,370
Operations and Maintenance	452,112	110,080	562,192
Transportation	678,620	7,800	686,420
Municipal Retirement/SS	901,437	(27,860)	873,577
Capital Projects	-	-	-
Working Cash	7,604,829	325,000	7,929,829
TOTALS	20,283,883	(1,114,495)	19,169,388

FACTORS BEARING ON THE FUTURE

The District's fund balance will continue to decline, as expenditures continue to outpace revenues. The District should evaluate future spending priorities and prospective revenue opportunities.

The collective bargaining agreement with the Northbrook Federation of Teachers District 28 will expire at the end of this fiscal year. The District looks forward to working with the union and all staff members to provide the students with a high-quality education, while remaining fiscally responsible.

The capital improvements, including a new Meadowbrook School, renovations and additions at each of the other schools, will have a positive impact on student learning and facility efficiency.

Northbrook Court is undergoing a major, multi-phase, mixed-use redevelopment. The project includes retail, dining, single-family and multi-unit residential components. The plan is now to build the residential addition first and delay the retail redevelopment. The development of Lake Cook Crossing at the corner of Lake Cook and Waukegan Roads is underway and includes 254 residential units. Both projects will have an impact on the district's enrollment.

The District continues to monitor changes at the Federal level and the potential impact to finances and the instructional program.

CONCLUSION

The proposed budget for fiscal year 2026 outlines District 28's plans for the 2025-26 school year and our best estimate of program needs. This budget supports the District's ability to be flexible and adaptable in these challenging times, while continuing to provide exceptional educational opportunities for our students. Should additional information become available that would substantially affect the appropriations set forth in the proposed budget, those appropriations could be amended before the regular board meeting in July 2026.

For questions concerning the budget, contact Jessica Donato, Chief School Business Official.

Budget Comparisons

Comparative Schedule of Actual to Budget Expenditures
Fiscal Year 2025

	2024-2025 Actual-Unaudited	2024-2025 Amended Budget	Variance	Percent of Budget
EDUCATION FUND				
Salaries	34,259,112	34,125,055	134,057	100.4%
Benefits	7,273,598	7,467,960	(194,362)	97.4%
Purchased Services	2,798,756	3,230,250	(431,494)	86.6%
Supplies and Materials	719,993	894,980	(174,987)	80.4%
Capital Outlay	7,148	22,150	(15,002)	32.3%
Other Objects ⁽¹⁾	28,338	34,470	(6,132)	82.2%
Non-Capitalized Equipment	633,964	717,500	(83,536)	88.4%
Tuition	1,602,810	1,801,210	(198,400)	89.0%
TOTALS	47,323,719	48,293,575	(969,856)	98.0%
OPERATIONS AND MAINTENANCE FUND				
Salaries	1,635,791	1,625,400	10,391	100.6%
Benefits	358,569	346,800	11,769	103.4%
Purchased Services	566,279	551,500	14,779	102.7%
Supplies and Materials	497,826	532,000	(34,174)	93.6%
Capital Outlay	59,716	58,700	1,016	101.7%
Other Objects ⁽¹⁾	100	-	100	-
Non-Capitalized Equipment	21,046	15,100	5,946	139.4%
TOTALS	3,139,327	3,129,500	9,827	100.3%
TRANSPORTATION FUND				
Purchased Services	2,356,431	2,241,000	115,431	105.2%
Supplies	141	3,000	(2,859)	4.7%
TOTALS	2,356,572	2,244,000	112,572	105.0%
ALL FUNDS				
Salaries	35,894,903	35,750,455	144,448	100.4%
Benefits	7,632,167	7,814,760	(182,593)	97.7%
Purchased Services	5,721,466	6,022,750	(301,284)	95.0%
Supplies and Materials	1,217,960	1,429,980	(212,020)	85.2%
Capital Outlay	66,864	80,850	(13,986)	82.7%
Other Objects ⁽¹⁾	28,438	34,470	(6,032)	82.5%
Non-Capitalized Equipment	655,010	732,600	(77,590)	89.4%
Tuition	1,602,810	1,801,210	(198,400)	89.0%
IMRF/SS - Fund 5	1,625,445	1,526,350	99,095	106.5%
Capital Projects - Fund 6	1,948,867	1,930,000	18,867	101.0%
TOTALS	56,393,930	57,123,425	(729,495)	98.7%

⁽¹⁾ Includes provisions for contingencies

	2024-2025 Actual-Unaudited	2024-2025 Amended Budget	Variance	Percent of Budget
Interfund Transfers				
Education	(1,128,607)	(1,208,250)	79,643	(1,287,893)
Operations and Maintenance	(820,750)	(721,750)	(99,000)	113.7%
Capital Projects	1,949,357	1,930,000	19,357	101.0%

NORTHBROOK SCHOOL DISTRICT 28

Actual Revenues Received-Unaudited
Fiscal Year 2025

		Education	Operations and Maintenance	Transportation	Municipal Retirement/SS	Capital Projects	Working Cash	Fire Prevention and Safety	TOTALS
Ad Valorem taxes levied	1100	37,542,235	3,364,452	1,441,908	1,504,391				43,852,986
Revenue for other units	1200	1,802,695			25,000				1,827,695
Tuition	1300	337,449							337,449
Transportation Fees	1400			293,059					293,059
Earnings on investments	1500	962,476	53,262	99,650	58,878		343,140		1,517,406
Food service	1600	421,371							421,371
Pupil activities	1700	35,293							35,293
Registration	1800	239,872							239,872
Other local revenue	1900	625,133	53,950						679,083
State grants	3000	1,093,945	50,000	527,364					1,671,309
Federal grants	4000	761,548							761,548
TOTAL REVENUES		43,822,017	3,521,664	2,361,981	1,588,269	-	343,140	-	51,637,071

INSTRUCTION - 1000

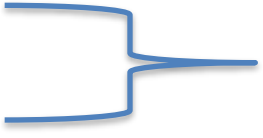
		Education	Operations and Maintenance	Transportation	Municipal Retirement/SS	Capital Projects	Working Cash	TOTALS
Regular Programs	1100	23,582,631			555,425			24,138,056
Special Programs	1200	6,753,719			319,397			7,073,116
Interscholastic Programs	1500	1,155,190			26,011			1,181,201
Summer School Programs	1600	192,270			7,854			200,124
Gifted Programs	1650	517,008			5,911			522,919
Bilingual Programs	1800	836,765			9,350			846,115
TOTAL INSTRUCTION		33,037,583	-	-	923,948	-	-	33,961,531
SUPPORT SERVICES - 2000								
Pupils	2100	5,550,846			186,290			5,737,136
Instructional Staff	2200	1,615,266			26,474			1,641,740
General Administration	2300	1,238,937			23,414			1,262,351
School Administration	2400	1,968,380			111,435			2,079,815
Business	2500	1,024,778	3,139,328	2,356,571	289,659	1,948,867		8,759,203
Central	2600	627,591			29,952			657,543
Other	2900	-			-			-
TOTAL SUPPORT SERVICES		12,025,798	3,139,328	2,356,571	667,224	1,948,867	-	20,137,788
Other Community Services	3000	338,091			34,274			372,365
Non-Program Charges	4000	1,922,248						1,922,248
Provision for Contingencies	6000							-
TOTAL EXPENDITURES		47,323,720	3,139,328	2,356,571	1,625,446	1,948,867	-	56,393,932
Fund Balance Transfers	8000	1,128,606	820,750					1,949,356

Unaudited Fund Reserve Summary Schedule
Fiscal Year 2025

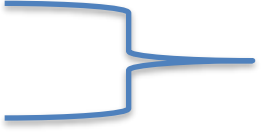
	Fund Reserves July 1, 2024	(+) Revenues Received	(-) Expenditures Disbursed	Interfund Transfers	(=) Fund Reserves June 30, 2025
Education	15,277,194	43,822,017	47,323,720	(1,128,606)	10,646,885
Operations and Maintenance	890,526	3,521,664	3,139,328	(820,750)	452,112
Transportation	673,210	2,361,981	2,356,571	-	678,620
Municipal Retirement/SS	938,614	1,588,269	1,625,446	-	901,437
Capital Projects	99,614	-	1,948,867	1,949,356	-
Working Cash	7,261,689	343,140	-	-	7,604,829
TOTALS	25,140,847	51,637,071	56,393,932	-	20,283,883
Amount of increase/decrease in fund reserves over Fiscal Year 2022					(4,756,861)

ALL FUNDS EXECUTIVE SUMMARY 2024-2025

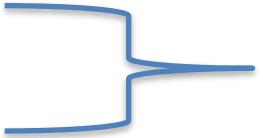
Revenues Received

Budgetary	54,618,257		94.5%
Actual Result	51,637,071		

Expenditures Disbursed

Budgetary	57,123,425		98.7%
Actual Result	56,393,932		

Forecasted Fund Reserves

Budgetary	20,604,023		98.4%
Actual Result	20,283,883		

Comparative Schedule of Budgetary Expenditures
Fiscal Years 2025 and 2026

	2025-2026 Budget	2024-2025 Budget	Variance	Percent Change
EDUCATION FUND				
Salaries	34,936,050	34,125,055	810,995	2.4%
Benefits	7,357,250	7,467,960	(110,710)	-1.5%
Purchased Services	2,937,190	3,230,250	(293,060)	-9.1%
Supplies and Materials	1,254,890	894,980	359,910	40.2%
Capital Outlay	11,500	22,150	(10,650)	-48.1%
Other Objects ⁽¹⁾	13,200	34,470	(21,270)	-61.7%
Non-Capitalized Equipment	816,290	717,500	98,790	13.8%
Tuition	1,655,000	1,801,210	(146,210)	-8.1%
TOTALS	48,981,370	48,293,575	687,795	1.4%
OPERATIONS AND MAINTENANCE FUND				
Salaries	1,690,100	1,625,400	64,700	4.0%
Benefits	380,120	346,800	33,320	9.6%
Purchased Services	629,500	551,500	78,000	14.1%
Supplies and Materials	539,400	532,000	7,400	1.4%
Capital Outlay	173,500	58,700	114,800	195.6%
Other Objects ⁽¹⁾	300	-	300	-
Non-Capitalized Equipment	10,000	15,100	(5,100)	-33.8%
TOTALS	3,422,920	3,129,500	293,420	9.4%
TRANSPORTATION FUND				
Purchased Services	2,471,900	2,241,000	230,900	10.3%
Supplies and Materials	1,500	3,000	(1,500)	-50.0%
TOTALS	2,473,400	2,244,000	229,400	10.2%
ALL FUNDS				
Salaries	36,626,150	35,750,455	875,695	2.4%
Benefits	7,737,370	7,814,760	(77,390)	-1.0%
Purchased Services	6,038,590	6,022,750	15,840	0.3%
Supplies and Materials	1,795,790	1,429,980	365,810	25.6%
Capital Outlay	185,000	80,850	104,150	128.8%
Other Objects ⁽¹⁾	13,500	34,470	(20,970)	-60.8%
Non-Capitalized Equipment	826,290	732,600	93,690	12.8%
Tuition	1,655,000	1,801,210	(146,210)	-8.1%
IMRF/SS - Fund 5 ⁽¹⁾	1,738,010	1,526,350	211,660	13.9%
Capital Projects - Fund 6 ⁽¹⁾	26,592,000	1,930,000	24,662,000	1277.8%
TOTALS	83,207,700	57,123,425	26,084,275	45.7%

⁽¹⁾ Includes provisions for contingencies

	2025-2026 Budget	2024-2025 Budget	Variance	Percent Change
Interund Transfers				
Education	-	(961,500)	961,500	-100.0%
Operations and Maintenance	-	(475,000)	475,000	-100.0%
Capital Projects	26,592,000	1,930,000	24,662,000	1277.8%

Previous Year Actual Results to Current Year Budget

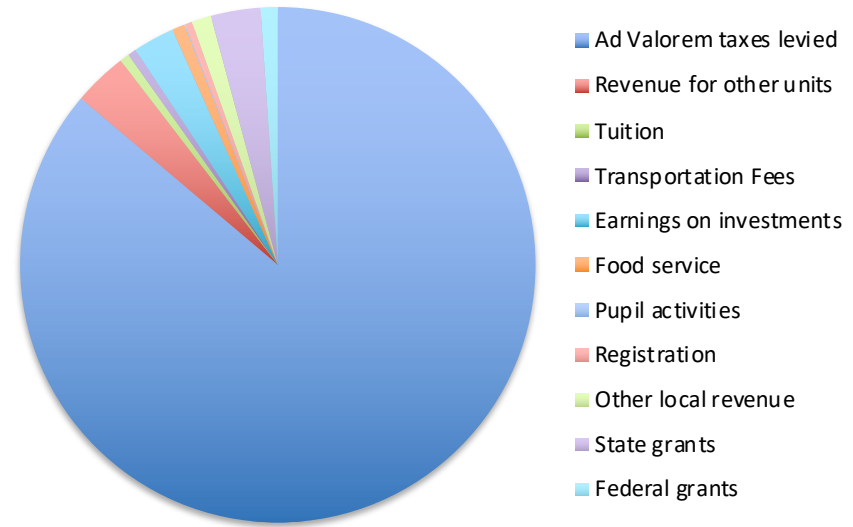
	2024-2025	2025-2026		Percent
	Actual-Unaudited	Budget	Variance	+/-
EDUCATION FUND				
Salaries	34,259,112	34,936,050	676,938	2.0%
Benefits	7,273,598	7,357,250	83,652	1.2%
Purchased Services	2,798,756	2,937,190	138,434	4.9%
Supplies and Materials	719,993	1,254,890	534,897	74.3%
Capital Outlay	7,148	11,500	4,352	60.9%
Other Objects ⁽¹⁾	28,338	13,200	(15,138)	-53.4%
Non-Capitalized Equipment	633,964	816,290	182,326	28.8%
Tuition	1,602,810	1,655,000	52,190	3.3%
TOTALS	47,323,719	48,981,370	1,657,651	3.5%
OPERATIONS AND MAINTENANCE FUND				
Salaries	1,635,791	1,690,100	54,309	3.3%
Benefits	358,569	380,120	21,551	6.0%
Purchased Services	566,279	629,500	63,221	11.2%
Supplies and Materials	497,826	539,400	41,574	8.4%
Capital Outlay	59,716	173,500	113,784	190.5%
Other Objects ⁽¹⁾	100	300	200	0.0%
Non-Capitalized Equipment	21,046	10,000	(11,046)	-52.5%
TOTALS	3,139,327	3,422,920	283,593	9.0%
TRANSPORTATION FUND				
Purchased Services	2,356,431	2,471,900	115,469	4.9%
Supplies and Materials	141	1,500	1,359	
TOTALS	2,356,572	2,473,400	116,828	5.0%
ALL FUNDS				
Salaries	35,894,903	36,626,150	731,247	2.0%
Benefits	7,632,167	7,737,370	105,203	1.4%
Purchased Services	5,721,466	6,038,590	317,124	5.5%
Supplies and Materials	1,217,960	1,795,790	577,830	47.4%
Capital Outlay	66,864	185,000	118,136	176.7%
Other Objects ⁽¹⁾	28,438	13,500	(14,938)	-52.5%
Non-Capitalized Equipment	655,010	826,290	171,280	26.1%
Tuition	1,602,810	1,655,000	52,190	3.3%
IMRF/SS - Fund 5	1,625,445	1,738,010	112,565	6.9%
Capital Projects - Fund 6	1,948,867	26,592,000	24,643,133	1264.5%
TOTALS	56,393,930	83,207,700	26,813,770	47.5%

⁽¹⁾ Includes provisions for contingencies

	2024-2025	2025-2026		Percent
	Actual-Unaudited	Budget	Variance	+/-
Interund Transfers				
Education	(1,128,607)	-	1,128,607	-
Operations and Maintenance	(820,750)	-	820,750	-100.0%
Capital Projects	1,949,357	26,592,000	24,642,643	1264.1%

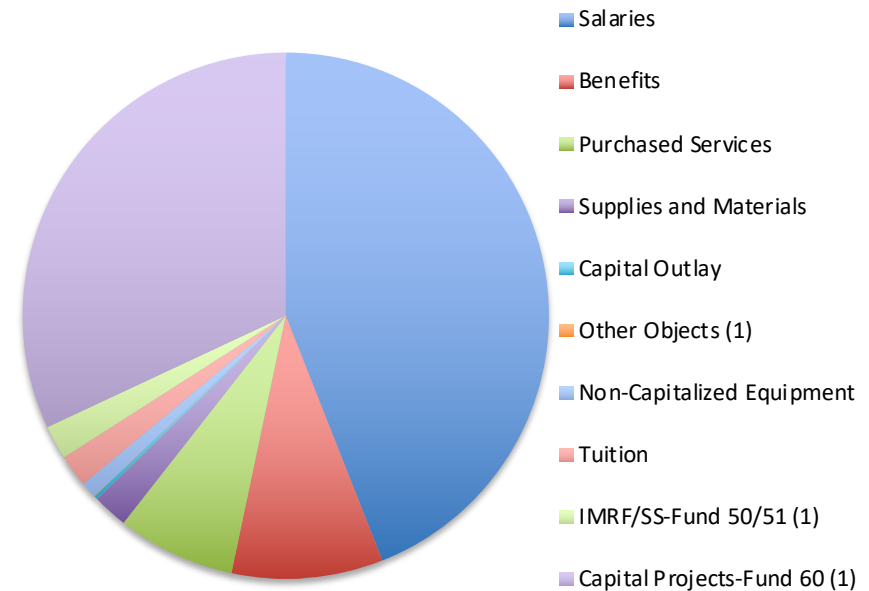
	2025-2026 Budget	Percent of Funds
REVENUES (ALL FUNDS)		
Ad Valorem taxes levied	47,824,100	86.2%
Revenue for other units	1,882,155	3.4%
Tuition	333,000	0.6%
Transportation Fees	294,250	0.5%
Earnings on investments	1,446,000	2.6%
Food service	438,500	0.8%
Pupil activities	34,300	0.1%
Registration	245,000	0.4%
Other local revenue	682,000	1.2%
State grants	1,727,400	3.1%
Federal grants	594,500	1.1%
TOTALS	55,501,205	100.0%

Budgetary Revenue



Budgetary Expenditures

EXPENDITURES (ALL FUNDS)		
Salaries	36,626,150	44.0%
Benefits	7,737,370	9.3%
Purchased Services	6,038,590	7.3%
Supplies and Materials	1,795,790	2.2%
Capital Outlay	185,000	0.2%
Other Objects ⁽¹⁾	13,500	0.0%
Non-Capitalized Equipment	826,290	1.0%
Tuition	1,655,000	2.0%
IMRF/SS-Fund 50/51 ⁽¹⁾	1,738,010	2.1%
Capital Projects-Fund 60 ⁽¹⁾	26,592,000	32.0%
TOTALS	83,207,700	100.0%



⁽¹⁾ Includes provisions for contingencies

	Budgeted Revenue	Budgeted Expenditures	Interfund Transfers	Contingency	Variance (over) / under
Education	47,451,855	48,981,370	-	-	(1,529,515)
Operations and Maintenance	3,533,000	3,422,920	-	-	110,080
Transportation	2,481,200	2,473,400	-	-	7,800
Municipal Retirement/SS	1,710,150	1,738,010	-	-	(27,860)
Capital Projects	-	26,592,000	26,592,000	-	-
Working Cash	325,000	-	-	-	325,000
TOTALS	55,501,205	83,207,700	26,592,000	-	(1,114,495)

	Unaudited Fund Balance July 1, 2025	Estimated Effect on Fund Balance	Projected Fund Balance June 30, 2026
ESTIMATED FUND BALANCES			
Education	10,646,885	(1,529,515)	9,117,370
Operations and Maintenance	452,112	110,080	562,192
Transportation	678,620	7,800	686,420
Municipal Retirement/SS	901,437	(27,860)	873,577
Capital Projects	-	-	-
Working Cash	7,604,829	325,000	7,929,829
TOTALS	20,283,883	(1,114,495)	19,169,388

ISBE BUDGET FORM

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: Northbrook SD 28

District RCDT No: 05016028002

Unbalanced budget; however, a Deficit
Reduction Plan is not required at this time.

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 Northbrook SD 28, 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 Northbrook SD 28,
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 30 day of September, 20 25,
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 30 day of September, 20 25
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
whichever comes first. Budgets are submitted through IWAS:

<https://apps.isbe.net/iwas/asp/login.asp?is=true>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2025		9,981,249	817,472	0	793,491	934,860	0	7,485,841	0	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	45,769,455	3,483,000	0	1,891,700	1,710,150	0	325,000	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER	2000										
7	DISTRICT		0	0		0	0					
8	STATE SOURCES	3000	1,087,900	50,000	0	589,500	0	0	0	0	0	
9	FEDERAL SOURCES	4000	594,500	0	0	0	0	0	0	0	0	
10	Total Direct Receipts/Revenues *		47,451,855	3,533,000	0	2,481,200	1,710,150	0	325,000	0	0	
11	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
12	Total Receipts/Revenues		47,451,855	3,533,000	0	2,481,200	1,710,150	0	325,000	0	0	
13	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
14	INSTRUCTION	1000	34,410,725				1,033,900			0		
15	SUPPORT SERVICES	2000	12,204,355	3,422,920		2,473,400	669,660	26,592,000		0	0	
16	COMMUNITY SERVICES	3000	356,935	0		0	34,450			0		
17	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,009,355	0	0	0	0	0		0	0	
18	DEBT SERVICES	5000	0	0	0	0	0			0	0	
19	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
20	Total Direct Disbursements/Expenditures ⁹		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000		0	0	
21	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
22	Total Disbursements/Expenditures		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000		0	0	
23	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,529,515)	110,080	0	7,800	(27,860)	(26,592,000)	325,000	0	0	
24	OTHER SOURCES/USES OF FUNDS											
25	OTHER SOURCES OF FUNDS (7000)											
26	PERMANENT TRANSFER FROM VARIOUS FUNDS											
27	Abolishment the Working Cash Fund ¹⁶	7110										
28	Abatement of the Working Cash Fund ¹⁶	7110	0	0	0	0	0	0		0	0	
29	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0	
30	Transfer Among Funds	7130	0	0		0						
31	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0	
32	Transfer from Capital Projects Fund to O&M Fund	7150		0								
33	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
34	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
35	SALE OF BONDS (7200)											
36	Principal on Bonds Sold ⁴	7210	0	0		0		94,900,000	0	0	0	
37	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0	
38	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0	
39	Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0		0	0	
40	Transfer to Debt Service to Pay Principal on Leases	7400			0							
41	Transfer to Debt Service to Pay Interest on Leases	7500			0							
42	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
43	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
44	Transfer to Capital Projects Fund	7800						0				
45	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0	
46	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0	
47	Total Other Sources of Funds ⁸		0	0	0	0	0	94,900,000	0	0	0	
48	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130	0	0		0						
53	Transfer of Interest ⁶	8140	0	0	0	0	0	0		0		
54	Transfer from Capital Projects Fund to O&M Fund	8150						0				
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 Int Proceeds to Debt Service Fund	8170									0	
57	Taxes Pledged to Pay Principal on Leases	8410	0	0				0				
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420	0	0				0				
59	Other Revenues Pledged to Pay Principal on Leases	8430	0	0				0				
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440	0	0				0				
61	Taxes Pledged to Pay Interest on Leases	8510	0	0				0				
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520	0	0				0				
63	Other Revenues Pledged to Pay Interest on Leases	8530	0	0				0				
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540	0	0				0				
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0								
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0								
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0								
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0								
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0								
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0								

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0								
73	Taxes Transferred to Pay for Capital Projects	8810	0	0								
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0								
75	Other Revenues Pledged to Pay for Capital Projects	8830	0	0								
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0								
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0				0
78	Other Uses Not Classified Elsewhere	8990	0	0		0	0	0	0	0	0	0
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	94,900,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		8,451,734	927,552	0	801,291	907,000	68,308,000	7,810,841	0	0	0
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		0									
83	RECEIPTS/REVENUES (For Student Activity Funds)											
84	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
85	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
86	Total Student Activity Direct Disbursements/Expenditures	1999	0									
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
88	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		0									
89	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		9,981,249	817,472	0	793,491	934,860	0	7,485,841	0	0	0
90	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
91	LOCAL SOURCES	1000	45,769,455	3,483,000	0	1,891,700	1,710,150	0	325,000	0	0	0
92	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
93	STATE SOURCES	3000	1,087,900	50,000	0	589,500	0	0	0	0	0	0
94	FEDERAL SOURCES	4000	594,500	0	0	0	0	0	0	0	0	0
95	Total Direct Receipts/Revenues ⁸		47,451,855	3,533,000	0	2,481,200	1,710,150	0	325,000	0	0	0
96	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	0
97	Total Receipts/Revenues		47,451,855	3,533,000	0	2,481,200	1,710,150	0	325,000	0	0	0
98	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
99	INSTRUCTION	1000	34,410,725				1,033,900			0		
100	SUPPORT SERVICES	2000	12,204,355	3,422,920		2,473,400	669,660	26,592,000		0	0	
101	COMMUNITY SERVICES	3000	356,935	0		0	34,450			0		
102	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,009,355	0	0	0	0	0		0	0	
103	DEBT SERVICES	5000	0	0	0	0	0			0	0	
104	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
105	Total Direct Disbursements/Expenditures ⁹		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000		0	0	
106	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
107	Total Disbursements/Expenditures		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000		0	0	
108	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,529,515)	110,080	0	7,800	(27,860)	(26,592,000)	325,000	0	0	0
109	OTHER SOURCES/USES OF FUNDS											
110	OTHER SOURCES OF FUNDS (7000)											
111	Total Other Sources of Funds ⁸		0	0	0	0	0	94,900,000	0	0	0	0
112	OTHER USES OF FUNDS (8000)											
113	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
114	Total Other Sources/Uses of Fund		0	0	0	0	0	94,900,000	0	0	0	0
115	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		8,451,734	927,552	0	801,291	907,000	68,308,000	7,810,841	0	0	0
116	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
117	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
118	Object Name											
119	Salaries	100	34,936,050	1,690,100		0		92,000		0	0	36,718,150
120	Employee Benefits	200	7,357,250	380,120		0	1,738,010	25,000		0	0	9,500,380
121	Purchased Services	300	2,937,190	629,500	0	2,471,900		1,975,000		0	0	8,013,590
122	Supplies & Materials	400	1,254,890	539,400		1,500		0		0	0	1,795,790
123	Capital Outlay	500	11,500	173,500		0		24,500,000		0	0	24,685,000
124	Other Objects	600	1,668,200	300	0	0	0	0		0	0	1,668,500
125	Non-Capitalized Equipment	700	816,290	10,000		0		0		0	0	826,290
126	Termination Benefits	800	0	0		0				0		0
127	Total Expenditures		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000		0	0	83,207,700

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		15,382,702	1,197,249	0	957,280	991,543	0	7,261,688	0	0
	Total Direct Receipts & Other Sources ⁸		47,451,855	3,533,000	0	2,481,200	1,710,150	94,900,000	325,000	0	0
	OTHER RECEIPTS										
	Interfund Loans Payable (Loans from Other Funds)	411	0	0	0	0	0	0		0	0
	Interfund Loans Receivable (Repayment of Loans)	141	0	0		0			0		
	Notes and Warrants Payable	433	0	0	0	0	0			0	0
	Other Current Assets	199	0	0	0	0	0	0	0	0	0
	Total Other Receipts		0	0	0	0	0	0	0	0	0
	Total Direct Receipts, Other Sources, & Other Receipts		47,451,855	3,533,000	0	2,481,200	1,710,150	94,900,000	325,000	0	0
	Total Amount Available		62,834,557	4,730,249	0	3,438,480	2,701,693	94,900,000	7,586,688	0	0
	Total Direct Disbursements & Other Uses ⁹		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000	0	0	0
	OTHER DISBURSEMENTS										
	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141	0	0		0			0		
	Interfund Loans Payable (Repayment of Loans)	411	0	0	0	0	0	0		0	0
	Notes and Warrants Payable	433	0	0	0	0	0			0	0
	Other Current Liabilities	499	0	0	0	0	0	0	0	0	0
	Total Other Disbursements		0	0	0	0	0	0	0	0	0
	Total Direct Disbursements, Other Uses, & Other Disbursements		48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000	0	0	0
	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		13,853,187	1,307,329	0	965,080	963,683	68,308,000	7,586,688	0	0
	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025	0									
	Total Direct Receipts & Other Sources ⁸	0									
	Total Amount Available	0									
	Total Direct Disbursements & Other Uses ⁹	0									
	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026	0									
	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025	15,382,702	1,197,249	0	957,280	991,543	0	7,261,688	0	0	
	Total Direct Receipts & Other Sources ⁸	47,451,855	3,533,000	0	2,481,200	1,710,150	94,900,000	325,000	0	0	
	Total Other Receipts	0	0	0	0	0	0	0	0	0	
	Total Direct Receipts, Other Sources, & Other Receipts	47,451,855	3,533,000	0	2,481,200	1,710,150	94,900,000	325,000	0	0	
	Total Amount Available	62,834,557	4,730,249	0	3,438,480	2,701,693	94,900,000	7,586,688	0	0	
	Total Direct Disbursements & Other Uses ⁹	48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000	0	0	0	
	Total Other Disbursements	0	0	0	0	0	0	0	0	0	
	Total Direct Disbursements, Other Uses, & Other Disbursements	48,981,370	3,422,920	0	2,473,400	1,738,010	26,592,000	0	0	0	
	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026	13,853,187	1,307,329	0	965,080	963,683	68,308,000	7,586,688	0		

	A	B	C	D	E	F	G	H	I	J	K
1	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)	-	41,296,500	3,378,000	0	1,515,200	647,800	0	0	0	0
6	Leasing Purposes Levy ¹²	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA and Medicare Only Levies	1150					986,600				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		41,296,500	3,378,000	0	1,515,200	1,634,400	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	1,857,155	0	0	0	25,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,857,155	0	0	0	25,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	173,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	160,000								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		333,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				265,000					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				29,250					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					

	A	B	C	D	E	F	G	H	I	J	K
1	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											
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					294,250					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	935,000	53,000	0	82,250	50,750	0	325,000	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530	0	0	0	0	0	0	0	0	0
68	Total Earnings on Investments		935,000	53,000	0	82,250	50,750	0	325,000	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	425,000								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	13,500								
74	Sales to Adults	1620	0								
75	Other Food Service (Describe & Itemize)	1690	0								
76	Total Food Service		438,500								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other	1719	0	0							
80	Fees	1720	34,300	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
83	Student Activity Fund Revenues	1799	0								
84	Total District/School Activity Income (without Student Activity Funds 1799)		34,300	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		34,300								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	245,000								
88	Textbook Rentals - Summer School Textbooks	1812	0								
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Textbook Rentals - Other (Describe & Itemize)	1819	0								
91	Textbook Sales - Regular Textbooks	1821	0								
92	Textbook Sales - Summer School	1822	0								
93	Textbook Sales - Adult/Continuing Education	1823	0								
94	Textbook Sales - Other (Describe & Itemize)	1829	0								
95	Other Textbook Income (Describe & Itemize)	1890	0								
96	Total Textbooks		245,000								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	52,000							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	630,000	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0		0					
102	Refund of Prior Years' Expenditures	1950	0	0	0	0	0			0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0		0			0			
107	Payment from Other Districts	1991	0	0	0	0	0	0			
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	0	0	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		630,000	52,000	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	45,769,455	3,483,000	0	1,891,700	1,710,150	0	325,000	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		45,769,455								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100	0	0		0	0				
116	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
117	Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300	0	0		0	0				
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	1,060,900	0	0	0	0	0		0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
	Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
123			0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		1,060,900	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	25,000			0					
128	Special Education - Orphanage - Individual	3120	0			0					
129	Special Education - Orphanage - Summer Individual	3130	0			0					
130	Special Education - Other <i>(Describe & Itemize)</i>	3199	0	0		0					
131	Total Special Education		25,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other <i>(Describe & Itemize)</i>	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	State Free Lunch & Breakfast	3360	500								
142	School Breakfast Initiative	3365	0	0			0				
143	Driver Education	3370	0	0							
144	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
145	Adult Education - Other <i>(Describe & Itemize)</i>	3499	0	0	0	0	0	0	0	0	0
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500	0	0		4,500	0				
148	Transportation - Special Education	3510	0	0		585,000	0				
149	Transportation - Other <i>(Describe & Itemize)</i>	3599	0	0		0	0				
150	Total Transportation		0	0		589,500	0				
151	Learning Improvement - Change Grants	3610	0								
152	Scientific Literacy	3660	0	0		0	0				
153	Truant Alternative/Optional Education	3695	0			0	0				
154	Early Childhood - Block Grant	3705	0	0		0	0				
155	Chicago General Education Block Grant	3766	0	0		0	0				
156	Chicago Educational Services Block Grant	3767	0	0		0	0				
157	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
158	Technology - Technology for Success	3780	0	0	0	0	0	0			0
159	State Charter Schools	3815	0			0					
160	Extended Learning Opportunities - Summer Bridges	3825	0			0					
161	Infrastructure Improvements - Planning/Construction	3920		0				0			
162	School Infrastructure - Maintenance Projects	3925		50,000				0			0
163	Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	1,500	0	0	0	0	0	0	0	0
164	Total Restricted Grants-In-Aid		27,000	50,000	0	589,500	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	1,087,900	50,000	0	589,500	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	0	0	0	0	0	0	0	0	0
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009	0	0	0	0	0	0	0	0	0
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045	0								
173	Construction (Impact Aid)	4050	0	0				0			
174	MAGNET	4060	0	0		0	0	0			
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	0	0		0	0	0			0
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		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	0	0		0	0				
180	Title V - SEA Projects	4105	0	0		0	0				
181	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
182	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200	0				0				
186	National School Lunch Program	4210	0				0				
187	Special Milk Program	4215	19,500				0				
188	School Breakfast Program	4220	0				0				
189	Summer Food Service Admin/Program	4225	0				0				
190	Child and Adult Care Food Program	4226	0				0				
191	Fresh Fruit and Vegetables	4240	0								
192	Food Service - Other (Describe & Itemize)	4299	0				0				
193	Total Food Service		19,500				0				
194	TITLE I										
195	Title I - Low Income	4300	85,000	0		0	0				
196	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
197	Title I - Migrant Education	4340	0	0		0	0				
198	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
199	Total Title I		85,000	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
203	Title IV - 21st Century	4421	0	0		0	0				
204	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
205	Total Title IV		0	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	12,000	0		0	0				
208	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
209	Federal Special Education - IDEA Flow Through	4620	430,000	0		0	0				
210	Federal Special Education - IDEA Room & Board	4625	0	0		0	0				
211	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
213	Total Federal Special Education		442,000	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE Tech Prep	4770	0	0			0				
216	CTE - Other (Describe & Itemize)	4799	0	0			0				
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810	0	0			0				
219	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
220	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
221	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
222	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901	31,500								
225	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
226	Title III - Instruction for English Learners & Immigrant Students	4905	0			0	0				

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
227	Title III - English Language Acquisition	4909	16,500			0	0				
228	McKinney Education for Homeless Children	4920	0	0		0	0				
229	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				
230	Title II - Teacher Quality	4932	0	0		0	0				
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
232	Federal Charter Schools	4960	0	0		0	0				
233	State Assessment Grants	4981	0	0		0	0				
234	Grant for State Assessments and Related Activities	4982	0	0		0	0				
235	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
236	Medicaid Matching Funds - Fee-For-Service Program	4992	0	0		0	0				
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	0	0		0	0	0			0
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		594,500	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	594,500	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		47,451,855	3,533,000	0	2,481,200	1,710,150	0	325,000	0	0
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		47,451,855								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	19,567,130	3,770,380	681,155	1,015,125	5,000	0	778,000	0	25,816,790
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200 - 1220)	1200	4,478,000	1,105,820	95,400	30,100	0	185,000	0	0	5,894,320
9	Special Education Programs Pre-K	1225	565,775	214,130	20,425	32,340	0	0	0	0	832,670
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	80,600	0	0	0	0	0	0	0	80,600
15	Summer School Programs	1600	180,500	1,800	14,000	15,000	0	0	0	0	211,300
16	Gifted Programs	1650	457,500	76,270	500	675	0	0	0	0	534,945
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	871,900	155,700	3,000	9,500	0	0	0	0	1,040,100
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 Private Tuition	1912						0			0
23	Special Education Programs Pre-K Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
26	Adult/Continuing Education Programs Private Tuition	1916						0			0
27	CTE Programs Private Tuition	1917						0			0
28	Interscholastic Programs Private Tuition	1918						0			0
29	Summer School Programs Private Tuition	1919						0			0
30	Gifted Programs Private Tuition	1920						0			0
31	Bilingual Programs Private Tuition	1921						0			0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
33	Student Activity Fund Expenditures	1999						0			0
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	26,201,405	5,324,100	814,480	1,102,740	5,000	185,000	778,000	0	34,410,725
35	Total Instruction (With Student Activity Funds 1999)	1000	26,201,405	5,324,100	814,480	1,102,740	5,000	185,000	778,000	0	34,410,725
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	863,000	131,550	7,400	0	0	0	0	0	1,001,950
39	Guidance Services	2120	834,120	284,270	59,100	5,000	0	2,400	0	0	1,184,890
40	Health Services	2130	435,300	77,640	64,150	11,600	0	0	0	0	588,690
41	Psychological Services	2140	749,500	117,200	15,000	10,000	0	0	0	0	891,700
42	Speech Pathology & Audiology Services	2150	1,340,200	164,215	10,000	0	0	0	0	0	1,514,415
43	Other Support Services - Pupils (Describe & Itemize)	2190	563,350	102,680	2,000	0	0	0	10,000	0	678,030
44	Total Support Services - Pupil	2100	4,785,470	877,555	157,650	26,600	0	2,400	10,000	0	5,859,675
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	412,825	190,780	304,340	9,905	0	0	0	0	917,850
47	Educational Media Services	2220	629,000	95,780	46,500	58,950	6,500	0	9,290	0	846,020
48	Assessment & Testing	2230	0	0	50,100	0	0	0	0	0	50,100
49	Total Support Services - Instructional Staff	2200	1,041,825	286,560	400,940	68,855	6,500	0	9,290	0	1,813,970
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	39,750	13,740	399,800	1,500	0	2,600	0	0	457,390
52	Executive Administration Services	2320	564,950	181,120	37,500	2,000	0	8,000	0	0	793,570
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	604,700	194,860	437,300	3,500	0	10,600	0	0	1,250,960
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,150,200	396,895	4,500	5,400	0	0	8,000	0	1,564,995
58	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,150,200	396,895	4,500	5,400	0	0	8,000	0	1,564,995
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	208,350	74,980	21,000	8,000	0	0	0	0	312,330
62	Fiscal Services	2520	251,000	57,450	0	0	0	0	0	0	308,450
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	385,000	24,175	0	0	2,500	0	411,675
66	Internal Services	2570	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	459,350	132,430	406,000	32,175	0	0	2,500	0	1,032,455
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
71	Information Services	2630	117,000	43,360	38,600	1,000	0	200	8,500	0	208,660
72	Staff Services	2640	266,000	93,640	26,000	500	0	0	0	0	386,140
73	Data Processing Services	2660	0	0	87,500	0	0	0	0	0	87,500
74	Total Support Services - Central	2600	383,000	137,000	152,100	1,500	0	200	8,500	0	682,300
75	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	8,424,545	2,025,300	1,558,490	138,030	6,500	13,200	38,290	0	12,204,355
77	COMMUNITY SERVICES (ED)	3000	310,100	7,850	24,865	14,120	0	0	0	0	356,935
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			0			0			0
81	Payments for Special Education Programs	4120			539,355			1,470,000			2,009,355
82	Payments for Adult/Continuing Education Programs	4130			0			0			0
83	Payments for CTE Programs	4140			0			0			0
84	Payments for Community College Programs	4170			0			0			0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0			0			0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			539,355			1,470,000			2,009,355
87	Payments for Regular Programs - Tuition	4210						0			0
88	Payments for Special Education Programs - Tuition	4220						0			0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
90	Payments for CTE Programs - Tuition	4240						0			0
91	Payments for Community College Programs - Tuition	4270						0			0
92	Payments for Other Programs - Tuition	4280						0			0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290						0			0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310						0			0
96	Payments for Special Education Programs - Transfers	4320						0			0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
98	Payments for CTE Programs - Transfers	4340						0			0
99	Payments for Community College Program - Transfers	4370						0			0
100	Payments for Other Programs - Transfers	4380						0			0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0
104	Total Payments to Other Dist & Govt Units	4000			539,355			1,470,000			2,009,355
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110						0			0
108	Tax Anticipation Notes	5120						0			0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130						0			0
110	State Aid Anticipation Certificates	5140						0			0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200						0			0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		34,936,050	7,357,250	2,937,190	1,254,890	11,500	1,668,200	816,290	0	48,981,370
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		34,936,050	7,357,250	2,937,190	1,254,890	11,500	1,668,200	816,290	0	48,981,370
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,529,515)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,529,515)
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	0	0	0	0	0	0	0	0	0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	1,690,100	380,120	629,500	539,400	173,500	300	10,000	0	3,422,920
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	1,690,100	380,120	629,500	539,400	173,500	300	10,000	0	3,422,920
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,690,100	380,120	629,500	539,400	173,500	300	10,000	0	3,422,920
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110			0			0			0
138	Payments for Special Education Programs	4120			0			0			0
139	Payments for CTE Program	4140			0			0			0
140	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			0			0			0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400			0			0			0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110						0			0
147	Tax Anticipation Notes	5120						0			0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130						0			0
149	State Aid Anticipation Certificates	5140						0			0
150	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200						0			0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000						0			0
155	Total Direct Disbursements/Expenditures		1,690,100	380,120	629,500	539,400	173,500	300	10,000	0	3,422,920
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										110,080
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110						0			0
162	Payments for Special Education Programs	4120						0			0
163	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190						0			0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110						0			0
168	Tax Anticipation Notes	5120						0			0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
170	State Aid Anticipation Certificates	5140						0			0
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						0			0
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						0			0
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400			0			0			0
176	Total Debt Service	5000			0			0			0
177	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
178	Total Direct Disbursements/Expenditures				0			0			0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
184	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	0	0	0	0	0	0	0	0	0
185	Support Services - Business										
186	Pupil Transportation Services	2550	0	0	2,471,900	1,500	0	0	0	0	2,473,400
187	Other Support Services - Business <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	2,471,900	1,500	0	0	0	0	2,473,400
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110			0			0			0
193	Payments for Special Education Programs	4120			0			0			0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0
195	Payments for CTE Programs	4140			0			0			0
196	Payments for Community College Programs	4170			0			0			0
197	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			0			0			0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
	Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									
199					0			0			0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110						0			0
204	Tax Anticipation Notes	5120						0			0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
206	State Aid Anticipation Certificates	5140						0			0
207	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200						0			0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						0			0
210								0			0
211	Debt Service - Other <i>(Describe & Itemize)</i>	5400						0			0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
214	Total Direct Disbursements/Expenditures		0	0	2,471,900	1,500	0	0	0	0	2,473,400
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,800
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		644,960							644,960
220	Pre-K Programs	1125		0							0
221	Special Education Programs (Functions 1200-1220)	1200		319,420							319,420
222	Special Education Programs Pre-K	1225		35,520							35,520
223	Remedial and Supplemental Programs K-12	1250		0							0
224	Remedial and Supplemental Programs Pre-K	1275		0							0
225	Adult/Continuing Education Programs	1300		0							0
226	CTE Programs	1400		0							0
227	Interscholastic Programs	1500		0							0
228	Summer School Programs	1600		8,240							8,240
229	Gifted Programs	1650		6,140							6,140
230	Driver's Education Programs	1700		0							0
231	Bilingual Programs	1800		19,620							19,620
232	Truant Alternative & Optional Programs	1900		0							0
233	Total Instruction	1000		1,033,900							1,033,900
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		13,730							13,730
237	Guidance Services	2120		26,690							26,690
238	Health Services	2130		44,100							44,100
239	Psychological Services	2140		12,720							12,720
240	Speech Pathology & Audiology Services	2150		17,780							17,780
241	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190		95,980							95,980
242	Total Support Services - Pupil	2100		211,000							211,000
243	Support Services - Instructional Staff	2200									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
244	Improvement of Instruction Services	2210		6,680							6,680
245	Educational Media Services	2220		22,980							22,980
246	Assessment & Testing	2230		0							0
247	Total Support Services - Instructional Staff	2200		29,660							29,660
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		7,730							7,730
250	Executive Administration Services	2320		13,990							13,990
251	Special Area Administrative Services	2330		0							0
252	Claims Paid from Self Insurance Fund	2361		0							0
253	Risk Management and Claims Services Payments	2365		0							0
254	Total Support Services - General Administration	2300		21,720							21,720
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		79,810							79,810
257	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490		0							0
258	Total Support Services - School Administration	2400		79,810							79,810
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		3,300							3,300
261	Fiscal Services	2520		37,680							37,680
262	Facilities Acquisition & Construction Services	2530		0							0
263	Operation & Maintenance of Plant Service	2540		255,210							255,210
264	Pupil Transportation Services	2550		0							0
265	Food Services	2560		0							0
266	Internal Services	2570		0							0
267	Total Support Services - Business	2500		296,190							296,190
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		0							0
270	Planning, Research, Development & Evaluation Services	2620		0							0
271	Information Services	2630		17,690							17,690
272	Staff Services	2640		13,590							13,590
273	Data Processing Services	2660		0							0
274	Total Support Services - Central	2600		31,280							31,280
275	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900		0							0
276	Total Support Services	2000		669,660							669,660
277	COMMUNITY SERVICES (MR/SS)	3000		34,450							34,450
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110		0							0
280	Payments for Special Education Programs	4120		0							0
281	Payments for CTE Programs	4140		0							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									
285	Tax Anticipation Warrants	5110						0			0
286	Tax Anticipation Notes	5120						0			0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
288	State Aid Anticipation Certificates	5140						0			0
289	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0
292	Total Direct Disbursements/Expenditures			1,738,010				0			1,738,010
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(27,860)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530	92,000	25,000	1,975,000	0	24,500,000	0	0		26,592,000
299	Other Support Services - Business <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0		0
300	Total Support Services	2000	92,000	25,000	1,975,000	0	24,500,000	0	0		26,592,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110			0			0			0
304	Payment for Special Education Programs	4120			0			0			0
305	Payment for CTE Programs	4140			0			0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0			0			0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
309	Total Direct Disbursements/Expenditures		92,000	25,000	1,975,000	0	24,500,000	0	0		26,592,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(26,592,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0
332	Regular K-12 Programs Private Tuition	1911						0			0
333	Special Education Programs K-12 Private Tuition	1912						0			0
334	Special Education Programs Pre-K Tuition	1913						0			0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0
338	CTE Programs Private Tuition	1917						0			0
339	Interscholastic Programs Private Tuition	1918						0			0
340	Summer School Programs Private Tuition	1919						0			0
341	Gifted Programs Private Tuition	1920						0			0
342	Bilingual Programs Private Tuition	1921						0			0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0		0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0		0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110			0			0			0
392	Payments for Special Education Programs	4120			0			0			0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0
394	Payments for CTE Programs	4140			0			0			0
395	Payments for Community College Programs	4170			0			0			0
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			0			0			0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210						0			0
399	Payments for Special Education Programs - Tuition	4220						0			0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
401	Payments for CTE Programs - Tuition	4240						0			0
402	Payments for Community College Programs - Tuition	4270						0			0
403	Payments for Other Programs - Tuition	4280						0			0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290						0			0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310						0			0
407	Payments for Special Education Programs - Transfers	4320						0			0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
409	Payments for CTE Programs - Transfers	4340						0			0
410	Payments for Community College Program - Transfers	4370						0			0
411	Payments for Other Programs - Transfers	4380						0			0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			0			0			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			0			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			0
419	Tax Anticipation Notes	5120						0			0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
421	State Aid Anticipation Certificates	5140						0			0
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150						0			0
423	Debt Service - Interest on Long-Term Debt	5200						0			0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						0			0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400			0			0			0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0		0
435	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0		0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0		0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110						0			0
441	Payments to Special Education Programs	4120						0			0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190						0			0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110						0			0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200						0			0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0			0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190			10-2190	\$ 678,030	OT/PT Services	
6	1290			10-2490			
7	1614	\$ 13,500	Elementary Milk	10-2900			
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999			20-2900			
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300			
21	3999	\$ 1,500	Illinois State Library Grant	30-5400			
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	\$ 95,980	OT/PT Services	
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	47,451,855	3,533,000	2,481,200	325,000	53,791,055
Direct Expenditures	48,981,370	3,422,920	2,473,400		54,877,690
Difference	(1,529,515)	110,080	7,800	325,000	(1,086,635)
Estimated Fund Balance - June 30, 2026	8,451,734	927,552	801,291	7,810,841	17,991,418

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

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	<i>*School Districts Only</i>			DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2								
3								
4	05016028002							
5	<i>District Number</i>							
6	Northbrook SD 28							
7	<i>District Name</i>							
8				Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
9	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			9,981,249	817,472	793,491	7,485,841	19,078,053
10	RECEIPTS/REVENUES	Acct #						
11	LOCAL SOURCES	1000	45,769,455	3,483,000	1,891,700	325,000	51,469,155	
12	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
13	STATE SOURCES	3000	1,087,900	50,000	589,500	0	1,727,400	
14	FEDERAL SOURCES	4000	594,500	0	0	0	594,500	
15	Total Receipts/Revenues		47,451,855	3,533,000	2,481,200	325,000	53,791,055	
16	DISBURSEMENTS/EXPENDITURES	Funct #						
17	INSTRUCTION	1000	34,410,725				34,410,725	
18	SUPPORT SERVICES	2000	12,204,355	3,422,920	2,473,400		18,100,675	
19	COMMUNITY SERVICES	3000	356,935	0	0		356,935	
20	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,009,355	0	0		2,009,355	
21	DEBT SERVICES	5000	0	0	0		0	
22	PROVISION FOR CONTINGENCIES	6000	0	0	0		0	
23	Total Disbursements/Expenditures		48,981,370	3,422,920	2,473,400		54,877,690	
24	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,529,515)	110,080	7,800	325,000	(1,086,635)	
25	OTHER SOURCES/USES OF FUNDS							
26	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	
27	OTHER USES OF FUNDS (8000)		0	0	0	0	0	
28	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
29	ESTIMATED ENDING FUND BALANCE		8,451,734	927,552	801,291	7,810,841	17,991,418	

	A	B	H	I	J	K	L
1	*School Districts Only 05016028002		ESTIMATED BUDGET FY2026-2027				
2							
3							
4	<i>District Number</i>						
5	Northbrook SD 28						
	<i>District Name</i>						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		8,451,734	927,552	801,291	7,810,841	17,991,418
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		8,451,734	927,552	801,291	7,810,841	17,991,418

	A		B	M	N	O	P	Q
1	*School Districts Only			ESTIMATED BUDGET FY2027-2028				
2								
3	05016028002							
4	District Number							
5	Northbrook SD 28							
	District Name			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6								
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			8,451,734	927,552	801,291	7,810,841	17,991,418
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			8,451,734	927,552	801,291	7,810,841	17,991,418

	A		B	R	S	T	U	V
1	*School Districts Only 05016028002 <i>District Number</i> Northbrook SD 28 <i>District Name</i>			ESTIMATED BUDGET FY2028-2029				
2								
3								
4								
5								
6				Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>			8,451,734	927,552	801,291	7,810,841	17,991,418
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	
27	ESTIMATED ENDING FUND BALANCE			8,451,734	927,552	801,291	7,810,841	17,991,418

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2						
3	05016028002					
4	District Number					
5	Northbrook SD 28					
6	District Name		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,078,053	17,991,418	17,991,418	17,991,418
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	51,469,155	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,727,400	0	0	0
12	FEDERAL SOURCES	4000	594,500	0	0	0
13	Total Receipts/Revenues		53,791,055	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	34,410,725	0	0	0
16	SUPPORT SERVICES	2000	18,100,675	0	0	0
17	COMMUNITY SERVICES	3000	356,935	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,009,355	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		54,877,690	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,086,635)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		17,991,418	17,991,418	17,991,418	17,991,418

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

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

Northbrook SD 28	05016028002
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Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:**2. Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2026 Spending Plan Northbrook SD 28

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 strategic goals for students' success are to continue to improve student achievement in the core academic subjects and improve social-emotional well-being. Some action steps include: - Improve programs, curriculum, and/or learning tools - Maintain or decrease class size - Increase the efficiency of district systems - Provide educator professional development Progress will be monitored and evaluated through climate and culture data, student growth and achievement data, disaggregated by student groups. In addition, district and/or school financial data will also be utilized.
	Top Strategy 1 Top Strategy 2 Top Strategy 3
2)	Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.) Maintain or decrease class sizes Improve programs, curriculum, and/or learning tools Maintain or expand pupil support services
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Part II: Planned Use of Evidence-Based Funding

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

Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,789.50	Adequacy Target	\$23,935,424
		Final Resources	\$41,377,082	Percent of Adequacy	173%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$1,059,236
		FY25 Base Funding Minimum	\$1,057,714	FY 2025 Tier Funding	\$1,522
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$48,013		
		English Learners (ELs)	\$24,929		
		Special Education	\$610,048		
		FY 2026 Tier Funding	Funding Type (Select)	<i>*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</i>	
1)	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.		\$1,662		
		Data Source 1	Data Source 2	Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)		Climate and culture survey data (e.g., Five Essentials Survey)	Student growth and achievement data, disaggregated by student groups	Other local data sources

3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	Yes
		Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members		Other School Staff		Other	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.)							
		Priority Investment 1		Priority Investment 2		Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 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.)	Other		Professional Development		Instructional Materials	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.) Required	Pupil support staff					
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 context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan. Column G: If the Organizational Unit will receive at least \$5,000 in FY 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 context in the space for a narrative beginning in row 93. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 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.							
Cost Factors		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding [Optional]	Budgeted FY 2026 Expenditures (All Resources) [Optional]	Optional District Narratives		
Core Investments	Core Teachers	\$6,008,287			Enter optional context for core investment decisions.		
	Specialist Teachers	\$1,201,657					
	Instructional Facilitator	\$678,465					
	Core Intervention Teacher	\$300,528					
	Substitute Teachers	\$199,018					
	Guidance Counselor	\$416,009					
	Nurse	\$156,325					
	Supervisory Aide	\$260,403					
	Librarian	\$344,371					
	Librarian Aide	\$195,138					
	Principal	\$507,667					
	Assistant Principal	\$442,167					
	School Site Staff	\$312,469					
Subtotal		\$11,022,503					

Per Student Investments	Gifted	\$158,805			Enter optional context for per student investment decisions.
	Professional Development	\$223,688			
	Instructional Materials	\$581,588			
	Assessments	\$60,843			
	Computer & Tech Equipment	\$510,902			
	Student Activities	\$324,906			
	Maintenance & Operations	\$2,686,040			
	Central Office	\$1,790			
	Employee Benefits	\$4,242,770			
Subtotal*		\$10,697,956			
Additional Investments	Low-Income Intervention Teacher	\$67,753			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$67,753			
	Low-Income Extended Day Teacher	\$70,144			
	Low-Income Summer School Teacher	\$70,144			
	EL Intervention Teacher	\$66,159			
	EL Pupil Support Staff	\$66,159			
	EL Extended Day Teacher	\$69,347			
	EL Summer School Teacher	\$69,347			
	EL Core Teacher	\$82,897			
	Sp Ed Teacher	\$1,011,508			
	Sp Ed Instructional Assistant	\$416,186			
	Sp Ed Psychologist	\$157,570			
	Subtotal		\$2,214,965		
Other Investments					
Total**		\$23,935,424			Tier Funding Check (Cell G90)
*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.					
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)					
Part III: Support for Special Student Groups EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in 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 that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.					
1)	FY 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	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfaist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
		English Learners	\$48,044	Actual	
			\$24,964	Actual	
		Special Education	\$610,191	Actual	

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

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

4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher		Special Education Psychologist	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		
		Special Education Instructional Assistant		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					

Plan Assurances											
Please complete the assurances below related to Article 14C of the Illinois School Code, which 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.											
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.											
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." Required Yes											
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." Required Yes											
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 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 <table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">BPAC Meeting (MM/DD/YYYY)</td> <td>2/6/25</td> </tr> <tr> <td>Name of Chair</td> <td>Lauren Wittenberg</td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)	2/6/25	Name of Chair	Lauren Wittenberg
BPAC Meeting (MM/DD/YYYY)	2/6/25										
Name of Chair	Lauren Wittenberg										

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

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of 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: **Northbrook SD 28**RCDT Number: **05016028002**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	755,775			755,775	793,570		0	793,570
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	294,850			294,850	312,330	0	0	312,330
5. Internal Services	2570				0	0		0	0
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,050,625	0	0	1,050,625	1,105,900	0	0	1,105,900
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									5%

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)