

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? Yes \_\_\_\_\_

Date of Amended Budget: 3/24/2026  
(MM/DD/YY)

District Name: Freeport SD 145

District RCDT No: 08089145022

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 Freeport SD 145, County of Stephenson,  
State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Freeport SD 145,  
County of Stephenson, 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 24th day of March, 2026,  
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 16th day of September, 2025  
by a roll call vote of 6 Yeas, and 0 Nays, to wit:

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

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
 \*\* Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.  
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>  
**Please type the member signatures before submitting to ISBE. We do not accept PDF copies.**

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
<b>ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)<sup>1</sup> as of July 1, 2025</b>		45,320	5,856,705	2,497,361	6,403,505	3,073,621	93,504	7,338,842	1,381,578	10,736,808
<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	19,897,481	4,448,650	4,370,977	3,017,292	2,364,096	0	25,698	899,275	110,000
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
<b>STATE SOURCES</b>	<b>3000</b>	30,222,904	0	0	1,530,742	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	9,292,966	0	0	40,000	0	0	0	0	0
<b>Total Direct Receipts/Revenues<sup>8</sup></b>		59,413,351	4,448,650	4,370,977	4,588,034	2,364,096	0	25,698	899,275	110,000
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998									
<b>Total Receipts/Revenues</b>		59,413,351	4,448,650	4,370,977	4,588,034	2,364,096	0	25,698	899,275	110,000
<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	34,061,287				630,728			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	26,431,900	5,351,555		5,570,987	1,705,077	245,580		885,400	9,862,965
<b>COMMUNITY SERVICES</b>	<b>3000</b>	305,233	0		0	5,033			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	382,012	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	63,145	0	4,310,215	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0	0	0		0	0
<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580		885,400	9,862,965
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580		885,400	9,862,965
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(1,830,226)	(902,905)	60,762	(982,953)	23,258	(245,580)	25,698	13,875	(9,752,965)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment the Working Cash Fund <sup>16</sup>	7110									
Abatement of the Working Cash Fund <sup>16</sup>	7110	1,000,000					245,580			2,200,000
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150		0							
Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0							
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0						
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold <sup>4</sup>	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>5</sup>	7300	31,361								
Transfer to Debt Service to Pay Principal on Leases	7400			0						
Transfer to Debt Service to Pay Interest on Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990		250,000		64,851					
<b>Total Other Sources of Funds<sup>8</sup></b>		1,031,361	250,000	0	64,851	0	245,580	0	0	2,200,000



<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025</b>		470,084	5,856,705	2,497,361	6,403,505	3,073,621	93,504	7,338,842	1,381,578	10,736,808
<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	19,897,481	4,448,650	4,370,977	3,017,292	2,364,096	0	25,698	899,275	110,000
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	30,222,904	0	0	1,530,742	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	9,292,966	0	0	40,000	0	0	0	0	0
<b>Total Direct Receipts/Revenues<sup>8</sup></b>		59,413,351	4,448,650	4,370,977	4,588,034	2,364,096	0	25,698	899,275	110,000
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0		0	0
<b>Total Receipts/Revenues</b>		59,413,351	4,448,650	4,370,977	4,588,034	2,364,096	0	25,698	899,275	110,000
<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>										
<b>INSTRUCTION</b>	<b>1000</b>	34,061,287				630,728			0	
<b>SUPPORT SERVICES</b>	<b>2000</b>	26,431,900	5,351,555		5,570,987	1,705,077	245,580		885,400	9,862,965
<b>COMMUNITY SERVICES</b>	<b>3000</b>	305,233	0		0	5,033			0	
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	382,012	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	63,145	0	4,310,215	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0	0	0	0		0	0
<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580		885,400	9,862,965
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
<b>Total Disbursements/Expenditures</b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580		885,400	9,862,965
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(1,830,226)	(902,905)	60,762	(982,953)	23,258	(245,580)	25,698	13,875	(9,752,965)
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>Total Other Sources of Funds<sup>8</sup></b>		1,031,361	250,000	0	64,851	0	245,580	0	0	2,200,000
<b>OTHER USES OF FUNDS (8000)</b>										
<b>Total Other Uses of Funds<sup>9</sup></b>		0	0	0	0	0	0	3,445,580	0	0
<b>Total Other Sources/Uses of Fund</b>		1,031,361	250,000	0	64,851	0	245,580	(3,445,580)	0	2,200,000
<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026</b>		(328,781)	5,203,800	2,558,123	5,485,403	3,096,879	93,504	3,918,960	1,395,453	3,183,843

<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
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
<b>Object Name</b>											
Salaries	100	43,885,009	2,479,243		2,841,590		0		0	0	49,205,842
Employee Benefits	200	7,503,422	527,534		567,820	2,340,838	0		0	0	10,939,614
Purchased Services	300	3,662,658	775,643	0	428,269		0		885,400	900,000	6,651,970
Supplies & Materials	400	3,843,733	1,391,915		418,626		0		0	0	5,654,274
Capital Outlay	500	358,793	116,025		1,307,686		245,580		0	8,962,878	10,990,962
Other Objects	600	1,403,102	1,525	4,310,215	3,096	0	0		0	87	5,718,025
Non-Capitalized Equipment	700	517,979	33,150		3,900		0		0	0	555,029
Termination Benefits	800	68,881	26,520		0				0		95,401
<b>Total Expenditures</b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580		885,400	9,862,965	89,811,117

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
<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025</b>		0	5,856,705	2,497,361	6,403,786	3,073,621	0	7,338,842	1,381,578	10,736,808
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		60,444,712	4,698,650	4,370,977	4,652,885	2,364,096	245,580	25,698	899,275	2,310,000
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141	1,815,527						165,869		
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		1,815,527	0	0	0	0	0	165,869	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		62,260,239	4,698,650	4,370,977	4,652,885	2,364,096	245,580	191,567	899,275	2,310,000
<b>Total Amount Available</b>		62,260,239	10,555,355	6,868,338	11,056,671	5,437,717	245,580	7,530,409	2,280,853	13,046,808
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580	3,445,580	885,400	9,862,965
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
Interfund Loans Payable (Repayment of Loans)	411		900,000		915,527					165,869
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		0	900,000	0	915,527	0	0	0	0	165,869
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		61,243,577	6,251,555	4,310,215	6,486,514	2,340,838	245,580	3,445,580	885,400	10,028,834
<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026</b>		1,016,662	4,303,800	2,558,123	4,570,157	3,096,879	0	4,084,829	1,395,453	3,017,974
<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025</b>										
		424,768								
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		0								
<b>Total Amount Available</b>		424,768								
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		0								
<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026</b>		424,768								
<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025</b>		424,768	5,856,705	2,497,361	6,403,786	3,073,621	0	7,338,842	1,381,578	10,736,808
<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		60,444,712	4,698,650	4,370,977	4,652,885	2,364,096	245,580	25,698	899,275	2,310,000
<b>Total Other Receipts</b>		1,815,527	0	0	0	0	0	165,869	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		62,260,239	4,698,650	4,370,977	4,652,885	2,364,096	245,580	191,567	899,275	2,310,000
<b>Total Amount Available</b>		62,685,007	10,555,355	6,868,338	11,056,671	5,437,717	245,580	7,530,409	2,280,853	13,046,808
<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		61,243,577	5,351,555	4,310,215	5,570,987	2,340,838	245,580	3,445,580	885,400	9,862,965
<b>Total Other Disbursements</b>		0	900,000	0	915,527	0	0	0	0	165,869
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		61,243,577	6,251,555	4,310,215	6,486,514	2,340,838	245,580	3,445,580	885,400	10,028,834
<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026</b>		1,441,430	4,303,800	2,558,123	4,570,157	3,096,879	0	4,084,829	1,395,453	3,017,974





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
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
Evidence Based Funding Formula (Section 18-8.15)	3001	27,880,788								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		<b>27,880,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private/Public Facility Tuition	3100	518,000								
Special Education - Orphanage - Individual	3120	316,000								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>834,000</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220	2,400								
CTE - WECEP	3225									
CTE - Agriculture Education	3235	29,733								
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		<b>32,133</b>	<b>0</b>			<b>0</b>				
State Free Lunch & Breakfast	3360	225,000								
School Breakfast Initiative	3365									
Driver Education	3370	20,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				665,272					
Transportation - Special Education	3510				790,259					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,455,531</b>	<b>0</b>				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	817,194			75,211					
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	413,789								
<b>Total Restricted Grants-In-Aid</b>		<b>2,342,116</b>	<b>0</b>	<b>0</b>	<b>1,530,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>30,222,904</b>	<b>0</b>	<b>0</b>	<b>1,530,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										





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
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	16,118,134	2,359,276	75,853	501,743	28,080	0	200,760	23,400	19,307,246
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	539,368	83,551		17,631			8,762		649,312
Special Education Programs (Functions 1200 - 1220)	1200	5,041,652	651,506	31,185	75,499			7,500	3,900	5,811,242
Special Education Programs Pre-K	1225				19,895					19,895
Remedial and Supplemental Programs K-12	1250	742,067	122,120	106,840	579,442					1,550,469
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	933,287	159,197	15,628	19,696			120		1,127,928
Interscholastic Programs	1500	788,716	44,215	116,012	124,459	30,420	36,972	8,158		1,148,952
Summer School Programs	1600	346,698	24,121	3,042	73,075					446,936
Gifted Programs	1650	629,370	88,110						1,541	719,021
Driver's Education Programs	1700	174,735	24,375	663	1,053	30,414				231,240
Bilingual Programs	1800	1,449,888	198,068	12,000	26,081					1,686,037
Truant Alternative & Optional Programs	1900	109,980	59,692	78,000	10,140	0	0	0	1,297	259,109
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						1,100,000			1,100,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914						3,900			3,900
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>26,873,895</b>	<b>3,814,231</b>	<b>439,223</b>	<b>1,448,714</b>	<b>88,914</b>	<b>1,140,872</b>	<b>225,300</b>	<b>30,138</b>	<b>34,061,287</b>
<b>Total Instruction (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>26,873,895</b>	<b>3,814,231</b>	<b>439,223</b>	<b>1,448,714</b>	<b>88,914</b>	<b>1,140,872</b>	<b>225,300</b>	<b>30,138</b>	<b>34,061,287</b>
<b>SUPPORT SERVICES (ED)</b>										
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	1,431,389	249,101	59,483	9,675				3,120	1,752,768
Guidance Services	2120	1,002,083	149,506							1,151,589
Health Services	2130	1,029,926	147,049	4,514	2,500					1,183,989
Psychological Services	2140	549,850	35,035	106,552					9,360	700,797
Speech Pathology & Audiology Services	2150	828,264	139,347	108,670	2,500					1,078,781
Other Support Services - Pupils (Describe & Itemize)	2190	184,870	50,347							235,217
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>5,026,382</b>	<b>770,385</b>	<b>279,219</b>	<b>14,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,480</b>	<b>6,103,141</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	3,019,326	837,954	1,134,210	84,855		21,302			5,097,647
Educational Media Services	2220	1,167,350	268,186	430,217	413,713			273,000		2,552,466
Assessment & Testing	2230			51,528	10,000					61,528
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,186,676</b>	<b>1,106,140</b>	<b>1,615,955</b>	<b>508,568</b>	<b>0</b>	<b>21,302</b>	<b>273,000</b>	<b>0</b>	<b>7,711,641</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	3,735	28,321	67,673	936		13,779			114,444
Executive Administration Services	2320	382,472	46,319	7,925	6,328		5,914			448,958
Special Area Administration Services	2330	630,478	141,328	29,832	21,994					823,632
Tort Immunity Services	2361, 2365	0	0	23,400	0	0	0	0	0	23,400
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,016,685</b>	<b>215,968</b>	<b>128,830</b>	<b>29,258</b>	<b>0</b>	<b>19,693</b>	<b>0</b>	<b>0</b>	<b>1,410,434</b>

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
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	2,947,808	907,417	47,158	86,388		10,549	3,767	10,140	4,013,227
Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	1,187,635	137,929	162	1,170				1,771	1,328,667
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>4,135,443</b>	<b>1,045,346</b>	<b>47,320</b>	<b>87,558</b>	<b>0</b>	<b>10,549</b>	<b>3,767</b>	<b>11,911</b>	<b>5,341,894</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510	294,417	68,784	195,780	1,248		26,520			586,749
Fiscal Services	2520	184,103	90,788	5,729	4,934				3,120	288,674
Operation & Maintenance of Plant Services	2540			131,024	3,800	226,979				361,803
Pupil Transportation Services	2550			10,043	12,770					22,813
Food Services	2560	1,468,894	218,296	52,930	1,568,789	42,900	5,304	15,912	1,872	3,374,897
Internal Services	2570	116,488	28,176	9,360	250					154,274
<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,063,902</b>	<b>406,044</b>	<b>404,866</b>	<b>1,591,791</b>	<b>269,879</b>	<b>31,824</b>	<b>15,912</b>	<b>4,992</b>	<b>4,789,210</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	101,851	13,447	7,800	12,950		8,268			144,316
Staff Services	2640	357,835	122,455	120,398	112,682		374		9,360	723,104
Data Processing Services	2660			145,800						145,800
<b>Total Support Services - Central</b>	<b>2600</b>	<b>459,686</b>	<b>135,902</b>	<b>273,998</b>	<b>125,632</b>	<b>0</b>	<b>8,642</b>	<b>0</b>	<b>9,360</b>	<b>1,013,220</b>
<b>Other Support Services - Misc. <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>			57,360	5,000					62,360
<b>Total Support Services</b>	<b>2000</b>	<b>16,888,774</b>	<b>3,679,785</b>	<b>2,807,548</b>	<b>2,362,482</b>	<b>269,879</b>	<b>92,010</b>	<b>292,679</b>	<b>38,743</b>	<b>26,431,900</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	122,340	9,406	140,735	32,537		215			305,233
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120			175,000						175,000
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140			100,152						100,152
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>275,152</b>			<b>0</b>			<b>275,152</b>
Payments for Regular Programs - Tuition	4210						780			780
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240						106,080			106,080
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition <i>(Describe &amp; Itemize)</i>	4290									0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>106,860</b>			<b>106,860</b>
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers <i>(Describe &amp; Itemize)</i>	4390									0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>275,152</b>			<b>106,860</b>			<b>382,012</b>



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
<b>30 - DEBT SERVICE FUND (DS)</b>										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						3,035,215			3,035,215
<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i></b>	<b>5300</b>						1,275,000			1,275,000
<b>Debt Service - Other <i>(Describe &amp; Itemize)</i></b>	<b>5400</b>									0
<b>Total Debt Service</b>	<b>5000</b>			0			4,310,215			4,310,215
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>				0			4,310,215			4,310,215
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										60,762
<b>40 - TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
<b>Support Services - Pupils</b>	<b>2100</b>									
Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190	22,392								22,392
<b>Support Services - Business</b>										
Pupil Transportation Services	2550	2,789,412	560,440	424,993	395,226	1,307,686	1,482	3,900		5,483,139
Other Support Services - Business <i>(Describe &amp; Itemize)</i>	2900	29,786	7,380	3,276	23,400		1,614			65,456
<b>Total Support Services</b>	<b>2000</b>	<b>2,841,590</b>	<b>567,820</b>	<b>428,269</b>	<b>418,626</b>	<b>1,307,686</b>	<b>3,096</b>	<b>3,900</b>	<b>0</b>	<b>5,570,987</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe &amp; Itemize)</i>	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
<b>Payments to Other Dist &amp; Govt Units (Out-of-State) <i>(Describe &amp; Itemize)</i></b>	<b>4400</b>									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe &amp; Itemize)</i>	5150									0
<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) <i>(Describe &amp; Itemize)</i></b>	<b>5300</b>									0
<b>Debt Service - Other <i>(Describe &amp; Itemize)</i></b>	<b>5400</b>									0
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
<b>Total Direct Disbursements/Expenditures</b>		<b>2,841,590</b>	<b>567,820</b>	<b>428,269</b>	<b>418,626</b>	<b>1,307,686</b>	<b>3,096</b>	<b>3,900</b>	<b>0</b>	<b>5,570,987</b>

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
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(982,953)

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
<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
Regular Program	1100		132,455							132,455
Pre-K Programs	1125		155,407							155,407
Special Education Programs (Functions 1200-1220)	1200		212,150							212,150
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250		25,002							25,002
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		13,402							13,402
Interscholastic Programs	1500		33,186							33,186
Summer School Programs	1600		13,715							13,715
Gifted Programs	1650		7,089							7,089
Driver's Education Programs	1700		2,505							2,505
Bilingual Programs	1800		34,411							34,411
Truant Alternative & Optional Programs	1900		1,406							1,406
<b>Total Instruction</b>	<b>1000</b>		<b>630,728</b>							<b>630,728</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110		68,193							68,193
Guidance Services	2120		25,436							25,436
Health Services	2130		105,589							105,589
Psychological Services	2140		7,141							7,141
Speech Pathology & Audiology Services	2150		10,153							10,153
Other Support Services - Pupils (Describe & Itemize)	2190		40,846							40,846
<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>257,358</b>							<b>257,358</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210		71,634							71,634
Educational Media Services	2220		114,692							114,692
Assessment & Testing	2230									0
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>186,326</b>							<b>186,326</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310		357							357
Executive Administration Services	2320		18,025							18,025
Special Area Administrative Services	2330		35,859							35,859
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365									0
<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>54,241</b>							<b>54,241</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410		216,736							216,736
Other Support Services - School Administration (Describe & Itemize)	2490		17,458							17,458
<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>234,194</b>							<b>234,194</b>
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510		25,240							25,240
Fiscal Services	2520		39,337							39,337
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		334,617							334,617
Pupil Transportation Services	2550		358,226							358,226
Food Services	2560		159,048							159,048
Internal Services	2570		14,702							14,702
<b>Total Support Services - Business</b>	<b>2500</b>		<b>931,170</b>							<b>931,170</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		14,747							14,747
Staff Services	2640		23,210							23,210
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>		<b>37,957</b>							<b>37,957</b>
<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									
			3,831							3,831
<b>Total Support Services</b>	<b>2000</b>		<b>1,705,077</b>							<b>1,705,077</b>

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
COMMUNITY SERVICES (MR/SS)	3000		5,033							5,033



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
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0



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
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0



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.

Revenue Check: OK					
Expenditure Check: OK					
Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
1190	\$ 1,130,175	LOCAL PROPERTY TAX REVENUE RECOVERY	10-2190	\$ 235,217	PLAYGROUND STAFF & HALL MONITORS
1290			10-2490	\$ 1,328,667	DEANS, INSTRUCTIONAL LEADERS & ADMINISTRATIVE ASSIT
1614			10-2900	\$ 62,360	MCKINNEY VENTO TEMPORARY HOUSING ASSISTANCE
1690	\$ 104,500	FOOD SERVICE OTHER REVENUE-SNACKS,CATERING, ETC	10-4190		
1790			10-4290		
1819			10-4390		
1829			10-4400		
1890			10-5150		
1993	\$ 27,000	CHROMEBOOK INSURANCE & CAREERTEC FFEES COLLEC	20-2190		
1999	\$ 8,507	COMED EFFICIENCY GRANT	20-2900		
2300			20-4190		
3099			20-4400		
3199			20-5150		
3299			30-4190		
3499			30-5150		
3599			30-5300	\$ 1,275,000	BONDS PRINCIPAL
3999	\$ 413,789	SP ED ORPHANEAGE, AFTER SCHOOL PROGRAM & PE	30-5400		
4009			40-2190	\$ 22,392	CROSSING GUARDS
4090	\$ 70,000	NJROTC	40-2900	\$ 65,456	CUSTODIAN SERVICE CHARGES & UTILITIES
4199			40-4190		
4299	\$ 15,000	FOOD SERVICE NON-COMMODITIES	40-4400		
4399	\$ 521,645	TITLE I SIP & PLANNING	40-5150		
4499			40-5300		
4699			40-5400		
4799			50-2190	\$ 40,846	MONITORS, CROSSING GUARDS & PLAYGROUND STAFF BEN
4998	\$ 663,984	SCHOOL VIOLENCE PREVENTION, DORS, EB	50-2490	\$ 17,458	DEANS & INSTRUCTIONAL LEADERS BENEFITS
			50-2900	\$ 3,831	CUSTODIAN BENEFITS
			50-5150		
			60-2900		
			60-4190		
			80-2190		
			80-2490		
			80-2900		
			80-4190		
			80-4290		
			80-4390		
			80-4400		
			80-5150		
			80-5300		
			80-5400		
			90-2900		
			90-4190		
			90-5150		
			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	59,413,351	4,448,650	4,588,034	25,698	<b>68,475,733</b>
Direct Expenditures	61,243,577	5,351,555	5,570,987		<b>72,166,119</b>
Difference	<b>(1,830,226)</b>	<b>(902,905)</b>	<b>(982,953)</b>	25,698	<b>(3,690,386)</b>
Estimated Fund Balance - June 30, 2026	<b>(753,545)</b>	5,203,800	5,485,403	3,918,960	<b>13,854,618</b>

**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.

*School Districts Only	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2025-2027					ESTIMATED BUDGET FY2027-2028					ESTIMATED BUDGET FY2028-2029					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/>				
0808945022																									
District Number:																									
Freeport SD 145																									
District Name:																									
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	
ESTIMATED BEGINNING FUND BALANCE (most equal prior Ending Fund Balance)	45,320	5,856,705	6,403,505	7,338,842	19,644,372	(753,545)	5,203,800	5,485,403	3,918,960	13,854,618	(707,090)	5,203,800	5,005,652	4,119,697	13,622,058	(295,916)	5,203,800	5,282,627	4,320,434	14,510,945	19,644,372	13,854,618	13,622,058	14,510,945	
RECEIPTS/REVENUES	Acct #																								
LOCAL SOURCES	1000	19,897,481	4,448,650	2,017,292	25,698	37,389,121	20,407,200	4,779,002	3,191,588	200,737	28,578,526	21,235,607	4,779,002	3,191,588	200,737	29,406,934	22,430,204	4,912,814	3,232,440	200,737	30,776,195	27,389,121	28,578,526	29,406,934	30,776,195
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	30,232,904	0	1,530,742	0	31,763,646	31,008,613	1,162,752	0	32,771,365	32,879,461	1,119,479	0	0	33,998,960	32,879,461	0	0	1,119,479	0	0	0	0	0	0
FEDERAL SOURCES	4000	9,292,966	0	40,000	0	9,332,966	8,594,450	0	0	8,594,450	8,480,211	0	0	0	8,480,211	8,480,211	0	0	0	0	8,480,211	8,594,450	8,480,211	8,480,211	8,480,211
Total Receipts/Revenues		59,413,351	4,448,650	4,588,034	25,698	68,475,731	60,610,262	4,779,002	4,354,140	200,737	69,944,341	62,595,299	4,779,002	4,311,067	200,737	71,886,105	63,789,896	4,912,814	4,351,919	200,737	73,255,366	68,475,731	69,944,341	71,886,105	73,255,366
DISBURSEMENTS/EXPENDITURES	Func#																								
INSTRUCTION	1000	34,061,287				34,061,287	34,873,338				34,873,338	35,253,244				35,253,244	35,958,309				34,061,287	34,873,338	35,253,244	35,958,309	
SUPPORT SERVICES	2000	26,411,000	5,351,555	5,570,987		37,334,442	25,798,472	4,779,002	4,034,091		34,611,565	26,219,285	4,779,002	4,034,091		35,032,378	26,743,671	4,874,582	4,114,773		35,733,026	37,354,442	34,611,565	35,032,378	35,733,026
COMMUNITY SERVICES	3000	305,233	0	0		305,233	274,512	0	0		274,512	286,529				286,529	292,259				305,233	274,512	286,529	292,259	
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	382,012	0	0		382,012	357,068	0	0		357,068	364,366				364,366	371,653				382,012	357,068	364,366	371,653	
DEBT SERVICES	5000	63,145	0	0		63,145	60,371	0	0		60,371	60,701				60,701	60,701				63,145	60,371	60,701	60,701	
PROVISION FOR CONTINGENCIES	6000	0	0	0		0	0	0	0		0	0				0	0				0	0	0	0	
Total Disbursements/Expenditures		61,243,577	5,351,555	5,570,987		72,166,119	61,363,808	4,779,002	4,034,091		70,176,901	62,184,125	4,779,002	4,034,091		70,997,218	63,426,594	4,874,582	4,114,773		72,415,948	72,166,119	70,176,901	70,997,218	72,415,948
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,830,226)	(902,905)	(982,953)	25,698	(3,690,388)	(753,545)	(0)	320,249	200,737	(237,560)	411,174	0	276,976	200,737	888,887	363,303	38,232	237,146	200,737	839,418	(3,690,388)	(232,560)	888,887	839,418
OTHER SOURCES/USES OF FUNDS																									
OTHER SOURCES OF FUNDS (7000)		1,031,361	250,000	64,851	0	1,346,212	800,000	0	0	0	800,000	0	0	0	0	0	0	0	0	0	0	1,346,212	800,000	0	0
OTHER USES OF FUNDS (8000)		0	0	0	3,445,580	3,445,580	0	0	0	0	800,000	0	0	0	0	0	0	0	0	0	0	3,445,580	800,000	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		1,031,361	250,000	64,851	(3,445,580)	(2,099,368)	800,000	0	(800,000)	0	0	0	0	0	0	0	0	0	0	0	0	(2,099,368)	800,000	0	0
ESTIMATED ENDING FUND BALANCE		(753,545)	5,203,800	5,485,403	3,918,960	13,854,618	(707,090)	5,203,800	5,005,652	4,119,697	13,622,058	(295,916)	5,203,800	5,282,627	4,320,434	14,510,945	67,386	5,242,033	5,519,773	4,521,171	15,350,363	13,854,618	13,622,058	14,510,945	15,350,363

## Evidence-Based Funding: Fiscal Year 2026 Spending Plan Freeport SD 145

### 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. )

Freeport School District 145 implemented a 3-year strategic plan, goals and a set of action plans that addresses the strategic goals for student success in the district. The strategic plan covers a multi core components of student success through academic excellence, collective impact, and operational efficiency and the plan covers school years 2023 through 2026. The academic excellence core component consists of goals and action plans when measure through data assesses student growth in core curriculum areas of learning. We have listed some components, strategies, and actions below as a point of reference.

Component 1: Standards-Aligned, Rigorous Instruction Target 1: By June of 2026, 100% of students will have access to rigorous instruction aligned to grade-level academic and SEL standards as measured by the consistent and uniformly implemented learning walk through tool.

Strategy 1.2 -Strengthen the rigor of the instructional core for Academics & Social Emotional Learning (SEL).

Target 1: By June of 2026, 100% of students will have access to rigorous instruction aligned to grade-level academic and SEL standards as measured by the consistent and uniformly implemented learning walk through tool.

Actions: Provide students with rigorous grade-level Tier I instruction aligned to academic & SEL standards and the FSD145 Instructional Framework. Strategy 1.4 -Support marginalized groups though targeted district and school improvement goals.

Target: By June of 2026, 100% of students in marginalized groups will show expected growth on nationally normed assessments through an equity driven continuous improvement process.

	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.)	Improve programs, curriculum, and/or learning tools	Focus increased time and attention on special student groups	Other
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.) <b>Required</b>	Through Professional Learning Cycles, FSD145 continues to use its structures and systems to support teaching and learning cycles that focus on student academic improvement. During PLCs teachers will administer common assessments, review data results and calibrate their teaching based on new information learned during the PLC to maximize student outcomes.		

### 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	3,415.50	Adequacy Target	\$53,705,926
		Final Resources	\$39,988,253	Percent of Adequacy	74%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	1	Gross State Contribution	\$26,397,443
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	FY25 Base Funding Minimum	\$25,277,354	FY 2025 Tier Funding	\$1,120,089
		Low-Income Students	\$7,057,693		
		English Learners (ELs)	\$179,700		
		Special Education	\$2,011,617		

	FY 2026 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
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.	\$1,483,161	Actual	

	Data Source 1	Data Source 2	Data Source 3
<p>2) Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)</p>	<p>Student growth and achievement data, disaggregated by student groups</p>	<p>Student grades or other local academic performance data</p>	<p>Annual Financial Report data</p>

3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		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.)		The organization reviews data and research with internal stakeholder groups including central office, school teams, departments, teacher union, administrators to determine how the strategic plan is aligned with the ongoing strategic plan and actions. The collaborative work is tracked through various meetings like the EC-12 Committee. The S.A.F.E Department and Curriculum and Instruction Department have a strong outreach in the community that has built strong partnerships with Rosecrane, Achievement Network, Mentoring Programs, School Tutors, Mental Health Partners in order to ensure that our student are provided avious services.					

		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.)	Core Teachers	Specialist Teachers	Guidance Counselor
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				

**Cost Factor Table**

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative 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/ebfsspendingplan>.

5) **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	Budgeted FY 2026 Expenditures (All Resources)	Optional District Narratives
		[Required]	[Optional]	
Core Investments	Core Teachers	\$11,699,924	\$1,483,161	Enter optional context for core investment decisions.
	Specialist Teachers	\$2,833,859		
	Instructional Facilitator	\$1,152,041		
	Core Intervention Teacher	\$467,474		
	Substitute Teachers	\$435,881		
	Guidance Counselor	\$791,934		
	Nurse	\$253,753		
	Supervisory Aide	\$439,832		
	Librarian	\$516,525		
	Librarian Aide	\$317,315		
	Principal	\$761,454		
	Assistant Principal	\$663,210		

	School Site Staff	\$527,772		
	<b>Subtotal</b>	\$20,860,973	\$1,483,161	

<b>Per Student Investments</b>	Gifted	\$305,595			Enter optional context for per student investment decisions.
	Professional Development	\$426,938			
	Instructional Materials	\$1,110,038			
	Assessments	\$116,127			
	Computer & Tech Equipment	\$1,950,251			
	Student Activities	\$1,407,629			
	Maintenance & Operations	\$5,126,666			
	Employee Benefits	\$10,711,892			
	<b>Subtotal*</b>	<b>\$24,251,599</b>			
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$1,228,374			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$1,228,374			
	Low-Income Extended Day Teacher	\$1,279,924			
	Low-Income Summer School Teacher	\$1,279,924			
	EL Intervention Teacher	\$187,885			
	EL Pupil Support Staff	\$187,885			
	EL Extended Day Teacher	\$195,346			
	EL Summer School Teacher	\$195,346			
	EL Core Teacher	\$234,687			
	Sp Ed Teacher	\$1,642,806			
	Sp Ed Instructional Assistant	\$675,934			
	Sp Ed Psychologist	\$256,869			
		<b>Subtotal</b>	<b>\$8,593,354</b>		
	<b>Other Investments</b>				
	<b>Total**</b>	<b>\$53,705,926</b>	<b>\$1,483,161</b>		<b>Tier Funding Check (Cell G90) Complete, G90=G31</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)

**Part III: Support for Special Student Groups**

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in 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.*

		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
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	\$7,309,089	Actual	
	English Learners	\$221,821	Actual	
	Special Education	\$2,108,764	Actual	

2)	<b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher				
		[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.)								

3)	<b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher		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)	<b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> <b>Response Required</b>	Special Education Teacher	Yes	Special Education Psychologist				
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant	Yes	Other Investments				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 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

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

Required

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	<b>BPAC Meeting (MM/DD/YYYY)</b>	9/18/2025
	<b>Name of Chair</b>	Dr. Rocio Del Castillo

**Spending Plan Completion Tracker**

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A <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.

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

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

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**Freeport SD 145      08089145022**

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

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

During FY20 through FY24, the District received ESSER funding during the COVID-19 years, which helped provide educational resources to support instructional and curricular efforts to improve student achievement, address student learning loss, improve air quality, expand afterschool, and summer school programming in Freeport School District 145. Despite the expiration of ESSER funding on September 30, 2024, the District has made a valiant effort to maintain the same level of educational services and personnel activities in school year 2024-2025 and 2025-2026 with fewer funding resources. The level of student need and cost continues to outpace the rate of growth provided through PTELL, capped local tax funding, state categorical funding, and declining federal categorical funding. The key drivers of the deficit are listed below for reference.

**Key Drivers of the Deficit**

- Expiration of ESSER funding
- Declining state and federal revenues
- Contractual union salary & benefits
- Insurance cost premium spike
- Increase in product and vendor fees beyond the rate of inflation
- Structural imbalance (recurring expenses > recurring revenue)

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

The district's financial condition deteriorated following ESSER funding adjustments, compounded by rising operational costs in 2024, 2025, and 2026. The confirmed structural deficit for FY24 and FY25 was subdued in FY26 through significant budget reductions in purchases of services, supplies, and capital outlay activities to achieve a balanced budget in the current school year. The reductions were temporary, but necessary to balance the budget in FY26. The permanent plan for FY27 is to implement a reduction-in-force across departments during the Spring of FY26 to resolve the projected budget deficit in FY27, with little impact on the classroom learning environment. The RIF will be effective July 1, 2026. The district plans to renegotiate salary and benefit rates with union groups.

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

The district budgeted \$1.450 million for EBF but anticipates it may increase to \$1.8 million in FY27 and FY28, depending on Tier funding and CPS's tier status.

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

The district's tax levy is subject to PTELL, and any new tax money is capped at CPI and a limited rate. The district expects EAV and property growth to increase 2 to 3% in FY27 and FY28.

**- Employee Salaries and Benefits:**

The district has several CBA that are open for salary negotiations for FY26. The district's assumptions for FY27 and FY28 is to operate within CPI. District's benefits increased approximately 21% in FY26, and the district plans to negotiate a percentage increase in the member's share of the insurance premium in FY27 and future years.

**- Short- and Long-Term Borrowing:**

The District does not have a need to borrow funds.

**- Educational Impact:**

The District will continue to review and make decision on staff and resources that have the least negative student impact.

**- Other Assumptions:**

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

The district will explore health insurance cooperatives as alternative solution to reduce costs.

**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: **Freeport SD 145**  
RCDT Number: **08089145022**

	Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
			(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1.	Executive Administration Services	2320	441,264			441,264	448,958		0	448,958
2.	Special Area Administration Services	2330	831,886			831,886	823,632		0	823,632
3.	Other Support Services - School Administration	2490	1,290,971			1,290,971	1,328,667		0	1,328,667
4.	Direction of Business Support Services	2510	721,074	3,126		724,200	586,749	1,525	0	588,274
5.	Internal Services	2570	147,075			147,075	154,274		0	154,274
6.	Direction of Central Support Services	2610	0			0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8.	<b>Totals</b>		3,432,270	3,126	0	3,435,396	3,342,280	1,525	0	3,343,805
9.	<b>Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025</b>									-3%