

- District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM ***July 1, 2026 - June 30, 2027****Accounting Basis:**

☐ Cash
☒ Accrual

Is this an amended budget? NoDate of Amended Budget: _____
(MM/DD/YY)District Name: Palos CCSD 118District RCDT No: 07016118004**Balanced budget; no Deficit Reduction Plan is required.**

Budget of Palos CCSD 118, County of Cook,
 State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of Palos CCSD 118,
 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 8th day of September, 20 26,
 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;

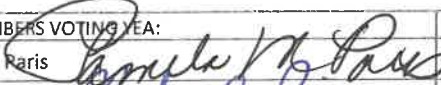
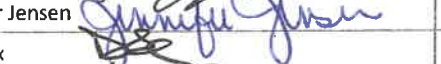
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
 beginning July 1, 2026 and ending June 30, 2027.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 8th day of September, 20 26
 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Pamela Paris 	
Michael Pizur 	
Susan Szafranski 	
Dr. Timothy Baker 	
Jennifer Jensen 	
Dan Cox 	
Kevin Quinn 	

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.											
2	Description: Enter Whole Numbers Only											
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2026		7,610,000	463,000	543,000	398,000	196,000	1,364,000	7,080,000	11,000	15,000	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	31,068,139	2,446,615	0	1,050,784	670,974	30,000	200,983	500	500	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	759,000	350,000	0	2,676,926	300,000	0	0	0	0	
8	FEDERAL SOURCES	4000	1,355,898	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁹		33,183,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,500,000									
11	Total Receipts/Revenues		41,683,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	21,745,582				395,438			0	0	
14	SUPPORT SERVICES	2000	8,966,169	2,906,519		3,893,569	690,475	750,000		0	0	
15	COMMUNITY SERVICES	3000	6,457	0		0	0			0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,600,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	395,004	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	5000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		32,318,208	2,906,519	395,004	3,893,569	1,085,913	750,000		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		40,818,208	2,906,519	395,004	3,893,569	1,085,913	750,000		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures											
23	OTHER SOURCES/USES OF FUNDS		864,829	(109,904)	(395,004)	(165,859)	(114,939)	(720,000)	200,983	500	500	
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
57	Int Proceeds to Debt Service Fund											
58	Taxes Pledged to Pay Principal on Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
60	Other Revenues Pledged to Pay Principal on Leases	8430										
61	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
62	Taxes Pledged to Pay Interest on Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
64	Other Revenues Pledged to Pay Interest on Leases	8530										
65	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
66	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
69	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
70	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
73	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
74	Taxes Transferred to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Other Revenues Pledged to Pay for Capital Projects	8830										
77	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		8,474,829	353,096	147,996	232,141	81,061	644,000	7,280,983	11,500	15,500	
82	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026		60,000									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	10,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	10,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027		60,000									
90												

A		B	C	D	E	F	G	H	I	J	K	L
1		Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2		Description: Enter Whole Numbers Only	Acct #	Acct #	Acct #	Acct #	Acct #	Acct #	Acct #	Acct #	Acct #	Acct #
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026												
91			7,670,000	463,000	543,000	398,000	196,000	1,364,000	7,080,000	11,000	15,000	
RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
92												
93		LOCAL SOURCES	31,078,139	2,446,615	0	1,050,784	670,974	30,000	200,983	500	500	
94		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0	0	0	0	0	
95		STATE SOURCES	759,000	350,000	0	2,676,926	300,000	0	0	0	0	
96		FEDERAL SOURCES	1,355,898	0	0	0	0	0	0	0	0	
97		Total Direct Receipts/Revenues *	33,193,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500	
98		Receipts/Revenues for "On Behalf" Payments ²	8,500,000	0	0	0	0	0	0	0	0	
99		Total Receipts/Revenues	41,693,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500	
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
100												
101		INSTRUCTION	21,755,582				395,438			0	0	
102		SUPPORT SERVICES	8,956,169	2,906,519		3,893,569	600,475	750,000		0	0	
103		COMMUNITY SERVICES	6,457	0		0	0			0	0	
104		PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	1,600,000	0	0	0	0	0		0	0	
105		DEBT SERVICES	0	0	395,004	0	0	0		0	0	
106		PROVISION FOR CONTINGENCIES	0	0	0	0	0	0		0	0	
107		Total Direct Disbursements/Expenditures ⁹	32,328,208	2,906,519	395,004	3,893,569	1,085,913	750,000		0	0	
108		Disbursements/Expenditures for "On Behalf" Payments ²	8,500,000	0	0	0	0	0		0	0	
109		Total Disbursements/Expenditures	40,828,208	2,906,519	395,004	3,893,569	1,085,913	750,000		0	0	
110		Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	864,829	(109,904)	(395,004)	(165,859)	(114,939)	(720,000)	200,983	500	500	
111		OTHER SOURCES/USES OF FUNDS										
112		OTHER SOURCES OF FUNDS (7000)										
113		Total Other Sources of Funds ⁸	0	0	0	0	0	0	0	0	0	
114		OTHER USES OF FUNDS (8000)										
115		Total Other Uses of Funds ⁹	0	0	0	0	0	0	0	0	0	
116		Total Other Sources/Uses of Fund	0	0	0	0	0	0	0	0	0	
117		ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027	8,534,829	353,096	147,996	232,141	81,061	644,000	7,280,983	11,500	15,500	
SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
118												
119												
120												
121												
122												
123		Object Name										
124		Salaries	21,188,870	1,139,955		1,150,263		0		0	0	23,479,088
125		Employee Benefits	200	388,664		463,048	1,085,913	0		0	0	7,759,385
126		Purchased Services	300	1,626,642	569,300	2,066,958		0		0	0	4,263,800
127		Supplies & Materials	400	1,380,456	633,000	213,200		0		0	0	2,225,666
128		Capital Outlay	500	0	0			750,000		0	0	750,000
129		Other Objects	600	2,166,970	600	1,000	0	0		0	0	2,563,574
130		Non-Capitalized Equipment	700	133,500	1,75,000	100		0		0	0	308,600
131		Termination Benefits	800	0	0			0		0	0	0
132		Total Expenditures	32,318,208	2,906,519	395,004	3,893,569	1,085,913	750,000		0	0	41,349,213

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026										
3			7,610,000	463,000	543,000	398,000	196,000	1,364,000	7,080,000	11,000	15,000
4	Total Direct Receipts & Other Sources ⁸		33,183,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		33,183,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500
12	Total Amount Available		40,793,037	3,259,615	543,000	4,125,710	1,166,974	1,394,000	7,280,983	11,500	15,500
13	Total Direct Disbursements & Other Uses ⁹		32,318,208	2,906,519	395,004	3,893,569	1,085,913	750,000	0	0	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		32,318,208	2,906,519	395,004	3,893,569	1,085,913	750,000	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		8,474,829	353,096	147,996	232,141	81,061	644,000	7,280,983	11,500	15,500
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		60,000								
24	Total Direct Receipts & Other Sources ⁸		10,000								
25	Total Amount Available		70,000								
26	Total Direct Disbursements & Other Uses ⁹		10,000								
27	Activity Funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		60,000								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		7,670,000	463,000	543,000	398,000	196,000	1,364,000	7,080,000	11,000	15,000
30	Total Direct Receipts & Other Sources ⁸		33,193,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500
31	Total Other Receipts		0		0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		33,193,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500
33	Total Amount Available		40,863,037	3,259,615	543,000	4,125,710	1,166,974	1,394,000	7,280,983	11,500	15,500
34	Total Direct Disbursements & Other Uses ⁹		32,328,208	2,906,519	395,004	3,893,569	1,085,913	750,000	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		32,328,208	2,906,519	395,004	3,893,569	1,085,913	750,000	0	0	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		8,534,829	353,096	147,996	232,141	81,061	644,000	7,280,983	11,500	15,500

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	26,603,462	2,057,104		812,784	334,487		983		
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	3,599,677								
8	FICA and Medicare Only Levies	1150					334,487				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		30,203,139	2,057,104	0	812,784	668,974	0	983	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230		335,511		230,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	335,511	0	230,000	0	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	240,000	8,000		8,000	2,000	30,000	200,000	500	500
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		240,000	8,000	0	8,000	2,000	30,000	200,000	500	500
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	265,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		265,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees										
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799	10,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		10,000								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	350,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		350,000								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		25,000							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930	10,000								
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960		21,000							
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999									
111	Total Other Revenue from Local Sources		10,000	46,000	0	0	0	0	0	0	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											
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	31,068,139	2,446,615	0	1,050,784	670,974	30,000	200,983	500	500
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		31,078,139								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0			0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	231,000	300,000		1,146,926					
122	Reorganization Incentives (Accounts 3003-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		231,000	300,000	0	1,146,926	300,000	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100									
128	Special Education - Orphanage - Individual	3120	370,000								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		370,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365	2,000								
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500									
148	Transportation - Special Education	3510				1,000,000					
149	Transportation - Other (Describe & Itemize)	3599				530,000					
150	Total Transportation		0	0		1,530,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	156,000								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
164	Total Restricted Grants-In-Aid		528,000	50,000	0	1,530,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	759,000	350,000	0	2,676,926	300,000	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0	0	0	0	0	0	0	0
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	205,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		205,000				0				
194	TITLE I										
195	Title I - Low Income	4300	245,500								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		245,500	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	19,000								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		19,000	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	29,000								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	520,398								
210	Federal Special Education - IDEA Room & Board	4625									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		549,398	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III-E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909	27,000								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	45,000								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991									
236	Medicaid Matching Funds - Fee-For-Service Program	4992	265,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,355,898	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,355,898	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1795)		33,183,037	2,796,615	0	3,727,710	970,974	30,000	200,983	500	500
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1795)		33,193,037								

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	9,876,833	2,071,633	212,961	589,800		970	7,500		12,759,697
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	183,691	82,869		3,500					270,060
8	Special Education Programs (Functions 1200 - 1220)	1200	3,867,382	1,693,526	27,000	160,000					5,788,408
9	Special Education Programs Pre-K	1225	178,401	70,121				500			248,522
10	Remedial and Supplemental Programs K-12	1250	288,504	60,583							349,087
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	250,000		8,000	7,500		5,000			270,500
15	Summer School Programs	1600	20,000								20,000
16	Gifted Programs	1650	285,997	82,863							368,860
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	913,457	254,362	14,475	28,155					1,210,449
19	Traut Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913					500,000				500,000
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	15,864,265	4,315,956	262,436	788,955	0	505,970	8,000	0	21,745,582
35	Total Instruction (With Student Activity Funds 1999)	1000	15,864,265	4,315,956	262,436	788,955	0	515,970	8,000	0	21,755,582
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	892,143	302,632		5,000					1,199,775
39	Guidance Services	2120			7,691	1,236					8,927
40	Health Services	2130	169,824	52,088	6,000	22,500					250,413
41	Psychological Services	2140	283,687	60,799							344,486
42	Speech Pathology & Audiology Services	2150	784,660	190,802		10,000					985,462
43	Other Support Services - Pupils (Describe & Itemize)	2190	579,172	82,155	11,500						672,827
44	Total Support Services - Pupil	2100	2,709,486	688,476	25,191	38,736	0	0	0	0	3,461,889
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	386,665	70,359	78,868	16,858		1,000			553,750
47	Educational Media Services	2220	287,226	57,791		47,300					392,317
48	Assessment & Testing	2230				45,000					45,000
49	Total Support Services - Instructional Staff	2200	673,891	128,150	78,868	109,158	0	1,000	0	0	991,067
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	55,870	12,099	173,600	30,000		40,000			311,569
52	Executive Administration Services	2320	252,799	41,199	4,980	600		2,000			301,578
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365			255,697						255,697
55	Total Support Services - General Administration	2300	308,669	53,299	434,277	30,600	0	42,000	0	0	868,844
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,007,866	430,212	10,220	7,500		1,000			1,456,798
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	1,007,866	430,212	10,220	7,500	0	1,000	0	0	1,456,798
60	Support Services - Business	2500									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
61	Direction of Business Support Services	2510									179,100
62	Fiscal Services	2520	168,011	64,426	107,000	55,100		17,000			308,587
63	Operation & Maintenance of Plant Services	2540			73,150	3,000					0
64	Pupil Transportation Services	2550									0
65	Food Services	2560									0
66	Internal Services	2570			505,000	960			500		506,460
67	Total Support Services - Business	2500	168,011	64,426	685,150	59,060	0	17,000	500	0	994,147
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	99,675	39,485	27,500						166,660
72	Staff Services	2640									0
73	Data Processing Services	2660	357,007	101,756	100,000	343,000		125,000			1,026,764
74	Total Support Services - Central	2600	456,682	141,241	127,500	343,000	0	125,000		0	1,193,424
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	5,324,605	1,505,804	1,361,206	588,054	0	61,000	125,500	0	8,966,169
77	COMMUNITY SERVICES (ED)	3000			3,000	3,457					6,457
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						1,600,000			1,600,000
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			0			1,600,000			1,600,000
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			0			1,600,000			1,600,000
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)		21,188,870	5,821,760	1,626,642	1,380,466	0	2,166,970	133,500	0	32,318,208
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		21,188,870	5,821,760	1,626,642	1,380,466	0	2,176,970	133,500	0	32,328,208

	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	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										
118	Student Activity Funds 1999										864,829
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										864,829
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000									
122	SUPPORT SERVICES (O&M)	2100									
123	Support Services - Pupil	2190									0
124	Other Support Services - Pupils (Describe & Itemize)	2500									0
125	Support Services - Business	2510									0
126	Direction of Business Support Services	2530									0
127	Facilities Acquisition & Construction Services	2540									0
128	Operation & Maintenance of Plant Services	2550	1,139,955	388,664	569,300	633,000		600	175,000	0	2,906,519
129	Pupil Transportation Services	2560									0
130	Food Services	2500	1,139,955	388,664	569,300	633,000	0	600	175,000	0	2,906,519
131	Total Support Services - Business	2900									0
132	Other Support Services - Misc. (Describe & Itemize)	2000	1,139,955	388,664	569,300	633,000	0	600	175,000	0	2,906,519
133	Total Support Services	3000									0
134	COMMUNITY SERVICES (O&M)	4000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4100									0
136	Payments to Other Dist & Govt Units (In-State)	4110									0
137	Payments for Regular Programs	4120									0
138	Payments for Special Education Programs	4130									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0
142	Payments to Other Dist & Govt Units (Out of State)	4400									0
143	Total Payments to Other Dist & Govt Unit	4000									0
144	DEBT SERVICE (O&M)	5000									0
145	Debt Service - Interest on Short-Term Debt	5100									0
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100									0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000									0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		1,139,955	388,664	569,300	633,000	0	600	175,000	0	2,906,519
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(109,904)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0
160	Payments to Other Dist & Govt Units (In-State)	4100									0
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000									0
165	DEBT SERVICE (DS)	5000									0
166	Debt Service - Interest on Short-Term Debt	5100									0
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest on Short-Term Debt	5100									0

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
173	Debt Service - Interest on Long-Term Debt	5200						395,004			395,004
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
175	Debt Service - Other (Describe & Itemize)	5400			0			395,004			395,004
176	Total Debt Service	5000			0			395,004			0
177	PROVISION FOR CONTINGENCIES (DS)	6000			0			395,004			0
178	Total Direct Disbursements/Expenditures										395,004
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(395,004)
180											
181	40 - TRANSPORTATION FUND (TR)	2000									
182	SUPPORT SERVICES (TR)	2100									
183	Support Services - Pupils	2190									0
184	Other Support Services - Pupils (Describe & Itemize)										
185	Support Services - Business										
186	Pupil Transportation Services	2550	1,150,263	463,048	2,066,958	212,200		1,000	100		3,893,569
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	1,150,263	463,048	2,066,958	212,200	0	1,000	100	0	3,893,569
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest on Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		1,150,263	463,048	2,066,958	212,200	0	1,000	100	0	3,893,569
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(165,859)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)	1000									
218	INSTRUCTION (MR/SS)										
219	Regular Program	1100		153,139							153,139
220	Pre-K Programs	1125		2,621							2,621
221	Special Education Programs (Functions 1200-1220)	1200		210,372							210,372
222	Special Education Programs Pre-K	1225		2,589							2,589
223	Remedial and Supplemental Programs K-12	1250		3,499							3,499
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Func#	(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
227	Interscholastic Programs	1500		4,015							4,015
228	Summer School Programs	1600		11							11
229	Gifted Programs	1650		3,790							3,790
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		15,402							15,402
232	Tuant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		395,438							395,438
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		9,596							9,596
237	Guidance Services	2120									0
238	Health Services	2130		26,322							26,322
239	Psychological Services	2140		4,647							4,647
240	Speech Pathology & Audiology Services	2150		10,231							10,231
241	Other Support Services - Pupils (Describe & Itemize)	2190		75,471							75,471
242	Total Support Services - Pupil	2100		126,267							126,267
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		15,493							15,493
245	Educational Media Services	2220		12,875							12,875
246	Assessment & Testing	2230		28,368							28,368
247	Total Support Services - Instructional Staff	2200									
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		8,421							8,421
250	Executive Administration Services	2320		4,130							4,130
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		12,551							12,551
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		53,812							53,812
257	Other Support Services - School Administration (Describe & Itemize)	2490		53,812							53,812
258	Total Support Services - School Administration	2400									
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		2,907							2,907
261	Fiscal Services	2520		27,234							27,234
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		180,828							180,828
264	Pupil Transportation Services	2550		182,422							182,422
265	Food Services	2560									0
266	Internal Services	2570									0
267	Total Support Services - Business	2500		393,391							393,391
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		15,143							15,143
272	Staff Services	2640									0
273	Data Processing Services	2660		60,943							60,943
274	Total Support Services - Central	2600		76,086							76,086
275	Other Support Services - Misc. (Describe & Itemize)	2900		690,475							690,475
276	Total Support Services	2000									0
277	COMMUNITY SERVICES (MR/SS)	3000									
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									0

1	2	A Description: Enter Whole Numbers Only	B Fund #	C (100) Salaries	D (200) Employee Benefits	E (300) Purchased Services	F (400) Supplies & Materials	G (500) Capital Outlay	H (600) Other Objects	I (700) Non-Capitalized Equipment	J (800) Termination Benefits	K (900) Total
285		Tax Anticipation Warrants	5110									0
286		Tax Anticipation Notes	5120									0
287		Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288		State Aid Anticipation Certificates	5140									0
289		Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290		Total Debt Service	5000						0			0
291		PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292		Total Direct Disbursements/Expenditures			1,085,913				0			1,085,913
293		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(114,939)
294												
295		60 - CAPITAL PROJECTS (CP)										
296		SUPPORT SERVICES (CP)	2000									
297		Support Services - Business										
298		Facilities Acquisition & Construction Services	2590					750,000				750,000
299		Other Support Services - Business (Describe & Itemize)	2900									0
300		Total Support Services	2000	0	0	0	0	750,000	0	0		750,000
301		PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302		Payments to Other Dist & Govt Units (In-State)	4100									0
303		Payments to Regular Programs	4110									0
304		Payment for Special Education Programs	4120									0
305		Payment for CTE Programs	4140									0
306		Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307		Total Payments to Other Districts & Govt Units	4000			0			0			0
308		PROVISION FOR CONTINGENCIES (CP)	6000									0
309		Total Direct Disbursements/Expenditures		0	0	0	0	750,000	0	0		750,000
310		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(120,000)
311												
312		70 WORKING CASH FUND (WC)										
313												
314		80 - TORT FUND (TF)										
315		INSTRUCTION (TF)	1000									
316		Regular Programs	1100									0
317		Tuition Payment to Charter Schools	1115									0
318		Pre-K Programs	1125									0
319		Special Education Programs (Functions 1200 - 1220)	1200									0
320		Special Education Programs Pre-K	1225									0
321		Remedial and Supplemental Programs K-12	1250									0
322		Adult/Continuing Education Programs Pre-K	1275									0
323		Adult/Continuing Education Programs	1300									0
324		CTE Programs	1400									0
325		Interscholastic Programs	1500									0
326		Summer School Programs	1600									0
327		Gifted Programs	1650									0
328		Driver's Education Programs	1700									0
329		Bilingual Programs	1800									0
330		Truant Alternative & Optional Programs	1900									0
331		Pre-K Programs - Private Tuition	1910									0
332		Regular K-12 Programs - Private Tuition	1911									0
333		Special Education Programs K-12 Private Tuition	1912									0
334		Special Education Programs Pre-K Tuition	1913									0
335		Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336		Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337		Adult/Continuing Education Programs Private Tuition	1916									0
338		CTE Programs Private Tuition	1917									0
339		Interscholastic Programs Private Tuition	1918									0
340		Summer School Programs Private Tuition	1919									0
341		Gifted Programs Private Tuition	1920									0
342		Bilingual Programs Private Tuition	1921									0

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									
344	Total Instructional	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									
348	Guidance Services	2120									
349	Health Services	2130									
350	Psychological Services	2140									
351	Speech Pathology & Audiology Services	2150									
352	Other Support Services - Pupils (Describe & Itemize)	2190									
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									
356	Educational Media Services	2220									
357	Assessment & Testing	2230									
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									
361	Executive Administration Services	2320									
362	Special Area Administration Services	2330									
363	Claims Paid from Self Insurance Fund	2361									
364	Risk Management and Claims Services Payments	2365									
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									
368	Other Support Services - School Administration (Describe & Itemize)	2490									
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									
372	Fiscal Services	2520									
373	Facilities Acquisition & Construction Services	2530									
374	Operation & Maintenance of Plant Services	2540									
375	Pupil Transportation Services	2550									
376	Food Services	2560									
377	Internal Services	2570									
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									
381	Planning, Research, Development & Evaluation Services	2620									
382	Information Services	2630									
383	Staff Services	2640									
384	Data Processing Services	2660									
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									
392	Payments for Special Education Programs	4120									
393	Payments for Adult/Continuing Education Programs	4130									
394	Payments for CTE Programs	4140									
395	Payments for Community College Programs	4170									
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
397	Total Payments to Other Dist & Govt Units (In-State)	4100									
398	Payments for Regular Programs - Tuition	4210									
399	Payments for Special Education Programs - Tuition	4220									
400	Payments for Adult/Continuing Education Programs - Tuition	4230									

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2											
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000									0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000									0
427	PROVISION FOR CONTINGENCIES (TF)	6000									
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										500
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									0
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	Total Support Services - Business	2500									0
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	0	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
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Total Payments to Other Districts & Govt Units (FP&S)	4000									0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100									0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
451	Total Debt Service	5000									0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
453	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										500

	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)			
5	1190			10-2190	Amount	672,827	Describe Expenditures
6	1290			10-2490	\$		Occupational therapists and other areas not identified elsewhere
7	1614			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			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	\$	75,471	Benefits on 10-2190 expenses
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	33,183,037	2,796,615	3,727,710	200,983	39,908,345
Direct Expenditures	32,318,208	2,906,519	3,893,569		39,118,296
Difference	864,829	(109,904)	(165,859)	200,983	790,049
Estimated Fund Balance - June 30, 2027	8,474,829	353,096	232,141	7,280,983	16,341,049

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 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 2025-2026 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 22-26) 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
*School Districts Only							
1							
2							
3	07016118004						
4	District Number						
5	Palos CCSD 118						
6	District Name						
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2026-2027							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		7,610,000	463,000	398,000	7,080,000	15,551,000
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	31,068,139	2,446,615	1,050,784	200,983	34,766,521
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	759,000	350,000	2,676,926	0	3,785,926
12	FEDERAL SOURCES	4000	1,355,898	0	0	0	1,355,898
13	Total Receipts/Revenues		33,183,037	2,796,615	3,727,710	200,983	39,908,345
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	21,745,582				21,745,582
16	SUPPORT SERVICES	2000	8,966,169	2,906,519	3,893,569		15,766,256
17	COMMUNITY SERVICES	3000	6,457	0	0		6,457
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,600,000	0	0		1,600,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		32,318,208	2,906,519	3,893,569		39,118,296
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		864,829	(109,904)	(165,859)	200,983	790,049
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		8,474,829	353,096	232,141	7,280,983	16,341,049

	A	B	H	I	J	K	L
1	*School Districts Only 07016118004 District Number Palos CCSD 118 District Name						
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,474,829	353,096	232,141	7,280,983	16,341,049
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	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		8,474,829	353,096	232,141	7,280,983	16,341,049

Deficit Reduction Plan

A		B	M	N	O	P	Q
*School Districts Only			ESTIMATED BUDGET FY2028-2029				
1							
2							
3	07016118004						
4	District Number						
5	Palos CCSD 118						
	District Name						
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,474,829	353,096	232,141	7,280,983	16,341,049
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	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		8,474,829	353,096	232,141	7,280,983	16,341,049

	A	B	R	S	T	U	V
1	*School Districts Only 07016118004 District Number Palos CCSD 118 District Name						
2							
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,474,829	353,096	232,141	7,280,983	16,341,049
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	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		8,474,829	353,096	232,141	7,280,983	16,341,049

ESTIMATED BUDGET
FY2029-2030

Deficit Reduction Plan

A		B	W	X	Y	Z
*School Districts Only			SUMMARY			
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			ESTIMATED BUDGET			
Date of Adoption:			(Enter as MM/DD/YY)			
1	07016118004					
2	District Number					
3	Palos CCSD 118					
4	District Name					
5						
6						
7	ESTIMATED BEGINNING FUND BALANCE					
8	(must equal prior Ending Fund Balance)					
9	RECEIPTS/REVENUES	Acct #				
10	LOCAL SOURCES	1000	15,551,000	16,341,049	16,341,049	16,341,049
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000	34,766,521	0	0	0
12	ANOTHER DISTRICT	3000	0	0	0	0
13	STATE SOURCES	4000	3,785,926	0	0	0
14	FEDERAL SOURCES		1,355,898	0	0	0
15	Total Receipts/Revenues		39,908,345	0	0	0
16	DISBURSEMENTS/EXPENDITURES	Funct #				
17	INSTRUCTION	1000	21,745,582	0	0	0
18	SUPPORT SERVICES	2000	15,766,256	0	0	0
19	COMMUNITY SERVICES	3000	6,457	0	0	0
20	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,600,000	0	0	0
21	DEBT SERVICES	5000	0	0	0	0
22	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
23	Total Disbursements/Expenditures		39,118,296	0	0	0
24	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		790,049	0	0	0
25	OTHER SOURCES/USES OF FUNDS					
26	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
27	OTHER USES OF FUNDS (8000)		0	0	0	0
28	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
29	ESTIMATED ENDING FUND BALANCE		16,341,049	16,341,049	16,341,049	16,341,049

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

**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

Palos CCSD 118**07016118004**

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

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

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

***Fiscal Year 2026-2027
through Fiscal Year 2029-2030***

- 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 2027 Spending Plan PALOS COMM CONS SCHOOL DIST 118

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 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Palos 118's guiding vision is for all student's to reach their full potential. This means that regardless of where a student begins, they are given the best possible opportunity to be successful.

2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)

Top Strategy 1	Top Strategy 2	Top Strategy 3
Focus increased time and attention on special student groups	Maintain or expand pupil support services	Improve programs, curriculum, and/or learning tools

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 2027 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 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	Adequacy Target	\$32,557,373
		Final Resources	Percent of Adequacy	87%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	Gross State Contribution	\$1,928,236
		FY26 Base Funding Minimum	FY 2026 Tier Funding	\$52,663
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students		
		English Learners (ELs)		
		Special Education		

*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.

3) FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.

FY 2027 Tier Funding	Funding Type (Select)
\$49,690	Actual

	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.)	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data	Student discipline and behavior data
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s) Yes Special Ed. Program Director(s) Yes Other Program Leaders School Board Members Yes	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Yes Other Parent Group(s) Community Focus Group(s) Other
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2027 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	Core Intervention Teacher
5) 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 2026 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/ebfispendingplan . Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 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 2027 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 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding <i>[Required]</i>	Budgeted FY 2027 Expenditures (All Resources) <i>[Optional]</i>
Core Teachers	\$7,568,187	\$49,690	
Specialist Teachers	\$1,513,637		
Instructional Facilitator	\$816,138		
		Optional District Narratives	
		Enter optional context for core investment decisions.	

Special Education		\$721,938	Actual		
Organizational Unit Investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher	Yes		Low Income Extended Day Teacher	Other Investments
			[Optional - Enter \$]		[Optional - Enter \$]
	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 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					
Organizational Unit Investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes		English Learner Extended Day Teacher	English Learner Core Teacher
			[Optional - Enter \$]		[Optional - Enter \$]
	English Learner Pupil Support Staff			English Learner Summer School Teacher	Other Investments
			[Optional - Enter \$]		[Optional - Enter \$]
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					
Organizational Unit Investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes		Special Education Psychologist	
			[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 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)					
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.					
Plan Assurances 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 parental refusals) who speak the same home language other than English in pre-K."

Required Yes

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

Required Yes

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

BPAC Meeting (MM/DD/YYYY)
10/15/2026
Name of Chair
Huwaida Hamad

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required only 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 FY2027 budgeted expenditures over actual FY2026 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: **Palos CCSD 118**
RCDT Number: **07016118004**

		Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total Fund	Total
1.	Executive Administration Services	301,730			301,730	301,578		0	301,578
2.	Special Area Administration Services				0	0		0	0
3.	Other Support Services - School Administration				0	0		0	0
4.	Direction of Business Support Services	344,367			344,367	179,100	0	0	179,100
5.	Internal Services				0	0		0	0
6.	Direction of Central Support Services				0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0		0	0
8.	Totals	646,097	0	0	646,097	480,678	0	0	480,678
9.	Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026								-26%