

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

☒ Cash  
☐ Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2016 - June 30, 2017

Balanced budget, no deficit  
reduction plan is required.

Date of Amended Budget:

(MM/DD/YY)

District Name:

Wheeling School District 21

District RCDT No:

05-016-0210-04-0000

If your FY16 AFR states that you need to do a deficit reduction plan and your FY17 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Wheeling School District 21, County of Cook

State of Illinois, for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017

WHEREAS the Board of Education of Wheeling School District 21  
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 15 day of September, 20 16, 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, 2016 and ending June 30, 2017

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

day of , 20 by a roll call vote of Yeas, and Nays, to wit:

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

\* Based on the 23 Illinois Administrative Code-Part 100 and 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 to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

## BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2016 <sup>1</sup>		(1,823,961)	5,754,266	2,197,011	1,991,900	2,448,541	2,385,883	3,707,996	121,521	63,433	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	65,546,013	8,907,710	4,857,563	6,971,865	2,702,369	19,000	1,500	729,332	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	11,875,260	0	0	1,589,010	0	0	0	40,000	0	
8	FEDERAL SOURCES	4000	5,126,011	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>1</sup>		82,547,284	8,907,710	4,857,563	8,560,875	2,702,369	19,000	1,500	769,332	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	23,553,000									
11	Total Receipts/Revenues		106,100,284	8,907,710	4,857,563	8,560,875	2,702,369	19,000	1,500	769,332	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	60,591,545				1,206,997					
14	SUPPORT SERVICES	2000	24,861,644	8,695,715		3,711,101	2,227,069	2,214,237		767,304	0	
15	COMMUNITY SERVICES	3000	297,677	0		300	11,185					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	99,500	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	5,316,923	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	200,000	150,000	0	50,000	50,000	50,000		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		86,050,366	8,845,715	5,316,923	3,761,401	3,495,251	2,264,237		767,304	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	23,553,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		109,603,366	8,845,715	5,316,923	3,761,401	3,495,251	2,264,237		767,304	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,503,082)	61,995	(459,360)	4,799,474	(792,882)	(2,245,237)	1,500	2,028	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund <sup>15</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	6,000,000									
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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			745,777							
40	Transfer to Debt Service Fund to Pay Interest on Capital 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 <sup>8</sup>		6,000,000	0	745,777	0	0	0	0	0	0	



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</b>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130				6,000,000						
53	Transfer of Interest <sup>6</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430	625,877	119,900								
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds <sup>9</sup></b>		625,877	119,900	0	6,000,000	0	0	0	0	0	0
80	<b>Total Other Sources/Uses of Fund</b>		5,374,123	(119,900)	745,777	(6,000,000)	0	0	0	0	0	0
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2017</b>		47,080	5,696,361	2,483,428	791,374	1,655,659	140,646	3,709,496	123,549	63,433	
82												
83	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
84			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
85												
86	<b>Object Name</b>											
87	Salaries	100	60,693,821	4,419,518		126,594		0		0	0	65,239,933
88	Employee Benefits	200	16,676,555	1,384,849		2,977	3,445,251	0		0	0	21,509,632
89	Purchased Services	300	3,580,059	1,132,068	0	3,411,830		91,582		767,304	0	8,982,843
90	Supplies & Materials	400	2,588,374	1,367,605		170,000		0		0	0	4,125,979
91	Capital Outlay	500	981,124	332,300		0		2,122,655		0	0	3,436,079
92	Other Objects	600	1,530,433	159,375	5,316,923	50,000	50,000	50,000		0	0	7,156,731
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	0	50,000		0						50,000
95	<b>Total Expenditures</b>		86,050,366	8,845,715	5,316,923	3,761,401	3,495,251	2,264,237		767,304	0	110,501,197

## SUMMARY OF CASH TRANSACTIONS

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	BEGINNING CASH BALANCE ON HAND July 1, 2016 <sup>7</sup>		1,480,643	5,745,678	2,096,238	2,077,892	2,601,247	2,385,883	1,507,996	1,241	63,433
4	Total Direct Receipts & Other Sources <sup>8</sup>		88,547,284	8,907,710	5,603,340	8,560,875	2,702,369	19,000	1,500	769,332	0
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		88,547,284	8,907,710	5,603,340	8,560,875	2,702,369	19,000	1,500	769,332	0
12	Total Amount Available		90,027,927	14,653,388	7,699,578	10,638,767	5,303,616	2,404,883	1,509,496	770,573	63,433
13	Total Direct Disbursements & Other Uses <sup>9</sup>		86,676,243	8,965,615	5,316,923	9,761,401	3,495,251	2,264,237	0	767,304	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	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		86,676,243	8,965,615	5,316,923	9,761,401	3,495,251	2,264,237	0	767,304	0
21	ENDING CASH BALANCE ON HAND June 30, 2017 <sup>7</sup>		3,351,684	5,687,773	2,382,655	877,366	1,808,365	140,646	1,509,496	3,269	63,433



	A	B	C	D	E	F	G	H	I	J	K
1	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
2	(Enter Whole Numbers Only)										
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies <sup>11</sup>	-	55,682,845	8,596,710	4,854,563	6,949,865	870,617			729,332	
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	6,479,468								
8	FICA and Medicare Only Levies	1150					1,728,952				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>62,162,313</b>	<b>8,596,710</b>	<b>4,854,563</b>	<b>6,949,865</b>	<b>2,599,569</b>	<b>0</b>	<b>0</b>	<b>729,332</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	855,917				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>855,917</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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	12,000								
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	<b>Total Tuition</b>		<b>12,000</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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									

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Numbers Only)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
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	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	14,000	10,000	3,000	2,000	2,800	9,000	1,500		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		14,000	10,000	3,000	2,000	2,800	9,000	1,500	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	450,000								
70	Sales to Pupils - Breakfast	1612	18,000								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		468,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		0	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	208,500								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		208,500								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		150,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930						10,000			
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	605,000	150,000							
100	Payments of Surplus Moneys from TIF Districts	1960	1,109,283								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	15,000								



	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	30,000								
107	Other Local Revenues (Describe & Itemize)	1999	66,000	1,000		20,000					
108	<b>Total Other Revenue from Local Sources</b>		1,825,283	301,000	0	20,000	0	10,000	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	65,546,013	8,907,710	4,857,563	6,971,865	2,702,369	19,000	1,500	729,332	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid (Section 18-8.05)	3001	8,661,609							40,000	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		8,661,609	0	0	0	0	0		40,000	0
122	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	26,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	895,000								
126	Special Education - Personnel	3110	1,320,300								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	8,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		2,249,800	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	941,226								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		941,226				0				
145	State Free Lunch & Breakfast	3360	18,825								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				679,010					
152	Transportation - Special Education	3510				910,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		1,589,010	0				

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825	3,800								
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		<b>3,213,651</b>	<b>0</b>	<b>0</b>	<b>1,589,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>11,875,260</b>	<b>0</b>	<b>0</b>	<b>1,589,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	<b>Total Title VI</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	1,511,140								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	204,950								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226	12,880								
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		<b>1,728,970</b>				<b>0</b>				



	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	1,253,734								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		1,253,734	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	48,069								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,320,425								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		1,368,494	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Numbers Only)	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	37,375								
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	306,402								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	121,036								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	310,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992									
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		5,126,011	0	0	0	0	0		0	0
274	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	4000	5,126,011	0	0	0	0	0	0	0	0
275	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		82,547,284	8,907,710	4,857,563	8,560,875	2,702,369	19,000	1,500	769,332	0



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	27,575,443	8,168,561	50,373	1,036,457	45,467	59,008	0	0	36,835,309
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	62,641	29,177	200	27,674	1,000	5,362			126,054
8	Special Education Programs (Functions 1200 - 1220)	1200	7,209,125	2,100,489	48,400	98,075	131,000	1,049,000			10,636,089
9	Special Education Programs Pre-K	1225	668,710	307,130	300	1,300					977,440
10	Remedial and Supplemental Programs K-12	1250									0
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	157,835		12,131	3,784		4,361			178,111
15	Summer School Programs	1600	275,860	991							276,851
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	9,059,245	2,296,519	1,900	104,027					11,461,691
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>45,008,859</b>	<b>12,902,867</b>	<b>113,304</b>	<b>1,271,317</b>	<b>177,467</b>	<b>1,117,731</b>	<b>0</b>	<b>0</b>	<b>60,591,545</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110	1,722,584	343,603	5,600	4,295		500			2,076,582
37	Guidance Services	2120									0
38	Health Services	2130	1,460,620	471,613	83,200	14,200	800	1,500			2,031,933
39	Psychological Services	2140	988,070	214,366	15,500	2,000					1,219,936
40	Speech Pathology & Audiology Services	2150	1,452,634	350,525	106,050	3,300					1,912,509
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>5,623,908</b>	<b>1,380,107</b>	<b>210,350</b>	<b>23,795</b>	<b>800</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>7,240,960</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	1,259,061	189,407	146,358	49,848	1,000	66,659			1,712,333
45	Educational Media Services	2220	2,342,587	717,204	1,700	142,553	208,107	5,750			3,417,901
46	Assessment & Testing	2230	178,891	27,787	55,000	61,500		250			323,428
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,780,539</b>	<b>934,398</b>	<b>203,058</b>	<b>253,901</b>	<b>209,107</b>	<b>72,659</b>	<b>0</b>	<b>0</b>	<b>5,453,662</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310			229,000			42,500			271,500
50	Executive Administration Services	2320	337,921	50,034	8,600	5,750	1,750	14,000			418,055
51	Special Area Administration Services	2330	532,397	127,579	11,400	10,000	7,000	1,000			689,376
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>870,318</b>	<b>177,613</b>	<b>249,000</b>	<b>15,750</b>	<b>8,750</b>	<b>57,500</b>	<b>0</b>	<b>0</b>	<b>1,378,931</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	2,831,577	779,228	3,300	29,074	15,500	22,143			3,680,822
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,831,577</b>	<b>779,228</b>	<b>3,300</b>	<b>29,074</b>	<b>15,500</b>	<b>22,143</b>	<b>0</b>	<b>0</b>	<b>3,680,822</b>
58	<b>Support Services - Business</b>										
59	Direction of Business Support Services	2510	712,110	182,074	133,500	10,000	3,500	15,000			1,056,184
60	Fiscal Services	2520									0



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	305,140	7,751	1,700,330	18,800	15,000				2,047,021
64	Internal Services	2570	197,032	65,085	8,750	32,925		300			304,092
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,214,282</b>	<b>254,910</b>	<b>1,842,580</b>	<b>61,725</b>	<b>18,500</b>	<b>15,300</b>	<b>0</b>	<b>0</b>	<b>3,407,297</b>
66	<b>Support Services - Central</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	773,163	170,074	709,500	891,750	550,000	7,150			3,101,637
70	Staff Services	2640	419,178	75,092	59,800	4,700	1,000	13,950			573,720
71	Data Processing Services	2660									0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,192,341</b>	<b>245,166</b>	<b>769,300</b>	<b>896,450</b>	<b>551,000</b>	<b>21,100</b>	<b>0</b>	<b>0</b>	<b>3,675,357</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>			<b>615</b>	<b>24,000</b>					<b>24,615</b>
74	<b>Total Support Services</b>	<b>2000</b>	<b>15,512,965</b>	<b>3,771,422</b>	<b>3,278,203</b>	<b>1,304,695</b>	<b>803,657</b>	<b>190,702</b>	<b>0</b>	<b>0</b>	<b>24,861,644</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>171,997</b>	<b>2,266</b>	<b>111,052</b>	<b>12,362</b>					<b>297,677</b>
76	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			77,500			22,000			99,500
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>77,500</b>			<b>22,000</b>			<b>99,500</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	<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>
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>77,500</b>			<b>22,000</b>			<b>99,500</b>
103	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
104	<b>Debt Service - Interest on Short-Term Debt</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
111	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
112	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						<b>200,000</b>			<b>200,000</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>60,693,821</b>	<b>16,676,555</b>	<b>3,580,059</b>	<b>2,588,374</b>	<b>981,124</b>	<b>1,530,433</b>	<b>0</b>	<b>0</b>	<b>86,050,366</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,503,082)</b>



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>Support Services - Business</b>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			50,000	50,000	300,000				400,000
124	Operation & Maintenance of Plant Services	2540	4,419,518	1,384,849	1,082,068	1,317,605	32,300	9,375		50,000	8,295,715
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,419,518</b>	<b>1,384,849</b>	<b>1,132,068</b>	<b>1,367,605</b>	<b>332,300</b>	<b>9,375</b>	<b>0</b>	<b>50,000</b>	<b>8,695,715</b>
128	Other Support Services (Describe & Itemize)	2500									0
129	<b>Total Support Services</b>	<b>2000</b>	<b>4,419,518</b>	<b>1,384,849</b>	<b>1,132,068</b>	<b>1,367,605</b>	<b>332,300</b>	<b>9,375</b>	<b>0</b>	<b>50,000</b>	<b>8,695,715</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	Payments to Other Dist & Govt Units (In-State)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
138	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
139	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
140	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
141	Debt Service - Interest on Short-Term Debt										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
148	Debt Service - Interest on Long-Term Debt	5200									0
149	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
150	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						150,000			150,000
151	<b>Total Direct Disbursements/Expenditures</b>		<b>4,419,518</b>	<b>1,384,849</b>	<b>1,132,068</b>	<b>1,367,605</b>	<b>332,300</b>	<b>159,375</b>	<b>0</b>	<b>50,000</b>	<b>8,845,715</b>
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										61,995
154	<b>30 - DEBT SERVICE FUND (DS)</b>										
155	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
156	Payments to Other Dist & Govt Units (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
161	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
162	Debt Service - Interest on Short-Term Debt										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
169	Debt Service - Interest on Long-Term Debt	5200						1,249,776			1,249,776
170	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						4,067,147			4,067,147
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			5,316,923			5,316,923
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			5,316,923			5,316,923
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(459,360)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils										
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	126,594	2,977	3,411,530	170,000					3,711,101
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	126,594	2,977	3,411,530	170,000	0	0	0	0	3,711,101
185	COMMUNITY SERVICES (TR)	3000			300						300
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)										
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000						50,000			50,000
210	Total Direct Disbursements/Expenditures		126,594	2,977	3,411,830	170,000	0	50,000	0	0	3,761,401
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,799,474
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		646,004							646,004
216	Pre-K Programs	1125		909							909
217	Special Education Programs (Functions 1200-1220)	1200		355,515							355,515
218	Special Education Programs Pre-K	1225		73,211							73,211
219	Remedial and Supplemental Programs K-12	1250									0
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0



1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Numbers Only)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
222	CTE Programs	1400									0
223	Interscholastic Programs	1500									0
224	Summer School Programs	1600		566							566
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		130,792							130,792
228	Truant Alternative & Optional Programs	1900									0
229	<b>Total Instruction</b>	<b>1000</b>		<b>1,206,997</b>							<b>1,206,997</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>Support Services - Pupil</b>										
232	Attendance & Social Work Services	2110		24,779							24,779
233	Guidance Services	2120									0
234	Health Services	2130		225,239							225,239
235	Psychological Services	2140		14,778							14,778
236	Speech Pathology & Audiology Services	2150		20,448							20,448
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>285,244</b>							<b>285,244</b>
239	<b>Support Services - Instructional Staff</b>										
240	Improvement of Instruction Services	2210		44,645							44,645
241	Educational Media Services	2220		95,344							95,344
242	Assessment & Testing	2230		1,946							1,946
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>141,935</b>							<b>141,935</b>
244	<b>Support Services - General Administration</b>										
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		407,631							407,631
247	Special Area Administrative Services	2330		28,180							28,180
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>435,811</b>							<b>435,811</b>
258	<b>Support Services - School Administration</b>										
259	Office of the Principal Services	2410		183,141							183,141
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>183,141</b>							<b>183,141</b>
262	<b>Support Services - Business</b>										
263	Direction of Business Support Services	2510		104,998							104,998
264	Fiscal Services	2520									0
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		874,907							874,907
267	Pupil Transportation Services	2550		1,580							1,580
268	Food Services	2560		4,426							4,426
269	Internal Services	2570		40,410							40,410
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,026,321</b>							<b>1,026,321</b>
271	<b>Support Services - Central</b>										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630		115,054							115,054
275	Staff Services	2640		39,563							39,563
276	Data Processing Services	2660									0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>154,617</b>							<b>154,617</b>



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		2,227,069							2,227,069
280	COMMUNITY SERVICES (MR/SS)	3000		11,185							11,185
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									
287	Debt Service - Interest on Short-Term Debt										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000						50,000			50,000
295	Total Direct Disbursements/Expenditures			3,445,251				50,000			3,495,251
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(792,882)
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530			91,582		2,122,655				2,214,237
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	91,582	0	2,122,655	0	0		2,214,237
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)										
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000						50,000			50,000
312	Total Direct Disbursements/Expenditures		0	0	91,582	0	2,122,655	50,000	0		2,264,237
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,245,237)
315	70 WORKING CASH FUND (WC)										
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			437,304						437,304
321	Unemployment Insurance Payments	2363			20,000						20,000
322	Insurance Payments (regular or self-insurance)	2364			20,000						20,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371			290,000						290,000
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	767,304	0	0	0	0		767,304



	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Numbers Only)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	767,304	0	0	0	0		767,304
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,028
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

---

**This page is provided for detailed Itemizations as requested within the body of the Report.**

---

1. Revenue Function 1993; Repayment of daycare expense
2. Revenue Function 1999; Internship reimbursement and credit card rebate
- 3.
- 4.



	A	B	C	D	E	F
1	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
2	<b>Description</b>	<b>EDUCATIONAL FUND (10)</b>	<b>OPERATIONS &amp; MAINTENANCE FUND (20)</b>	<b>TRANSPORTATION FUND (40)</b>	<b>WORKING CASH FUND (70)</b>	<b>TOTAL</b>
3	Direct Revenues	82,547,284	8,907,710	8,560,875	1,500	100,017,369
4	Direct Expenditures	86,050,366	8,845,715	3,761,401		98,657,482
5	Difference	(3,503,082)	61,995	4,799,474	1,500	1,359,887
6	Estimated Fund Balance - June 30, 2016	47,080	5,696,361	791,374	3,709,496	10,244,311
7	<b>Balanced budget, no deficit reduction plan is required.</b>					
10	A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
12	<b>Note:</b> 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.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2015-2016 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
15	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	C	D	E	F	G
1	<b>Wheeling School District 21      05-016-0210-04-0000</b> <i>District Number</i>		<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3			<b>FY2016-2017</b>				
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(1,823,961)	5,754,266	1,991,900	3,707,996	9,630,201
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	65,546,013	8,907,710	6,971,865	1,500	81,427,088
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	11,875,260	0	1,589,010	0	13,464,270
12	FEDERAL SOURCES	4000	5,126,011	0	0	0	5,126,011
13	Total Receipts/Revenues		82,547,284	8,907,710	8,560,875	1,500	100,017,369
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	60,591,545				60,591,545
16	SUPPORT SERVICES	2000	24,861,644	8,695,715	3,711,101		37,268,460
17	COMMUNITY SERVICES	3000	297,677	0	300		297,977
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	99,500	0	0		99,500
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	200,000	150,000	50,000		400,000
21	Total Disbursements/Expenditures		86,050,366	8,845,715	3,761,401		98,657,482
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,503,082)	61,995	4,799,474	1,500	1,359,887
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		6,000,000	0	0	0	6,000,000
25	OTHER USES OF FUNDS (8000)		625,877	119,900	6,000,000	0	6,745,777
26	TOTAL OTHER SOURCES/USES OF FUNDS		5,374,123	(119,900)	(6,000,000)	0	(745,777)
27	ESTIMATED ENDING FUND BALANCE		47,080	5,696,361	791,374	3,709,496	10,244,311



**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1	<b>Wheeling School District 21      05-016-0210-04-0000</b> District Number		<b>ESTIMATED BUDGET FY2017-2018</b>				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		47,080	5,696,361	791,374	3,709,496	10,244,311
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	65,784,806	9,064,109	8,648,173	5,000	83,502,088
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	11,924,566	0	1,542,530		13,467,096
12	FEDERAL SOURCES	4000	6,200,000	0	0		6,200,000
13	Total Receipts/Revenues		83,909,372	9,064,109	10,190,703	5,000	103,169,184
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	58,724,103				58,724,103
16	SUPPORT SERVICES	2000	27,927,012	8,815,417	3,922,901		40,665,330
17	COMMUNITY SERVICES	3000	256,793	0	6,291		263,084
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	830,000	0	0		830,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		87,737,908	8,815,417	3,929,192		100,482,517
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,828,536)	248,692	6,261,511	5,000	2,686,667
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		(3,781,456)	5,945,053	7,052,885	3,714,496	12,930,978

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1	<b>Wheeling School District 21      05-016-0210-04-0000</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2018-2019</b>				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(3,781,456)	5,945,053	7,052,885	3,714,496	12,930,978
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	66,136,910	9,113,735	9,320,930	5,000	84,576,575
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	12,590,425	0	1,542,530		14,132,955
12	FEDERAL SOURCES	4000	5,200,066	0	0		5,200,066
13	Total Receipts/Revenues		83,927,401	9,113,735	10,863,460	5,000	103,909,596
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	59,595,391				59,595,391
16	SUPPORT SERVICES	2000	29,958,233	9,095,850	4,016,034		43,070,117
17	COMMUNITY SERVICES	3000	256,791	0	6,399		263,190
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	830,000	0	0		830,000
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		90,640,415	9,095,850	4,022,433		103,758,698
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(6,713,014)	17,885	6,841,027	5,000	150,898
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		(10,494,470)	5,962,938	13,893,912	3,719,496	13,081,876



**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1	<b>Wheeling School District 21      05-016-0210-04-0000</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2019-2020</b>				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(10,494,470)	5,962,938	13,893,912	3,719,496	13,081,876
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	67,043,561	9,243,762	8,663,066	5,000	84,955,389
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0				0
11	STATE SOURCES	3000	12,862,793		1,542,530		14,405,323
12	FEDERAL SOURCES	4000	5,200,066				5,200,066
13	Total Receipts/Revenues		85,106,420	9,243,762	10,205,596	5,000	104,560,778
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	63,473,975				63,473,975
16	SUPPORT SERVICES	2000	28,765,267	9,430,910	4,093,664		42,289,841
17	COMMUNITY SERVICES	3000	256,796		6,508		263,304
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	830,000				830,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		93,326,038	9,430,910	4,100,172		106,857,120
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(8,219,618)	(187,148)	6,105,424	5,000	(2,296,342)
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		(18,714,088)	5,775,790	19,999,336	3,724,496	10,785,534

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	<b>Wheeling School District 21      05-016-0210-04-0000</b> District Number		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		9,630,201	10,244,311	12,930,978	13,081,876
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	81,427,088	83,502,088	84,576,575	84,955,389
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	13,464,270	13,467,096	14,132,955	14,405,323
12	FEDERAL SOURCES	4000	5,126,011	6,200,000	5,200,066	5,200,066
13	Total Receipts/Revenues		100,017,369	103,169,184	103,909,596	104,560,778
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	60,591,545	58,724,103	59,595,391	63,473,975
16	SUPPORT SERVICES	2000	37,268,460	40,665,330	43,070,117	42,289,841
17	COMMUNITY SERVICES	3000	297,977	263,084	263,190	263,304
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	99,500	830,000	830,000	830,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	400,000	0	0	0
21	Total Disbursements/Expenditures		98,657,482	100,482,517	103,758,698	106,857,120
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,359,887	2,686,667	150,898	(2,296,342)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		6,000,000	0	0	0
25	OTHER USES OF FUNDS (8000)		6,745,777	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(745,777)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		10,244,311	12,930,978	13,081,876	10,785,534



## **Deficit Reduction Plan-Background/Assumptions**

### **Fiscal Year 2016-2017 through Fiscal Year 2019-2020**

**Wheeling School District 21****05-016-0210-04-0000**

*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. For additional information, please see:*

<http://www.isbe.net/sfms/budget/default.htm>

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

The 2016-17 budget is the reflection of careful and prudent deliberation by the Board of Education and school staff. In addition to cost savings of \$2.5 million in last year's budget, the 2016-17 budget includes additional cost saving measures of \$3.0 million. Included in the deficit reduction plan are further cost savings of \$3.0 million in fiscal year 2018.

Of all the many responsibilities of the Board of Education, careful preparation of a spending plan is certainly one of the most important. Every effort has been made to maintain fiscal responsibility while providing a comprehensive educational opportunity for each and every student. The budget is a careful, comprehensive financial plan for meeting the obligation of our schools.

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

The District plan to reduce the deficit was developed through the work of the administration, the Financial Leadership group, the Finance committee and the Board of Education. Opportunities to reduce spending and staffing have been identified through this group work. These groups will continue to work throughout the next several years to identify cost savings and replenish District reserve levels.

#### **- Foundation Levels for General State Aid:**

The District has assumed the foundation level will remain flat at \$6,119 and GSA will be prorated 92-100%.

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

The District is subject to PTELL and will levy the maximum allowed per statute. The projections assume nominal increases in EAV of 1-2.5% through the 2019 levy and new property of \$7.5 million in each levy year until the TIF expires in 2019. It is further assumed that the CPI will be 1-1.7%.

#### **- Employee Salaries and Benefits:**

The projections assume staffing will be adjusted based on the continuing moderate decline in student enrollment. The District will honor the terms of the collective bargaining agreement for salary and benefits. The District has converted to a self insured employee health plan and has saved \$1.1 per year by doing so.

**- Short and Long Term Borrowing:**

Projections assume no new borrowing. Debt principal and interest payments will continue to be made on time.

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



## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(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 FY2017 budgeted expenditures over FY2016 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

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

*An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:*

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			School District Name: <b>Wheeling School District 21</b>				
			RCDT Number: <b>05-016-0210-04-0000</b>				
		Estimated Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	499,225		499,225	418,055		418,055
2. Special Area Administration Services	2330	661,634		661,634	689,376		689,376
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	924,157		924,157	1,056,184	0	1,056,184
5. Internal Services	2570	292,936		292,936	304,092		304,092
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		2,377,952	0	2,377,952	2,467,707	0	2,467,707
<b>9. Estimated Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							4%

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

*(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)*

[illegible]



## Reference Description

- <sup>1</sup> Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- <sup>2</sup> Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- <sup>3</sup> Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> Principal on Bonds Sold:
  - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
  - (2) Refunding Bonds can be entered in the Debt Services Fund only.
  - (3) Building Bonds can be entered in the Capital Projects Fund only.
  - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- <sup>5</sup> The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- <sup>6</sup> The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- <sup>9</sup> For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- <sup>16</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money  
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July, 1 2016 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2016, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing