

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2018 - June 30, 2019

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

**If your FY18 AFR states that you need to do a deficit reduction plan and your FY19 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, 2018 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2019 \_\_\_\_\_.

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 \_\_\_\_\_ 20 \_\_\_\_\_ day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 18 \_\_\_\_\_,  
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, 2018 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2019 \_\_\_\_\_.

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 \_\_\_\_\_ 20 \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 18 \_\_\_\_\_ 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 School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>  
The electronic version does not require member signatures.

## BUDGET SUMMARY

Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.		(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
<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2018 1</b>		13,302,205	4,769,132	2,840,329	1,828,564	3,076,258	214,191	3,736,430	421,642	64,629
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	69,376,721	7,576,929	4,951,335	4,954,227	3,294,583	0	63,720	913,256	1,168
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0		0	0				
<b>STATE SOURCES</b>	<b>3000</b>	13,521,477	0	0	2,248,943	0	0	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	6,690,802	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues 8</b>		89,589,000	7,576,929	4,951,335	7,203,170	3,294,583	0	63,720	913,256	1,168
Receipts/Revenues for "On Behalf" Payments 2	3998	42,000,000								
<b>Total Receipts/Revenues</b>		131,589,000	7,576,929	4,951,335	7,203,170	3,294,583	0	63,720	913,256	1,168
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>INSTRUCTION</b>	<b>1000</b>	56,942,150				1,585,609				
<b>SUPPORT SERVICES</b>	<b>2000</b>	27,169,159	7,924,474		4,467,280	2,054,899	1,325,000		783,500	0
<b>COMMUNITY SERVICES</b>	<b>3000</b>	307,946	0		0	0				
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	148,773	0	0	0	0	0		0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	5,281,792	0	0			0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	600,000	250,000	0	75,000	50,000	100,000		0	0
<b>Total Direct Disbursements/Expenditures 9</b>		85,168,028	8,174,474	5,281,792	4,542,280	3,690,508	1,425,000		783,500	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	42,000,000								
<b>Total Disbursements/Expenditures</b>		127,168,028	8,174,474	5,281,792	4,542,280	3,690,508	1,425,000		783,500	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		4,420,972	(597,545)	(330,457)	2,660,890	(395,925)	(1,425,000)	63,720	129,756	1,168
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130	2,500,000								
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold 4	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			532,065						
Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			7,698						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						1,250,000			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
<b>Total Other Sources of Funds 8</b>		2,500,000	0	539,763	0	0	1,250,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		

## BUDGET SUMMARY

Transfer Among Funds	8130				2,500,000					
Transfer of Interest 6	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430	419,863	112,202							
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530		7,698							
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		1,250,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
<b>Total Other Uses of Funds 9</b>		419,863	1,369,900	0	2,500,000	0	0	0	0	0
<b>Total Other Sources/Uses of Fund</b>		2,080,137	(1,369,900)	539,763	(2,500,000)	0	1,250,000	0	0	0
<b>ESTIMATED ENDING FUND BALANCE June 30, 2019</b>		19,803,314	2,801,687	3,049,635	1,989,454	2,680,333	39,191	3,800,150	551,398	65,797

### SUMMARY OF EXPENDITURES (by Major Object)

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
<b>Object Name</b>											
Salaries	100	60,859,920	4,484,484		120,917		0		0	0	65,465,321
Employee Benefits	200	13,407,611	954,286		10,850	3,640,508	0		0	0	18,013,255
Purchased Services	300	5,288,842	773,694	0	4,154,028		1,325,000		783,500	0	12,325,064
Supplies & Materials	400	2,668,152	1,377,160		181,485		0		0	0	4,226,797
Capital Outlay	500	538,933	302,400		0		0		0	0	841,333
Other Objects	600	2,234,570	257,450	5,281,792	75,000	50,000	100,000		0	0	7,998,812
Non-Capitalized Equipment	700	0	0		0		0		0	0	0
Termination Benefits	800	170,000	25,000		0						195,000
<b>Total Expenditures</b>		85,168,028	8,174,474	5,281,792	4,542,280	3,690,508	1,425,000		783,500	0	109,065,582

**SUMMARY OF CASH TRANSACTIONS**

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
<b>BEGINNING CASH BALANCE ON HAND July 1, 2018 7</b>		25,292,472	5,048,579	2,839,691	1,948,090	3,222,401	214,191	1,536,431	297,765	64,628
<b>Total Direct Receipts &amp; Other Sources 8</b>		92,089,000	7,576,929	5,491,098	7,203,170	3,294,583	1,250,000	63,720	913,256	1,168
<b>OTHER RECEIPTS</b>										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141							2,200,000		
Notes and Warrants Payable	433									
Other Current Assets	199									
<b>Total Other Receipts</b>		0	0	0	0	0	0	2,200,000	0	0
<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		92,089,000	7,576,929	5,491,098	7,203,170	3,294,583	1,250,000	2,263,720	913,256	1,168
<b>Total Amount Available</b>		117,381,472	12,625,508	8,330,789	9,151,260	6,516,984	1,464,191	3,800,151	1,211,021	65,796
<b>Total Direct Disbursements &amp; Other Uses 9</b>		85,587,891	9,544,374	5,281,792	7,042,280	3,690,508	1,425,000	0	783,500	0
<b>OTHER DISBURSEMENTS</b>										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411	2,200,000								
Notes and Warrants Payable	433									
Other Current Liabilities	499									
<b>Total Other Disbursements</b>		2,200,000	0	0	0	0	0	0	0	0
<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		87,787,891	9,544,374	5,281,792	7,042,280	3,690,508	1,425,000	0	783,500	0
<b>ENDING CASH BALANCE ON HAND June 30, 2019 7</b>		29,593,581	3,081,134	3,048,997	2,108,980	2,826,476	39,191	3,800,151	427,521	65,796

**ESTIMATED RECEIPTS/REVENUES**

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
Designated Purposes Levies 11 (1110-1120)	-	59,972,214	7,450,922	4,888,856	4,900,615	990,123			898,110	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	6,450,800								
FICA and Medicare Only Levies	1150					2,154,271				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
<b>Total Ad Valorem Taxes Levied by District</b>		<b>66,423,014</b>	<b>7,450,922</b>	<b>4,888,856</b>	<b>4,900,615</b>	<b>3,144,394</b>	<b>0</b>	<b>0</b>	<b>898,110</b>	<b>0</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes13	1230	910,994				102,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
<b>Total Payments in Lieu of Taxes</b>		<b>910,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>	<b>1300</b>									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	5,000								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
<b>Total Tuition</b>		<b>5,000</b>								
<b>TRANSPORTATION FEES</b>	<b>1400</b>									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412				35,000					
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421				500					
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442				5,200					









**ESTIMATED RECEIPTS/REVENUES**

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
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		1,800,000	0		0	0				
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment Grant	4400									
Title IV - 21st Century	4421									
Title IV - Other (Describe & Itemize)	4499									
<b>Total Title IV</b>		0	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600	56,140								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	1,357,562								
Federal Special Education - IDEA Room & Board	4625									
Federal Special Education - IDEA Discretionary	4630									
Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal Special Education</b>		1,413,702	0		0	0				
<b>CTE - PERKINS</b>										
CTE - Perkins-Title III E Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology - Formula	4860									
ARRA - Title IID - Technology - Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Government Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds - VII	4876									
Other ARRA Funds - VIII	4877									
Other ARRA Funds - IX	4878									
Other ARRA Funds - X	4879									
Other ARRA Funds - Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0

**ESTIMATED RECEIPTS/REVENUES**

<b>Description: Enter Whole Numbers Only</b>	<b>Acct #</b>	<b>(10) Educational</b>	<b>(20) Operations &amp; Maintenance</b>	<b>(30) Debt Service</b>	<b>(40) Transportation</b>	<b>(50) Municipal Retirement/ Social Security</b>	<b>(60) Capital Projects</b>	<b>(70) Working Cash</b>	<b>(80) Tort</b>	<b>(90) Fire Prevention &amp; Safety</b>
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905	50,000								
Title III - English Language Acquisition	4909	283,900								
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	200,000								
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	60,000								
Medicaid Matching Funds - Fee-For-Service Program	4992	70,000								
Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		6,690,802	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	6,690,802	0	0	0	0	0	0	0	0
<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		89,589,000	7,576,929	4,951,335	7,203,170	3,294,583	0	63,720	913,256	1,168

**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
<b>10 - EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>	<b>1000</b>									
Regular Programs	1100	25,570,905	5,508,313	56,433	943,583	41,741	49,030	0	0	32,170,005
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	150,294	104,705		112,327		2,500			369,826
Special Education Programs (Functions 1200 - 1220)	1200	7,557,607	2,167,360	97,991	115,248	75,500	1,297,139			11,310,845
Special Education Programs Pre-K	1225	885,642	277,438	45	1,000					1,164,125
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	148,726		10,651	2,174		3,624			165,175
Summer School Programs	1600	205,962		1,243	500					207,705
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800	9,445,787	2,064,903	2,979	40,800					11,554,469
Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
<b>Total Instruction14</b>	<b>1000</b>	<b>43,964,923</b>	<b>10,122,719</b>	<b>169,342</b>	<b>1,215,632</b>	<b>117,241</b>	<b>1,352,293</b>	<b>0</b>	<b>0</b>	<b>56,942,150</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	2,003,153	429,900	300	8,363		500			2,442,216
Guidance Services	2120									0
Health Services	2130	1,415,965	435,062	165,057	13,111	3,876	650			2,033,721
Psychological Services	2140	909,259	200,417	6,400						1,116,076
Speech Pathology & Audiology Services	2150	1,444,359	302,969	14,963	6,000					1,768,291
Other Support Services - Pupils (Describe & Itemize)	2190									0
<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>5,772,736</b>	<b>1,368,348</b>	<b>186,720</b>	<b>27,474</b>	<b>3,876</b>	<b>1,150</b>	<b>0</b>	<b>0</b>	<b>7,360,304</b>
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	1,308,481	189,184	104,638	28,277	1,000	84,240			1,715,820
Educational Media Services	2220	3,045,714	603,692	500	152,578	6,478	3,750			3,812,712
Assessment & Testing	2230	224,583	19,558	97,445	39,688		1,800			383,074
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,578,778</b>	<b>812,434</b>	<b>202,583</b>	<b>220,543</b>	<b>7,478</b>	<b>89,790</b>	<b>0</b>	<b>0</b>	<b>5,911,606</b>
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310			239,500			43,000			282,500
Executive Administration Services	2320	217,033	22,319	1,000	2,000		13,000			255,352
Special Area Administration Services	2330	637,546	104,878	900	9,200	1,000	700			754,224
Tort Immunity Services	2360 - 2370									0
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>854,579</b>	<b>127,197</b>	<b>241,400</b>	<b>11,200</b>	<b>1,000</b>	<b>56,700</b>	<b>0</b>	<b>0</b>	<b>1,292,076</b>
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	2,798,953	546,003	9,025	25,122	6,456	19,521		150,000	3,555,080
Other Support Services - School Administration (Describe & Itemize)	2490									0
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,798,953</b>	<b>546,003</b>	<b>9,025</b>	<b>25,122</b>	<b>6,456</b>	<b>19,521</b>	<b>0</b>	<b>150,000</b>	<b>3,555,080</b>

**ESTIMATED DISBURSEMENTS/EXPENDITURES**

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
<b>Support Services - Business</b>	<b>2500</b>									
Direction of Business Support Services	2510	815,787	149,974	138,500	7,500	2,500	10,750			1,125,011
Fiscal Services	2520									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550			300,850						300,850
Food Services	2560	342,206		2,478,652	57,456	18,882				2,897,196
Internal Services	2570	207,899	47,765	6,500	30,200		250			292,614
<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,365,892</b>	<b>197,739</b>	<b>2,924,502</b>	<b>95,156</b>	<b>21,382</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>4,615,671</b>
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	773,219	121,864	1,200,392	1,033,575	380,000	12,875			3,521,925
Staff Services	2640	587,340	111,307	110,000	7,650	1,500	53,000		20,000	890,797
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,360,559</b>	<b>233,171</b>	<b>1,310,392</b>	<b>1,041,225</b>	<b>381,500</b>	<b>65,875</b>	<b>0</b>	<b>20,000</b>	<b>4,412,722</b>
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>				21,700					21,700
<b>Total Support Services</b>	<b>2000</b>	<b>16,731,497</b>	<b>3,284,892</b>	<b>4,874,622</b>	<b>1,442,420</b>	<b>421,692</b>	<b>244,036</b>	<b>0</b>	<b>170,000</b>	<b>27,169,159</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>163,500</b>		<b>129,814</b>	<b>10,100</b>		<b>4,532</b>			<b>307,946</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments for Regular Programs	4110			10,500						10,500
Payments for Special Education Programs	4120			104,564			33,709			138,273
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>115,064</b>			<b>33,709</b>			<b>148,773</b>
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
Payments to Other Dist & Govt Units (Out of State)	4400									0
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>115,064</b>			<b>33,709</b>			<b>148,773</b>
<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>







**ESTIMATED DISBURSEMENTS/EXPENDITURES**

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
Internal Services	2570		45,793							45,793
<b>Total Support Services - Business</b>	<b>2500</b>		1,107,338							1,107,338
<b>Support Services - Central</b>	<b>2600</b>									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		130,148							130,148
Staff Services	2640		108,253							108,253
Data Processing Services	2660									0
<b>Total Support Services - Central</b>	<b>2600</b>		238,401							238,401
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
<b>Total Support Services</b>	<b>2000</b>		2,054,899							2,054,899
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Payments for CTE Programs	4140									
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		0							0
<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other (Describe & Itemize)	5150									0
<b>Total Debt Service</b>	<b>5000</b>						0			0
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>						50,000			50,000
<b>Total Direct Disbursements/Expenditures</b>			3,640,508				50,000			3,690,508
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(395,925)
<b>60 - CAPITAL PROJECTS (CP)</b>										
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
<b>Support Services - Business</b>										
Facilities Acquisition & Construction Services	2530			1,325,000						1,325,000
Other Support Services (Describe & Itemize)	2900									0
<b>Total Support Services</b>	<b>2000</b>	0	0	1,325,000	0	0	0	0		1,325,000
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>						100,000			100,000
<b>Total Direct Disbursements/Expenditures</b>		0	0	1,325,000	0	0	100,000	0		1,425,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,425,000)
<b>70 WORKING CASH FUND (WC)</b>										
<b>80 - TORT FUND (TF)</b>										
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2000</b>									
Claims Paid from Self Insurance Fund	2361			3,000						3,000
Workers' Compensation or Workers' Occupational Disease Act Payments	2362			300,000						300,000
Unemployment Insurance Payments	2363			50,000						50,000
Insurance Payments (regular or self-insurance)	2364			5,500						5,500
Risk Management and Claims Services Payments	2365									0
Judgment and Settlements	2366			50,000						50,000





## Itemize

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

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- 1.
- 2.
- 3.
- 4.

**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only**

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	89,589,000	7,576,929	7,203,170	63,720	<b>104,432,819</b>
<b>Direct Expenditures</b>	85,168,028	8,174,474	4,542,280		<b>97,884,782</b>
<b>Difference</b>	4,420,972	<b>(597,545)</b>	2,660,890	63,720	<b>6,548,037</b>
<b>Estimated Fund Balance - June 30, 2019</b>	19,803,314	2,801,687	1,989,454	3,800,150	<b>28,394,605</b>

**Balanced budget, no deficit reduction plan is required.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2018-19 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).

**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.

The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2017-2018 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.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division

		DEFICIT REDUCTION PLAN				
		ESTIMATED BUDGET FY2018-2019				
05-016-0210-04 <i>District Number</i>						
Wheeling School District 21 <i>District Name</i>						
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		13,302,205	4,769,132	1,828,564	3,736,430	23,636,331
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
<b>LOCAL SOURCES</b>	<b>1000</b>	69,376,721	7,576,929	4,954,227	63,720	81,971,597
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
<b>STATE SOURCES</b>	<b>3000</b>	13,521,477	0	2,248,943	0	15,770,420
<b>FEDERAL SOURCES</b>	<b>4000</b>	6,690,802	0	0	0	6,690,802
<b>Total Receipts/Revenues</b>		89,589,000	7,576,929	7,203,170	63,720	104,432,819
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
<b>INSTRUCTION</b>	<b>1000</b>	56,942,150				56,942,150
<b>SUPPORT SERVICES</b>	<b>2000</b>	27,169,159	7,924,474	4,467,280		39,560,913
<b>COMMUNITY SERVICES</b>	<b>3000</b>	307,946	0	0		307,946
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	148,773	0	0		148,773
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	600,000	250,000	75,000		925,000
<b>Total Disbursements/Expenditures</b>		85,168,028	8,174,474	4,542,280		97,884,782
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		4,420,972	(597,545)	2,660,890	63,720	6,548,037
<b>OTHER SOURCES/USES OF FUNDS</b>						
<b>OTHER SOURCES OF FUNDS (7000)</b>		2,500,000	0	0	0	2,500,000
<b>OTHER USES OF FUNDS (8000)</b>		419,863	1,369,900	2,500,000	0	4,289,763
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		2,080,137	(1,369,900)	(2,500,000)	0	(1,789,763)
<b>ESTIMATED ENDING FUND BALANCE</b>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division

		ESTIMATED BUDGET FY2019-2020				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>05-016-0210-04</b>						
<i>District Number</i>						
<b>Wheeling School District 21</b>						
<i>District Name</i>						
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
<b>LOCAL SOURCES</b>	<b>1000</b>					0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
<b>STATE SOURCES</b>	<b>3000</b>					0
<b>FEDERAL SOURCES</b>	<b>4000</b>					0
<b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
<b>INSTRUCTION</b>	<b>1000</b>					0
<b>SUPPORT SERVICES</b>	<b>2000</b>					0
<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
<b>DEBT SERVICES</b>	<b>5000</b>					0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
<b>Total Disbursements/Expenditures</b>		0	0	0		0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>						
<b>OTHER SOURCES OF FUNDS (7000)</b>						0
<b>OTHER USES OF FUNDS (8000)</b>						0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division

		ESTIMATED BUDGET FY2020-2021				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>05-016-0210-04</b>						
<i>District Number</i>						
<b>Wheeling School District 21</b>						
<i>District Name</i>						
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
<b>LOCAL SOURCES</b>	<b>1000</b>					0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
<b>STATE SOURCES</b>	<b>3000</b>					0
<b>FEDERAL SOURCES</b>	<b>4000</b>					0
<b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
<b>INSTRUCTION</b>	<b>1000</b>					0
<b>SUPPORT SERVICES</b>	<b>2000</b>					0
<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
<b>DEBT SERVICES</b>	<b>5000</b>					0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
<b>Total Disbursements/Expenditures</b>		0	0	0		0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>						
<b>OTHER SOURCES OF FUNDS (7000)</b>						0
<b>OTHER USES OF FUNDS (8000)</b>						0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division

		ESTIMATED BUDGET FY2021-2022				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
<b>05-016-0210-04</b>						
<i>District Number</i>						
<b>Wheeling School District 21</b>						
<i>District Name</i>						
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
<b>LOCAL SOURCES</b>	<b>1000</b>					0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
<b>STATE SOURCES</b>	<b>3000</b>					0
<b>FEDERAL SOURCES</b>	<b>4000</b>					0
<b>Total Receipts/Revenues</b>		0	0	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
<b>INSTRUCTION</b>	<b>1000</b>					0
<b>SUPPORT SERVICES</b>	<b>2000</b>					0
<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
<b>DEBT SERVICES</b>	<b>5000</b>					0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
<b>Total Disbursements/Expenditures</b>		0	0	0		0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>						
<b>OTHER SOURCES OF FUNDS (7000)</b>						0
<b>OTHER USES OF FUNDS (8000)</b>						0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		19,803,314	2,801,687	1,989,454	3,800,150	28,394,605

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division

		<b>SUMMARY</b>			
		<b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b>			
<b>05-016-0210-04</b>		<b>ESTIMATED BUDGET</b>			
<i>District Number</i>		<i>Date of Adoption:</i>			
<b>Wheeling School District 21</b>		<i>(Enter as MM/DD/YY)</i>			
<i>District Name</i>		<b>FY2018-2019</b>	<b>FY2019-2020</b>	<b>FY2020-2021</b>	<b>FY2021-2022</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		23,636,331	28,394,605	28,394,605	28,394,605
<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>				
<b>LOCAL SOURCES</b>	<b>1000</b>	81,971,597	0	0	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	0
<b>STATE SOURCES</b>	<b>3000</b>	15,770,420	0	0	0
<b>FEDERAL SOURCES</b>	<b>4000</b>	6,690,802	0	0	0
<b>Total Receipts/Revenues</b>		104,432,819	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>				
<b>INSTRUCTION</b>	<b>1000</b>	56,942,150	0	0	0
<b>SUPPORT SERVICES</b>	<b>2000</b>	39,560,913	0	0	0
<b>COMMUNITY SERVICES</b>	<b>3000</b>	307,946	0	0	0
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	148,773	0	0	0
<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0	0
<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	925,000	0	0	0
<b>Total Disbursements/Expenditures</b>		97,884,782	0	0	0
<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		6,548,037	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>					
<b>OTHER SOURCES OF FUNDS (7000)</b>		2,500,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>		4,289,763	0	0	0
<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>(1,789,763)</b>	0	0	0
<b>ESTIMATED ENDING FUND BALANCE</b>		28,394,605	28,394,605	28,394,605	28,394,605



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2018-2019 through Fiscal Year 2021-2022**

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

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

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

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

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

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

**- Employee Salaries and Benefits:**

**- Short and Long Term Borrowing:**

**- Educational Impact:**

- Other Assumptions:

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

## 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 FY2019 budgeted expenditures over FY2018 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](#)

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b>			School District Name: <b>Wheeling School District 21</b>				
(Section 17-1.5 of the School Code)			RCDT Number: <b>05-016-0210-04</b>				
		<b>Estimated Actual Expenditures, Fiscal Year 2018</b>			<b>Budgeted Expenditures, Fiscal Year 2019</b>		
Description <small>(Enter Whole Numbers Only)</small>	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	419,353		419,353	255,352		255,352
2. Special Area Administration Services	2330	674,137		674,137	754,224		754,224
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	942,844		942,844	1,125,011	0	1,125,011
5. Internal Services	2570	299,467		299,467	292,614		292,614
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>		2,335,801	0	2,335,801	2,427,201	0	2,427,201
<b>9. Estimated Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							4%



## REFERENCE PAGE

### Reference Description

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

**CHECK FOR ERRORS**

This worksheet checks various cells to assure that selected items are in balance.  
 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?	<b>Congratulations! You have a balanced budget.</b>
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>ACCRUAL</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000) , must equal Other Uses (BudgetSum 2-3 - Acct. 8000) .</b>	
Estimated Beginning Fund Balance July,1 2018 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	<b>OK</b>
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) .	<b>OK</b>
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) .	<b>OK</b>
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) .	<b>OK</b>
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) .	<b>OK</b>
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) .	<b>OK</b>
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) .	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76) .	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2018, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2019, (Page CashSum 4 - All Funds) , cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4) , must equal Other Disbursements, (Page CashSum 4) .</b>	
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) .	<b>OK</b>
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) .	<b>OK</b>

*End of Balancing*