

**ILLINOIS STATE BOARD OF EDUCATION**  
School Business Services Division

**Accounting Basis:**

Cash  
 Accrual

**SCHOOL DISTRICT BUDGET FORM \***  
**July 1, 2019 - June 30, 2020**

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 FY19 AFR states that you need to do a deficit reduction plan and your FY20 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, 2019 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2020 \_\_\_\_\_.

WHEREAS the Board of Education of \_\_\_\_\_ Wheeling School District 21 \_\_\_\_\_,  
County of \_\_\_\_\_ LOOK \_\_\_\_\_, 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 \_\_\_\_\_ June \_\_\_\_\_, 20 \_\_\_\_\_ 19 \_\_\_\_\_,  
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, 2019 \_\_\_\_\_ and ending \_\_\_\_\_ June 30, 2020 \_\_\_\_\_.

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 \_\_\_\_\_ 19 \_\_\_\_\_  
day of \_\_\_\_\_ September \_\_\_\_\_, 20 \_\_\_\_\_ 19 \_\_\_\_\_ 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, we do not accept PDF copies.**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 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, 2019 <sup>1</sup>		28,462,006	3,361,630	2,962,990	2,213,082	3,003,137	30,258,197	3,790,457	608,942	67,114	
4	<b>RECEIPTS/REVENUES</b>											
5	LOCAL SOURCES	1000	74,432,653	7,997,837	6,550,041	4,840,188	2,799,947	30,000	25,000	726,794	1,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	14,433,502	0	0	2,080,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	6,795,694	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		95,661,849	7,997,837	6,550,041	6,920,188	2,799,947	30,000	25,000	726,794	1,000	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		95,661,849	7,997,837	6,550,041	6,920,188	2,799,947	30,000	25,000	726,794	1,000	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	INSTRUCTION	1000	59,907,899				1,214,053					
14	SUPPORT SERVICES	2000	28,534,851	8,443,782		4,467,933	2,134,819	31,403,061		755,000	0	
15	COMMUNITY SERVICES	3000	309,700	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	493,157	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	7,180,910	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	600,000	50,000	0	50,000	50,000	98,000		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		89,845,607	8,493,782	7,180,910	4,517,933	3,398,872	31,501,061		755,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		89,845,607	8,493,782	7,180,910	4,517,933	3,398,872	31,501,061		755,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		5,816,242	(495,945)	(630,869)	2,402,255	(598,925)	(31,471,061)	25,000	(28,206)	1,000	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</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										
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	<b>SALE OF BONDS (7200)</b>											
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			491,634							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			7,698							
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						1,250,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds <sup>8</sup>		0	0	499,332	0	0	1,250,000	0	0	0	

	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	
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										
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	419,863	71,771								
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		7,698								
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		1,250,000								
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>		419,863	1,329,469	0	0	0	0	0	0	0	0
80	<b>Total Other Sources/Uses of Fund</b>		(419,863)	(1,329,469)	499,332	0	0	1,250,000	0	0	0	0
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2020</b>		33,858,385	1,536,216	2,831,453	4,615,337	2,404,212	37,136	3,815,457	580,736	68,114	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	<b>Object Name</b>											
87	Salaries	100	64,273,866	4,829,068		136,540		0		0	0	69,239,474
88	Employee Benefits	200	12,846,536	907,346		13,728	3,348,872	0		0	0	17,116,482
89	Purchased Services	300	6,361,897	865,675	0	4,083,065		773,374		755,000	0	12,839,011
90	Supplies & Materials	400	2,223,455	1,577,064		184,600		0		0	0	3,985,119
91	Capital Outlay	500	600,898	214,397		50,000		30,629,687		0	0	31,494,982
92	Other Objects	600	3,358,955	75,232	7,180,910	50,000	50,000	98,000		0	0	10,813,097
93	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
94	Termination Benefits	800	180,000	25,000		0						205,000
95	<b>Total Expenditures</b>		89,845,607	8,493,782	7,180,910	4,517,933	3,398,872	31,501,061		755,000	0	145,693,165

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	<b>BEGINNING CASH BALANCE ON HAND July 1, 2019</b> <sup>7</sup>		40,006,139	3,514,867	2,951,657	1,720,341	3,098,945	39,977,771	3,780,627	398,589	66,171
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		95,661,849	7,997,837	7,049,373	6,920,188	2,799,947	1,280,000	25,000	726,794	1,000
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		95,661,849	7,997,837	7,049,373	6,920,188	2,799,947	1,280,000	25,000	726,794	1,000
12	<b>Total Amount Available</b>		135,667,988	11,512,704	10,001,030	8,640,529	5,898,892	41,257,771	3,805,627	1,125,383	67,171
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		90,265,470	9,823,251	7,180,910	4,517,933	3,398,872	31,501,061	0	755,000	0
14	<b>OTHER DISBURSEMENTS</b>										
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	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		90,265,470	9,823,251	7,180,910	4,517,933	3,398,872	31,501,061	0	755,000	0
21	<b>ENDING CASH BALANCE ON HAND June 30, 2020</b> <sup>7</sup>		45,402,518	1,689,453	2,820,120	4,122,596	2,500,020	9,756,710	3,805,627	370,383	67,171

ESTIMATED RECEIPTS/REVENUES

	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
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 (1110-1120)</sup>	-	63,137,197	7,842,837	6,520,041	4,749,438	1,114,247			711,794	
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	6,920,463								
8	FICA and Medicare Only Levies	1150					1,486,700				
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>70,057,660</b>	<b>7,842,837</b>	<b>6,520,041</b>	<b>4,749,438</b>	<b>2,600,947</b>	<b>0</b>	<b>0</b>	<b>711,794</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	1,182,908				110,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,182,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,000</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	5,000								
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>5,000</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				5,000					
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				750					
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	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
56	Special Education Transportation Fees from Other Districts (In State)	1442				5,000					
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>					10,750					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	550,000	90,000	30,000	80,000	85,000	30,000	25,000	5,000	1,000
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		550,000	90,000	30,000	80,000	85,000	30,000	25,000	5,000	1,000
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	411,000								
70	Sales to Pupils - Breakfast	1612	15,000								
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>		426,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	31,500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		31,500	0							
83	<b>TEXTBOOK INCOME</b>	1800									
84	Rentals - Regular Textbooks	1811	185,000								
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>		185,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
95	Rentals	1910		25,000							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930		25,000							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	50,000	10,000						10,000	
100	Payments of Surplus Moneys from TIF Districts	1960	1,899,585								
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									
105	Sale of Vocational Projects	1992									

ESTIMATED RECEIPTS/REVENUES

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
106	Other Local Fees (Describe & Itemize)	1993	20,000								
107	Other Local Revenues (Describe & Itemize)	1999	25,000	5,000			4,000				
108	<b>Total Other Revenue from Local Sources</b>		1,994,585	65,000	0	0	4,000	0	0	10,000	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	74,432,653	7,997,837	6,550,041	4,840,188	2,799,947	30,000	25,000	726,794	1,000
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>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	13,082,929								
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		13,082,929	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	45,000								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		45,000	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									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		0				0				
145	State Free Lunch & Breakfast	3360	35,000								
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				1,050,000					
152	Transportation - Special Education	3510				1,030,000					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		2,080,000	0				

ESTIMATED RECEIPTS/REVENUES

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
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,179,519								
159	Chicago General Education Block Grant	3766									
160	Chicago Educational Services Block Grant	3767									
161	School Safety & Educational Improvement Block Grant	3775									
162	Technology - Technology for Success	3780									
163	State Charter Schools	3815									
164	Extended Learning Opportunities - Summer Bridges	3825									
165	Infrastructure Improvements - Planning/Construction	3920									
166	School Infrastructure - Maintenance Projects	3925									
167	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	91,054								
168	<b>Total Restricted Grants-In-Aid</b>		1,350,573	0	0	2,080,000	0	0	0	0	0
169	<b>Total Receipts/Revenues from State Sources</b>	3000	14,433,502	0	0	2,080,000	0	0	0	0	0
170	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
171	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
172	Federal Impact Aid	4001									
173	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
174	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
175	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
176	Head Start	4045									
177	Construction (Impact Aid)	4050									
178	MAGNET	4060									
179	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
180	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
181	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
182	<b>TITLE V</b>										
183	Title V - Flexibility and Accountability	4100									
184	Title V - SEA Projects	4105									
185	Title V - Rural Education Initiative (REI)	4107									
186	Title V - Other (Describe & Itemize)	4199									
187	<b>Total Title V</b>		0	0		0	0				
188	<b>FOOD SERVICE</b>										
189	Breakfast Start-Up Expansion	4200									
190	National School Lunch Program	4210	2,035,000								
191	Special Milk Program	4215									
192	School Breakfast Program	4220	960,000								
193	Summer Food Service Admin/Program	4225									
194	Child and Adult Care Food Program	4226									
195	Fresh Fruit and Vegetables	4240									
196	Food Service - Other (Describe & Itemize)	4299									
197	<b>Total Food Service</b>		2,995,000				0				
198	<b>TITLE I</b>										
199	Title I - Low Income	4300	1,327,601								
200	Title I - Low Income - Neglected, Private	4305									



ESTIMATED RECEIPTS/REVENUES

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
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	<b>Total Title I</b>		1,327,601	0		0	0				
204	<b>TITLE IV</b>										
205	Title IV - Student Support & Academic Enrichment Grant	4400	72,692								
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	<b>Total Title IV</b>		72,692	0		0	0				
209	<b>FEDERAL - SPECIAL EDUCATION</b>										
210	Federal Special Education - Preschool Flow-Through	4600	57,059								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	1,356,404								
213	Federal Special Education - IDEA Room & Board	4625	35,000								
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	<b>Total Federal Special Education</b>		1,448,463	0		0	0				
217	<b>CTE - PERKINS</b>										
218	CTE - Perkins-Title III E Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	<b>Total CTE - Perkins</b>		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - II	4871									
242	Other ARRA Funds - III	4872									
243	Other ARRA Funds - IV	4873									
244	Other ARRA Funds - V	4874									
245	ARRA - Early Childhood	4875									
246	Other ARRA Funds - VII	4876									
247	Other ARRA Funds - VIII	4877									
248	Other ARRA Funds - IX	4878									
249	Other ARRA Funds - X	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0

ESTIMATED RECEIPTS/REVENUES

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
252	Race to the Top Program	4901									
253	Race to the Top - Preschool Expansion Grant	4902									
254	Title III - Instruction for English Learners & Immigrant Students	4905	64,122								
255	Title III - English Language Acquisition	4909	300,000								
256	McKinney Education for Homeless Children	4920									
257	Title II - Eisenhower - Professional Development Formula	4930									
258	Title II - Teacher Quality	4932	187,816								
259	Federal Charter Schools	4960									
260	State Assessment Grants	4981									
261	Grant for State Assessments and Related Activities	4982									
262	Medicaid Matching Funds - Administrative Outreach	4991	125,000								
263	Medicaid Matching Funds - Fee-For-Service Program	4992	275,000								
264	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
265	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		6,795,694	0	0	0	0	0	0	0	0
266	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	6,795,694	0	0	0	0	0	0	0	0
267	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		95,661,849	7,997,837	6,550,041	6,920,188	2,799,947	30,000	25,000	726,794	1,000

1	A	B	C	D	E	F	G	H	I	J	K
2	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	26,361,590	4,784,330	54,923	1,075,860	37,828	55,706	0	0	32,370,237
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	1,504,859	358,851		12,980		2,200			1,878,890
8	Special Education Programs (Functions 1200 - 1220)	1200	8,386,126	2,171,016	137,234	117,048	75,500	2,297,627			13,184,551
9	Special Education Programs Pre-K	1225	662,397	205,551	50	900					868,898
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	159,845		9,987	1,908	1,500	6,423			179,663
15	Summer School Programs	1600	235,202		1,243	500					236,945
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	9,370,335	1,753,019		65,361					11,188,715
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>46,680,354</b>	<b>9,272,767</b>	<b>203,437</b>	<b>1,274,557</b>	<b>114,828</b>	<b>2,361,956</b>	<b>0</b>	<b>0</b>	<b>59,907,899</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>Support Services - Pupil</b>	<b>2100</b>									
36	Attendance & Social Work Services	2110	2,057,618	390,429	28,300	7,982		500			2,484,829
37	Guidance Services	2120									0
38	Health Services	2130	2,032,366	542,917	415,540	13,800	4,000	2,500			3,011,123
39	Psychological Services	2140	954,193	191,246	29,500						1,174,939
40	Speech Pathology & Audiology Services	2150	1,503,617	304,499	95,410	6,500					1,910,026
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>6,547,794</b>	<b>1,429,091</b>	<b>568,750</b>	<b>28,282</b>	<b>4,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>8,580,917</b>
43	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
44	Improvement of Instruction Services	2210	1,762,871	244,724	72,788	35,610	475	88,716			2,205,184
45	Educational Media Services	2220	2,866,012	525,111	300	155,628	5,016	4,500			3,556,567
46	Assessment & Testing	2230	215,688	17,963	96,000	37,254		1,100			368,005
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,844,571</b>	<b>787,798</b>	<b>169,088</b>	<b>228,492</b>	<b>5,491</b>	<b>94,316</b>	<b>0</b>	<b>0</b>	<b>6,129,756</b>
48	<b>Support Services - General Administration</b>	<b>2300</b>									
49	Board of Education Services	2310			219,500			43,000			262,500
50	Executive Administration Services	2320	299,718	34,762	7,000	2,500	1,500	34,000		160,000	379,480
51	Special Area Administration Services	2330	610,242	205,581	2,900	10,700	600	1,500			831,523
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>909,960</b>	<b>240,343</b>	<b>229,400</b>	<b>13,200</b>	<b>2,100</b>	<b>78,500</b>	<b>0</b>	<b>0</b>	<b>1,473,503</b>
54	<b>Support Services - School Administration</b>	<b>2400</b>									
55	Office of the Principal Services	2410	2,568,545	492,529	7,843	28,555	4,479	23,346		160,000	3,285,297
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,568,545</b>	<b>492,529</b>	<b>7,843</b>	<b>28,555</b>	<b>4,479</b>	<b>23,346</b>	<b>0</b>	<b>160,000</b>	<b>3,285,297</b>

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	<b>Support Services - Business</b>	<b>2500</b>									
59	Direction of Business Support Services	2510	587,236	185,664	138,500	25,100	2,500	15,750			954,750
60	Fiscal Services	2520									0
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550			160,795						160,795
63	Food Services	2560	342,206		2,960,117	28,516	90,000				3,420,839
64	Internal Services	2570	118,602	27,442	6,500	30,200		250			182,994
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,048,044</b>	<b>213,106</b>	<b>3,265,912</b>	<b>83,816</b>	<b>92,500</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>4,719,378</b>
66	<b>Support Services - Central</b>	<b>2600</b>									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	975,750	339,764	1,268,750	540,045	376,000	15,187			3,515,496
70	Staff Services	2640	536,986	71,138	61,474	5,650	1,500	120,898		20,000	817,646
71	Data Processing Services	2660									0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,512,736</b>	<b>410,902</b>	<b>1,330,224</b>	<b>545,695</b>	<b>377,500</b>	<b>136,085</b>	<b>0</b>	<b>20,000</b>	<b>4,333,142</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>				12,858					12,858
74	<b>Total Support Services</b>	<b>2000</b>	<b>17,431,650</b>	<b>3,573,769</b>	<b>5,571,217</b>	<b>940,898</b>	<b>486,070</b>	<b>351,247</b>	<b>0</b>	<b>180,000</b>	<b>28,534,851</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>161,862</b>		<b>137,907</b>	<b>8,000</b>		<b>1,931</b>			<b>309,700</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>	<b>4100</b>									
78	Payments for Regular Programs	4110			29,824						29,824
79	Payments for Special Education Programs	4120			419,512			43,821			463,333
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>449,336</b>			<b>43,821</b>			<b>493,157</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>449,336</b>			<b>43,821</b>			<b>493,157</b>
103	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
104	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</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>

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1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						600,000			600,000
114	Total Direct Disbursements/Expenditures		64,273,866	12,846,536	6,361,897	2,223,455	600,898	3,358,955	0	180,000	89,845,607
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,816,242
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	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			20,000	50,000	25,000				95,000
124	Operation & Maintenance of Plant Services	2540	4,829,068	907,346	845,675	1,527,064	189,397	25,232		25,000	8,348,782
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	4,829,068	907,346	865,675	1,577,064	214,397	25,232	0	25,000	8,443,782
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	4,829,068	907,346	865,675	1,577,064	214,397	25,232	0	25,000	8,443,782
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)	4100									
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	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
141	Debt Service - Interest on Short-Term Debt	5100									
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	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>						50,000			50,000
151	Total Direct Disbursements/Expenditures		4,829,068	907,346	865,675	1,577,064	214,397	75,232	0	25,000	8,493,782
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(495,945)
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)	4100									
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	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

1	A	B	C	D	E	F	G	H	I	J	K
2	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
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>						0			0
169	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						2,503,410			2,503,410
170	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						4,670,000			4,670,000
171	Debt Service Other (Describe & Itemize)	5400						7,500			7,500
172	<b>Total Debt Service</b>	<b>5000</b>			0			7,180,910			7,180,910
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
174	<b>Total Direct Disbursements/Expenditures</b>				0			7,180,910			7,180,910
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(630,869)
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	<b>SUPPORT SERVICES (TR)</b>	<b>2000</b>									
179	<b>Support Services - Pupils</b>	<b>2100</b>									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	<b>Support Services - Business</b>										
182	Pupil Transportation Services	2550	136,540	13,728	4,083,065	184,600	50,000				4,467,933
183	Other Support Services (Describe & Itemize)	2900									0
184	<b>Total Support Services</b>	<b>2000</b>	<b>136,540</b>	<b>13,728</b>	<b>4,083,065</b>	<b>184,600</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,467,933</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
187	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
195	<b>Payments to Other Dist &amp; Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									0
196	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
197	<b>DEBT SERVICE (TR)</b>	<b>5000</b>									
198	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
205	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									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	<b>Total Debt Service</b>	<b>5000</b>						0			0
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>						50,000			50,000
210	<b>Total Direct Disbursements/Expenditures</b>		<b>136,540</b>	<b>13,728</b>	<b>4,083,065</b>	<b>184,600</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>4,517,933</b>
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>2,402,255</b>
212											

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
213	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
215	Regular Program			359,250							359,250
216	Pre-K Programs	1125		54,959							54,959
217	Special Education Programs (Functions 1200-1220)	1200		597,989							597,989
218	Special Education Programs Pre-K	1225		58,944							58,944
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
222	CTE Programs	1400									0
223	Interscholastic Programs	1500									0
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		142,911							142,911
228	Truant Alternative & Optional Programs	1900									0
229	<b>Total Instruction</b>	<b>1000</b>		<b>1,214,053</b>							<b>1,214,053</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>Support Services - Pupil</b>	<b>2100</b>									
232	Attendance & Social Work Services	2110		29,569							29,569
233	Guidance Services	2120									0
234	Health Services	2130		223,261							223,261
235	Psychological Services	2140		13,700							13,700
236	Speech Pathology & Audiology Services	2150		22,482							22,482
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>289,012</b>							<b>289,012</b>
239	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
240	Improvement of Instruction Services	2210		118,249							118,249
241	Educational Media Services	2220		87,725							87,725
242	Assessment & Testing	2230		9,981							9,981
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>215,955</b>							<b>215,955</b>
244	<b>Support Services - General Administration</b>	<b>2300</b>									
245	Board of Education Services	2310									0
246	Executive Administration Services	2320		31,648							31,648
247	Special Area Administrative Services	2330		58,165							58,165
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		20,000							20,000
254	Educatl, Inspectl, Supervisory Serv. 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>109,813</b>							<b>109,813</b>
258	<b>Support Services - School Administration</b>	<b>2400</b>									
259	Office of the Principal Services	2410		274,952							274,952
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>274,952</b>							<b>274,952</b>
262	<b>Support Services - Business</b>	<b>2500</b>									
263	Direction of Business Support Services	2510		126,433							126,433
264	Fiscal Services	2520									0
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		823,409							823,409
267	Pupil Transportation Services	2550									0
268	Food Services	2560									0
269	Internal Services	2570		24,052							24,052
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>973,894</b>							<b>973,894</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	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
271	<b>Support Services - Central</b>	<b>2600</b>									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630		190,886							190,886
275	Staff Services	2640		80,307							80,307
276	Data Processing Services	2660									0
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>271,193</b>							<b>271,193</b>
278	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
279	<b>Total Support Services</b>	<b>2000</b>		<b>2,134,819</b>							<b>2,134,819</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
286	<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									0
287	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0
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	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>						50,000			50,000
295	<b>Total Direct Disbursements/Expenditures</b>			<b>3,348,872</b>				<b>50,000</b>			<b>3,398,872</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(598,925)</b>
297											
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
300	<b>Support Services - Business</b>										
301	Facilities Acquisition & Construction Services	2530			773,374		30,629,687				31,403,061
302	Other Support Services (Describe & Itemize)	2900									0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>773,374</b>	<b>0</b>	<b>30,629,687</b>	<b>0</b>	<b>0</b>		<b>31,403,061</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
305	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>						98,000			98,000
312	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>773,374</b>	<b>0</b>	<b>30,629,687</b>	<b>98,000</b>	<b>0</b>		<b>31,501,061</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(31,471,061)</b>
314											
315	<b>70 WORKING CASH FUND (WC)</b>										
316											
317	<b>80 - TORT FUND (TF)</b>										
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2000</b>									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			250,000						250,000
321	Unemployment Insurance Payments	2363			30,000						30,000
322	Insurance Payments (regular or self-insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366				50,000					50,000



1	A	B	C	D	E	F	G	H	I	J	K
2	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
325	Educatl, Inspectl, Supervisory Serv 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			425,000						425,000
329	Vehicle Insurance (Transportation)	2372									0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>755,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>755,000</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
335	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
336	<b>Debt Service - Interest on Short-Term Debt</b>										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
340	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
341	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
342	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>755,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>755,000</b>
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>(28,206)</b>
344											
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
347	<b>Support Services - Business</b>	<b>2500</b>									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	<b>Total Support Services - Business</b>	<b>2500</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>
351	Other Support Services (Describe & Itemize)	2900									0
352	<b>Total Support Services</b>	<b>2000</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>
353	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
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	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
358	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
359	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
363	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									
364	<b>Debt Service - Payments of Principal on Long-Term Debt<sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
366	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
367	<b>Total Direct Disbursements/Expenditures</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>
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>1,000</b>

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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.

	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	<b>Direct Revenues</b>	95,661,849	7,997,837	6,920,188	25,000	<b>110,604,874</b>
4	<b>Direct Expenditures</b>	89,845,607	8,493,782	4,517,933		<b>102,857,322</b>
5	<b>Difference</b>	5,816,242	<b>(495,945)</b>	2,402,255	25,000	<b>7,747,552</b>
6	<b>Estimated Fund Balance - June 30, 2020</b>	33,858,385	1,536,216	4,615,337	3,815,457	<b>43,825,395</b>
7	<b>Balanced budget, no deficit reduction plan is required.</b>					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).					
10	<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.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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.					
13	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>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>05-016-0210-04</b>		<b>FY2019-2020</b>				
4	<i>District Number</i>						
5	<b>Wheeling School District 21</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		28,462,006	3,361,630	2,213,082	3,790,457	37,827,175
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	74,432,653	7,997,837	4,840,188	25,000	87,295,678
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	14,433,502	0	2,080,000	0	16,513,502
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	6,795,694	0	0	0	6,795,694
13	<b>Total Receipts/Revenues</b>		95,661,849	7,997,837	6,920,188	25,000	110,604,874
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	59,907,899				59,907,899
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	28,534,851	8,443,782	4,467,933		41,446,566
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	309,700	0	0		309,700
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	493,157	0	0		493,157
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	600,000	50,000	50,000		700,000
21	<b>Total Disbursements/Expenditures</b>		89,845,607	8,493,782	4,517,933		102,857,322
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		5,816,242	(495,945)	2,402,255	25,000	7,747,552
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		419,863	1,329,469	0	0	1,749,332
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		(419,863)	(1,329,469)	0	0	(1,749,332)
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395

**ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division**

	A	B	H	I	J	K	L
1			<b>ESTIMATED BUDGET FY2020-2021</b>				
2							
3	<b>05-016-0210-04</b>						
4	<i>District Number</i>						
5	<b>Wheeling School District 21</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395

**ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division**

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2021-2022</b>				
2							
3	<b>05-016-0210-04</b>						
4	<i>District Number</i>						
5	<b>Wheeling School District 21</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395

**ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division**

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2022-2023</b>				
2							
3	<b>05-016-0210-04</b>						
4	<i>District Number</i>						
5	<b>Wheeling School District 21</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,858,385	1,536,216	4,615,337	3,815,457	43,825,395

**ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division**

	A	B	W	X	Y	Z
1			<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3	<b>05-016-0210-04</b>					
4	<i>District Number</i>					
5	<b>Wheeling School District 21</b>					
6	<i>District Name</i>		<b>FY2019-2020</b>	<b>FY2020-2021</b>	<b>FY2021-2022</b>	<b>FY2022-2023</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		37,827,175	43,825,395	43,825,395	43,825,395
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>				
9	<b>LOCAL SOURCES</b>	<b>1000</b>	87,295,678	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>	<b>3000</b>	16,513,502	0	0	0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	6,795,694	0	0	0
13	<b>Total Receipts/Revenues</b>		110,604,874	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>				
15	<b>INSTRUCTION</b>	<b>1000</b>	59,907,899	0	0	0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	41,446,566	0	0	0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	309,700	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	493,157	0	0	0
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	700,000	0	0	0
21	<b>Total Disbursements/Expenditures</b>		102,857,322	0	0	0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		7,747,552	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		1,749,332	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>(1,749,332)</b>	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		43,825,395	43,825,395	43,825,395	43,825,395



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2019-2020 through Fiscal Year 2022-2023**

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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:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

**- Other Assumptions:**

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

### 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 FY2020 budgeted expenditures over FY2019 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>					
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
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	255,352		255,352	379,480		379,480
2. Special Area Administration Services	2330	810,407		810,407	831,523		831,523
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	1,088,022		1,088,022	954,750	0	954,750
5. Internal Services	2570	292,614		292,614	182,994		182,994
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>		2,446,395	0	2,446,395	2,348,747	0	2,348,747
<b>9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)</b>							-4%



**Evidence-Based Funding (EBF) Spending Plan - OPTIONAL**

This portion of the budget template is **NOT REQUIRED** for approval or submission of the FY22 budget.

This portion of the budget template is designed to prompt thinking related to the upcoming

**EBF Spending Plan**, which must be submitted through MAS by September 20, 2021. The MAS system will open for plan submission in late summer 2020. Filing out this budget template tab **does NOT fulfill the requirement to submit an EBF Spending Plan through MAS**. This budget template tab will **NOT pre-populate into MAS** for official EBF Spending Plan submissions.

When school systems coordinate their resources in service of common goals grounded in vision and data, great things for students are possible. The EBF Spending Plan asks about your intended use of one major resource: money. Specifically, it focuses on your intended use of **state Evidence-Based Funding (EBF) dollars**, which are called "Tier Funding" or "Additional State Assistance" and your intended use of **EBF dollars for specific student needs**. Money alone may not drive continuous improvement in a district or school; however, telling the story of where and why you choose to direct dollars is an important signal of what matters to your community.

FY22 is a refinement year in which **OSE** will actively seek feedback on the EBF Spending Plan and collaboratively refine it for FY22 and beyond. All school districts\* are required to complete a spending plan, but they will not be published publicly. **OSE** may report aggregated data in aggregate. Any individual school district\* may choose to share their data with their community. **OSE** districts may also refer to individual school district submissions\* when supporting districts.\* Feedback on Centers. Although the EBF Spending Plan refers explicitly to school districts, its content should be consistent as applying to the laboratory schools. Regional Offices of Education use **Interim Measures** to assess

\* EBF state statute requires that all "Organizational Units" complete an annual spending plan. "Organizational Units" includes not only school districts but also laboratory schools, Regional Offices of Education, and Intermediate Service Centers. Although the EBF Spending Plan refers explicitly to school districts, its content should be consistent as applying to the laboratory schools. Regional Offices of Education use **Interim Measures** to assess

\* Laboratory schools, Regional Offices of Education, and Intermediate Service Centers are included here in addition to "school districts." State-authorized charter schools are NOT included here.

**Part I - What effects on student outcomes do you anticipate as a result of your EBF investments and other focused efforts?**

Although money alone may not drive continuous improvement in a school district or a school, investing it intentionally and dealing with other goals can maximize its impact.

Question	Response	Notes
1) Mark with an X how the school district* intends to achieve student growth in FY22		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers (see previous tabs)
Focus increased time and attention on specified populations (select list)		
Increase tier ratio of educators and/or specifically high-quality educators dedicated to specific populations (select list) as compared to baseline cases		
Increase number and/or quality of professional development opportunities		
Improve programs, curriculum, and/or learning tools		
Invest in facilities, maintenance, infrastructure, and operations		
Increase number and/or quality of community, parent, and family engagement opportunities		
Other (please list)		

Question	Response	Notes
2) Mark with an X the State Board of Education goals listed as of June 2019 on which your school district* intends to make progress in FY22		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers
All kindergarten are assessed for readiness		
≥ 90% of third-grade students are reading at or above grade level		
≥ 90% of fifth-grade students meet or exceed mathematics proficiency		
≥ 90% sixth-grade students are on track to graduate with their cohort		
≥ 90% of students graduate from high school ready for college and career		
All students are supported by highly prepared and effective teachers and school leaders		
Every school offers a safe and healthy learning environment for all students		

Question	Response	Notes
3) OPTIONAL - Further describe how your school district will achieve student growth and OSE goals		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

**Part II - What will you do with your EBF Tier Funding? Why?**

EBF funds come from the state in a series of disbursements. Most of the sum total of these disbursements is an allocation equal to what school districts\* received two years ago (the EBF Base Funding Minimum (BFM)). On top of the BFM and making up the other part of the sum total EBF disbursement, school districts\* also receive a new allocation, called EBF Tier Funding.

The EBF Spending Plan application in MAS will ask every school district\* to indicate on what categories the district\* intends to spend EBF BFM dollars and EBF Tier Funding. School districts\* will use (1) to (3) to inform new selections for use of EBF Tier Funding. School districts\* will be able to verify or adjust their selections for (4) use of FY22 BFM dollars using their entries from last year. Finally, school districts\* will indicate the effect of increased funding on (5) total FY22 FY22 in the district\*.

The MAS application will be pre-populated with FY22 amounts for both EBF BFM and EBF Tier Funding for each individual school district.\* For this working document, school districts\* may look up their FY22 allocations at <http://www.ilsnet.org/locations/download.php?SourceID=9/Document/FY22-EBF-Quick-Facts-File>

Question	Response	Notes
4) Mark with an X the data sources the school district* team is reviewing in determining how to best allocate the school district*'s new Evidence-Based Funding. School districts* may consult the same data sources used in their Consolidated District Plan needs assessment (www.ilsnet.org/ebf)		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers
School and/or school district* report card(s)		
State Interim Measures		
Student achievement data (disaggregated by student ethnicity)		
Current recruitment and retention efforts and effectiveness data		
Professional development plan(s)		
School improvement plan(s)		
Local projects		
10 School Climate Survey (SCS) (S)		
CSF School Health Index		
National School Climate Center		
ASD School Improvement Tool		
Illinois Quality Framework and Illinois Quality Framework Supporting Rubric		
CSA Risk-based transparency data		
Other (please list)		

Question	Response	Notes
5) OPTIONAL - Which data points most influenced your school district*'s decision about where to allocate the incoming new EBF Tier Funding?		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Question	Response	Notes
6) Mark with an X the activities in which the school district* intends to spend FY22 EBF Tier Funding, given previous work to review student data on needs and outcomes, review best practices research, consult with both the programmatic and business sides of the school district office, and engage with school staff, families, and community members		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers
Employ** licensed educators to provide instruction for students		** "Employ" may refer to hiring new licensed educators and/or retaining current licensed educators
Provide educator professional development		
Purchase curriculum and learning tools		
Purchase programs or tangible supports		
Provide parents, family, and/or community engagement activities		
Invest in "innovative programming" (as defined by the school district*)		
Invest in infrastructure, capital, and/or operations		
Address debt service and fiscal solvency		
Other (please list)		

Question	Response	Notes
7) OPTIONAL - How did your data, other information considered, collaboration between school district* program area and business offices, and/or engagement with school staff, families, and community members influence your intended use of EBF Tier Funding?		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

Question	Response	Notes
8) Mark with an X the activities in which the school district* intends to spend FY22 EBF Base Funding Minimum dollars		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers
Employ** licensed educators to provide instruction for students		** "Employ" may refer to hiring new licensed educators and/or retaining current licensed educators
Provide educator professional development		
Provide educator professional development		
Purchase curriculum and learning tools		
Purchase programs or tangible supports		
Provide parents, family, and/or community engagement activities		
Invest in "innovative programming" (as defined by the school district*)		
Invest in infrastructure, capital, and/or operations		
Address debt service and fiscal solvency		
Other (please list)		

Question	Response	Notes
9) Considering all funding sources, how many new FY22 does your school district* hope to fund for FY22? (This number may not be the same as actual new FY22 total for FY22)		* School districts, laboratory schools, Regional Offices of Education, and Intermediate Service Centers

**Part III - How will you support special student groups through all FY22 funds received (federal, state, and local), especially in relation to the EBF dollars designated for them?**

When a school district's EBF disbursement is calculated, certain funds are attributable specifically to the school district's populations of low-income students, English learners, and students with disabilities. All other EBF funds may be spent in any manner by the school district that pre-allocates these designated funds must be spent on programs and services specifically benefiting the specific student groups in question. Moreover, these funds should be layered on top of a general program of instruction benefiting all students. Beyond EBF funds, school districts may also receive dollars from federal, local, and other state funds to support both a general program of instruction and specific student groups. In determining whether to invest those funds, OSSE expects that school districts' leaders will work in collaboration to review similar data and information on that which they considered for Part 8 of this EBF Spending Plan. School districts may wish to refer to other tabs in this budget template, their Consolidated District Plan, their EL - Bilingual Service Plan, or any other existing documentation laying out plans for use of federal, state, and/or local funds in order to holistically consider how these funds may work together to serve students.

The EBF Spending Plan application in IMAS will list out the FY20 EBF funds specifically attributable to low-income students, English learners, and students with special needs for each individual school district. For this working document, school districts may look up their FY20 allocation (FY20 allocations are not yet available at this time) (view the sheet "Immunization/Chronic Illness/Student Population/Funding/Education Expenditures). School districts will indicate in which positions, programs, and/or services they intend to invest using all funds (not solely EBF funds) in service of students. School districts may wish to list at least one English learner and also complete responses related to Article 12C of the School Code.

10) EBF dollars require that school districts use the EBF Spending Plan to specifically identify the intended utilization of funding on low-income students, English learners, and special education programs. EBF dollars are clarified that these resources specifically identified should be "in addition to and not in lieu of" all other funding supporting students. The chart below provides a mechanism by which to distinguish between the funds spent on all students vs. these "additional" investments for the three identified student populations.

Mark with an X in the position, program, and/or services on which the school district intends to spend FY20 dollars from all sources (including designated EBF funds) to benefit the whole student population through a general program of instruction. Then, fill in the appropriate dollar amount that the school district intends to spend on its specific student groups, keeping in mind that these dollars are on top of the general program of instruction already indicated. If the school district does not have a specific student group, it does not need to fill out the column for that student group. School districts are not expected to have an entry for every row if not applicable.

This chart is not intended to serve as a strict accounting exercise. Instead, school districts are asked to apply the spirit of "additional investments" as they fill in the chart and consider how they can use the chart to communicate the difference between dollars spent on all students vs. on students with greater need for additional resources.

Positions, programs, and/or services to be provided	Investments in general program of instruction benefiting all students	Investments in general program of instruction, additionally benefiting students with disabilities	Investments in general program of instruction, additionally benefiting English learners	Investments in general program of instruction, additionally benefiting students with disabilities and English learners	OPTIONAL - Explanation of allocation decisions and/or FYEs reflected in the dollar amount specified
Core teacher(s)					
Intervention teacher(s)					
Instructional facilitators, coaches, and/or job-embedded professional development					
Extended day staff, supports, and/or operations					
Pupil support staff (e.g., counselors, psychologists, nurses), guidance counselors, social workers, speech pathologists)					
Instructional assistants, paraprofessionals, and/or supervisory aides)					
Summer school staff, supports, and/or operations					
Early childhood services					
Family and community engagement and/or other community activities					
College and career readiness activities, innovation and school transformation efforts)					
Instructional materials (e.g., curriculum, books, equipment)					
Assessments					
Facilities and maintenance services					
Food services					
Computer and tech equipment or other technological support					
Other designated central office supports					
Other (please list)					
Total \$ intended for specific student groups	N/A	\$	\$	\$	N/A

1 School districts, elementary schools, Regional Offices of Education, and Intermediate Service Centers

1 School districts, elementary schools, Regional Offices of Education, and Intermediate Service Centers

1 School districts, elementary schools, Regional Offices of Education, and Intermediate Service Centers

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Practice	a. Your school district	
	b. Your school district's community	
	c. OSSE	
	d. Other	
Practice	d) Mark with an X to indicate what other data, plans, or reports you wish that this EBF Spending Plan were integrated or better aligned with.	
	a. State and Department Reporting	
	b. English Learner Assessment Results	
	c. Part 100 rules, annual school district budget, Council of Financial Report	
	d. Consolidated District Plan	
e. Other		
Practice	c) Mark with X to indicate how you would describe the potential value of the FY20 EBF Spending Plan.	
	a. <b>Very valuable.</b> I will be using it to _____.	
	b. <b>Somewhat valuable.</b> I want to use it to _____, it would be more valuable if _____.	
	c. <b>Not very valuable.</b> It would be more valuable if _____.	
	d. <b>Not at all valuable.</b> I wish OSSE would _____.	
Practice	b) Mark with an X what you see as the potential value of the EBF Spending Plan.	
	a. Increasing and supporting strategic resource allocation based on student need data, student outcome data, and best practices research	
	b. Increasing and supporting inter-agency collaboration between program areas, business offices, and leadership for more holistic planning and strategic resource allocation in <b>schools and districts.</b>	
	c. <b>Focusing</b> on dollars for English learners, low-income students, students with disabilities, and any other student populations with significant need	
	d. Facilitating <b>equity</b> into resource distribution decisions	
	e. Making <b>connections</b> to existing plans and commitments	
Practice	a) Mark with an X to indicate your level of interest in joining FY20 focus groups to refine the EBF Spending Plan for FY21 and beyond.	
	a. Definitely interested	
	b. Somewhat interested	
	c. Not interested	

## 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.
- 3<sup>a</sup> 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)



<b>CHECK FOR ERRORS</b>	
<p>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.</p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Congratulations! You have a balanced budget.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<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 2019 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
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.</b>	
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
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.</b>	
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
<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).	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*