

**District Type:**

- School District
- Joint Agreement

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

**SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \***  
**July 1, 2023 - June 30, 2024**

**Accounting Basis:**

- Cash
- Accrual

Is this an amended budget? \_\_\_\_\_

Date of Amended Budget: \_\_\_\_\_

(MM/DD/YY)

District Name:

**Wheeling CCSD 21**

District RCDT No:

**05016021004**

Balanced budget; no Deficit Reduction  
Plan is required.

**If your FY2023 AFR states that you need to do a deficit reduction plan and your FY2024 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of Wheeling CCSD 21, County of Cook,  
State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Wheeling CCSD 21,  
County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary  
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 21 day of September, 2023,  
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, 2023 and ending June 30, 2024.

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 21 day of September, 2023  
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 through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?s=true>  
**Please type the member signatures before submitting to ISBE. We do not accept PDF copies.**

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 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	<b>ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)<sup>1</sup> as of July 1, 2023</b>		57,346,480	4,246,631	2,594,216	4,631,062	1,498,018	31,793,310	1,362,346	844,208	1,711,790	
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	<b>LOCAL SOURCES</b>	1000	92,575,900	12,649,500	6,751,200	3,029,500	3,432,600	1,078,000	580,100	1,468,300	2,000	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	14,511,129	0	0	2,789,514	0	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	11,598,164	331,389	0	16,062	49,321	0	0	0	0	
9	<b>Total Direct Receipts/Revenues<sup>5</sup></b>		118,685,193	12,980,889	6,751,200	5,835,076	3,481,921	1,078,000	580,100	1,468,300	2,000	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		118,685,193	12,980,889	6,751,200	5,835,076	3,481,921	1,078,000	580,100	1,468,300	2,000	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	<b>INSTRUCTION</b>	1000	65,188,068				1,405,620			0		
14	<b>SUPPORT SERVICES</b>	2000	35,412,337	12,389,146		8,118,545	2,024,143	37,500,000		1,405,000	0	
15	<b>COMMUNITY SERVICES</b>	3000	1,399,160	0		0	36,035			0		
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	3,393,469	0	0	0	0	0		0	0	
17	<b>DEBT SERVICES</b>	5000	0	0	7,204,473	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		105,393,034	12,389,146	7,204,473	8,118,545	3,465,798	37,500,000		1,405,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		105,393,034	12,389,146	7,204,473	8,118,545	3,465,798	37,500,000		1,405,000	0	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		13,292,159	591,743	(453,273)	(2,283,469)	16,123	(36,422,000)	580,100	63,300	2,000	
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		10,000,000								
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<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 GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			783,670							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			515,000							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			605,541							
43	Transfer to Capital Projects Fund	7800						10,000,000				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	<b>Total Other Sources of Funds<sup>8</sup></b>		0	10,000,000	1,904,211	0	0	10,000,000	0	0	0	



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 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	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		57,492,034	4,246,631	2,594,216	4,631,062	1,498,018	31,793,310	1,362,346	844,208	1,711,790	
92	<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
93	LOCAL SOURCES	1000	92,668,900	12,649,500	6,751,200	3,029,500	3,432,600	1,078,000	580,100	1,468,300	2,000	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	14,511,129	0	0	2,789,514	0	0	0	0	0	
96	FEDERAL SOURCES	4000	11,598,164	331,389	0	16,062	49,321	0	0	0	0	
97	Total Direct Receipts/Revenues <sup>8</sup>		118,778,193	12,980,889	6,751,200	5,835,076	3,481,921	1,078,000	580,100	1,468,300	2,000	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		118,778,193	12,980,889	6,751,200	5,835,076	3,481,921	1,078,000	580,100	1,468,300	2,000	
100	<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
101	INSTRUCTION	1000	65,328,068				1,405,620			0		
102	SUPPORT SERVICES	2000	35,412,337	12,389,146		8,118,545	2,024,143	37,500,000		1,405,000	0	
103	COMMUNITY SERVICES	3000	1,399,160	0		0	36,035			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,393,469	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	7,204,473	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures <sup>9</sup>		105,533,034	12,389,146	7,204,473	8,118,545	3,465,798	37,500,000		1,405,000	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		105,533,034	12,389,146	7,204,473	8,118,545	3,465,798	37,500,000		1,405,000	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		13,245,159	591,743	(453,273)	(2,283,469)	16,123	(36,422,000)	580,100	63,300	2,000	
111	<b>OTHER SOURCES/USES OF FUNDS</b>											
112	<b>OTHER SOURCES OF FUNDS (7000)</b>											
113	Total Other Sources of Funds <sup>8</sup>		0	10,000,000	1,904,211	0	0	10,000,000	0	0	0	
114	<b>OTHER USES OF FUNDS (8000)</b>											
116	Total Other Uses of Funds <sup>9</sup>		11,904,211	10,000,000	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		(11,904,211)	0	1,904,211	0	0	10,000,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		58,832,982	4,838,374	4,045,154	2,347,593	1,514,141	5,371,310	1,942,446	907,508	1,713,790	
119												
120	<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	71,910,237	4,915,256		171,912		0		0	0	76,997,405
125	Employee Benefits	200	12,455,993	868,425		34,222	3,465,798	5,625,000		0	0	22,449,438
126	Purchased Services	300	11,798,213	1,958,660	0	7,678,411		0		1,405,000	0	22,840,284
127	Supplies & Materials	400	3,782,907	2,044,532		234,000		31,875,000		0	0	37,936,439
128	Capital Outlay	500	2,031,731	2,599,023		0		0		0	0	4,630,754
129	Other Objects	600	3,413,953	3,250	7,204,473	0	0	0		0	0	10,621,676
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0		0		0	0	0
132	Total Expenditures		105,393,034	12,389,146	7,204,473	8,118,545	3,465,798	37,500,000		1,405,000	0	175,475,996

	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>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023</b>		60,583,194	5,345,213	2,568,722	4,606,684	1,582,154	30,799,846	2,339,261	844,208	69,762
4	<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		118,685,193	22,980,889	8,655,411	5,835,076	3,481,921	11,078,000	580,100	1,468,300	2,000
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>		118,685,193	22,980,889	8,655,411	5,835,076	3,481,921	11,078,000	580,100	1,468,300	2,000
12	<b>Total Amount Available</b>		179,268,387	28,326,102	11,224,133	10,441,760	5,064,075	41,877,846	2,919,361	2,312,508	71,762
13	<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		117,297,245	22,389,146	7,204,473	8,118,545	3,465,798	37,500,000	0	1,405,000	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>		117,297,245	22,389,146	7,204,473	8,118,545	3,465,798	37,500,000	0	1,405,000	0
21	<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024</b>		61,971,142	5,936,956	4,019,660	2,323,215	1,598,277	4,377,846	2,919,361	907,508	71,762
22											
23	<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023</b>		145,554								
24	<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		93,000								
25	<b>Total Amount Available</b>		238,554								
26	<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		140,000								
27	<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024</b>		98,554								
28											
29	<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023</b>		60,728,748	5,345,213	2,568,722	4,606,684	1,582,154	30,799,846	2,339,261	844,208	69,762
30	<b>Total Direct Receipts &amp; Other Sources <sup>8</sup></b>		118,778,193	22,980,889	8,655,411	5,835,076	3,481,921	11,078,000	580,100	1,468,300	2,000
31	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
32	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		118,778,193	22,980,889	8,655,411	5,835,076	3,481,921	11,078,000	580,100	1,468,300	2,000
33	<b>Total Amount Available</b>		179,506,941	28,326,102	11,224,133	10,441,760	5,064,075	41,877,846	2,919,361	2,312,508	71,762
34	<b>Total Direct Disbursements &amp; Other Uses <sup>9</sup></b>		117,437,245	22,389,146	7,204,473	8,118,545	3,465,798	37,500,000	0	1,405,000	0
35	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
36	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		117,437,245	22,389,146	7,204,473	8,118,545	3,465,798	37,500,000	0	1,405,000	0
37	<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024</b>		62,069,696	5,936,956	4,019,660	2,323,215	1,598,277	4,377,846	2,919,361	907,508	71,762



	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									
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>					45,000					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	3,029,000	267,000	90,000	230,000	210,000	1,078,000	82,000	42,000	2,000
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		3,029,000	267,000	90,000	230,000	210,000	1,078,000	82,000	42,000	2,000
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	255,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	5,000								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	100								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		260,100								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720	1,500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	93,000								
83	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		1,500	0							
84	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		94,500								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Textbook Rentals - Regular Textbooks	1811									
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890									
95	<b>Total Textbooks</b>		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		12,500							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	30,000								
102	Payments of Surplus Moneys from TIF Districts	1960	1,500,000								
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	863,000	321,000							











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	33,233,038	5,153,953	333,483	2,605,202	42,543	6,600	0	0	41,374,819
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	1,610,315	420,827	10,000	54,034	5,552				2,100,728
8	Special Education Programs (Functions 1200 - 1220)	1200	9,073,663	2,208,908	56,818	126,473	9,900				11,475,762
9	Special Education Programs Pre-K	1225	431,137	95,217							526,354
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	168,960	3,636	13,600	1,600		6,300			194,096
15	Summer School Programs	1600	86,550	2,655	21,000	20,816		45,000			176,021
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	7,914,159	1,315,862	84,521	25,746					9,340,288
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									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	Student Activity Fund Expenditures	1999						140,000			140,000
34	<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>52,517,822</b>	<b>9,201,058</b>	<b>519,422</b>	<b>2,833,871</b>	<b>57,995</b>	<b>57,900</b>	<b>0</b>	<b>0</b>	<b>65,188,068</b>
35	<b>Total Instruction<sup>14</sup> (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>52,517,822</b>	<b>9,201,058</b>	<b>519,422</b>	<b>2,833,871</b>	<b>57,995</b>	<b>197,900</b>	<b>0</b>	<b>0</b>	<b>65,328,068</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
37	<b>Support Services - Pupil</b>	<b>2100</b>									
38	Attendance & Social Work Services	2110	2,309,761	434,780							2,744,541
39	Guidance Services	2120									0
40	Health Services	2130	1,712,449	303,585	1,261,184	20,000					3,297,218
41	Psychological Services	2140	1,266,265	270,981	45,000						1,582,246
42	Speech Pathology & Audiology Services	2150	1,527,838	366,923	5,000						1,899,761
43	Other Support Services - Pupils (Describe & Itemize)	2190									0
44	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>6,816,313</b>	<b>1,376,269</b>	<b>1,311,184</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,523,766</b>
45	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
46	Improvement of Instruction Services	2210	2,365,188	305,495	428,682	87,230		5,690			3,192,285
47	Educational Media Services	2220	1,527,816	244,472	9,800	63,580					1,845,668
48	Assessment & Testing	2230	243,228	31,517	34,742	9,500					318,987
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,136,232</b>	<b>581,484</b>	<b>473,224</b>	<b>160,310</b>	<b>0</b>	<b>5,690</b>	<b>0</b>	<b>0</b>	<b>5,356,940</b>
50	<b>Support Services - General Administration</b>	<b>2300</b>									
51	Board of Education Services	2310			312,988			29,458			342,446
52	Executive Administration Services	2320	425,093	33,392	6,499	6,807		14,730			486,521
53	Special Area Administration Services	2330	863,171	107,527		7,500					978,198
54	Tort Immunity Services	2361, 2365									0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,288,264</b>	<b>140,919</b>	<b>319,487</b>	<b>14,307</b>	<b>0</b>	<b>44,188</b>	<b>0</b>	<b>0</b>	<b>1,807,165</b>
56	<b>Support Services - School Administration</b>	<b>2400</b>									
57	Office of the Principal Services	2410	3,860,394	664,160	10,825	47,930		33,225			4,616,534
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,860,394</b>	<b>664,160</b>	<b>10,825</b>	<b>47,930</b>	<b>0</b>	<b>33,225</b>	<b>0</b>	<b>0</b>	<b>4,616,534</b>

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
60	<b>Support Services - Business</b>	<b>2500</b>									
61	Direction of Business Support Services	2510	369,869	25,601	200,000	4,500		5,519			605,489
62	Fiscal Services	2520	653,997	122,760		100,000					876,757
63	Operation & Maintenance of Plant Services	2540				3,000	1,000,000				1,003,000
64	Pupil Transportation Services	2550									0
65	Food Services	2560	278,850	6,000	3,955,500	36,500	55,000				4,331,850
66	Internal Services	2570	72,807	14,318	800	100,750	61,421				250,096
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,375,523</b>	<b>168,679</b>	<b>4,156,300</b>	<b>244,750</b>	<b>1,116,421</b>	<b>5,519</b>	<b>0</b>	<b>0</b>	<b>7,067,192</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	1,268,116	181,804	3,756,720	320,850	857,315	3,025			6,387,830
72	Staff Services	2640	426,436	47,724	29,500	8,750		137,500			649,910
73	Data Processing Services	2660									0
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,694,552</b>	<b>229,528</b>	<b>3,786,220</b>	<b>329,600</b>	<b>857,315</b>	<b>140,525</b>	<b>0</b>	<b>0</b>	<b>7,037,740</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>				3,000					3,000
76	<b>Total Support Services</b>	<b>2000</b>	<b>19,171,278</b>	<b>3,161,039</b>	<b>10,057,240</b>	<b>819,897</b>	<b>1,973,736</b>	<b>229,147</b>	<b>0</b>	<b>0</b>	<b>35,412,337</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>221,137</b>	<b>93,896</b>	<b>954,988</b>	<b>129,139</b>					<b>1,399,160</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
80	Payments for Regular Programs	4110			9,600						9,600
81	Payments for Special Education Programs	4120			256,963						256,963
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>266,563</b>			<b>0</b>			<b>266,563</b>
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						3,126,906			3,126,906
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>3,126,906</b>			<b>3,126,906</b>
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	<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>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>266,563</b>			<b>3,126,906</b>			<b>3,393,469</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									<b>0</b>
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									<b>0</b>
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>71,910,237</b>	<b>12,455,993</b>	<b>11,798,213</b>	<b>3,782,907</b>	<b>2,031,731</b>	<b>3,413,953</b>	<b>0</b>	<b>0</b>	<b>105,393,034</b>

















	B	C	D	E	F	G	H
1	<b>If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.</b>						
2	<b>Revenue Check:</b> OK						
3	<b>Expenditure Check:</b> OK						
4	<b>Revenues Acct. (EstRev tab)</b>	<b>Amount</b>	<b>Describe Revenue</b>		<b>Expenditures Fund-Function (EstExp tab)</b>	<b>Amount</b>	<b>Describe Expenditures</b>
5	1190	\$ 1,868,300	Levy Adjustment PA 102-0519		10-2190		
6	1290				10-2490		
7	1614				10-2900	\$ 3,000	McKinney-Vento supplies
8	1690				10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	\$ 1,184,000	Self insurance receipts; Workmans Comp reimbursements; E-Ra		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 3,009,020	Debt Service interest (Bonds/Debt Certificates/Leases)
21	3999	\$ 5,000	State Library Per Capita		30-5400	\$ 5,000	Paying agent fees
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399	\$ 71,942	Title I School Improvement		40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799	\$ 5,000	Perkins		50-2190		
30	4998	\$ 3,692,594	ESSR/ARP/Stop/ECF		50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

**DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)**

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	118,685,193	12,980,889	5,835,076	580,100	<b>138,081,258</b>
<b>Direct Expenditures</b>	105,393,034	12,389,146	8,118,545		<b>125,900,725</b>
<b>Difference</b>	13,292,159	591,743	(2,283,469)	580,100	<b>12,180,533</b>
<b>Estimated Fund Balance - June 30, 2024</b>	58,734,428	4,838,374	2,347,593	1,942,446	<b>67,862,841</b>

**Balanced budget; no Deficit Reduction Plan is required.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2023-2024 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

**Note:** The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2022-2023 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <b>FY2023-2024</b>				
2							
3	<b>05016021004</b>						
4	<i>District Number</i>						
5	<b>Wheeling CCSD 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>		57,346,480	4,246,631	4,631,062	1,362,346	67,586,519
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	92,575,900	12,649,500	3,029,500	580,100	108,835,000
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>	14,511,129	0	2,789,514	0	17,300,643
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	11,598,164	331,389	16,062	0	11,945,615
13	<b>Total Receipts/Revenues</b>		118,685,193	12,980,889	5,835,076	580,100	138,081,258
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	65,188,068				65,188,068
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	35,412,337	12,389,146	8,118,545		55,920,028
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	1,399,160	0	0		1,399,160
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	3,393,469	0	0		3,393,469
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		105,393,034	12,389,146	8,118,545		125,900,725
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		13,292,159	591,743	(2,283,469)	580,100	12,180,533
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	10,000,000	0	0	10,000,000
25	<b>OTHER USES OF FUNDS (8000)</b>		11,904,211	10,000,000	0	0	21,904,211
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		(11,904,211)	0	0	0	(11,904,211)
27	<b>ESTIMATED ENDING FUND BALANCE</b>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2024-2025</b>				
2							
3	<b>05016021004</b>						
4	<i>District Number</i>						
5	<b>Wheeling CCSD 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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841
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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841



	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2025-2026</b>				
2							
3	<b>05016021004</b>						
4	<i>District Number</i>						
5	<b>Wheeling CCSD 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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841

	A	B	R	S	T	U	V
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>05016021004</b>						
4	<i>District Number</i>						
5	<b>Wheeling CCSD 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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841
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>		58,734,428	4,838,374	2,347,593	1,942,446	67,862,841

	A	B	W	X	Y	Z
1	<b>*School Districts Only</b>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3	<b>05016021004</b>					
4	District Number					
5	<b>Wheeling CCSD 21</b>					
6	District Name		FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		67,586,519	67,862,841	67,862,841	67,862,841
8	<b>RECEIPTS/REVENUES</b>	Acct #				
9	LOCAL SOURCES	1000	108,835,000	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	17,300,643	0	0	0
12	FEDERAL SOURCES	4000	11,945,615	0	0	0
13	<b>Total Receipts/Revenues</b>		138,081,258	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct #				
15	INSTRUCTION	1000	65,188,068	0	0	0
16	SUPPORT SERVICES	2000	55,920,028	0	0	0
17	COMMUNITY SERVICES	3000	1,399,160	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,393,469	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>		125,900,725	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		12,180,533	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)		10,000,000	0	0	0
25	OTHER USES OF FUNDS (8000)		21,904,211	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		<b>(11,904,211)</b>	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		67,862,841	67,862,841	67,862,841	67,862,841

**Deficit Reduction Plan-Background/Assumptions (School Districts Only)****Fiscal Year 2023-2024  
through Fiscal Year 2026-2027**

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**Wheeling CCSD 21      05016021004**

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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:

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

***Fiscal Year 2023-2024  
through Fiscal Year 2026-2027***

- 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 (School Districts Only)**

*(For Local Use Only)*

***This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2024 budgeted expenditures over actual FY2023 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: **Wheeling CCSD 21**

RCDT Number: **05016021004**

		Estimated Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	449,959			449,959	486,521		0	486,521
2. Special Area Administration Services	2330	926,713			926,713	978,198		0	978,198
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	675,988			675,988	605,489	0	0	605,489
5. Internal Services	2570	240,126			240,126	250,096		0	250,096
6. Direction of Central Support Services	2610	4,634			4,634	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		2,297,420	0	0	2,297,420	2,320,304	0	0	2,320,304
<b>9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023</b>									1%



## Reference Description

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