

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2024 - June 30, 2025

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? Yes _____

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Rantoul City SD 137

District RCDT No: 09010137002

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Rantoul City SD 137, County of Champaign,
State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of Rantoul City SD 137,
County of Champaign, 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 _____ day of _____, 20____, 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, 2024 and ending June 30, 2025.

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

ADOPTION OF BUDGET

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

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

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

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

- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=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	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
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	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2024		13,104,386	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	5,488,684	1,200,988	1,656,852	543,781	851,527	235,000	39,440	357,298	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	16,383,622	1,844,948	0	1,115,000	0	5,953,000	0	0	0	
8	FEDERAL SOURCES	4000	6,270,977	2,567,057	300,000	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		28,143,283	5,612,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	8,500,000									
11	Total Receipts/Revenues		36,643,283	5,612,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	16,178,365				374,509			0		
14	SUPPORT SERVICES	2000	11,469,138	5,883,974		1,976,954	425,054	6,555,000		509,577	0	
15	COMMUNITY SERVICES	3000	282,214	0		0	16,293			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	745,126	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,705,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	59,000	25,000	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		28,733,843	5,908,974	1,705,000	1,976,954	815,856	6,555,000		509,577	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		37,233,843	5,908,974	1,705,000	1,976,954	815,856	6,555,000		509,577	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(590,560)	(295,981)	251,852	(318,173)	35,671	(367,000)	39,440	(152,279)	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130	(250,000)	250,000								
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 ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		(250,000)	250,000	0	0	0	0	0	0	0	

[illegible]

	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>											
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	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		13,172,886	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	5,557,184	1,200,988	1,656,852	543,781	851,527	235,000	39,440	357,298	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	16,383,622	1,844,948	0	1,115,000	0	5,953,000	0	0	0	
96	FEDERAL SOURCES	4000	6,270,977	2,567,057	300,000	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		28,211,783	5,612,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	8,500,000	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		36,711,783	5,612,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	16,246,865				374,509			0		
102	SUPPORT SERVICES	2000	11,469,138	5,883,974		1,976,954	425,054	6,555,000		509,577	0	
103	COMMUNITY SERVICES	3000	282,214	0		0	16,293			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	745,126	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,705,000	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	59,000	25,000	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		28,802,343	5,908,974	1,705,000	1,976,954	815,856	6,555,000		509,577	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,500,000	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		37,302,343	5,908,974	1,705,000	1,976,954	815,856	6,555,000		509,577	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(590,560)	(295,981)	251,852	(318,173)	35,671	(367,000)	39,440	(152,279)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		(250,000)	250,000	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		(250,000)	250,000	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		12,332,326	1,040,222	648,275	692,903	915,348	2,141,814	681,711	335,904	0	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121												
122	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	20,668,349	710,553		0		0		0	0	21,378,902
125	Employee Benefits	200	2,989,324	111,118		0	815,856	0		0	0	3,916,298
126	Purchased Services	300	1,972,860	4,068,672	1,000	1,911,204		0		509,577	0	8,463,313
127	Supplies & Materials	400	2,170,566	761,980		65,750		0		0	0	2,998,296
128	Capital Outlay	500	195,562	231,651		0		6,555,000		0	0	6,982,213
129	Other Objects	600	737,182	25,000	1,704,000	0	0	0		0	0	2,466,182
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		28,733,843	5,908,974	1,705,000	1,976,954	815,856	6,555,000		509,577	0	46,205,204

	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	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024		13,104,386	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0
4	Total Direct Receipts & Other Sources ⁸		27,893,283	5,862,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		27,893,283	5,862,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0
12	Total Amount Available		40,997,669	6,949,196	2,353,275	2,669,857	1,731,204	8,696,814	681,711	845,481	0
13	Total Direct Disbursements & Other Uses ⁹		28,733,843	5,908,974	1,705,000	1,976,954	815,856	6,555,000	0	509,577	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		28,733,843	5,908,974	1,705,000	1,976,954	815,856	6,555,000	0	509,577	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		12,263,826	1,040,222	648,275	692,903	915,348	2,141,814	681,711	335,904	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		68,500								
24	Total Direct Receipts & Other Sources ⁸		68,500								
25	Total Amount Available		137,000								
26	Total Direct Disbursements & Other Uses ⁹		68,500								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		68,500								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		13,172,886	1,086,203	396,423	1,011,076	879,677	2,508,814	642,271	488,183	0
30	Total Direct Receipts & Other Sources ⁸		27,961,783	5,862,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		27,961,783	5,862,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0
33	Total Amount Available		41,134,669	6,949,196	2,353,275	2,669,857	1,731,204	8,696,814	681,711	845,481	0
34	Total Direct Disbursements & Other Uses ⁹		28,802,343	5,908,974	1,705,000	1,976,954	815,856	6,555,000	0	509,577	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		28,802,343	5,908,974	1,705,000	1,976,954	815,856	6,555,000	0	509,577	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		12,332,326	1,040,222	648,275	692,903	915,348	2,141,814	681,711	335,904	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	580,000					185,000	25,601		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		580,000	0	0	0	0	185,000	25,601	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	85								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	500								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		585								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	15,000								
78	Admissions - Other	1719									
79	Fees	1720	500								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799	68,500								
83	Total District/School Activity Income (without Student Activity Funds 1799)		15,500	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		84,000								
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	15,500								
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	4,000								
95	Total Textbooks		19,500								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	75,000								
98	Contributions and Donations from Private Sources	1920	2,000								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	25,000								
102	Payments of Surplus Moneys from TIF Districts	1960									
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			1,450,000			50,000			
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	94,586	359,905	206,852	5,162				2,045	
110	Total Other Revenue from Local Sources		196,586	359,905	1,656,852	5,162	0	50,000	0	2,045	0

	A	B	C	D	E	F	G	H	I	J	K			
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)			
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
2														
161	Early Childhood - Block Grant	3705	1,007,000	194,948		85,000								
162	Chicago General Education Block Grant	3766												
163	Chicago Educational Services Block Grant	3767												
164	School Safety & Educational Improvement Block Grant	3775												
165	Technology - Technology for Success	3780												
166	State Charter Schools	3815												
167	Extended Learning Opportunities - Summer Bridges	3825												
168	Infrastructure Improvements - Planning/Construction	3920												
169	School Infrastructure - Maintenance Projects	3925		50,000				5,953,000						
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	370,622											
171	Total Restricted Grants-In-Aid		1,833,622	244,948	0	765,000	0	5,953,000	0	0	0			
172	Total Receipts/Revenues from State Sources		3000	16,383,622	1,844,948	0	1,115,000	0	5,953,000	0	0			
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)													
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)													
175	Federal Impact Aid	4001												
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009												
177	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0			
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)													
179	Head Start	4045												
180	Construction (Impact Aid)	4050												
181	MAGNET	4060												
		4090												
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)													
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0								0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)													
185	TITLE V													
186	Title V - Flexibility and Accountability	4100												
187	Title V - SEA Projects	4105												
188	Title V - Rural Education Initiative (REI)	4107												
189	Title V - Other (Describe & Itemize)	4199												
190	Total Title V		0	0		0	0							
191	FOOD SERVICE													
192	Breakfast Start-Up Expansion	4200	450,000											
193	National School Lunch Program	4210	900,000											
194	Special Milk Program	4215												
195	School Breakfast Program	4220	450,000											
196	Summer Food Service Admin/Program	4225	15,000											
197	Child and Adult Care Food Program	4226	20,000											
198	Fresh Fruit and Vegetables	4240												
199	Food Service - Other (Describe & Itemize)	4299												
200	Total Food Service		1,835,000										0	
201	TITLE I													
202	Title I - Low Income	4300	1,786,317											
203	Title I - Low Income - Neglected, Private	4305												
204	Title I - Migrant Education	4340												
205	Title I - Other (Describe & Itemize)	4399												
206	Total Title I		1,786,317	0		0	0							
207	TITLE IV													
208	Title IV - Student Support & Academic Enrichment Grant	4400	67,419											
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415												

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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
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		67,419	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Federal Special Education - Preschool Flow-Through	4600	47,630								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	1,039,515								
217	Federal Special Education - IDEA Room & Board	4625	35,000								
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal Special Education		1,122,145	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins-Title IIIIE Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869				300,000					
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	300,000	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905	14,921								
259	Title III - English Language Acquisition	4909	58,000								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	86,155								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

	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
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	190,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	270,000								
269	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	841,020	2,567,057							
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		6,270,977	2,567,057	300,000	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	6,270,977	2,567,057	300,000	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		28,143,283	5,612,993	1,956,852	1,658,781	851,527	6,188,000	39,440	357,298	0
273	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		28,211,783								

	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,480,287	1,172,847	116,973	603,237	54,684	0	0	0	10,428,028
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	551,025	91,234		25,358					667,617
8	Special Education Programs (Functions 1200 - 1220)	1200	2,634,724	377,575	54,200	205,477	27,500				3,299,476
9	Special Education Programs Pre-K	1225				15,809					15,809
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	64,172	517	11,600	7,000	1,000	3,100			87,389
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	1,388,428	198,870	90,748	2,000					1,680,046
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	Student Activity Fund Expenditures	1999						68,500			68,500
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	13,118,636	1,841,043	273,521	858,881	83,184	3,100	0	0	16,178,365
35	Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	13,118,636	1,841,043	273,521	858,881	83,184	71,600	0	0	16,246,865
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	980,095	142,158	20,750	28,000					1,171,003
39	Guidance Services	2120									0
40	Health Services	2130	501,216	54,185	149,800	97,176	12,650				815,027
41	Psychological Services	2140	273,365	21,294	74,000	8,000	2,000				378,659
42	Speech Pathology & Audiology Services	2150	600,223	82,191	42,500	34,500	5,000				764,414
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190									0
44	Total Support Services - Pupil	2100	2,354,899	299,828	287,050	167,676	19,650	0	0	0	3,129,103
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	1,005,894	108,645	576,673	43,178					1,734,390
47	Educational Media Services	2220	282,669	43,347	123,865	213,927	71,728				735,536
48	Assessment & Testing	2230			7,000						7,000
49	Total Support Services - Instructional Staff	2200	1,288,563	151,992	707,538	257,105	71,728	0	0	0	2,476,926
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		56,000	188,000	17,000		19,000			280,000
52	Executive Administration Services	2320	487,319	75,981	85,000	32,370	1,000	29,500			711,170
53	Special Area Administration Services	2330	334,781	52,167	9,000	12,000		3,000			410,948
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	822,100	184,148	282,000	61,370	1,000	51,500	0	0	1,402,118
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,737,698	333,836	99,100	52,234		7,752			2,230,620
58	Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
59	Total Support Services - School Administration	2400	1,737,698	333,836	99,100	52,234	0	7,752	0	0	2,230,620

	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
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	523,114	71,605	18,500	12,500		500			626,219
63	Operation & Maintenance of Plant Services	2540				5,000					5,000
64	Pupil Transportation Services	2550									0
65	Food Services	2560	433,704	80,528	20,770	646,603	19,000	1,900			1,202,505
66	Internal Services	2570	48,100	374	100	13,450	1,000				63,024
67	Total Support Services - Business	2500	1,004,918	152,507	39,370	677,553	20,000	2,400	0	0	1,896,748
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640		14,750	4,000	5,260					24,010
73	Data Processing Services	2660	95,999	33	92,350						188,382
74	Total Support Services - Central	2600	95,999	14,783	96,350	5,260	0	0	0	0	212,392
75	Other Support Services - Misc. (Describe & Itemize)	2900	97,259	152	500	23,320					121,231
76	Total Support Services	2000	7,401,436	1,137,246	1,511,908	1,244,518	112,378	61,652	0	0	11,469,138
77	COMMUNITY SERVICES (ED)	3000	148,277	11,035	55,735	67,167					282,214
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			131,696			82,009			213,705
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			131,696			82,009			213,705
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						12,500			12,500
89	Payments for Adult/Continuing Education Programs - Tuition	4230						518,921			518,921
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						531,421			531,421
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			131,696			613,430			745,126
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000						59,000			59,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		20,668,349	2,989,324	1,972,860	2,170,566	195,562	737,182	0	0	28,733,843

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		20,668,349	2,989,324	1,972,860	2,170,566	195,562	805,682	0	0	28,802,343
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(590,560)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(590,560)
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530			2,000,000						2,000,000
128	Operation & Maintenance of Plant Services	2540	710,553	111,118	2,068,672	761,980	231,651				3,883,974
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	710,553	111,118	4,068,672	761,980	231,651	0	0	0	5,883,974
132	Other Support Services - Misc. (Describe & Itemize)	2900									0
133	Total Support Services	2000	710,553	111,118	4,068,672	761,980	231,651	0	0	0	5,883,974
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000						25,000			25,000
155	Total Direct Disbursements/Expenditures		710,553	111,118	4,068,672	761,980	231,651	25,000	0	0	5,908,974
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(295,981)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		4,177							4,177
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		39,195							39,195
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000									374,509
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		23,954							23,954
237	Guidance Services	2120									0
238	Health Services	2130		60,081							60,081
239	Psychological Services	2140		3,892							3,892
240	Speech Pathology & Audiology Services	2150		8,941							8,941
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	Total Support Services - Pupil	2100		96,868							96,868
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		12,355							12,355
245	Educational Media Services	2220		23,088							23,088
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		35,443							35,443
248	Support Services - General Administration	2300									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		17,023							17,023
251	Special Area Administrative Services	2330		14,881							14,881
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300	31,904	31,904							
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		62,496							62,496
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		62,496							62,496
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		38,344							38,344
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		89,208							89,208
264	Pupil Transportation Services	2550									0
265	Food Services	2560		52,756							52,756
266	Internal Services	2570	5,961	5,961							
267	Total Support Services - Business	2500	186,269	186,269							
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660		12,074							12,074
274	Total Support Services - Central	2600		12,074							12,074
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		425,054							425,054
277	COMMUNITY SERVICES (MR/SS)	3000		16,293							16,293
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			815,856				0			815,856
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										35,671
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530					6,555,000				6,555,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	6,555,000	0	0		6,555,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	6,555,000	0	0		6,555,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(367,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900			509,577						509,577
387	Total Support Services	2000	0	0	509,577	0	0	0	0	0	509,577
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120			0						
393	Payments for Adult/Continuing Education Programs	4130			0						
394	Payments for CTE Programs	4140			0						
395	Payments for Community College Programs	4170			0						

	A	B	C	D	E	F	G	H	I	J	K	
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			0			0			0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100									0	
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0	
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000									0	
416	DEBT SERVICE (TF)	5000										
417	Debt Service - Interest on Short-Term Debt											
418	Tax Anticipation Warrants	5110								0		
419	Tax Anticipation Notes	5120								0		
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130								0		
421	State Aid Anticipation Certificates	5140								0		
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150								0		
423	Debt Service - Interest on Long-Term Debt	5200								0		
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300								0		
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400								0		
426	Total Debt Service	5000			0			0		0		
427	PROVISION FOR CONTINGENCIES (TF)	6000								0		
428	Total Direct Disbursements/Expenditures		0	0	509,577	0	0	0	0	0	509,577	
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(152,279)
430												
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
432	SUPPORT SERVICES (FP&S)	2000										
433	Support Services - Business	2500										
434	Facilities Acquisition & Construction Services	2530									0	
435	Operation & Maintenance of Plant Service	2540									0	
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0	
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0	
438	Total Support Services	2000	0	0	0	0	0	0	0		0	
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000										
440	Payments to Regular Programs	4110									0	
441	Payments to Special Education Programs	4120									0	
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0	
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0	
444	DEBT SERVICE (FP&S)	5000										
445	Debt Service - Interest on Short-Term Debt	5100										
446	Tax Anticipation Warrants	5110									0	
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0	
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0	
449	Debt Service - Interest on Long-Term Debt	5200									0	
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300										

[illegible]

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
5	1190	\$ 60,000	Revenue recapture-levy	10-2190			
6	1290			10-2490			
7	1614			10-2900	\$ 121,231	support services	
8	1690			10-4190			
9	1790			10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890	\$ 4,000	lost/damaged textbooks	10-5150			
13	1993			20-2190			
14	1999	\$ 668,550	miscellaneous revenue	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	\$ 954,000	bond payments	
21	3999	\$ 370,622	local/state grants	30-5400	\$ 1,000	bond payments	
22	4009			40-2190			
23	4090			40-2900			
24	4199			40-4190			
25	4299			40-4400			
26	4399			40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190			
30	4998	\$ 3,408,077	Federal grants	50-2490			
31				50-2900			
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900	\$ 509,577	tort fund support services	
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	28,143,283	5,612,993	1,658,781	39,440	35,454,497
Direct Expenditures	28,733,843	5,908,974	1,976,954		36,619,771
Difference	(590,560)	(295,981)	(318,173)	39,440	(1,165,274)
Estimated Fund Balance - June 30, 2025	12,263,826	1,040,222	692,903	681,711	14,678,662

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 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 2023-2024 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	<i>*School Districts Only</i>		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025				
2							
3							
4							
5	Rantoul City SD 137						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,104,386	1,086,203	1,011,076	642,271	15,843,936
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	5,488,684	1,200,988	543,781	39,440	7,272,893
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	16,383,622	1,844,948	1,115,000	0	19,343,570
12	FEDERAL SOURCES	4000	6,270,977	2,567,057	0	0	8,838,034
13	Total Receipts/Revenues		28,143,283	5,612,993	1,658,781	39,440	35,454,497
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	16,178,365				16,178,365
16	SUPPORT SERVICES	2000	11,469,138	5,883,974	1,976,954		19,330,066
17	COMMUNITY SERVICES	3000	282,214	0	0		282,214
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	745,126	0	0		745,126
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	59,000	25,000	0		84,000
21	Total Disbursements/Expenditures		28,733,843	5,908,974	1,976,954		36,619,771
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(590,560)	(295,981)	(318,173)	39,440	(1,165,274)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		(250,000)	250,000	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(250,000)	250,000	0	0	0
27	ESTIMATED ENDING FUND BALANCE		12,263,826	1,040,222	692,903	681,711	14,678,662

	A	B	H	I	J	K	L
1	*School Districts Only 09010137002 <i>District Number</i> Rantoul City SD 137 <i>District Name</i>		ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		12,263,826	1,040,222	692,903	681,711	14,678,662
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		12,263,826	1,040,222	692,903	681,711	14,678,662

	A		B	M	N	O	P	Q	
1	<i>*School Districts Only</i>			ESTIMATED BUDGET FY2026-2027					
2									
3									09010137002
4									District Number
5	Rantoul City SD 137								
	District Name			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6									
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)			12,263,826	1,040,222	692,903	681,711	14,678,662	
8	RECEIPTS/REVENUES	Acct #							
9	LOCAL SOURCES	1000						0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000						0	
11	STATE SOURCES	3000						0	
12	FEDERAL SOURCES	4000						0	
13	Total Receipts/Revenues			0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #							
15	INSTRUCTION	1000						0	
16	SUPPORT SERVICES	2000						0	
17	COMMUNITY SERVICES	3000						0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000						0	
19	DEBT SERVICES	5000						0	
20	PROVISION FOR CONTINGENCIES	6000						0	
21	Total Disbursements/Expenditures			0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS								
24	OTHER SOURCES OF FUNDS (7000)							0	
25	OTHER USES OF FUNDS (8000)							0	
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE			12,263,826	1,040,222	692,903	681,711	14,678,662	

	A	B	R	S	T	U	V	
1	<i>*School Districts Only</i>		ESTIMATED BUDGET FY2027-2028					
2								
3								09010137002
4								District Number
5	Rantoul City SD 137							
	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
6								
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		12,263,826	1,040,222	692,903	681,711	14,678,662	
8	RECEIPTS/REVENUES	Acct #						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct #						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		12,263,826	1,040,222	692,903	681,711	14,678,662	

	A	B	W	X	Y	Z
1	*School Districts Only 09010137002 <i>District Number</i> Rantoul City SD 137 <i>District Name</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3						
4						
5			FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
6						
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		15,843,936	14,678,662	14,678,662	14,678,662
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	7,272,893	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	19,343,570	0	0	0
12	FEDERAL SOURCES	4000	8,838,034	0	0	0
13	Total Receipts/Revenues		35,454,497	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	16,178,365	0	0	0
16	SUPPORT SERVICES	2000	19,330,066	0	0	0
17	COMMUNITY SERVICES	3000	282,214	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	745,126	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	84,000	0	0	0
21	Total Disbursements/Expenditures		36,619,771	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,165,274)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,678,662	14,678,662	14,678,662	14,678,662

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

**Fiscal Year 2024-2025
through Fiscal Year 2027-2028**

Rantoul City SD 137 09010137002

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

***Fiscal Year 2024-2025
through Fiscal Year 2027-2028***

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2025 Spending Plan

N/A - EBF Spending Plan Not Required for Amended Budgets

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1)	What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)				
		Top Strategy 1	Top Strategy 2	Top Strategy 3	
2)	Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)				
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)					
Part II: Planned Use of Evidence-Based Funding The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.					
<i>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.</i>					
Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	#N/A	Adequacy Target	#N/A
		Final Resources	#N/A	Percent of Adequacy	#N/A
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	#N/A	Gross State Contribution	#N/A
		FY24 Base Funding Minimum	#N/A	FY 2024 Tier Funding	#N/A
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	#N/A		
		English Learners (ELs)	#N/A		
		Special Education	#N/A		
		FY 2025 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.	
1)	FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.				

		Data Source 1	Data Source 2	Data Source 3	
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)				
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s) Special Ed. Program Director(s) Other Program Leaders School Board Members	Principals School Improvement Teams Teacher or Support Staff Unions Other School Staff	Bilingual Parent Advisory Committee Other Parent Group(s) Community Focus Group(s) Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)				
		Priority Investment 1	Priority Investment 2	Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)				
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
Cost Factor Table					
5)	<p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.</p> <p>Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.</p>				
Cost Factors		Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [N/A]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	#N/A			Enter optional context for core investment decisions.
	Specialist Teachers	#N/A			
	Instructional Facilitator	#N/A			
	Core Intervention Teacher	#N/A			
	Substitute Teachers	#N/A			
	Guidance Counselor	#N/A			
	Nurse	#N/A			
	Supervisory Aide	#N/A			
	Librarian	#N/A			
	Librarian Aide	#N/A			
	Principal	#N/A			
	Assistant Principal	#N/A			
	School Site Staff	#N/A			
	Subtotal		#N/A		

Per Student Investments	Gifted	#N/A			Enter optional context for per student investment decisions.
	Professional Development	#N/A			
	Instructional Materials	#N/A			
	Assessments	#N/A			
	Computer & Tech Equipment	#N/A			
	Student Activities	#N/A			
	Maintenance & Operations	#N/A			
	Central Office	#N/A			
	Employee Benefits	#N/A			
	Subtotal*	#N/A			
Additional Investments	Low-Income Intervention Teacher	#N/A			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	#N/A			
	Low-Income Extended Day Teacher	#N/A			
	Low-Income Summer School Teacher	#N/A			
	EL Intervention Teacher	#N/A			
	EL Pupil Support Staff	#N/A			
	EL Extended Day Teacher	#N/A			
	EL Summer School Teacher	#N/A			
	EL Core Teacher	#N/A			
	Sp Ed Teacher	#N/A			
	Sp Ed Instructional Assistant	#N/A			
	Sp Ed Psychologist	#N/A			
		Subtotal	#N/A		
	Other Investments				\$0.00
	Total**	#N/A			Tier Funding Check (Cell G90)
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>					
<p align="center">Part III: Support for Special Student Groups</p> <p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</p>					
			Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
1)	FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students			
		English Learners			
		Special Education			

2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments		
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	Special Education Teacher		Special Education Psychologist				
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant		Other Investments				
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.								
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.								
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." <div></div>								
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K." <div></div>								
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024." <div></div>								
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25. <div> <div>BPAC Meeting (MM/DD/YYYY)</div> <div>Name of Chair</div> </div>								

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Incomplete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

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

[See: School Code, Section 10-20.21 - Contracts](#)

[illegible]

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.
- 3^a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8

For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12

The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13

Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 Only abatement of working cash fund can transfer its funds to any fund in most need of money
 (see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) (Cell 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 GASB 87 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 GASB 87 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
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
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
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing