

*Certificate
of Achievement*
FOR EXCELLENCE IN
Financial Reporting

2023-24

**Tentative Budget
UPDATED**

Bloomington School District 13

September 11, 2023

Introduction

The District continues to be driven by the core values

- Ensuring every child will learn
- Treating everyone with honor and respect
- Working together to achieve

The District continues to make decisions based on the strategic goals

- **Whole Child Growth and Achievement** - By holding high standards and teaching for each student based on their own individual strengths and weaknesses, all students can flourish.
- **Teaching and Learning** - With a rigorous, student-centered curriculum and exceptional teachers, the District can best support student achievement and growth.
- **Communication and Collaboration** - A collaborative and inclusive school culture with sound communication practices enhances district performance for all stakeholders.
- **Resources** - Advance and manage effective use of financial and human resources to support safe, learner centered environments.

This document has been produced for the purpose of assisting the Board of Education and the Administration in understanding the budget of Bloomingdale School District 13 for the Fiscal Year 2023-2024. The document is organized to help you gain insight into the District's Budget. The Budget provides a written summary of the priorities for Bloomingdale School District 13 for the upcoming year.

The document begins ***Prior Year Budget vs. Actual*** from last fiscal year (2022-2023) performances. This section contains; accumulated expenditures and revenues vs. budget by month.

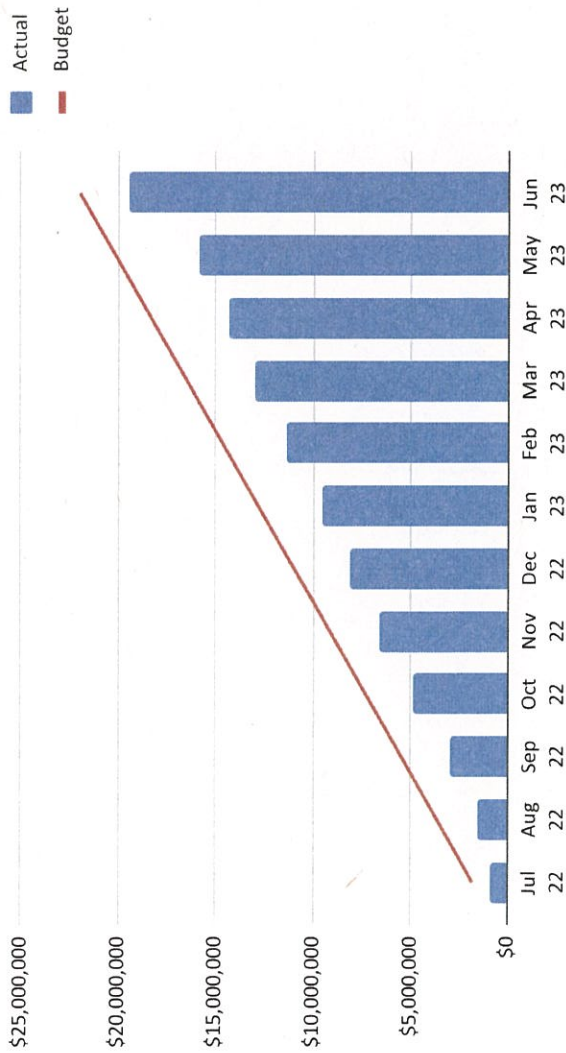
The next section is the ***Budget Overview and Key Assumptions*** of the District's financial operations.

The third section is the ***Summary of Funds*** reports. This section provides information about the various funds of Bloomingdale School District 13. Each fund summarizes the tentative revenues and expenditures and, in a narrative format, describes each fund's purpose.

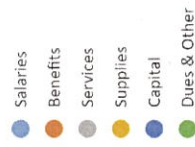
The last section is the ***ISBE State Budget***, which is the legal budget document that all school Districts are required to complete. The legal budget is filed with the State of Illinois and the DuPage County Tax Extension Office. It is also required by law to be posted on the District's website and to otherwise be made available to the general public.

Prior Year
Budget
Vs.
Actual

Accumulated Expenditures vs. Budget 2022-2023

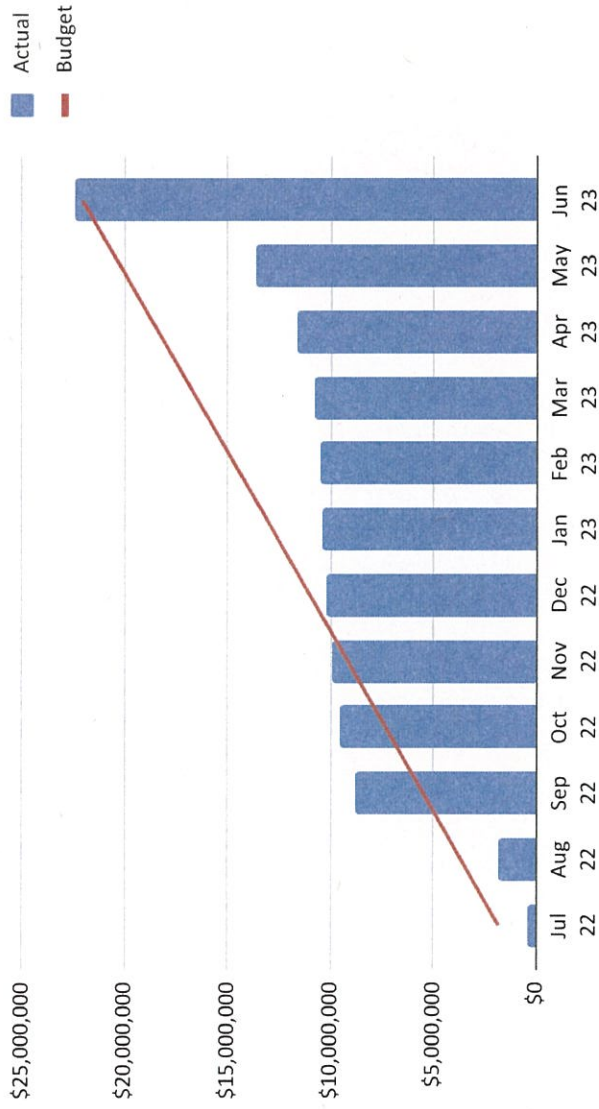


Expenditures By Object



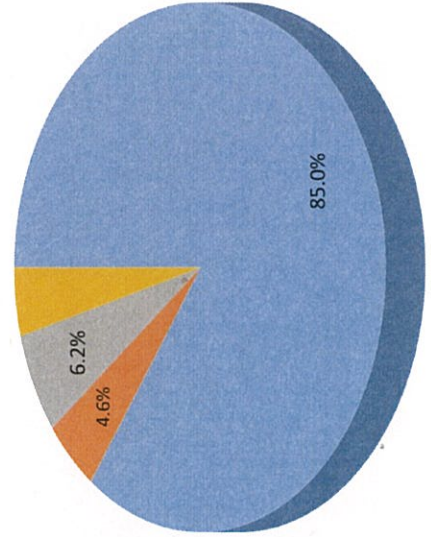
Expenditures	Actual	Budget
Salaries	\$ 10,897,185	\$ 11,411,626
Benefits	\$ 2,505,094	\$ 2,901,447
Services	\$ 2,528,029	\$ 3,164,210
Supplies and Materials	\$ 929,086	\$ 1,118,621
Capital/Non-Capital	\$ 358,806	\$ 680,963
Dues and Other	\$ 2,222,5647	\$ 2,696,037

Accumulated Revenues vs. Budget 2022-2023



Revenue By Source

- Property Tax
- Other Local
- State
- Federal



Revenues	Actual	Budget
Property Taxes	\$19,093,233	\$18,739,178
Investment Income	\$404,157	\$19,137
Other Local	\$630,125	\$683,600
State Funding	\$1,392,811	\$1,167,065
Federal Funding	\$936,815	\$1,402,264

Budget Overview
And
Key Assumption

In September 2023, the Board of Education is expected to adopt a budget that comprises \$22,316,840 in revenues and \$23,662,322 in expenditures. The District is projected to face a budget deficit for the 2023-2024 fiscal year. The District understands the gravity of this situation and wishes to provide a comprehensive explanation of the financial reasons contributing to the struggles faced by school districts in Illinois.

- **State Funding Challenges:** Illinois has been grappling with a prolonged financial crisis, impacting educational funding across the state. Insufficient allocations from the state government, coupled with stagnant or declining revenue streams, have led to budgetary constraints in our school district.
- **Pension Obligations:** One of the significant financial burdens faced by school districts in Illinois is the escalating cost of pension obligations for teachers and staff. The rising contributions to pension funds have diverted substantial resources away from critical educational programs and services, making it challenging to maintain a balanced budget.
- **Property Tax Limitations:** Property tax limitations in Illinois have restricted the revenue that school districts can raise from local property taxes. As a result, districts have had to heavily rely on state funding, which has not been sufficient to meet the increasing demands of a growing student population and rising operational costs.
- **Special Education Costs:** The cost of providing special education services has been on the rise, and federal and state funding for these programs has not kept pace. School districts are left with the responsibility of covering the shortfall, adding additional strain on already tight budgets.

The District is diligently working to explore all viable solutions to mitigate the projected budget deficit and the priority remains on providing a quality education to our students and ensuring their well-being. The District is actively engaging in cost-saving measures, seeking opportunities for grants and other external funding sources, and closely monitoring our expenditures to identify areas where efficiency can be improved.

The District is proud to have received the Certificate of Excellence in financial reporting for the fiscal year 2022, from the International Association of School Business Officials (ASBO) and we are anticipating recognition from the Government Finance Officers Association (GFOA).

This year's budget again will reflect a modified accrual basis of accounting. Accrual accounting is generally regarded as the superior method of accounting since it gives a more accurate assessment of the District's financial position.

For the past 17 years, the District has received a Financial Profile score of 4.00 from the Illinois State Board of Education and is expected to receive the same score this year. This score places the District in the highest category for financial strength, labeled "Financial Recognition."

Expenditures

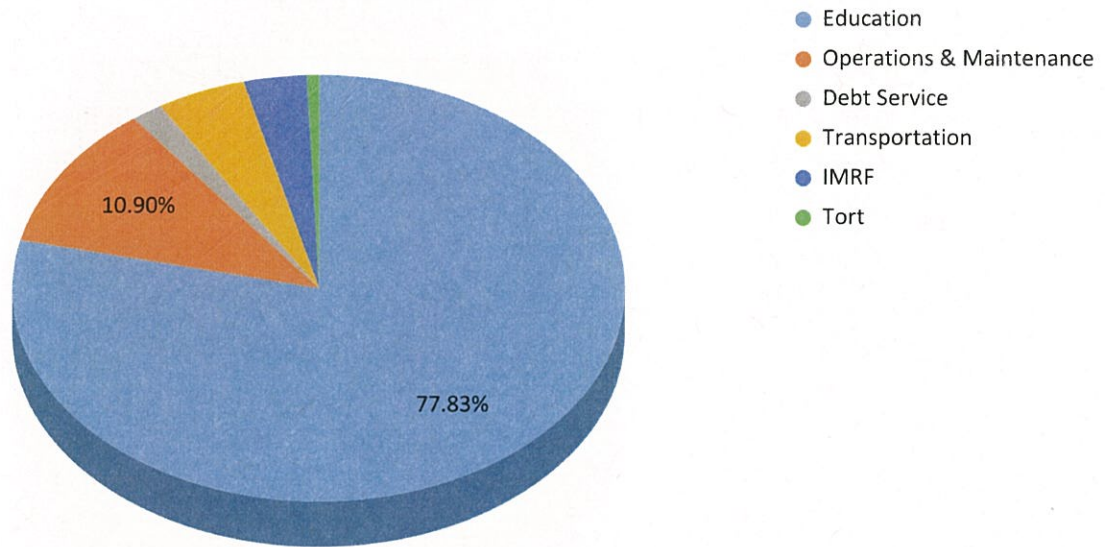
- Salaries are budgeted based on contracted and negotiated agreements for existing staff. The District is pleased to have a positive relationship with the Bloomingdale Council of Teachers which allowed for a 3 year agreement taking the District through June 2025. The collective bargaining agreement has an average of 4.2% increase for teacher's salaries.
- The District continues to face challenges in hiring paraprofessionals. In order to stay competitive and retain the most qualified staff, the District has increased the starting pay rates for such positions.
- The budget assumes an overall 5% increase to the District's health insurance plans for HMO and PPO plans and a 3% increase to dental plans. Health insurance is the District's largest benefit expense.
- There are several building maintenance projects to be completed during the fiscal year at each of our buildings. These include: parking lot work, window caulking and waterproofing, LED lighting replacement, new electrical for hand dryers, and HVAC equipment replacement. Approximately \$694,631 has been dedicated for improving the facilities.
- The Teaching and Learning budget supports the following areas: curriculum resources, professional learning, assessments and English Language (EL) supports. During the 2023-2024 school year, the adoption of Amplify CKLA and ELA literacy resources and the professional learning for staff is the largest purchase supported by the budget. This has a financial impact on the budget for one year but provides resources for staff and students for the next six years. In addition to the literacy adoption, staff professional learning will focus on math and EL instructional support. Lastly, Teaching and Learning funds assessments (i.e. NWEA MAP, CogAT) and academic tools such as IXL, programs for interventions and resources for the fine arts.
- The special education budget continues supporting the district MTSS initiative, which began in 2021-2022 school year, through funding AIMSWEB, embrace MTSS, Second Step Tier I general education social emotional learning instruction. This year the District will be using Second Step

and the Tier 1 SEL instruction in grades K-8 which will allow the district to provide such resources to the Middle School. This Tier1 instruction provides general education staff the resources and support needed to provide Tier 1 social emotional instruction within general education.

- This year the Technology Department will continue to focus on increasing staff awareness of cybersecurity and data privacy best practices. Network infrastructure and device upgrades will be ongoing based on the developed hardware refresh cycles. New areas of focus include incident response and emergency preparedness at the district and building levels.

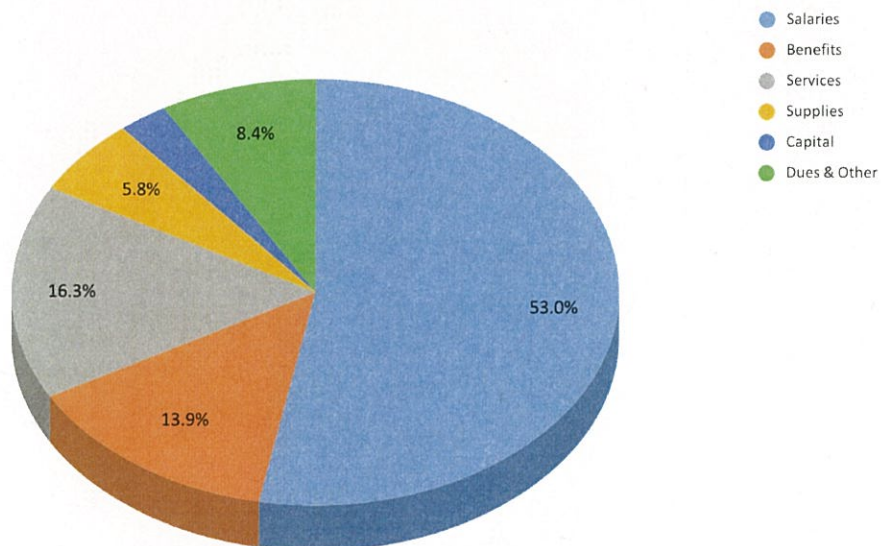
Expenditures by Fund

The Bloomington 13 budget is divided into eight categories, which are called funds. Each fund is established for a specific purpose or function. Schools can expend only the money available in each fund. Unless prescribed by law, money received in one fund cannot be used for expenses in another fund. The Education Fund is the District's largest fund. It contains 77.8% of all expenditures, which equates to approximately \$18,416,998. The next largest fund is the Operation and Maintenance Fund, and then the Transportation Fund.



Expenditures by Object

When expenditures are considered by type, rather than fund, they are called objects. The largest object expenditure is salary and benefits which contains 66.8% of all expenditures, approximately \$15,817,249.

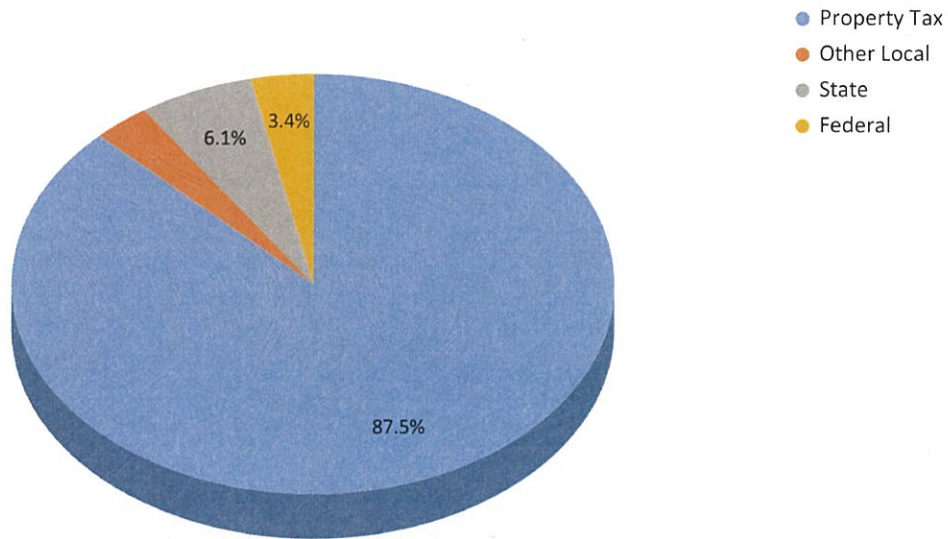


Revenues

- **Property Tax:** Assumptions are based on estimates developed as part of the levy adoption process. This year, the budget will assume a 98% collection rate. Because the levy is based on a calendar year and the budget is on a fiscal year, the budget requires a portion of two levy years (2022 and 2023). Taxes are capped due to Property Tax Extension Limitation Law (PTELL). The 2022 levy was the first time in over three decades, inflation exceeded 5%. This meant Districts could only receive up to 5%. The District received 4.73% over the previous year.
- **Corporate Personal Property Replacement Tax (CPPRT):** Revenues collected by the State of Illinois are paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Budget assumption is based on estimates provided by the Illinois Department of Revenue (IDOR). The District has been informed by IDOR, that upon reconciling estimates with final returns (which in past has been minimal 0.16% to 1.38%), this year will be 5%. Per IDOR, "The reallocation in fund distribution that will begin in Fiscal Year 2024, which is required by state statutes, will result in a reduction in PPRT allocations to taxing districts." The District is projected to receive \$163,396 in funds which is \$143,396 less than the previous year.
- Only 9.5% of the District revenues are generated from state and federal sources. Fiscal year 2024 is the end of state and federal funding due to Covid. This will significantly decrease the amount of revenue the District will receive. The District is projected to receive \$404,969 in the form of federal grant funds (Title and IDEA) and \$50,000 in a School Maintenance Grant.

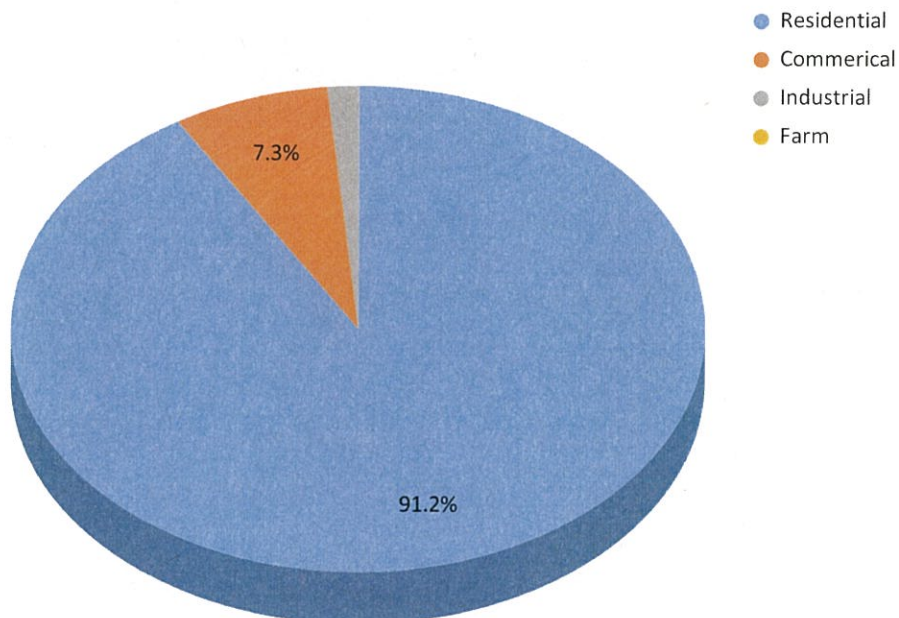
Revenue Distribution

Bloomington District 13's primary source of revenue is from property taxes. Over 87% of the District's revenue is generated from this source.



Property Tax Base

Bloomington School District 13 has the good fortune of a strong property tax base. The Equalized Assessed Valuation for the District indicates that there is a strong reliance on residential property.



Summary
Of
Funds

Education Fund

The Education Fund is a major fund of Bloomingdale School District 13 and supports all of the educational programs. As mentioned in the previous section, the Education Fund is the District's largest fund. It contains approximately 77.8% of the District's financial activity.

Revenues	Amount	Expenditures	Amount
Property Tax	15,718,092	Salaries	11,786,397
CPPRT	113,396	Benefits	2,302,395
Interest	150,000	Purchase Services	1,564,449
Other Local Revenue	246,800	Supplies and Materials	962,285
State Programs	931,133	Capital/Non-Capital	229,000
Federal Programs	414,969	Dues and Other	1,552,472
		Retirement Incentives	20,000
Total Revenue	17,574,389	Total Expenditures	18,416,998

Projected Fund Balance at 07/01/23	6,828,893
Surplus / (Deficit)	(842,609)
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	5,986,284
Expenditure to Fund Balance Ratio	33%

Operations and Maintenance Fund

The Operations and Maintenance Fund (O&M) is the District's second largest operating fund. It contains approximately 10.9% of the District's financial activity. All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or for the payment of premiums for insurance on school buildings shall be charged to this fund.

Revenues	Amount	Expenditures	Amount
Property Tax	2,277,831	Salaries	731,100
CPPRT	0	Benefits	202,000
Interest	35,000	Purchase Services	1,052,000
Other Local Revenue	71,600	Supplies and Materials	412,700
State Programs	50,000	Capital/Non-Capital	397,800
Federal Programs	340,640	Dues and Other	0
		Retirement Incentives	20,000
Total Revenue	2,775,071	Total Expenditures	2,815,600

Projected Fund Balance at 07/01/23	2,502,093
Surplus / (Deficit)	(40,529)
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	2,461,564
Expenditure to Fund Balance Ratio	87%

Operations and Maintenance Fund Budget Highlights

Funding Sources- The District will receive \$50,000 from a School Maintenance Grant which will go towards the Westfield parking and requires a matching portion from the District. \$340,640 of remaining ESSER III funding will go toward the HVAC replacement at DuJardin.

<u>BUILDING</u>	<u>PROJECTED COST</u>
<u>ERICKSON</u>	
Main office wall paper removal and painting	\$8,500
Ceiling tiles replacement in main office	\$11,790
Hallway aluminum storefront, windows caulking & waterproofing	\$3,452
ERICKSON SUB TOTAL	\$23,742
<u>WESTFIELD</u>	
Parking lot milling and resurfacing entire lot	\$168,000
Office 512 wall and door removal due to safety	\$8,793
Run new electrical lines and install new hand dryers in restrooms	\$15,000
Hallway aluminum storefront, windows caulking & waterproofing	\$3,252
Indoor LED lighting replacement	\$28,344
WESTFIELD SUB TOTAL	\$223,389
<u>DUJARDIN</u>	
Room upgrades (Painting, seating, lighting, etc)	\$7,500
Replace HVAC Equipment - IMC*	\$440,000
DUJARDIN SUB TOTAL	\$447,500
TOTAL PROJECTED COST	\$694,631
<u>FUNDING SOURCES</u>	
School Maintenance Project Grant-Westfield Parking lot	(\$50,000)
ESSER III Funds	(\$360,000)
Grand Total of O&M Funds Used	\$284,631

Debt Service Fund

The Debt Service Fund allocates revenue and expenditures to handle the District's debt. The debt is usually in the form of principal and interest payments for prior bond issuances. The bonds are in the form of working cash, life safety, capital improvement, or building bonds.

Revenues	Amount	Expenditures	Amount
Property Tax	391,977	Salaries	0
CPPRT	0	Benefits	0
Interest	1,900	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	
Federal Programs	0	Bond Payments	391,900
Total Revenue	393,877	Total Expenditures	391,900

Projected Fund Balance at 07/01/23	110,790
Surplus / (Deficit)	1,977
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	112,767
Expenditure to Fund Balance Ratio	29%

Year Ending	Bonds	
	Principal	Interest
June 30,		
2024	334,400	57,500
2025 - 2035	1,715,000	315,975
Totals	2,049,400	373,475

Transportation Fund

The Transportation Fund supports the student transportation program. Revenue from the fund is received via property taxes and general state aid for transportation.

Revenues	Amount	Expenditures	Amount
Property Tax	499,721	Salaries	12,409
CPPRT	0	Benefits	1,080
Interest	8,000	Purchase Services	1,085,530
Other Local Revenue	4,000	Supplies and Materials	0
State Programs	385,000	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	896,721	Total Expenditures	1,099,019

Projected Fund Balance at 07/01/23	1,211,199
Surplus / (Deficit)	(202,298)
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	1,008,901
Expenditure to Fund Balance Ratio	92%

Retirement Fund

The Retirement Fund for Bloomingdale School District 13 consists of the Illinois Municipal Retirement and F.I.C.A./Medicare.

Illinois Municipal Retirement

This fund supports the pension program for the non-certified employees. The District is required to contribute to this program if an employee works over 600 hours per year. Each year the contribution rate is set based on experience. It is funded only via tax levy and also a percentage set by law of Corporate Personal Property Replacement Taxes.

F.I.C.A. and Medicare

The District has to pay a Social Security rate of 6.2% for non-certified salaries from this fund. The District, for the most part, pays a Medicare rate of 1.45% for both certified and non-certified staff.

Benefits: Are the largest line item in this fund. The assumption for this fund is to use an employer IMRF rate of 13.92%. All other benefits will increase proportionally to their respective salary associated accounts.

Revenues	Amount	Expenditures	Amount
Property Tax	579,042	Salaries	0
CPPRT	30,000	Benefits	781,867
Interest	5,000	Purchase Services	0
Other Local Revenue	0	Supplies and Materials	0
State Programs	0	Capital/Non-Capital	0
Federal Programs	0	Dues and Other	0
Total Revenue	614,042	Total Expenditures	781,867

Projected Fund Balance at 07/01/23	504,167
Surplus / (Deficit)	(167,824)
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	336,343
Expenditure to Fund Balance Ratio	43%

Capital Projects Fund

The Capital Projects Fund are expenditures which would ordinarily be charged to the Operations and Maintenance Fund or Education Fund, include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the capital project.

Revenues	Amount	Expenditures	Amount
Property Tax	0	Salaries	0
CPPRT	0	Benefits	0
Interest	500	Purchase Services	0
Other Local Revenue	0	Supplies and	
State Programs	0	Materials	0
Federal Programs	0	Capital/Non-Capital	0
		Dues and Other	0
Total Revenue	500	Total Expenditures	0

Projected Fund Balance at 07/01/23	195,602
Surplus / (Deficit)	500
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	196,102
Expenditure to Fund Balance Ratio	N/A

Working Cash Fund

The Working Cash Fund can be used for internal borrowing. Internal borrowing usually occurs because of late property tax collections and/or low fund balances. It is also permissible to abate or permanently transfer funds from the Working Cash Fund to the fund most in need. The District can use this fund for cash flow purposes. This fund can act like the District's "savings" account.

Revenues	Amount	Expenditures	Amount
Property Tax	\$ 50,237	Salaries	\$ -
CPPRT	\$ -	Benefits	\$ -
Interest	\$ 12,000	Purchase Services	\$ -
		Supplies and	
Other Local Revenue	\$ -	Materials	\$ -
State Programs	\$ -	Capital/Non-Capital	\$ -
Federal Programs	\$ -	Dues and Other	\$ -
Total Revenue	\$ 62,237	Total Expenditures	\$ -

Projected Fund Balance at 07/01/23	\$ 2,848,429
Surplus / (Deficit)	\$ 62,237
Transfers (uses)	\$ -
Transfers (sources)	\$ -
Projected Fund Balance at 06/30/24	\$ 2,910,666
Expenditure to Fund Balance	
Ratio	N/A

Tort Immunity Fund

The Tort Immunity Fund supports all risk management activities in District 13. The only expenditures are premiums for the commercial insurance package and workers' compensation.

Services: This line item is made up of our commercial and workers' compensation insurance premiums.

1. The budget assumes that there will be a 37.4% increase in worker compensation premiums.
2. The budget assumes that there will be a 3.1% increase in property and casualty premiums

Revenues	Amount	Expenditures	Amount
Property Tax	\$ -	Salaries	\$ -
CPPRT	\$ -	Benefits	\$ -
Interest	\$ -	Purchase Services	\$ 156,938
		Supplies and	
Other Local Revenue	\$ -	Materials	\$ -
State Programs	\$ -	Capital/Non-Capital	\$ -
Federal Programs	\$ -	Dues and Other	\$ -
Total Revenue	\$ -	Total Expenditures	\$ 156,938

Projected Fund Balance at 07/01/23	\$ 485,401
Surplus / (Deficit)	\$ (156,938)
Transfers (uses)	\$ -
Transfers (sources)	\$ -
Projected Fund Balance at 06/30/24	\$ 328,463
Expenditure to Fund Balance Ratio	209%

Operating Funds

Education, Operation and Maintenance, Transportation, IMRF/Social Security, Working Cash, and Tort Funds.

Revenues	Amount	Expenditures	Amount
Property Tax	19,124,923	Salaries	12,529,907
CPPRT	143,396	Benefits	3,287,342
Interest	210,000	Services	3,858,917
Other Local Revenue	322,400	Supplies and Materials	1,374,985
State Programs	1,366,133	Capital/Non-Capital	626,800
Federal Programs	755,609	Dues and Other Retirement Incentives	1,552,472 40,000
Total Revenue	21,922,461	Total Expenditures	23,270,422

Projected Fund Balance at 07/01/23	14,380,182
Surplus / (Deficit)	(1,347,961)
Transfers (uses)	0
Transfers (sources)	0
Projected Fund Balance at 06/30/24	13,032,221
Expenditure to Fund Balance Ratio	56%

**Bloomington School District 13
Tentative Budget - Summary
Fiscal year 2023-2024**

	% of Budget	Total Operating	Operating Fund						Non-Operating	
			Education	Operation & Maint	Trans- portation	IMRF	Working Cash	Int	Debt Service	Capital Projects
Estimated Beginning Fund Balances		14,380,182	6,828,893	2,502,093	1,211,199	504,167	2,848,429	485,401	110,790	195,602
REVENUES										
Property Tax	87.2%	19,124,923	15,718,092	2,277,831	499,721	579,042	50,237	0	391,977	0
CPPRT	0.7%	143,396	113,396	0	0	30,000	0	0	0	0
Interest	1.0%	210,000	150,000	35,000	8,000	5,000	12,000	0	1,900	500
Other Local Revenue	1.5%	322,400	246,800	71,600	4,000	0	0	0	0	0
State Programs	6.2%	1,366,133	931,133	50,000	385,000	0	0	0	0	0
Federal Programs	3.4%	755,609	414,969	340,640	0	0	0	0	0	0
Total	100.0%	21,922,461	17,574,389	2,775,071	896,721	614,042	62,237	0	393,877	500
EXPENDITURES										
Salaries	53.8%	12,529,906	11,786,396	731,100	12,409	0	0	0	0	0
Benefits	14.1%	3,287,342	2,302,395	202,000	1,080	781,867	0	0	0	0
Purchase Services	16.6%	3,858,917	1,564,449	1,052,000	1,085,530	0	0	156,938	0	0
Supplies and Materials	5.9%	1,374,985	962,285	412,700	0	0	0	0	0	0
Capital/Non-Capital	2.7%	626,800	229,000	397,800	0	0	0	0	0	0
Dues and Other	6.7%	1,552,472	1,552,472	0	0	0	0	0	391,900	0
Retirement Incentives	0.2%	40,000	20,000	20,000	0	0	0	0	0	0
Total	99.8%	23,270,421	18,416,997	2,815,600	1,099,019	781,867	0	156,938	391,900	0
Surplus/(Deficit)		(1,347,960)	(842,608)	(40,529)	(202,298)	(167,824)	62,237	(156,938)	1,977	500
Transfer (Uses)		0	0	0	0	0	0	0	0	0
Transfer Sources/Sale of bonds		0	0	0	0	0	0	0	0	0
Estimated Ending Fund Balances		13,032,222	5,986,285	2,461,564	1,008,901	336,343	2,910,666	328,463	112,767	196,102
Expenditure to Fund Balance Ratio		56%	33%	87%	92%	43%	N/A	209%	29%	N/A

ISBE
IL State Budget Form

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:

Bloomington SD 13

District RCDT No:

19022013002

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

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 Bloomington SD 13, County of DuPage, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Bloomington SD 13, County of DuPage, 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 25 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 25 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?js=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
Description: Enter Whole Numbers Only		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2023		6,887,413	2,592,093	110,790	1,211,199	504,167	195,602	2,848,429	485,401	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	16,228,288	2,384,431	393,878	511,722	614,042	500	62,237	0	0	
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	931,133	50,000	0	385,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	414,969	340,640	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	0	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	10,804,559				378,776			0		
102	SUPPORT SERVICES	2000	6,143,798	2,815,600		1,099,019	402,662	0		156,938	0	
103	COMMUNITY SERVICES	3000	11,468	0		0	429			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,457,173	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	391,900	0	0	0		0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		18,416,998	2,815,600	391,900	1,099,019	781,867	0		156,938	0	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		18,416,998	2,815,600	391,900	1,099,019	781,867	0		156,938	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(842,608)	(40,529)	1,978	(202,297)	(167,825)	500	62,237	(156,938)	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	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		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024		6,044,805	2,551,564	112,768	1,008,902	336,342	196,102	2,910,666	328,463	0	
119												
120												
SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
121												
122												
123	Object Name											
124	Salaries	100	11,786,397	731,100		12,409				0	0	12,529,906
125	Employee Benefits	200	2,302,395			1,080	781,867			0	0	3,287,342
126	Purchased Services	300	1,564,449	1,052,000	0	1,085,530				156,938	0	3,858,917
127	Supplies & Materials	400	962,285	412,700						0	0	1,374,985
128	Capital Outlay	500	0	372,000						0	0	372,000
129	Other Objects	600	1,552,472	0	391,900	0	0	0		0	0	1,944,372
130	Non-Capitalized Equipment	700	229,000	25,800						0	0	254,800
131	Termination Benefits	800	20,000	20,000						0	0	40,000
132	Total Expenditures		18,416,998	2,815,600	391,900	1,099,019	781,867	500	62,237	156,938	0	23,662,322

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	DESCRIPTION: Enter Whole Numbers Only										
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2023		13,811,953	3,765,667	381,261	1,580,999	821,101	196,915	2,933,954	516,076	0
4	Total Direct Receipts & Other Sources ⁸		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	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		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	0
12	Total Amount Available		31,386,343	6,540,738	775,139	2,477,721	1,435,143	197,415	2,996,191	516,076	0
13	Total Direct Disbursements & Other Uses ⁹		18,416,998	2,815,600	391,900	1,099,019	781,867	0	0	156,938	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		18,416,998	2,815,600	391,900	1,099,019	781,867	0	0	156,938	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		12,969,345	3,725,138	383,239	1,378,702	653,276	197,415	2,996,191	359,138	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		58,520								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		58,520								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		58,520								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		13,870,473	3,765,667	381,261	1,580,999	821,101	196,915	2,933,954	516,076	0
30	Total Direct Receipts & Other Sources ⁸		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		17,574,390	2,775,071	393,878	896,722	614,042	500	62,237	0	0
33	Total Amount Available		31,444,863	6,540,738	775,139	2,477,721	1,435,143	197,415	2,996,191	516,076	0
34	Total Direct Disbursements & Other Uses ⁹		18,416,998	2,815,600	391,900	1,099,019	781,867	0	0	156,938	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		18,416,998	2,815,600	391,900	1,099,019	781,867	0	0	156,938	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		13,027,865	3,725,138	383,239	1,378,702	653,276	197,415	2,996,191	359,138	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
4	Designated Purposes Levies ¹¹ (1110-1120)	-	15,553,501	2,277,831	391,978	499,722	289,521		50,237		
5	Leasing Purposes Levy ¹²	1130									
6	Special Education Purposes Levy	1140	164,591								
7	FICA and Medicare Only Levies	1150					289,521				
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes levied by District		15,718,092	2,277,831	391,978	499,722	579,042	0	50,237	0	0
12	PAYMENTS IN LIEU OF TAXES	1200									
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230	113,396				30,000				
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		113,396	0	0	0	30,000	0	0	0	0
18	TUITION	1300									
19	Regular Tuition from Pupils or Parents (In State)	1311									
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321									
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341									
32	Special Education Tuition from Other Districts (In State)	1342									
33	Special Education Tuition from Other Sources (In State)	1343									
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Adult Tuition from Pupils or Parents (In State)	1351									
36	Adult Tuition from Other Districts (In State)	1352									
37	Adult Tuition from Other Sources (In State)	1353									
38	Adult Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		0								
40	TRANSPORTATION FEES	1400									
41	Regular Transportation Fees from Pupils or Parents (In State)	1411									
42	Regular Transportation Fees from Other Districts (In State)	1412									
43	Regular Transportation Fees from Other Sources (In State)	1413									
44	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
45	Regular Transportation Fees from Other Sources (Out of State)	1416									
46	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
47	Summer School Transportation Fees from Other Districts (In State)	1422									
48	Summer School Transportation Fees from Other Sources (In State)	1423									
49	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50	CTE Transportation Fees from Pupils or Parents (In State)	1431									
51	CTE Transportation Fees from Other Districts (In State)	1432									
52	CTE Transportation Fees from Other Sources (In State)	1433									
53	CTE Transportation Fees from Other Sources (Out of State)	1434									
54	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
55	Special Education Transportation Fees from Other Districts (In State)	1442									
56	Special Education Transportation Fees from Other Sources (In State)										
						4,000					

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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					4,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	150,000	35,000	1,900	8,000	5,000	500	12,000		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		150,000	35,000	1,900	8,000	5,000	500	12,000	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									
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,800								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,800								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Fund Revenues	1799									
83	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
84	Total District/School Activity Income (with Student Activity Funds 1799)		0	0							
85	TEXTBOOK INCOME	1800									
86	Textbook Rentals - Regular Textbooks	1811	110,000								
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	Total Textbooks		110,000								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		65,000							
98	Contributions and Donations from Private Sources	1920		2,100							
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	110,000								
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									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	25,000	4,500							
109	Other Local Revenues (Describe & Itemize)	1999	135,000	71,600	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		135,000	71,600	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	137,884	27,394							165,278
62	Fiscal Services	2520	135,000	22,500	242,500	8,000		5,000			413,000
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	20,000		60,000	12,000					92,000
66	Internal Services	2570									0
67	Total Support Services - Business	2500	292,884	49,894	302,500	20,000	0	5,000	0	0	670,278
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	245,883	76,380	35,000	140,000		200,000			697,263
72	Staff Services	2640	1,500			4,000					5,500
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	247,383	76,380	35,000	144,000	0	200,000	0	0	702,763
75	Other Support Services - Misc. (Describe & Itemize)	2900									
76	Total Support Services	3000	3,112,220	772,226	1,205,819	738,533	0	110,000	205,000	0	6,143,798
77	COMMUNITY SERVICES (ED)	4000	7,355	184	3,929						11,468
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4100									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110			14,701						0
81	Payments for Special Education Programs	4120									73,701
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			14,701						73,701
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
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	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									1,383,472
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
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			14,701			1,442,472			1,457,173
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	5200									0
113	Debt Service - Interest on Long-Term Debt	5000									
114	Total Debt Service	5000									0
115	PROVISION FOR CONTINGENCIES (ED)	6000									
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		11,786,397	2,302,395	1,564,449	962,285	0	1,552,472	229,000	20,000	18,416,998

	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)			
5	1190			10-2190	\$	12,000	Student Achievement
6	1290			10-2490			
7	1614	\$ 1,800	Student milk	10-2900			
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	\$ 29,500	Village of Bloomingdale Reimbursement, Park District payment	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	\$	334,400	Gen Oblig Lease + Bond Principal
21	3999	\$ 1,133	State Library Grant	30-5400			
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	\$	116	Student Achievement
30	4998	\$ 340,640	ESSER III	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
Direct Revenues	17,574,390	2,775,071	896,722	62,237	21,308,420
Direct Expenditures	18,416,998	2,815,600	1,099,019		22,331,617
Difference	(842,608)	(40,529)	(202,297)	62,237	(1,023,197)
Estimated Fund Balance - June 30, 2024	5,986,285	2,551,564	1,008,902	2,910,666	12,457,417

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 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.

Deficit Reduction Plan

A	B	C	D	E	F	G
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2023-2024						
1	*School Districts Only					
2						
3	19022013002					
4	District Number					
5	Bloomington SD 13					
	District Name					
6		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	6,828,893	2,592,093	1,211,199	2,848,429	13,480,614
8	RECEIPTS/REVENUES					
			Acct #			
9	LOCAL SOURCES	16,228,288	2,384,431	511,722	62,237	19,186,678
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0		0
11	STATE SOURCES	931,133	50,000	385,000	0	1,366,133
12	FEDERAL SOURCES	414,969	340,640	0	0	755,609
13	Total Receipts/Revenues	17,574,390	2,775,071	896,722	62,237	21,308,420
14	DISBURSEMENTS/EXPENDITURES					
			Funct #			
15	INSTRUCTION	10,804,559				10,804,559
16	SUPPORT SERVICES	6,143,798	2,815,600	1,099,019		10,058,417
17	COMMUNITY SERVICES	11,468	0	0		11,468
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	1,457,173	0	0		1,457,173
19	DEBT SERVICES	0	0	0		0
20	PROVISION FOR CONTINGENCIES	0	0	0		0
21	Total Disbursements/Expenditures	18,416,998	2,815,600	1,099,019		22,331,617
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(842,608)	(40,529)	(202,297)	62,237	(1,023,197)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	0	0	0	0	0
25	OTHER USES OF FUNDS (8000)	0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE	5,986,285	2,551,564	1,008,902	2,910,666	12,457,417

	A	B	H	I	J	K	L
1	*School Districts Only						
2							
3	19022013002						
4	District Number						
5	Bloomington SD 13						
	District Name						
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,986,285	2,551,564	1,008,902	2,910,666	12,457,417
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	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		5,986,285	2,551,564	1,008,902	2,910,666	12,457,417

ESTIMATED BUDGET
FY2024-2025

	A	B	M	N	O	P	Q
1	*School Districts Only						
2							
3	19022013002						
4	District Number						
5	Bloomington SD 13						
	District Name						
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)						
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	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		5,986,285	2,551,564	1,008,902	2,910,666	12,457,417

ESTIMATED BUDGET
FY2025-2026

	A	B	R	S	T	U	V
1	*School Districts Only						
2							
3	19022013002						
4	District Number						
5	Bloomington SD 13						
6	District Name						
ESTIMATED BUDGET FY2026-2027							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		5,986,285	2,551,564	1,008,902	2,910,666	12,457,417
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	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		5,986,285	2,551,564	1,008,902	2,910,666	12,457,417

Deficit Reduction Plan

	A	B	W	X	Y	Z
1	*School Districts Only					
2						
3	19022013002					
4	District Number					
5	Bloomington SD 13					
6	District Name					
SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		13,480,614	12,457,417	12,457,417	12,457,417
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	19,186,678	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	1,366,133	0	0	0
12	FEDERAL SOURCES	4000	755,609	0	0	0
13	Total Receipts/Revenues		21,308,420	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	10,804,559	0	0	0
16	SUPPORT SERVICES	2000	10,058,417	0	0	0
17	COMMUNITY SERVICES	3000	11,468	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,457,173	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		22,331,617	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,023,197)	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		12,457,417	12,457,417	12,457,417	12,457,417

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

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

Bloomington SD 13 19022013002

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 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:

Evidence-Based Funding: Fiscal Year 2024 Spending Plan BLOOMINGDALE SCHOOL DISTRICT 13

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.

<p>1) What are the Organizational Unit's strategic goals for student success for the 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)</p> <p>Bloomington SD 13 continues to make decisions based on the strategic goals: Whole child growth and achievement-by holding high standards and teaching for each student based on their own individual strengths and weaknesses. all students can flourish. Teaching and Learning-With a rigorous, student-centered curriculum and exceptional teachers, the District can best support student achievement and growth. In order to evaluate progress, the District will continue to use growth targets through measures of academic assessments. MAP is administered 3 times during the year. in the fall to establish student baseline. in the winter to monitor progress and then in the spring to evaluate growth targets against national peer groups.</p>	Top Strategy 1	Top Strategy 2	Top Strategy 3
<p>2)</p> <p>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.)</p> <p>Improve programs, curriculum, and/or learning tools</p> <p>Increase number and/or quality of professional development opportunities</p> <p>Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need</p>			

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 2024 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.

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.

	Average Student Enrollment	1,321.64	Adequacy Target	\$17,059,849.87
	Final Resources	\$18,120,569.57	Percent of Adequacy	106%
	Tier Assignment	4	Gross State Contribution	\$921,957.13
	FY23 Base Funding Minimum	\$920,644.40	FY 2023 Tier Funding	\$1,312.73
	Low-Income Students	\$148,889.96		
	English Learners (ELs)	\$6,034.64		
	Special Education	\$364,751.66		

*Note: Tier Funding allocations are published annually at <https://www.isbe.net/Pages/ebfdistribution.aspx>. Amounts are available in early August. Districts are encouraged to use actual funding amounts if they are available before transmitting the budget to ISBE.

	FY 2024 Tier Funding	
<p>1)</p> <p>FY 2024 Tier Funding Allocation*: Enter the dollar amount of Tier Funding allocated to the Organizational Unit within the FY 2024 Gross State Contribution. Enter "0" if current-year appropriations did not include Tier Funding. Select whether the amount is estimated or actual funding.</p>	\$1,122.08	Actual

		Data Source 1	Data Source 2	Data Source 3	
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Annual Financial Report data	Site-based expenditure data	
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) Yes Special Ed. Program Director(s) Yes 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	
4)	[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.) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2024 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.)	Professional Development	EL Intervention Teacher	Instructional Facilitator	
Cost Factor Table					
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2023 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 .					
5)	Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in O2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2024 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 O2.1/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. Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2024 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.	Amount in FY 2023 Adjusted Adequacy Target	Budgeted FY 2024 Investments with New Tier Funding [Optional]	Budgeted FY 2024 Expenditures (All Resources) [Optional]	Optional District Narratives
	Core Investments	Core Teachers \$4,358,489.53 Specialist Teachers \$871,697.90 Instructional Facilitator \$475,393.00 Core Intervention Teacher \$211,045.68 Substitute Teachers \$147,969.55 Guidance Counselor \$298,480.67 Nurse \$112,427.47 Supervisory Aide \$175,769.68 Librarian \$242,027.96 Librarian Aide \$131,677.29 Principal \$361,418.63 Assistant Principal \$311,724.93 School Site Staff \$210,912.47			Enter optional context for core investment decisions.
	Subtotal	\$7,909,034.76			

Per Student Investments		Enter optional context for per student investment decisions.
Gifted	\$117,538.20	
Professional Development	\$165,205.00	
Instructional Materials	\$355,521.16	
Assessments	\$38,327.56	
Computer & Tech Equipment	\$377,328.22	
Student Activities	\$203,698.32	
Maintenance & Operations	\$1,621,652.28	
Central Office	\$1,167,008.12	
Employee Benefits	\$3,107,747.39	
Subtotal*	\$7,222,510.96	
Low-Income Intervention Teacher	\$161,765.42	
Low-Income Pupil Support Staff	\$161,765.42	
Low-Income Extended Day Teacher	\$168,568.64	
Low-Income Summer School Teacher	\$168,568.64	
EL Intervention Teacher	\$31,748.35	
EL Pupil Support Staff	\$31,748.35	
EL Extended Day Teacher	\$32,504.26	
EL Summer School Teacher	\$32,504.26	
EL Core Teacher	\$39,307.48	
Sp Ed Teacher	\$708,290.67	
Sp Ed Instructional Assistant	\$281,051.53	
Sp Ed Psychologist	\$110,480.98	
Subtotal	\$1,928,304.00	
Other Investments		
Total**	\$17,059,849.87	
*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.		
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2023 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.		
Enter optional context for additional investment decisions.		
Tier Funding Check (Cell G90)		
Enter optional context for additional investment decisions.		
<p>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><i>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.</i></p>		
<p>FY 2024 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY24 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</p>		<p>Select type</p>
Low-Income Students	Enter Amounts	Actual
English Learners	\$148,963.68	Actual
Special Education	\$6,054.38	Actual
	\$364,844.79	Actual

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)

<p>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 Required</p>	<p>Low-Income Intervention Teacher Yes [Optional - Enter \$]</p> <p>Low-Income Extended Day Teacher [Optional - Enter \$]</p> <p>Low-Income Pupil Support Staff [Optional - Enter \$]</p> <p>Low-Income Summer School Teacher [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	
<p>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 Required</p>	<p>English Learner Intervention Teacher Yes [Optional - Enter \$]</p> <p>English Learner Extended Day Teacher [Optional - Enter \$]</p> <p>English Learner Pupil Support Staff [Optional - Enter \$]</p> <p>English Learner Core Teacher [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	
<p>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 Required</p>	<p>Special Education Teacher [Optional - Enter \$]</p> <p>Special Education Psychologist [Optional - Enter \$]</p> <p>Special Education Instructional Assistant Yes [Optional - Enter \$]</p> <p>Other Investments [Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2024. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>	
<p style="text-align: center;">Plan Assurances</p> <p>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.</p>	
<p>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." Required Yes</p> <p>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 parental refusals) who speak the same home language other than English in pre-K." Required Yes</p> <p>3) "I" hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2023." Required Yes</p> <p>4) Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2023-24. Required BPAC Meeting (MM/DD/YYYY) Name of Chair Angel Frattinger</p>	

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	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	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	Complete	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	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	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)	Complete	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	Complete	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 H100.
Part 3, Q1 English Learner Funds	Complete	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	Complete	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 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)	Incomplete	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.

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: **Bloomington SD 13**

RCDT Number: **19022013002**

Funct. No.	Description	Estimated Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024			Total	
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund		
1.	Executive Administration Services				608,999		0	608,999	
2.	Special Area Administration Services				0		0	0	
3.	Other Support Services - School Administration				0		0	0	
4.	Direction of Business Support Services				165,278		0	165,278	
5.	Internal Services				0		0	0	
6.	Direction of Central Support Services				0		0	0	
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0	
8.	Totals	0	0	0	774,277	0	0	774,277	
9.	Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023								Enter Actual Data

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.	OK
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.	INCOMPLETE

End of Balancing