

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? Yes _____

Balanced budget; no Deficit Reduction Plan is required.

Date of Amended Budget: 6/25/2024
 (MM/DD/YY)

District Name: Dupo CUSD 196
District RCDT No: 50082196026

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 Dupo CUSD 196, County of St. Clair, State of Illinois, for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS the Board of Education of Dupo CUSD 196, County of St. Clair, 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 25th day of June, 2024, 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 26th day of September, 2023 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Monte Miller	
Linda Stoll	
Jaci DeClue	
Jodi Stumpf	
Suzanne Mushaney	
Victor Carroll	
Jenny Agnew	

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity 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.

Budget Summary

Begin entering data on EstFnd 6-11 and EstExp 12-20 tabs.		Act #	(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
Description: Enter Whole Numbers Only											
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) as of July 1, 2023			4,347,355	377,180	80,129	164,863	1,504,268	148,192	1,132,890	931,204	289,538
RECEIPTS/REVENUES (without Student Activity Funds)											
LOCAL SOURCES	1000	3,038,460	812,000	831,000	346,000	808,000	7,000	94,200	799,000	53,200	
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	7,046,300	0	0	470,000	10,000	38,400	0	0	0	0
FEDERAL SOURCES	4000	2,720,000	0	0	5,000	856,400	7,000	94,200	799,000	53,200	0
Total Direct Receipts/Revenues *		12,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200	0
Receipts/Revenues for "On Behalf" Payments **	3998	7,000,000									
Total Receipts/Revenues		19,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200	0
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
INSTRUCTION	1000	7,034,110				133,870				229,541	
SUPPORT SERVICES	2000	4,426,941	632,646		803,428	279,200	7,000			485,766	0
COMMUNITY SERVICES	3000	32,471	0	0	0	204	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	139,000	0	0	0	0	0	0	0	0	0
DEBT SERVICES	5000	0	0	767,000	0	0	0	0	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	0
Total Direct Disbursements/Expenditures *		11,632,522	632,646	767,000	803,428	413,273	7,000			715,307	0
Disbursements/Expenditures for "On Behalf" Payments **	4180	7,000,000	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		18,632,522	632,646	767,000	803,428	413,273	7,000			715,307	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,232,238	179,354	64,000	17,572	443,127	0	94,200	83,693	53,200	0
OTHER SOURCES/USES OF FUNDS											
PERMANENT TRANSFER FROM VARIOUS FUNDS											
Abolishment the Working Cash Fund ¹⁵	7110										
Abatement of the Working Cash Fund ¹⁶	7110										
Transfer of Working Cash Fund Interest	7120										
Transfer Among Funds	7130										
Transfer of Interest	7140										
Transfer from Capital Projects Fund to O&M Fund	7150		0								
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
Transfer of Excess Accumulated Fire Prev. & Safety Bond and Int. ^{3a} Proceeds to SALE OF BONDS (7200)	7170		0								
Principal on Bonds Sold ⁴	7210										
Premium on Bonds Sold	7220										
Accrued Interest on Bonds Sold	7230										
Sale or Compensation for Fixed Assets ⁵	7300										
Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			0							
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			0							
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
Transfer to Capital Projects Fund	7800										
ISBE Loan Proceeds	7900							0			
Other Sources Not Classified Elsewhere	7990										
Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)											
TRANSFER TO VARIOUS OTHER FUNDS (8100)											
Abolishment or Abatement of the Working Cash Fund ¹⁵	8110								0		
Transfer of Working Cash Fund Interest	8120								0		
Transfer Among Funds	8130										
Transfer of Interest ⁶	8140										
Transfer from Capital Projects Fund to O&M Fund	8150										
Transfer of Excess Fire Prev. & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
Transfer of Excess Accumulated Fire Prev. & Safety Bond ^{3a} and Taxes Pledged to Pay Principal on GASB 87 Leases	8170										
	8410										

Budget Summary

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
Object Name	Description	Acct #	Educational (f1n)	Operations & Maintenance (f2n)	Debt Service (f3n)	Transportation (f4n)	Municipal Retirement/Social Security (f5n)	Capital Projects (f6n)	Working Cash (f7n)	Tort (f8n)	Fire Prevention & Safety (f9n)	Total By Object
Total Other Sources/Uses of Fund			0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2024			5,689,593	556,534	144,129	182,435	1,947,395	148,192	1,227,090	1,014,897	342,738	
Salaries		100	7,740,701	218,484		6,630		0		605,310	0	8,571,125
Employee Benefits		200	1,415,536	25,245		1,020	413,273	0		109,997	0	1,965,071
Purchased Services		300	862,662	207,957	0	689,070		0		0	0	1,759,689
Supplies & Materials		400	1,071,023	180,960		76,208		0		0	0	1,330,191
Capital Outlay		500	26,000	0		28,500		7,000		0	0	61,500
Other Objects		600	476,600	0	767,000	0	0	0		0	0	1,243,600
Non-Capitalized Equipment		700	40,000	0		0		0		0	0	40,000
Termination Benefits		800	0	0		0		0		0	0	0
Total Expenditures			11,632,522	632,646	767,000	803,428	413,273	7,000		715,307	0	14,971,176

Summary of Cash Transactions

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
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7										
as of July 1, 2023		4,347,355	377,180	80,129	164,863	1,504,268	148,192	1,132,890	931,204	289,538
Total Direct Receipts & Other Sources 8		12,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		12,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200
Total Amount Available		17,212,115	1,189,180	911,129	985,863	2,360,668	155,192	1,227,090	1,730,204	342,738
Total Direct Disbursements & Other Uses 9		11,632,522	632,646	767,000	803,428	413,273	7,000	0	715,307	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		11,632,522	632,646	767,000	803,428	413,273	7,000	0	715,307	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2024		5,579,593	556,534	144,129	182,435	1,947,395	148,192	1,227,090	1,014,897	342,738
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2023		110,000								
Total Direct Receipts & Other Sources 8		0								
Total Amount Available		110,000								
Total Direct Disbursements & Other Uses 9		0								
Activity Funds ENDING CASH BALANCE ON HAND7 as of June 30, 2024		110,000								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2023		4,457,355	377,180	80,129	164,863	1,504,268	148,192	1,132,890	931,204	289,538
Total Direct Receipts & Other Sources 8		12,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		12,864,760	812,000	831,000	821,000	856,400	7,000	94,200	799,000	53,200
Total Amount Available		17,322,115	1,189,180	911,129	985,863	2,360,668	155,192	1,227,090	1,730,204	342,738
Total Direct Disbursements & Other Uses 9		11,632,522	632,646	767,000	803,428	413,273	7,000	0	715,307	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		11,632,522	632,646	767,000	803,428	413,273	7,000	0	715,307	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2024		5,689,593	556,534	144,129	182,435	1,947,395	148,192	1,227,090	1,014,897	342,738

Estimated Receipts/Revenues

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies ¹¹ (1100-1120)		1,760,000	440,000	818,000	190,000	290,000	0	44,000	760,000	44,000
Leasing Purposes Levy ¹²	1130	44,000	0				0			
Special Education Purposes Levy	1140	35,200	0		0	340,000	0			
FICA and Medicare Only Levies	1150									
Area Vocational Construction Purposes Levy	1160		0				0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
Total Ad Valorem Taxes Levied by District		1,839,200	440,000	818,000	190,000	630,000	0	44,000	760,000	44,000
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210	8,000	2,000	5,000	1,000	3,000	0	200	4,000	200
Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes ³	1230	725,000	0	0	150,000	125,000	0	0	0	0
Other Payments in lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
Total Payments in lieu of Taxes		733,000	2,000	5,000	151,000	128,000	0	200	4,000	200
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311	0								
Regular Tuition from Other Districts (In State)	1312	60,000								
Regular Tuition from Other Sources (In State)	1313	0								
Regular Tuition from Other Sources (Out of State)	1314	0								
Summer School Tuition from Pupils or Parents (In State)	1321	0								
Summer School Tuition from Other Districts (In State)	1322	0								
Summer School Tuition from Other Sources (In State)	1323	0								
Summer School Tuition from Other Sources (Out of State)	1324	0								
CTE Tuition from Pupils or Parents (In State)	1331	0								
CTE Tuition from Other Districts (In State)	1332	0								
CTE Tuition from Other Sources (In State)	1333	0								
CTE Tuition from Other Sources (Out of State)	1334	0								
Special Education Tuition from Pupils or Parents (In State)	1341	0								
Special Education Tuition from Other Districts (In State)	1342	0								
Special Education Tuition from Other Sources (In State)	1343	0								
Special Education Tuition from Other Sources (Out of State)	1344	0								
Adult Tuition from Pupils or Parents (In State)	1351	0								
Adult Tuition from Other Districts (In State)	1352	0								
Adult Tuition from Other Sources (In State)	1353	0								
Adult Tuition from Other Sources (Out of State)	1354	0								
Total Tuition		60,000								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411	0								
Regular Transportation Fees from Other Districts (In State)	1412	0								
Regular Transportation Fees from Other Sources (In State)	1413	0								
Regular Transportation Fees from Co-curricular Activities (In State)	1415	0								
Regular Transportation Fees from Other Sources (Out of State)	1416	0								
Summer School Transportation Fees from Pupils or Parents (In State)	1421	0								
Summer School Transportation Fees from Other Districts (In State)	1422	0								
Summer School Transportation Fees from Other Sources (In State)	1423	0								
Summer School Transportation Fees from Other Sources (Out of State)	1424	0								
CTE Transportation Fees from Pupils or Parents (In State)	1431	0								
CTE Transportation Fees from Other Districts (In State)	1432	0								
CTE Transportation Fees from Other Sources (In State)	1433	0								
CTE Transportation Fees from Other Sources (Out of State)	1434	0								
Special Education Transportation Fees from Pupils or Parents (In State)	1441	0								

Estimated Receipts/Revenues

Special Education Transportation Fees from Other Districts (In State)	1442																		
Special Education Transportation Fees from Other Sources (In State)	1443																		
Special Education Transportation Fees from Other Sources (Out of State)	1444																		
Adult Transportation Fees from Pupils or Parents (In State)	1451																		
Adult Transportation Fees from Other Districts (In State)	1452																		
Adult Transportation Fees from Other Sources (In State)	1453																		
Adult Transportation Fees from Other Sources (Out of State)	1454																		
Total Transportation Fees	1454																		
EARNINGS ON INVESTMENTS	1500																		
Interest on Investments	1510																		
Gain or Loss on Sale of Investments	1520																		
Total Earnings on Investments	1520																		
FOOD SERVICE	1600																		
Sales to Pupils - Lunch	1611																		
Sales to Pupils - Breakfast	1612																		
Sales to Pupils - A la Carte	1613																		
Sales to Pupils - Other (Describe & Itemize)	1614																		
Sales to Adults	1620																		
Other Food Service (Describe & Itemize)	1690																		
Total Food Service	1690																		
DISTRICT/SCHOOL ACTIVITY INCOME	1700																		
Admissions - Athletic	1711																		
Admissions - Other	1719																		
Fees	1720																		
Book Store Sales	1730																		
Other District/School Activity Revenue (Describe & Itemize)	1790																		
Student Activity Fund Revenues	1799																		
Total District/School Activity Income (without Student Activity Funds 1799)	1799																		
Total District/School Activity Income (with Student Activity Funds 1799)	44,250																		
TEXTBOOK INCOME	1800																		
Textbook Rentals - Regular Textbooks	1811																		
Textbook Rentals - Summer School Textbooks	1812																		
Textbook Rentals - Adult/Continuing Education Textbooks	1813																		
Textbook Rentals - Other (Describe & Itemize)	1819																		
Textbook Sales - Regular Textbooks	1821																		
Textbook Sales - Summer School	1822																		
Textbook Sales - Adult/Continuing Education	1823																		
Textbook Sales - Other (Describe & Itemize)	1829																		
Other Textbook Income (Describe & Itemize)	1890																		
Total Textbooks	1890																		
OTHER REVENUE FROM LOCAL SOURCES	1900																		
Rentals	1910																		
Contributions and Donations from Private Sources	1920																		
Impact Fees from Municipal or County Governments	1930																		
Services Provided Other Districts	1940																		
Refund of Prior Years' Expenditures	1950																		
Payments of Surplus Moneys from TIF Districts	1960																		
Drivers' Education Fees	1970																		
Proceeds from Vendors' Contracts	1980																		
School Facility Occupation Tax Proceeds	1983																		
Payment from Other Districts	1991																		
Sale of Vocational Projects	1992																		
Other Local Fees (Describe & Itemize)	1993																		
Other Local Revenues (Describe & Itemize)	1999																		
Total Other Revenue from Local Sources	1999																		
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000																		
	3,038,460																		
	812,000																		
	831,000																		
	346,000																		
	808,000																		
	7,000																		
	94,200																		
	799,000																		
	53,200																		

Estimated Receipts/Revenues

Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		3,038,460							
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)									
Flow-Through Revenue from State Sources	2100		60,000	0	0	0	0	0	0
Flow-Through Revenue from Federal Sources	2200		0	0	0	0	0	0	0
Other Flow-Through Revenue (Describe & Itemize)	2300		0	0	0	0	0	0	0
Total Flow-Through Receipts/Revenues From One District to Another District	2000		60,000	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)									
UNRESTRICTED GRANTS-IN-AID (3001-3099)									
Evidence Based Funding Formula (Section 18-8-15)	3001		6,600,000	0	0	0	0	0	0
Reorganization Incentives (Accounts 3005-3021)	3005		0	0	0	0	0	0	0
Fast Growth District Grants	3030		0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099		0	0	0	0	0	0	0
Total Unrestricted Grants-In-Aid			6,600,000	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100-3900)									
SPECIAL EDUCATION									
Special Education - Private Facility Tuition	3100		100,000	0	0	0	0	0	0
Special Education - Funding for Children Requiring Sp Ed Services	3105		0	0	0	0	0	0	0
Special Education - Personnel	3110		0	0	0	0	0	0	0
Special Education - Orphanage - Individual	3120		0	0	0	0	0	0	0
Special Education - Orphanage - Summer Individual	3130		0	0	0	0	0	0	0
Special Education - Summer School	3145		0	0	0	0	0	0	0
Special Education - other (Describe & Itemize)	3199		0	0	0	0	0	0	0
Total Special Education			100,000	0	0	0	0	0	0
CAREER AND TECHNICAL EDUCATION (CTE)									
CTE - Technical Education - Tech Prep	3200		0	0	0	0	0	0	0
CTE - Secondary Program Improvement (CTEI)	3220		1,300	0	0	0	0	0	0
CTE - WCECP	3225		0	0	0	0	0	0	0
CTE - Agriculture Education	3235		0	0	0	0	0	0	0
CTE - Instructor Practicum	3240		0	0	0	0	0	0	0
CTE - Student Organizations	3270		0	0	0	0	0	0	0
CTE - Other (Describe & Itemize)	3299		0	0	0	0	0	0	0
Total Career and Technical Education			1,300	0	0	0	0	0	0
BILINGUAL EDUCATION									
Bilingual Education - Downstate - TPI and TBE	3305		0	0	0	0	0	0	0
Bilingual Education - Downstate - Transitional Bilingual Education	3310		0	0	0	0	0	0	0
Total Bilingual Education			0	0	0	0	0	0	0
State Free Lunch & Breakfast	3360		4,000	0	0	0	0	0	0
School Breakfast Initiative	3365		0	0	0	0	0	0	0
Driver Education	3370		15,000	0	0	0	0	0	0
Adult Education (from ICCB)	3410		0	0	0	0	0	0	0
Adult Education - Other (Describe & Itemize)	3499		0	0	0	0	0	0	0
TRANSPORTATION									
Transportation - Regular and Vocational	3500		0	0	0	0	0	0	0
Transportation - Special Education	3510		0	0	0	0	0	0	0
Transportation - Other (Describe & Itemize)	3599		0	0	0	0	0	0	0
Total Transportation			0	0	0	0	0	0	0
Learning Improvement - Change Grants	3610		0	0	0	0	0	0	0
Scientific Literacy	3660		0	0	0	0	0	0	0
Truant Alternative/Optional Education	3695		0	0	0	0	0	0	0
Early Childhood - Block Grant	3705		325,000	0	0	0	0	0	0
Chicago General Education Block Grant	3766		0	0	0	0	0	0	0
Chicago Educational Services Block Grant	3767		0	0	0	0	0	0	0
School Safety & Educational Improvement Block Grant	3775		0	0	0	0	0	0	0
Technology - Technology for Success	3780		1,000	0	0	0	0	0	0
State Charter Schools	3815		0	0	0	0	0	0	0
Extended Learning Opportunities - Summer Bridges	3825		0	0	0	0	0	0	0

Estimated Disbursements/Expenditures

10 - EDUCATIONAL FUND (ED) INSTRUCTION (ED)	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Regular Programs		1100	3,260,022	692,422	47,380	292,240	0	1,500	0	0	4,293,564
Tuition Payment to Charter Schools		1115			27,810						27,810
Pre-K Programs		1125	135,354	23,970	3,090	6,240	4,000	0	0	0	172,654
Special Education Programs (Functions 1200 - 1220)		1200	1,174,173	220,677	567	1,040	0	0	40,000	0	1,436,457
Special Education Programs Pre-K		1225	15,300	0	0	0	0	0	0	0	15,300
Remedial and Supplemental Programs K-12		1250	199,002	55,743	15,450	29,120	0	0	0	0	299,315
Remedial and Supplemental Programs Pre-K		1275	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs		1300	0	0	0	0	0	0	0	0	0
CTE Programs		1400	100,980	23,970	1,030	2,600	0	0	0	0	128,580
Intercholastic Programs		1500	100,164	18,029	101,455	27,040	0	500	0	0	247,188
Summer School Programs		1600	5,100	204	0	0	0	0	0	0	5,304
Gifted Programs		1650	0	0	0	0	0	0	0	0	0
Driver's Education Programs		1700	56,100	13,260	2,163	520	0	200	0	0	72,243
Bilingual Programs		1800	3,060	77	2,060	0	0	0	0	0	5,197
Tuant Alternative & Optional Programs		1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition		1910	0	0	0	0	0	0	0	0	0
Regular K-12 Programs Private Tuition		1911	0	0	0	0	0	0	0	0	0
Special Education Programs K-12 Private Tuition		1912	0	0	0	0	0	330,500	0	0	330,500
Special Education Programs Pre-K Tuition		1913	0	0	0	0	0	0	0	0	0
Remedial/Supplemental Programs K-12 Private Tuition		1914	0	0	0	0	0	0	0	0	0
Remedial/Supplemental Programs Pre-K Private Tuition		1915	0	0	0	0	0	0	0	0	0
Adult/Continuing Education Programs Private Tuition		1916	0	0	0	0	0	0	0	0	0
CTE Programs Private Tuition		1917	0	0	0	0	0	0	0	0	0
Intercholastic Programs Private Tuition		1918	0	0	0	0	0	0	0	0	0
Summer School Programs Private Tuition		1919	0	0	0	0	0	0	0	0	0
Gifted Programs Private Tuition		1920	0	0	0	0	0	0	0	0	0
Bilingual Programs Private Tuition		1921	0	0	0	0	0	0	0	0	0
Truants Alternative/Opt Ed Programs Private Tuition		1922	0	0	0	0	0	0	0	0	0
Student Activity Fund Expenditures		1999	0	0	0	0	0	0	0	0	0
Total Instruction ¹⁴ (Without Student Activity Funds 1999)		1000	5,049,255	1,048,351	201,005	358,800	4,000	332,700	40,000	0	7,034,110
Total Instruction ¹⁴ (With Student Activity Funds 1999)		1000	5,049,255	1,048,351	201,005	358,800	4,000	332,700	40,000	0	7,034,110
SUPPORT SERVICES (ED)		2000									
Support Services - Pupil		2100									
Attendance & Social Work Services		2110	142,201	25,322	0	0	0	0	0	0	167,523
Guidance Services		2120	122,604	29,998	0	0	0	0	0	0	152,602
Health Services		2130	81,600	6,120	34,248	2,891	0	0	0	0	124,859
Psychological Services		2140	110,364	20,936	0	0	0	0	0	0	131,300
Speech Pathology & Audiology Services		2150	104,550	12,087	0	0	0	0	0	0	116,637
Other Support Services - Pupils (Describe & Itemize)		2190	183,651	51	0	0	0	0	0	0	183,702
Total Support Services - Pupil		2100	744,970	94,513	34,248	2,891	0	0	0	0	876,622
Support Services - Instructional Staff		2200									
Improvement of Instruction Services		2210	27,540	7,752	2,688	2,600	0	0	0	0	40,580
Educational Media Services		2220	74,664	51	17,098	3,484	22,000	0	0	0	117,297
Assessment & Testing		2230	50,184	10,736	16,480	6,240	0	0	0	0	83,640
Total Support Services - Instructional Staff		2200	152,388	18,539	36,266	12,324	22,000	0	0	0	241,517
Support Services - General Administration		2300									
Board of Education Services		2310	2,142	102	34,299	4,160	0	1,000	0	0	41,703

Estimated Disbursements/Expenditures

Executive Administration Services	2320	170,720	42,224	1,030	0	0	3,500	0	0	0	217,474
Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
Tort Immunity Services	2361, 2365	0	0	242,695	0	0	0	0	0	0	242,695
Total Support Services - General Administration	2300	172,862	42,326	278,024	0	0	4,160	0	0	0	501,872
Support Services - School Administration	2400										
Office of the Principal Services	2410	516,464	94,354	2,678	0	0	0	0	0	0	613,496
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	516,464	94,354	2,678	0	0	0	0	0	0	613,496
Support Services - Business	2500										
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	304,980	22,032	29,870	0	0	5,200	0	0	0	362,082
Operation & Maintenance of Plant Services	2540	349,860	52,020	86,520	0	0	261,040	0	0	0	749,440
Pupil Transportation Services	2550	0	0	5,150	0	0	0	0	0	0	5,150
Food Services	2560	235,722	21,420	1,545	0	0	404,248	0	0	0	663,335
Internal Services	2570	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	890,562	95,472	123,085	0	0	670,488	0	0	0	1,780,007
Support Services - Central	2600										
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	206	0	0	0	0	0	0	206
Information Services	2630	160,140	17,366	35,020	0	0	20,800	0	0	0	233,326
Staff Services	2640	38,760	26	1,030	0	0	0	0	0	0	39,816
Data Processing Services	2660	0	0	36,050	0	0	0	0	0	0	36,050
Total Support Services - Central	2600	198,900	17,391	72,306	0	0	20,800	0	0	0	309,397
Other Support Services - Misc. (Describe & Itemize)	2900	0	0	104,030	0	0	0	0	0	0	104,030
Total Support Services	2000	2,676,146	362,595	650,637	0	0	710,663	22,000	0	0	4,426,941
COMMUNITY SERVICES (ED)	3000										
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000	15,300	4,590	11,021	0	0	1,560	0	0	0	32,471
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4100										
Payments for Regular Programs	4110				0						0
Payments for Special Education Programs	4120				0						0
Payments for Adult/Continuing Education Programs	4130				0						0
Payments for CTE Programs	4140				0						0
Payments for Community College Programs	4170				0						0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190				0						0
Total Payments to Other Dist & Govt Units (In-State)	4100				0						0
Payments for Regular Programs - Tuition	4210										0
Payments for Special Education Programs - Tuition	4220										0
Payments for Adult/Continuing Education Programs - Tuition	4230										0
Payments for CTE Programs - Tuition	4240										0
Payments for Community College Programs - Tuition	4270										88,000
Payments for Other Programs - Tuition	4280										0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290										51,000
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										139,000
Payments for Regular Programs - Transfers	4310										0
Payments for Special Education Programs - Transfers	4320										0
Payments for Adult/Continuing Ed Programs - Transfers	4330										0
Payments for CTE Programs - Transfers	4340										0
Payments for Community College Program - Transfers	4370										0
Payments for Other Programs - Transfers	4380										0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300										0

Estimated Disbursements/Expenditures

Payments to Other Dist & Govt Units (Out of State)	4400								0											0
Total Payments to Other Dist & Govt Units	4000								0											139,000
DEBT SERVICE (ED)	5000								0											139,000
Debt Service - Interest on Short-Term Debt	5100																			
Tax Anticipation Warrants	5110																			0
Tax Anticipation Notes	5120																			0
Corporate Personal Property Rep'l Tax Anticipated Notes	5130																			0
State Aid Anticipation Certificates	5140																			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150																			0
Total Debt Service - Interest on Short-Term Debt	5100																			0
Debt Service - Interest on Long-Term Debt	5200																			0
Total Debt Service	5000																			0
PROVISION FOR CONTINGENCIES (ED)	6000								0											0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))	7,740,701	1,415,536	882,662	1,071,023	26,000	476,600	40,000	0												11,632,522
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds (1999))	7,740,701	1,415,536	882,662	1,071,023	26,000	476,600	40,000	0												11,632,522
Student Activity Funds (1999)																				1,232,238
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds (1999))																				1,232,238
20 - OPERATIONS AND MAINTENANCE FUND (O&M)	2000																			
SUPPORT SERVICES (O&M)	2100																			
Support Services - Pupil	2100																			0
Other Support Services - Pupil (Describe & Itemize)	2190																			0
Support Services - Business	2500																			0
Direction of Business Support Services	2510																			0
Facilities Acquisition & Construction Services	2530																			0
Operation & Maintenance of Plant Services	2540	218,484	25,245	207,957	180,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	632,646
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Food Services	2560																			0
Total Support Services - Business	2500	218,484	25,245	207,957	180,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	632,646
Other Support Services - Misc. (Describe & Itemize)	2900																			0
Total Support Services	2000	218,484	25,245	207,957	180,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0	632,646
COMMUNITY SERVICES (O&M)	3000																			
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000																			
Payments to Other Dist & Govt Units (In-State)	4100																			0
Payments for Regular Programs	4110																			0
Payments for Special Education Programs	4120																			0
Payments for CTE Program	4140																			0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190																			0
Total Payments to Other Dist & Govt Units (In-State)	4100																			0
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400																			0
Total Payments to Other Dist & Govt Unit	4000																			0
DEBT SERVICE (O&M)	5000																			
Debt Service - Interest on Short-Term Debt	5100																			0
Tax Anticipation Warrants	5110																			0
Tax Anticipation Notes	5120																			0
Corporate Personal Prop Rep'l Tax Anticipated Notes	5130																			0
State Aid Anticipation Certificates	5140																			0
Other Interest on Short-Term Debt (Describe & Itemize)	5150																			0
Total Debt Service - Interest on Short-Term Debt	5100																			0
Debt Service - Interest on Long-Term Debt	5200																			0
Total Debt Service	5000																			0

Estimated Disbursements/Expenditures

State Aid Anticipation Certificates	5140						0				0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0				0
Total Debt Service - Interest On Short-Term Debt	5100						0				0
Debt Service - Interest on Long-Term Debt	5200						0				0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						0				0
Debt Service - Other (Describe & Itemize)	5400						0				0
Total Debt Service	5000						0				0
PROVISION FOR CONTINGENCIES (TR)	6000						0				0
Total Direct Disbursements/Expenditures		6,630	1,020	689,070	78,208	28,500	0	0	0		803,428
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											17,572
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Program	1100		51,867								51,867
Pre-K Programs	1125		8,874								8,874
Special Education Programs (Functions 1200-1220)	1200		56,860								56,860
Special Education Programs Pre-K	1225		2,040								2,040
Remedial and Supplemental Programs K-12	1250		3,264								3,264
Remedial and Supplemental Programs Pre-K	1275		0								0
Adult/Continuing Education Programs	1300		0								0
CTE Programs	1400		1,581								1,581
Interscholastic Programs	1500		8,160								8,160
Summer School Programs	1600		102								102
Gifted Programs	1650		0								0
Driver's Education Programs	1700		1,020								1,020
Bilingual Programs	1800		102								102
Truant Alternative & Optional Programs	1900		0								0
Total Instruction	1000		133,870								133,870
SUPPORT SERVICES (MR/SS)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110		2,346								2,346
Guidance Services	2120		1,862								1,862
Health Services	2130		11,220								11,220
Psychological Services	2140		1,683								1,683
Speech Pathology & Audiology Services	2150		1,530								1,530
Other Support Services - Pupils (Describe & Itemize)	2190		26,520								26,520
Total Support Services - Pupil	2100		45,161								45,161
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210		510								510
Educational Media Services	2220		11,832								11,832
Assessment & Testing	2230		3,825								3,825
Total Support Services - Instructional Staff	2200		16,167								16,167
Support Services - General Administration	2300										
Board of Education Services	2310		204								204
Executive Administration Services	2320		5,814								5,814
Special Area Administrative Services	2330		0								0
Claims Paid from Self Insurance Fund	2361		0								0
Risk Management and Claims Services Payments	2365		0								0
Total Support Services - General Administration	2300		6,018								6,018
Support Services - School Administration	2400										
Office of the Principal Services	2410		29,988								29,988

Estimated Disbursements/Expenditures

Other Support Services - School Administration (Describe & Itemize)	2490	0									0
Total Support Services - School Administration	2490	0									0
Support Services - Business	2500	29,988									29,988
Direction of Business Support Services	2510	0									0
Fiscal Services	2520	30,396									30,396
Facilities Acquisition & Construction Services	2530	0									0
Operation & Maintenance of Plant Service	2540	98,940									98,940
Pupil Transportation Services	2550	0									0
Food Services	2560	35,190									35,190
Internal Services	2570	0									0
Total Support Services - Business	2500	164,526									164,526
Support Services - Central	2600	2600									2600
Direction of Central Support Services	2610	0									0
Planning, Research, Development & Evaluation Services	2620	0									0
Information Services	2630	13,770									13,770
Staff Services	2640	3,570									3,570
Data Processing Services	2660	0									0
Total Support Services - Central	2600	17,340									17,340
Other Support Services - Misc. (Describe & Itemize)	2900	2900									2900
Total Support Services	2000	279,200									279,200
COMMUNITY SERVICES (MR/SS)	3000	4000	204								204
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	4110	0								0
Payments for Regular Programs	4110	0									0
Payments for Special Education Programs	4120	0									0
Payments for CTE Programs	4140	0									0
Total Payments to Other Dist & Govt Units	4000	0	0								0
DEBT SERVICE (MR/SS)	5000	5100	413,273								413,273
Debt Service - Interest on Short-Term Debt	5100	5110	0								0
Tax Anticipation Warrants	5110	0									0
Tax Anticipation Notes	5120	0									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130	0									0
State Aid Anticipation Certificates	5140	0									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150	0									0
Total Debt Service	5000	0	0								0
PROVISION FOR CONTINGENCIES (MR/SS)	6000	6000	413,273								413,273
Total Direct Disbursements/Expenditures			413,273								413,273
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											443,127
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000	2000									2000
Support Services - Business											
Facilities Acquisition & Construction Services	2530	0									0
Other Support Services - Business (Describe & Itemize)	2900	0									0
Total Support Services	2000	0	0								0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	4100	7,000								7,000
Payments to Other Dist & Govt Units (In-State)	4100	0									0
Payments to Regular Programs	4110	0									0
Payment for Special Education Programs	4120	0									0
Payment for CTE Programs	4140	0									0
Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190	0									0
Total Payments to Other Districts & Govt Units	4000	0	7,000								7,000
PROVISION FOR CONTINGENCIES (CP)	6000	6000	0								0

Estimated Disbursements/Expenditures

Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	59,100	0	10,914	0	0	0	0	0	0	0	0	0	70,014	0
Support Services - School Administration	2400														
Office of the Principal Services	2410	93,687	19,808	0	0	0	0	0	0	0	0	0	0	113,495	0
Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - School Administration	2400	93,687	19,808	0	0	0	0	0	0	0	0	0	0	113,495	0
Support Services - Business	2500														
Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	2520	2,040	306	0	0	0	0	0	0	0	0	0	0	2,346	0
Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation & Maintenance of Plant Services	2540	189,720	22,440	0	0	0	0	0	0	0	0	0	0	212,160	0
Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Food Services	2560	40,800	3,978	0	0	0	0	0	0	0	0	0	0	44,778	0
Internal Services	2570	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Business	2500	232,560	26,724	0	0	0	0	0	0	0	0	0	0	259,284	0
Support Services - Central	2600														
Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Information Services	2630	9,180	1,081	0	0	0	0	0	0	0	0	0	0	10,261	0
Staff Services	2640	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services - Central	2600	9,180	1,081	0	0	0	0	0	0	0	0	0	0	10,261	0
Other Support Services - Misc. (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Support Services	2000	422,679	63,087	0	0	0	0	0	0	0	0	0	0	485,766	0
COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000														
Payments to Other Dist & Govt Units (In-State)	4100														
Payments for Regular Programs	4110														
Payments for Special Education Programs	4120														
Payments for Adult/Continuing Education Programs	4130														
Payments for CTE Programs	4140														
Payments for Community College Programs	4170														
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190														
Total Payments to Other Dist & Govt Units (In-State)	4100														
Payments for Regular Programs - Tuition	4210														
Payments for Special Education Programs - Tuition	4220														
Payments for Adult/Continuing Education Programs - Tuition	4230														
Payments for CTE Programs - Tuition	4240														
Payments for Community College Programs - Tuition	4270														
Payments for Other Programs - Tuition	4280														
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290														
Total Payments to Other Dist & Govt Units (In-State)	4200														
Payments for Regular Programs - Transfers	4310														
Payments for Special Education Programs - Transfers	4320														
Payments for Adult/Continuing Ed Programs - Transfers	4330														
Payments for CTE Programs - Transfers	4340														
Payments for Community College Program - Transfers	4370														
Payments for Other Programs - Transfers	4380														
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390														

Estimated Disbursements/Expenditures

Total Payments to Other Dist & Govt Units-Transfers (In State)	4300						0						0
Payments to Other Dist & Govt Units (Out of State)	4400						0						0
Total Payments to Other Dist & Govt Units	4000						0						0
DEBT SERVICE (TF)	5000												
Debt Service - Interest on Short-Term Debt													
Tax Anticipation Warrants	5110												0
Tax Anticipation Notes	5120												0
Corporate Personal Property Replacement Tax Anticipation Notes	5130												0
State Aid Anticipation Certificates	5140												0
Other Interest on Short-Term Debt (Describe & Itemize)	5150												0
Debt Service - Interest on Long-Term Debt	5200												0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300												0
Principal Retired) (Describe & Itemize)	5400												0
Debt Service - Other (Describe & Itemize)	5000												0
Total Debt Service	6000												0
PROVISION FOR CONTINGENCIES (TF)	6000												
Total Direct Disbursements/Expenditures		605,310	109,997										0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													715,307
90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000												83,693
SUPPORT SERVICES (FP&S)	2500												
Support Services - Business	2500												0
Facilities Acquisition & Construction Services	2530												0
Operation & Maintenance of Plant Service	2540												0
Total Support Services - Business	2500												0
Other Support Services - Misc. (Describe & Itemize)	2900												0
Total Support Services	2000												0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000												
Payments to Regular Programs	4110												0
Payments to Special Education Programs	4120												0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190												0
Total Payments to Other Districts & Govt Units (FP&S)	4000												0
DEBT SERVICE (FP&S)	5000												
Debt Service - Interest on Short-Term Debt	5100												0
Tax Anticipation Warrants	5110												0
Other Interest on Short-Term Debt (Describe & Itemize)	5150												0
Total Debt Service - Interest on Short-Term Debt	5100												0
Debt Service - Interest on Long-Term Debt	5200												0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300												0
Principal Retired) (Describe & Itemize)	5000												0
Total Debt Service	5000												0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000												
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures													53,200

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.

Error Message	Revenue Check: OK		Amount	Describe Revenue	Function (ES/Exp tab)	Amount		Describe Expenditures	Error Message
	tab)	Amount				Function (ES/Exp tab)	Amount		
OK	1190				10-2190	\$	183,702	ROTC and Playground Monitors salaries	OK
OK	1290				10-2900	\$	104,030	SRO	OK
OK	1614				10-4190	\$	51,000	ROE Safe School and Stay in School	OK
OK	1690				10-4290				OK
OK	1790				10-4390				OK
OK	1819				10-4400				OK
OK	1829				10-5150				OK
OK	1890				20-2190				OK
OK	1993	\$	510	Online payment processor fee	20-2900				OK
OK	1999	\$	60,000	Miscellaneous refunds or donations	20-2900				OK
OK	2300				20-4190				OK
OK	3099				20-4400				OK
OK	3199				30-4190				OK
OK	3299				30-5150				OK
OK	3499				30-5300	\$	500,000	Bond principal	OK
OK	3599				30-5400				OK
OK	3999				40-2190				OK
OK	4009				40-2900	\$	7,140	Superintendent salary for transportation purposes	OK
OK	4090				40-4190				OK
OK	4199				40-4400				OK
OK	4299				40-5150				OK
OK	4399				40-5300				OK
OK	4499				40-5400				OK
OK	4699				50-2190	\$	26,520	ROTC and Playground Monitors benefits	OK
OK	4799				50-2490				OK
OK	4998	\$	1,360,000	ESSR funds	50-2900				OK
					50-5150				OK
					60-2900				OK
					60-4190				OK
					80-2190	\$	6,742	ROTC and Playground Monitors tort	OK
					80-2490				OK
					80-2900				OK
					80-4190				OK
					80-4290				OK
					80-4390				OK
					80-4400				OK
					80-5150				OK
					80-5300				OK
					80-5400				OK
					90-2900				OK
					90-4190				OK
					90-5150				OK
					90-5300				OK

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	12,864,760	812,000	821,000	94,200	14,591,960
Direct Expenditures	11,632,522	632,646	803,428		13,068,596
Difference	1,232,238	179,354	17,572	94,200	1,523,364
Estimated Fund Balance - June 30, 2024	5,579,593	556,534	182,435	1,227,090	7,545,652

Balanced budget; no Deficit Reduction Plan is required.

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

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

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

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

Deficit Reduction Plan

*School Districts Only

50082196026

District Number

Dupo CUSD 196

District Name

DEFICIT REDUCTION PLAN
ESTIMATED BUDGET
FY2023-2024

ESTIMATED BUDGET
FY2024-2025

ESTIMATED BEGINNING FUND BALANCE (Must equal prior Ending Fund Balance)	Act #	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
RECEIPTS/REVENUES		4,347,355	377,180	164,863	1,132,890	6,022,288	5,579,593	556,534	182,435	1,227,090	7,545,652
LOCAL SOURCES	1000	3,038,460	812,000	346,000	94,200	4,290,660					0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	60,000	0	0		60,000					0
STATE SOURCES	3000	7,046,300	0	470,000	0	7,516,300					0
FEDERAL SOURCES	4000	2,720,000	0	5,000	0	2,725,000					0
Total Receipts/Revenues		12,864,760	812,000	821,000	94,200	14,591,960	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES	Funct #										
INSTRUCTION	1000	7,034,110				7,034,110					0
SUPPORT SERVICES	2000	4,426,941	632,646	803,428		5,863,015					0
COMMUNITY SERVICES	3000	32,471	0	0		32,471					0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	139,000	0	0		139,000					0
DEBT SERVICES	5000	0	0	0		0					0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0
Total Disbursements/Expenditures		11,632,522	632,646	803,428		13,068,596	0	0	0	0	0
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,232,238	179,354	17,572	94,200	1,523,364	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS											
OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0
OTHER USES OF FUNDS (8000)		0	0	0	0	0					0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0					0
ESTIMATED ENDING FUND BALANCE		5,579,593	556,534	182,435	1,227,090	7,545,652	5,579,593	556,534	182,435	1,227,090	7,545,652

ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)				
Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	
5,579,593	556,534	182,435	1,227,090	7,545,652	5,579,593	556,534	182,435	1,227,090	7,545,652	6,022,288	7,545,652	7,545,652	7,545,652	
0	0	0	0	0	0	0	0	0	0	4,290,660	0	0	0	
0	0	0	0	0	0	0	0	0	0	60,000	0	0	0	
0	0	0	0	0	0	0	0	0	0	7,516,300	0	0	0	
0	0	0	0	0	0	0	0	0	0	2,725,000	0	0	0	
0	0	0	0	0	0	0	0	0	0	14,591,960	0	0	0	
0	0	0	0	0	0	0	0	0	0	7,034,110	0	0	0	
0	0	0	0	0	0	0	0	0	0	5,863,015	0	0	0	
0	0	0	0	0	0	0	0	0	0	32,471	0	0	0	
0	0	0	0	0	0	0	0	0	0	139,000	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	13,068,596	0	0	0	
0	0	0	0	0	0	0	0	0	0	1,523,364	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5,579,593	556,534	182,435	1,227,090	7,545,652	5,579,593	556,534	182,435	1,227,090	7,545,652	7,545,652	7,545,652	7,545,652	7,545,652	

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

Dupo CUSD 196 50082196026

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:

- 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
 DUP0 COMM UNIT SCH DISTRICT 196

Part I: Addressing 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 2023-24 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

1. Improve instructional strategies and supports - benchmark assessment data 2. Improve curriculum through supplemental programs - IAR data 3. Close the achievement gap for students through after school tutoring - benchmark assessments, student grades and IAR data

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.)

Top Strategy 1	Top Strategy 2	Top Strategy 3
Increase the number of high-quality educators dedicated to special student groups	Maintain or expand pupil support services	Improve program, curriculum, and/or learning tools

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 50-38/50-39 is specially released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Evidence-Based Funding Organizational Unit Results (FY 2023)	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.	
	Final Resources / Adequacy Target = Base Funding Minimum	Average Student Enrollment
Final Resources	99,050,970.13	918.71
Percent of Adequacy	71%	\$12,769,347.49
Tier Assignment	1	Group State Contribution
Tier Funding = Gross State Contribution	\$6,239,534.32	\$5,445,399.56
Within FY 2023 Gross State Contribution Resources Attributable to Specific Expenditures	FY 2023 Tier Funding	\$208,365.04
Low-Income Students	5914,156.95	
English Learners (EL)	5854,08	
Special Education	5471,499.72	

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.

FY 2024 Tier Funding	Funding Type (Select)
\$122,599.75	Actual

*Note: Tier funding allocations are published annually at <https://www.lbe.net/pegc/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 SBE.

1) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Data Source 1			Data Source 2			Data Source 3							
	Student growth and achievement data, disaggregated by student groups	Climate and culture survey data (e.g., Five Essentials survey)	Student grades or other local academic performance data	Bilingual Program Director(s)	Principals	Bilingual Parent Advisory Committee	Special Ed(s)	School Improvement Team	Other Parent Group(s)	Other Program Leader	Teacher or Support Staff Union	Community Focus Group(s)	School Board Members	Other School Staff
Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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.)

2) 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 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.)	Priority Investment 1	Priority Investment 2	Priority Investment 3
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)	Core Teachers	Instructional Materials	Assessments

Color Key

Test of dollar figure entered by user

Response selected from dropdown list

Value is provided based on data calculation

50923396295

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 column I-M to elaborate on the figures included in the table. SBE 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.sbe.net/edspendingplan>.

Column G: If the Organizational Unit will receive at least \$5,000 in FY 2024 Tier Funding (as entered in Q2.1/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 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.

Column H: 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.

Cost Factor	Amount in FY 2023 Adequacy Target	Budgeted FY 2024 Expenditures with New Tier Funding (Required)	Budgeted FY 2024 Expenditures (All Resources) (Optional)	Optional District Narratives			
				Enter optional context for core investment decisions.	Enter optional context for per student investment decisions.	Enter optional context for additional investment decisions.	Complete, G90-G31
Core Investments	Core Teachers	\$3,270,633.43					
	Instructional Support Staff	\$708,018.18					
	Instructional Materials	\$123,801.28					
	Core Intervention Teacher	\$123,801.28					
	Substitute Teachers	\$104,829.42					
	Guidance Counselor	\$509,233.94					
	Nurse	\$68,401.21					
	Supervisory Aide	\$111,378.87					
	Library Aide	\$132,373.75					
	Transportation Aide	\$105,139.24					
	Principal	\$176,933.36					
	Assistant Principal	\$133,644.58					
	School Site Staff	\$5,331,568.91					
	Subtotal	\$82,082.00					
Per Student Investments	Gifted	\$12,838.75					
	Professional Development	\$12,838.75					
	Assessments	\$26,642.59					
	Computer & Tech Equipment	\$524,583.41					
	Student Activities	\$301,484.87					
	Maintenance & Operations	\$1,127,257.17					
	Central Office	\$811,202.93					
	Employee Benefits	\$2,501,718.21					
	Subtotal*	\$122,597.75					
	Low-income Intervention Teacher	\$2,622,066.50					
	Low-income Pupil Support Staff	\$262,066.50					
	Low-income Extended Day Teacher	\$272,709.21					
	Low-income Summer School Teacher	\$272,709.21					
	EL Intervention Teacher	\$3,325.22					
EL Pupil Support Staff	\$3,325.22						
EL Summer School Teacher	\$3,325.22						
EL Core Teacher	\$3,920.86						
SP Ed Teacher	\$433,009.02						
SP Ed Instructional Assistant	\$171,819.07						
SP Ed Psychologist	\$57,019.16						
Subtotal	\$12,789,893.23						
Other Investments	\$12,789,893.23						
Subtotal**	\$12,789,893.23						
*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.							
If some or all Tier Funding was invested outside of the cost factors, please describe: (do more than 1000 characters, including spaces.)							
N/A							
Part III: Support for Special Student Groups							
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 ICS 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.							
<i>Collaboration Opportunity - Organizational Units may find their questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</i>							
FY 2024 Student Population Allocation ¹ : 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.	Low-income Students	Enter Amounts	Select Type	*Funds allocated for each of the three student groups are published annually at the next/following fiscal year. Districts are encouraged to use actual amounts if they are available before transmitting the budget to SBE.			
	English Learners	\$933,318.97	Actual				
Special Education	\$1,219.61	Actual					
Organizational Unit Investments of EBF dollars for low-income students. Select the investments that apply. Response Required	Low-income Intervention	\$420,069.35	Actual	Yes	Low-income Extended Day Teacher		Other Investments
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.)	Low-income Pupil Support Staff			Yes	Low-income Summer School Teacher		
	Staff			Yes			

3)	Organizational Unit Investment of EBP dollars for English learners. Select the investments that apply. (Optionally, dollar amounts for each investment may be entered). Response: Optional	English Learner Intervention Teacher [Optional - Enter \$]	English Learner Extended Day Teacher [Optional - Enter \$]	English Learner Core Teacher [Optional - Enter \$]
	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.)	English learner Pupil Support Staff [Optional - Enter \$]	English learner Summer School Teacher [Optional - Enter \$]	Other Investments [Optional - Enter \$]

4)	Organizational Unit Investment of EBP dollars for Special Education. Select the investments that apply. (Optionally, dollar amounts for each investment may be entered). Response: Required	Special Education Teacher	Yes	Special Education Psychologists	Yes
		Special Education Instructional Assistant	[Optional - Enter \$]	Other Investments	[Optional - Enter \$]
		Special Education	[Optional - Enter \$]	Other Investments	[Optional - Enter \$]
		Special Education	[Optional - Enter \$]	Other Investments	[Optional - Enter \$]

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.)

Plan Assurances
Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditure for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agenda) 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 EBP 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.

- 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
-----------------	-----
- Why school district has at least one attendance center with 20 or more English learner (including parental/family) who speak the same home language other than English in grade K-12. Alternatively, my school district has at least one attendance center with 20 or more English learner (including parent/family) who speak the same home language other than English in pre-K.

Required	No
-----------------	----
- I hereby affirm that the school district's BPAC will review this EBP Spending Plan by or before October 31, 2023.

Required	N/A
-----------------	-----
- I enter the antipassed date on which the BPAC review will take place and the name of the BPAC Chair for SY 2023-24.

Required	N/A
BPAC Meeting (MM/DD/YYYY)	
Name of Chair	

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

Question	Status	Acceptance Criteria
Part 1.01	Complete	Character length of response must be >10 and <=1000, including spaces.
Part 1.02	Complete	A different response must be selected in Q11, Q11, and Q13; cells cannot be blank.
Part 2.01	Complete	A different response must be selected in Q11, Q11, and Q13; character length of response must be >10 and <=1000, including spaces.
Part 2.02	Complete	A different response must be selected in Q11, Q11, and Q13; character length of response must be >10 and <=1000, including spaces.
Part 2.03	Complete	A different response must be selected in Q11, Q11, and Q13; cells cannot be blank.
Part 2.04	Complete	At least one response must be selected.
Part 2.04 (Narrative)	Complete	Cells G43, I43, and J43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2.05 (List/DOB)	Complete	Cell G50 must equal to the value in cell G31.
Part 2.05 (List/DOB)	Complete	Response required only if "Other" selected in G43, I43, or J43; character length of response must be >10 and <=1000, including spaces.
Part 3.01	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 3.01	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 3.02	Complete	At least one response must be selected.
Part 3.02 (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 3.03	Complete	At least one response must be selected.
Part 3.04	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 3.04 (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 "Yes" selected in cell G133.
Assurances 2	Complete	Response required if "Yes" selected in cell G133.
Assurances 3	Complete	Response required if "Yes" selected in cell G133.
Assurances 4	Complete	Response required if "Yes" selected in cell G133.

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: Dupu CUSD 196
RCDT Number: 50082196026

Description	Funct. No.	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	2320	240,500						287,488
2. Special Area Administration Services	2330							0
3. Other Support Services - School Administration	2490							0
4. Direction of Business Support Services	2510					0		0
5. Internal Services	2570							0
6. Direction of Central Support Services	2610							0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								0
8. Totals		240,500	0	36,725	277,225	217,474	0	70,014
9. Estimated Percent Increase (Decrease) for FY2024 (Budgeted) over (Actual) FY 2023								287,488
								4%

Reference Description

- ¹ available).
- ² (Budget Summary, Lines 10 and 20).
- ³ next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- ⁴ Principal on Bonds Sold:
- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ the 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
- 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 70).
- 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 (20 ILCS 115/17). 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 or 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 (DefReductionPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	
If Required, is Deficit Reduction Plan completed? (DefReductionPlan 23-27 tab)	Deficit Reduction Plan is not required
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.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
(Line must have a number or zero. Do not leave blank.)	OK
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3)	OK
(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 C33:H33, J33).	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).	
Interest on Loans Receivable (Funds 10, 20, 40, 50 - Acct 911 - Cells C49:G49) must equal Interest on Loans Receivable (Funds 10, 20, 40, 50 - Acct 911 - Cells C49:G49)	OK
Interest on Loans Receivable (Funds 20, 40, 50 - Acct 912 - Cells C50:G50) must equal Interest on Loans Receivable (Funds 20, 40, 50 - Acct 912 - Cells C50:G50)	OK
Interest on Loans Receivable (Funds 40, 50 - Acct 913 - Cells C51:G51) must equal Interest on Loans Receivable (Funds 40, 50 - Acct 913 - Cells C51:G51)	OK
Interest on Loans Receivable (Funds 50 - Acct 914 - Cells C52:G52) must equal Interest on Loans Receivable (Funds 50 - Acct 914 - Cells C52:G52)	OK
7. Estimated Revenue (ESRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (ESExp 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
<i>End of Balancing</i>	

	For ISBE Use Only	Type
RCDT	50082196026	Type
Tier Funding	\$122,597.75	Actual
Low-Income	\$933,318.97	Actual
El	\$1,219.61	Actual
SpEd	\$430,069.35	Actual