

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget? Yes _____

Date of Amended Budget: 6/18/25
(MM/DD/YY)

District Name: McLean County USD 5

District RCDT No: 17064005026

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

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

Budget of McLean County USD 5, County of McLean,
State of Illinois, for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

WHEREAS the Board of Education of McLean County USD 5,
County of McLean, 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 18th day of June, 2025,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2024 and ending June 30, 2025.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 18th day of June, 2025
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.

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.										
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
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2024		21,091,966	1,641,659	18,563,917	2,263,172	3,233,237	0	54,478,129	476,952	384,616
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	105,054,974	16,279,485	24,883,674	6,165,942	5,114,953	0	3,552,884	6,617,318	1,534,884
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	28,729,270	50,000	0	7,043,793	0	0	0	0	0
FEDERAL SOURCES	4000	16,717,061	0	0	1,025,028	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		150,501,305	16,329,485	24,883,674	14,234,763	5,114,953	0	3,552,884	6,617,318	1,534,884
Receipts/Revenues for "On Behalf" Payments ²	3998									
Total Receipts/Revenues		150,501,305	16,329,485	24,883,674	14,234,763	5,114,953	0	3,552,884	6,617,318	1,534,884
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	101,177,589				2,731,245			1,070,603	
SUPPORT SERVICES	2000	47,860,341	16,584,756		17,798,022	2,340,876	0		5,412,822	1,637,540
COMMUNITY SERVICES	3000	1,247,334	0		0	89,875			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	647,954	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	38,326,902	46,225	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		150,933,218	16,584,756	38,326,902	17,844,247	5,161,996	0		6,483,425	1,637,540
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		150,933,218	16,584,756	38,326,902	17,844,247	5,161,996	0		6,483,425	1,637,540
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(431,913)	(255,271)	(13,443,228)	(3,609,484)	(47,043)	0	3,552,884	133,893	(102,656)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund ¹⁶	7110									
Abatement of the Working Cash Fund ¹⁶	7110				1,500,000					
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 Debt Service Fund	7170			0						
SALE OF BONDS (7200)										
Principal on Bonds Sold ⁴	7210									9,910,000
Premium on Bonds Sold	7220			313,817						248,868
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			1,190,004						
Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			39,730						
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						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990	6,358,654	978,862							
Total Other Sources of Funds ⁸		6,358,654	978,862	1,543,551	1,500,000	0	0	0	0	10,158,868

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							1,500,000		
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 Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases	8410	868,102	321,902							
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases	8510	24,407	15,323							
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									158,868
Total Other Uses of Funds ⁹		892,509	337,225	0	0	0	0	1,500,000	0	158,868
Total Other Sources/Uses of Fund		5,466,145	641,637	1,543,551	1,500,000	0	0	(1,500,000)	0	10,000,000
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025		26,126,198	2,028,025	6,664,240	153,688	3,186,194	0	56,531,013	610,845	10,281,960
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024		2,097,038								
RECEIPTS/REVENUES (For Student Activity Funds)										
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0								
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	0								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025		2,097,038								

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>										
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
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024		23,189,004	1,641,659	18,563,917	2,263,172	3,233,237	0	54,478,129	476,952	384,616
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	105,054,974	16,279,485	24,883,674	6,165,942	5,114,953	0	3,552,884	6,617,318	1,534,884
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	28,729,270	50,000	0	7,043,793	0	0	0	0	0
FEDERAL SOURCES	4000	16,717,061	0	0	1,025,028	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		150,501,305	16,329,485	24,883,674	14,234,763	5,114,953	0	3,552,884	6,617,318	1,534,884
Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0
Total Receipts/Revenues		150,501,305	16,329,485	24,883,674	14,234,763	5,114,953	0	3,552,884	6,617,318	1,534,884
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	101,177,589				2,731,245			1,070,603	
SUPPORT SERVICES	2000	47,860,341	16,584,756		17,798,022	2,340,876	0		5,412,822	1,637,540
COMMUNITY SERVICES	3000	1,247,334	0		0	89,875			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	647,954	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	38,326,902	46,225	0			0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0
Total Direct Disbursements/Expenditures ⁹		150,933,218	16,584,756	38,326,902	17,844,247	5,161,996	0		6,483,425	1,637,540
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
Total Disbursements/Expenditures		150,933,218	16,584,756	38,326,902	17,844,247	5,161,996	0		6,483,425	1,637,540
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(431,913)	(255,271)	(13,443,228)	(3,609,484)	(47,043)	0	3,552,884	133,893	(102,656)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds ⁸		6,358,654	978,862	1,543,551	1,500,000	0	0	0	0	10,158,868
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds ⁹		892,509	337,225	0	0	0	0	1,500,000	0	158,868
Total Other Sources/Uses of Fund		5,466,145	641,637	1,543,551	1,500,000	0	0	(1,500,000)	0	10,000,000
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025		28,223,236	2,028,025	6,664,240	153,688	3,186,194	0	56,531,013	610,845	10,281,960

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	103,753,763	6,825,604		242,587		0		2,065,114	0	112,887,068
Employee Benefits	200	21,780,625	1,110,822		48,746	5,161,996	0		1,261,627	0	29,363,816
Purchased Services	300	3,583,111	2,199,670	0	14,818,545		0		2,863,802	250,000	23,715,128
Supplies & Materials	400	8,997,148	4,053,295		1,634,192		0		142,668	0	14,827,303
Capital Outlay	500	6,770,228	2,368,863		1,045,170		0		50,000	1,387,540	11,621,801
Other Objects	600	5,310,015	955	38,326,902	48,225	0	0		100,214	0	43,786,311
Non-Capitalized Equipment	700	738,328	25,547		6,782		0		0	0	770,657
Termination Benefits	800	0	0		0				0		0
Total Expenditures		150,933,218	16,584,756	38,326,902	17,844,247	5,161,996	0		6,483,425	1,637,540	236,972,084

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, 2024		28,880,537	1,823,014	18,563,917	2,268,585	4,031,019	0	20,252,799	493,091	384,616
Total Direct Receipts & Other Sources ⁸		156,859,959	17,308,347	26,427,225	15,734,763	5,114,953	0	3,552,884	6,617,318	11,693,752
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		156,859,959	17,308,347	26,427,225	15,734,763	5,114,953	0	3,552,884	6,617,318	11,693,752
Total Amount Available		185,740,496	19,131,361	44,991,142	18,003,348	9,145,972	0	23,805,683	7,110,409	12,078,368
Total Direct Disbursements & Other Uses ⁹		151,825,727	16,921,981	38,326,902	17,844,247	5,161,996	0	1,500,000	6,483,425	1,796,408
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	7,793,579	181,355		5,414	797,852			16,139	
Total Other Disbursements		7,793,579	181,355	0	5,414	797,852	0	0	16,139	0
Total Direct Disbursements, Other Uses, & Other Disbursements		159,619,306	17,103,336	38,326,902	17,849,661	5,959,848	0	1,500,000	6,499,564	1,796,408
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		26,121,190	2,028,025	6,664,240	153,687	3,186,124	0	22,305,683	610,845	10,281,960
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024		2,097,038								
Total Direct Receipts & Other Sources ⁸		0								
Total Amount Available		2,097,038								
Total Direct Disbursements & Other Uses ⁹		0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025		2,097,038								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024		30,977,575	1,823,014	18,563,917	2,268,585	4,031,019	0	20,252,799	493,091	384,616
Total Direct Receipts & Other Sources ⁸		156,859,959	17,308,347	26,427,225	15,734,763	5,114,953	0	3,552,884	6,617,318	11,693,752
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		156,859,959	17,308,347	26,427,225	15,734,763	5,114,953	0	3,552,884	6,617,318	11,693,752
Total Amount Available		187,837,534	19,131,361	44,991,142	18,003,348	9,145,972	0	23,805,683	7,110,409	12,078,368
Total Direct Disbursements & Other Uses ⁹		151,825,727	16,921,981	38,326,902	17,844,247	5,161,996	0	1,500,000	6,483,425	1,796,408
Total Other Disbursements		7,793,579	181,355	0	5,414	797,852	0	0	16,139	0
Total Direct Disbursements, Other Uses, & Other Disbursements		159,619,306	17,103,336	38,326,902	17,849,661	5,959,848	0	1,500,000	6,499,564	1,796,408
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025		28,218,228	2,028,025	6,664,240	153,687	3,186,124	0	22,305,683	610,845	10,281,960

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 (1110-1120)	-	93,883,488	15,228,772	24,552,674	6,091,465	1,885,592		1,522,884	6,564,791	1,522,884
Leasing Purposes Levy ¹²	1130	1,200,846	308,598							
Special Education Purposes Levy	1140	1,218,293								
FICA and Medicare Only Levies	1150					2,877,905				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (<i>Describe & Itemize</i>)	1190									
Total Ad Valorem Taxes Levied by District		96,302,627	15,537,370	24,552,674	6,091,465	4,763,497	0	1,522,884	6,564,791	1,522,884
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210	67,062	12,308		4,823				5,414	
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230	2,470,524				271,456				
Other Payments in Lieu of Taxes (<i>Describe & Itemize</i>)	1290									
Total Payments in Lieu of Taxes		2,537,586	12,308	0	4,823	271,456	0	0	5,414	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311									
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321									
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342	233,027								
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		233,027								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									

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
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					0					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	656,497	53,090	331,000	66,654	80,000		2,030,000	27,113	12,000
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		656,497	53,090	331,000	66,654	80,000	0	2,030,000	27,113	12,000
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	3,009,429								
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	55,000								
Total Food Service		3,064,429								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	129,896								
Admissions - Other	1719									
Fees	1720	681,415								
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)		811,311		0						
Total District/School Activity Income (with Student Activity Funds 1799)		811,311								
TEXTBOOK INCOME	1800									
Textbook Rentals - Regular Textbooks	1811	989,660								
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		989,660								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910									
Contributions and Donations from Private Sources	1920	306,579			3,000					
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	8,059								
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980	25,000								
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	55,199								
Other Local Revenues (Describe & Itemize)	1999	65,000	120,000						20,000	
Total Other Revenue from Local Sources		459,837	676,717	0	3,000	0	0	0	20,000	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	105,054,974	16,279,485	24,883,674	6,165,942	5,114,953	0	3,552,884	6,617,318	1,534,884

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
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		105,054,974								

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
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue <i>(Describe & Itemize)</i>	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	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	25,101,659								
Reorganization Incentives (Accounts 3005-3021)	3005									
Fast Growth District Grants	3030									
Other Unrestricted Grants-In-Aid From State Sources <i>(Describe & Itemize)</i>	3099									
Total Unrestricted Grants-In-Aid		25,101,659	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	1,370,760								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	35,000								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other <i>(Describe & Itemize)</i>	3199									
Total Special Education		1,405,760	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235	34,151								
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other <i>(Describe & Itemize)</i>	3299									
Total Career and Technical Education		34,151	0			0				
BILINGUAL EDUCATION										
Bilingual Education - Downstate - TPI and TBE	3305									
Bilingual Education - Downstate - Transitional Bilingual Education	3310									
Total Bilingual Education		0				0				
State Free Lunch & Breakfast	3360	27,676								
School Breakfast Initiative	3365									
Driver Education	3370	30,000								
Adult Education (from ICCB)	3410									
Adult Education - Other <i>(Describe & Itemize)</i>	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				3,426,981					
Transportation - Special Education	3510				3,524,287					
Transportation - Other <i>(Describe & Itemize)</i>	3599									
Total Transportation		0			6,951,268					
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	1,759,024			92,525					
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									

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
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925		50,000							
Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	371,000								
Total Restricted Grants-In-Aid		3,627,611	50,000	0	7,043,793	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	28,729,270	50,000	0	7,043,793	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other <i>(Describe & Itemize)</i>	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	2,805,500								
Special Milk Program	4215									
School Breakfast Program	4220	688,658								
Summer Food Service Admin/Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240									
Food Service - Other <i>(Describe & Itemize)</i>	4299									
Total Food Service		3,494,158				0				
TITLE I										
Title I - Low Income	4300	2,660,400								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other <i>(Describe & Itemize)</i>	4399	390,000								
Total Title I		3,050,400	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	121,829								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century	4421									
Title IV - Other <i>(Describe & Itemize)</i>	4499									
Total Title IV		121,829	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	64,930								

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	
Federal Special Education - Preschool Discretionary	4605										
Federal Special Education - IDEA Flow Through	4620	3,611,150									
Federal Special Education - IDEA Room & Board	4625	356,270									
Federal Special Education - IDEA Discretionary	4630										
Federal Special Education - IDEA - Other (Describe & Itemize)	4699										
Total Federal Special Education		4,032,350	0		0	0					
CTE - PERKINS											
CTE - Perkins-Title IIIIE Tech Prep	4770										
CTE - Other (Describe & Itemize)	4799										
Total CTE - Perkins		0	0								
Federal - Adult Education	4810										
ARRA - General State Aid - Education Stabilization	4850										
ARRA - Title I - Low Income	4851										
ARRA - Title I - Neglected, Private	4852										
ARRA - Title I - Delinquent, Private	4853										
ARRA - Title I - School Improvement (Part A)	4854										
ARRA - Title I - School Improvement (Section 1003g)	4855										
ARRA - IDEA - Part B - Preschool	4856										
ARRA - IDEA - Part B - Flow-Through	4857										
ARRA - Title IID - Technology - Formula	4860										
ARRA - Title IID - Technology - Competitive	4861										
ARRA - McKinney - Vento Homeless Education	4862										
ARRA - Child Nutrition Equipment Assistance	4863										
Impact Aid Formula Grants	4864										
Impact Aid Competitive Grants	4865										
Qualified Zone Academy Bond Tax Credits	4866										
Qualified School Construction Bond Credits	4867										
Build America Bond Tax Credits	4868										
Build America Bond Interest Reimbursement	4869										
ARRA - General State Aid - Other Government Services Stabilization	4870										
Other ARRA Funds - II	4871										
Other ARRA Funds - III	4872										
Other ARRA Funds - IV	4873										
Other ARRA Funds - V	4874										
ARRA - Early Childhood	4875										
Other ARRA Funds - VII	4876										
Other ARRA Funds - VIII	4877										
Other ARRA Funds - IX	4878										
Other ARRA Funds - X	4879										
Other ARRA Funds - Ed Job Fund Program	4880										
Total Stimulus Programs		0	0	0	0	0					
Race to the Top Program	4901										
Race to the Top - Preschool Expansion Grant	4902										
Title III - Instruction for English Learners & Immigrant Students	4905	50,853									
Title III - English Language Acquisition	4909	106,253									
McKinney Education for Homeless Children	4920										
Title II - Eisenhower - Professional Development Formula	4930										
Title II - Teacher Quality	4932	398,668									
Title II - Part A – Supporting Effective Instruction – State Grants	4935										
Federal Charter Schools	4960										
State Assessment Grants	4981										
Grant for State Assessments and Related Activities	4982										
Medicaid Matching Funds - Administrative Outreach	4991	400,000									
Medicaid Matching Funds - Fee-For-Service Program	4992	1,000,000									
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	4,062,550									1,025,028

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
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		16,717,061	0	0	1,025,028	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	16,717,061	0	0	1,025,028	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		150,501,305	16,329,485	24,883,674	14,234,763	5,114,953	0	3,552,884	6,617,318	1,534,884
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		150,501,305								

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	46,815,960	8,427,720	200,850	1,636,858		426,648	81,042		57,589,078
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	23,758,772	5,910,286	268,997	459,119		4,002,767			34,399,941
Special Education Programs Pre-K	1225	1,671,102	469,871	10,000	57,547		194			2,208,714
Remedial and Supplemental Programs K-12	1250	1,714,213	453,635	563,728	289,742					3,021,318
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	19,901	860		5,394					26,155
Interscholastic Programs	1500	749,861	42,828	157,811	216,002	60,995	40,355			1,267,852
Summer School Programs	1600	471,078	63,981		6,744					541,803
Gifted Programs	1650									0
Driver's Education Programs	1700	43,830	2,703							46,533
Bilingual Programs	1800	1,641,557	358,171	5,000	71,467					2,076,195
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	76,886,274	15,730,055	1,206,386	2,742,873	60,995	4,469,964	81,042	0	101,177,589
Total Instruction¹⁴ (With Student Activity Funds 1999)	1000	76,886,274	15,730,055	1,206,386	2,742,873	60,995	4,469,964	81,042	0	101,177,589
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	1,597,466	262,118	110,898	5,000					1,975,482
Guidance Services	2120	1,770,222	307,433	210,000						2,287,655
Health Services	2130	3,544,748	680,226	72,000	20,500					4,317,474
Psychological Services	2140	1,349,922	217,820	152,000						1,719,742
Speech Pathology & Audiology Services	2150	715,635	119,224	12,000						846,859
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	8,977,993	1,586,821	556,898	25,500	0	0	0	0	11,147,212
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	2,474,231	553,031	257,658	611,905		75,450			3,972,275
Educational Media Services	2220	1,411,216	219,056		60,574			31,200		1,722,046
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	3,885,447	772,087	257,658	672,479	0	75,450	31,200	0	5,694,321
Support Services - General Administration	2300									
Board of Education Services	2310	9,358	1,274	139,356	10,153		15,013			175,154
Executive Administration Services	2320	293,198	392,740	135,040	20,250		13,260			854,488
Special Area Administration Services	2330	429,100	119,943							549,043
Tort Immunity Services	2361, 2365									0
Total Support Services - General Administration	2300	731,656	513,957	274,396	30,403	0	28,273	0	0	1,578,685

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
Support Services - School Administration	2400									
Office of the Principal Services	2410	7,556,228	1,743,479	8,000			18,600			9,326,307
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
Total Support Services - School Administration	2400	7,556,228	1,743,479	8,000	0	0	18,600	0	0	9,326,307
Support Services - Business	2500									
Direction of Business Support Services	2510	179,344	36,710	31,736	2,739		695	2,676		253,900
Fiscal Services	2520	397,418	208,790	13,783	30,194		207,319			857,504
Operation & Maintenance of Plant Services	2540			205,000	5,000	331,000		3,410		544,410
Pupil Transportation Services	2550			5,000						5,000
Food Services	2560	2,593,715	667,721	92,691	3,326,107	19,579	5,694	30,000		6,735,507
Internal Services	2570	68,424		300,000	22,000					390,424
Total Support Services - Business	2500	3,238,901	913,221	648,210	3,386,040	350,579	213,708	36,086	0	8,786,745
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630	112,348	35,502	73,054	36,320		1,020			258,244
Staff Services	2640	405,853	114,959	20,000	87,250		3,000			631,062
Data Processing Services	2660	1,210,717	188,394	172,950	1,857,050	6,358,654		590,000		10,377,765
Total Support Services - Central	2600	1,728,918	338,855	266,004	1,980,620	6,358,654	4,020	590,000	0	11,267,071
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900				60,000					60,000
Total Support Services	2000	26,119,143	5,868,420	2,011,166	6,155,042	6,709,233	340,051	657,286	0	47,860,341
COMMUNITY SERVICES (ED)	3000	748,346	182,150	217,605	99,233					1,247,334
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190			147,954						147,954
Total Payments to Other Dist & Govt Units (In-State)	4100			147,954			0			147,954
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						450,000			450,000
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280						50,000			50,000
Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						500,000			500,000
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 <i>(Describe & Itemize)</i>	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			147,954			500,000			647,954

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
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000									0
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		103,753,763	21,780,625	3,583,111	8,997,148	6,770,228	5,310,015	738,328	0	150,933,218
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		103,753,763	21,780,625	3,583,111	8,997,148	6,770,228	5,310,015	738,328	0	150,933,218
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(431,913)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(431,913)

20 - OPERATIONS AND MAINTENANCE FUND (O&M)

SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190				1,000					1,000
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Facilities Acquisition & Construction Services	2530			250,000						250,000
Operation & Maintenance of Plant Services	2540	6,825,604	1,110,822	1,949,670	4,052,295	2,368,863	955	25,547		16,333,756
Pupil Transportation Services	2550									0
Food Services	2560									0
Total Support Services - Business	2500	6,825,604	1,110,822	2,199,670	4,052,295	2,368,863	955	25,547	0	16,583,756
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	6,825,604	1,110,822	2,199,670	4,053,295	2,368,863	955	25,547	0	16,584,756
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
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 <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		6,825,604	1,110,822	2,199,670	4,053,295	2,368,863	955	25,547	0	16,584,756
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(255,271)

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
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						1,801,898			1,801,898
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						36,520,004			36,520,004
Debt Service - Other <i>(Describe & Itemize)</i>	5400						5,000			5,000
Total Debt Service	5000			0			38,326,902			38,326,902
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures				0			38,326,902			38,326,902
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,443,228)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Support Services - Business										
Pupil Transportation Services	2550	242,587	48,746	14,818,545	1,634,192	1,045,170	2,000	6,782		17,798,022
Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	242,587	48,746	14,818,545	1,634,192	1,045,170	2,000	6,782	0	17,798,022
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Program	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400									0
Total Payments to Other Dist & Govt Units	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service - Interest On Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						6,457			6,457
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						39,768			39,768
Debt Service - Other <i>(Describe & Itemize)</i>	5400									0

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
Total Debt Service	5000						46,225			46,225
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		242,587	48,746	14,818,545	1,634,192	1,045,170	48,225	6,782	0	17,844,247
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,609,484)

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
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									
Regular Program	1100		869,156							869,156
Pre-K Programs	1125									0
Special Education Programs (Functions 1200-1220)	1200		1,676,017							1,676,017
Special Education Programs Pre-K	1225		79,936							79,936
Remedial and Supplemental Programs K-12	1250		26,181							26,181
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		277							277
Interscholastic Programs	1500		31,692							31,692
Summer School Programs	1600		23,810							23,810
Gifted Programs	1650									0
Driver's Education Programs	1700		640							640
Bilingual Programs	1800		23,536							23,536
Truant Alternative & Optional Programs	1900									0
Total Instruction	1000		2,731,245							2,731,245
SUPPORT SERVICES (MR/SS)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110		30,531							30,531
Guidance Services	2120		42,833							42,833
Health Services	2130		48,851							48,851
Psychological Services	2140		21,310							21,310
Speech Pathology & Audiology Services	2150		9,932							9,932
Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190									0
Total Support Services - Pupil	2100		153,457							153,457
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210		53,815							53,815
Educational Media Services	2220		29,619							29,619
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		83,434							83,434
Support Services - General Administration	2300									
Board of Education Services	2310		132							132
Executive Administration Services	2320		42,034							42,034
Special Area Administrative Services	2330		19,660							19,660
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365		1,483							1,483
Total Support Services - General Administration	2300		63,309							63,309
Support Services - School Administration	2400									
Office of the Principal Services	2410		378,784							378,784
Other Support Services - School Administration (<i>Describe & Itemize</i>)	2490									0
Total Support Services - School Administration	2400		378,784							378,784
Support Services - Business	2500									
Direction of Business Support Services	2510		23,205							23,205
Fiscal Services	2520		57,994							57,994
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Service	2540		944,612							944,612
Pupil Transportation Services	2550		30,191							30,191
Food Services	2560		360,101							360,101
Internal Services	2570		10,108							10,108
Total Support Services - Business	2500		1,426,211							1,426,211
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630		16,925							16,925
Staff Services	2640		54,849							54,849
Data Processing Services	2660		163,907							163,907

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
Total Support Services - Central	2600		235,681							235,681
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000		2,340,876							2,340,876
COMMUNITY SERVICES (MR/SS)	3000		89,875							89,875

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
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
Total Direct Disbursements/Expenditures			5,161,996				0			5,161,996
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(47,043)

60 - CAPITAL PROJECTS (CP)

SUPPORT SERVICES (CP)	2000									
Support Services - Business										
Facilities Acquisition & Construction Services	2530									0
Other Support Services - Business <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	0	0	0	0	0	0	0		0
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units - Programs (In-State) <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Districts & Govt Units	4000			0			0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

70 WORKING CASH FUND (WC)

80 - TORT FUND (TF)

INSTRUCTION (TF)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200	1,007,530								1,007,530
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500			63,073						63,073
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0

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
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction ¹⁴	1000	1,007,530	0	63,073	0	0	0	0	0	1,070,603

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
SUPPORT SERVICES (TF)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130	392,712	100	1,123						393,935
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
Total Support Services - Pupil	2100	392,712	100	1,123	0	0	0	0	0	393,935
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	83,766								83,766
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	83,766	0	0	0	0	0	0	0	83,766
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320	206,068	37,326							243,394
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365			2,006,484	18,964		100,214			2,125,662
Total Support Services - General Administration	2300	206,068	37,326	2,006,484	18,964	0	100,214	0	0	2,369,056
Support Services - School Administration	2400									
Office of the Principal Services	2410	247,588								247,588
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
Total Support Services - School Administration	2400	247,588	0	0	0	0	0	0	0	247,588
Support Services - Business	2500									
Direction of Business Support Services	2510	19,700								19,700
Fiscal Services	2520									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540	102,250	24,201	562,104	123,704	50,000				862,259
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500	121,950	24,201	562,104	123,704	50,000	0	0	0	881,959
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640	5,500	1,200,000	225,573						1,431,073
Data Processing Services	2660			5,445						5,445
Total Support Services - Central	2600	5,500	1,200,000	231,018	0	0	0	0	0	1,436,518
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
Total Support Services	2000	1,057,584	1,261,627	2,800,729	142,668	50,000	100,214	0	0	5,412,822
COMMUNITY SERVICES (TF)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			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									0

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
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0

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
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			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000			0			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 or 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 Principal Retired) (Describe & Itemize)	5300									0
Debt Service - Other (Describe & Itemize)	5400									0
Total Debt Service	5000			0			0			0
PROVISION FOR CONTINGENCIES (TF)	6000									0
Total Direct Disbursements/Expenditures		2,065,114	1,261,627	2,863,802	142,668	50,000	100,214	0	0	6,483,425
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										133,893
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530			150,000						150,000
Operation & Maintenance of Plant Service	2540			100,000		1,387,540				1,487,540
Total Support Services - Business	2500	0	0	250,000	0	1,387,540	0	0		1,637,540
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	0	0	250,000	0	1,387,540	0	0		1,637,540
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 (FPS)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									
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			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
Total Direct Disbursements/Expenditures		0	0	250,000	0	1,387,540	0	0		1,637,540
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(102,656)

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.

Revenue Check: OK					
Expenditure Check: OK					
Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
1190			10-2190		
1290			10-2490		
1614			10-2900	\$ 60,000	Supplies for homeless students (Title 1 Low Income)
1690	\$ 55,000	Food Service sales to departments, clubs and other school orga	10-4190	\$ 147,954	Payments to ROE 17 for JDC Payments to support remote instructions for students and summer programing at JDC Staff PD from the ROE
1790			10-4290		
1819			10-4390		
1829			10-4400		
1890			10-5150		
1993	\$ 55,199	Reimbursement for UFEA president	20-2190	\$ 1,000	Student parking pass supplies
1999	\$ 205,000	Workers compensation revenue Parking pass revenue Back ground check revenue Other miscellaneous receipts	20-2900		
2300			20-4190		
3099			20-4400		
3199			20-5150		
3299			30-4190		
3499			30-5150		
3599			30-5300	\$ 36,520,004	Debt service payments for bonded debt and GASB 87 leases
3999	\$ 371,000	SOS Library grant After School Programs grant Teacher Vacancy grant STEP grant State matching	30-5400	\$ 5,000	Paying agent fees for bonded debt
4009			40-2190		
4090			40-2900		
4199			40-4190		
4299			40-4400		
4399	\$ 390,000	Title I School Improvement grant Title I Delinquent grant	40-5150		
4499			40-5300	\$ 39,768	Debt service payments for GASB 87 leases
4699			40-5400		
4799			50-2190		
4998	\$ 5,087,578	STEP grant ESSER III ARP IDEA Flow-through ARP IDEA Preschool ARP McKinney-Vento Homeless Freedom Schools Elevating Educators	50-2490		
			50-2900		
			50-5150		
			60-2900		
			60-4190		
			80-2190		
			80-2490		

	80-2900		
	80-4190		
	80-4290		
	80-4390		
	80-4400		
	80-5150		
	80-5300		
	80-5400		
	90-2900		
	90-4190		
	90-5150		
	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	150,501,305	16,329,485	14,234,763	3,552,884	184,618,437
Direct Expenditures	150,933,218	16,584,756	17,844,247		185,362,221
Difference	(431,913)	(255,271)	(3,609,484)	3,552,884	(743,784)
Estimated Fund Balance - June 30, 2025	26,126,198	2,028,025	153,688	56,531,013	84,838,924

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

*School Districts Only 17064005026	DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025					ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					ESTIMATED BUDGET FY2027-2028					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <div>Enter on MRB (03/17)</div>			
District Number McLean County USD 5																								
District Name	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	21,091,966	1,641,659	2,263,172	54,478,129	79,474,926	26,126,198	2,028,025	153,688	56,531,013	84,838,924	26,126,198	2,028,025	153,688	56,531,013	84,838,924	26,126,198	2,028,025	153,688	56,531,013	84,838,924	79,474,926	84,838,924	84,838,924	84,838,924
RECEIPTS/REVENUES	Acct #																							
LOCAL SOURCES	1000	105,054,974	16,279,485	6,185,942	3,552,884	131,053,285				0					0					0	131,053,285	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0				0					0					0	0	0	0	0
STATE SOURCES	3000	28,729,270	50,000	7,043,793	0	35,823,063				0					0					0	35,823,063	0	0	0
FEDERAL SOURCES	4000	16,717,061	0	1,025,028	0	17,742,089				0					0					0	17,742,089	0	0	0
Total Receipts/Revenues		150,501,305	16,329,485	14,234,763	3,552,884	184,618,437	0	0	0	0	0	0	0	0	0	0	0	0	0	0	184,618,437	0	0	0
DISBURSEMENTS/EXPENDITURES	Fund #																							
INSTRUCTION	1000	101,177,589				101,177,589				0					0					0	101,177,589	0	0	0
SUPPORT SERVICES	2000	47,860,341	16,584,756	17,798,022		82,243,129				0					0					0	82,243,129	0	0	0
COMMUNITY SERVICES	3000	1,247,334	0	0		1,247,334				0					0					0	1,247,334	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	647,954	0	0		647,954				0					0					0	647,954	0	0	0
DEBT SERVICES	5000	0	0	46,225		46,225				0					0					0	46,225	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0		0				0					0					0	0	0	0	0
Total Disbursements/Expenditures		150,895,218	16,584,756	17,844,247		185,362,221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	185,362,221	0	0	0
Excess of Receipts/Revenues Over/(Under) Disbursements/Expenditures		(413,913)	(255,271)	(609,484)	3,552,884	(743,784)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(743,784)	0	0	0
OTHER SOURCES/USES OF FUNDS																								
OTHER SOURCES OF FUNDS (7000)		6,358,654	978,862	1,500,000	0	8,837,516				0					0					0	8,837,516	0	0	0
OTHER USES OF FUNDS (8000)		892,509	337,225	0	1,500,000	2,729,734				0					0					0	2,729,734	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		5,466,145	641,637	1,500,000	(1,500,000)	6,107,282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,107,282	0	0	0
ESTIMATED ENDING FUND BALANCE		26,126,198	2,028,025	153,688	56,531,013	84,838,924	26,126,198	2,028,025	153,688	56,531,013	84,838,924	26,126,198	2,028,025	153,688	56,531,013	84,838,924	26,126,198	2,028,025	153,688	56,531,013	84,838,924	84,838,924	84,838,924	84,838,924

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

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

McLean County USD 5 17064005026

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

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

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2025 Spending Plan

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

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

Objective 1: By the end of Third Grade, students will be able to read within range for their grade level.

Indicator: 90% or more of our third graders will be reading at grade level

Objective 2: By the end of 8th grade, students will be prepared for high school and will be on track for college and career success.

Indicator: The percentage of 8th grade students that have passed Algebra and/or are Algebra ready by the end of 8th grade will increase.

Objective 3: After four years of high school enrollment, students will earn a high school diploma

Indicator: 90% of our students will graduate with their respective class.

Objective 4: To prepare students for college and careers, high school course work will be appropriately rigorous and aligned to student college or career pathways.

Indicator: Student enrollment in AP courses, dual credit, and experiential career related courses/internships will increase.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Focus increased time and attention on special student groups	Maintain or decrease class sizes	Increase the number of high-quality educators dedicated to special student groups
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)			

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2025 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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.

Evidence-Based Funding Organizational Unit Results (FY 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	#N/A	Adequacy Target	#N/A
		Final Resources	#N/A	Percent of Adequacy	#N/A
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	#N/A	Gross State Contribution	#N/A
		FY24 Base Funding Minimum	#N/A	FY 2024 Tier Funding	#N/A
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	#N/A		
		English Learners (ELs)	#N/A		
		Special Education	#N/A		
		FY 2025 Tier Funding		Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

1) FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.	\$1,732,448	Actual	must use actual funding amounts if they are available before submitting the budget to ISBE.

		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.)	Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups		Financial projections	
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	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	Yes
		School Board Members	Yes	Other School Staff	Yes	Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)							
		Priority Investment 1		Priority Investment 2		Priority Investment 3	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers		Professional Development		School Site Staff	
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table							
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .							
5)	Column G: If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.						
Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2025 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.							
Cost Factors		Amount in FY 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [Required]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives		
	Core Teachers	#N/A	\$1,732,448		Enter optional context for core investment decisions.		
	Specialist Teachers	#N/A					
	Instructional Facilitator	#N/A					
	Core Intervention Teacher	#N/A					

Core Investments	Substitute Teachers	#N/A		
	Guidance Counselor	#N/A		
	Nurse	#N/A		
	Supervisory Aide	#N/A		
	Librarian	#N/A		
	Librarian Aide	#N/A		
	Principal	#N/A		
	Assistant Principal	#N/A		
	School Site Staff	#N/A		
	Subtotal	#N/A	\$1,732,448	

Per Student Investments	Gifted	#N/A			Enter optional context for per student investment decisions.
	Professional Development	#N/A			
	Instructional Materials	#N/A			
	Assessments	#N/A			
	Computer & Tech Equipment	#N/A			
	Student Activities	#N/A			
	Maintenance & Operations	#N/A			
	Central Office	#N/A			
Employee Benefits	#N/A				
	Subtotal*	#N/A			
Additional Investments	Low-Income Intervention Teacher	#N/A			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	#N/A			
	Low-Income Extended Day Teacher	#N/A			
	Low-Income Summer School Teacher	#N/A			
	EL Intervention Teacher	#N/A			
	EL Pupil Support Staff	#N/A			
	EL Extended Day Teacher	#N/A			
	EL Summer School Teacher	#N/A			
	EL Core Teacher	#N/A			
	Sp Ed Teacher	#N/A			
	Sp Ed Instructional Assistant	#N/A			
	Sp Ed Psychologist	#N/A			
		Subtotal	#N/A		
	Other Investments				
	Total**	#N/A	\$1,732,448		Tier Funding Check (Cell G90) Complete, G90=G31
<div>*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.</div> <div>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</div>					
<div>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</div>					
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 statue 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.					
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.					
1)	FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
		English Learners	\$2,506,973	Actual	
		Special Education	\$295,377	Actual	
			\$4,730,501	Actual	

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	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher	Yes	Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		In addition to the major investments above, the district plans to invest in early childhood services, family and community engagement services, instructional materials, and computer and tech equipment.						
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	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff		English Learner Summer School Teacher	Yes	Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		Other investments include professional development and curriculum development, workshop and conferences, curriculum resources and materials, and other supplies and materials.						
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	Special Education Teacher	Yes	Special Education Psychologist	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant	Yes	Other Investments	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required		Other investments include early childhood special education services, family and community engagement services, college and career readiness services, adapted instructional materials, and technology to access learning.						
Plan Assurances Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners. Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.								
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners." Required <input type="text" value="Yes"/>								
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively								

and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required

Yes

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."

Required

Yes

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

Required

BPAC Meeting (MM/DD/YYYY)

9/30/2024

Name of Chair

Rosa Gudino

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 <u>different</u> 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 <u>different</u> 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. 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. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

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 FY2025 budgeted expenditures over actual FY2024 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: **McLean County USD 5**RCDT Number: **17064005026**

		Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	807,380		228,660	1,036,040	854,488		243,394	1,097,882
2. Special Area Administration Services	2330	534,793			534,793	549,043		0	549,043
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	237,585		23,155	260,740	253,900	0	19,700	273,600
5. Internal Services	2570	364,381			364,381	390,424		0	390,424
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,944,139	0	251,815	2,195,954	2,047,855	0	263,094	2,310,949
9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024									5%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE (School Districts Only)

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

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

[illegible]