

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Balanced budget, no deficit reduction plan is required.

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

District Name: Arlington Heights School District 25
District RCDT No: 05-016-0250-02

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Arlington Heights School District 25, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Arlington Heights School District 25,
County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 17th day of September, 20 15,
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;

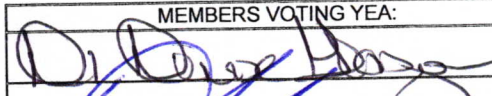
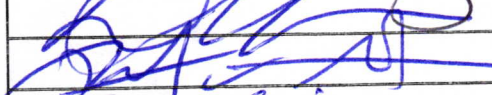
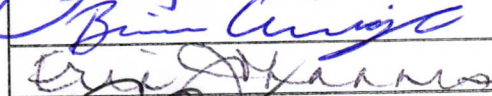
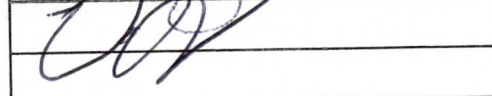
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2015 and ending June 30, 2016.

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 17th
day of September, 20 15 by a roll call vote of 6 Yeas, and 0 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.
(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 to: <https://sec1.isbe.net/attachmgr/default.aspx> The electronic version does not require member signatures.

BUDGET SUMMARY

A	B	C	D	E	F	G	H	I	J	K	L
	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>										
2	Description										
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹	41,894,643	6,761,904	0	1,491,071	1,622,399	59,213	6,942,695	180,538	325,935	
4	RECEIPTS/REVENUES										
5	LOCAL SOURCES	50,659,160	9,912,270	1,482,754	1,047,200	1,954,966	0	17,000	362,900	212,831	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	4,841,248	0	0	1,180,564	0	0	0	0	0	
8	FEDERAL SOURCES	1,992,658	0	0	17,500	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸	57,493,066	9,912,270	1,482,754	2,245,264	1,954,966	0	17,000	362,900	212,831	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	13,612,000								
11	Total Receipts/Revenues	71,105,066	9,912,270	1,482,754	2,245,264	1,954,966	0	17,000	362,900	212,831	
12	DISBURSEMENTS/EXPENDITURES										
13	INSTRUCTION	39,072,914				950,800					
14	SUPPORT SERVICES	19,271,939	5,563,875		2,213,120	1,142,670	23,331,700		360,000	310,000	
15	COMMUNITY SERVICES	633,900	0		0	45,900					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	2,157,115	0	0	0	0	0		0	0	
17	DEBT SERVICES	0	0	660,881	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	100,000	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹	61,235,868	5,563,875	660,881	2,213,120	2,139,370	23,331,700		360,000	310,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	13,612,000	0	0	0	0		360,000	310,000	
21	Total Disbursements/Expenditures	74,847,868	5,563,875	660,881	2,213,120	2,139,370	23,331,700		360,000	310,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	(3,742,802)	4,348,395	821,873	32,144	(184,404)	(23,331,700)	17,000	2,900	(97,169)	
23	OTHER SOURCES/USES OF FUNDS										
24	OTHER SOURCES OF FUNDS (7000)										
25	PERMANENT TRANSFER FROM VARIOUS FUNDS										
26	Abolishment the Working Cash Fund ¹⁶	7110									
27	Abatement of the Working Cash Fund ¹⁶	7110	18,000,000								
28	Transfer of Working Cash Fund Interest	7120									
29	Transfer Among Funds	7130									
30	Transfer of Interest	7140									
31	Transfer from Capital Projects Fund to O&M Fund	7150		0							
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0							
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170		0							
34	SALE OF BONDS (7200)							17,550,000			
35	Principal on Bonds Sold ⁴	7210						450,000			
36	Premium on Bonds Sold	7220		248,600							
37	Accrued Interest on Bonds Sold	7230									
38	Sale or Compensation for Fixed Assets ⁵	7300		0							
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400		0							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500		0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600		0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700		0			23,331,700				
43	Transfer to Capital Projects Fund	7800									
44	ISBE Loan Proceeds	7900									
45	Other Sources Not Classified Elsewhere	7990									
46	Total Other Sources of Funds ⁸	0	18,000,000	248,600	0	0	23,331,700	18,000,000	0	0	

A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>										
2	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
47	OTHER USES OF FUNDS (8000)										
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)										
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							18,000,000		
51	Transfer of Working Cash Fund Interest	8120							0		
52	Transfer Among Funds	8130									
53	Transfer of Interest ⁸	8140									
54	Transfer from Capital Projects Fund to O&M Fund	8150									
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ to O&M Fund	8160									
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} Int. Proceeds to Debt Service Fund	8170									
57	Taxes Pledged to Pay Principal on Capital Leases	8410									
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
61	Taxes Pledged to Pay Interest on Capital Leases	8510									
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
73	Taxes Transferred to Pay for Capital Projects	8810									
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
75	Other Revenues Pledged to Pay for Capital Projects	8830		23,331,700							
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
78	Other Uses Not Classified Elsewhere	8990									
79	Total Other Uses of Funds ⁹		0	23,331,700	0	0	0	0	18,000,000	0	0
80	Total Other Sources/Uses of Fund		0	(5,331,700)	248,600	0	0	23,331,700	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		38,151,841	5,778,599	1,070,473	1,523,215	1,437,995	59,213	6,959,695	183,438	228,766

SUMMARY OF EXPENDITURES (by Major Object)												
84	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
86	Object Name											
87	Salaries	100	45,136,027	2,374,600		43,600		0		0	0	47,554,227
88	Employee Benefits	200	6,471,140	378,720		13,020	2,139,370	0		0	0	9,002,250
89	Purchased Services	300	1,723,739	1,498,495	0	2,064,500		2,785,900		360,000	10,000	8,442,634
90	Supplies & Materials	400	3,558,608	1,187,060		92,000		0		0	0	4,837,668
91	Capital Outlay	500	1,216,222	125,000		0		20,545,800		0	300,000	22,187,022
92	Other Objects	600	3,100,132	0	660,881	0	0	0		0	0	3,761,013
93	Non-Capitalized Equipment	700	0	0	0	0		0		0	0	0
94	Termination Benefits	800	30,000	0		0						30,000
95	Total Expenditures		61,235,868	5,563,875	660,881	2,213,120	2,139,370	23,331,700		360,000	310,000	95,814,814

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	BEGINNING CASH BALANCE ON HAND JULY 1, 2015 ⁷		41,915,780	7,824,186	0	1,490,921	2,326,904	23,331,700	6,865,652	180,538	325,935
3	Total Direct Receipts & Other Sources ⁸		57,493,066	27,912,270	1,731,354	2,245,264	1,954,966	23,331,700	18,017,000	362,900	212,831
4	OTHER RECEIPTS										
5	Interfund Loans Payable (Loans from Other Funds)	411									
6	Interfund Loans Receivable (Repayment of Loans)	141									
7	Notes and Warrants Payable	433									
8	Other Current Assets	199									
9	Total Other Receipts		0	0	0	0	0	0	0	0	0
10	Total Direct Receipts, Other Sources, & Other Receipts		57,493,066	27,912,270	1,731,354	2,245,264	1,954,966	23,331,700	18,017,000	362,900	212,831
11	Total Amount Available		99,408,846	35,736,456	1,731,354	3,736,185	4,281,870	23,331,700	24,882,652	543,438	538,766
12	Total Direct Disbursements & Other Uses ⁹		61,235,868	28,895,575	660,881	2,213,120	2,139,370	23,331,700	18,000,000	360,000	310,000
13	OTHER DISBURSEMENTS										
14	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
15	Interfund Loans Payable (Repayment of Loans)	411									
16	Notes and Warrants Payable	433									
17	Other Current Liabilities	499									
18	Total Other Disbursements		0	0	0	0	0	0	0	0	0
19	Total Direct Disbursements, Other Uses, & Other Disbursements		61,235,868	28,895,575	660,881	2,213,120	2,139,370	23,331,700	18,000,000	360,000	310,000
20	ENDING CASH BALANCE ON HAND JUNE 30, 2016 ⁷		38,172,978	6,840,881	1,070,473	1,523,065	2,142,500	0	6,882,652	183,438	228,766
21											

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
	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
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies ¹¹	-	47,710,700	7,701,289	1,482,754	976,700	817,100			362,600	211,731
5	Leasing Purposes Levy ¹²	1130									
6	Special Education Purposes Levy	1140	388,800								
7	FICA and Medicare Only Levies	1150					1,113,866				
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied by District		48,099,500	7,701,289	1,482,754	976,700	1,930,966	0	0	362,600	211,731
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210		6,500							
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230		1,025,191			20,000				
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		0	1,031,691	0	0	20,000	0	0	0	0
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311	79,950								
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321	140,000								
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341	100,000								
32	Special Education Tuition from Other Districts (In State)	1342									
33	Special Education Tuition from Other Sources (In State)	1343									
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Special Education Tuition from Pupils or Parents (In State)	1351									
36	Adult Tuition from Pupils or Parents (In State)	1352									
37	Adult Tuition from Other Districts (In State)	1353									
38	Adult Tuition from Other Sources (In State)	1354									
39	Total Tuition		319,950								
40	TRANSPORTATION FEES										
41	Regular Transportation Fees from Pupils or Parents (In State)	1411				26,000					
42	Regular Transportation Fees from Other Districts (In State)	1412									
43	Regular Transportation Fees from Other Sources (In State)	1413									
44	Regular Transportation Fees from Co-curricular Activities (In State)	1415				40,000					
45	Regular Transportation Fees from Other Sources (Out of State)	1416									
46	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
47	Summer School Transportation Fees from Other Districts (In State)	1422									
48	Summer School Transportation Fees from Other Sources (In State)	1423									
49	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50	CTE Transportation Fees from Pupils or Parents (In State)	1431									
51	CTE Transportation Fees from Other Districts (In State)	1432									
52	CTE Transportation Fees from Other Sources (In State)	1433									
53	CTE Transportation Fees from Other Sources (Out of State)	1434									
54	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
55	Special Education Transportation Fees from Other Districts (In State)	1442									
56	Special Education Transportation Fees from Other Sources (In State)	1443									
57	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	Adult Transportation Fees from Pupils or Parents (In State)	1451									
59	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					66,000					
63											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	(80) Tort	(90) Fire Prevention & Safety
1											
2	EARNINGS ON INVESTMENTS										
64	Interest on Investments	1510	130,000	20,000		4,500	4,000		17,000	300	1,100
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		130,000	20,000	0	4,500	4,000	0	17,000	300	1,100
67											
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	650,000								
70	Sales to Pupils - Breakfast	1612	1,500								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	300,000								
73	Sales to Adults	1620	8,000								
74	Other Food Service (Describe & Itemize)	1690	625,000								
75	Total Food Service		1,587,500								
76											
77	DISTRICT/SCHOOL ACTIVITY INCOME										
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720	98,600								
81	Book Store Sales	1730									
82	Total District/School Activity Income	1790	98,600	0							
83											
84	TEXTBOOK INCOME										
85	Rentals - Regular Textbooks	1811	306,500								
86	Rentals - Summer School Textbooks	1812									
87	Rentals - Adult/Continuing Education Textbooks	1813									
88	Rentals - Other (Describe)	1819									
89	Sales - Regular Textbooks	1821									
90	Sales - Summer School Textbooks	1822									
91	Sales - Adult/Continuing Education Textbooks	1823									
92	Sales - Other (Describe & Itemize)	1829									
93	Total Textbooks	1890	306,500								
94											
95	OTHER REVENUE FROM LOCAL SOURCES										
96	Rentals	1910		945,400							
97	Contributions and Donations from Private Sources	1920									
98	Impact Fees from Municipal or County Governments	1930									
99	Services Provided Other Districts	1940									
100	Refund of Prior Years' Expenditures	1950									
101	Payments of Surplus Moneys from TIF Districts	1960									
102	Drivers' Education Fees	1970									
103	Proceeds from Vendors' Contracts	1980									
104	School Facility Occupation Tax Proceeds	1983									
105	Payment from Other Districts	1991									
106	Sale of Vocational Projects	1992									
107	Other Local Fees (Describe & Itemize)	1993	117,110	213,890							
108	Other Local Revenues (Describe & Itemize)	1999	117,110	1,159,290							
109	Total Other Revenue from Local Sources	1000	50,659,160	9,912,270	1,482,754	1,047,200	1,954,966	0	17,000	362,900	212,831
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	2,278,089								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		2,278,089	0	0	0	0	0	0	0	0

1	A	B	C	D	E	F	G	H	I	J	K
	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
2	RESTRICTED GRANTS-IN-AID										
122	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	300,652								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	623,600								
126	Special Education - Personnel	3110	1,359,672								
127	Special Education - Orphanage - Individual	3120	45,000								
128	Special Education - Orphanage - Summer Individual	3130	5,000								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		2,333,924	0							
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WIECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0							
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	223,735								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		223,735								
145	State Free Lunch & Breakfast	3360		2,000							
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				16,016					
152	Transportation - Special Education	3510				1,164,548					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		1,180,564	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuam/Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,500								
172	Total Restricted Grants-In-Aid		2,563,159	0	0	1,180,564	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	4,841,248	0	0	1,180,564	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start										
181	Construction (Impact Aid)	4045									
182	MAGNET	4050									
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4060									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	240,000								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	4,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		244,000			0	0				
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	258,995								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		258,995	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	44,856								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	1,076,254								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,121,110	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title I/IE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0		0	0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	41,750								
265	Learn & Serve America	4910				17,500					
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	96,803								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	130,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	100,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,992,658	0	0	17,500	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,992,658	0	0	17,500	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		57,493,066	9,912,270	1,482,754	2,245,264	1,954,966	0	17,000	362,900	212,831

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
276											
277											
278											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	21,624,370	2,776,440	327,891	1,220,562	36,858	30,090		30,000	26,046,211
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	6,952,020	1,391,180	21,850	216,430	21,500				8,602,980
9	Special Education Programs Pre-K	1225	681,940	87,620	4,000	10,500					784,060
10	Remedial and Supplemental Programs K-12	1250	219,300	3,100							222,400
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	152,500	2,100	11,566	3,000		6,945			176,111
15	Summer School Programs	1600	254,000	2,700	4,000	12,000					272,700
16	Gifted Programs	1650	658,430	58,460		1,140					718,030
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	1,235,640	194,120	16,200	31,400					1,477,360
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						773,062			773,062
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	31,778,200	4,515,720	385,507	1,495,032	58,358	810,097	0	30,000	39,072,914
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	1,156,000	143,810	1,550	2,500					1,303,860
37	Guidance Services	2120									0
38	Health Services	2130	547,490	42,930	1,100	14,000					605,520
39	Psychological Services	2140	594,870	75,510	1,100	4,000					675,480
40	Speech Pathology & Audiology Services	2150	1,437,680	190,070	39,900	13,400					1,681,050
41	Other Support Services - Pupils (Describe & Itemize)	2190	395,360	3,300	10,000	32,455					441,115
42	Total Support Services - Pupil	2100	4,131,400	455,620	53,650	66,355	0	0	0	0	4,707,025
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	1,794,792	243,530	272,170	162,880	5,300	4,000			2,482,672
45	Educational Media Services	2220	1,630,970	294,940	240,178	569,920	1,088,864				3,824,872
46	Assessment & Testing	2230	81,535	10,200	5,400	125,350					222,485
47	Total Support Services - Instructional Staff	2200	3,507,297	548,670	517,748	858,150	1,094,164	4,000	0	0	6,530,029
48	Support Services - General Administration										
49	Board of Education Services	2310			206,000	3,000		12,600			221,600
50	Executive Administration Services	2320	317,350	36,640	16,000	5,500		5,000			380,490
51	Special Area Administration Services	2330	477,180	81,310	35,500	400		800			595,190
52	Tort Immunity Services	2360 - 2370			40,000						40,000
53	Total Support Services - General Administration	2300	794,530	117,950	297,500	8,900	0	18,400	0	0	1,237,280
54	Support Services - School Administration										
55	Office of the Principal Services	2410	2,547,460	564,110	30,600	39,856					3,182,026
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	2,547,460	564,110	30,600	39,856	0	0	0	0	3,182,026

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
58	Support Services - Business										
59	Direction of Business Support Services	2510	246,110	55,530	4,700			1,230			307,570
60	Fiscal Services	2520	168,030	15,280	151,150	82,500	28,700				445,660
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	664,010	53,540	31,675	650,600	35,000				1,434,825
64	Internal Services	2570			112,240						112,240
65	Total Support Services - Business	2500	1,078,150	124,350	299,765	733,100	63,700	1,230	0	0	2,300,295
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630	67,000	8,390	8,800	4,200					88,390
70	Staff Services	2640	935,620	101,800	130,169	50,015		9,290			1,226,894
71	Data Processing Services	2660									0
72	Total Support Services - Central	2600	1,002,620	110,190	138,969	54,215	0	9,290	0	0	1,315,284
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	13,061,457	1,920,990	1,338,232	1,760,576	1,157,864	32,920	0	0	19,271,939
75	COMMUNITY SERVICES (ED)	3000	296,370	34,530		303,000					633,900
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										0
78	Payments for Regular Programs	4110						158,119			158,119
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			158,119			158,119
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						1,998,996			1,998,996
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						1,998,996			1,998,996
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Total Payments to In-State Govt Units - Transfers (Describe & Itemize)	4300									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			0			2,157,115			2,157,115
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										0
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Rep'l Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						100,000			100,000
114	Total Direct Disbursements/Expenditures		45,136,027	6,471,140	1,723,739	3,558,608	1,216,222	3,100,132	0	30,000	61,235,868
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,742,802)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			183,320						183,320
124	Operation & Maintenance of Plant Services	2540	2,374,600	378,720	1,120,175	1,187,060	125,000				5,185,555
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,374,600	378,720	1,303,495	1,187,060	125,000	0	0	0	5,368,875
128	Other Support Services (Describe & Itemize)	2900			195,000						195,000
129	Total Support Services	2000	2,374,600	378,720	1,498,495	1,187,060	125,000	0	0	0	5,563,875
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		2,374,600	378,720	1,498,495	1,187,060	125,000	0	0	0	5,563,875
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,348,395
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)										
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						398,081			398,081
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300									0
165	Debt Service Other (Describe & Itemize)	5400						262,800			262,800
166	Total Debt Service	5000			0			660,881			660,881
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			660,881			660,881
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										821,873
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	43,600	13,020	2,064,500	92,000					2,213,120
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	43,600	13,020	2,064,500	92,000	0	0	0	0	2,213,120
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		43,600	13,020	2,064,500	92,000	0	0	0	0	2,213,120
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										32,144
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		305,200							305,200
210	Pre-K Programs	1125		13,300							13,300
211	Special Education Programs (Functions 1200-1220)	1200		535,200							535,200
212	Special Education Programs Pre-K	1225		45,200							45,200
213	Remedial and Supplemental Programs K-12	1250		3,200							3,200
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		3,800							3,800
218	Summer School Programs	1600		9,500							9,500
219	Gifted Programs	1650		8,900							8,900
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		26,500							26,500
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		950,800							950,800
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
226	Attendance & Social Work Services	2110		17,300							17,300
227	Guidance Services	2120									0
228	Health Services	2130		33,700							33,700
229	Psychological Services	2140		8,700							8,700
230	Speech Pathology & Audiology Services	2150		16,500							16,500
231	Other Support Services - Pupils (Describe & Itemize)	2190		28,200							28,200
232	Total Support Services - Pupil	2100		104,400							104,400
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		42,070							42,070
235	Educational Media Services	2220		149,100							149,100
236	Assessment & Testing	2230		1,200							1,200
237	Total Support Services - Instructional Staff	2200		192,370							192,370
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		18,800							18,800
241	Special Area Administrative Services	2330		21,100							21,100
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		39,900							39,900
252	Support Services - School Administration										
253	Office of the Principal Services	2410		154,700							154,700
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		154,700							154,700
256	Support Services - Business										
257	Direction of Business Support Services	2510		17,200							17,200
258	Fiscal Services	2520		29,600							29,600
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		419,600							419,600
261	Pupil Transportation Services	2550		8,500							8,500
262	Food Services	2560		114,600							114,600
263	Internal Services	2570									0
264	Total Support Services - Business	2500		589,500							589,500

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		13,100							13,100
269	Staff Services	2640		48,700							48,700
270	Data Processing Services	2660									0
271	Total Support Services - Central	2600		61,800							61,800
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		1,142,670							1,142,670
274	COMMUNITY SERVICES (MR/SS)	3000		45,900							45,900
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										0
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										0
280	Debt Service - Interest on Short-Term Debt										0
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Rep'l Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000									0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			2,139,370							2,139,370
289	Excess (Deficiency) of Receipts/Revenues Over										0
290	Disbursements/Expenditures										(184,404)
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										0
294	Facilities Acquisition & Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900			2,785,900		20,545,800				23,331,700
296	Total Support Services	2000		0	2,785,900	0	20,545,800	0	0		23,331,700
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										0
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0						0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures			0	2,785,900	0	20,545,800	0	0		23,331,700
306	Excess (Deficiency) of Receipts/Revenues Over										0
307	Disbursements/Expenditures										(23,331,700)
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
314	Unemployment Insurance Payments	2363			360,000						360,000
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0
318	Educational, Inspection, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000		0	360,000	0	0	0	0		360,000
324	DEBT SERVICE (TF)										0
325	Debt Service - Interest on Short-Term Debt										0
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Func #	(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
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		0	0	360,000	0	0	0	0		360,000
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,900
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530			10,000		300,000				310,000
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	10,000	0	300,000	0	0		310,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	10,000	0	300,000	0	0		310,000
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁶ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	10,000	0	300,000	0	0		310,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(97,169)
355											

This page is provided for detailed itemizations as requested within the body of the Report.

1. Fund 10 Revenue Function 1999 represents the crossing guard reimbursement from the Village and a local Italian Language grant
2. Fund 10 Revenue Function 3999 represents the anticipated State Library Grant funds
3. Fund 10 Expense Function 2190 represents costs related to graduation, lunch supervision, etc.
4. Fund 20 Revenue Function 1999 represents a local IPRF grant
5. Fund 20 Expense Function 2999 represents costs for property/liability insurance
5. Fund 30 Expense Function 5400 represents the anticipated debt issuance costs related to possible bond issues

	A	B	C	D	E	F	G
1							
2	Arlington Heights School District 25		05-016-0250-02				
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL	
5	Direct Revenues	57,493,066	9,912,270	2,245,264	17,000	69,667,600	
6	Direct Expenditures	61,235,868	5,563,875	2,213,120		69,012,863	
7	Difference	(3,742,802)	4,348,395	32,144	17,000	654,737	
8	Estimated Fund Balance - June 30, 2016	38,151,841	5,778,599	1,523,215	6,959,695	52,413,350	
9	Balanced budget, no deficit reduction plan is required.						
10							
11							
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>						
13	<p>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.</p>						
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>						
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>						

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1	Arlington Heights School District 25 05-016-0250-02		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE prior Ending Fund Balance)	(must equal)	41,894,643	6,761,904	1,491,071	6,942,695	57,090,313
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	50,659,160	9,912,270	1,047,200	17,000	61,635,630
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	4,841,248	0	1,180,564	0	6,021,812
12	FEDERAL SOURCES	4000	1,992,658	0	17,500	0	2,010,158
13	Total Receipts/Revenues		57,493,066	9,912,270	2,245,264	17,000	69,667,600
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	39,072,914				39,072,914
16	SUPPORT SERVICES	2000	19,271,939	5,563,875	2,213,120		27,048,934
17	COMMUNITY SERVICES	3000	633,900	0	0		633,900
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,157,115	0	0		2,157,115
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0		100,000
21	Total Disbursements/Expenditures		61,235,868	5,563,875	2,213,120		69,012,863
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,742,802)	4,348,395	32,144	17,000	654,737
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	18,000,000	0	18,000,000	36,000,000
25	OTHER USES OF FUNDS (8000)		0	23,331,700	0	18,000,000	41,331,700
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	(5,331,700)	0	0	(5,331,700)
27	ESTIMATED ENDING FUND BALANCE		38,151,841	5,778,599	1,523,215	6,959,695	52,413,350

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L	
1	Arlington Heights School District 25 05-016-0250-02		ESTIMATED BUDGET FY2016-17					
2								
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE <small>prior Ending Fund Balance</small>	(must equal)	38,151,841	5,778,599	1,523,215	6,959,695	52,413,350	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000					0	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0	
11	STATE SOURCES	3000					0	
12	FEDERAL SOURCES	4000					0	
13	Total Receipts/Revenues		0	0	0	0	0	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000					0	
16	SUPPORT SERVICES	2000					0	
17	COMMUNITY SERVICES	3000					0	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0	
19	DEBT SERVICES	5000					0	
20	PROVISION FOR CONTINGENCIES	6000					0	
21	Total Disbursements/Expenditures		0	0	0		0	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)						0	
25	OTHER USES OF FUNDS (8000)						0	
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	
27	ESTIMATED ENDING FUND BALANCE		38,151,841	5,778,599	1,523,215	6,959,695	52,413,350	

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1	Arlington Heights School District 25 05-016-0250-02 District Number		ESTIMATED BUDGET FY2017-18				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE prior Ending Fund Balance)	(must equal	38,151,841	5,778,599	1,523,215	6,959,695	52,413,350
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		38,151,841	5,778,599	1,523,215	6,959,695	52,413,350

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1	Arlington Heights School District 25 05-016-0250-02 District Number		ESTIMATED BUDGET FY2018-19				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE prior Ending Fund Balance)	(must equal	38,151,841	5,778,599	1,523,215	6,959,695	52,413,350
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		38,151,841	5,778,599	1,523,215	6,959,695	52,413,350

**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	Arlington Heights School District 25 05-016-0250-02		SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3			ESTIMATED BUDGET			
4			Date of Adoption: _____			
5			(Enter as MM/DD/YY)			
6					FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		57,090,313	52,413,350	52,413,350	52,413,350
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	61,635,630	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	6,021,812	0	0	0
12	FEDERAL SOURCES	4000	2,010,158	0	0	0
13	Total Receipts/Revenues		69,667,600	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	39,072,914	0	0	0
16	SUPPORT SERVICES	2000	27,048,934	0	0	0
17	COMMUNITY SERVICES	3000	633,900	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,157,115	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	100,000	0	0	0
21	Total Disbursements/Expenditures		69,012,863	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		654,737	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		36,000,000	0	0	0
25	OTHER USES OF FUNDS (8000)		41,331,700	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(5,331,700)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		52,413,350	52,413,350	52,413,350	52,413,350

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

Arlington Heights School District 25 **05-016-0250-02**

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. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- **Foundation Levels for General State Aid:**

- **Equal Assessed Valuation and Tax Rates:**

- **Employee Salaries and Benefits:**

- **Short and Long Term Borrowing:**

- **Educational Impact:**

- **Other Assumptions:**

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

0

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(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 FY2016 budgeted expenditures over FY2015 actual 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: Arlington Heights School District 25

RCDT Number: 05-016-0250-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	371,780		371,780	380,490		380,490
2. Special Area Administration Services	2330	501,762		501,762	595,190		595,190
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510	301,962		301,962	307,570	0	307,570
5. Internal Services	2570	158,200		158,200	112,240		112,240
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		1,333,704	0	1,333,704	1,395,490	0	1,395,490
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							5%

REPORTING OF PUBLIC VENDOR CONTRACTS OF \$1,000 OR MORE

Arlington Heights School District 25 05-016-0250-02

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

(Sheet is unprotected and can be re-formatted as needed, but must be used for submission)

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

Reference Description

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

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Congratulations! You have a balanced budget.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	(Page
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing