

District Type:

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

Accounting Basis:

☒ Cash
☐ Accrual

Is this an amended budget?

No

Date of Amended Budget:

(MM/DD/YY)

District Name:

Nippersink SD 2

District RCDT No:

44063002003

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

Budget of Nippersink SD 2, County of McHenry,
State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

WHEREAS the Board of Education of Nippersink SD 2,
County of McHenry, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the _____ day of _____, 20____,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2026 and ending June 30, 2027.

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 23 day of September, 2026
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.

<i>Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)
Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects
ESTIMATED BEGINNING FUND BALANCE (without Student Activity)		8,676,135	5,043,881	0	2,239,754	264,459	2,114,311
RECEIPTS/REVENUES (without Student Activity Funds)							
LOCAL SOURCES	1000	14,233,500	1,967,500	0	310,000	310,500	65,000
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000	0	0		0	0	
STATE SOURCES	3000	1,301,250	0	0	200,000	0	0
FEDERAL SOURCES	4000	634,001	0	0	0	0	0
Total Direct Receipts/Revenues ⁸		16,168,751	1,967,500	0	510,000	310,500	65,000
Receipts/Revenues for "On Behalf" Payments ⁴	3998						
Total Receipts/Revenues		16,168,751	1,967,500	0	510,000	310,500	65,000
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)							
INSTRUCTION	1000	10,498,215				231,600	
SUPPORT SERVICES	2000	5,139,650	1,812,000		696,000	278,775	0
COMMUNITY SERVICES	3000	0	0		0	0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	646,000	0	0	0	0	0
DEBT SERVICES	5000	0	0	87,500	0	0	
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0
Total Direct Disbursements/Expenditures ⁹		16,283,865	1,812,000	87,500	696,000	510,375	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0
Total Disbursements/Expenditures		16,283,865	1,812,000	87,500	696,000	510,375	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(115,114)	155,500	(87,500)	(186,000)	(199,875)	65,000
OTHER SOURCES/USES OF FUNDS							
OTHER SOURCES OF FUNDS (7000)							
PERMANENT TRANSFER FROM VARIOUS FUNDS							
Abolishment the Working Cash Fund ^{1b}	7110						
Abatement of the Working Cash Fund ^{1b}	7110						
Transfer of Working Cash Fund Interest	7120						
Transfer Among Funds	7130						
Transfer of Interest	7140						
Transfer from Capital Projects Fund to O&M Fund	7150		0				
Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0				
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to	7170			0			
SALE OF BONDS (7200)							
Principal on Bonds Sold ⁴	7210						
Premium on Bonds Sold	7220						
Accrued Interest on Bonds Sold	7230						
Sale or Compensation for Fixed Assets ⁵	7300						
Transfer to Debt Service to Pay Principal on Leases	7400			0			
Transfer to Debt Service to Pay Interest on Leases	7500			0			
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0			
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0			
Transfer to Capital Projects Fund	7800						0
ISBE Loan Proceeds	7900						

Other Sources Not Classified Elsewhere	7990			87,500			
Total Other Sources of Funds ⁸		0	0	87,500	0	0	0
OTHER USES OF FUNDS (8000)							
TRANSFER TO VARIOUS OTHER FUNDS (8100)							
Abolishment or Abatement of the Working Cash Fund ^{1b}	8110						
Transfer of Working Cash Fund Interest	8120						
Transfer Among Funds	8130						
Transfer of Interest ^b	8140						
Transfer from Capital Projects Fund to O&M Fund	8150						
Transfer of Excess Fire Prev & Safety Tax & Interest ⁵ Proceeds to O&M Fund	8160						
Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170						
Taxes Pledged to Pay Principal on Leases	8410						
Grants/Reimbursements Pledged to Pay Principal on Leases	8420						
Other Revenues Pledged to Pay Principal on Leases	8430						
Fund Balance Transfers Pledged to Pay Principal on Leases	8440						
Taxes Pledged to Pay Interest on Leases	8510						
Grants/Reimbursements Pledged to Pay Interest on Leases	8520						
Other Revenues Pledged to Pay Interest on Leases	8530						
Fund Balance Transfers Pledged to Pay Interest on 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	87,500					
Total Other Uses of Funds ⁹		87,500	0	0	0	0	0
Total Other Sources/Uses of Fund		(87,500)	0	87,500	0	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June		8,413,521	5,199,381	0	2,053,154	64,584	2,119,311
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of		125,000					
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, 2027		125,000					

Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026		8,801,135	5,043,881	0	2,239,754	264,459	2,114,311
RECEIPTS/REVENUES (All Sources with Student Activity Funds)							
LOCAL SOURCES	1000	14,233,500	1,967,500	0	310,000	310,500	65,000
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO STATE SOURCES	2000	0	0		0	0	
FEDERAL SOURCES	3000	1,301,250	0	0	200,000	0	0
FEDERAL SOURCES	4000	634,001	0	0	0	0	0
Total Direct Receipts/Revenues⁸		16,168,751	1,967,500	0	510,000	310,500	65,000
Receipts/Revenues for "On Behalf" Payments ⁴	3998	0	0	0	0	0	0
Total Receipts/Revenues		16,168,751	1,967,500	0	510,000	310,500	65,000
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)							
INSTRUCTION	1000	10,498,215				231,600	
SUPPORT SERVICES	2000	5,139,650	1,812,000		696,000	278,775	0
COMMUNITY SERVICES	3000	0	0		0	0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	646,000	0	0	0	0	0
DEBT SERVICES	5000	0	0	87,500	0	0	
PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0
Total Direct Disbursements/Expenditures⁹		16,283,865	1,812,000	87,500	696,000	510,375	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0
Total Disbursements/Expenditures		16,283,865	1,812,000	87,500	696,000	510,375	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(115,114)	155,500	(87,500)	(186,000)	(199,875)	65,000
OTHER SOURCES/USES OF FUNDS							
OTHER SOURCES OF FUNDS (7000)							
Total Other Sources of Funds⁸		0	0	87,500	0	0	0
OTHER USES OF FUNDS (8000)							
Total Other Uses of Funds⁹		87,500	0	0	0	0	0
Total Other Sources/Uses of Fund		(87,500)	0	87,500	0	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as		8,598,521	5,199,381	0	2,053,754	64,584	2,179,311

SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)

Description	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal	(60) Capital Projects
Object Name							
Salaries	100	11,947,250	325,000		0		0
Employee Benefits	200	1,979,065	62,000		0	510,375	0
Purchased Services	300	953,750	200,000	0	696,000		0
Supplies & Materials	400	644,100	725,000		0		0
Capital Outlay	500	124,500	500,000		0		0
Other Objects	600	635,200	0	87,500	0	0	0
Non-Capitalized Equipment	700	0	0		0		0
Termination Benefits	800	0	0		0		
Total Expenditures		16,283,865	1,812,000	87,500	696,000	510,375	0

(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1,680,025	736,001	44,005
94,500	122,750	3,025
0	0	0
0	0	0
94,500	122,750	3,025
94,500	122,750	3,025
	0	
	215,000	0
	0	
	0	0
	0	0
	0	0
	215,000	0
	0	0
	215,000	0
94,500	(92,250)	3,025

[illegible]

1,680,025	736,001	44,005
94,500	122,750	3,025
0	0	0
0	0	0
94,500	122,750	3,025
	0	0
94,500	122,750	3,025
	0	
	215,000	0
	0	
	0	0
	0	0
	0	0
	215,000	0
	0	0
	215,000	0
94,500	(92,250)	3,025
0	0	0
0	0	0
0	0	0
1,774,525	643,751	47,030

(70) Working Cash	(80) Tort	(90) Fire Prevention &	Total Bv Object
	0	0	12,272,250
	0	0	2,551,440
	215,000	0	2,064,750
	0	0	1,369,100
	0	0	624,500
	0	0	722,700
	0	0	0
	0		0
	215,000	0	19,604,740

Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social	(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, 2026		8,676,135	5,043,881	0	2,239,754	264,459	2,114,311	1,680,025	736,001	44,005
Total Direct Receipts & Other Sources ⁸		16,168,751	1,967,500	87,500	510,000	310,500	65,000	94,500	122,750	3,025
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		16,168,751	1,967,500	87,500	510,000	310,500	65,000	94,500	122,750	3,025
Total Amount Available		24,844,886	7,011,381	87,500	2,749,754	574,959	2,179,311	1,774,525	858,751	47,030
Total Direct Disbursements & Other Uses ⁹		16,371,365	1,812,000	87,500	696,000	510,375	0	0	215,000	0
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		16,371,365	1,812,000	87,500	696,000	510,375	0	0	215,000	0
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		8,473,521	5,199,381	0	2,053,754	64,584	2,179,311	1,774,525	643,751	47,030
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		125,000								
Total Direct Receipts & Other Sources ⁸		0								
Total Amount Available		125,000								
Total Direct Disbursements & Other Uses ⁹		0								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		125,000								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		8,801,135	5,043,881	0	2,239,754	264,459	2,114,311	1,680,025	736,001	44,005
Total Direct Receipts & Other Sources ⁸		16,168,751	1,967,500	87,500	510,000	310,500	65,000	94,500	122,750	3,025
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		16,168,751	1,967,500	87,500	510,000	310,500	65,000	94,500	122,750	3,025
Total Amount Available		24,969,886	7,011,381	87,500	2,749,754	574,959	2,179,311	1,774,525	858,751	47,030
Total Direct Disbursements & Other Uses ⁹		16,371,365	1,812,000	87,500	696,000	510,375	0	0	215,000	0
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		16,371,365	1,812,000	87,500	696,000	510,375	0	0	215,000	0
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		8,598,521	5,199,381	0	2,053,754	64,584	2,179,311	1,774,525	643,751	47,030

Description: Enter Whole Numbers Only	Acct	(10) Educational	(20) Operations &	(30) Debt Service	(40) Transportation	(50) Municipal
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					
Designated Purposes Levies ¹¹ (1110-1120)	-	13,520,000	1,892,000		255,000	150,000
Leasing Purposes Levy ¹²	1130					
Special Education Purposes Levy	1140	160,000				
FICA and Medicare Only Levies	1150					150,000
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		13,680,000	1,892,000	0	255,000	300,000
PAYMENTS IN LIEU OF TAXES	1200					
Mobile Home Privilege Tax	1210					
Payments from Local Housing Authority	1220					
Corporate Personal Property Replacement Taxes ¹³	1230	112,500				8,000
Other Payments in Lieu of Taxes (<i>Describe & Itemize</i>)	1290					
Total Payments in Lieu of Taxes		112,500	0	0	0	8,000
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					
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		0				
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					
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	175,000	75,000		55,000	2,500
Gain or Loss on Sale of Investments	1520					
Unrealized Gain or Loss on Investments	1530					
Total Earnings on Investments		175,000	75,000	0	55,000	2,500
FOOD SERVICE	1600					
Sales to Pupils - Lunch	1611	150,000				
Sales to Pupils - Breakfast	1612					
Sales to Pupils - A la Carte	1613					
Sales to Pupils - Other <i>(Describe & Itemize)</i>	1614					
Sales to Adults	1620					
Other Food Service <i>(Describe & Itemize)</i>	1690					
Total Food Service		150,000				
DISTRICT/SCHOOL ACTIVITY INCOME	1700					
Admissions - Athletic	1711					
Admissions - Other	1719					
Fees	1720	44,500				
Book Store Sales	1730					
Other District/School Activity Revenue <i>(Describe & Itemize)</i>	1790					
Student Activity Fund Revenues	1799					

Total District/School Activity Income (without Student Activity Funds 1799)		44,500	0			
Total District/School Activity Income (with Student Activity Funds 1799)		44,500				
TEXTBOOK INCOME 1800						
Textbook Rentals - Regular Textbooks	1811	69,000				
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		69,000				
OTHER REVENUE FROM LOCAL SOURCES 1900						
Rentals	1910					
Contributions and Donations from Private Sources	1920					
Impact Fees from Municipal or County Governments	1930					
Services Provided Other Districts	1940					
Refund of Prior Years' Expenditures	1950					
Payments of Surplus Moneys from TIF Districts	1960					
Drivers' Education Fees	1970					
Proceeds from Vendors' Contracts	1980					
School Facility Occupation Tax Proceeds	1983					
Payment from Other Districts	1991					
Sale of Vocational Projects	1992					
Other Local Fees (Describe & Itemize)	1993					
Other Local Revenues (Describe & Itemize)	1999	2,500	500			
Total Other Revenue from Local Sources		2,500	500	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	14,233,500	1,967,500	0	310,000	310,500
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		14,233,500				
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (3000)						
Flow-Through Revenue from State Sources	2100					
Flow-Through Revenue from Federal Sources	2200					
Other Flow-Through Revenue (Describe & Itemize)	2300					
Total Flow-Through Receipts/Revenues From One District to Another District		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	1,250,000				
Reorganization Incentives (Accounts 3005-3021)	3005					
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099					

Total Unrestricted Grants-In-Aid		1,250,000	0	0	0	0
RESTRICTED GRANTS-IN-AID (3100-3900)						
SPECIAL EDUCATION						
Special Education - Private/Public Facility Tuition	3100	50,000				
Special Education - Orphanage - Individual	3120					
Special Education - Orphanage - Summer Individual	3130					
Special Education - Other (Describe & Itemize)	3199					
Total Special Education		50,000	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					
CTE - Instructor Practicum	3240					
CTE - Student Organizations	3270					
CTE - Other (Describe & Itemize)	3299					
Total Career and Technical Education		0	0			0
State Free Lunch & Breakfast	3360	500				
School Breakfast Initiative	3365					
Driver Education	3370					
Adult Education (from ICCB)	3410					
Adult Education - Other (Describe & Itemize)	3499					
TRANSPORTATION						
Transportation - Regular and Vocational	3500				75,000	
Transportation - Special Education	3510				125,000	
Transportation - Other (Describe & Itemize)	3599					
Total Transportation		0	0		200,000	0
Learning Improvement - Change Grants	3610					
Scientific Literacy	3660					
Truant Alternative/Optional Education	3695					
Early Childhood - Block Grant	3705					
Chicago General Education Block Grant	3766					
Chicago Educational Services Block Grant	3767					
School Safety & Educational Improvement Block Grant	3775					
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					
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750				
Total Restricted Grants-In-Aid		51,250	0	0	200,000	0
Total Receipts/Revenues from State Sources		3000	1,301,250	0	200,000	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. (Describe & Itemize)	4009					
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		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. (Describe & Itemize)	4090					
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		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 (Describe & Itemize)	4199					
Total Title V		0	0		0	0
FOOD SERVICE						
Breakfast Start-Up Expansion	4200					
National School Lunch Program	4210	110,000				
Special Milk Program	4215					
School Breakfast Program	4220					
Summer Food Service Admin/Program	4225					
Child and Adult Care Food Program	4226					
Fresh Fruit and Vegetables	4240					
Food Service - Other (Describe & Itemize)	4299					
Total Food Service		110,000				0
TITLE I						
Title I - Low Income	4300	49,585				
Title I - Low Income - Neglected, Private	4305					
Title I - Migrant Education	4340					
Title I - Other (Describe & Itemize)	4399	15,000				
Total Title I		64,585	0		0	0
TITLE IV						
Title IV - Student Support & Academic Enrichment Grant	4400	10,000				
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415					
Title IV - 21st Century	4421					
Title IV - Other (Describe & Itemize)	4499					

Total Title IV		10,000	0		0	0
FEDERAL - SPECIAL EDUCATION						
Federal Special Education - Preschool Flow-Through	4600	9,925				
Federal Special Education - Preschool Discretionary	4605					
Federal Special Education - IDEA Flow Through	4620	246,253				
Federal Special Education - IDEA Room & Board	4625					
Federal Special Education - IDEA Discretionary	4630					
Federal Special Education - IDEA - Other <i>(Describe & Itemize)</i>	4699					
Total Federal Special Education		256,178	0		0	0
CTE - PERKINS						
CTE - Perkins-Title III E Tech Prep	4770					
CTE - Other <i>(Describe & Itemize)</i>	4799					
Total CTE - Perkins		0	0			0
Federal - Adult Education	4810					
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					
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					
Title III - English Language Acquisition	4909					
McKinney Education for Homeless Children	4920					
Title II - Eisenhower - Professional Development Formula	4930					
Title II - Teacher Quality	4932	18,238				
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	175,000				
Medicaid Matching Funds - Fee-For-Service Program	4992					
Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998					
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		634,001	0	0	0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	634,001	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		16,168,751	1,967,500	0	510,000	310,500
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		16,168,751				

(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
	82,000	112,750	1,775
0	82,000	112,750	1,775
0	0	0	0

50,000	12,500	10,000	1,250
50,000	12,500	10,000	1,250

[illegible]

[illegible]

0	0	0	0
0			0

0		0	0
0		0	0
0	0	0	0
65,000	94,500	122,750	3,025

Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased	(400) Supplies &	(500) Capital Outlay
10 - EDUCATIONAL FUND (ED)						
INSTRUCTION (ED)	1000					
Regular Programs	1100	6,445,000	1,640,000	31,500	100,500	9,050
Tuition Payment to Charter Schools	1115					
Pre-K Programs	1125					
Special Education Programs (Functions 1200 - 1220)	1200	1,940,000	66,900	82,500	4,000	15,000
Special Education Programs Pre-K	1225					
Remedial and Supplemental Programs K-12	1250					
Remedial and Supplemental Programs Pre-K	1275					
Adult/Continuing Education Programs	1300					
CTE Programs	1400					
Interscholastic Programs	1500	61,000	750	10,500	4,000	10,000
Summer School Programs	1600	18,250	215			
Gifted Programs	1650	55,000	700		1,350	
Driver's Education Programs	1700					
Bilingual Programs	1800					
Truant Alternative & Optional Programs	1900					
Pre-K Programs - Private Tuition	1910					
Regular K-12 Programs Private Tuition	1911					
Special Education Programs K-12 Private Tuition	1912					
Special Education Programs Pre-K Tuition	1913					
Remedial/Supplemental Programs K-12 Private Tuition	1914					
Remedial/Supplemental Programs Pre-K Private Tuition	1915					
Adult/Continuing Education Programs Private Tuition	1916					
CTE Programs Private Tuition	1917					
Interscholastic Programs Private Tuition	1918					
Summer School Programs Private Tuition	1919					
Gifted Programs Private Tuition	1920					
Bilingual Programs Private Tuition	1921					
Truants Alternative/Opt Ed Programs Private Tuition	1922					
Student Activity Fund Expenditures	1999					
Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	8,519,250	1,708,565	124,500	109,850	34,050
Total Instruction (With Student Activity Funds 1999)	1000	8,519,250	1,708,565	124,500	109,850	34,050
SUPPORT SERVICES (ED)	2000					
Support Services - Pupil	2100					
Attendance & Social Work Services	2110	265,000	3,300			
Guidance Services	2120	73,500	900		2,000	
Health Services	2130	187,500	2,300		9,150	
Psychological Services	2140	170,000	2,100			
Speech Pathology & Audiology Services	2150					
Other Support Services - Pupils (Describe & Itemize)	2190	317,500	15,300			
Total Support Services - Pupil	2100	1,013,500	23,900	0	11,150	0
Support Services - Instructional Staff	2200					
Improvement of Instruction Services	2210	85,000	3,000	275,000	60,000	
Educational Media Services	2220	172,500	4,400		11,850	
Assessment & Testing	2230					
Total Support Services - Instructional Staff	2200	257,500	7,400	275,000	71,850	0
Support Services - General Administration	2300					
Board of Education Services	2310		135,000	500	25,000	
Executive Administration Services	2320	400,000	9,800	250,000	5,000	
Special Area Administration Services	2330					
Tort Immunity Services	2361					
Total Support Services - General Administration	2300	400,000	144,800	250,500	30,000	0
Support Services - School Administration	2400					
Office of the Principal Services	2410	865,000	13,800	400	79,500	29,450
Other Support Services - School Administration (Describe & Itemize)	2490	93,000	3,300	100,000	250	
Total Support Services - School Administration	2400	958,000	17,100	100,400	79,750	29,450
Support Services - Business	2500					
Direction of Business Support Services	2510	113,000	2,000			
Fiscal Services	2520	201,000	12,500	5,000	5,000	

Operation & Maintenance of Plant Services	2540					
Pupil Transportation Services	2550					
Food Services	2560	220,000	48,000	1,000	192,500	3,000
Internal Services	2570					
Total Support Services - Business	2500	534,000	62,500	6,000	197,500	3,000
Support Services - Central	2600					
Direction of Central Support Services	2610					
Planning, Research, Development & Evaluation Services	2620					
Information Services	2630					
Staff Services	2640					
Data Processing Services	2660	265,000	14,800	176,350	144,000	58,000
Total Support Services - Central	2600	265,000	14,800	176,350	144,000	58,000
Other Support Services - Misc. (Describe & Itemize)	2900					
Total Support Services	2000	3,428,000	270,500	808,250	534,250	90,450
COMMUNITY SERVICES (ED)	3000					
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000					
Payments to Other Dist & Govt Units (In-State)	4100					
Payments for Regular Programs	4110			21,000		
Payments for Special Education Programs	4120					
Payments for Adult/Continuing Education Programs	4130					
Payments for CTE Programs	4140					
Payments for Community College Programs	4170					
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					
Total Payments to Other Dist & Govt Units (In-State)	4100			21,000		
Payments for Regular Programs - Tuition	4210					
Payments for Special Education Programs - Tuition	4220					
Payments for Adult/Continuing Education Programs - Tuition	4230					
Payments for CTE Programs - Tuition	4240					
Payments for Community College Programs - Tuition	4270					
Payments for Other Programs - Tuition	4280					
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290					
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200					
Payments for Regular Programs - Transfers	4310					
Payments for Special Education Programs - Transfers	4320					
Payments for Adult/Continuing Ed Programs - Transfers	4330					
Payments for CTE Programs - Transfers	4340					
Payments for Community College Program - Transfers	4370					
Payments for Other Programs - Transfers	4380					
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390					
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0		
Payments to Other Dist & Govt Units (Out of State)	4400					
Total Payments to Other Dist & Govt Units	4000			21,000		
DEBT SERVICE (ED)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Property Repl Tax Anticipated Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest on Short-Term Debt (Describe & Itemize)	5150					
Total Debt Service - Interest on Short-Term Debt	5100					
Debt Service - Interest on Long-Term Debt	5200					
Total Debt Service	5000					
PROVISION FOR CONTINGENCIES (ED)	6000					
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		11,947,250	1,979,065	953,750	644,100	124,500
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		11,947,250	1,979,065	953,750	644,100	124,500
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without						
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student						
20 - OPERATIONS AND MAINTENANCE FUND (O&M)						
SUPPORT SERVICES (O&M)	2000					
Support Services - Pupil	2100					
Other Support Services - Pupils (Describe & Itemize)	2190					

Support Services - Business	2500					
Direction of Business Support Services	2510					
Facilities Acquisition & Construction Services	2530					
Operation & Maintenance of Plant Services	2540	325,000	62,000	200,000	725,000	500,000
Pupil Transportation Services	2550					
Food Services	2560					
Total Support Services - Business	2500	325,000	62,000	200,000	725,000	500,000
Other Support Services - Misc. (Describe & Itemize)	2900					
Total Support Services	2000	325,000	62,000	200,000	725,000	500,000
COMMUNITY SERVICES (O&M)	3000					
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000					
Payments to Other Dist & Govt Units (In-State)	4100					
Payments for Regular Programs	4110					
Payments for Special Education Programs	4120					
Payments for CTE Program	4140					
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					
Total Payments to Other Dist & Govt Units (In-State)	4100			0		
Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400					
Total Payments to Other Dist & Govt Unit	4000			0		
DEBT SERVICE (O&M)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Prop Repl Tax Anticipated Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest on Short-Term Debt (Describe & Itemize)	5150					
Total Debt Service - Interest on Short-Term Debt	5100					
Debt Service - Interest on Long-Term Debt	5200					
Total Debt Service	5000					
PROVISION FOR CONTINGENCIES (O&M)	6000					
Total Direct Disbursements/Expenditures		325,000	62,000	200,000	725,000	500,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

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					
Payments for Special Education Programs	4120					
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					
Total Payments to Other Dist & Govt Units (In-State)	4000					
DEBT SERVICE (DS)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Prop Repl Tax Anticipation Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest on Short-Term Debt (Describe & Itemize)	5150					
Total Debt Service - Interest On Short-Term Debt	5100					
Debt Service - Interest on Long-Term Debt	5200					
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300					
Debt Service - Other (Describe & Itemize)	5400					
Total Debt Service	5000			0		
PROVISION FOR CONTINGENCIES (DS)	6000					
Total Direct Disbursements/Expenditures				0		
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

40 - TRANSPORTATION FUND (TR)						
SUPPORT SERVICES (TR)	2000					
Support Services - Pupils	2100					
Other Support Services - Pupils (Describe & Itemize)	2190					
Support Services - Business						
Pupil Transportation Services	2550			696,000		

Other Support Services - Business <i>(Describe & Itemize)</i>	2900					
Total Support Services	2000	0	0	696,000	0	0
COMMUNITY SERVICES (TR)	3000					
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000					
Payments to Other Dist & Govt Units (In-State)	4100					
Payments for Regular Program	4110					
Payments for Special Education Programs	4120					
Payments for Adult/Continuing Education Programs	4130					
Payments for CTE Programs	4140					
Payments for Community College Programs	4170					
Other Payments to In-State Govt Units - <i>Programs (Describe & Itemize)</i>	4190					
Total Payments to Other Dist & Govt Units (In-State)	4100			0		
Payments to Other Dist & Govt Units (Out-of-State) <i>(Describe & Itemize)</i>	4400					
Total Payments to Other Dist & Govt Units	4000			0		
DEBT SERVICE (TR)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Prop Repl Tax Anticipation Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
Total Debt Service - Interest On Short-Term Debt	5100					
Debt Service - Interest on Long-Term Debt	5200					
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300					
Debt Service - Other <i>(Describe & Itemize)</i>	5400					
Total Debt Service	5000					
PROVISION FOR CONTINGENCIES (TR)	6000					
Total Direct Disbursements/Expenditures		0	0	696,000	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)

INSTRUCTION (MR/SS)	1000					
Regular Program	1100		119,750			
Pre-K Programs	1125					
Special Education Programs (Functions 1200-1220)	1200		109,100			
Special Education Programs Pre-K	1225					
Remedial and Supplemental Programs K-12	1250					
Remedial and Supplemental Programs Pre-K	1275					
Adult/Continuing Education Programs	1300					
CTE Programs	1400					
Interscholastic Programs	1500		1,250			
Summer School Programs	1600		500			
Gifted Programs	1650		1,000			
Driver's Education Programs	1700					
Bilingual Programs	1800					
Truant Alternative & Optional Programs	1900					
Total Instruction	1000		231,600			
SUPPORT SERVICES (MR/SS)	2000					
Support Services - Pupil	2100					
Attendance & Social Work Services	2110		3,850			
Guidance Services	2120		1,125			
Health Services	2130		2,950			
Psychological Services	2140		2,550			
Speech Pathology & Audiology Services	2150					
Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190		43,000			
Total Support Services - Pupil	2100		53,475			
Support Services - Instructional Staff	2200					
Improvement of Instruction Services	2210		7,325			
Educational Media Services	2220		10,250			
Assessment & Testing	2230					
Total Support Services - Instructional Staff	2200		17,575			

Support Services - General Administration	2300					
Board of Education Services	2310					
Executive Administration Services	2320		17,750			
Special Area Administrative Services	2330					
Claims Paid from Self Insurance Fund	2361					
Risk Management and Claims Services Payments	2365					
Total Support Services - General Administration	2300		17,750			
Support Services - School Administration	2400					
Office of the Principal Services	2410		34,750			
Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490		6,650			
Total Support Services - School Administration	2400		41,400			
Support Services - Business	2500					
Direction of Business Support Services	2510		2,375			
Fiscal Services	2520		33,500			
Facilities Acquisition & Construction Services	2530		5,700			
Operation & Maintenance of Plant Service	2540		39,500			
Pupil Transportation Services	2550					
Food Services	2560		27,500			
Internal Services	2570					
Total Support Services - Business	2500		108,575			
Support Services - Central	2600					
Direction of Central Support Services	2610					
Planning, Research, Development & Evaluation Services	2620					
Information Services	2630					
Staff Services	2640					
Data Processing Services	2660		40,000			
Total Support Services - Central	2600		40,000			
Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900					
Total Support Services	2000		278,775			
COMMUNITY SERVICES (MR/SS)	3000					
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000					
Payments for Regular Programs	4110					
Payments for Special Education Programs	4120					
Payments for CTE Programs	4140					
Total Payments to Other Dist & Govt Units	4000		0			
DEBT SERVICE (MR/SS)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Prop Repl Tax Anticipation Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150					
Total Debt Service	5000					
PROVISION FOR CONTINGENCIES (MR/SS)	6000					
Total Direct Disbursements/Expenditures			510,375			
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

60 - CAPITAL PROJECTS (CP)						
SUPPORT SERVICES (CP)	2000					
Support Services - Business						
Facilities Acquisition & Construction Services	2530					
Other Support Services - Business <i>(Describe & Itemize)</i>	2900					
Total Support Services	2000	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					
Payment for Special Education Programs	4120					
Payment for CTE Programs	4140					
Payments to Other Govt Units - Programs (In-State) <i>(Describe & Itemize)</i>	4190					
Total Payments to Other Districts & Govt Units	4000			0		
PROVISION FOR CONTINGENCIES (CP)	6000					
Total Direct Disbursements/Expenditures		0	0	0	0	0

Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
70 WORKING CASH FUND (WC)						
80 - TORT FUND (TF)						
INSTRUCTION (TF)	1000					
Regular Programs	1100					
Tuition Payment to Charter Schools	1115					
Pre-K Programs	1125					
Special Education Programs (Functions 1200 - 1220)	1200					
Special Education Programs Pre-K	1225					
Remedial and Supplemental Programs K-12	1250					
Remedial and Supplemental Programs Pre-K	1275					
Adult/Continuing Education Programs	1300					
CTE Programs	1400					
Interscholastic Programs	1500					
Summer School Programs	1600					
Gifted Programs	1650					
Driver's Education Programs	1700					
Bilingual Programs	1800					
Truant Alternative & Optional Programs	1900					
Pre-K Programs - Private Tuition	1910					
Regular K-12 Programs Private Tuition	1911					
Special Education Programs K-12 Private Tuition	1912					
Special Education Programs Pre-K Tuition	1913					
Remedial/Supplemental Programs K-12 Private Tuition	1914					
Remedial/Supplemental Programs Pre-K Private Tuition	1915					
Adult/Continuing Education Programs Private Tuition	1916					
CTE Programs Private Tuition	1917					
Interscholastic Programs Private Tuition	1918					
Summer School Programs Private Tuition	1919					
Gifted Programs Private Tuition	1920					
Bilingual Programs Private Tuition	1921					
Truants Alternative/Opt Ed Programs Private Tuition	1922					
Total Instruction¹⁴	1000	0	0	0	0	0
SUPPORT SERVICES (TF)	2000					
Support Services - Pupil	2100					
Attendance & Social Work Services	2110					
Guidance Services	2120					
Health Services	2130					
Psychological Services	2140					
Speech Pathology & Audiology Services	2150					
Other Support Services - Pupils (Describe & Itemize)	2190					
Total Support Services - Pupil	2100	0	0	0	0	0
Support Services - Instructional Staff	2200					
Improvement of Instruction Services	2210					
Educational Media Services	2220					
Assessment & Testing	2230					
Total Support Services - Instructional Staff	2200	0	0	0	0	0
Support Services - General Administration	2300					
Board of Education Services	2310					
Executive Administration Services	2320					
Special Area Administration Services	2330					
Claims Paid from Self Insurance Fund	2361					
Risk Management and Claims Services Payments	2365			215,000		
Total Support Services - General Administration	2300	0	0	215,000	0	0
Support Services - School Administration	2400					
Office of the Principal Services	2410					
Other Support Services - School Administration (Describe & Itemize)	2490					
Total Support Services - School Administration	2400	0	0	0	0	0
Support Services - Business	2500					
Direction of Business Support Services	2510					

Fiscal Services	2520					
Facilities Acquisition & Construction Services	2530					
Operation & Maintenance of Plant Services	2540					
Pupil Transportation Services	2550					
Food Services	2560					
Internal Services	2570					
Total Support Services - Business	2500	0	0	0	0	0
Support Services - Central	2600					
Direction of Central Support Services	2610					
Planning, Research, Development & Evaluation Services	2620					
Information Services	2630					
Staff Services	2640					
Data Processing Services	2660					
Total Support Services - Central	2600	0	0	0	0	0
Other Support Services - Misc. (Describe & Itemize)	2900					
Total Support Services	2000	0	0	215,000	0	0
COMMUNITY SERVICES (TF)	3000					
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000					
Payments to Other Dist & Govt Units (In-State)	4100					
Payments for Regular Programs	4110					
Payments for Special Education Programs	4120					
Payments for Adult/Continuing Education Programs	4130					
Payments for CTE Programs	4140					
Payments for Community College Programs	4170					
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					
Total Payments to Other Dist & Govt Units (In-State)	4100			0		
Payments for Regular Programs - Tuition	4210					
Payments for Special Education Programs - Tuition	4220					
Payments for Adult/Continuing Education Programs - Tuition	4230					
Payments for CTE Programs - Tuition	4240					
Payments for Community College Programs - Tuition	4270					
Payments for Other Programs - Tuition	4280					
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290					
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200					
Payments for Regular Programs - Transfers	4310					
Payments for Special Education Programs - Transfers	4320					
Payments for Adult/Continuing Ed Programs - Transfers	4330					
Payments for CTE Programs - Transfers	4340					
Payments for Community College Program - Transfers	4370					
Payments for Other Programs - Transfers	4380					
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390					
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0		
Payments to Other Dist & Govt Units (Out of State)	4400					
Total Payments to Other Dist & Govt Units	4000			0		
DEBT SERVICE (TF)	5000					
Debt Service - Interest on Short-Term Debt						
Tax Anticipation Warrants	5110					
Tax Anticipation Notes	5120					
Corporate Personal Property Replacement Tax Anticipation Notes	5130					
State Aid Anticipation Certificates	5140					
Other Interest or Short-Term Debt (Describe & Itemize)	5150					
Debt Service - Interest on Long-Term Debt	5200					
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase)	5300					
Debt Service - Other (Describe & Itemize)	5400					
Total Debt Service	5000			0		
PROVISION FOR CONTINGENCIES (TF)	6000					
Total Direct Disbursements/Expenditures		0	0	215,000	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
90 - FIRE PREVENTION & SAFETY FUND (FP&S)						
SUPPORT SERVICES (FP&S)	2000					
Support Services - Business	2500					

Facilities Acquisition & Construction Services	2530					
Operation & Maintenance of Plant Service	2540					
Total Support Services - Business	2500	0	0	0	0	0
Other Support Services - Misc. (Describe & Itemize)	2900					
Total Support Services	2000	0	0	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000					
Payments to Regular Programs	4110					
Payments to Special Education Programs	4120					
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190					
Total Pavments to Other Districts & Govt Units (FPS)	4000					
DEBT SERVICE (FP&S)	5000					
Debt Service - Interest on Short-Term Debt	5100					
Tax Anticipation Warrants	5110					
Other Interest on Short-Term Debt (Describe & Itemize)	5150					
Total Debt Service - Interest on Short-Term Debt	5100					
Debt Service - Interest on Long-Term Debt	5200					
Debt Service - Pavments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300					
Total Debt Service	5000					
PROVISIONS FOR CONTINGENCIES (FP&S)	6000					
Total Direct Disbursements/Expenditures		0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

9/16/2026

			0
			0
1,500			466,000
			0
3,000	0	0	806,000
			0
			0
			0
			0
			658,150
0	0	0	658,150
			0
8,200	0	0	5,139,650
			0
			0
125,000			146,000
			0
			0
			0
			0
125,000			146,000
			0
500,000			500,000
			0
			0
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500,000			500,000
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			0
625,000			646,000
			0
			0
			0
			0
			0
0			0
			0
0			0
			0
635,200	0	0	16,283,865
635,200	0	0	16,283,865
			(115,114)
			(115,114)
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			1,812,000
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0	0	0	1,812,000
			155,500
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87,500			87,500
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87,500			87,500
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87,500			87,500
			(87,500)
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			696,000

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0	0	0	696,000
			(186,000)

			119,750
			0
			109,100
			0
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			0
			0
			1,250
			500
			1,000
			0
			0
			0
			231,600
			3,850
			1,125
			2,950
			2,550
			0
			43,000
			53,475
			7,325
			10,250
			0
			17,575

9/16/2026

9/16/2026

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			(92,250)

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			3,025

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		
Error Message	Revenues Acct. (EstRev	Amount	Describe Revenue
OK	1190		
OK	1290		
OK	1614		
OK	1690		
OK	1790		
OK	1819		
OK	1829		
OK	1890		
OK	1993		
OK	1999	\$ 3,000	Misc Expected Income
OK	2300		
OK	3099		
OK	3199		
OK	3299		
OK	3499		
OK	3599		
OK	3999	\$ 750	State Library Grant
OK	4009		
OK	4090		
OK	4199		
OK	4299		
OK	4399	\$ 15,000	Title Once School Improvement
OK	4499		
OK	4699		
OK	4799		
OK	4998		

Expenditures Fund-	Amount	Describe Expenditures	Error Message
10-2190	\$ 332,800	Professional Development	OK
10-2490	\$ 196,550	Professional Development	OK
10-2900			OK
10-4190			OK
10-4290			OK
10-4390			OK
10-4400			OK
10-5150			OK
20-2190			OK
20-2900			OK
20-4190			OK
20-4400			OK
20-5150			OK
30-4190			OK
30-5150			OK
30-5300	\$ 87,500	Copier Lease Payments	OK
30-5400			OK
40-2190			OK
40-2900			OK
40-4190			OK
40-4400			OK
40-5150			OK
40-5300			OK
40-5400			OK
50-2190	\$ 43,000	Professional Development	OK
50-2490	\$ 6,650	Professional Development	OK
50-2900			OK
50-5150			OK
60-2900			OK
60-4190			OK
80-2190			OK
80-2490			OK
80-2900			OK
80-4190			OK
80-4290			OK
80-4390			OK
80-4400			OK
80-5150			OK
80-5300			OK
80-5400			OK
90-2900			OK
90-4190			OK
90-5150			OK
90-5300			OK

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	16,168,751	1,967,500	510,000	94,500	18,740,751
Direct Expenditures	16,283,865	1,812,000	696,000		18,791,865
Difference	(115,114)	155,500	(186,000)	94,500	(51,114)
Estimated Fund Balance - June 30, 2027	8,473,521	5,199,381	2,053,754	1,774,525	17,501,181

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 2026-2027 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 2025-2026 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 22-26) 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		DEFICIT REDUCTION PLAN		
44063002003		ESTIMATED BUDGET		
District Number		FY2026-2027		
Nippersink SD 2				
District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,676,135	5,043,881	2,239,754
RECEIPTS/REVENUES	Acct #			
LOCAL SOURCES	1000	14,233,500	1,967,500	310,000
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0
STATE SOURCES	3000	1,301,250	0	200,000
FEDERAL SOURCES	4000	634,001	0	0
Total Receipts/Revenues		16,168,751	1,967,500	510,000
DISBURSEMENTS/EXPENDITURES	Funct #			
INSTRUCTION	1000	10,498,215		
SUPPORT SERVICES	2000	5,139,650	1,812,000	696,000
COMMUNITY SERVICES	3000	0	0	0
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	646,000	0	0
DEBT SERVICES	5000	0	0	0
PROVISION FOR CONTINGENCIES	6000	0	0	0
Total Disbursements/Expenditures		16,283,865	1,812,000	696,000
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(115,114)	155,500	(186,000)
OTHER SOURCES/USES OF FUNDS				
OTHER SOURCES OF FUNDS (7000)		0	0	0
OTHER USES OF FUNDS (8000)		87,500	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		(87,500)	0	0
ESTIMATED ENDING FUND BALANCE		8,473,521	5,199,381	2,053,754

Plan is incomplete.

LAN T		ESTIMATED BUDGET FY2027-2028				
Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1,680,025	17,639,795	8,473,521	5,199,381	2,053,754	1,774,525	17,501,181
94,500	16,605,500					0
	0					0
0	1,501,250					0
0	634,001					0
94,500	18,740,751	0	0	0	0	0
	10,498,215					0
	7,647,650					0
	0					0
	646,000					0
	0					0
	0					0
	18,791,865	0	0	0		0
94,500	(51,114)	0	0	0	0	0
0	0					0
0	87,500					0
0	(87,500)	0	0	0	0	0
1,774,525	17,501,181	8,473,521	5,199,381	2,053,754	1,774,525	17,501,181

ESTIMATED BUDGET FY2028-2029					E	
Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund
8,473,521	5,199,381	2,053,754	1,774,525	17,501,181	8,473,521	5,199,381
				0		
				0		
				0		
				0		
0	0	0	0	0	0	0
				0		
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				0		
				0		
				0		
0	0	0		0	0	0
0	0	0	0	0	0	0
				0		
				0		
0	0	0	0	0	0	0
8,473,521	5,199,381	2,053,754	1,774,525	17,501,181	8,473,521	5,199,381

ESTIMATED BUDGET FY2029-2030			SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
Transportation Fund	Working Cash Fund	Total	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
2,053,754	1,774,525	17,501,181	17,639,795	17,501,181	17,501,181	17,501,181
		0	16,605,500	0	0	0
		0	0	0	0	0
		0	1,501,250	0	0	0
		0	634,001	0	0	0
0	0	0	18,740,751	0	0	0
		0	10,498,215	0	0	0
		0	7,647,650	0	0	0
		0	0	0	0	0
		0	646,000	0	0	0
		0	0	0	0	0
		0	0	0	0	0
0		0	18,791,865	0	0	0
0	0	0	(51,114)	0	0	0
		0	0	0	0	0
		0	87,500	0	0	0
0	0	0	(87,500)	0	0	0
2,053,754	1,774,525	17,501,181	17,501,181	17,501,181	17,501,181	17,501,181

Deficit Reduction Plan-Background/Assumptions (School Districts Only)**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

Nippersink SD 2 44063002003

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

1. Background and Narrative of Budget Reductions:**2. Assumptions Used in the Deficit Reduction Plan:**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2027 Spending Plan NIPPERSINK SCHOOL DISTRICT 2							RCDT	44063002003
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. <i>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.</i>							Color Key	Text or dollar figure entered by user.
								Response selected from dropdown list
								Value is provided based on district
1)	What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)							
	1.) Curriculum, Instruction, and Program (CIP) - The Nippersink School District 2 Board of Educationo recongnizes that innovative Curriculum, and Program opportunities for students are intergral to academic and social growth. 2.) Digital Transformation (DT) - The Nippersink School District 2 Board of Education recognizes the successful integration of digital technology as critical to our communication and educational goals. 3.) Building, Grounds and Infrastructure (BGI) - The Nippersink School District 2 Board of Education believes that a healthy, safe, and secure school enviroment provides the best oppourtunity for learning. 4.) The Nippersink School District 2 Board of Education believes that fiscal responsibility results from ongoing financial review, transparency, and financial stability often dependent upon various funding uncertainties. 5.) The Nippersink School District 2 Board of Education will continue to assess the organizational structure of the Shared Service Model. 6.) The Nippersink School District 2 Board of Education is committed to cultivating an enviroment that nutures and motivates both students and employees.							
		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.)		Improve programs, curriculum, and/or learning tools		Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need		Provide alternative learning programs and models to address unique student needs	
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 2027 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 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,091.04	Adequacy Target	\$14,682,382			
		Final Resources	\$14,444,734	Percent of Adequacy	98%			
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	3	Gross State Contribution	\$1,257,909			
		FY26 Base Funding Minimum	\$1,238,686	FY 2026 Tier Funding	\$19,223			
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$127,660					
		English Learners (Els)	\$819					
		Special Education	\$478,376					
		FY 2027 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 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.		\$18,349	Actual				
		Data Source 1		Data Source 2		Data Source 3		
2)	Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)		Financial projections		Annual Financial Report data		EBF student allocations and/or cost factors	
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)		Principals	Yes	Bilingual Parent Advisory Committee	
			Special Ed. Program Director(s)		School Improvement Teams		Other Parent Group(s)	
			Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	
			School Board Members	Yes	Other School Staff		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 2027 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.)	Maintenance & Operations	Core Teachers	Specialist Teachers	
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)				
Cost Factor Table					
5)	The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 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. Column G: If the Organizational Unit will receive at least \$5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 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 2027 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 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	\$3,579,585	\$18,349		Enter optional context for core investment decisions.
	Specialist Teachers	\$715,917			
	Instructional Facilitator	\$395,956			
	Core Intervention Teacher	\$175,092			
	Substitute Teachers	\$119,614			
	Guidance Counselor	\$237,825			
	Nurse	\$91,982			
	Supervisory Aide	\$154,485			
	Librarian	\$201,267			
	Librarian Aide	\$115,784			
	Principal	\$295,068			
	Assistant Principal	\$255,474			
	School Site Staff	\$185,374			
	Subtotal		\$6,523,422	\$18,349	
Per Student Investments	Gifted	\$96,379			Enter optional context for per student investment decisions.
	Professional Development	\$136,380			
	Instructional Materials	\$372,045			
	Assessments	\$37,095			
	Computer & Tech Equipment	\$311,492			
	Student Activities	\$211,004			
	Maintenance & Operations	\$1,727,116			
	Central Office	\$1,091			
Employee Benefits	\$2,708,943				
Subtotal*		\$6,761,555			
Additional Investments	Low-Income Intervention Teacher	\$91,981			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$91,981			
	Low-Income Extended Day Teacher	\$95,814			
	Low-Income Summer School Teacher	\$95,814			
	EL Intervention Teacher	\$16,863			
	EL Pupil Support Staff	\$16,863			
	EL Extended Day Teacher	\$16,863			
	EL Summer School Teacher	\$16,863			
	EL Core Teacher	\$20,696			
	Sp Ed Teacher	\$592,514			
	Sp Ed Instructional Assistant	\$247,240			
	Sp Ed Psychologist	\$93,912			
Subtotal		\$1,397,405			
Other Investments					

	Total**	\$14,682,382	\$18,349		Tier Funding Check (Cell G90)	Complete, G90=G31	
	*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.						
	If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)						
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 Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. 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.							
			Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.		
1)	FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$129,152	Actual			
		English Learners	\$970	Actual			
		Special Education	\$479,858	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		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		Low-Income Pupil Support Staff		Low-Income Summer School Teacher			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes		
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant	Yes	Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)						

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. 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

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

No

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

N/A

No

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

N/A

BPAC Meeting (MM/DD/YYYY)

Name of Chair

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 <u>after</u> you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. 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 FY2027 budgeted expenditures over actual FY2026 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 must 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: **Nippersink SD 2**RCDT Number: **44063002003**

		Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
		(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	819,895			819,895	664,800		0	664,800
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490	195,875			195,875	196,550		0	196,550
4. Direction of Business Support Services	2510	111,842			111,842	115,000	0	0	115,000
5. Internal Services	2570				0	0		0	0
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		1,127,612	0	0	1,127,612	976,350	0	0	976,350
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026									-13%

Reference Description

¹ available).

² (Budget Summary, Lines 10 and 20).

³ next extended. See Sec. 10-22.14 & 17-2.11.

^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

⁴ Principal on Bonds Sold:

- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
- (2) Refunding Bonds can be entered in the Debt Services Fund only.
- (3) Building Bonds can be entered in the Capital Projects Fund only.
- (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

⁵ the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet

⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

⁷ Cash plus investments must be greater than or equal to zero.

⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 70).

¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.

¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (20 ILCS 115/12). 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 or lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

¹⁶ Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Please fix errors below before submitting to ISBE.	
Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	ERROR -Choose district from drop-down list.
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds (Cells C3 - K3)	OK
(Line must have a number or zero. Do not leave blank.)	
Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83)	OK
(Cell must have a number or zero. Do not leave blank.)	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7150 - Cells C29, D29, F29); must equal (Funds 10, 20 & 40 - Acct 8150 - Cells C32, D32, F32)	OK
Transfer of Interest (Funds 10 thru 50 - Acct 7140 - Cells C30, K30); must equal (Funds 10 thru 60, & 60 - Acct 8140 - Cells C33, D33, F33)	OK
Transfer to Debt Service to Pay Principal on GASB 67 Leases (Fund 50 - Acct 7400 - Cell E39); must equal (Funds 10, 20 & 60 - Acct 8400 - Cells C40, D40, F40)	OK
Transfer to Debt Service to Pay Interest on GASB 67 Leases (Fund 50 - Acct 7500 - Cell E40); must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C41, D41, F41)	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 50 - Acct 7600 - Cell E41); must equal (Funds 10 & 20 - Acct 8600 - Cells C42, D42, F42)	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 50 - Acct 7700 - Cell E42); must equal (Funds 10 & 20 - Acct 8700 - Cells C43, D43, F43)	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10,60, 60, 50 - Acct 411 - Cells C6, H6, J6, K6); must equal Interfund Loans Receivable (Funds 10, 60, 60, 50 - Acct 411 - Cells C6, H6, J6, K6)	OK
Interfund Loans Receivable (Funds 10, 20, 40, 50 - Acct 141 - Cells C7, D7, F7, I7); must equal Interfund Loans Payable (Funds 10, 60, 60, 50 - Acct 411 - Cells C6, H6, J6, K6)	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

	For ISBE Use Only	
RCDT		Type
Tier Funding	\$18,349	Actual
Low-Income	\$129,152	Actual
EL	\$970	Actual
SpEd	\$479,858	Actual

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 reimbursements for the school district in excess of \$1,000, including without limitation vending machine contracts, sports and other office, audio, video, 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."