

Special Meeting

**BOARD OF EDUCATION
Jacksonville School District #117**

AGENDA

Wednesday, August 13, 2025

Board Room

211 West State Street

Jacksonville, IL 62650

6:00 PM

- I. CALL TO ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. BUDGET PRESENTATION

2



ANNUAL BUDGET

Fiscal Year 2026

Presented by: Rick Cunningham, CSBO/CFO

1. Budget notice was ran on August 7th notifying the public when and where the budget can be viewed (August 14) as well as when the budget hearing will be (Sept 17 at 6:00 pm).
2. Budget is made available for public to view for 30 days (August 14-September 17).
3. Public hearing date for proposed budget (Sept 17 at 6:00 pm).
4. Adopted budget is filed with Morgan County and Greene County Clerks (September 30).
5. Adopted budget is filed with ISBE (September 30).

Budget Calendar

FY 25 BUDGETED REVENUES VERSES ACTUAL

FUND	FY 25 REVENUES BUDGETED (PROJECTED)	FY 25 REVENUES ACTUAL (UNAUDITED)
EDUCATION *	37,836,797	42,026,719
OPERATIONS & MAINTENANCE *	4,491,708	4,568,790
TRANSPORTATION *	2,358,160	2,592,450
WORKING CASH	194,975	211,240
Total	44,881,640	49,399,199

FY 25 BUDGETED EXPENDITURES VERSES ACTUAL

FUND	FY25 EXPENDITURES BUDGETED (PROJECTED)	FY25 EXPENDITURES ACTUAL (UNAUDITED)
EDUCATION *	43,313,983	41,964,731
OPERATIONS & MAINTENANCE *	6,290,803	4,630,438
TRANSPORTATION *	2,363,167	2,432,394
WORKING CASH	0	0
Total	51,967,953	49,027,563

FY 26 Operating Fund Review

Education Fund

- Largest Fund-used for instruction, salaries, benefits, and technology.
- Revenues
 - A. Property Taxes
 - B. Evidence Based Funding
 - C. PPRT
 - D. Mandated categorical payments.

Operation & Maintenance Fund

- Used to maintain school buildings and properties.
- Revenues
 - A. Property Taxes
 - B. Evidence Based Funding.

Transportation Fund

- Used to transport students and costs associated with the maintenance of the buses.
- Revenues
 - A. Property Taxes
 - B. State Transportation reimbursement for prior year expenditures.

FY 26 Budget Assumptions

Revenues

Calculated at 85% of EBF that was received last year.

PPRT was calculated at 2.0 M.

Property taxes were calculated at 98% across all funds.

Expenditures for Operating Funds from FY 25 Actual Expenses

Ed Fund-4% increase due to salary, possible curriculum and JMS technology renewals.

O&M Fund-15% increase due to salary, utility, and cost of material increases.

Transportation Fund-13% increase due to salary, material costs for bus maintenance, and the purchase of one additional bus from FY 25.

FY 26 Proposed Budget

FUND	FY 26 BEGINNING FUND BALANCE (Unaudited)	FY 26 REVENUES PROPOSED (PROJECTED)	FY26 EXPENDITURES PROPOSED (PROJECTED)	FY 26 SURPLUS/ DEFICIT (PROJECTED)	FY26 ENDING FUND BALANCE (PROJECTED)
EDUCATION *	31,407,621	37,298,582	43,621,709	-6,323,127	25,084,494
OPERATIONS & MAINTENANCE *	3,260,775	4,975,005	5,338,388	-363,383	2,897,392
DEBT SERVICE	3,397,557	3,427,193	6,341,244	-2,914,051	483,506
TRANSPORTATION *	2,986,391	2,215,194	2,760,101	-544,907	2,441,484
IMRF / SOCIAL SECURITY	531,675	1,723,225	1,880,369	-157,144	374,531
CAPITAL PROJECTS	5,007,545	12,130,000	15,000,000	-2,870,000	2,137,545
WORKING CASH*	3,171,215	102,110	0	102,110	3,273,325
TORT	893,707	580,135	901,499	-321,364	572,343
FIRE PREVENTION & SAFETY	109,357	284,148	275,000	9,148	118,505
				0	0
* OPERATING FUNDS	40,826,002	44,590,891	51,720,198	-7,129,307	33,696,695

FY 25 Budget Comparison to FY 26 Proposed Budget

FUND	FY25 BEGINNING FUND BALANCE (AUDITED)	FY 26 BEGINNING FUND BALANCE (Unaudited)	FY 25 REVENUES BUDGETED (PROJECTED)	FY 26 REVENUES PROPOSED (PROJECTED)	FY25 EXPENDITURES BUDGETED (PROJECTED)	FY26 EXPENDITURES PROPOSED (PROJECTED)	FY 25 SURPLUS/ DEFICIT (PROJECTED)	FY 26 SURPLUS/ DEFICIT (PROJECTED)	FY 25 ENDING FUND BALANCE (PROJECTED)	FY26 ENDING FUND BALANCE (PROJECTED)	POLICY 4:20-FUND BALANCE COMMITMENT
EDUCATION *	31,359,409	31,407,621	37,836,797	37,298,582	43,313,983	43,621,709	-5,477,186	-6,323,127	25,882,223	25,084,494	5,594,787
OPERATIONS & MAINTENANCE *	3,318,886	3,260,775	4,491,708	4,975,005	6,290,803	5,338,388	-1,799,095	-363,383	1,519,791	2,897,392	746,251
DEBT SERVICE	2,807,908	3,397,557	3,105,000	3,427,193	3,000,000	6,341,244	105,000	-2,914,051	2,912,908	483,506	514,079
TRANSPORTATION * IMRF / SOCIAL SECURITY	2,825,758 1,164,119	2,986,391 531,675	2,358,160 1,277,014	2,215,194 1,723,225	2,363,167 1,922,295	2,760,101 1,880,369	-5,007 -645,281	-544,907 -157,144	2,820,751 518,838	2,441,484 374,531	332,279 258,484
CAPITAL PROJECTS	1,698,849	5,007,545	25,000	12,130,000	1,600,000	15,000,000	-1,575,000	-2,870,000	123,849	2,137,545	1,819,500
WORKING CASH*	2,959,975	3,171,215	194,975	102,110	0	0	194,975	102,110	3,154,950	3,273,325	15,317
TORT	159,455	893,707	761,595	580,135	828,702	901,499	-67,107	-321,364	92,348	572,343	87,020
FIRE PREVENTION & SAFETY	193,800	109,357	412,680	284,148	637,722	275,000	-225,042	9,148	-31,242	118,505	42,622
											-
* OPERATING FUNDS	40,464,028	40,826,002	44,881,640	44,590,891	51,967,953	51,720,198	-7,086,313	-7,129,307	33,377,715	33,696,695	6,688,634

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

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

Accounting Basis:

- Cash
- Accrual

Is this an amended budget? No _____

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

District Name: Jacksonville SD 117

District RCDT No: 01069117022

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Jacksonville SD 117, County of Morgan,
State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Jacksonville SD 117,
County of Morgan, 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 17 day of September, 2025,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be
beginning July 1, 2025 and ending June 30, 2026.

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 17 day of September, 2025
by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2025		31,407,621	3,260,775	3,397,557	2,986,391	531,675	5,007,545	3,171,215	893,707	109,357	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	20,921,447	3,431,414	3,427,193	1,551,624	1,723,225	130,000	102,110	580,135	284,148	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	11,666,262	1,543,591	0	663,570	0	0	0	0	0	
8	FEDERAL SOURCES	4000	4,710,873	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		37,298,582	4,975,005	3,427,193	2,215,194	1,723,225	130,000	102,110	580,135	284,148	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	2,042,970									
11	Total Receipts/Revenues		39,341,552	4,975,005	3,427,193	2,215,194	1,723,225	130,000	102,110	580,135	284,148	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	28,842,465				720,077			0		
14	SUPPORT SERVICES	2000	12,086,427	5,338,388		2,760,101	1,092,628	15,000,000		901,499	275,000	
15	COMMUNITY SERVICES	3000	799,117	0		0	67,664			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,893,700	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	6,341,244	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		43,621,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000		901,499	275,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,042,970	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		45,664,679	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000		901,499	275,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(6,323,127)	(363,383)	(2,914,051)	(544,907)	(157,144)	(14,870,000)	102,110	(321,364)	9,148	
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										
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)											
35	Principal on Bonds Sold ⁴	7210						12,000,000				
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on 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							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	12,000,000	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on 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										
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	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	12,000,000	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		25,084,494	2,897,392	483,506	2,441,484	374,531	2,137,545	3,273,325	572,343	118,505	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		518,804									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	500,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	480,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		20,000									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		538,804									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2025		31,926,425	3,260,775	3,397,557	2,986,391	531,675	5,007,545	3,171,215	893,707	109,357	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	21,421,447	3,431,414	3,427,193	1,551,624	1,723,225	130,000	102,110	580,135	284,148	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
95	STATE SOURCES	3000	11,666,262	1,543,591	0	663,570	0	0	0	0	0	
96	FEDERAL SOURCES	4000	4,710,873	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues⁸		37,798,582	4,975,005	3,427,193	2,215,194	1,723,225	130,000	102,110	580,135	284,148	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	2,042,970	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		39,841,552	4,975,005	3,427,193	2,215,194	1,723,225	130,000	102,110	580,135	284,148	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	29,322,465				720,077			0		
102	SUPPORT SERVICES	2000	12,086,427	5,338,388		2,760,101	1,092,628	15,000,000		901,499	275,000	
103	COMMUNITY SERVICES	3000	799,117	0		0	67,664			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,893,700	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	6,341,244	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures⁹		44,101,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000		901,499	275,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,042,970	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		46,144,679	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000		901,499	275,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(6,303,127)	(363,383)	(2,914,051)	(544,907)	(157,144)	(14,870,000)	102,110	(321,364)	9,148	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds⁸		0	0	0	0	0	12,000,000	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds⁹		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	12,000,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		25,623,298	2,897,392	483,506	2,441,484	374,531	2,137,545	3,273,325	572,343	118,505	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121												
122	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
123	Object Name											
124	Salaries	100	29,213,927	2,218,095		1,597,707		0		0	0	33,029,729
125	Employee Benefits	200	7,194,886	559,163		473,235	1,880,369	0		0	0	10,107,653
126	Purchased Services	300	1,798,078	936,980	0	96,163		0		901,499	0	3,732,720
127	Supplies & Materials	400	2,646,976	1,311,150		265,250		0		0	0	4,223,376
128	Capital Outlay	500	60,000	311,000		323,896		15,000,000		0	275,000	15,969,896
129	Other Objects	600	2,475,924	2,000	6,341,244	850	0	0		0	0	8,820,018
130	Non-Capitalized Equipment	700	155,700	0		3,000		0		0	0	158,700
131	Termination Benefits	800	76,218	0		0				0	0	76,218
132	Total Expenditures		43,621,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000		901,499	275,000	76,118,310

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		31,407,621	3,260,775	3,397,557	2,986,391	531,675	5,007,545	3,171,215	893,707	109,357
4	Total Direct Receipts & Other Sources ⁸		37,298,582	4,975,005	3,427,193	2,215,194	1,723,225	12,130,000	102,110	580,135	284,148
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		37,298,582	4,975,005	3,427,193	2,215,194	1,723,225	12,130,000	102,110	580,135	284,148
12	Total Amount Available		68,706,203	8,235,780	6,824,750	5,201,585	2,254,900	17,137,545	3,273,325	1,473,842	393,505
13	Total Direct Disbursements & Other Uses ⁹		43,621,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000	0	901,499	275,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		43,621,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000	0	901,499	275,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		25,084,494	2,897,392	483,506	2,441,484	374,531	2,137,545	3,273,325	572,343	118,505
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND⁷ as of July 1, 2025		518,804								
24	Total Direct Receipts & Other Sources ⁸		500,000								
25	Total Amount Available		1,018,804								
26	Total Direct Disbursements & Other Uses ⁹		480,000								
27	Activity funds ENDING CASH BALANCE ON HAND⁷ as of June 30, 2026		538,804								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		31,926,425	3,260,775	3,397,557	2,986,391	531,675	5,007,545	3,171,215	893,707	109,357
30	Total Direct Receipts & Other Sources ⁸		37,798,582	4,975,005	3,427,193	2,215,194	1,723,225	12,130,000	102,110	580,135	284,148
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		37,798,582	4,975,005	3,427,193	2,215,194	1,723,225	12,130,000	102,110	580,135	284,148
33	Total Amount Available		69,725,007	8,235,780	6,824,750	5,201,585	2,254,900	17,137,545	3,273,325	1,473,842	393,505
34	Total Direct Disbursements & Other Uses ⁹		44,101,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000	0	901,499	275,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		44,101,709	5,338,388	6,341,244	2,760,101	1,880,369	15,000,000	0	901,499	275,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		25,623,298	2,897,392	483,506	2,441,484	374,531	2,137,545	3,273,325	572,343	118,505

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	16,710,516	3,256,332		1,451,624	376,294		53,996	578,835	284,148
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	156,697								
8	FICA and Medicare Only Levies	1150					1,112,931				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies <i>(Describe & Itemize)</i>	1190									
12	Total Ad Valorem Taxes Levied by District		16,867,213	3,256,332	0	1,451,624	1,489,225	0	53,996	578,835	284,148
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	2,000,000				200,000				
17	Other Payments in Lieu of Taxes <i>(Describe & Itemize)</i>	1290									
18	Total Payments in Lieu of Taxes		2,000,000	0	0	0	200,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	19,127								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		19,127								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,500,000	140,000		100,000	34,000	130,000	48,114	1,300	
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		1,500,000	140,000	0	100,000	34,000	130,000	48,114	1,300	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	313,249								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690	24,000								
76	Total Food Service		337,249								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	55,969								
79	Admissions - Other	1719									
80	Fees	1720	45,855								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	6,922	10,068							
83	Student Activity Fund Revenues	1799	500,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		108,746	10,068							
85	Total District/School Activity Income (with Student Activity Funds 1799)		608,746								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	63,869								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		63,869								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		23,914							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	25,243								
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983			3,427,193						
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	0								
110	Other Local Revenues (Describe & Itemize)	1999		1,100							
111	Total Other Revenue from Local Sources		25,243	25,014	3,427,193	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	20,921,447	3,431,414	3,427,193	1,551,624	1,723,225	130,000	102,110	580,135	184,148
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		21,421,447								

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	8,747,020	1,543,591							
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		8,747,020	1,543,591	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	454,976								
128	Special Education - Orphanage - Individual	3120	37,310								
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		492,286	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	13,805								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		13,805	0			0				
141	State Free Lunch & Breakfast	3360	20,365								
142	School Breakfast Initiative	3365									
143	Driver Education	3370	32,869								
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				300,000					
148	Transportation - Special Education	3510				363,570					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		663,570	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	2,046,287								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	313,630								
164	Total Restricted Grants-In-Aid		2,919,242	0	0	663,570	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	11,666,262	1,543,591	0	663,570	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199	66,378								
183	Total Title V		66,378	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	1,325,423								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	435,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240	32,700								
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		1,793,123				0				
194	TITLE I										
195	Title I - Low Income	4300	974,493								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399	134,892								
199	Total Title I		1,109,385	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		0	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	35,967								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	977,630								
210	Federal Special Education - IDEA Room & Board	4625	150,000								
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		1,163,597	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE Tech Prep	4770	71,925								
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		71,925	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	156,465								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	300,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	50,000								
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		4,710,873	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	4,710,873	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		37,298,582	4,975,005	3,427,193	2,215,194	1,723,225	130,000	102,110	580,135	284,148
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		37,798,582								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	11,675,825	2,552,442	70,542	622,540	0	4,200	0	68,918	14,994,467
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	762,713	243,541	6,927	4,541					1,017,722
8	Special Education Programs (Functions 1200 - 1220)	1200	6,555,106	2,163,153	96,900	69,500			700	3,000	8,888,359
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	627,851	243,291	27,580	56,529					955,251
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	602,847	130,973	3,500	37,800					775,120
14	Interscholastic Programs	1500	830,190	27,757	174,216	77,812		39,075			1,149,050
15	Summer School Programs	1600				1,200					1,200
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	83,400	10,396	3,000	4,500					101,296
18	Bilingual Programs	1800			40,000						40,000
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	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						920,000			920,000
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	Student Activity Fund Expenditures	1999						480,000			480,000
34	Total Instruction¹⁴ (Without Student Activity Funds 1999)	1000	21,137,932	5,371,553	422,665	874,422	0	963,275	700	71,918	28,842,465
35	Total Instruction (With Student Activity Funds 1999)	1000	21,137,932	5,371,553	422,665	874,422	0	1,443,275	700	71,918	29,322,465
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	335,229	66,203	3,000	4,000					408,432
39	Guidance Services	2120	848,566	183,113		2,500					1,034,179
40	Health Services	2130	471,648	134,619	1,500	12,250			5,000		625,017
41	Psychological Services	2140	437,255	80,951	22,000	4,000					544,206
42	Speech Pathology & Audiology Services	2150	693,820	145,895	2,650	5,200					847,565
43	Other Support Services - Pupils (Describe & Itemize)	2190	95,459			1,850					97,309
44	Total Support Services - Pupil	2100	2,881,977	610,781	29,150	29,800	0	0	5,000	0	3,556,708
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	353,447	101,537	60,505	14,350		3,000			532,839
47	Educational Media Services	2220	482,128	118,741	91,200	466,300	50,000	100	150,000		1,358,469
48	Assessment & Testing	2230			171,055						171,055
49	Total Support Services - Instructional Staff	2200	835,575	220,278	322,760	480,650	50,000	3,100	150,000	0	2,062,363
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	30,805	85	192,270	18,800		13,000			254,960
52	Executive Administration Services	2320	234,799	41,339	3,750	700					280,588
53	Special Area Administration Services	2330	383,021	49,448	4,662	3,573					440,704
54	Tort Immunity Services	2361, 2365	0	0	2,000	0	0	0	0	0	2,000
55	Total Support Services - General Administration	2300	648,625	90,872	202,682	23,073	0	13,000	0	0	978,252
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	1,859,423	463,603	35,975	73,000		7,000			2,439,001
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	1,859,423	463,603	35,975	73,000	0	7,000	0	0	2,439,001
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	113,743	24,582	300						138,625
62	Fiscal Services	2520	159,503	50,645	160,955	44,600		500		4,300	420,503

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
63	Operation & Maintenance of Plant Services	2540	25,066	6,519	66,136	10,392	0				108,113
64	Pupil Transportation Services	2550	1,156		33,125						34,281
65	Food Services	2560	627,172	195,185	22,650	979,575	10,000	600			1,835,182
66	Internal Services	2570			500						500
67	Total Support Services - Business	2500	926,640	276,931	283,166	1,035,067	10,000	1,100	0	4,300	2,537,204
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	154,500	18,147	350	350					173,347
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640	215,788	32,380	60,300	24,584		6,500			339,552
73	Data Processing Services	2660									0
74	Total Support Services - Central	2600	370,288	50,527	60,650	24,934	0	6,500	0	0	512,899
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	7,522,528	1,712,992	934,383	1,666,524	60,000	30,700	155,000	4,300	12,086,427
77	COMMUNITY SERVICES (ED)	3000	553,467	110,341	26,434	106,030		2,845			799,117
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			414,596			515,600			930,196
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170						14,000			14,000
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			414,596			529,600			944,196
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						949,504			949,504
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						949,504			949,504
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			414,596			1,479,104			1,893,700
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		29,213,927	7,194,886	1,798,078	2,646,976	60,000	2,475,924	155,700	76,218	43,621,709
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		29,213,927	7,194,886	1,798,078	2,646,976	60,000	2,955,924	155,700	76,218	44,101,709
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(6,323,127)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(6,323,127)
120											

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530	8,000		20,000						28,000
128	Operation & Maintenance of Plant Services	2540	2,210,095	559,163	916,980	1,311,150	311,000	2,000			5,310,388
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	2,218,095	559,163	936,980	1,311,150	311,000	2,000	0	0	5,338,388
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	2,218,095	559,163	936,980	1,311,150	311,000	2,000	0	0	5,338,388
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		2,218,095	559,163	936,980	1,311,150	311,000	2,000	0	0	5,338,388
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(363,383)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200									2,040,244
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300						4,300,000			4,300,000
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400						1,000			1,000
176	Total Debt Service	5000			0			6,341,244			6,341,244
177	PROVISION FOR CONTINGENCIES (DS)	6000									220
178	Total Direct Disbursements/Expenditures				0			6,341,244			6,341,244

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,914,051)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	1,597,707	473,235	96,163	265,250	323,896	850	3,000		2,760,101
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	1,597,707	473,235	96,163	265,250	323,896	850	3,000	0	2,760,101
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		1,597,707	473,235	96,163	265,250	323,896	850	3,000	0	2,760,101
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(544,907)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		117,852							117,852
220	Pre-K Programs	1125		82,479							82,479
221	Special Education Programs (Functions 1200-1220)	1200		460,787							460,787
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		9,427							9,427
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		12,954							12,954
227	Interscholastic Programs	1500		35,278							35,278
228	Summer School Programs	1600									0
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		1,300							1,300
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		720,077							720,077
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									23
236	Attendance & Social Work Services	2110		4,500							4,500
237	Guidance Services	2120		22,975							22,975

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	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
238	Health Services	2130		81,845							81,845
239	Psychological Services	2140		6,050							6,050
240	Speech Pathology & Audiology Services	2150		10,533							10,533
241	Other Support Services - Pupils (Describe & Itemize)	2190		8,656							8,656
242	Total Support Services - Pupil	2100		134,559							134,559
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		22,958							22,958
245	Educational Media Services	2220		73,394							73,394
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		96,352							96,352
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		4,840							4,840
250	Executive Administration Services	2320		3,205							3,205
251	Special Area Administrative Services	2330		10,642							10,642
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		18,687							18,687
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		115,487							115,487
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		115,487							115,487
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		1,500							1,500
261	Fiscal Services	2520		28,255							28,255
262	Facilities Acquisition & Construction Services	2530		949							949
263	Operation & Maintenance of Plant Service	2540		349,393							349,393
264	Pupil Transportation Services	2550		217,910							217,910
265	Food Services	2560		95,538							95,538
266	Internal Services	2570									0
267	Total Support Services - Business	2500		693,545							693,545
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		2,500							2,500
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640		31,498							31,498
273	Data Processing Services	2660									0
274	Total Support Services - Central	2600		33,998							33,998
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		1,092,628							1,092,628
277	COMMUNITY SERVICES (MR/SS)	3000		67,664							67,664
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			1,880,369				0			1,880,369
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(157,144)
294											
295	60 - CAPITAL PROJECTS (CP)										
296	SUPPORT SERVICES (CP)	2000									24
297	Support Services - Business										

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	Facilities Acquisition & Construction Services	2530					15,000,000				15,000,000
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	0	0	15,000,000	0	0		15,000,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	0	0	15,000,000	0	0		15,000,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,870,000)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			45,431						45,431
365	Total Support Services - General Administration	2300	0	0	45,431	0	0	0	0	0	45,431
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540			291,920						291,920
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	291,920	0	0	0	0	0	291,920
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900			564,148						564,148
387	Total Support Services	2000	0	0	901,499	0	0	0	0	0	901,499
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition <i>(Describe & Itemize)</i>	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									26
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	901,499	0	0	0	0	0	901,499
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(321,364)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540					275,000				275,000
436	Total Support Services - Business	2500	0	0	0	0	275,000	0	0		275,000
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	0	0	275,000	0	0		275,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	275,000	0	0		275,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,148

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H						
2	Revenue Check:	OK					
3	Expenditure Check:	OK					
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue		Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures
5	1190				10-2190	\$ 97,309	Elementary Noon Supervisor
6	1290				10-2490		
7	1614				10-2900		
8	1690	\$ 24,000	Other Food Service Income		10-4190		
9	1790	\$ 16,990	Resale Items and Student Parking Passes		10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	\$ 1,100	Miscellaneous Revenue		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 4,300,000	Principal on L-T Debt
21	3999	\$ 313,630	Teacher Vacancy Grant, Library Grant, After School Grant		30-5400	\$ 1,000	Bond Service Fee
22	4009				40-2190		
23	4090				40-2900		
24	4199	\$ 66,378	Title IV A SSAE		40-4190		
25	4299				40-4400		
26	4399	\$ 134,892	Title I School Improvement		40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 8,656	Elementary Noon Supervisor Benefits
30	4998	\$ 50,000	DORS/STEP		50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900	\$ 564,148	Package Insurance Policy-Workers Comp
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	37,298,582	4,975,005	2,215,194	102,110	44,590,891
Direct Expenditures	43,621,709	5,338,388	2,760,101		51,720,198
Difference	(6,323,127)	(363,383)	(544,907)	102,110	(7,129,307)
Estimated Fund Balance - June 30, 2026	25,084,494	2,897,392	2,441,484	3,273,325	33,696,695

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 2025-2026 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 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2							
3	01069117022						
4	<i>District Number</i>						
5	Jacksonville SD 117						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		31,407,621	3,260,775	2,986,391	3,171,215	40,826,002
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	20,921,447	3,431,414	1,551,624	102,110	26,006,595
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	11,666,262	1,543,591	663,570	0	13,873,423
12	FEDERAL SOURCES	4000	4,710,873	0	0	0	4,710,873
13	Total Receipts/Revenues		37,298,582	4,975,005	2,215,194	102,110	44,590,891
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	28,842,465				28,842,465
16	SUPPORT SERVICES	2000	12,086,427	5,338,388	2,760,101		20,184,916
17	COMMUNITY SERVICES	3000	799,117	0	0		799,117
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,893,700	0	0		1,893,700
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		43,621,709	5,338,388	2,760,101		51,720,198
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(6,323,127)	(363,383)	(544,907)	102,110	(7,129,307)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	01069117022						
4	<i>District Number</i>						
5	Jacksonville SD 117						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
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		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	01069117022						
4	<i>District Number</i>						
5	Jacksonville SD 117						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
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		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
2							
3	01069117022						
4	<i>District Number</i>						
5	Jacksonville SD 117						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
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		25,084,494	2,897,392	2,441,484	3,273,325	33,696,695

	A	B	W	X	Y	Z
1	*School Districts Only		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: <input type="text"/> (Enter as MM/DD/YY)			
2						
3	01069117022					
4	District Number					
5	Jacksonville SD 117					
6	District Name		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		40,826,002	33,696,695	33,696,695	33,696,695
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	26,006,595	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	13,873,423	0	0	0
12	FEDERAL SOURCES	4000	4,710,873	0	0	0
13	Total Receipts/Revenues		44,590,891	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	28,842,465	0	0	0
16	SUPPORT SERVICES	2000	20,184,916	0	0	0
17	COMMUNITY SERVICES	3000	799,117	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,893,700	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		51,720,198	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(7,129,307)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		33,696,695	33,696,695	33,696,695	33,696,695

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

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

Jacksonville SD 117 01069117022

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

Fiscal Year 2025-2026

through Fiscal Year 2028-2029

- 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 2026 Spending Plan Jacksonville SD 117

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

	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.)			
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 2026 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 2025)	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	Average Student Enrollment	2,969.46	Adequacy Target	\$43,362,629
		Final Resources	\$34,689,336	Percent of Adequacy	80%
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	Tier Assignment	2	Gross State Contribution	\$11,605,922
		FY25 Base Funding Minimum	\$11,374,974	FY 2025 Tier Funding	\$230,948
	<i>Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations</i>	Low-Income Students	\$3,219,986		
		English Learners (ELs)	\$60,250		
		Special Education	\$1,360,940		

	FY 2026 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 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.	\$500,681	Actual	

	Data Source 1	Data Source 2	Data Source 3
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)			

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		Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)		School Improvement Teams		Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members		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 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)						
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)							
Cost Factor Table							
The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan .							
5)	<p>Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 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.</p> <p>Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 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.</p>						
Cost Factors		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding	Budgeted FY 2026 Expenditures (All Resources)	Optional District Narratives		
			[Required]	[Optional]			
Core Investments	Core Teachers	\$9,684,941	\$100,000		<i>Enter optional context for core investment decisions.</i>		
	Specialist Teachers	\$2,317,475	\$150,000				
	Instructional Facilitator	\$998,724					
	Core Intervention Teacher	\$407,358	\$50,000				
	Substitute Teachers	\$342,101					
	Guidance Counselor	\$681,567					
	Nurse	\$220,217					
	Supervisory Aide	\$381,225					
	Librarian	\$451,404					
	Librarian Aide	\$275,732					
	Principal	\$665,454					
	Assistant Principal	\$579,596					
	School Site Staff	\$457,447					
Subtotal		\$17,463,242	\$300,000				

Per Student Investments	Gifted	\$264,522		Enter optional context for per student investment decisions.
	Professional Development	\$371,183		
	Instructional Materials	\$965,075		
	Assessments	\$100,962		
	Computer & Tech Equipment	\$1,695,562		
	Student Activities	\$1,169,814		
	Maintenance & Operations	\$4,457,159		
	Central Office	\$2,969		
	Employee Benefits	\$8,503,577		
	Subtotal*	\$20,219,941		
Additional Investments	Low-Income Intervention Teacher	\$773,245		Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$773,245		
	Low-Income Extended Day Teacher	\$805,124		
	Low-Income Summer School Teacher	\$805,124		
	EL Intervention Teacher	\$52,906	\$40,000	
	EL Pupil Support Staff	\$52,906		
	EL Extended Day Teacher	\$55,619		
	EL Summer School Teacher	\$55,619		
	EL Core Teacher	\$66,472	\$0	
	Sp Ed Teacher	\$1,428,468	\$100,000	
	Sp Ed Instructional Assistant	\$587,745		
	Sp Ed Psychologist	\$222,971	\$60,681	
	Subtotal	\$5,679,446	\$200,681	
	Other Investments			
	Total**	\$43,362,629	\$500,681	Tier Funding Check (Cell G90) Complete, G90=G31
<p>*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 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>				
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>				
Part III: Support for Special Student Groups				
<p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in 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.</p>				
<i>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</i>				
1) FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	English Learners			
	Special Education			

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 Optional	Low-Income Intervention Teacher		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 2026. (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 2026. (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 Optional	Special Education Teacher		Special Education Psychologist			
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant		Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (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.							
<i>Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.</i>							
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." <input type="text"/>							
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." <input type="text"/>							
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." <input type="text"/>							
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. BPAC Meeting (MM/DD/YYYY) <input type="text"/> Name of Chair <input type="text"/>							

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	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	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	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	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	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	Incomplete	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 FY2026 budgeted expenditures over actual FY2025 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: **Jacksonville SD 117**
RCDT Number: **01069117022**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(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	268,063			268,063	280,588		0	280,588
2. Special Area Administration Services	2330	407,245			407,245	440,704		0	440,704
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	134,664			134,664	138,625	0	0	138,625
5. Internal Services	2570	2,500			2,500	500		0	500
6. Direction of Central Support Services	2610	167,770			167,770	173,347		0	173,347
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		980,242	0	0	980,242	1,033,764	0	0	1,033,764
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									5%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #/20 and #/30 (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

This worksheet checks various cells to assure that selected items are in balance.

Please fix errors below before submitting to ISBE.

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-11 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 12-20 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	INCOMPLETE

End of Balancing

RECEPTION OF VISITORS, PETITIONS AND COMMUNICATIONS

This is time set aside during each meeting to allow the public to address the Jacksonville School District 117 Board of Education.

(Please note: The Board typically does not respond to comments or questions during this time, it is our time to listen to you. We will take your questions and comments under advisement and, as necessary, may refer them to the administration for appropriate action.)

Board Policy 2:230

Public Participation at Board of Education Meetings and Petitions to the Board

For an overall minimum of 30 minutes during each regular and special open meeting, any person may comment to or ask questions of the Board (public participation), subject to the reasonable constraints established and recorded in this policy's guidelines below. During public participation, there will be a 20-minute minimum total length of time for any one subject. When public participation takes less time than these minimums, it shall end.

To preserve sufficient time for the Board to conduct its business, any person appearing before the Board is expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board President. The Board President may allow extra time according to the topic and wishes of the rest of the members of the Board.
2. Identify oneself (name, address, email) and be brief. Ordinarily, the time for any one person to address the Board during public participation shall be limited to five minutes. In unusual circumstances, and when an individual has made a request to speak for a longer period of time, the person may be allowed to speak for more than five minutes.
3. Observe, when necessary and appropriate, the:
 - a. Shortening of the time for each person to address the Board during public participation to conserve time and give the maximum number of people an opportunity to speak;
 - b. Expansion of the overall minimum of 30 minutes for public participation and/or the 20-minute minimum total length of time for any one subject; and/or
 - c. Determination of procedural matters regarding public participation not otherwise covered in Board policy.
4. Conduct oneself with respect and civility toward others and otherwise abide by Board policy 8:30, Visitors to and Conduct on School Property.

Petitions or written correspondence to the Board shall be presented to the Board in the next regular Board packet.

VI. ADJOURNMENT