Public Hearing - Budget

Thursday, September 17, 2026 7:00 PM
John E. Albright Middle School, 1110 S. Villa Ave, Villa Park, IL 60181

1.	**CALL TO ORDER**	**Speaker(s):** Mr. Cuny
2.	**PLEDGE OF ALLEGIANCE**	**Speaker(s):** Mr. Cuny
3.	**APPOINTMENT OF SECRETARY PRO TEM**	**Speaker(s):** Mr. Cuny
4.	**ROLL CALL**	**Speaker(s):** Mr. Kielminski
5.	**PUBLIC HEARING ON THE 2026-2027 FINAL TENTATIVE BUDGET**	**Speaker(s):** Ms. Jilek
6.	**PUBLIC COMMENT REGARDING THE FINAL TENTATIVE 2026-2027 BUDGET**	
7.	**ADJOURNMENT**	

SALT CREEK
SCHOOL DISTRICT 48

Board of Education Meeting
Public Hearing - Budget
John E. Albright Middle School
1110 S. Villa Avenue
Villa Park, IL 60181
September 17, 2026 at 7:00 PM

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2. **PLEDGE OF ALLEGIANCE**
3. **APPOINTMENT OF SECRETARY PRO TEM**
4. **ROLL CALL**
5. **PUBLIC HEARING ON THE 2026-2027 FINAL TENTATIVE BUDGET**
6. **PUBLIC COMMENT REGARDING THE FINAL TENTATIVE 2026-2027 BUDGET**
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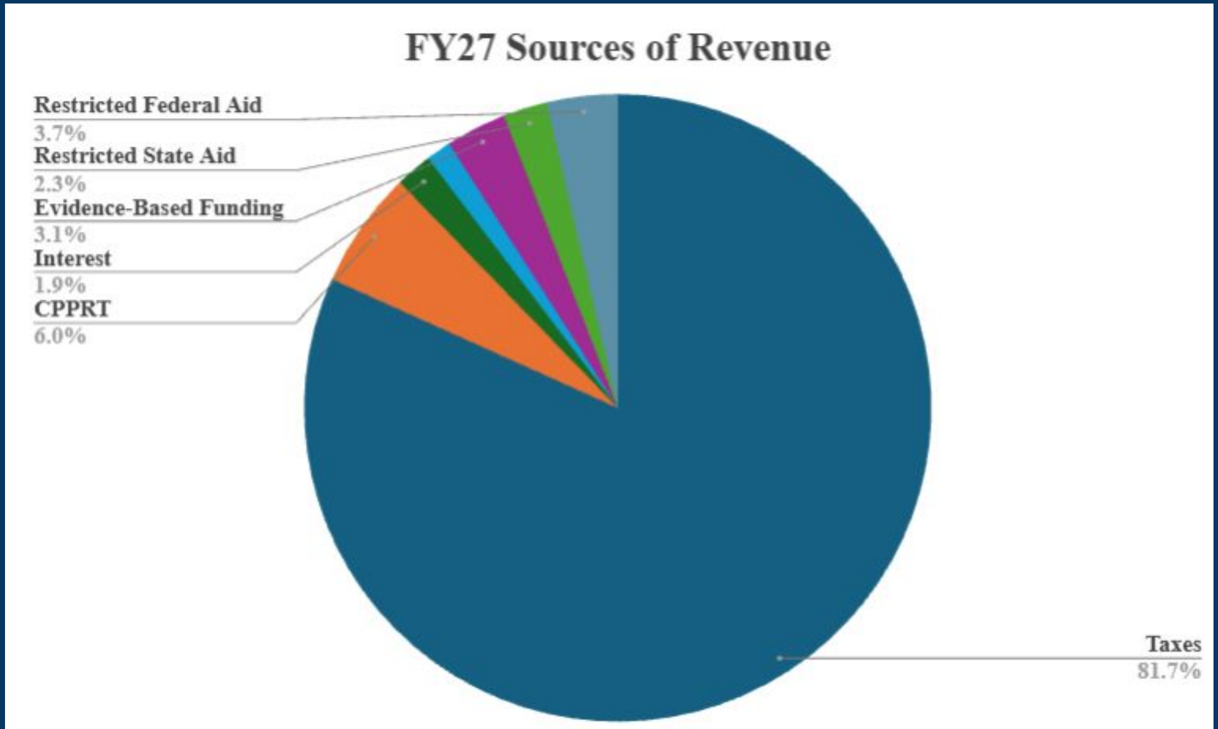
SALT CREEK SCHOOL DISTRICT FY27 TENTATIVE BUDGET UPDATE

Factors Impacting the FY27 Tentative Budget:

- Healthy fund balances
- Stable local, state and federal funding sources
- Increase in out-of-district special education student placements
- Increase in insurance/benefit rates

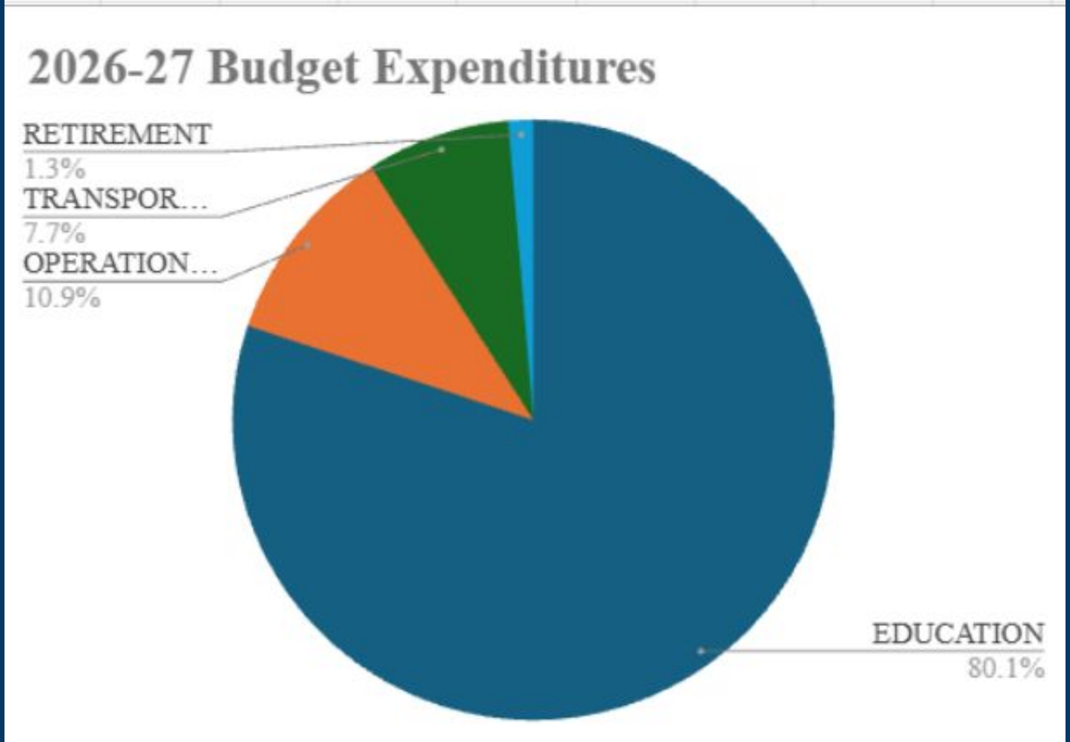
Comparison of Revenue

Revenue	2025-26 Budget	2025-26 Actual Revenues	2026-27 Budget
Education			
Property Tax	$ 9,351,831.26	$ 9,435,381.37	$ 9,807,706.65
CPPRT	$ 114,087.00	$ 73,416.38	$ 600,000.00
Interest Income	$ 257,000.00	$ 268,940.70	$ 243,607.22
Other Local Revenues	$ 114,000.00	$ 253,413.52	$ 140,262.00
Evidence-Based Funding	$ 485,440.00	$ 485,439.95	$ 484,960.00
Other State Aid	$ 15,800.00	$ 33,989.30	$ 15,028.00
Federal Aid	$ 604,652.00	$ 631,171.55	$ 567,209.00
Total Education Fund	**$ 10,942,810.26**	**$ 11,181,752.77**	**$ 11,858,772.87**
Operations & Maintenance			
Property Tax	$ 2,039,186.15	$ 2,033,852.35	$ 1,973,610.20
CPPRT	$ 200,000.00	$ 200,000.00	$ 6,000.00
Interest Income	$ 114,000.00	$ 34,493.84	$ 30,855.00
Other Local Revenues	$ 60,000.00	$ 110,166.40	$ 60,066.00
Other State Aid	$ 50,000.00	$ 50,000.00	$ 50,000.00
Total O&M Fund	**$ 2,463,186.15**	**$ 2,428,512.59**	**$ 2,120,531.20**
Transportation			
Property Tax	$ 536,640.84	$ 533,396.03	$ 696,896.26
CPPRT	$ 500,000.00	$ 500,000.00	$ 300,000.00
Interest Income	$ 18,000.00	$ 56,013.83	$ 12,625.33
Other Local Revenues	$ -	$ 1,066.00	
Other State Aid	$ 195,000.00	$ 383,701.17	$ 285,000.00
Federal Aid	$ -	$ -	$ -
Total Transportation Fund	**$ 1,249,640.84**	**$ 1,474,177.03**	**$ 1,294,521.59**
Retirement			
Property Tax	$ 170,012.00	$ 171,657.39	$ 179,334.63
CPPRT	$ 63,485.00	$ 63,485.00	$ 30,000.00
Interest Income	$ 4,000.00	$ 4,383.11	$ 4,574.00
Total Retirement Fund	**$ 237,497.00**	**$ 239,525.50**	**$ 213,908.63**
Total Revenue	**$ 14,893,134.25**	**$ 15,323,967.89**	**$ 15,487,734.29**



Comparison of Expenditures

Expenditures	2025-26 Budget	2025-26 Actual Expenses	2026-27 Budget
Education			
Salaries	$ 6,992,391.00	$ 6,780,844.00	$ 7,413,934.19
Employee Benefits	$ 1,642,819.00	$ 1,353,443.00	$ 1,937,365.49
Purchased Services	$ 1,454,910.00	$ 1,142,115.00	$ 1,066,281.00
Supplies & Materials	$ 358,370.00	$ 295,721.00	$ 356,900.00
Capital Outlay	$ 254,500.00	$ 10,867.00	$ 11,500.00
Other Objects	$ 1,620,150.00	$ 800,559.00	$ 1,911,250.00
Non-Capitalized Equipment	$ 8,000.00	$ 15,040.00	$ 8,500.00
Total Education Fund	**$ 12,331,140.00**	**$ 10,398,589.00**	**$ 12,705,730.68**
Operations & Maintenance			
Salaries	$ 163,193.00	$ 153,640.00	$ 83,725.52
Employee Benefits	$ 37,621.00	$ 20,226.00	$ 22,430.18
Purchased Services	$ 929,000.00	$ 861,961.00	$ 1,013,296.00
Supplies & Materials	$ 168,000.00	$ 173,087.00	$ 276,000.00
Capital Outlay	$ 450,587.00	$ 119,568.00	$ 300,000.00
Other Objects	$ 112,000.00	$ 81,000.00	$ 26,500.00
Total O&M Fund	**$ 1,860,401.00**	**$ 1,409,482.00**	**$ 1,721,951.70**
Transportation			
Purchased Services	$ 1,330,000.00	$ 979,772.00	$ 1,175,000.00
Other Objects	$ 50,000.00	$ -	$ 50,000.00
Total Transportation Fund	**$ 1,380,000.00**	**$ 979,772.00**	**$ 1,225,000.00**
Retirement			
Employee Benefits	$ 209,954.00	$ 191,754.00	$213,612.58
Total Retirement Fund	**$ 209,954.00**	**$ 191,754.00**	**$ 213,612.58**
Total Budget Expenditures	**$ 15,781,495.00**	**$ 12,979,597.00**	**$ 15,866,294.96**



Capital Projects Revenue

Capital Projects	2025-26 Budget	2025-26 Actual	2026-27 Budget
CPPRT	$ 100,000.00	$ 100,000.00	$ -
Referendum Interest Income	$ 1,000,000.00	$ 951,766.03	86,000.00
Interest Income	$ 211,000.00	$ 281,241.32	101,002.00
Total Capital Projects	**$ 1,211,000.00**	**$ 1,233,007.35**	**$ 187,002.00**
Debt Service	**2025-26 Budget**	**2025-26 Actual**	**2026-27 Budget**
Property Tax	$ 3,199,047.00	$ 3,164,189.94	3,248,465.74
Interest Income	$ 37,000.00	$ 41,069.46	49,603.52
Total Debt Service	**$ 3,236,047.00**	**$ 3,205,259.40**	**$ 3,298,069.26**

Capital Projects Expenditures

Capital Projects	2025-26 Original	2025-26 Actual	2026-27 Budget
Purchased Services	$ 5,620,706.00	$ 4,280,609.00	2,500,000
Supplies & Materials	$ 685,906.00	$ 16,860.00	100,000
Capital Outlay	$ 40,529,011.00	$ 29,600,916.00	11,500,000
Non-Capitalized Equipment	$ 1,130,000.00	$ 492,810.00	100,000
Total Capital Projects	**$ 47,965,623.00**	**$ 34,391,195.00**	**$ 14,200,000.00**
Debt Service	**2025-26 Original**	**2025-26 Actual**	**2026-27 Budget**
Capital Outlay	$ 3,429,563.00	$ 4,295,730.00	3,176,563
Other Objects	$ -	$ 1,975.00	
Total Debt Service Fund	**$ 3,429,563.00**	**$ 4,297,705.00**	**$ 3,176,563.00**

FY27 REFERENDUM UPDATE

- As of today, we have 3.8 million of original bond funds remaining
- Remaining Expenditures
  - Phase 1 - 2.8 million
  - Phase 2 – 4.0 million
  - Total Remaining Expenses- 6.8 million
- Will be using 3.0 mil of local funds to complete Phases I & II
- Entire 48 million of Bond Sale revenue will have been spent within the required 2-year time frame, avoiding arbitrage
- Allows the district to keep all interest earned on bond sale proceeds

Statement of Position

FUND	JUNE 30, 2026 CASH BALANCE	2026-27 REVENUE	2026-27 EXPENDITURES	JUNE 30, 2027 ESTIMATED FUND BALANCE
EDUCATION	$9,127,468	$11,858,773	$12,705,731	$8,280,510
OPERATIONS & MAINT	$1,173,232	$2,120,531	$1,721,952	$1,571,811
TRANSPORTATION	$757,903	$1,294,521	$1,225,000	$827,424
RETIREMENT	$174,973	$213,909	$213,613	$175,269
WORKING CASH	$307,169	$7,731	$0	$314,900
SUB TOTAL	**$11,540,745**	**$15,495,465**	**$15,866,296**	**$11,169,914**
DEBT SERVICE	$1,052,023	$3,298,069	$3,176,563	$1,173,529
CAPITAL PROJECTS	$18,461,721	$187,002	$14,200,000	$4,448,723
TOTAL	**$31,054,489**	**$18,980,536**	**$33,242,859**	**$16,792,166**

FY27 Tentative Budget Reflects:

- A budget designed to meet both student educational needs and facility needs
- A thoughtful approach to fund balance management
- A close monitoring funding at state and local levels
- Planning for ongoing facility improvements
- Maintaining reserves for future needs and long-term sustainability

Salt Creek School District 48

2026-27 BUDGET: STATEMENT OF POSITION

FUND	JUNE 30, 2026 CASH BALANCE	2026-27 REVENUE	2026-27 EXPENDITURES	JUNE 30, 2027 ESTIMATED FUND BALANCE
EDUCATION	$9,127,468	$11,858,773	$12,705,731	$8,280,510
OPERATIONS & MAINT	$1,173,232	$2,120,531	$1,721,952	$1,571,811
DEBT SERVICE	$1,052,023	$3,298,069	$3,176,563	$1,173,529
TRANSPORTATION	$757,903	$1,294,521	$1,225,000	$827,424
RETIREMENT	$174,973	$213,909	$213,613	$175,269
CAPITAL PROJECTS	$18,461,721	$187,002	$14,200,000	$4,448,723
WORKING CASH	$307,169	$7,731	$0	$314,900
TOTAL	$31,054,489	$18,980,536	$33,242,859	$16,792,166

Revenue	2025-26 Budget	2025-26 Actual Revenues	2026-27 Budget
Education			
Property Tax	$ 9,351,831.26	$ 9,435,381.37	9,807,706.65
CPPRT	$ 114,087.00	$ 73,416.38	600,000.00
Interest Income	$ 257,000.00	$ 268,940.70	243,607.22
Other Local Revenues	$ 114,000.00	$ 253,413.52	$ 140,262.00
Evidence-Based Funding	$ 485,440.00	$ 485,439.95	484,960.00
Other State Aid	$ 15,800.00	$ 33,989.30	$ 15,028.00
Federal Aid	$ 604,652.00	$ 631,171.55	567,209.00
Total Education Fund	**$ 10,942,810.26**	**$ 11,181,752.77**	**$ 11,858,772.87**
Operations & Maintenance			
Property Tax	$ 2,039,186.15	$ 2,033,852.35	1,973,610.20
CPPRT	$ 200,000.00	$ 200,000.00	6,000.00
Interest Income	$ 114,000.00	$ 34,493.84	30,855.00
Other Local Revenues	$ 60,000.00	$ 110,166.40	60,066.00
Other State Aid	$ 50,000.00	$ 50,000.00	50,000.00
Total O&M Fund	**$ 2,463,186.15**	**$ 2,428,512.59**	**$ 2,120,531.20**
Transportation			
Property Tax	$ 536,640.84	$ 533,396.03	696,896.26
CPPRT	$ 500,000.00	$ 500,000.00	300,000.00
Interest Income	$ 18,000.00	$ 56,013.83	12,625.33
Other Local Revenues	$ -	$ 1,066.00	
Other State Aid	$ 195,000.00	$ 383,701.17	285,000.00
Federal Aid	$ -	$ -	$ -
Total Transportation Fund	**$ 1,249,640.84**	**$ 1,474,177.03**	**$ 1,294,521.59**
Retirement			
Property Tax	$ 170,012.00	$ 171,657.39	179,334.63
CPPRT	$ 63,485.00	$ 63,485.00	30,000.00
Interest Income	$ 4,000.00	$ 4,383.11	4,574.00
Total Retirement Fund	**$ 237,497.00**	**$ 239,525.50**	**$ 213,908.63**
Total Revenue	**$ 14,893,134.25**	**$ 15,323,967.89**	**$ 15,487,734.29**

Capital Projects			
CPPRT	$ 100,000.00	$ 100,000.00	$ -
Referendum Interest Income	$ 1,000,000.00	$ 951,766.03	86,000.00
Interest Income	$ 211,000.00	$ 281,241.32	101,002.00
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Debt Service			
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Interest Income	$ 37,000.00	$ 41,069.46	49,603.52
Total Debt Service	**$ 3,236,047.00**	**$ 3,205,259.40**	**$ 3,298,069.26**
Working Cash			
Interest Income	$ 9,000.00	$ 9,753.34	7,731.13
Total Working Cash	$ 9,000.00	$ 14,756.71	$ 7,731.13

Expenditures	**2025-26 Budget**	**2025-26 Actual Expenses**	**2026-27 Budget**
Education			
Salaries	$ 6,992,391.00	$ 6,780,844.00	7,413,934
Employee Benefits	$ 1,642,819.00	$ 1,353,443.00	$1,937,365.49
Purchased Services	$ 1,454,910.00	$ 1,142,115.00	1,066,281
Supplies & Materials	$ 358,370.00	$ 295,721.00	356,900
Capital Outlay	$ 254,500.00	$ 10,867.00	11,500
Other Objects	$ 1,620,150.00	$ 800,559.00	1,911,250
Non-Capitalized Equipment	$ 8,000.00	$ 15,040.00	8,500
Total Education Fund	**$ 12,331,140.00**	**$ 10,398,589.00**	**$ 12,705,730.68**
Operations & Maintenance			
Salaries	$ 163,193.00	$ 153,640.00	83,726
Employee Benefits	$ 37,621.00	$ 20,226.00	22,430
Purchased Services	$ 929,000.00	$ 861,961.00	1,013,296
Supplies & Materials	$ 168,000.00	$ 173,087.00	276,000
Capital Outlay	$ 450,587.00	$ 119,568.00	300,000
Other Objects	$ 112,000.00	$ 81,000.00	26,500
Total O&M Fund	**$ 1,860,401.00**	**$ 1,409,482.00**	**$ 1,721,951.70**
Transportation			
Purchased Services	$ 1,330,000.00	$ 979,772.00	1,175,000
Other Objects	$ 50,000.00	$ -	50,000
Total Transportation Fund	**$ 1,380,000.00**	**$ 979,772.00**	**$ 1,225,000.00**
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Capital Outlay	$ 3,429,563.00	$ 4,295,730.00	3,176,563
Other Objects	**$ -**	$ 1,975.00	
Total Debt Service Fund	**$ 3,429,563.00**	**$ 4,297,705.00**	**$ 3,176,563.00**

District Type:
- [x] School District
- [ ] Joint Agreement

Accounting Basis:
- [x] Cash
- [ ] Accrual

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

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

Is this an amended budget? No

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

District Name: Salt Creek SD 48
District RCDT No: 19022048002

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

Budget of Salt Creek SD 48 *, County of* Dupage *,*
State of Illinois, for the Fiscal Year beginning July 1, 2026 *and ending* June 30, 2027 *.*

WHEREAS the Board of Education of Salt Creek SD 48 *,*
County of Dupage *, 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 *, 20* 26 *,*
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 17 *day of* September *, 20* 26
by a roll call vote of ______ *Yeas, and* ______ *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Dane Curry	
James Van De Velde	
Stacy Rattana	
James Blair	
John Downer	
Ray Kielminski	
Adam Dickens	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: https://apps.isbe.net/iwas/asp/login.asp?js=true

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(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, 2026		9,127,468	1,173,232	1,052,023	757,903	174,973	18,461,721	307,169	0	0	
4	**RECEIPTS/REVENUES (without Student Activity Funds)**											
5	LOCAL SOURCES	1000	10,791,576	2,070,531	3,298,069	1,009,521	213,909	187,002	7,731	0	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	499,988	50,000	0	285,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	567,209	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues [8]		11,858,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998	5,000,000									
11	Total Receipts/Revenues		16,858,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0	
12	**DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)**											
13	INSTRUCTION	1000	6,396,634				106,857			0		
14	SUPPORT SERVICES	2000	4,384,408	1,696,952		1,175,000	106,756	14,200,000		0	0	
15	COMMUNITY SERVICES	3000	51,089	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,773,600	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	3,176,563	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	100,000	25,000	0	50,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures [9]		12,705,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000		0	0	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	5,000,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		17,705,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000		0	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(846,958)	398,579	121,506	69,521	296	(14,012,998)	7,731	0	0	
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										
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	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(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	
80	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027**		8,280,510	1,571,811	1,173,529	827,424	175,269	4,448,723	314,900	0	0	
82												
83	**Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026**		32,214									
84	**RECEIPTS/REVENUES (For Student Activity Funds)**											
85	**Total Student Activity Direct Receipts/Revenues (Local Sources)**	1799	30,000									
86	**DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)**											
87	**Total Student Activity Direct Disbursements/Expenditures**	1999	30,000									
88	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		0									
89	**Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027**		32,214									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*											
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	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026		9,159,682	1,173,232	1,052,023	757,903	174,973	18,461,721	307,169	0	0	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	10,821,576	2,070,531	3,298,069	1,009,521	213,909	187,002	7,731	0	0	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	499,988	50,000	0	285,000	0	0	0	0	0	
96	FEDERAL SOURCES	4000	567,209	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues [8]		11,888,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0	
98	Receipts/Revenues for "On Behalf" Payments [2]	3998	5,000,000	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		16,888,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	6,426,634				106,857			0		
102	SUPPORT SERVICES	2000	4,384,408	1,696,952		1,175,000	106,756	14,200,000		0	0	
103	COMMUNITY SERVICES	3000	51,089	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,773,600	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	3,176,563	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	100,000	25,000	0	50,000	0	0		0	0	
107	Total Direct Disbursements/Expenditures [9]		12,735,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000		0	0	
108	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	5,000,000	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		17,735,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000		0	0	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(846,958)	398,579	121,506	69,521	296	(14,012,998)	7,731	0	0	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds [8]		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds [9]		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		8,312,724	1,571,811	1,173,529	827,424	175,269	4,448,723	314,900	0	0	
119												

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

	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	7,413,934	83,726		0		0		0	0	7,497,660
125	Employee Benefits	200	1,937,366	22,430		0	213,613	0		0	0	2,173,409
126	Purchased Services	300	1,066,281	1,013,296	0	1,175,000		2,500,000		0	0	5,754,577
127	Supplies & Materials	400	356,900	276,000		0		100,000		0	0	732,900
128	Capital Outlay	500	11,500	300,000		0		11,500,000		0	0	11,811,500
129	Other Objects	600	1,911,250	26,500	3,176,563	50,000	0	0		0	0	5,164,313
130	Non-Capitalized Equipment	700	8,500	0		0		100,000		0	0	108,500
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		12,705,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000		0	0	33,242,859

	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	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026		9,127,468	1,173,232	1,052,023	757,903	174,973	18,461,721	307,169	0	0
4	Total Direct Receipts & Other Sources [8]		11,858,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0
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		11,858,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0
12	Total Amount Available		20,986,241	3,293,763	4,350,092	2,052,424	388,882	18,648,723	314,900	0	0
13	Total Direct Disbursements & Other Uses [9]		12,705,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000	0	0	0
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		12,705,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000	0	0	0
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		8,280,510	1,571,811	1,173,529	827,424	175,269	4,448,723	314,900	0	0
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		32,214								
24	Total Direct Receipts & Other Sources [8]		30,000								
25	Total Amount Available		62,214								
26	Total Direct Disbursements & Other Uses [9]		30,000								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		32,214								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		9,159,682	1,173,232	1,052,023	757,903	174,973	18,461,721	307,169	0	0
30	Total Direct Receipts & Other Sources [8]		11,888,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		11,888,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0
33	Total Amount Available		21,048,455	3,293,763	4,350,092	2,052,424	388,882	18,648,723	314,900	0	0
34	Total Direct Disbursements & Other Uses [9]		12,735,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000	0	0	0
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		12,735,731	1,721,952	3,176,563	1,225,000	213,613	14,200,000	0	0	0
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		8,312,724	1,571,811	1,173,529	827,424	175,269	4,448,723	314,900	0	0

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies [11] (1110-1120)	-	9,807,706	1,973,610	3,248,465	696,896	76,194				
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150					103,140				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies *(Describe & Itemize)*	1190									
12	**Total Ad Valorem Taxes Levied by District**		9,807,706	1,973,610	3,248,465	696,896	179,334	0	0	0	0
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	600,000	6,000		300,000	30,000				
17	Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
18	**Total Payments in Lieu of Taxes**		600,000	6,000	0	300,000	30,000	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									
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**		0								
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									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									

	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
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	243,607	30,855	49,604	12,625	4,575	187,002	7,731		
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		243,607	30,855	49,604	12,625	4,575	187,002	7,731	0	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	50,000								
71	Sales to Pupils - Breakfast	1612	5,000								
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other *(Describe & Itemize)*	1614									
74	Sales to Adults	1620	2,000								
75	Other Food Service *(Describe & Itemize)*	1690									
76	Total Food Service		57,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720									
81	Book Store Sales	1730									
82	Other District/School Activity Revenue *(Describe & Itemize)*	1790									
83	Student Activity Fund Revenues	1799	30,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		0	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		30,000								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811									
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		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		59,566							
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	20,000								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees *(Describe & Itemize)*	1993	50,000								
110	Other Local Revenues *(Describe & Itemize)*	1999	13,263	500							
111	Total Other Revenue from Local Sources		83,263	60,066	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	10,791,576	2,070,531	3,298,069	1,009,521	213,909	187,002	7,731	0	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		10,821,576								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									

	A	B	C	D	E	F	G	H	I	J	K
1		Acct	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	#	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	484,960								
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**		484,960	0	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	14,228								
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Other *(Describe & Itemize)*	3199									
131	**Total Special Education**		14,228	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									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other *(Describe & Itemize)*	3299									
140	**Total Career and Technical Education**		0	0			0				
141	State Free Lunch & Breakfast	3360	800								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other *(Describe & Itemize)*	3499									
146	**TRANSPORTATION**										
147	Transportation - Regular and Vocational	3500									
148	Transportation - Special Education	3510									
149	Transportation - Other *(Describe & Itemize)*	3599									
150	**Total Transportation**		0	0		0	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660				5,000					
153	Truant Alternative/Optional Education	3695				280,000					
154	Early Childhood - Block Grant	3705									
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		50,000							
163	Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999									
164	**Total Restricted Grants-In-Aid**		15,028	50,000	0	285,000	0	0	0	0	0
165	**Total Receipts/Revenues from State Sources**	3000	499,988	50,000	0	285,000	0	0	0	0	0
166	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
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

	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
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									
183	**Total Title V**		0	0		0	0				
184	**FOOD SERVICE**										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	70,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	20,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other *(Describe & Itemize)*	4299									
193	**Total Food Service**		90,000				0				
194	**TITLE I**										
195	Title I - Low Income	4300	92,592								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other *(Describe & Itemize)*	4399									
199	**Total Title I**		92,592	0		0	0				
200	**TITLE IV**										
201	Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
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**		10,000	0		0	0				
206	**FEDERAL - SPECIAL EDUCATION**										
207	Federal Special Education - Preschool Flow-Through	4600	5,535								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	277,918								
210	Federal Special Education - IDEA Room & Board	4625									
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
213	**Total Federal Special Education**		283,453	0		0	0				
214	**CTE - PERKINS**										
215	CTE - Perkins-Title IIIE Tech Prep	4770									
216	CTE - Other *(Describe & Itemize)*	4799									
217	**Total CTE - Perkins**		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
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									

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquistion	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	11,164								
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	20,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	60,000								
237	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
238	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		567,209	0	0	0	0	0		0	0
239	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	567,209	0	0	0	0	0	0	0	0
240	**TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)**		11,858,773	2,120,531	3,298,069	1,294,521	213,909	187,002	7,731	0	0
241	**TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)**		11,888,773								

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	1000									
5	Regular Programs	1100	3,046,721	783,019	52,152	66,290			1,000		3,949,182
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	830,038	342,840	2,450	7,000	1,000		4,500		1,187,828
9	Special Education Programs Pre-K	1225	259,656	93,448	5,892	5,982	1,000				365,978
10	Remedial and Supplemental Programs K-12	1250	380,406	75,002		9,071					464,479
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	150,000	3,225	4,500	5,200		1,000	3,000		166,925
15	Summer School Programs	1600	17,250	1,722		2,000					20,972
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	188,248	49,072	1,950	2,000					241,270
19	Truant Alternative & Optional Programs	1900									
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									0
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						30,000			30,000
34	**Total Instruction[14] (Without Student Activity Funds 1999)**	1000	4,872,319	1,348,328	66,944	97,543	2,000	1,000	8,500	0	6,396,634
35	**Total Instruction (With Student Activity Funds 1999)**	1000	4,872,319	1,348,328	66,944	97,543	2,000	31,000	8,500	0	6,426,634
36	**SUPPORT SERVICES (ED)**	2000									
37	**Support Services - Pupil**	2100									
38	Attendance & Social Work Services	2110	160,206	48,329	450	2,000		500			211,485
39	Guidance Services	2120									0
40	Health Services	2130	221,742	68,449	6,200	11,500	1,500				309,391
41	Psychological Services	2140	86,881	2,304	6,450	1,000					96,635
42	Speech Pathology & Audiology Services	2150	124,971	25,354	10,850	2,000		500			163,675
43	Other Support Services - Pupils *(Describe & Itemize)*	2190	90,027								90,027
44	**Total Support Services - Pupil**	2100	683,827	144,436	23,950	16,500	1,500	1,000	0	0	871,213
45	**Support Services - Instructional Staff**	2200									
46	Improvement of Instruction Services	2210	160,821	16,722	92,000	119,507		1,000			390,050
47	Educational Media Services	2220	104,616	45,860	9,000	16,000		500			175,976
48	Assessment & Testing	2230			2,448						2,448
49	**Total Support Services - Instructional Staff**	2200	265,437	62,582	103,448	135,507	0	1,500	0	0	568,474
50	**Support Services - General Administration**	2300									
51	Board of Education Services	2310	5,753	44,186	355,000	29,000		14,000			447,939
52	Executive Administration Services	2320	331,080	59,994	24,000	8,000		6,000			429,074
53	Special Area Administration Services	2330	122,080	31,012	4,000	500	2,000	600			160,192
54	Tort Immunity Services	2361, 2365									0
55	**Total Support Services - General Administration**	2300	458,913	135,192	383,000	37,500	2,000	20,600	0	0	1,037,205
56	**Support Services - School Administration**	2400									
57	Office of the Principal Services	2410	719,084	174,802	9,800	18,900		1,150			923,736
58	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
59	**Total Support Services - School Administration**	2400	719,084	174,802	9,800	18,900	0	1,150	0	0	923,736
60	**Support Services - Business**	2500									
61	Direction of Business Support Services	2510									0
62	Fiscal Services	2520	231,080	40,768	36,700	21,000	1,000	33,000			363,548

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560			161,000	5,000	5,000				171,000
66	Internal Services	2570									0
67	**Total Support Services - Business**	**2500**	231,080	40,768	197,700	26,000	6,000	33,000	0	0	534,548
68	**Support Services - Central**	**2600**									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640	62,324	8,926	28,200	1,500					100,950
73	Data Processing Services	2660	115,950	22,332	190,000	20,000					348,282
74	**Total Support Services - Central**	**2600**	178,274	31,258	218,200	21,500	0	0	0	0	449,232
75	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
76	**Total Support Services**	**2000**	2,536,615	589,038	936,098	255,907	9,500	57,250	0	0	4,384,408
77	**COMMUNITY SERVICES (ED)**	**3000**	5,000		42,639	3,450					51,089
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			20,600			1,453,000			1,473,600
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
86	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			20,600			1,453,000			1,473,600
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220						300,000			300,000
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**						300,000			300,000
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**			20,600			1,753,000			1,773,600
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**						100,000			100,000
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)**		7,413,934	1,937,366	1,066,281	356,900	11,500	1,911,250	8,500	0	12,705,731
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)**		7,413,934	1,937,366	1,066,281	356,900	11,500	1,941,250	8,500	0	12,735,731
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										(846,958)
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										(846,958)

	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
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	83,726	22,430	1,013,296	276,000	300,000	1,500			1,696,952
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	83,726	22,430	1,013,296	276,000	300,000	1,500	0	0	1,696,952
132	Other Support Services - Misc. *(Describe & Itemize)*	2900									0
133	Total Support Services	2000	83,726	22,430	1,013,296	276,000	300,000	1,500	0	0	1,696,952
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 *(Describe & Itemize)*	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 *(Describe & Itemize)*	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						25,000			25,000
155	Total Direct Disbursements/Expenditures		83,726	22,430	1,013,296	276,000	300,000	26,500	0	0	1,721,952
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										398,579
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 *(Describe & Itemize)*	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 *(Describe & Itemize)*	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						0			0
173	Debt Service - Interest on Long-Term Debt	5200						2,174,563			2,174,563
174	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired) *(Describe & Itemize)*	5300						1,000,000			1,000,000
175	Debt Service - Other *(Describe & Itemize)*	5400						2,000			2,000
176	Total Debt Service	5000			0			3,176,563			3,176,563
177	PROVISION FOR CONTINGENCIES (DS)	6000									0

	A	B	C	D	E	F	G	H	I	J	K
1	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
178	**Total Direct Disbursements/Expenditures**				0			3,176,563			3,176,563
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										121,506
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			1,175,000						1,175,000
187	Other Support Services - Business *(Describe & Itemize)*	2900									0
188	**Total Support Services**	2000	0	0	1,175,000	0	0	0	0	0	1,175,000
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						50,000			50,000
214	**Total Direct Disbursements/Expenditures**		0	0	1,175,000	0	0	50,000	0	0	1,225,000
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										69,521
216											
217	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		45,891							45,891
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		42,269							42,269
222	Special Education Programs Pre-K	1225		8,411							8,411
223	Remedial and Supplemental Programs K-12	1250		4,856							4,856
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		2,175							2,175
228	Summer School Programs	1600		525							525
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		2,730							2,730
232	Truant Alternative & Optional Programs	1900									0
233	**Total Instruction**	1000		106,857							106,857
234	SUPPORT SERVICES (MR/SS)	2000									
235	**Support Services - Pupil**	2100									

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
236	Attendance & Social Work Services	2110		2,323							2,323
237	Guidance Services	2120									0
238	Health Services	2130		14,461							14,461
239	Psychological Services	2140		1,260							1,260
240	Speech Pathology & Audiology Services	2150		1,812							1,812
241	Other Support Services - Pupils *(Describe & Itemize)*	2190		8,238							8,238
242	**Total Support Services - Pupil**	2100		28,094							28,094
243	**Support Services - Instructional Staff**	2200									
244	Improvement of Instruction Services	2210		3,569							3,569
245	Educational Media Services	2220		2,280							2,280
246	Assessment & Testing	2230									0
247	**Total Support Services - Instructional Staff**	2200		5,849							5,849
248	**Support Services - General Administration**	2300									
249	Board of Education Services	2310		526							526
250	Executive Administration Services	2320		10,302							10,302
251	Special Area Administrative Services	2330		7,295							7,295
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		18,123							18,123
255	**Support Services - School Administration**	2400									
256	Office of the Principal Services	2410		23,913							23,913
257	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
258	**Total Support Services - School Administration**	2400		23,913							23,913
259	**Support Services - Business**	2500									
260	Direction of Business Support Services	2510									0
261	Fiscal Services	2520		12,152							12,152
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		7,112							7,112
264	Pupil Transportation Services	2550									0
265	Food Services	2560									0
266	Internal Services	2570									0
267	**Total Support Services - Business**	2500		19,264							19,264
268	**Support Services - Central**	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640		904							904
273	Data Processing Services	2660		10,609							10,609
274	**Total Support Services - Central**	2600		11,513							11,513
275	**Other Support Services - Misc.** *(Describe & Itemize)*	2900									0
276	**Total Support Services**	2000		106,756							106,756
277	COMMUNITY SERVICES (MR/SS)	3000									0
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**			213,613				0			213,613
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										296
294											
295	60 - CAPITAL PROJECTS (CP)										

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			2,500,000	100,000	11,500,000		100,000		14,200,000
299	Other Support Services - Business *(Describe & Itemize)*	2900									0
300	Total Support Services	2000	0	0	2,500,000	100,000	11,500,000	0	100,000		14,200,000
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	2,500,000	100,000	11,500,000	0	100,000		14,200,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,012,998)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									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
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 Instruction[14]	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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
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									0
365	**Total Support Services - General Administration**	2300	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	**2400**									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration *(Describe & Itemize)*	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									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	**Total Support Services - Business**	2500	0	0	0	0	0	0	0	0	0
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.** *(Describe & Itemize)*	**2900**									0
387	**Total Support Services**	2000	0	0	0	0	0	0	0	0	0
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 *(Describe & Itemize)*	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 *(Describe & Itemize)*	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 *(Describe & Itemize)*	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

	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
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
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 *(Describe & Itemize)*	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) *(Describe & Itemize)*	5300									0
425	Debt Service - Other *(Describe & Itemize)*	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
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									0
436	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
437	Other Support Services - Misc. *(Describe & Itemize)*	2900									0
438	Total Support Services	2000	0	0	0	0	0	0	0		0
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 *(Describe & Itemize)*	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 *(Describe & Itemize)*	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) *(Describe & Itemize)*	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	0	0	0		0
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

	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	$ 90,027	Lunchroon Supervisors
6	1290				10-2490		
7	1614				10-2900		
8	1690				10-4190		
9	1790				10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993	$ 50,000	Pre-School Tuition for regular ed students		20-2190		
14	1999	$ 13,763	Misc funds collected during the school year		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	$ 1,000,000	series 2025 bonds
21	3999				30-5400	$ 2,000	Admistrative fees
22	4009				40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	$ 8,238	Lunchroon supervisors
30	4998				50-2490		
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
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	11,858,773	2,120,531	1,294,521	7,731	**15,281,556**
Direct Expenditures	12,705,731	1,721,952	1,225,000		**15,652,683**
Difference	(846,958)	398,579	69,521	7,731	**(371,127)**
Estimated Fund Balance - June 30, 2027	8,280,510	1,571,811	827,424	314,900	**10,994,645**

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 school district budget in which the operating funds listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2025-2026 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 22-26) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	**School Districts Only*		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	*19022048002*		FY2026-2027				
4	*District Number*						
5	*Salt Creek SD 48*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		9,127,468	1,173,232	757,903	307,169	11,365,772
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	10,791,576	2,070,531	1,009,521	7,731	13,879,359
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	499,988	50,000	285,000	0	834,988
12	FEDERAL SOURCES	4000	567,209	0	0	0	567,209
13	Total Receipts/Revenues		11,858,773	2,120,531	1,294,521	7,731	15,281,556
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	6,396,634				6,396,634
16	SUPPORT SERVICES	2000	4,384,408	1,696,952	1,175,000		7,256,360
17	COMMUNITY SERVICES	3000	51,089	0	0		51,089
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,773,600	0	0		1,773,600
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	100,000	25,000	50,000		175,000
21	Total Disbursements/Expenditures		12,705,731	1,721,952	1,225,000		15,652,683
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(846,958)	398,579	69,521	7,731	(371,127)
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		8,280,510	1,571,811	827,424	314,900	10,994,645

	A	B	H	I	J	K	L
1	*School Districts Only						
2			ESTIMATED BUDGET				
3	19022048002		FY2027-2028				
4	District Number						
5	Salt Creek SD 48						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		8,280,510	1,571,811	827,424	314,900	10,994,645
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		8,280,510	1,571,811	827,424	314,900	10,994,645

	A	B	M	N	O	P	Q
1	*School Districts Only*						
2					ESTIMATED BUDGET FY2028-2029		
3	*19022048002*						
4	*District Number*						
5	*Salt Creek SD 48*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		8,280,510	1,571,811	827,424	314,900	10,994,645
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		8,280,510	1,571,811	827,424	314,900	10,994,645

	A	B	R	S	T	U	V
1	**School Districts Only*						
2					**ESTIMATED BUDGET**		
3	*19022048002*				**FY2029-2030**		
4	*District Number*						
5	*Salt Creek SD 48*						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** *(must equal prior Ending Fund Balance)*		8,280,510	1,571,811	827,424	314,900	10,994,645
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**		8,280,510	1,571,811	827,424	314,900	10,994,645

	A	B	W	X	Y	Z
1	**School Districts Only*			SUMMARY		
2				BUDGET ADDENDUM - DEFICIT REDUCTION PLAN		
3	***19022048002***			ESTIMATED BUDGET		
4	*District Number*			*Date of Adoption:*		
5	***Salt Creek SD 48***				*(Enter as MM/DD/YY)*	
6	*District Name*		**FY2026-2027**	**FY2027-2028**	**FY2028-2029**	**FY2029-2030**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		11,365,772	10,994,645	10,994,645	10,994,645
8	**RECEIPTS/REVENUES**	Acct #				
9	**LOCAL SOURCES**	1000	13,879,359	0	0	0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0	0	0
11	**STATE SOURCES**	3000	834,988	0	0	0
12	**FEDERAL SOURCES**	4000	567,209	0	0	0
13	**Total Receipts/Revenues**		15,281,556	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	Funct #				
15	**INSTRUCTION**	1000	6,396,634	0	0	0
16	**SUPPORT SERVICES**	2000	7,256,360	0	0	0
17	**COMMUNITY SERVICES**	3000	51,089	0	0	0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	4000	1,773,600	0	0	0
19	**DEBT SERVICES**	5000	0	0	0	0
20	**PROVISION FOR CONTINGENCIES**	6000	175,000	0	0	0
21	**Total Disbursements/Expenditures**		15,652,683	0	0	0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		(371,127)	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**		10,994,645	10,994,645	10,994,645	10,994,645

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

Fiscal Year 2026-2027

through Fiscal Year 2029-2030

Salt Creek SD 48 ***19022048002***

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.

Background and Narrative of Budget Reductions:

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 2026-2027

through Fiscal Year 2029-2030

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

Evidence-Based Funding: Fiscal Year 2027 Spending Plan
SALT CREEK SCHOOL DIST 48

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 2026-27 school year? What measures will be used to evaluate progress? ***(No more than 2000 characters, including spaces.)***

Salt Creek School District will focus on the following goal to improve student learning: to ensure every student has access to rigourous and rich curricula that inspires engaging instruction and promotes intellectual growth. For the 2025-26 school year, the district will focus on the following areas:
-Deepen understanding of the instructional shifts in the ELA Common Core Standards
-Study and apply the Illinois Comprehensive Literacy Plan (ICLP)
-Develop and deliver professional development to the staff
-Create a District Framework for Literacy Instruction

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Provide alternative learning programs and models to address unique student needs	Increase number and/or quality of community, parent, and family engagement opportunities
If "Other" was selected in question 2, please describe. *(No more than 1000 characters, including spaces.)*			

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2027 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

***Collaboration Opportunity** - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.*

Evidence-Based Funding Organizational Unit Results (FY 2026)					
	Final Resources / Adequacy Target = ***Percent of Adequacy***	Average Student Enrollment	466.38	Adequacy Target	$7,163,549
		Final Resources	$12,025,023	Percent of Adequacy	168%
	Base Funding Minimum + Tier Funding = ***Gross State Contribution***	Tier Assignment	4	Gross State Contribution	$485,440
		FY26 Base Funding Minimum	$484,960	FY 2026 Tier Funding	$480
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	$175,515		
		English Learners (Els)	$159		
		Special Education	$141,869		

	FY 2027 Tier Funding	Funding Type (Select)	
1) FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.	$536	Actual	**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.*

	Data Source 1	Data Source 2	Data Source 3

2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Climate and culture survey data (e.g., Five Essentials Survey)		Student growth and achievement data, disaggregated by student groups		Family and community engagement data	
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)		Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	Yes
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members	Yes	Other School Staff		Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (*No more than 1000 characters, including spaces.*)						
		Priority Investment 1		**Priority Investment 2**		**Priority Investment 3**	
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	EL Intervention Teacher		Specialist Teachers		Core Intervention Teacher	
	If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)						

5)

Cost Factor Table

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least $5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.

Column G: If the Organizational Unit will receive at least $5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors		Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Optional]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	$1,705,661			*Enter optional context for core investment decisions.*
	Specialist Teachers	$341,132			
	Instructional Facilitator	$176,421			
	Core Intervention Teacher	$78,325			
	Substitute Teachers	$62,068			
	Guidance Counselor	$103,585			
	Nurse	$40,783			
	Supervisory Aide	$68,963			
	Librarian	$90,034			

	Librarian Aide	$51,555			
	Principal	$131,994			
	Assistant Principal	$114,283			
	School Site Staff	$82,753			
	Subtotal	$3,047,559			
Per Student Investments	Gifted	$41,097			*Enter optional context for per student investment decisions.*
	Professional Development	$58,298			
	Instructional Materials	$159,036			
	Assessments	$15,857			
	Computer & Tech Equipment	$133,151			
	Student Activities	$87,810			
	Maintenance & Operations	$738,280			
	Central Office	$466			
	Employee Benefits	$1,314,808			
	Subtotal*	$3,067,872			
Additional Investments	Low-Income Intervention Teacher	$100,286			*Enter optional context for additional investment decisions.*
	Low-Income Pupil Support Staff	$100,286			
	Low-Income Extended Day Teacher	$104,298			
	Low-Income Summer School Teacher	$104,298			
	EL Intervention Teacher	$41,719			
	EL Pupil Support Staff	$41,719			
	EL Extended Day Teacher	$43,324			
	EL Summer School Teacher	$43,324			
	EL Core Teacher	$52,149			
	Sp Ed Teacher	$264,756			
	Sp Ed Instructional Assistant	$110,475			
	Sp Ed Psychologist	$41,483			
	Subtotal	**$1,048,118**			
	Other Investments				
	Total**	**$7,163,549**			**Tier Funding Check (Cell G90)**

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (*No more than 1000 characters, including spaces.*)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least $5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than $5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.*

			Enter Amounts	Select type	
1)	**FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.**	**Low-Income Students**	*$175,595*	Actual	**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	*$178*	Actual	
		Special Education	*$141,908*	Actual	

2)	**Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	

Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes		
[Optional - Enter $]		[Optional - Enter $]			

Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)	

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

Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)	

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

Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)	

Plan Assurances

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

***Collaboration Opportunity** - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.*

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required: Yes

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required: No

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

N/A:

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

N/A: **BPAC Meeting (MM/DD/YYYY)**

Name of Chair	

Spending Plan Completion Tracker

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

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2027 budgeted expenditures over actual FY2026 expenditures.
Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report.
An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **Salt Creek SD 48**
RCDT Number: **19022048002**

			Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
			(10)	(20)	(80)		(10)	(20)	(80)	
	Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	397,554			397,554	429,074		0	429,074
2.	Special Area Administration Services	2330	165,108			165,108	160,192		0	160,192
3.	Other Support Services - School Administration	2490				0	0		0	0
4.	Direction of Business Support Services	2510				0	0	0	0	0
5.	Internal Services	2570				0	0		0	0
6.	Direction of Central Support Services	2610				0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8.	**Totals**		562,662	0	0	562,662	589,266	0	0	589,266
9.	**Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026**									5%

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

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

See: School Code, Section 10-20.21 - Contracts

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

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

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

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

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

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

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

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

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

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

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

13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

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

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

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance. **Please fix errors below before submitting to ISBE.**

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? **(Joint Agreements do not complete Deficit Reduction Plan.)**	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from **drop-down.** (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates **(Day, Month, Year)** must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 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 2026 (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, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
Activity Funds **(Cell C23)**	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - Cell F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - Cell H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable **(Funds 10:60, 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 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing