



Thornton Fractional  
HIGH SCHOOL DISTRICT 215  
BURNHAM • CALUMET CITY • LANSING • LYNWOOD

**August 13, 2025**  
**Committee of the Whole**

**6:00 PM**

**Thornton Fractional Center for Academics & Technology**  
**1605 Wentworth Ave.**  
**Calumet City, IL 60409**

**1. Welcome**

- A. Roll Call
- B. Pledge of Allegiance

**2. Communication/Public Comment**

**3. Buildings Grounds/Safety Committee--Member Williams**

- A. Construction Project Update-Verbal
- B. Weapons Detection System Implementation Update-Verbal
- C. Building Usage Report

**4. Finance Committee--Member Perkins**

- A. Tentative Fiscal Year 2025-26 Annual Budget Presentation

**5. Curriculum Committee--Member Calderon-Miranda**

- A. Summer School Update
- B. Curriculum Writing and Review Updates
- C. Professional Learning Updates

**6. Equity Committee--Member Myers**

- A. TFD 215 Hiring Practices

**7. Behavior Intervention/Parent-Teacher Advisory Committee--Member Newman**

- A. Suspension Reports
- B. Deans' Assistant Trainings

**8. Adjourn**

Thornton Fractional High school District 215

Building Report

FY 2025-2026

August 2025

Event Date:	School	MO	YR	Organization	Cat	Facilities	Usage	Facility	Interest	Maintenance/O ther	Total	Paid to date	Balance due
3/26-27/2022	TFN	3	2022	MORE Youth Foundation	Commercial	Purple Gym	Basketball Showcase	\$ 800.00	\$ 100.80	\$ 680.00	\$ 1,580.80	\$ 640.00	\$ 940.80
8/27, 9/3, 9/17, & 9/24/2022	TFN	8	2022	Calumet City Thunderbolts	Community	Football Field	Football and Cheerleading	\$ -	\$ 305.90	\$ 2,130.00	\$ 2,435.90	\$ 800.00	\$ 1,635.90
12/16/2023	TFS	11	2023	Ultimate Threat Dance	Commercial	Red Gym	Dance Competition/ Showcase	\$ 650.00	\$ 35.36	\$ 360.00	\$ 1,045.36	\$ 505.00	\$ 540.36
6/7/2025	TFS	6	2025	Dance Recital	Community	Auditorium	Dance Recital	\$ 1,100.00	\$ -	\$ 1,120.00	\$ 2,220.00	\$ 1,060.00	\$ 1,160.00
5/29/2025	TFN	5	2025	Schrum Memorial Middle School	Community	Auditorium & Gymnasium	2025 Graduation Ceremony	\$ 240.00	\$ -	\$ 130.00	\$ 370.00	\$ -	\$ 370.00
10/4/2025	TFN	6	2025	City of Calumet City	Community	Auditorium	State of City Address	\$ -	\$ -	\$ 610.00	\$ 610.00	\$ -	\$ 610.00
6/12/2025	TFS	6	2025	Memorial Junior High School	Community	V Softball Field	Softball Games and Practices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2/2025 - 11/19/2025	TFN	7	2025	T.F. North Booster Club	Community	Gold Gym	Softball Fundraiser - Open Gym	\$ -	\$ -	\$ 840.00	\$ 840.00	\$ 840.00	\$ -

Final bill sent
To be billed
Outstanding with interest
Do not rent
Cancelled



## MEMORANDUM

**Date:** August 13, 2025

**To:** Mr. Raymond Williams, Acting Superintendent & Board of Education

**From:** Tamika D. McMillian, Executive Director of Finance & Operations/CSBO

**Subject:** Fiscal Year 2025-2026 Tentative Annual Budget

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### **Recommended Action**

It is recommended that the Board of Education review and discuss the Tentative Annual Budget for Fiscal Year 2025-2026 at the Committee of the Whole meeting.

At the Special Board Meeting on August 13, 2025, the Board will be asked to approve the Tentative Budget for public display and set the date for the required public hearing, which is scheduled for September 23, 2025.

### **Background**

Attached is a copy of the Tentative Annual budget for Fiscal Year 2025-2026. A separate summary highlights the key components of the budget and will be reviewed during the Committee of the Whole meeting.

To ensure compliance with legal requirements and promote transparency, a public notice regarding the budget display and public hearing will be:

- Published in the Daily Southtown
- Posted on the district's website
- Made available for public viewing at the District Office

Additionally, a notification will be sent to all parents and guardians via School Messenger in both English and Spanish.

Please note that adjustments to the tentative budget may be made up until the public hearing and final adoption on September 23, 2025.

**Funding source if applicable:** N/A

**Attachments:** 2025-2026 Tentative Annual Budget - Summary  
2025-2026 Tentative Annual Budget - Details  
2025-2026 Tentative Annual Budget on State Budget form  
Mechanics of a School District budget

# Mechanics of a School District Budget

A Guide to Understanding  
the Illinois School District Budget Process

# Introduction

The Mechanics of a School District Budget describes the formatting and reporting requirements of the Illinois school district annual budget. This handbook explains budgetary components and accounting terms for individuals who want to know more about how education dollars are estimated to be received and spent. The intent is to provide an overall summary of the school district budgeting process.

This handbook is not a standalone document and the issues discussed also relate directly to the following:

- (1) The Illinois Compiled Statutes (ILCS);
- (2) Effective July 1, 2008, the (23) Illinois Administrative Code – Part 100 which is the basis for school district accounting, budgeting, financial reporting, and auditing (hereafter referred to as the accounting rules - 23 IAC 100); and
- (3) The School District Annual Financial Report (ISBE Form 50-35).

The importance of clear, reliable, and understandable budgetary information cannot be overstated. Once adopted, the annual school district budget is the plan to accomplish the financial goals of the school board.

**Note:** The Mechanics of a School District Budget is focused toward school districts in cities under 500,000 inhabitants. The budget and appropriations for school districts in cities with more than 500,000 inhabitants are governed by Sections 34-42 through 34-82 of the Illinois School Code (105 ILCS 5/34-42 through 105 ILCS 5/34-82). ILCS refers to the Illinois Compiled Statutes. The Illinois School Code is Act 5 in Chapter 105.

Where educational services are provided under a joint agreement, the governing board, regional superintendent, or school board responsible for joint agreement administration must adopt an annual budget by September 30 of the fiscal year. The adoption and content of the joint agreement budget follow requirements similar to those of school districts as provided for in Section 17-1 of the Illinois School Code (105 ILCS 5/17-1). Joint agreement budgets must be filed electronically to Illinois State Board of Education (ISBE) and should be filed locally as determined by the provisions of the joint agreement.

Vocational Education Regional Delivery Systems (Education for Employment Regional Delivery Systems) use the same budget forms and have the same adoption requirements as do joint agreements (ISBE Form 50-39).

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# **The Mechanics of a School District Budget**

## **A Guide to Understanding the Illinois School District Budget Process**

### **What Is The Format For The School District Budget?**

The School District Budget Form (ISBE 50-36) is a standardized document designed to meet the budgetary requirements established under provisions of Section 17-1 of the Illinois School Code (105 ILCS 5/17-1)

The annual budget is adopted by all public elementary, secondary and unit school districts and includes all funds, that when taken as a whole, set the plan for accomplishing the financial goals of the local school board. All budgets must be entered (and adopted) on the budget form prepared and provided by the Illinois State Board of Education (ISBE).

Budgets, at a minimum, must also contain a statement of the year's beginning and ending cash on hand and estimated cash receipts and disbursements for the budget year. Specific requirements as to the budget form are enumerated in state statutes and in guidelines provided by ISBE.

The School District Budget Form (ISBE 50-36) includes the following parts:

- Cover
- Budget Summary
- Summary of Cash Transactions
- Estimated Receipts/Revenues
- Estimated Disbursements/Expenditures
- Itemization Tab
- Deficit Budget Summary Information
- Deficit Reduction Plan, Background & Assumptions
- Estimated Limitation of Administrative Costs
- EBF Spending Plan
- Reporting of Public Vendor Contracts of \$1,000 or More
- Error Checks

### **What Purpose Does The Budget Serve?**

The Budget is designed to:

- Allocate resources effectively to achieve educational goals and objectives.
- Balance revenues and expenditures to maintain financial stability.
- Satisfy a minimum level of financial information for state, local and federal governments.

# What Must a School Board Do in Order To Adopt a Budget?

## Tentative Budget and Public Notice Requirements

Illinois law requires certain procedures a school board must follow to adopt (approve) an annual budget. These actions include:

- The designation of an individual(s) to develop the budget in tentative form. The tentative budget includes revenues and expenditures that are anticipated during the fiscal year and contains a statement of the estimated cash expected to be on hand at the beginning and end of the fiscal year.
- The secretary of the school board publishes a notice of where, when and during what hours the tentative budget will be on display for public inspection and where, when and what time the budget hearing will be held. The tentative budget must be on display for at least 30 days prior to the budget hearing. It shall be the duty of the secretary of the district board to make the tentative budget available for public inspection, and arrange for the budget hearing.
- Prior to taking final action on the budget, the school board must hold at least one budget hearing. The details of the tentative budget are explained during the hearing and the public may ask questions or provide input on the tentative budget.
- The budget is voted on and adopted (or rejected) by the school board at public meeting held after the budget hearing.
- The school district budget must be adopted by the end of the first quarter of the fiscal year (September 30).

## Adopted Budget Filing Requirements

Section 18-50 of the Property Tax Code (35 ILCS 200/18-50) requires the governing authority of each school district to file with the county clerk within 30 days of adoption certified copies of its appropriation and budget ordinances or resolutions. If the governing authority fails to file the required documents, the county clerk has the authority, after giving timely notice of the failure to the school district, to **refuse** to extend the tax levy until the documents are so filed.

The School District Budget Form 50-36 is mandated to be submitted electronically to ISBE within 30 days of adoption and no later than October 31, annually. See the IWAS – School District Financial Reports System at <https://apps.isbe.net/iwas/asp/login.asp?js=true>

Regional Offices of Education (ROE) should communicate with their member districts if the ROE wishes to receive copies of district budgets.

**Note:** In accordance with Section 1A-8 of the Illinois School Code (105 ILCS 5/1A-8), districts certified to be financial difficulty must submit to ISBE a copy of the tentative budget that is put on display for public inspection. After local board approval, a certified school district must also submit a copy of the adopted budget to the ISBE. Annual budgets of districts certified in financial difficulty must be consistent with the ISBE approved financial plans.

## Posting of the Annual Budget on the Website

Section 17-1.2 of the Illinois School Code (105 ILCS 5/17-1.2) requires school districts with websites to do two things:

1. Post the current budget, itemized by receipts and expenditures, on their website.
2. Notify parents/guardians that the budget has been posted and the address of the website.

For many districts, the School District Budget Form (ISBE 50-36) contains the information necessary to comply with this requirement. The easiest way to use this official form is to post it on the website by creating a link to a copy of it. The budget form can be converted to Adobe's PDF format and posted if districts have the necessary software. The form is not able to be converted directly to the web's native language of HTML because it is password protected.

ISBE recommends school districts publish the budget when it is adopted at the beginning of the school year. Although it is not required by this law, ISBE encourages districts to publish any adopted amendments to the budget as they occur. This will ensure the public has access to the most recent budget plan.

In the case of notification, a student newspaper, a parent-teacher publication, or a similar publication may be used. Districts may also include the website information in a mail out to parents and guardians. Publishing a simple notice in a widely distributed local newspaper is yet another option. The main goal is ensuring that the notification reaches parents and guardians as required by law.

## Line Item Transfers

The school board may from time to time, by Board Resolution, make transfers between various items in any one fund so long as transfers do not exceed in the aggregate 10% of the total of such fund as set forth in the budget.

**Example:** Educational Fund Budget - \$1,000,000 x 10% - \$100,000

- ✓ *Transfer \$65,000 from Function 6000 Provision for Contingencies to Function 1000 Instruction*
- ✓ *Transfer \$35,000 from Function 6000 Provision for Contingencies to Function 2400 Support Services – School Administration*

The total of both transfers equals 10% of the Educational Fund Budget. If the school board wants to make another transfer from Function 6000, the board must follow the original budget adoption process.

## Budget Amendments

The board may from time to time amend such budget by the same procedure as for the budget's original adoption. These requirements include:

- Post notice of budget hearing and availability of budget for public inspection for at least 30 days prior to budget hearing.
- Adopt amended budget at a public meeting held after the budget hearing.
- Post amended budget on the district website (if applicable).
- Submit amended budget electronically to ISBE within 30 days of adoption using the ISBE IWAS system at: [ISBE Web Security Module - Login Screen: https://apps.isbe.net/iwas](https://apps.isbe.net/iwas)

**Example:** During the school year, three pupils requiring special education services move into the district. Since the district does not provide the required services, the district must pay tuition to another school district or special educational cooperative that can provide the required services.

The tuition for these three pupils is estimated to be \$35,000. The district's original budget has sufficient revenues and school administrators do not anticipate any further expenditure increases during the fiscal year. The original budget must be amended to reflect the \$35,000 tuition estimated to be paid prior to June 30.

The board is required to follow one of two budgetary procedures to reflect the tuition payments in the Education Fund.

- ✓ If a change in the budget could be accomplished by making transfers between various line items that do not exceed in the aggregate 10% of the total Educational Fund budget, a transfer (by board resolution) would be the appropriate course of action.
- ✓ If a change in the budget results in estimated (total) expenditures greater than the initially adopted budget for the Educational Fund, a formal amendment is necessary. This amendment would require the same procedures as original budget adoption.

## What Are The Key Factors In The School District Budget Form?

Each year, the budget is entered/adopted on the School District Budget Form (ISBE 50-36) provided by ISBE. The budget once adopted by the local school board, specifies the function and object of expenditures and the revenue necessary to meet estimated expenses and liabilities. All school district accounts are identified by fund.

Download the School District Budget Form from the ISBE website [School District/Joint Agreement Budget Form \(isbe.net\): https://www.isbe.net/Pages/School-District-Joint-Agreement.aspx](https://www.isbe.net/Pages/School-District-Joint-Agreement.aspx)

### Fund

The school district's accounting records, budgets and financial reports are organized and reported on a fund basis.

A fund is established for specific activities and objectives and is operated in accordance with laws, regulations, restrictions or other designated purposes.

Each fund is a separate and independent accounting entity with its own assets, liabilities and fund balance.

The number of funds created depends on the school district's operations, rather than size. Nine reporting funds are listed on the School District Budget Form (ISBE 50-36).

The following account codes/definitions are provided in the accounting rules [23 IAC 100] and are used to designate nine funds for reporting purposes:

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

**10 - Educational Fund** - The most varied and the largest volume of transactions will be recorded in the Educational Fund. This is due most because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instruction, health and attendance services, lunch programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition and textbook rentals.

The salaries of janitors, engineers, and other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment shall be charged to this fund. The school board

may approve, by resolution, to charge to the Operations and Maintenance Fund all salaries of janitors, engineers, or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or any one or more of these items, per Section 17-7 of the Illinois School Code (105 ILCS 5/17-7).

**20 - Operations & Maintenance Fund** - All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or for the payment of premiums for insurance on school buildings shall be charged to the Operations and Maintenance Fund and paid from the tax levied for that purpose.

**30 - Debt Service Fund - Bonds** are generally issued to finance the construction of buildings, but may also be issued for other purposes. Taxes are levied to provide cash to retire these bonds and to pay related interest. To protect the bondholders, these tax collections must be accounted for in the Debt Service Fund and maintained in separate bond and interest accounts for each bond issue. If the school board pledges other revenue to pay principal, interest, leases, or service charges on long-term debt, a separate set of accounts shall also be established for each additional debt issue (not applicable to pledged revenue in the Transportation Fund).

**40 - Transportation Fund** - If a school district pays for transporting pupils for any purpose, a Transportation Fund must be created. Costs of transportation, including the purchase of vehicles and insurance on buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds (e.g., utility costs from the Operations and Maintenance Fund) as provided in Section 29-5 of the Illinois School Code (105 ILCS 5/29-5).

**50 - Municipal Retirement/Social Security Fund** - This fund is created if a separate tax is levied for the school district's share of retirement benefits for covered employees or a separate tax is levied for the purpose of providing resources for the district's share of Social Security and/or Medicare only payments for covered employees. If any of these taxes are not levied, payments for such purposes shall be charged to the fund where the salaries are charged.

**60 – Capital Projects Fund** - All proceeds of each construction bond issue (other than Fire Prevention and Safety) shall be placed in the Capital Projects Fund to separately identify these special funds from operating funds. Such moneys are to be spent for the purpose specified in the bond indenture and on the ballot. A separate account is also established:

- If a capital improvement tax is levied in accordance with Section 17-2.3 of the Illinois School Code (105 ILCS 5/17-2.3). The moneys received from such levy shall be accumulated until spent for the capital improvements described in the resolution and on the ballot, per Section 17-2.3.
- For receipts from other long-term financing agreements (including impact fee agreements); construction or maintenance grants used to finance a capital project; capital leases; or lease purchase agreements (not applicable to Transportation Fund receipts).

Expenditures which would ordinarily be charged to the Educational Fund, but which may be charged to the Capital Projects Fund (unless paid before the fund is created), include election expenses, fidelity insurance, architect's fees, legal fees for title search on sites, fees for the legal opinion on the bonds, and other such administrative costs directly related to the construction project or issuance of bonds.

Expenditures which would ordinarily be charged to the Operations and Maintenance Fund, but which may be charged to the Capital Projects Fund (unless paid before the fund is created), include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.

**70 - Working Cash Fund** - If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Cash available in this fund may be loaned to any fund for which taxes are levied.

**80 - Tort Fund** – This fund is created if taxes are levied or bonds are sold for tort immunity or tort judgment purposes.

**90 - Fire Prevention and Safety Fund** - When a tax is levied or bonds issued for fire prevention, safety, energy conservation, disabled accessibility, school security and specified purposes, such proceeds shall be deposited and accounted for separately within the Fire Prevention and Safety Fund. The .05% levy is to be made only when there are not sufficient funds available in the Operations and Maintenance Fund; School Facility Occupation Tax Fund; or Fire Prevention and Safety Fund as determined by the district on the basis of regulations adopted the ISBE to make such alterations, repairs, or reconstruction, or to purchase and install such permanent fixed equipment ordered or determined necessary.

## **Budget Summary**

The "Budget Summary" shows the estimated change in financial position (fund balance) resulting from the school district's operations during the fiscal year. This information is summarized from the revenue, expenditure and other source/use information, and projects whether the district's financial position will improve or worsen.

**Estimated (Beginning) Fund Balance** shows what the school district owns, by fund, on July 1 (the beginning of the fiscal year). This can be an estimated fund balance from the district's records as of June 30<sup>th</sup> of the prior fiscal year or can be retrieved from the previous fiscal year's annual financial report as of June 30<sup>th</sup>.

**Revenues** - Summary of receipts/revenues.

**Expenditures** - Summary of disbursements/expenditures.

**Other Sources (Uses)** - Summarizes other transactions that do not relate to revenues or expenditures.

**Estimated (Ending) Fund Balance** shows what the school district owns, by fund, on June 30 (the end of the fiscal year). This reflects the change in equity that will occur as a result of operations during the fiscal year and adjusts the beginning fund balance accordingly.

Budget Summary calculation can be estimated as follows:

	Beginning Fund Balance July 1, XX
+	Total Direct Receipts/Revenues
-	Total Direct Disbursements/Expenditures
+	Total Other Sources
-	Total Other Uses
=	Ending Fund Balance June 30, XX

Included in the budget summary tab is a section for Student Activity Funds. A beginning amount needs to be added, revenue and expenditures are then pulled from the EstRev and EstExp Tabs.

### Summary of Cash Transactions

The “Summary of Cash Transactions” shows the change in cash position as a result of operations estimated for the fiscal year. This summary projects whether sufficient cash will be available to meet anticipated expenditures and identifies borrowing, if needed.

**Estimated (Beginning) Cash Balance on Hand** is the cash on hand (plus investments at cost) on July 1 of the fiscal year. This amount may or may not equal the beginning fund balance (Budget Summary) and **can never be a negative number.**

**Total Direct Receipts and Other Sources** are what the school district anticipates during the fiscal year. If the district is on a cash basis, this amount will be the same as “Total Receipts/Revenues” plus “Other Sources” (Budget Summary).

**Other Receipts** include short-term debt issuances and inter-fund loans (and/or repayments) during the fiscal year. Other receipts are the following balance sheet transactions:

#### Accounts:

- 411 Inter-Fund Loans Payable (Loans from Other Funds)
- 141 Inter-Fund Loans Receivable (Repayment of Loans)
- 433 Notes and Warrants Payable
- 199 Other Current Assets

**Total Direct Disbursements and Other Uses** - This line reflects the school district's cash disbursements/other uses during the fiscal year. If the district is on a cash basis, this amount will be the same as "Total Direct Disbursements/Expenditures" plus "Other Uses" (Budget Summary).

**Other Disbursements** include short-term debt repayments, inter-fund loans (and inter-fund loan repayments) during the fiscal year. Other disbursements are the following balance sheet transactions:

- 141 Inter-Fund Loans Receivable (Loans to Other Funds)
- 411 Inter-Fund Loans Payable (Repayment of Loans)
- 433 Notes and Warrants Payable
- 499 Other Current Liabilities

**Estimated (Ending) Cash Balance on Hand** is the cash on hand (plus investments at cost) on June 30 of the fiscal year. This amount may or may not equal the ending fund balance (Budget Summary) and **can never be a negative number.**

The Summary of Cash Transactions can be estimated as follows:

	Beginning Cash Balance on Hand (must be zero or greater)
+	Total Direct Receipts and Other Sources
+	Total Other Receipts
-	Total Direct Disbursements and Other Uses
-	Total Other Disbursements
=	Ending Cash Balance on Hand (must be zero or greater)

### **Estimated Receipts/Revenues**

**Revenues** are the monies estimated to be received by the school district that do not create an offsetting liability (debt/obligation to repay) or cancel an asset. The district will need to annually consider each fund's four major categories:

Accounts:

- 1000 Local Revenue Revenue earned within the boundaries of the district.

2000	Flow through Revenue	Revenue received for specific grant purposes for transfer to another district/joint agreement.
3000	State Revenue	Revenue from funds collected by the state and distributed to the district.
4000	Federal Revenue	Revenue from funds collected by the Federal Government and distributed to the district (either directly or through the state).

**Other Sources of Funds** are estimated non-revenue receipts that may or may not increase the total combined fund balance. All such transactions are recorded, by fund, in the 7000 series of accounts:

**Accounts:**

7100	Transfer from Various Funds
7200	Sale of Bonds
7300	Sale or Compensation for Fixed Assets
7400	Transfer from Other Funds to Pay Principal Capital Leases
7500	Transfer from Other Funds to Pay Interest on Capital Leases
7600	Transfer from Other Funds to Pay Principal on Revenue Bonds
7700	Transfer from Other Funds to Pay Interest on Revenue Bonds
7800	Transfer from Other Funds for Capital Projects
7900	ISBE Loan Proceeds
7990	Other Sources Not Classified Elsewhere

**Estimated Disbursements/Expenditures**

**Expenditures** are charges estimated during the fiscal year that involve the disbursement of cash or the establishment of an obligation without creating an asset or canceling a liability. The school district will need to consider fund, function and object classifications when determining expenditures.

**Functions:**

1000	Instruction -	The teaching of pupils or the interaction between teacher and pupils.
2000	Support Services –	Services which provide administrative, technical, and logistical support to facilitate and enhance instructions.
3000	Community Services -	Services provided by the district for the community as a whole or some segment of the community.
4000	Payments to Other Districts and Govt. Units -	Payments to other districts/joint agreements
5000	Debt Services -	Payments for specific debt service activities.

6000 Provision for Contingencies - Not an account for recording entries, but the number would be used in the budget as a means of identifying contingency provisions.

**Objects:**

100 Salaries - Gross salary for personal services rendered while on the payroll of the district.

200 Employee Benefits - Fringe benefits paid by the district on behalf of the employee.

300 Purchased Services - Amounts paid for personal services rendered by personnel who are not district employees, and other services which the district may purchase.

400 Supplies and Materials - Amount paid for material items of an expendable nature.

500 Capital Outlay - Amount paid for the acquisition of fixed assets or additions to fixed assets.

600 Other Objects - Amounts for goods and services not otherwise classified above.

700 Non-Capitalized Equipment - Items that would be classified as capital assets except that they cost less than the capitalization threshold adopted by the school board but more than \$500.

800 Termination Benefits - Limited solely to payments made to terminated or retiring employees as compensation for unused sick or vacation days. These costs directly impact the ISBE calculation of indirect cost rates for federal programs and should only reflect costs for individuals leaving the district by June 30th. This object does not encompass the broader definition of GASB Statement No. 47, (Accounts for Termination Benefits), or related provisions.

**Other Uses** are estimated non-expenditure disbursements that may or may not decrease the total combined fund balance. All such transactions are recorded, by fund, in the 8000 series of accounts:

8100 Transfer to Various Funds  
8400 Transfer to Debt Service Fund to Pay Principal on Capital Leases  
8500 Transfer to Debt Service Fund to Pay Interest on Capital Leases  
8600 Transfer to Debt Service Fund to Pay Principal on Revenue Bonds  
8700 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds  
8800 Transfer to Capital Projects Fund for Capital Projects  
8900 Transfer to Debt Service Fund to Pay Principal on ISBE Loans  
8990 Other Uses of Funds Not Classified Elsewhere

# What Is the (23) Illinois Administrative Code – Part 100

Part 100 establishes the requirements for school district budgets and accounts as mandated by Section 2-3.27 of the Illinois School Code (105 ILCS 5/2-3.27).

These rules provide a classification system that uses fund and other accounting dimensions to permit a school district to design its chart of accounts. This chart is the list of all accounts generally used by the school district.

The account titles and numbers are assigned so that information is arranged in similar grouping, such as assets, liabilities, revenues, expenditures, etc.

Part 100 is applicable to all public K-12 school districts (joint agreements) and provides comparable financial information on a statewide basis. As a school district develops the chart of accounts, it has the option to use additional account codes or dimensions most appropriate for its operations. Each school district will need to establish and maintain the number and types of funds necessitated by the nature and scope of its operations.

ISBE has established the minimum number of accounts that must be used for reporting purposes. This accounting corresponds with the School District Budget Form (ISBE 50-36), but may be expanded to meet the needs of each school district.

The minimum coding requirements are illustrated below to generate the budgetary accounts and line items. Additional dimensions may be used by a school district to expand account code detail, but are not required by ISBE.

**MINIMUM CODING REQUIREMENTS**

**BALANCE SHEET ACCOUNTS**

FUND (2 digits) + BALANCE SHEET ACCOUNTS (3 digits)	XX + XXX
(Example) Educational Fund + Taxes Receivables	10 + 130

**REVENUE ACCOUNTS**

FUND (2 digits) + REVENUE ACCOUNTS (4 digits)	XX + XXXX
(Example) Educational Fund + Local Sources	10 + 1000

**EXPENDITURE ACCOUNTS**

FUND (2 digits) + FUNCTION (4 digits) + OBJECT (3 digits)	XX + XXXX + XXX
(Example) Educational Fund + Instruction-Regular Program + Salaries	10 + 1000 + 100

**OPTIONAL ACCOUNT DIMENSIONS**

*[(23) IAC 100.30 (d)]* Each school board will use the account codes assigned by ISBE. However, any number not listed in Part 100 may be used if the description falls within the relevant classification. Prefixes and suffixes may also be used, provided that the basic code assigned by ISBE remains discernible for purpose of aggregating and reporting information.

## What Monies May Be Transferred From One Fund To Another?

Throughout this section, “transfer” denotes a permanent, one-time movement of funds. Under the fund accounting required of school districts, the revenues and assets of a given fund are restricted to the purposes of that fund. Under specific circumstances and conditions, monies may be transferred from one fund to another. This section outlines monies permissible for inter-fund transfers that require the specific authorization of the local school board. Districts should also refer to the accounting rules [23 IAC 100.50 Intra-Fund and Inter-Fund Transactions], past board resolutions and original bond indenture documents to ensure compliance.

### Permanent Transfers Among Operating Funds

Pursuant to Section 17-2A of the Illinois School Code (105 ILCS 5/17-2A), the school board of any district having a population of less than 500,000 inhabitants may, by proper resolution following a public hearing set by the school board or the president of the school board (that is preceded (i) by at least one published notice over the name of the clerk/secretary of the board, occurring at least seven days and not more than thirty days prior to the hearing, in a newspaper of general circulation within the school district and (ii) by posted notice over the name of the clerk/secretary of the board, at least 48 hours before the hearing, at the principal office of the school board or at the building where the hearing is to be held if a principal office does not exist, with both notices setting forth the time, date, place, and subject matter of the hearing), transfer money from:

- (1) The Educational Fund to the Operations and Maintenance Fund or the Transportation Fund.
- (2) The Operations and Maintenance Fund to the Educational Fund or the Transportation Fund;  
or
- (3) The Transportation Fund to the Educational Fund or the Operations and Maintenance Fund.

Permanent transfers are made solely for the purpose of meeting one-time, nonrecurring expenses. However, transfers made during the period from July 1, 2003 through June 30, 2016 do not have to be made solely for the purpose of meeting one-time, nonrecurring expenses.

### Transfer of Interest Earned

The law limits or prohibits the transfer of interest earned on monies invested for:

- Illinois Municipal Retirement
- Tort Immunity
- Fire Prevention, Safety, Energy Conservations, Disabled Accessibility, School Security, and Specified Repair Purposes
- Capital Improvement Purposes

Special provisions apply to the transfer of interest from the Working Cash Fund. (See Working Cash Fund Interest, page 19)

Interest earnings on State grants are treated in accordance with the provisions of the Illinois Grants Recovery Act (30 ILCS 705). Interest earnings on federal funds are restricted to the purpose(s) for which the funds are received. Interest earnings on federal funds are limited to \$100 per year for administrative expenses of the grant. Excess earning must be returned to the federal government via ISBE. See the ISBE/State and Federal Grant Administration Policy and Fiscal Requirements and Procedures Handbook (March 2020) [https://www.isbe.net/Documents/fiscal\\_procedure\\_handbk.pdf](https://www.isbe.net/Documents/fiscal_procedure_handbk.pdf).

Section 10-22.44 of the Illinois School Code (105 ILCS 5/10-22.44) delineates the general conditions that apply to the interest earned in a fund. Unless prohibited, school boards are permitted to transfer interest earned on the monies in any fund of the district to the respective fund of the district that is most in need of such interest income, as determined by the school board. The transfer is permissible unless the interest earned has been previously earmarked or restricted by the board for a designated purpose.

In accordance with 23 IAC 100.500 (a-4), unless otherwise provided by statute or specified by board resolution adopted prior to June 30 of a fiscal year, interest earnings are added to and become part of principal as of June 30 of the fiscal year.

### **Excess Bond and Interest Monies (Debt Service Fund)**

If monies remain in a bond and interest account (Debt Service Fund) and these monies are attributable to earnings on investments, the provisions of Sections 10-22.14 and 10-22.44 of the Illinois School Code (105 ILCS 5/10-22.14 and 105 ILCS 5/10-22.44) are applicable. Under these provisions the excess monies may be transferred to the district fund that is most in need of such interest income, as determined by the school board.

If monies remain in a bond and interest account (Debt Service Fund) and these monies are attributable to excess tax proceeds (taxes levied to pay interest on and redeem principal of bonds), there is no authorization to use the monies for any purpose. A district might consider transferring such excess tax proceeds to another bond and interest account and abating an equal amount of the taxes that will otherwise be levied for that purpose.

### **Bond Premium Treatment**

Pursuant to Section 10-22.14 of the Illinois School Code (105 ILCS 5/10-22.14), school districts shall exercise an option with regard to bond premiums. When proceeds from the sale of bonds include a premium, the board shall determine by resolution whether the premium realized in the sale of bonds is to be used for the purposes for which the bonds were issued, or instead, for payment of the principal and interest on those bonds.

### **Treatment of Interest Earned on the Investment of Bond Proceeds**

When proceeds from the sale of bonds issued for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes, as specified in Section 17-2.11 of the Illinois School Code (105 ILCS 5/17-2.11), are invested as authorized by law, the board shall determine by

resolution whether the interest on the investment of such bond proceeds is to be used for the purposes for which the bonds were issued or for payment of the principal indebtedness and interest on those bonds. When any such transfer is made to the Debt Service Fund, the secretary of the school board shall notify the county clerk(s) within 30 days of the amount of the transfer and direct the county clerks(s) to abate the taxes to be extended to make principal and interest payments on those bonds by an amount equal to the transfer, per Section 10-22.14 of the Illinois School Code (105 ILCS 5/10-22.14). When bonds are issued for any other purpose and the proceeds are invested as authorized by law, the interest earned on such investments may be transferred in accordance with the provisions of Section 10-22.44 of the Illinois School Code (105 ILCS 5/10-22.44).

### **Treatment of Excess Bond Proceeds**

When bonds other than bonds issued for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes are issued by any school district and the purposes for which the bonds have been issued are accomplished and paid for in full, excess proceeds of the bonds may be transferred by board resolution to the Operations and Maintenance Fund.

When bonds are issued by any school district for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes, as specified in Section 17-2.11 of the Illinois School Code (105 ILCS 5/17-2.11), and the purposes for which the bonds have been issued are accomplished and paid for in full, the board, by resolution, shall use any excess funds for:

Other authorized fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes as specified in Section 17-2.11; or

- Payment of principal and interest on those bonds through transfer to the Debt Service Fund.

If any transfer is made to the Debt Service Fund, the secretary of the school board shall notify the county clerk(s) within 30 days of the amount of that transfer and direct the county clerk(s) to abate the taxes to be extended for the purposes of principal and interest payments on the respective bonds issued under Section 17-2.11 by an amount equal to such transfer, per Section 10-22.14 of the Illinois School Code (105 ILCS 10-22.14).

### **Transfer of Excess Fire Prevention and Safety Tax Proceeds**

When taxes are levied by any school district for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes as specified in Section 17-2.11 of the Illinois School Code (105 ILCS 17-2.11) and the purposes for which the taxes have been levied are accomplished and paid in full and there remain funds on hand in the Fire Prevention and Safety Fund from the proceeds of the taxes levied, including interest earnings thereon, the school board by resolution shall use such excess and other board-restricted funds excluding bond proceeds and earnings from such proceeds (1) for other authorized fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes or (2) for transfer to the Operations and Maintenance Fund for the purpose of abating an equal amount of operations and maintenance purposes taxes. If any transfer is made to the Operations and Maintenance Fund, the secretary of the school board shall within 30 days notify the county

clerk(s) to abate the taxes to be extended for the purposes of operations and maintenance authorized under Section 17-2 of the Illinois School Code (105 ILCS 5/17-2) by an amount equal to such transfer.

### Working Cash Fund Interest

Monies earned as interest from investment of the Working Cash Fund may be transferred from the Working Cash Fund upon the authority of the school board. A separate resolution must be enacted directing the school treasurer to make such transfer to any other fund of the district. Specific provisions are contained in Section 20-5 of the Illinois School Code (105 ILCS 5/20-5).

### Working Cash Fund Balance to Educational Fund (Abolishment of Working Cash Fund)

The school board of any school district may, by resolution, abolish its Working Cash Fund and transfer any balance to the Educational Fund at the end of the fiscal year. Outstanding inter-fund loans from the Working Cash Fund shall be paid or become payable to the Educational Fund at the end of the fiscal year. Uncollected Working Cash Fund taxes, when collected, must be paid into the Educational Fund (Section 20-8 of the Illinois School Code (105 ILCS 5/20-8)).

### "Abatement" of Working Cash Fund

Section 20-8 of the Illinois School Code (105 ILCS 5/20-8) permits a district to abolish its Working Cash Fund and to transfer the balance of the fund to the Educational Fund. Although Section 20-8 does not mention abatement of the fund, Section 20-9 of the Illinois School Code (105 ILCS 5/20-9) refers to re-creating a Working Cash Fund which has been "abolished or abated." Accordingly, "implicit in the provisions of Section 20-9...is the authority to abate a Working Cash Fund." (In re Application of Walgenbach (1984), 104 Ill.2d 121, 125.)

(105 ILCS 5/20-10)

Sec. 20-10. Abatement of working cash fund. Any school district may abate its working cash fund at any time, upon the adoption of a resolution so providing, and direct the transfer at any time of moneys in that fund to any fund or funds of the district most in need of the money, provided that the district maintains an amount to the credit of the working cash fund, including taxes levied pursuant to Section 20-3 and not yet collected and amounts transferred pursuant to Section 20-4 and to be reimbursed to the working cash fund, at least equal to 0.05% of the then current value, as equalized or assessed by the Department of Revenue, of the taxable property in the district.

### Other Working Cash Fund Limitations

Section 20-6 of the Illinois School Code (105 ILCS 5/20-6) contains strong penalties for any member of a school board or any other person holding any office, trust, or employment under a school district who is found guilty of willful violation of any of the provisions of Article 20 (the Working Cash Fund).

Further limitations to the Working Cash Fund are included in the Tax Anticipation Note Act (50 ILCS 420/0.01). These limitations affect Working Cash Fund transfers when tax anticipation notes have been issued. The following is an excerpt from Section 5 of the Act:

Whenever the unit of government has established a Working Cash Fund, as provided by law, the tax rate shall not be reduced below the amount necessary to reimburse any money borrowed from the Working Cash Fund. It shall be the duty of the clerk or secretary of the unit of government, annually, not less than 30 days prior to the tax extension date, to certify to the county clerk the amount of money borrowed from the Working Cash Fund to be reimbursed from the specific tax levy. No reimbursement shall be made to the Working Cash Fund until there has been accumulated from the tax levy to pay the notes an amount sufficient to pay the principal of and interest on the notes to maturity. At such time as there are no notes outstanding, all proceeds of such levy shall be applied for the specific purpose or purposes for which the notes were issued.

## What Are The Short-Term Debt/Borrowing Alternatives?

The issuance of short-term debt by an Illinois school district is governed by specific statutory provisions and related regulations. When borrowing becomes necessary, care must be given to understand: (1) the applicable debt instrument(s) given the district's unique needs; (2) the amount of time such borrowing may be necessary; and (3) how borrowing will impact the district's overall borrowing authority.

The following summary of short-term debt/borrowing alternatives is meant to provide a general overview of the available options. Additional assistance may be required from the school district's attorney, accountant, and/or lender.

Section 18-18 of the Illinois School Code (105 ILCS 5/18-18) limits school districts' issuance of state aid anticipation certificates, general obligation notes, and tax anticipation warrants so that the total amount of state aid certificates, notes, and warrants outstanding for any fiscal year may not exceed 85% of the taxes levied by the district for that year.

A district is also limited in the amount which can be accumulated in the Working Cash Fund. Whether through the sale of working cash bonds or through annual levy, the maximum amount that can be accumulated in the Working Cash Fund is 85% of the taxes permitted to be levied for educational purposes for the then current year plus 85% of the district's last known Corporate Personal Property Replacement Tax entitlement (Section 20-2 of the Illinois School Code (105 ILCS 5/20-2)).

### Inter-Fund Loans

Section 10-22.33 of the Illinois School Code (105 ILCS 5/10-22.33) authorizes school districts to make inter-fund loans as follows:

- Operations and Maintenance Fund to the Educational Fund or the Transportation Fund or the Fire Prevention and Safety Fund,

- Educational Fund to the Operations and Maintenance Fund or the Transportation Fund or the Fire Prevention and Safety Fund,
- Transportation Fund to the Educational Fund or the Operations and Maintenance Fund or the Fire Prevention and Safety Fund, or

Section 20-4 of the Illinois School Code (105 ILCS 5/20-4) authorizes school districts to make inter-fund loans from:

- Working Cash Fund to any fund of the district for which taxes are levied.

Monies that are temporarily idle and/or surplus in specific funds may be loaned to cover anticipated interim needs in certain other funds, as cited above. Such monies, excluding Working Cash Fund loans, must be repaid to the proper fund within three years. Working Cash Fund loans must be repaid upon the collection of anticipated taxes. Exceptions to the payment of Working Cash Fund loans exist when tax anticipation notes are outstanding.

Even though inter-fund loans can be made to the Fire Prevention and Safety Fund, no inter-fund loans are permitted to be made from the Fire Prevention and Safety Fund.

All inter-fund loans require appropriate authorization by the school board of the district.

### Tax Anticipation Warrants (TAWs)

When there is no money in the treasury to pay the necessary expenses of the district, a school board may issue warrants or may provide a fund by issuing and disposing of warrants drawn against, and in anticipation of, any taxes levied for payment of necessary district expenses for transportation, educational, fire prevention and safety, and operations and maintenance purposes, or for payments to the Illinois Municipal Retirement System (but not the Social Security System), or for payments of maturing principal and interest of bonds. Warrants may be issued to a legal maximum of 85% of the total amount of the tax levied less the amount available for loan in or loaned from the Working Cash Fund.

The warrants show upon their face that they are payable in the numerical order of their issuance solely from such taxes when collected. Taxes must be set aside and held for warrant payment. Every warrant bears interest payable out of the taxes against which it is drawn at a rate not exceeding the greater of 9%, or 125% of the General Obligation Bonds Index of average municipal bond yields, per annum from the date of issuance until paid, or until notice is given that the money for the warrant is available (Section 17-16 of the Illinois School Code (105 ILCS 5/17-16)).

### General Obligation Tax Anticipation Warrants

General Obligation Tax Anticipation Warrants are authorized by the Local Government Debt Reform Act (30 ILCS 350/).

The warrants bear a specified due date and are secured by a levy of ad valorem taxes upon all taxable property in the district without limit as to rate or amount. No additional money should accrue to the district as a result of the tax levied to pay general obligation warrants because when the warrants are issued, the county clerk is instructed to reduce the specific tax rate by the percentage necessary to produce an amount to pay the principal of and interest on the warrants. A district may not issue general obligation tax anticipation warrants in excess of the 85% formula described above.

Under the Local Government Debt Reform Act, a district may issue refunding warrants or general obligation bonds to refund warrants should taxes or other revenues be delayed or insufficient to pay the warrants. The refunding warrants or bonds may also be secured by a levy of ad valorem taxes upon all taxable property in the district without limit as to rate or amount or, for a district subject to the Extension Limitation Law, may be issued as limited bonds.

Warrants initially issued are not regarded as or included in any computation of indebtedness for the purpose of any statutory provision or limitation. Refunding warrants and general obligation bonds issued to refund warrants may be issued without regard to existing debt limitations. Upon being issued, however, such general obligation refunding bonds or warrants must be included and regarded as indebtedness.

### Issuance of Notes, Bonds, or Other Obligations in Lieu of Tax Anticipation Warrants

In lieu of issuing tax anticipation warrants in accordance with Section 17-16 of the Illinois School Code (105 ILCS 5/17-16), the school board of a school district may issue notes, bonds, or other obligations (and in connection with that issuance, establish a line of credit with a bank) in an amount not to exceed 85% of the amount of property taxes most recently levied for educational and building purposes. Moneys thus borrowed shall be applied to the purposes for which they were obtained and no other purpose. All moneys so borrowed shall be repaid exclusively from property tax revenues within 60 days after the property tax revenues have been received by the board.

The borrowing shall bear interest at a rate not to exceed the maximum rate authorized by the Bond Authorization Act (30 ILCS 305), from the date of issuance until paid.

Prior to the board borrowing or establishing a line of credit, the board shall authorize, by resolution, the borrowing or line of credit. The resolution shall set forth facts demonstrating the need for the borrowing or line of credit, state the amount to be borrowed, establish a maximum interest rate limit not to exceed the maximum rate authorized by the Bond Authorization Act, and provide a date by which the borrowed funds shall be repaid. The resolution shall direct the relevant officials to make arrangements to set apart and hold the taxes, as received, which will be used to repay the borrowing. In addition, the resolution may authorize the relevant officials to make partial repayments of the borrowing as the taxes become available and may contain any other terms restrictions, or limitations not inconsistent with the provisions of Section 17-17 of the Illinois School Code (105 ILCS 5/17-17).

### Tax Anticipation Notes (TANs)

School districts are authorized to issue *general obligation* notes in an amount (including principal, interest, and costs of note issuance) not to exceed 85% of the taxes levied less the amount available for loan in or loaned from the Working Cash Fund. Anticipation notes may be issued in anticipation of all taxes, including

those for which tax anticipation warrants may not be issued. No notes shall be issued during any fiscal year in which tax anticipation warrants are outstanding against the tax levied for the fiscal year.

Anticipation notes bear interest at a rate not exceeding the greater of 9%, or 125% of the General Obligation Bonds Index of average municipal bond yields. Notes must mature within two years. A school board is required to adopt a resolution fixing the amount of notes, the date and the maturity date, the rate of interest (unless the notes are to be sold by public bid), the place of payment, and the denomination (in equal multiples of \$1,000). The board resolution must also provide for the levy and collection of a direct annual tax upon all taxable property in the district sufficient to pay the principal and interest on the notes to maturity (30 ILCS 305/2).

When tax anticipation notes are outstanding, it is the duty of the county clerk to reduce a district's specific tax rate by the percentage necessary to produce an amount to pay the principal and interest on the outstanding notes. When the district has established a Working Cash Fund, the tax rate is not reduced below the amount necessary to reimburse any money borrowed from the Working Cash Fund. It is the duty of the clerk or secretary of the district annually, and not less than 30 days prior to the tax extension date, to certify to the county clerk the amount of money borrowed from the Working Cash Fund that is to be reimbursed from the specific tax levy. No reimbursement may be made to the Working Cash Fund until an amount sufficient to pay the principal of, and interest on, the notes to maturity has been accumulated from the tax levy.

The notes are executed in the name of the district by manual or facsimile signatures of district officials designated by the resolution. At least one signature on each note must be a manual signature. The notes may be issued in excess of any statutory debt limitation and do not operate to reduce the authority to incur debt otherwise authorized for the district. The issuance of notes does not require a referendum (50 ILCS 420/5, 50 ILCS 420/6, and 50 ILCS 420/7).

## **State Aid Anticipation Certificates**

Section 18-18 of the Illinois School Code (105 ILCS 5/18-18) allows school districts to issue a type of short-term debt known as State Aid Anticipation Certificates. Using certificates, money is loaned to a district against anticipated General State Aid payments (Also see next section Revenue Anticipation Notes if GSA payments are a pledged revenue source for such borrowing). The certificates have the following general characteristics:

- Certificates may not be outstanding for more than 13 months.
- Certificates are payable solely from General State Aid payments.
- Certificates may be issued without referenda.
- The amount of certificates to be issued may not exceed 75% of the state aid allocated to the school district for that year as certified by the state superintendent after subtracting the amount of funds available for transfer from the district's Working Cash Fund.
- The amount of certificates plus the amount of funds transferred from or available for transfer from the district's Working Cash Fund, plus the amount of the district's general obligation notes and tax anticipation warrants outstanding for the year may not exceed 85% of taxes levied by the district for that year.

- The board, prior to issuing the certificates, must adopt a resolution designating the purposes for which the proceeds of the certificates are to be expended, the amount to be issued, maturity dates, rate of interest, and other optional provisions.
- Upon the issuance of said certificates, the board shall give written notification to the appropriate regional superintendent and the state superintendent of education of the issuance of the certificates and the terms thereof, including, but not limited to, any assignment of state aid payments made pursuant to this Section, the name and address of each assignee, the amounts and dates of the payments to be made by the state superintendent of education directly to each assignee under Section 18-11 [105 ILCS 5/18-11], the amount of the certificates held by each assignee and the maturity date of the certificates.
- Districts may borrow up to 100% of their July state aid payments; these loans must be repaid by August 1.

### Revenue Anticipation Notes (RANs)

The Anticipation of Revenue Act, commonly referred to as Revenue Anticipation Notes (RANs), (50 ILCS 425/1 et seq.) authorizes units of local government and school districts to issue obligations to anticipate revenue from any sources including, but not limited to, federal aid, state revenue sharing, local taxes and fees.

Anticipatory obligations issued against such expected revenues for any purpose shall not exceed 85% of such revenues. Written assurance of the amount of revenue to be received from a particular source must be filed with the proper county clerk before the obligations can be issued.

Obligations issued under this Act shall be due not more than 12 months from the date of issue and shall bear interest at a rate not exceeding the maximum rate authorized by the Bond Authorization Act (30 ILCS 305/0.01) at the time of issuance. No notes shall be issued or sold, unless such issuance and sale is authorized by a vote of at least 2/3 of the members of the school board.

Several duties are imposed upon the treasurer of the district including authentication of notes and coupons, providing certificates of authenticity, keeping a registry of each series of notes issued, transmitting funds to pay principal and interest, and insuring that notes are paid.

Severe penalties are provided if notes are issued in excess of the limitations. Any official of the unit of local government or school district who votes for or otherwise influences the issuance of notes under this Act in excess of the limitations provided in the Act..."shall be liable for twice the sum of such excessive notes to the unit of local government or school district as the case may be and shall be ineligible for his office and be subject to removal from office."

### Personal Property Replacement Tax Notes

Personal property replacement tax notes may be issued in an amount not to exceed 75% of the entitlement of replacement taxes anticipated for the year less the amount available for loan in or loaned from the Working Cash Fund.

The entitlement amount must be certified by the director of the Illinois Department of Revenue. If the entitlement has not yet been certified, notes may be issued based upon 90% of the last known entitlement as certified by the director of the Illinois Department of Revenue (50 ILCS 420/4.1).

## Teacher/Employee\* Orders

Teachers' orders are, in effect, promissory notes for wages due, paid in lieu of cash or a check to a teacher. Wages of teachers are paid in a manner agreed upon by the school board, but at least one payment must be made during each school month. The board issues and delivers an order to the school treasurer for the amount of salary due. Teachers' orders must be issued when due, even though there is no money in the Educational Fund, and the orders become a liability against future Educational Fund revenue of the district.

The school treasurer cannot pay out funds of a district except upon an order of the school board signed by the president and clerk, or secretary, or by a majority of the board. When teachers' orders are presented to the treasurer and cannot be paid because of lack of funds, the treasurer endorses the orders over his or her signature "not paid for want of funds," marks the date of presentation and records the endorsements. After an endorsement, the order becomes negotiable and bears interest not exceeding the greater of 9%, or 125% of the General Obligation Bonds Index of average municipal bond yields per annum. The order remains outstanding and interest accumulates until the treasurer notifies the clerk or secretary, in writing, that he or she has funds to pay the order. The order draws no interest after notice is given to the clerk or secretary (Section 8-16 of the Illinois School Code (105 ILCS 5/8-16)).

\* Charter school districts having a population of less than 500,000 may issue to teachers and other employees of the district orders in payment of salaries (Section 32-4.14 of the Illinois School Code (105 ILCS 5/32-4.14)).

## **What Is The Limitation of Administrative Costs?**

Under provisions of Section 17-1.5 of the Illinois School Code (105 ILCS 5/17-1.5), each school district's budgeted administrative expenditures can not increase more than 5% over their prior year actual administrative expenditures.

Administrative costs are expenditures properly attributable to specific expenditure functions as defined in the (23) Illinois Administrative Code, Part 100. The following functions are included under "administrative expenditures" as prescribed by statute:

### **Function:**

2320 Executive Administration Services (example: Superintendents & Assistants)

2330 Special Area Administration Services (example: supervisor – Federal Programs, Special Programs & Title Programs)

- 2490 Other Support Services - School Administration (example: Department Heads and Deans [not principals])
- 2510 Direction of Business Support Services (example: Chief School Business Officials and Business Manager)
- 2570 Internal Services (example: Distributing supplies, duplicating, etc. for the school system)
- 2610 Direction of Central Support Services (example: Director / Manager of Planning, Information Services, Staff Services, etc.)

Expenditures should include salaries, employee benefits, purchased services, supplies and materials, capital outlay, non-capitalized equipment, termination benefits and other objects. Explanations and object descriptions may be found in the (23) Illinois Administrative Code, Part 100. The Limitation of Administrative Costs legislation also states that state-mandated retirement costs are not included, e.g., payments to the Teachers' Retirement System (TRS) and the Illinois Municipal Retirement System (IMRF).

School districts with administrative expenditures per pupil in the 25th percentile and below (the fourth quartile) for all districts of the same type (elementary, high school, unit) may waive the limitation imposed under Section 17-1.5 for any year following a public hearing. Waiver of this limitation requires the affirmative vote of at least two-thirds of the members of the school board for each applicable year. Any district waiving the limitation shall notify the ISBE within 45 days of such action.

**Note:** Districts should first determine that the administrative costs will increase more than 5% prior to waiving the limitation. ISBE is required by statute to publish a list of all school districts waiving the limitation.

If a school district that is ineligible to waive the limitation on administrative expenditures by board action exceeds the limitation imposed by Section 17-1.5 solely because of circumstances beyond the control of the district and the district has exhausted all available and reasonable remedies to comply with the limitation, the district may request a waiver pursuant to Section 2-3.25g of the Illinois School Code (105 ILCS 5/2-3.25g). If approved, this waiver shall only apply to the specific school year for which the request is made.

If the report and information required by Section 17-1.5 are not submitted on time or are determined to be incomplete or inaccurate, the district shall be notified in writing of the reporting deficiencies. Within 60 days of notification, the school districts must provide adequate assurance that corrective action has been or will be taken. If a school district fails to provide adequate assurance or to undertake the necessary corrective actions, the State Superintendent may impose progressive sanctions, which may culminate in withholding all subsequent payments of General State Aid until the assurance is provided or the corrective actions are taken.

School districts shall file with the ISBE by November 15<sup>th</sup> of each year a one page report that lists:

- The actual administrative expenditures for the prior year from the districts audited Annual Financial Report.

- The projected administrative expenditures for the current year from the budget adopted by the school board.

## What Are The Provisions for Filing The Budget and Deficit Reduction Plan with ISBE?

Section 17-1 of the School Code (105 ILCS 5/17-1), includes the requirement that the school district's adopted (or amended) annual budget must be filed with ISBE within 30 days of local board action. This is in addition to: (1) filing a certified copy with the county clerk(s); and (2) posting the budget on the district's internet website, if created.

The provision has an additional requirement that to the extent the school district's budget is not balanced; the local school board must also formally adopt a "deficit reduction plan" to balance the budget within three years. The deficit reduction plan is based on ISBE guidelines and must be filed concurrently with the adopted annual budget.

Also refer to pages 5 and 6 of this handbook for additional information on filing and posting the adopted budget.

## What Is A Deficit Reduction Plan?

A deficit reduction plan is necessary if the local school board adopts (or amends) the annual budget in which the "operating funds" (Educational; Operations & Maintenance; Transportation and Working Cash Funds) result in total direct revenues being less than total direct expenditures by an amount greater than one-third (1/3) of the ending fund balance (June 30). Note - amounts are determined using only the four funds listed above. If the estimated ending fund balance is not greater than three times the deficit spending, the district must also adopt and file with ISBE a deficit reduction plan to balance the budget within three years. The deficit reduction plan must be developed using ISBE guidelines and format.

**Example:** By combining the four operating funds, the result is total direct revenues equal \$2,500,000 and total direct expenditures equal \$2,750,000. The combined ending fund balance in the operating funds (June 30, annually) must be at least \$750,000 (three times the deficit of \$250,000). If not, a deficit reduction plan is required.

## Deficit Reduction Plan Guidelines

**Budgetary Targets** - The deficit reduction plan should be developed around targeted revenues and expenditures that reduce the combined annual deficit in the operating funds. Using forms provided by

ISBE, the estimated budgets for the current budget year and next three school years are to be completed.

**Operating Funds Included Within The Plan:**

- (10) Educational
- (20) Operation & Maintenance
- (40) Transportation
- (70) Working Cash

**Current School Year** – The remainder of the current year’s budget should be examined for expenditure reductions such as a freeze on hiring, supplies and capital outlay. The budget estimates should be verified as this information will serve as baseline data for assessing changes in the remaining years of the deficit reduction plan.

**Subsequent Years** – For the next three school years, the budget figures should reflect a material reduction of the district’s combined operating deficit. An estimate, by fiscal year and fund, is to be completed and constitutes the primary representation of the multi-year deficit reduction plan. A review of the district’s fee structure/policy should also be made to determine estimated collections in future years.

**Narrative of Budget Reductions/Assumptions** – A brief description should be included 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.

Assumptions should include the change in tier funding for Evidence-Based Funding, change in equalized assessed valuation/tax rates, adjustment to salaries/benefits and any debt instrument which will be relied upon during the course of the deficit reduction plan.

**Educational Impact** - Provide an assessment of the impact the deficit reduction plan may have on the educational mission of the district. Discuss the extent of any educational courses and services which will be reduced. Provide assurances concerning the district’s ability to meet the minimum requirements of state/federal law and sound practices with regard to educational services.

## What Format Is Used?

ISBE provides the School District Budget Form (ISBE 50-36) and deficit reduction plan in a Microsoft Excel. The forms are available at the ISBE website [School District/Joint Agreement Budget Form \(isbe.net\)](http://isbe.net).

## What Are The Filing Timelines To ISBE?

The School District Budget Form ISBE (ISBE 50-36) and deficit reduction plan, if required, are filed with ISBE within 30 days of adoption (or amendment) by the local school board. Upon request, the State Superintendent may extend the three year deadline to achieve a balanced budget if the situation warrants.

## How Is Information Submitted To ISBE?

The completed Budget Form and deficit reduction plan, if required, is to be transmitted electronically in an Excel workbook format using the [IWAS – School District Financial Reports System](#), located at [ISBE.net](#).

- Step 1 - Log into <https://apps.isbe.net/iwas/asp/login.asp?js=true>.

**ILLINOIS STATE BOARD OF EDUCATION**

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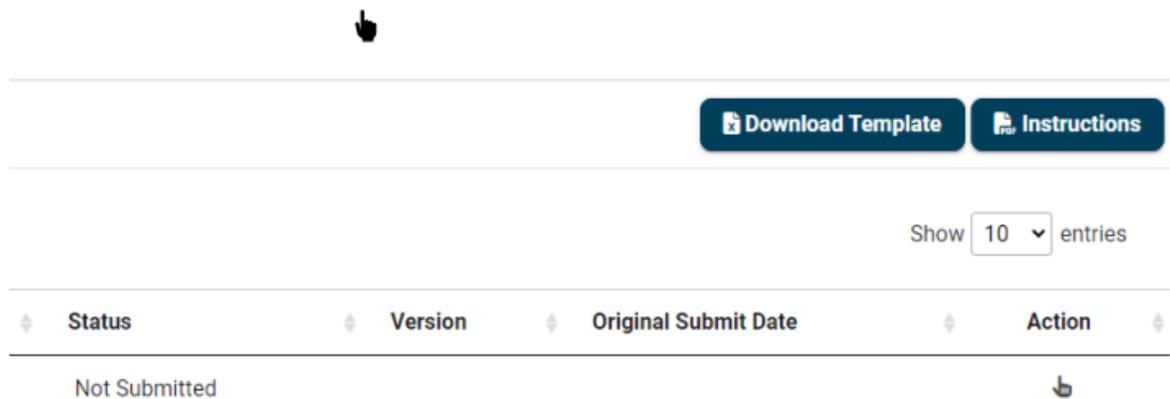
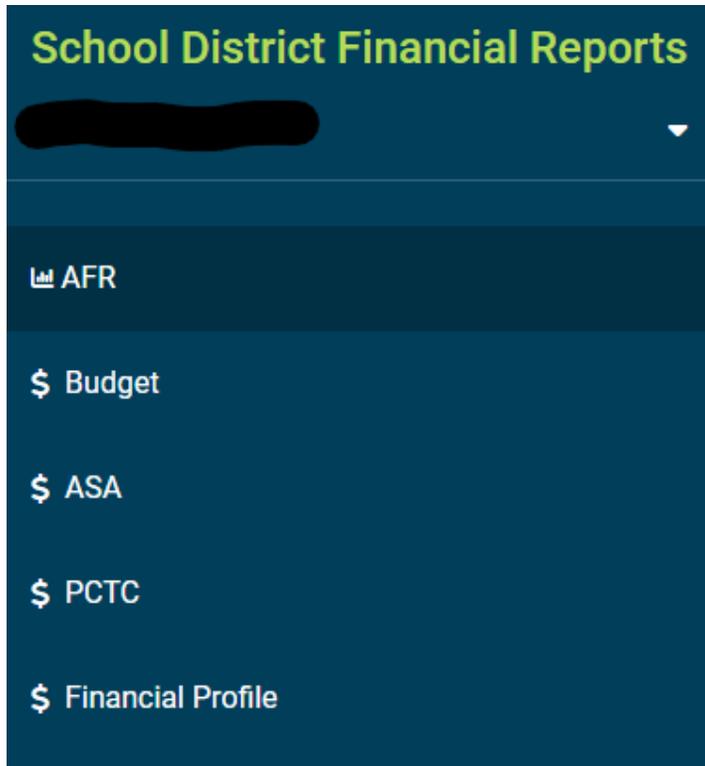
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[Find Login/Password](#)

- Step 2 – Click on “System Listing” on the right-hand side column.
- Step 3 –Click “Annual” under “Reporting,” then click “School District Financial Reports.”

- Step 4 – Please note the change on the left-hand side. There are now various options. Make sure to click on “Budget” when submitting this form.



- Step 5 – A school district administrator must upload the budget for each school district they are assigned to. School district administrators will be able to make comments on the upload page with or without submitting a budget. ISBE prefers this communication method be used rather than email.

- Step 6 - ISBE staff will accept or reject the Budget Form. The school district administrator will receive an email when the Budget has been accepted or rejected. ISBE may send comments on the upload page. If ISBE writes a comment on this page, the school district administrator will receive an email with the message. If a response is required, the school district administrator must log into the system to respond.

Potential emails school district administrators will receive:

- BUDGET has been submitted to ISBE.
- BUDGET has been accepted or rejected by ISBE.
- District has been removed from the school district administrators list.
- “Not submitted” BUDGETs (late BUDGETs).
- ISBE sent a message to school district administrator within the system.

If you have any questions regarding your submission or you do not receive a confirmation email, please contact School Business Services at [Finance1@isbe.net](mailto:Finance1@isbe.net) or call 217-785-8779.

## Budgeting Reminders

- ✓ When presenting the budget to the school board, justification (e.g. budgetary assumptions/rationale) should be available to support the tentative proposal. Explanations should be readily available for any large increases or decreases in line items. A comparison of line items budgeted to the previous year’s actual amounts might be helpful.
- ✓ Remember - The budget is an estimate of revenues, expenditures and other sources/uses and is not be expected to come out exactly to the penny. The budget is a tentative outline or plan for the fiscal year.
- ✓ By school board authority, budgeted amounts can be transferred to other line items within the same fund. These transfers can be made up to 10% of the total of that fund. Expending more

than the budgeted total for a fund requires the budget to be amended using the same procedures as for the budget's original adoption.

- ✓ Use proper categories and account numbers that are consistent with the (23) Illinois Administrative Code, Part 100. Proper coding and reference to Part 100, eliminates the necessity to add lines on the School District Budget Form (ISBE 50-36). Avoid using an incorrect number just because an amount was budgeted.
- ✓ Budgeting for "Provision for Contingencies (Function 6000)" in each fund is practical way to allow for unexpected expenditures. Use of this account will help eliminate overspending and often the need for a formal budgetary amendment.

**Note:** The "Provision For Contingencies" account is not for recording entries, but is used as a means of identifying the amount of the contingency provision. Spending is not done directly from the budgeted contingency amounts. Transfers are made by school board approval to the appropriate line items; with expenditures subsequently being made from those line items. Board action is required to authorize all line item transfers. If the aggregate of line item transfers in a fund exceeds 10% then the budget must be amended.

## Common Budget Problems

- ✓ The potential need to distinguish differences between fund balances and cash (and investment) balances.
- ✓ The omission of beginning fund balances and/or cash (and investment) balances on the Budget Summary and the Summary of Cash Transactions.
- ✓ The reporting of the cash (and investment) balances on the Summary of Cash Transactions at amounts (by fund) that are less than zero. Cash and investments must be greater than or equal to zero, by fund.
- ✓ The omission of inter-fund loans (or repayment of such loans) on the Summary of Cash Transactions.
- ✓ The reporting of short-term borrowing (original issuance & repayment of principal) as a receipt (revenue) and/or disbursement (expenditure).
- ✓ The omission of short and/or long-term debt issuances.
- ✓ The implementation of strong budgetary controls throughout the fiscal year. The budget should be monitored for any line item variances.
- ✓ The absence of "zero-based" budgeting techniques to annually reevaluate ongoing programs and services.

# Procedures for Preparing the Annual Budget

The following examples are included as samples only. Prior to using, school districts should consult their attorneys to ensure applicability with their specific situations.

## Establishing Fiscal Year

The school board shall establish a fiscal year for the school district under the provisions of Section 17-1 of the Illinois School Code (105 ILCS 5/17-1). The fiscal year is established as July 1 of one year through June 30 of the following year.

## Designation of a Person or Persons to Prepare Tentative Budget

The school board, by resolution, shall designate some person or persons to prepare a tentative budget. A sample resolution follows:

BE IT RESOLVED by the school board of School District Number \_\_\_\_\_ in the County of \_\_\_\_\_, State of Illinois, that \_\_\_\_\_ is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning \_\_\_\_\_, 20\_\_, and ending \_\_\_\_\_, 20\_\_, which tentative budget shall be filed with the Secretary of this Board.

Such budget shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon.

## Notice of the Availability of Tentative Budget for Public Inspection and Public Hearing

The school board is to hold at least one public hearing on the proposed budget prior to final action. A notice of availability for public inspection of the tentative budget and of such public hearing is given by publication in a newspaper published in the district, at least 30 days prior to the time of the hearing. The notice states where, when and during what hours the tentative budget will be on display for public inspection and where, when and at what time the budget hearing will be held. If there should not be a newspaper published in the district, notice is to be given by posting notices thereof in five of the most public places of the district,

The text for notices of the public hearing, whether published or posted, should read substantially as follows:

Notice of Public Hearing  
(School Board)

NOTICE IS HEREBY GIVEN by the School board of School District Number \_\_\_\_, in the County of \_\_\_\_\_, State of Illinois, that tentative budget for said School District for the fiscal year beginning \_\_\_\_\_, 20\_\_, will be on file and conveniently available to public inspection at \_\_\_\_\_, Illinois in this School District  
Address City

from and after \_\_\_\_\_ o'clock \_\_\_\_ m., on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_. Notice is further hereby given that a public hearing on said budget will be held at \_\_\_\_\_ o'clock \_\_\_\_ m., on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_, at \_\_\_\_\_ in this School District Number \_\_\_\_\_. Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_. School board of School District Number \_\_\_\_\_, in the County of \_\_\_\_\_, State of Illinois.

By \_\_\_\_\_  
Secretary

Note: In addition, the notice must comply with the Legal Advertising Rate Act – Notices (715 ILCS 15/)

**Adoption of Annual Budget**

The budget shall be approved and signed by members of the School Board as provided on the cover page of the School District Budget Form (ISBE 50-36).

*Adopted this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_ by a roll call vote of \_\_\_\_ Yeas, and \_\_\_\_ Nays, to wit:*

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

## Hints to the School District Budget Summaries

- Q.** How much money is available at the beginning of the year?  
**A.** *Estimated Cash Balance on Hand (Summary of Cash Transactions, line 3)*
- Q.** How much does the district own at the beginning of the year?  
**A.** *Estimated Fund Balance, (Budget Summary, line 3)*
- Q.** How much Short-Term (external) Debt must be paid during the year?  
**A.** *Other Disbursements, (Summary of Cash Transaction, lines 17 & 18)*
- Q.** How much Long-Term Debt (Bonds) will be issued during the year?  
**A.** *Sale of Bonds, (Budget Summary, line 35)*
- Q.** Will Short-Term (external) borrowing be necessary?  
**A.** *Other Receipts, (Summary of Cash Transactions, line 8)*
- Q.** How much better or worse will the district be after operating during the year?  
**A.** *Excess of Receipts Over (Under) Disbursements, (Budget Summary, line 22)*
- Q.** How much local money will the district receive?  
**A.** *Receipts/Revenue, (Budget Summary, line 5)*
- Q.** How much state money will the district receive?  
**A.** *Receipt/Revenue, (Budget Summary, line 7)*
- Q.** How much federal money will the district receive?  
**A.** *Receipts/Revenue, (Budget Summary, line 8)*
- Q.** How much will the district spend for instructions?  
**A.** *Disbursements/Expenditures, (Budget Summary, line 13).*
- Q.** How much will the district spend for support services (health, guidance, staff, development, administration, central office personnel, etc....)?  
**A.** *Disbursements/Expenditures, (Budget Summary, line 14)*
- Q.** How much will the district spend for community services?  
**A.** *Disbursements/Expenditures, (Budget Summary, line 15)*
- Q.** How much will the district pay to other districts for services provided to its students?  
**A.** *Disbursements/Expenditures (Budget Summary, line 16)*

# GLOSSARY

## A

**ACCOUNT:** A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

**ACCOUNTING SYSTEM:** The total mechanism of records and procedures of recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups and organizational components.

**ACCRUAL BASIS:** The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

**ASSETS:** Those things of value (resources) held by the school district which has monetary value.

**AUDIT:** The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

## B

**BALANCE SHEET:** A formal statement of assets, liabilities, and fund balance as of a specific date.

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

## C

**CASH:** Currency, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash, and bank deposits. Any restriction or limitations as to its availability should be indicated.

**CASH BASIS:** The basis of accounting under which revenues are recorded only when actually received, and when only cash disbursements are recorded as expenditures.

**CHART OF ACCOUNTS:** A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each

account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities.

**CURRENT ASSETS:** Cash or anything that can be readily converted into cash.

**CURRENT EXPENSE:** Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

**CURRENT LIABILITIES:** Debts which are payable within a relatively short period of time, usually no longer than a year.

## D

**DEFERRED CHARGES:** Expenditures which are not chargeable to the fiscal period in which made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

**DIRECT COSTS:** Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

**DISBURSEMENTS:** Payments in cash.

## E

**ESTIMATED REVENUE:** If the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period. If the accounts are kept on a cash basis, the term designates the amount of revenues estimated to be collected during a given period. (II)

**EXPENDITURES:** Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

## F

**FEDERAL REVENUE:** Revenue provided by the Federal Government. Expenditures made with this revenue should be identifiable as federally supported expenditures.

**FINANCIAL ACCOUNTING:** The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned (1) with determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) with recording, classifying, and summarizing activities or events; (3) with analyzing and interpreting recorded data; and (4) with preparing reports and statements which reflect conditions as of a

given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

**FISCAL PERIOD:** Any period at the end of which an LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

**FIXED ASSETS:** Land, buildings, machinery, furniture, and other equipment which the LEA intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

**FIXED ASSETS GROUP OF ACCOUNTS:** This self-balancing group of accounts is used to account for fixed assets owned by the LEA. Fixed assets purchased under Lease-Purchase agreements are entered in this group after the last payment is made.

**FUNCTION:** A function is the activity or action which is performed to accomplish an objective. The activities of a local school system are classified into six broad areas or functions: Instruction, Supporting Services, Community Services, Non-Programmed Charges, Debt Service, and Provisions for Contingencies.

**FUND:** An independent fiscal and accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations. The funds of a local school system are: Educational, Operations and Maintenance, Bond and Interest, Transportation, Municipal Retirement/Social Security, Work Cash, Rent, and Fire Prevention and Safety.

**FUND BALANCE:** The excess of the assets of a fund over its liabilities and reserves, except for funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

## G

**GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS:** This self-balancing group of accounts is used to account for general long-term debt of a governmental unit.

## H (Reserved)

## I

**INTERNAL CONTROL:** A plan of organization under which employee's duties are arranged and records and procedures designed to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. For example, under such a system, the employee's work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Again, under such a system, the procedures to be followed are definitely laid down, and such procedures call for proper authorization by designated officials for all actions to be taken.

**INVESTMENTS:** Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include fixed assets used in LEA operations. (II M)

## J

**JOURNAL:** The accounting record in which the details of financial transactions are first recorded.

## K (Reserved)

## L

**LEDGER:** Contains all the accounts of a particular fund or all those detail accounts which support a particular General Ledger account. See also General Ledger, Appropriation Ledger, and Allotment Ledger.

**LEVY:** (Verb) To impose taxes or special assets. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**LIABILITIES:** Debt or other legal obligations arising out of transactions in the past which are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

**LOCAL EDUCATION AGENCY (LEA):** An educational agency at the local level which exists primarily to operate schools or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms "school district," "school system," and "local basic administrative unit."

## M (Reserved)

## N

**NET EXPENDITURE:** The actual outlay of money by the LEA for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

**NET INCOME:** The balance remaining to the LEA after deducting from the gross revenue for a given period all operating expense and income deductions during the same period.

## O

**OBJECT:** The commodity or service obtained from a specific expenditure. There are eight object categories for the local school system: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, and Tuition.

**OBJECT CLASSIFICATION:** A category of goods or services purchased.

## P

**PAYMENTS IN LIEU OF TAXES:** Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay, had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax bases. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

**PETTY CASH:** A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amount.

**PROGRAM:** A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

## Q (Reserved)

## R

**RECEIPTS:** Cash received.

**RECEIVING AND DISBURSING:** Accepting and paying out funds. It includes the current audit of receipts and the pre-audit of requisitions or purchase orders before the order is placed to determine whether the amounts are within the budgetary allowances and whether such disbursements are lawful expenditures of the school or LEA.

**REIMBURSEMENT:** The return of an overpayment or over collection in cash.

**RESTRICTED GRANTS-IN-AID:** Revenues received as grants by the LEA which must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it usually must be returned to the government unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the governmental unit and for those assigned to specific source of revenue, as appropriate.

**REVENUES:** Additions to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding

increase in other liabilities or a decrease in assets, and do not represent contributions of fund capital in Food Service and Pupil Activity funds.

## S

**STATE AID FOR EDUCATION:** Any grant made by a state government for the support of education.

## T

**TRANSFER FROM OTHER FUNDS:** Money received unconditionally from another fund without expectation of repayment. Such monies are revenues of the receiving fund, but not the LEA as a whole.

**TRIAL BALANCE:** A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a controlling account, the ledger from which the figures are taken is said to be "in balance."

## U

**UNRESTRICTED GRANTS-IN-AID:** Revenues received as grants by the LEA which can be used for any legal purpose desired by the LEA without restriction.

## V

**VOUCHER:** A document which authorizes the payment of money and usually indicates the accounts to be charged.

## W

**WARRANT:** An order drawn by the school board to the LEA treasurer ordering him/her to pay a specified amount to a payee named on the warrant. Once signed by the treasurer, the warrant becomes a check payable by a bank named on the warrant by the treasurer. (11 B M)

## X (Reserved)

## Y (Reserved)

## Z (Reserved)





# Thornton Fractional

SCHOOL DISTRICT 215

BURNHAM • CALUMET CITY • LANSING • LYNWOOD

## 2025-2026

# Tentative Annual Budget

Presented  
August 13, 2025



## KEY BUDGET FACTS

- **Illinois law requires a balanced budget**
- **Budgets are fund-based**
- **Operating Funds**
- **Non-Operating Funds**
- **Fiscal year runs from July 1 to June 30**
- **The budget process is transparent**



## PUBLIC ACT 102-0895 DISCLOSURE OF CASH BALANCES

Fund Name	Balances as of July 1, 2025
Educational	\$32,235,938
Operations & Maintenance	\$3,470,975
Debt Service	\$132,914
Transportation	\$1,785,139
Municipal Retirement/Social Security	\$504,642
Capital Projects	\$6,548,258
Working Cash	\$5,935,340
Tort	\$204,534
Fire Prevention & Safety	\$0



# REVENUES

## ➤ Local Funds

- ❖ Property Taxes
- ❖ Student Fees
- ❖ Donations

## ➤ State Funds

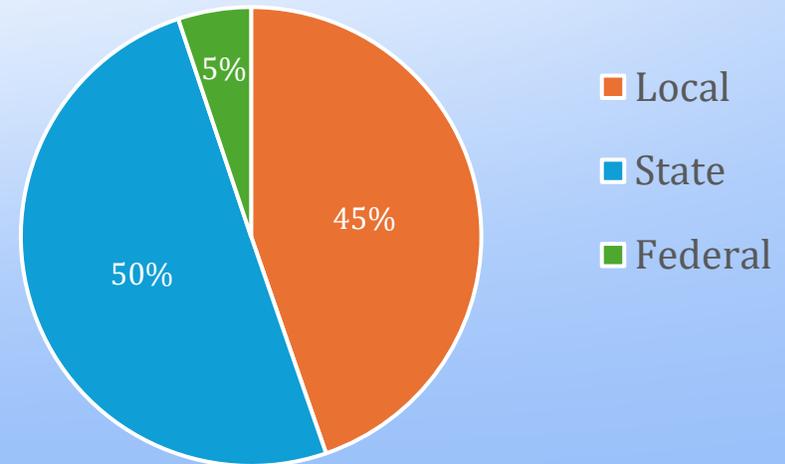
- ❖ Evidence-Based Funding
- ❖ Transportation Funding

## ➤ Federal Funds

- ❖ Title Grants
- ❖ IDEA Grant
- ❖ COPS Grant

	2024/25 Budget	2024/25 Actual	2025/26 Projected Budget
Local	33,474,233	35,073,742	36,545,022
State	37,592,305	40,532,446	40,986,537
Federal	5,071,639	6,284,935	4,189,198
<b>Total Revenues</b>	<b>76,138,177</b>	<b>81,891,123</b>	<b>81,720,757</b>

Projected Revenue  
FY 2025-2026



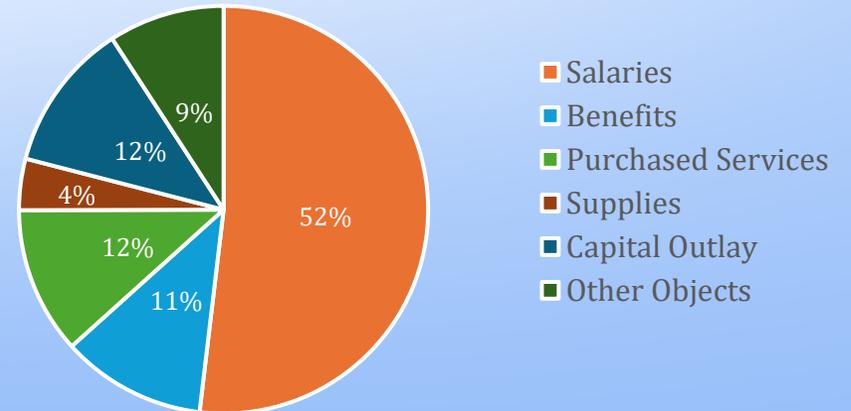


# EXPENDITURES

- Salaries
- Benefits
- Purchased Services
- Supplies
- Capital Outlay
- Dues & Fees/Other

	2024/25 Budget	2024/25 Actual	2025/26 Projected Budget
Salaries	42,302,082	41,834,354	44,738,122
Benefits	9,403,216	9,363,347	9,861,683
Purchased Services	9,725,290	9,155,071	10,045,905
Supplies	3,335,476	3,732,889	3,512,414
Capital Outlay	12,334,501	7,064,314	10,180,170
Dues & Fees	7,910,668	7,500,008	7,900,515
<b>Total Expenditures</b>	<b>85,011,233</b>	<b>78,649,983</b>	<b>86,238,809</b>

Projected Expenses  
FY 2025-2026





# TENTATIVE BUDGET FISCAL YEAR 2025-2026

Fund Type	Beginning Balance (estimated) 7/1/2025	Revenues	Expenditures	Revenue over Expenditures Excess/(deficit)	Ending Balance 6/30/2026
<b>10 - Education</b>	33,145,296	61,784,886	(61,223,784)	561,102	33,706,398
<b>12 - Special Education</b>	-	329,714	(305,000)	24,714	24,714
<b>20 - Operations &amp; Maintenance</b>	2,681,352	7,575,964	(7,575,796)	168	2,681,520
<b>30 - Debt Service</b>	132,914	1,692,582	(1,668,155)	24,427	157,341
<b>40 - Transportation</b>	1,719,714	4,599,434	(4,596,730)	2,704	1,722,418
<b>50 - IMRF/SS</b>	676,231	2,312,237	(1,780,120)	532,117	1,208,348
<b>60 - Capital Projects</b>	6,543,848	2,147,109	(8,252,156)	<b>(6,105,047)</b>	438,801
<b>70 - Working Cash</b>	5,935,340	368,038	-	368,038	6,303,378
<b>80 - Tort</b>	206,163	910,793	(837,068)	73,725	279,888
<b>Grand Totals</b>	<b>51,040,858</b>	<b>81,720,757</b>	<b>(86,238,809)</b>	<b>(4,518,052)</b>	<b>46,522,806</b>
				<b>(1)</b>	

*(1) Deficit spending is anticipated due to the following:*

*\*\*\$6,432,762 for outstanding Summer 2025 capital projects*

*\*\*\$819,394 for remaining Summer 2024 capital project obligations*

*\*\*\$1,000,000 allocated in advance for Summer 2026 capital projects*



# TIMELINE

## Important Budget Dates to Remember

- **August 13, 2025** – Tentative budget approved for posting following board review
- **August 14, 2025** – Tentative budget published online and in the newspaper for public viewing (minimum 30 days)
- **September 23, 2025** – Public hearing held for the tentative budget
- **September 23, 2025** – Final budget adopted by the board and submitted to ISBE in compliance with state requirements



# Questions & Discussion

Please give any feedback you may have



**THORNTON FRACTIONAL TOWNSHIP  
HIGH SCHOOLS**

**DISTRICT 215**

**TENTATIVE ANNUAL BUDGET  
FISCAL YEAR 2025-2026**

**AUGUST 13, 2025**

## Introduction

### Description of Funds

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by “fund” which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

The number of funds to be maintained by a particular Local Educational Agency (LEA) depends on the nature of its operations and on the number of tax levies rather than on the size of the LEA. District #215 currently utilizes the following funds:

<b>Numerical Designation</b>	<b>Fund Description</b>
<b>10</b>	<b>Education Fund</b> The direct cost of administration, instruction, health, attendance, extracurricular programs, and lunch programs.
<b>12</b>	<b>Special Education Fund</b> For special education purposes
<b>20</b>	<b>Operation, Building, &amp; Maintenance Fund</b> The cost of maintaining, improving, or repairing buildings and property. Also includes maintenance/custodial salaries and utilities
<b>30</b>	<b>Debt Service Fund</b> The cost related to the repayment of outstanding bonds including principal, interest, and service charges.
<b>40</b>	<b>Transportation Fund</b> The operating costs incurred for transporting students to and from school, activities and athletics, and other related costs.
<b>50</b>	<b>Municipal Retirement Fund</b> For cost incurred by the District for the employer’s share of employees covered by the Illinois Municipal Retirement Fund.
<b>51</b>	<b>Social Security/Medicare Fund</b> For cost incurred by the District for the employer’s share of employees covered by F.I.C.A and Medicare.
<b>60</b>	<b>Capital Projects Fund</b> Proceeds of each construction bond issue shall be placed in a Site and Construction Fund to separate these special moneys from operating moneys. The moneys may be spent for the special projects specified in the bond indenture.
<b>70</b>	<b>Working Cash Fund</b> Used for short-term loans to the Education Fund, O.B.M. and Transportation Funds. Loans to be repaid upon first receipt of property taxes.
<b>80</b>	<b>Tort Liability Fund</b> The cost for the district’s liability insurance, asbestos inspections and abatement, obligations under workers’ compensation and unemployment insurance, and other related risk management activities.
<b>90</b>	<b>Fire Protection and Safety Fund (Life Safety)</b> July 1, 1993, the State requires that a separate fund be established, numerical designation (90). Prior to this date, the District Accounted for this activity as a sub-account of O.B.M. (21). These funds are used to enhance school buildings related to fire prevention, safety, environmental and energy.

## Explanation of the Expenditure Account Numbering System

Typical in the budget are account numbers following this structure:

XX.X.XXXX.XXX.XXXX.XX.XXX

Fund .Type.Function.Object.Source.Unit.Department

Fund	The first two-digit portion of the account number represents the fund. The Fund numerical description and definition appears in the previous section.
Type	The second single-digit portion of the account number represents the type: 4 - Revenue                      5 - Expenditure
Function	The third set of numbers, represented by four digits, represents function. Function refers to the purpose for which a person or thing is used. The six broad areas of function designation are: 1000 Instruction 2000 Supporting Services 3000 Community Services 4000 Non-Program Charges 5000 Debt Service 6000 Contingencies
Object	The fourth set of numbers, represented by three digits, represents object. Object is the service or commodity obtained as the result of a specific expenditure. There are eight general object areas: 100 Salaries 200 Benefits 300 Purchased Services 400 Supplies and Materials 500 Capital Outlay - Fixed Assets 600 Other: Principal, Interest, Dues, Fees, Tuition 700 Non-Capitalized Equipment 800 Termination Benefits
Source	The fifth set of numbers, represented by four digits, is the source of funds. This code is used to correlate grant revenues with grant expenditures.
Unit	The sixth two-digit portion of the account number represents the unit, commonly used to denote the location of education activities for organizational purposes: 10 North Campus 20 South Campus 30 Center for Academics and Technology and Center for Alternative Learning Campus 40 Administrative Center 50 Combined CAT/CAL Operations 60 District-wide
Department	The last three digits represent the department, activity, or program area. A schedule of department codes appears on the following page.

# Thornton Fractional Township HS D 215

## Department Codes

01 Library	34 NA	67 Girls X-Country
02 Art	35 Summer School	68 Girls Swim
03 Information Processing	36 NA	69 NA
04 NA	37 NA	70 Cheerleaders
05 English	38 ICE / CWT / Business	71 Competitive Dance
06 World Languages	39 Summer Jobs	72 Girls Soccer
07 Music Theory / Choral	40 Auto Tech	73 Legal & Audit Services
08 P.E. / Health	41 Auto Body Repair	74 Township Treasurer
09 Child Care	42 Credit Recovery	75 Virtual Success Academy
10 Engineering	43 NA	76 Center for Alt Learning
11 Mathematics	44 Licensed Practical Nurse	77 NA
12 Music / Instrumental	45 Culinary Arts	78 NA
13 Radio & TV Broadcasting	46 Bldg. Const. Trades	79 Human Resources
14 Science	47 C.A.D. Technology	80 NA
15 Social Studies	48 Chess	81 Utilities - Gas
16 NA	49 Boys Bowling	82 Utilities - Water
17 NA	50 Boys Baseball	83 Utilities - Electric
18 NA	51 Boys Basketball	84 Curriculum & Staff Dev.
19 NA	52 Boys Cross-Country	85 Grant Administration
20 Student Activities	53 Football	86 Administration
21 Driver Education	54 Boys Golf	87 Board of Education
22 NA	55 Boys Swim / Boys Soccer	88 Deans
23 NA	56 Boys Tennis / Volleyball	89 Social Worker
24 Drama	57 Boys Track	90 Guidance
25 Speech	58 Wrestling	91 Bookstore
26 CTEI	59 Athletic Director	92 Cafeteria
27 Mathletes	60 Girls Badminton	93 Health Services
28 NA	61 Girls Basketball	94 Psychologist
29 Special Education	62 Girls Bowling	95 Fiscal Services
30 NA	63 Softball	96 Technology Services
31 NA	64 Girls Tennis	97 Speech Pathologist
32 NA	65 Girls Track	98 Architectural & Asbestos
33 NA	66 Girls Volleyball	99 Security

**DETAILED FUNCTION DESCRIPTORS AND SUB-CATEGORIES**

From Title 23 Illinois Administrative Code-Part 100

Function: The action or purpose for which a person or thing is used or exists. This includes activities or actions which are performed to accomplish the objectives of the project.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
1000	<p><u>Instruction</u>: The teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom in another location such as a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type that assist in the instructional process.</p> <ul style="list-style-type: none"> <li>-Regular Programs</li> <li>-Special Education Programs</li> <li>-Remedial and Supplemental Programs</li> <li>-Pre-K Programs</li> <li>-Summer School Programs</li> <li>-Bilingual Programs</li> <li>-Truants' Alternative and Optional Programs</li> <li>-Career &amp; Technical Ed Programs</li> </ul>
2110	<p><u>Attendance &amp; Social Work Services</u>: Activities for the improvement of pupils' attendance at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school and community.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Attendance Services</li> <li>-Social Work Services</li> <li>-Pupil Accounting Services</li> <li>-Other Attendance and Social Work Services</li> </ul>
2120	<p><u>Guidance Services</u>: The activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Counseling Service</li> <li>-Appraisal Services</li> <li>-Information Services</li> <li>-Record Maintenance Services</li> <li>-Placement Services</li> <li>-Other Guidance Services</li> </ul>
2130	<p><u>Health Services</u>: Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nurse services.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Medical Services</li> <li>-Dental Services</li> <li>-Nurse Services</li> <li>-Other Health Services</li> </ul>
2140	<p><u>Psychological Services</u>: Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Psychological Testing Services</li> <li>-Psychological Counseling Services</li> <li>-Psychotherapy Services</li> <li>-Other Psychological Services</li> </ul>
2150	<p><u>Speech Pathology and Audiology Services</u>: Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Speech Pathology Services</li> <li>-Audiologist Services</li> <li>-Other Speech Pathology and Audiology Services.</li> </ul>
2210	<p><u>Improvement of Instruction Services</u>: Activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the instructional process.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-Instruction and Curriculum Development Services</li> <li>-Instructional Staff Training Services</li> </ul>
2220	<p><u>Educational Media Services</u>: Activities related to media resource centers and concerned with the use of all teaching and learning resources including hardware and content materials. Educational media are defined as any devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and nonprinted sensory materials.</p> <ul style="list-style-type: none"> <li>-Service Area Direction*</li> <li>-School Library Services</li> <li>-Audio Visual Services</li> <li>-Educational Television Services</li> <li>-Computer-Assisted Instruction Services</li> </ul>
2230	<p><u>Assessment and Testing</u>: Activities carried out for the purpose of measuring individual student achievement. The information obtained is generally used to monitor individual and group progress in reaching district learning goals to compare individual and group performance with national norms established by test publishers.</p>
2300	<p><u>General Administration</u>: Activities concerned with establishing and administering policy in connection with operating the local education agency.</p> <ul style="list-style-type: none"> <li>-Board of Education Services</li> <li>-Service Area Direction*</li> <li>-Board Secretary Service</li> <li>-Executive Administration</li> <li>-Board Treasurer Services</li> <li>-Election Services</li> <li>-Staff Relations and Negotiation Services</li> <li>-Special Area Administration</li> </ul>

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
2400	<u>School Administration:</u> Activities concerned with overall administrative responsibility for a single school or a group of schools. -Office of the Principal Services -Other Support Services-School Administration
2510	<u>Direction of Business Support Services:</u> Activities concerned with directing and managing the Business Services Area, such as those usually performed by the Office of the chief school business official or business manager.
2520	<u>Fiscal Services:</u> Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, bookkeeping, financial accounting, payroll, inventory control and internal auditing. -Budgeting Services -Financial Accounting Services -Receiving and Disbursing Funds Services -Internal Auditing Services -Payroll Services -Property Accounting Services
2530	<u>Facilities Acquisition and Construction Services:</u> Activities concerned with acquisition of land and buildings, remodeling buildings, construction of buildings and additions to buildings, initial installation or extension of service systems and other built-in equipment and improvements to sites. -Service Area Direction* -Educational Specifications Development Services -Land Acquisition and Development Services -Building Acquisition, Construct. and Improve. Services -Architectural and Engineering Services
2540	<u>Operation and Maintenance of Plant Services:</u> Activities concerned with keeping the physical plant (i.e., grounds, buildings and equipment) in an effective and safe working condition. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of the schools. -Service Area Direction* -Vehicle Servicing and Maintenance Services (Other than student transportation vehicles) -Care and Upkeep of Buildings Services -Security Services -Care and Upkeep of Grounds Services -Other Operation and Maintenance of Plant Services -Care and Upkeep of Equipment Services
2550	<u>Pupil Transportation Services:</u> Activities concerned with conveying pupils to and from school as provided by Article 29 of The School Code. It includes trips between home and school and trips to school activities. -Service Area Direction* -Vehicle Servicing and Maintenance Services -Vehicle Operation Services -Other Pupil Transportation Services -Monitoring Services
2560	<u>Food Services:</u> Those activities concerned with providing food to pupils and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. -Service Area Direction* -Food Delivery Services -Food Preparation and Dispensing Services -Other Food Services
2570	<u>Internal Services:</u> Those activities concerned with buying, storing and distributing supplies, furniture and equipment; those activities concerned with internal duplicating and printing for the school system and the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit. -Service Area Direction* -Warehousing and Distributing Services -Purchasing Services -Printing, Publishing and Duplicating Services
2610	<u>Direction of Central Support Services:</u> Activities concerned with directing and managing areas which support instructional and support services programs, other than administration. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.
2620	<u>Planning, Research, Development &amp; Evaluation Services:</u> Those activities, on a systemwide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.
2630	<u>Information Services:</u> Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or the general public through direct mailing, the various news media or personal contact. -Service Area Direction* -Public Information Services -Internal Information Services -Management Information Services
2640	<u>Staff Services:</u> Activities generally performed by the LEA personnel office, such as recruiting and placement, staff transfers, inservice training, health services and staff accounting. -Service Area Direction* -Inservice Training Services -Recruitment and Placement Services -Health Services -Staff Accounting Services
2660	<u>Data Processing Services:</u> Activities concerned with preparing data for storage, sorting data and retrieving them for reproduction as information for management and reporting. -Service Area Direction* -Operations Services -Systems Analysis Services -Statistical Services -Programming Services -Other Data Processing Services
2900	<u>Other Support Services:</u> Activities of any support service or classification of services, general in nature, which cannot be classified in the preceding functions.

FUNCTION	DESCRIPTORS & SUB-CATEGORIES
3000	<p><u>Community Services:</u> Services provided by the LEA for the community as a whole or some segment of the community, such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, nonpublic school pupil services and home/school services.</p> <ul style="list-style-type: none"> <li>-Direction of Community Services</li> <li>-Community Recreation Services</li> <li>-Civic Services</li> <li>-Public Library Services</li> <li>-Custody and Child Care Services</li> <li>-Welfare Activities Services</li> <li>-Nonpublic School Pupils' Services</li> <li>-Home/School Services</li> <li>-Parent Activities</li> <li>-Other Community Services</li> </ul>
4000**	<p><u>Payments to Other Districts and Governmental Units:</u> Payments to LEAs, generally for tuition, transportation and all other services rendered to pupils residing in the paying LEA. Where a nonoperating district pays an operating district for the education of pupils, the nonoperating district records such payments here. Flow-through funds - where payment is received by an LEA and a portion is transferred to one or more other LEAs - use object 600. (Expenditures in this function are not counted in state expenditure totals.)</p> <ul style="list-style-type: none"> <li>-Payments for Regular Programs</li> <li>-Payments for Special Education Programs</li> <li>-Payments to University/College programs</li> <li>-Payments for Career &amp; Technical Ed Programs</li> <li>-Payments for Community College Programs</li> <li>-Other Payments to Governmental Units</li> </ul>
5000	<p><u>Debt Services:</u> Servicing of the debts of an LEA.</p> <ul style="list-style-type: none"> <li>-Debt Services - Interest</li> <li>-Debt Services - Bond Principal Retire.</li> <li>-Debt Services - Lease/Purchase Principal Retired</li> <li>-Debt Services- Other</li> </ul>

\* Service Area Direction - activities associated with directing and managing a specified service area.

\*\* New function descriptor is in effect as of July 1, 2008 (FY09) for the LEAs records. The new function descriptor will be available on the 2010 budget templates for federal and state grant programs.

**DETAILED OBJECT DESCRIPTORS AND SUB-CATEGORIES**

From Title 23 Illinois Administrative Code-Part 100

Object: Service or commodity obtained as a result of a specific purpose.

OBJECT	DESCRIPTORS & SUB-CATEGORIES
100	<p><b>Salaries:</b> Amounts paid to permanent, temporary or substitute employees on the payroll of the local education agency (LEA). This includes gross salary for personal services rendered while on the payroll of the LEA.</p> <ul style="list-style-type: none"> <li>-Regular Salaries</li> <li style="padding-left: 150px;">-Overtime Salaries</li> <li>-Temporary Salaries</li> </ul>
200	<p><b>Employee Benefits:</b> Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above.</p> <ul style="list-style-type: none"> <li>-Retirement (Teacher Retirement, Municipal Retirement, Federal Insurance Contribution Act [FICA], Medicare Only, Insurance (Life, Medical, Dental).</li> <li>-Tuition Reimbursement.</li> <li>-In rare instances workers/unemployment compensation when purchased to protect individual employees rather than the employer. If applicable, a detailed rationale must be included in any budget detail description.</li> </ul>
300	<p><b>Purchased Services:</b> Amounts paid for personal services rendered by personnel who are not on the payroll of the LEA and other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.</p> <ul style="list-style-type: none"> <li>-Professional &amp; Technical Services (Professional Services-Administrative, Professional Services-Instructional, Data Processing/Statistical Services, Audit/Financial Services, Legal Services, Other Professional &amp; Technical Services).</li> <li>-Property Services (Sanitation Services, Cleaning Services, Repairs &amp; Maintenance Services, Rentals, Other Property Services).</li> <li>-Transportation Services (Pupil Transportation, Travel, Other Transportation Services).</li> <li>-Employer Insurance (<b>Workers Compensation/Unemployment Compensation/Liability Insurance</b>) to protect employer.</li> <li>-Communication <ul style="list-style-type: none"> <li>-Water/Sewer Service</li> </ul> </li> <li>-Advertising <ul style="list-style-type: none"> <li>-Software License fee</li> </ul> </li> <li>-Printing and Binding <ul style="list-style-type: none"> <li>-On-line Services</li> </ul> </li> <li>-Other Purchased Services</li> </ul>
400	<p><b>Supplies &amp; Materials:</b> Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.</p> <ul style="list-style-type: none"> <li>-General Supplies <ul style="list-style-type: none"> <li>-Textbooks</li> </ul> </li> <li>-Library Books <ul style="list-style-type: none"> <li>-Periodicals</li> </ul> </li> <li>-Warehouse Inventory Adjustment <ul style="list-style-type: none"> <li>-Energy (Bottled Gas, Oil, Coal, Gasoline, Natural Gas, Electricity)</li> </ul> </li> <li>-Software Package <ul style="list-style-type: none"> <li>-Other Supplies and Materials</li> </ul> </li> </ul>
500	<p><b>Capital Outlay:</b> Expenditures for the acquisition of fixed assets or additions to fixed assets.</p> <ul style="list-style-type: none"> <li>-Land</li> <li>-Buildings (Construction, Remodeling or Additions)</li> <li>-Improvements Other Than Buildings</li> <li>-Equipment (Initial Purchase, Replacement or Additional). Other than Transportation</li> <li>-Transportation Equipment</li> <li>-Construction in Progress</li> <li>-Other Capital Outlay</li> </ul>
600**	<p><b>Other Objects:</b> Amounts paid for goods and services not otherwise classified above.</p> <ul style="list-style-type: none"> <li>-Redemption of Principal <ul style="list-style-type: none"> <li>-Interest</li> </ul> </li> <li>-Housing Authority Obligations <ul style="list-style-type: none"> <li>-Dues and Fees</li> </ul> </li> <li>-Judgments <ul style="list-style-type: none"> <li>-Transfers</li> </ul> </li> <li>-Miscellaneous Objects <ul style="list-style-type: none"> <li>-Student Tuition</li> </ul> </li> </ul>
700**	<p><b>Non-Capitalized Equipment:</b> Items that would be classified as capital assets except that they cost less than the capitalization threshold <b>adopted by the school board</b> but more than the \$500 minimum value established for purposes of calculating per capita costs.</p>
800**	<p><b>Termination Benefits:</b> Payments made to terminated or retiring employees as compensation for unused sick or vacation days. <b>NOT AN ALLOWABLE COST ON GRANT BUDGETS (can be included in the indirect cost amount only).</b></p>

\*\* New object descriptors are in effect as of July 1, 2008 (FY09) for the LEAs records. The new object descriptors will be available on the 2010 budget templates for federal and state grant programs.



# TENTATIVE BUDGET FISCAL YEAR 2025-2026

Fund Type	Beginning Balance (estimated) 7/1/2025	Revenues	Expenditures	Revenue over Expenditures Excess/(deficit)	Ending Balance 6/30/2026
10 - Education	33,145,296	61,784,886	(61,223,784)	561,102	33,706,398
12 - Special Education	-	329,714	(305,000)	24,714	24,714
20 - Operations & Maintenance	2,681,352	7,575,964	(7,575,796)	168	2,681,520
30 - Debt Service	132,914	1,692,582	(1,668,155)	24,427	157,341
40 - Transportation	1,719,714	4,599,434	(4,596,730)	2,704	1,722,418
50 - IMRF/SS	676,231	2,312,237	(1,780,120)	532,117	1,208,348
60 - Capital Projects	6,543,848	2,147,109	(8,252,156)	<b>(6,105,047)</b>	438,801
70 - Working Cash	5,935,340	368,038	-	368,038	6,303,378
80 - Tort	206,163	910,793	(837,068)	73,725	279,888
<b>Grand Totals</b>	<b>51,040,858</b>	<b>81,720,757</b>	<b>(86,238,809)</b>	<b>(4,518,052)</b>	<b>46,522,806</b>
				<b>(1)</b>	

*(1) Deficit spending is anticipated due to the following:*  
*\*\*\$6,432,762 for outstanding Summer 2025 capital projects*  
*\*\*\$819,394 for remaining Summer 2024 capital project obligations*  
*\*\*\$1,000,000 allocated in advance for Summer 2026 capital projects*

<b>FUND 10 - EDUCATION</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	33,145,296
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Education Fund Revenue	<u>61,784,886</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	94,930,182
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Education Fund Expenditures	(61,223,784)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>33,706,398</u></u>

# EDUCATION FUND (FUND 10)

## REVENUES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>LOCAL GENERAL TAXES</b>				
GENL TAXES CURRENT	1040000000110000101	10,365,000.00	12,276,753.01	11,775,000.00
GEN'L TAXES 1ST YR BACK	1040000000110000102	11,515,228.73	11,976,700.32	11,158,251.00
GEN'L TAXES OTHER YRS	1040000000110000103	(500,000.00)	(917,522.20)	(1,000,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>21,380,228.73</b>	<b>23,335,931.13</b>	<b>21,933,251.00</b>
<b>CORPORATE REPLACEMENT TAX</b>				
PMT IN LIEU OF TAXES	1040000000123000000	1,600,000.00	1,392,855.87	1,100,000.00
<b>TOTAL REPLACEMENT TAX</b>		<b>1,600,000.00</b>	<b>1,392,855.87</b>	<b>1,100,000.00</b>
<b>TUITION</b>				
TUITION NON-RESIDENT	1040000000131100000	10,000.00	-	10,000.00
EDUCATION TUITION - EARLY COLLEGE (N)	1040000000131110000	11,000.00	3,032.60	3,500.00
EDUCATION TUITION - EARLY COLLEGE (S)	1040000000131120000	8,000.00	6,409.55	6,500.00
EDUCATION SUMMER SCHL TUITION-N	1040000000132110000	-	80.00	-
<b>TOTAL TUITION</b>		<b>29,000.00</b>	<b>9,522.15</b>	<b>20,000.00</b>
<b>INTEREST</b>				
INTEREST ON INVESTMNT	1040000000151000000	160,000.00	-	800,000.00
<b>TOTAL INTEREST</b>		<b>160,000.00</b>	<b>-</b>	<b>800,000.00</b>
<b>FOOD SERVICE</b>				
FOOD SERVICE PUPIL PMNT-N	1040000000161110092	3,500.00	947.75	2,000.00
FOOD SERVICE PUPIL PMNT-S	1040000000161120092	3,500.00	468.50	2,000.00
FOOD SERVICE PUPIL PMNT-CAT	1040000000161130092	-	186.25	200.00
FOOD SERVICE ADULT PMTS-N	1040000000162010000	500.00	1,608.75	2,000.00
FOOD SERVICE ADULT PMTS-S	1040000000162020000	500.00	2,241.50	2,500.00
FOOD SERVICE ADULT PMTS-CAT	1040000000162030000	500.00	1,040.75	1,500.00
FOOD SERVICE NON-SCHOOL-N	1040000000169010000	5,500.00	2,095.03	2,500.00
FOOD SERVICE NON-SCHOOL-S	1040000000169020000	8,000.00	7,749.30	8,000.00
FOOD SERVICE NON-SCHOOL-CAT	1040000000169030000	700.00	780.25	1,000.00
<b>TOTAL FOOD SERVICE</b>		<b>22,700.00</b>	<b>17,118.08</b>	<b>21,700.00</b>
<b>PUPIL ACTIVITIES - ATHLETICS</b>				
ATHLTC RCPTS BASKETBALL-N	1040000000171110051	7,500.00	9,274.00	11,000.00
ATHLTC RCPTS FOOTBALL-N	1040000000171110053	7,500.00	10,551.18	13,000.00
ATHLTC RCPTS BASKETBALL-S	1040000000171120051	10,500.00	8,457.00	10,000.00
ATHLTC RCPTS FOOTBALL-S	1040000000171120053	8,000.00	12,463.00	14,000.00
ATHLTC RCPTS ALL OTHER - N	1040000000171110059	500.00	-	500.00
ATHLTC RCPTS SPORTS PASS	1040000000171120069	500.00	150.00	500.00
RECEIPTS & FEES PLAYS - N	1040000000171910024	5,000.00	3,105.00	5,000.00
RECEIPTS & FEES PLAYS - S	1040000000171920024	9,000.00	2,984.00	7,000.00
<b>TOTAL PUPIL ACTIVITIES</b>		<b>48,500.00</b>	<b>46,984.18</b>	<b>61,000.00</b>

# EDUCATION FUND (FUND 10)

## REVENUES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>GENERAL AND CURRICULUM FEES</b>				
STUDENT FEES GEN/CUR NORTH	1040000000172010084	35,000.00	37,729.50	40,000.00
STUDENT FEES GEN/CUR SOUTH	1040000000172020084	50,000.00	55,605.00	60,000.00
STUDENT FEES GEN/CUR FEE CAT	1040000000172030084	1,000.00	3,150.00	3,500.00
SR. GRAD FEE NORTH	1040000000172010091	11,000.00	11,105.00	12,000.00
SR. GRAD FEE SOUTH	1040000000172020091	12,000.00	10,825.00	12,000.00
SR. GRAD FEE CENTER	1040000000172030091	-	3,100.00	3,500.00
GYM UNIFORM FEES	1040000000172010000	20,000.00	16,324.00	18,000.00
GYM UNIFORM FEES	1040000000172020000	20,000.00	11,030.00	12,000.00
EDUCATION STUDENT TESTING FEES (NORTH)	1040000000172010090	100.00	120.00	100.00
EDUCATION STUDENT TESTING FEES (SOUTH)	1040000000172020090	500.00	94.00	500.00
LOST TECHNOLOGY FEE	1040000000172000096	4,500.00	2,790.00	3,000.00
TECHNOLOGY FEE NORTH	1040000000172010096	16,000.00	17,969.95	18,000.00
TECHNOLOGY FEE SOUTH	1040000000172020096	20,000.00	20,014.50	21,000.00
TECHNOLOGY FEE CAT	1040000000172030096	1,000.00	1,585.00	1,600.00
TFC DEANS OFFICE FEES	1040000000173030088	-	40.00	-
BOOKSTORE SALES-N	1040000000173010091	-	1,284.00	1,300.00
BOOKSTORE SALES-S	1040000000173020091	500.00	3,708.00	4,000.00
BOOKSTORE SALES-C	1040000000173030091	-	90.00	-
FINES/LIBRY STUDENTS-N	1040000000179010000	600.00	659.78	700.00
FINES/LIBRY STUDENTS-S	1040000000179020000	3,000.00	1,890.34	2,000.00
TEXTBOOK RENTAL FEES NORTH	1040000000182110000	20,000.00	21,089.17	22,000.00
TEXTBOOK RENTAL FEES SOUTH	1040000000182120000	30,000.00	40,639.33	41,000.00
TEXTBOOK RENTAL FEES CAT	1040000000182130000	500.00	1,500.00	2,000.00
<b>TOTAL GENERAL, TEXTBOOK AND CURRICULUM FEES</b>		<b>245,700.00</b>	<b>262,342.57</b>	<b>278,200.00</b>

**OTHER LOCAL REVENUE**

REFUNDS OF PRIOR YR EXP	1040000000195000000	-	2,587.49	3,000.00
Driver Education Fees (N)	1040000000197010000	3,000.00	4,440.00	5,000.00
Driver Education Fees (S)	1040000000197020000	11,000.00	11,080.00	12,000.00
OTHER LOCAL FEES - CC	1040000000199300000	35,000.00	33,815.28	36,000.00
OTHR REV CREDIT RECOVERY - N	1040000000199310000	23,000.00	16,580.00	18,000.00
OTHR REV CREDIT RECOVERY - S	1040000000199320000	20,000.00	910.00	20,000.00
OTHR REV CREDIT RECOVERY - C	1040000000199330000	20,000.00	5,110.00	6,000.00
LAVISH STUDIO REVENUE	1040000000199430000	5,000.00	1,972.51	3,000.00
CTE REVENUE	1040000000199530000	-	895.54	-
OTHER LOCAL REVENUE (eRate)	1040000000199900000	-	20,550.57	-
MISCELLANEOUS-TF NORTH	1040000000199910000	-	241.01	-
MISCELLANEOUS-TF SOUTH	1040000000199920000	-	255.09	-
SJJC-COOK COUNTY REVENUE	1040000000199960000	-	44,999.38	-
<b>TOTAL OTHER LOCAL REVENUE</b>		<b>117,000.00</b>	<b>143,436.87</b>	<b>103,000.00</b>

**REVENUE FROM STATE SOURCES**

EVIDENCE BASED FUNDING	1040000000300100000	29,520,000.00	31,893,393.22	32,342,000.00
SPEC ED PVT FACILITY	1040000000310000000	100,000.00	171,068.94	150,000.00
SPEC ED ORPHANAGE	1040000000312000000	30,000.00	370,300.84	300,000.00
SPEC ED ORPHANAGE SUMMER	1040000000313000000	30,000.00	23,572.00	30,000.00

# EDUCATION FUND (FUND 10)

## REVENUES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
CTEI IMPROVEMENT	1040000000322000000	137,850.00	114,614.00	-
EDUCATOR PATHWAY	1040000000322000001	41,835.00	44,680.00	-
STATE GRANTS ST FREE LNCH	1040000000336000000	23,000.00	17,972.74	16,000.00
DRIVERS ED	1040000000337000000	30,000.00	49,660.20	45,000.00
TRUANT ALTERNATIVE/OPTIONAL ED	1040000000369500000	275,000.00	351,387.00	340,000.00
STATE LIBRARY GRANT	1040000000380000000	2,700.00	-	2,700.00
ARTS EDUCATION & FOREIGN LANGUAGE ASSIST	1040000000396260000	33,920.00	-	72,837.00
STATE MISC	1040000000399900000	38,000.00	-	-
EDUCATION 0 STATE MISC	1040000000399900101	-	19,751.00	-
<b>TOTAL REVENUE FROM STATE SOURCES</b>		<b>30,262,305.00</b>	<b>33,056,399.94</b>	<b>33,298,537.00</b>

**REVENUE FROM FEDERAL SOURCES**

STEP GRANT	1040000000409000000	10,000.00	20,750.00	10,000.00
LFS - LOCAL FOOD FOR SCHOOLS GRANT	1040000000418500000	-	11,848.02	-
FED GRANTS FREE & RDCED	1040000000421000000	1,100,000.00	1,382,855.83	1,250,000.00
SCHOOL BREAKFAST PROGRAM	1040000000422000000	150,000.00	181,402.67	170,000.00
HEALTHY MEALS INCENTIVES GRANT	1040000000429900000	150,000.00	39,764.96	50,000.00
TITLE I LOW INCOME	1040000000430000000	1,190,391.00	1,456,943.00	1,400,031.00
DRUG FREE TITLE IV 0	1040000000440000000	80,150.00	123,300.00	-
I.D.E.A.	1040000000462000000	1,426,818.00	1,190,995.00	1,134,167.00
VOC ED PERKINS	1040000000474500000	148,275.00	93,172.00	-
TITLE III IMMIGRANT STUDENT	1040000000490500000	2,100.00	-	-
Title III - LIPLEPS	1040000000490900000	29,520.00	26,105.00	-
TITLE II TEACHER QLTY	1040000000493200000	162,702.00	231,338.00	-
MEDICAID ADMIN	1040000000499100000	20,000.00	163,968.78	120,000.00
MEDICAID FEE FOR SVS	1040000000499200000	60,000.00	66,992.08	35,000.00
ESSER 3.0 FUNDS	1040000000499800003	64,765.00	197,829.00	-
ESSER IDEA GRANT	1040000000499800005	-	-	-
ESSER MCKINNEY VENTO GRANT	1040000000499800004	-	2,380.00	-
STRONGER CONNECTION GRANT	1040000000499800008	-	10,149.00	-
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>		<b>4,594,721.00</b>	<b>5,199,793.34</b>	<b>4,169,198.00</b>

<b>EDUCATIONAL FUND REVENUE TOTAL</b>		<b>58,460,154.73</b>	<b>63,464,384.13</b>	<b>61,784,886.00</b>
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# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>LIBRARY - NORTH</b>				
Salaries - Certified	1052222111000010001	135,750.00	136,843.00	147,000.00
Salaries - Support	1052222119000010001	33,125.00	34,008.80	36,000.00
Benefits - TRS	1052222211000010001	1,700.00	1,723.14	1,900.00
Benefits - Insurance	1052222221000010001	27,035.00	27,559.56	30,000.00
Supplies	1052222410000010001	4,000.00	4,828.28	4,000.00
Library Books	1052222430000010001	8,425.00	10,086.53	9,000.00
Audio/Visual Software	1052223411000010001	5,500.00	2,668.00	4,000.00
<b>TOTAL LIBRARY</b>		<b>215,535.00</b>	<b>217,717.31</b>	<b>231,900.00</b>

### ART - NORTH

Salaries - Certified	1051130111000010002	313,300.00	324,023.31	345,735.00
Benefits - TRS	1051130211000010002	4,075.00	4,073.18	4,330.00
Benefits - Insurance	1051130221000010002	46,200.00	44,586.54	48,000.00
Professional Contr Svc	1051130310000010002	1,000.00	-	1,000.00
Supplies	1051130410000010002	5,000.00	4,988.67	5,000.00
<b>TOTAL ART</b>		<b>369,575.00</b>	<b>377,671.70</b>	<b>404,065.00</b>

### INFORMATION PROCESSING - NORTH

Salaries - Certified	1051400111000010003	120,720.00	112,557.00	120,500.00
Benefits - TRS	1051400211000010003	1,600.00	1,404.58	1,550.00
Benefits - Insurance	1051400221000010003	19,440.00	21,146.40	22,600.00
<b>TOTAL INFORMATION PROCESSING</b>		<b>141,760.00</b>	<b>135,107.98</b>	<b>144,650.00</b>

### ENGLISH - NORTH

Salaries - Certified	1051130111000010005	1,283,500.00	1,282,401.00	1,368,300.00
Benefits - TRS	1051130211000010005	16,685.00	16,160.03	17,110.00
Benefits - Insurance	1051130221000010005	253,000.00	250,364.40	268,000.00
Supplies	1051130410000010005	2,300.00	1,542.72	2,300.00
<b>TOTAL ENGLISH</b>		<b>1,555,485.00</b>	<b>1,550,468.15</b>	<b>1,655,710.00</b>

### WORLD LANGUAGE - NORTH

Salaries - Certified	1051130111000010006	414,000.00	397,001.00	424,000.00
Benefits - TRS	1051130211000010006	5,385.00	4,999.38	5,300.00
Benefits - Insurance	1051130221000010006	51,365.00	47,841.00	52,000.00
Supplies	1051130410000010006	800.00	46.07	800.00
<b>TOTAL WORLD LANGUAGE</b>		<b>471,550.00</b>	<b>449,887.45</b>	<b>482,100.00</b>

### MUSIC THEORY/CHORAL - NORTH

Salaries - Certified	1051130111000010007	89,100.00	89,970.00	96,000.00
Benefits - TRS	1051130211000010007	1,160.00	1,137.10	1,200.00
Benefits - Insurance	1051130221000010007	27,800.00	27,559.56	30,000.00
Professional Contractual Serv.	1051130310000010007	1,000.00	550.00	1,000.00
Supplies	1051130410000010007	2,000.00	1,935.14	2,000.00
<b>TOTAL MUSIC THEORY/CHORAL</b>		<b>121,060.00</b>	<b>121,151.80</b>	<b>130,200.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### PHYSICAL EDUCATION - NORTH

Salaries - Certified	1051130111000010008	831,000.00	827,627.34	883,100.00
Benefits - TRS	1051130211000010008	10,800.00	10,408.65	11,100.00
Benefits - Insurance	1051130221000010008	94,520.00	96,126.45	103,000.00
Supplies	1051130410000010008	5,000.00	6,845.14	6,000.00
Capital Outlay	1051130540000010008	2,000.00	-	-
<b>TOTAL PHYSICAL EDUCATION</b>		<b>943,320.00</b>	<b>941,007.58</b>	<b>1,003,200.00</b>

#### CHILD CARE - NORTH

Salaries - Certified	1051130111000010009	54,235.00	54,716.00	58,500.00
Benefits - TRS	1051130211000010009	705.00	696.57	800.00
Benefits - Insurance	1051130221000010009	-	21,146.40	23,000.00
<b>TOTAL CHILD CARE</b>		<b>54,940.00</b>	<b>76,558.97</b>	<b>82,300.00</b>

#### MATH- NORTH

Salaries - Certified	1051130111000010011	1,425,255.00	1,357,615.66	1,311,000.00
Benefits - TRS	1051130211000010011	18,200.00	17,077.93	16,400.00
Benefits - Insurance	1051130221000010011	255,000.00	272,120.35	292,000.00
Supplies	1051130410000010011	4,935.00	4,201.78	4,500.00
<b>TOTAL MATH</b>		<b>1,703,390.00</b>	<b>1,651,015.72</b>	<b>1,623,900.00</b>

#### MUSIC/INSTRUMENTAL - NORTH

Salaries - Certified	1051130111000010012	88,630.00	83,687.16	89,300.00
Salaries - Support	1051130119000010012	31,200.00	26,962.50	30,000.00
Benefits - TRS	1051130211000010012	1,155.00	1,058.49	1,200.00
Benefits - Insurance	1051130221000010012	15,630.00	7,877.28	8,500.00
Professional Contractual Serv.	1051130310000010012	4,000.00	300.00	2,000.00
Repairs	1051130323000010012	6,000.00	8,106.94	6,000.00
Supplies	1051130410000010012	20,500.00	1,805.30	15,000.00
Capital Outlay	1051130540000010012	2,500.00	-	2,500.00
Dues & Fees	1051130640000010012	2,500.00	536.00	2,500.00
<b>TOTAL MUSIC/INSTRUMENTAL</b>		<b>172,115.00</b>	<b>130,333.67</b>	<b>157,000.00</b>

#### RADIO & TV BROADCASTING - NORTH

Salaries - Certified	1051400111000010013	142,460.00	139,703.00	150,000.00
Benefits - TRS	1051400211000010013	1,855.00	1,758.76	1,900.00
Benefits - Insurance	1051400221000010013	27,040.00	27,559.56	29,500.00
Supplies	1051400410000010013	50.00	-	50.00
<b>TOTAL RADIO &amp; TV BROADCASTING</b>		<b>171,405.00</b>	<b>169,021.32</b>	<b>181,450.00</b>

#### SCIENCE - NORTH

Salaries - Certified	1051130111000010014	816,850.00	827,125.50	883,000.00
Salaries - Support	1051130119000010014	15,135.00	15,514.32	16,500.00
Benefits - TRS	1051130211000010014	10,620.00	10,379.18	11,100.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Benefits - Insurance	1051130221000010014	113,995.00	109,015.44	117,000.00
Supplies	1051130410000010014	25,200.00	23,196.13	22,000.00
<b>TOTAL SCIENCE</b>		<b>981,800.00</b>	<b>985,230.57</b>	<b>1,049,600.00</b>

### SOCIAL STUDIES - NORTH

Salaries - Certified	1051130111000010015	1,216,850.00	1,108,193.38	1,182,500.00
Benefits - TRS	1051130211000010015	15,820.00	13,979.04	15,000.00
Benefits - Insurance	1051130221000010015	225,880.00	227,199.48	245,000.00
Supplies	1051130410000010015	1,500.00	1,489.78	1,500.00
<b>TOTAL SOCIAL STUDIES</b>		<b>1,460,050.00</b>	<b>1,350,861.68</b>	<b>1,444,000.00</b>

### STUDENT ACTIVITIES - NORTH

Salaries - Certified	1051502121000010020	27,300.00	26,911.55	28,000.00
Salaries - Certified Extra Curric	1051502122000010020	149,000.00	147,466.40	158,000.00
Salaries - Summer Camp	1051502125000010020	50,340.00	7,289.00	54,960.00
Salaries - Support Extra Curric	1051502118000010020	5,375.00	11,890.00	12,500.00
Salaries - Support	1051502119000010020	16,420.00	16,493.60	17,200.00
Benefits - TRS	1051502211000010020	2,295.00	2,253.41	2,665.00
Benefits - Insurance	1051502221000010020	6,320.00	6,461.58	6,900.00
Supplies	1051502410000010020	5,000.00	5,394.52	6,285.00
Dues & Fees	1051502640000010020	150.00	75.00	100.00
<b>TOTAL STUDENT ACTIVITIES</b>		<b>262,200.00</b>	<b>224,235.06</b>	<b>286,610.00</b>

### DRIVER EDUCATION - NORTH

Salaries - Certified	1051700111000010021	144,570.00	142,558.00	170,000.00
Salaries - Certified Extra Curric	1051700121000010021	29,300.00	22,824.50	25,000.00
Benefits - TRS	1051700211000010021	2,260.00	2,067.35	2,500.00
Benefits - Insurance	1051700221000010021	-	-	-
Repairs	1051700323000010021	1,500.00	124.40	1,500.00
Supplies	1051700410000010021	1,300.00	1,240.29	1,100.00
<b>TOTAL DRIVER EDUCATION</b>		<b>178,930.00</b>	<b>168,814.54</b>	<b>200,100.00</b>

### DRAMA - NORTH

Salaries - Support	1051502118000010024	27,200.00	27,791.00	29,000.00
Professional Contractual Svc	1051502310000010024	6,000.00	8,700.00	6,000.00
Supplies	1051502410000010024	16,200.00	13,498.13	13,000.00
Dues & Fees	1051502640000010024	300.00	300.00	300.00
<b>TOTAL DRAMA</b>		<b>49,700.00</b>	<b>50,289.13</b>	<b>48,300.00</b>

### SPEECH - NORTH

Salaries - Certified	1051502121000010025	5,490.00	12,231.29	13,000.00
Salaries - Support	1051502118000010025	12,925.00	5,614.21	5,900.00
Benefits - TRS	1051502211000010025	170.00	152.89	200.00
Professional Contr. Services	1051502310000010025	4,000.00	2,890.00	3,500.00
Dues & Fees	1051502640000010025	3,000.00	2,979.00	3,500.00
<b>TOTAL SPEECH</b>		<b>25,585.00</b>	<b>23,867.39</b>	<b>26,100.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### MATHLETES - NORTH

Salaries - Certified	1051502121000010027	7,045.00	6,770.00	7,100.00
Benefits - TRS	1051502211000010027	95.00	84.62	100.00
Professional Contractual Svc	1051502310000010027	750.00	-	50.00
<b>TOTAL MATHLETES</b>		<b>7,890.00</b>	<b>6,854.62</b>	<b>7,250.00</b>

#### SPECIAL EDUCATION - NORTH

Salaries - Certified	1051200111000010029	2,069,400.00	1,884,608.93	1,986,000.00
Salaries - Support	1051200119000010029	173,200.00	144,297.37	150,100.00
Benefits - TRS	1051200211000010029	24,825.00	23,708.41	24,000.00
Benefits - Insurance	1051200221000010029	317,600.00	300,690.04	322,000.00
Supplies	1051200410000010029	2,300.00	2,298.06	2,300.00
<b>TOTAL SPECIAL EDUCATION</b>		<b>2,587,325.00</b>	<b>2,355,602.81</b>	<b>2,484,400.00</b>

#### ICE, CWT BUS PROGRAM - NORTH

Salaries - Certified	1051459115000010038	142,500.00	140,558.00	151,000.00
Benefits - TRS	1051459211000010038	1,855.00	1,757.07	1,900.00
<b>TOTAL ICE, CWT BUS PROGRAM</b>		<b>144,355.00</b>	<b>142,315.07</b>	<b>152,900.00</b>

#### CULINARY ARTS - NORTH

Salaries - Certified	1051400111000010045	141,630.00	139,703.00	150,000.00
Benefits - TRS	1051400211000010045	1,845.00	1,758.76	1,900.00
Benefits - Insurance	1051400221000010045	9,925.00	10,140.72	11,000.00
<b>TOTAL CULINARY ARTS</b>		<b>153,400.00</b>	<b>151,602.48</b>	<b>162,900.00</b>

#### CHESS - NORTH

Salaries - Certified	1051500121000010048	7,000.00	6,770.00	7,100.00
Benefits - TRS	1051500211000010048	95.00	84.62	90.00
Supplies	1051500410000010048	350.00	334.26	350.00
<b>TOTAL CHESS</b>		<b>7,445.00</b>	<b>7,188.88</b>	<b>7,540.00</b>

#### BOYS BOWLING - NORTH

Salaries - Certified	1051500121000010049	13,180.00	13,017.00	13,600.00
Benefits - TRS	1051500211000010049	172.00	162.72	170.00
Supplies	1051500410000010049	1,000.00	310.00	500.00
<b>TOTAL BOYS BOWLING</b>		<b>14,352.00</b>	<b>13,489.72</b>	<b>14,270.00</b>

#### BOYS BASEBALL - NORTH

Salaries - Support	1051500118000010050	15,610.00	13,789.00	14,500.00
Salaries - Certified	1051500121000010050	7,072.00	7,263.00	7,600.00
Benefits - TRS	1051500211000010050	95.00	90.78	100.00
Supplies	1051500410000010050	2,500.00	2,500.00	2,500.00
<b>TOTAL BOYS BASEBALL</b>		<b>25,277.00</b>	<b>23,642.78</b>	<b>24,700.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### BOYS BASKETBALL - NORTH

Salaries - Support	1051500118000010051	34,570.00	34,358.00	36,000.00
Supplies	1051500410000010051	4,000.00	815.42	4,000.00
<b>TOTAL BOYS BASKETBALL</b>		<b>38,570.00</b>	<b>35,173.42</b>	<b>40,000.00</b>

#### BOYS CROSS COUNTRY - NORTH

Salaries - Certified	1051500121000010052	8,185.00	7,945.00	8,300.00
Benefits - TRS	1051500211000010052	110.00	99.32	105.00
Supplies	1051500410000010052	800.00	800.00	800.00
<b>TOTAL BOYS CROSS COUNTRY</b>		<b>9,095.00</b>	<b>8,844.32</b>	<b>9,205.00</b>

#### BOYS FOOTBALL - NORTH

Salaries - Certified	1051500121000010053	50,970.00	51,013.00	53,200.00
Salaries - Support	1051500118000010053	11,510.00	11,662.00	12,000.00
Benefits - TRS	1051500211000010053	665.00	637.68	665.00
Repairs	1051500323000010053	9,000.00	8,570.14	9,000.00
Supplies	1051500410000010053	9,000.00	11,929.86	13,000.00
Capital Outlay	1051500540000010053	2,500.00	-	2,500.00
<b>TOTAL BOYS FOOTBALL</b>		<b>83,645.00</b>	<b>83,812.68</b>	<b>90,365.00</b>

#### BOYS GOLF - NORTH

Salaries - Certified	1051500121000010054	4,680.00	4,936.00	5,300.00
Benefits - TRS	1051500211000010054	62.00	61.70	70.00
Supplies	1051500410000010054	1,000.00	1,000.00	1,500.00
<b>TOTAL BOYS GOLF</b>		<b>5,742.00</b>	<b>5,997.70</b>	<b>6,870.00</b>

#### BOYS SOCCER - NORTH

Salaries - Certified	1051500121000010055	10,100.00	9,752.00	10,300.00
Salaries - Support	1051500118000010055	11,335.00	10,894.00	12,000.00
Benefits - TRS	1051500211000010055	135.00	121.90	130.00
Supplies	1051500410000010055	2,500.00	2,469.00	2,500.00
<b>TOTAL BOYS SOCCER</b>		<b>24,070.00</b>	<b>23,236.90</b>	<b>24,930.00</b>

#### BOYS VOLLEYBALL- NORTH

Salaries - Certified	1051500121000010056	30,170.00	29,685.00	31,000.00
Benefits - TRS	1051500211000010056	400.00	371.04	390.00
Supplies	1051500410000010056	1,500.00	1,475.33	1,750.00
<b>TOTAL BOYS VOLLEYBALL</b>		<b>32,070.00</b>	<b>31,531.37</b>	<b>33,140.00</b>

#### BOYS TRACK - NORTH

Salaries - Support	1051500118000010057	17,375.00	20,314.00	21,200.00
Supplies	1051500410000010057	1,825.00	864.00	1,825.00
<b>TOTAL BOYS TRACK</b>		<b>19,200.00</b>	<b>21,178.00</b>	<b>23,025.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>BOYS WRESTLING - NORTH</b>				
Salaries - Certified	1051500121000010058	23,800.00	27,579.00	28,700.00
Benefits - TRS	1051500211000010058	310.00	231.24	360.00
Supplies	1051500410000010058	3,000.00	2,911.11	3,000.00
<b>TOTAL BOYS WRESTLING</b>		<b>27,110.00</b>	<b>30,721.35</b>	<b>32,060.00</b>

### ATHLETIC DIRECTOR - NORTH

Salaries - Certified	1051500121000010059	134,500.00	134,358.50	140,000.00
Salaries - Certified Extra Curric	1051500122000010059	24,200.00	17,753.00	18,300.00
Salaries - Support	1051500119000010059	16,300.00	16,493.60	17,200.00
Salaries - Support Extra Curric	1051500118000010059	43,820.00	44,386.00	46,300.00
Benefits - TRS	1051500211000010059	15,000.00	14,761.50	16,000.00
Benefits - Insurance	1051500221000010059	36,600.00	29,271.29	31,600.00
Professional Contractual Serv.	1051500310000010059	90,000.00	88,248.30	95,000.00
Prof Contr Serv - Officials	1051501310000010059	40,000.00	35,310.74	40,000.00
Prof Contr Serv - Workers	1051502310000010059	10,000.00	9,579.50	10,500.00
Repairs	1051500323000010059	8,000.00	6,214.00	8,000.00
Pupil Travel	1051500331000010059	13,000.00	15,997.40	16,370.00
Supplies	1051500410000010059	24,560.00	19,008.71	20,748.00
Capital Outlay	1051500540000010059	10,000.00	5,242.00	87,820.00
Dues & Fees	1051500640000010059	35,000.00	36,811.54	37,500.00
<b>TOTAL ATHLETIC DIRECTOR</b>		<b>500,980.00</b>	<b>473,436.08</b>	<b>585,338.00</b>

### GIRLS BADMINTON - NORTH

Salaries - Certified	1051501121000010060	8,185.00	7,945.00	8,300.00
Salaries - Support	1051501118000010060	5,200.00	5,278.00	5,500.00
Benefits - TRS	1051501211000010060	110.00	99.32	110.00
Supplies	1051501410000010060	900.00	816.68	900.00
<b>TOTAL GIRLS BADMINTON</b>		<b>14,395.00</b>	<b>14,139.00</b>	<b>14,810.00</b>

### GIRLS BASKETBALL - NORTH

Salaries - Certified	1051501121000010061	8,000.00	8,172.00	8,500.00
Salaries - Support	1051501118000010061	15,402.00	16,090.96	16,800.00
Benefits - TRS	1051501211000010061	305.00	102.16	110.00
Supplies	1051501410000010061	4,000.00	1,439.00	4,000.00
<b>TOTAL GIRLS BASKETBALL</b>		<b>27,707.00</b>	<b>25,804.12</b>	<b>29,410.00</b>

### GIRLS BOWLING - NORTH

Salaries - Certified	1051501121000010062	-	6,243.00	6,600.00
Salaries - Support	1051501118000010062	9,900.00	5,731.00	6,000.00
Benefits - TRS	1051501211000010062	-	78.02	100.00
Supplies	1051501410000010062	1,000.00	936.00	1,500.00
<b>TOTAL GIRLS BOWLING</b>		<b>10,900.00</b>	<b>12,988.02</b>	<b>14,200.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>GIRLS SOFTBALL - NORTH</b>				
Salaries - Certified	1051501121000010063	4,800.00	4,256.00	4,500.00
Salaries - Support	1051501118000010063	17,100.00	17,648.00	18,500.00
Benefits - TRS	1051501211000010063	65.00	-	60.00
Supplies	1051501410000010063	3,250.00	2,738.99	3,250.00
<b>TOTAL GIRLS SOFTBALL</b>		<b>25,215.00</b>	<b>24,642.99</b>	<b>26,310.00</b>

### GIRLS TENNIS - NORTH

Salaries - Certified	1051501121000010064	15,850.00	15,239.00	15,900.00
Benefits - TRS	1051501211000010064	210.00	190.52	200.00
Supplies	1051501410000010064	1,000.00	929.73	1,500.00
<b>TOTAL GIRLS TENNIS</b>		<b>17,060.00</b>	<b>16,359.25</b>	<b>17,600.00</b>

### GIRLS TRACK - NORTH

Salaries - Certified	1051501121000010065	15,840.00	16,114.00	16,800.00
Salaries - Support	1051501118000010065	7,550.00	7,718.00	8,100.00
Benefits - TRS	1051501211000010065	206.00	201.44	210.00
Supplies	1051501410000010065	1,825.00	1,825.00	1,825.00
<b>TOTAL GIRLS TRACK</b>		<b>25,421.00</b>	<b>25,858.44</b>	<b>26,935.00</b>

### GIRLS VOLLEYBALL - NORTH

Salaries - Support	1051501118000010066	27,740.00	26,728.00	28,000.00
Supplies	1051501410000010066	1,500.00	570.03	1,500.00
<b>TOTAL GIRLS VOLLEYBALL</b>		<b>29,240.00</b>	<b>27,298.03</b>	<b>29,500.00</b>

### GIRLS CROSS COUNTRY - NORTH

Salaries - Certified	1051501121000010067	8,270.00	7,945.00	8,300.00
Benefits - TRS	1051501211000010067	110.00	99.32	110.00
Supplies	1051501410000010067	800.00	780.00	800.00
<b>TOTAL GIRLS CROSS COUNTRY</b>		<b>9,180.00</b>	<b>8,824.32</b>	<b>9,210.00</b>

### CHEERLEADERS - NORTH

Salaries - Certified	1051501121000010070	13,100.00	6,866.00	7,200.00
Salaries - Support	1051501118000010070	-	9,752.00	10,500.00
Benefits - TRS	1051501211000010070	170.00	85.82	100.00
Supplies	1051501410000010070	750.00	2,500.00	3,000.00
Dues & Fees	1051501640000010070	3,500.00	1,750.00	1,750.00
<b>TOTAL CHEERLEADERS</b>		<b>17,520.00</b>	<b>20,953.82</b>	<b>22,550.00</b>

### COMPETITIVE DANCE- NORTH

Salaries - Support	1051501118000010071	8,300.00	7,945.00	8,400.00
Supplies	1051501410000010071	1,000.00	1,000.00	1,000.00
<b>TOTAL COMPETITIVE DANCE</b>		<b>9,300.00</b>	<b>8,945.00</b>	<b>9,400.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>GIRLS SOCCER - NORTH</b>				
Salaries - Certified	1051501121000010072	19,865.00	19,286.00	20,100.00
Salaries - Support	1051501118000010072	7,500.00	7,660.00	8,000.00
Benefits - TRS	1051501211000010072	260.00	187.88	260.00
Supplies	1051501410000010072	2,500.00	1,599.00	2,500.00
<b>TOTAL GIRLS SOCCER</b>		<b>30,125.00</b>	<b>28,732.88</b>	<b>30,860.00</b>

### ESPORTS- NORTH

Salaries - Certified	1051501121000010073	27,430.00	8,508.00	8,900.00
Benefits - TRS	1051501211000010073	343.00	203.85	120.00
Professional Contr. Service	1051501310000010073	6,000.00	614.91	800.00
Supplies	1051501410000010073	6,000.00	9,970.17	7,000.00
Dues & Fees	1051501640000010073	-	150.00	1,500.00
<b>TOTAL GIRLS SOCCER</b>		<b>39,773.00</b>	<b>19,446.93</b>	<b>18,320.00</b>

### DIVISION LEADERS - NORTH

Salaries - Certified	1052212121000010084	50,000.00	37,504.00	40,100.00
Benefits - TRS	1052212211000010084	2,000.00	1,433.89	1,600.00
<b>TOTAL DIVISION LEADERS</b>		<b>52,000.00</b>	<b>38,937.89</b>	<b>41,700.00</b>

### ADMINISTRATION - NORTH

Salaries - Subs Regular	1051130121000010086	163,000.00	154,990.01	160,000.00
Salaries - Subs Internal	1051130122000010086	85,000.00	94,841.25	105,000.00
Salaries - Building Supervision	1051130123000010086	58,000.00	52,537.84	56,000.00
Salaries - Detention Supervision	1051130124000010086	11,200.00	9,295.00	10,000.00
Salaries - Overtime Support	1051130139000010086	4,800.00	3,662.87	4,100.00
Benefits - TRS	1051130211000010086	10,820.00	7,571.88	9,300.00
Professional Contr. Service	1051130310000010086	4,500.00	1,566.00	3,000.00
Pupil Travel	1051130331000010086	16,000.00	20,885.52	15,000.00
Professional Travel	1051130332000010086	6,000.00	7,312.20	7,000.00
Postage	1051130340000010086	10,945.00	7,505.99	9,000.00
Printing	1051130360000010086	4,000.00	1,901.60	3,000.00
General Classroom Supplies	1051130410000010086	25,240.00	28,325.72	29,108.00
Student Recognition	1051130490000010086	6,000.00	1,485.38	6,000.00
Dues and Fees	1051130640000010086	15,500.00	14,608.00	15,000.00
Salaries - Certificated	1052410111000010086	689,000.00	680,829.78	702,000.00
Salaries - Support	1052410119000010086	210,000.00	215,371.84	226,140.00
Benefits - TRS	1052410211000010086	74,800.00	77,813.30	78,200.00
Hospital - Life	1052410221000010086	114,200.00	124,977.86	134,000.00
Repairs	1052410323000010086	400.00	-	-
Rental of Equipment	1052410325000010086	100.00	-	-
Administrative Travel	1052410333000010086	5,000.00	1,878.29	5,000.00
Supplies	1052410410000010086	14,265.00	17,588.07	21,555.00
Other Expenses - Yearbook	1052410490000010086	6,000.00	-	6,000.00
Capital Outlay	1052410540000010086	95,000.00	84,929.67	25,000.00
Professional Contr. Service	1053000310000010086	4,000.00	-	4,000.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Community Events	1053000410000010086	1,500.00	1,125.70	4,000.00
<b>TOTAL ADMINISTRATION</b>		<b>1,635,270.00</b>	<b>1,611,003.77</b>	<b>1,637,403.00</b>

### DEANS - NORTH

Salaries - Certificated	1052110111000010088	361,000.00	362,925.00	390,000.00
Salaries - Support	1052110119000010088	315,000.00	297,767.24	310,000.00
Salaries - Support Security	1052110118000010088	60,000.00	53,179.31	55,500.00
Salaries - Receptionist	1052110120000010088	61,000.00	35,865.10	37,658.00
Benefits - TRS	1052110211000010088	4,700.00	4,574.28	4,900.00
Hospital - Life	1052110221000010088	180,000.00	150,874.52	161,000.00
Supplies	1052110410000010088	4,500.00	4,337.33	7,145.00
<b>TOTAL DEANS</b>		<b>986,200.00</b>	<b>909,522.78</b>	<b>966,203.00</b>

### SOCIAL WORK - NORTH

Salaries - Certificated	1052113111000010089	190,200.00	188,379.00	202,000.00
Salaries - Tutoring	1052113133000010089	5,800.00	28,656.72	30,700.00
Benefits - TRS	1052113211000010089	2,550.00	2,731.96	2,600.00
Hospital - Life	1052113221000010089	14,900.00	15,211.08	16,300.00
<b>TOTAL SOCIAL WORK</b>		<b>213,450.00</b>	<b>234,978.76</b>	<b>251,600.00</b>

### GUIDANCE - NORTH

Salaries - Certificated	1052120111000010090	500,000.00	493,552.51	529,000.00
Salaries - Support	1052120119000010090	86,220.00	89,439.00	96,000.00
Benefits - TRS	1052120211000010090	6,500.00	6,207.25	6,600.00
Hospital - Life	1052120221000010090	92,000.00	93,059.40	99,600.00
Purch Svc - Testing	1052230310000010090	4,000.00	-	2,000.00
Supplies	1052120410000010090	16,635.00	24,003.57	22,000.00
<b>TOTAL GUIDANCE</b>		<b>705,355.00</b>	<b>706,261.73</b>	<b>755,200.00</b>

### BOOKSTORE - NORTH

Resale Textbooks	1051130423000010091	13,500.00	3,602.47	9,000.00
Salaries - Support	1052570119000010091	18,900.00	22,006.40	24,000.00
Hospital - Life	1052570221000010091	3,900.00	-	-
Supplies	1052570410000010091	5,000.00	1,003.30	2,500.00
Gym Uniforms	1052570490000010091	25,000.00	44,965.37	46,000.00
<b>TOTAL BOOKSTORE</b>		<b>66,300.00</b>	<b>71,577.54</b>	<b>81,500.00</b>

### CAFETERIA - NORTH

Salaries - Support	1052560119000010092	387,655.00	377,082.94	393,000.00
Hospital - Life	1052560221000010092	156,000.00	151,897.68	163,000.00
Software/Maintenance	1052560310000010092	1,500.00	762.50	1,550.00
Repairs	1052560323000010092	24,000.00	9,006.08	9,000.00
Education/Professional Travel	1052560333000010092	600.00	244.30	600.00
Training/Certification	1052560390000010092	1,500.00	205.00	1,500.00
Supplies	1052560410000010092	38,000.00	32,954.38	35,000.00
Food Supplies - Events	1052560451000010092	2,500.00	298.68	3,500.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Resale of Foods	1052560453000010092	290,000.00	287,486.33	320,000.00
Capital Outlay	1052560540000010092	46,600.00	35,478.00	33,500.00
<b>TOTAL CAFETERIA</b>		<b>948,355.00</b>	<b>895,415.89</b>	<b>960,650.00</b>

**HEALTH SERVICES- NORTH**

Salaries - Certificated	1052130111000010093	103,000.00	71,480.96	77,000.00
Salaries - Support	1052130119000010093	31,000.00	31,809.96	33,100.00
Benefits - TRS	1052130211000010093	1,340.00	906.05	1,000.00
Hospital - Life	1052130221000010093	27,100.00	10,140.72	11,000.00
Professional Contr. Services	1052130310000010093	500.00	-	500.00
Supplies	1052130410000010093	1,250.00	1,247.65	1,750.00
<b>TOTAL HEALTH SERVICES</b>		<b>164,190.00</b>	<b>115,585.34</b>	<b>124,350.00</b>

**PSYCHOLOGIST- NORTH**

Salaries - Certificated	1052140111000010094	117,000.00	116,873.00	125,100.00
Benefits - TRS	1052140211000010094	1,525.00	1,473.54	1,600.00
Hospital - Life	1052140221000010094	27,100.00	27,559.56	30,000.00
Supplies	1052140410000010094	200.00	-	-
<b>TOTAL PSYCHOLOGIST</b>		<b>145,825.00</b>	<b>145,906.10</b>	<b>156,700.00</b>

**SPEECH PATHOLOGIST- NORTH**

Salaries - Certificated	1052150121000010097	63,500.00	-	-
Benefits - TRS	1052150211000010097	825.00	-	-
Dues and Fees	1052150640000010097	300.00	-	300.00
<b>TOTAL SPEECH PATHOLOGIST</b>		<b>64,625.00</b>	<b>-</b>	<b>300.00</b>

<b>TOTAL NORTH ED FUND</b>		<b>17,796,332.00</b>	<b>17,001,050.80</b>	<b>18,074,789.00</b>
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# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### LIBRARY - SOUTH

Salaries - Certified	1052222111000020001	106,000.00	106,130.00	114,000.00
Salaries- Support	1052222119000020001	27,000.00	18,827.40	20,000.00
Benefits - TRS	1052222211000020001	1,380.00	1,339.38	1,400.00
Benefits - Insurance	1052222221000020001	27,000.00	35,345.10	38,000.00
Supplies	1052222410000020001	1,950.00	2,566.53	2,500.00
Library Books	1052222430000020001	11,000.00	13,551.35	14,000.00
Library Periodicals	1051130440000020001	350.00	317.00	355.00
Audio/Visual Software	1052223411000020001	7,125.00	3,758.00	4,038.00
<b>TOTAL LIBRARY</b>		<b>181,805.00</b>	<b>181,834.76</b>	<b>194,293.00</b>

#### ART - SOUTH

Salaries - Certified	1051130111000020002	355,000.00	354,186.00	378,000.00
Benefits - TRS	1051130211000020002	4,620.00	4,460.21	4,800.00
Benefits - Insurance	1051130221000020002	81,900.00	76,265.52	82,000.00
Supplies	1051130410000020002	12,200.00	12,271.80	14,432.00
Capital Outlay	1051130540000020002	-	1,243.00	-
Dues & Fees	1051130640000020002	555.00	50.00	500.00
<b>TOTAL ART</b>		<b>454,275.00</b>	<b>448,476.53</b>	<b>479,732.00</b>

#### INFORMATION PROCESSING - SOUTH

Salaries - Certified	1051400111000020003	240,000.00	237,718.00	255,000.00
Benefits - TRS	1051400211000020003	3,120.00	2,991.86	3,190.00
Benefits - Insurance	1051400221000020003	54,070.00	55,119.12	60,000.00
<b>TOTAL INFORMATION PROCESSING</b>		<b>297,190.00</b>	<b>295,828.98</b>	<b>318,190.00</b>

#### ENGLISH - SOUTH

Salaries - Certified	1051130111000020005	1,900,000.00	1,907,144.35	2,035,000.00
Benefits - TRS	1051130211000020005	25,000.00	23,925.14	25,500.00
Benefits - Insurance	1051130221000020005	414,260.00	395,548.32	425,000.00
Supplies	1051130410000020005	4,000.00	3,543.07	4,000.00
<b>TOTAL ENGLISH</b>		<b>2,343,260.00</b>	<b>2,330,160.88</b>	<b>2,489,500.00</b>

#### WORLD LANGUAGE - SOUTH

Salaries - Certified	1051130111000020006	483,000.00	553,660.39	592,000.00
Benefits - TRS	1051130211000020006	6,280.00	6,914.80	7,400.00
Benefits - Insurance	1051130221000020006	100,335.00	102,960.12	111,000.00
Supplies	1051130410000020006	2,100.00	1,904.25	2,100.00
<b>TOTAL WORLD LANGUAGE</b>		<b>591,715.00</b>	<b>665,439.56</b>	<b>712,500.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>MUSIC THEORY/CHORAL - SOUTH</b>				
Salaries - Certified	1051130111000020007	76,000.00	76,898.00	85,000.00
Benefits - TRS	1051130211000020007	1,000.00	973.56	1,100.00
Benefits - Insurance	1051130221000020007	27,035.00	27,559.56	30,000.00
Professional Contractual Serv.	1051130310000020007	3,000.00	-	1,000.00
Supplies	1051130410000020007	6,000.00	2,226.39	2,500.00
Capital Outlay	1051130540000020007	-	3,643.00	2,500.00
Dues/Fees	1051130640000020007	1,500.00	350.00	600.00
<b>TOTAL MUSIC THEORY/CHORAL</b>		<b>114,535.00</b>	<b>111,650.51</b>	<b>122,700.00</b>

**PHYSICAL EDUCATION - SOUTH**

Salaries - Certified	1051130111000020008	1,200,000.00	1,262,905.00	1,350,000.00
Benefits - TRS	1051130211000020008	15,600.00	15,855.06	16,900.00
Benefits - Insurance	1051130221000020008	207,260.00	223,097.11	238,000.00
Repairs	1051130323000020008	2,265.00	1,512.00	2,000.00
Supplies	1051130410000020008	10,500.00	10,449.73	8,500.00
Supplies - Health	1051130411000020008	460.00	299.20	450.00
Capital Outlay	1051130540000020008	5,625.00	5,181.80	7,220.00
<b>TOTAL PHYSICAL EDUCATION</b>		<b>1,441,710.00</b>	<b>1,519,299.90</b>	<b>1,623,070.00</b>

**CHILD CARE - SOUTH**

Salaries - Certified	1051130111000020009	112,000.00	111,245.00	120,000.00
Benefits - TRS	1051130211000020009	1,500.00	1,403.34	1,500.00
Benefits - Insurance	1051130221000020009	27,035.00	27,559.56	30,000.00
Supplies	1051130410000020009	600.00	591.60	-
<b>TOTAL CHILD CARE</b>		<b>141,135.00</b>	<b>140,799.50</b>	<b>151,500.00</b>

**ENGINEERING - SOUTH**

Salaries - Certified	1051400111000020010	138,200.00	-	-
Benefits - TRS	1051400211000020010	1,800.00	12.60	-
Benefits - Insurance	1051400221000020010	27,035.00	-	-
<b>TOTAL ENGINEERING</b>		<b>167,035.00</b>	<b>12.60</b>	<b>-</b>

**MATH- SOUTH**

Salaries - Certified	1051130111000020011	1,740,000.00	1,615,519.37	1,750,000.00
Salaries- Support	1051130119000020011		500.00	1,000.00
Benefits - TRS	1051130211000020011	22,200.00	20,189.98	22,000.00
Benefits - Insurance	1051130221000020011	312,000.00	266,470.38	285,000.00
Supplies	1051130410000020011	2,220.00	2,115.09	1,600.00
<b>TOTAL MATH</b>		<b>2,076,420.00</b>	<b>1,904,794.82</b>	<b>2,059,600.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### MUSIC - SOUTH

Salaries - Certified	1051130111000020012	186,000.00	187,573.84	202,000.00
Salaries - Support	1051130119000020012	11,200.00	10,345.58	11,000.00
Benefits - TRS	1051130211000020012	2,420.00	2,369.64	2,600.00
Benefits - Insurance	1051130221000020012	19,850.00	20,281.44	22,000.00
Professional Contractual Serv.	1051130310000020012	10,000.00	1,500.00	1,700.00
Repairs	1051130323000020012	5,000.00	4,996.01	5,000.00
Supplies	1051130410000020012	3,655.00	9,531.29	10,000.00
Capital Outlay	1051130540000020012	18,845.00	23,926.00	15,000.00
Dues & Fees	1051130640000020012	2,500.00	-	-
<b>TOTAL MUSIC/INSTRUMENTAL</b>		<b>259,470.00</b>	<b>260,523.80</b>	<b>269,300.00</b>

#### RADIO & TV - SOUTH

Salaries - Certified	1051130111000020014	60,200.00	-	-
Salaries - Support	1051130119000020014	785.00	-	-
Benefits - TRS	1051130211000020014	7,800.00	-	-
		<b>68,785.00</b>	-	-

#### SCIENCE - SOUTH

Salaries - Certified	1051130111000020014	1,560,000.00	1,550,921.18	1,660,000.00
Salaries - Support	1051130119000020014	15,140.00	15,514.32	16,200.00
Benefits - TRS	1051130211000020014	20,280.00	19,477.63	21,000.00
Benefits - Insurance	1051130221000020014	222,000.00	225,633.12	243,000.00
Repairs	1051130323000020014	525.00	-	1,500.00
Supplies	1051130410000020014	17,500.00	17,446.93	17,500.00
<b>TOTAL SCIENCE</b>		<b>1,835,445.00</b>	<b>1,828,993.18</b>	<b>1,959,200.00</b>

#### SOCIAL STUDIES - SOUTH

Salaries - Certified	1051130111000020015	1,364,000.00	1,251,511.84	1,340,000.00
Benefits - TRS	1051130211000020015	17,735.00	15,795.38	16,750.00
Benefits - Insurance	1051130221000020015	282,200.00	260,997.50	280,000.00
Professional Contractual Serv.	1051130310000020015	800.00	-	-
Supplies	1051130410000020015	2,250.00	1,841.31	2,250.00
Dues & Fees	1051130640000020015	175.00	-	-
<b>TOTAL SOCIAL STUDIES</b>		<b>1,667,160.00</b>	<b>1,530,146.03</b>	<b>1,639,000.00</b>

#### STUDENT ACTIVITIES - SOUTH

Salaries - Certified	1051502121000020020	23,300.00	26,511.70	28,000.00
Salaries - Certified Extra Curric	1051502122000020020	134,000.00	122,701.60	132,000.00
Salaries - Summer Camp	1051502125000020020	44,000.00	36,610.00	51,770.00
Salaries - Support Extra Curric	1051502118000020020	13,000.00	11,436.00	12,000.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Salaries - Support	1051502119000020020	16,600.00	16,917.60	17,700.00
Benefits - TRS	1051502211000020020	2,600.00	2,077.41	2,300.00
Benefits - Insurance	1051502221000020020	4,250.00	4,262.53	4,600.00
Supplies	1051502410000020020	6,000.00	6,583.00	5,000.00
Dues & Fees	1051502640000020020	2,000.00	1,130.00	1,200.00
<b>TOTAL STUDENT ACTIVITIES</b>		<b>245,750.00</b>	<b>228,229.84</b>	<b>254,570.00</b>

### DRIVER EDUCATION - SOUTH

Salaries - Certified	1051700111000020021	136,400.00	134,558.00	145,000.00
Salaries - Certified Extra Curric	1051700121000020021	76,400.00	82,412.00	86,000.00
Benefits - TRS	1051700211000020021	2,770.00	2,594.41	2,900.00
Benefits - Insurance	1051700221000020021	27,035.00	27,559.56	29,500.00
Repairs	1051700323000020021	1,800.00	951.93	1,200.00
Supplies	1051700410000020021	2,000.00	2,736.55	3,000.00
<b>TOTAL DRIVER EDUCATION</b>		<b>246,405.00</b>	<b>250,812.45</b>	<b>267,600.00</b>

### DRAMA - SOUTH

Salaries - Certified	1051502118000020024	33,100.00	30,510.00	32,000.00
Salaries - Support	1051502121000020024	1,800.00	-	-
Benefits - TRS	1051502211000020024	430.00	381.36	400.00
Professional Contractual Svc	1051502310000020024	4,800.00	3,099.00	4,800.00
Rental	1051502325000020024	7,500.00	4,520.43	7,500.00
Supplies	1051502410000020024	8,000.00	7,375.38	11,500.00
Dues & Fees	1051502640000020024	500.00	329.00	500.00
<b>TOTAL DRAMA</b>		<b>56,130.00</b>	<b>46,215.17</b>	<b>56,700.00</b>

### SPEECH - SOUTH

Salaries - Certified	1051502121000020025	13,800.00	14,243.00	15,000.00
Benefits - TRS	1051502211000020025	180.00	178.06	200.00
Professional Contr. Services	1051502310000020025	900.00	-	900.00
Supplies	1051502410000020025	400.00	366.00	400.00
Dues & Fees	1051502640000020025	1,700.00	725.00	1,700.00
<b>TOTAL SPEECH</b>		<b>16,980.00</b>	<b>15,512.06</b>	<b>18,200.00</b>

### MATHLETES - SOUTH

Salaries - Certified	1051502121000020027	-	6,770.00	7,100.00
Benefits - TRS	1051502211000020027	-	84.64	100.00
Professional Contractual Svc	1051502310000020027	800.00	-	500.00
<b>TOTAL MATHLETES</b>		<b>800.00</b>	<b>6,854.64</b>	<b>7,700.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### SPECIAL EDUCATION - SOUTH

Salaries - Certified	1051200111000020029	1,932,000.00	1,886,949.82	2,090,000.00
Salaries - Support	1051200119000020029	290,000.00	304,175.34	317,000.00
Benefits - TRS	1051200211000020029	25,120.00	23,758.12	25,700.00
Benefits - Insurance	1051200221000020029	323,000.00	336,126.37	360,000.00
Supplies	1051200410000020029	1,000.00	950.39	1,000.00
<b>TOTAL SPECIAL EDUCATION</b>		<b>2,571,120.00</b>	<b>2,551,960.04</b>	<b>2,793,700.00</b>

#### ICE, CWT BUS PROGRAM & VARIOUS- SOUTH

Salaries - Certified	1051459115000020038	142,000.00	147,078.00	157,000.00
Benefits - TRS	1051459211000020038	1,850.00	1,851.06	2,000.00
Benefits - Insurance	1051459221000020038	21,400.00	27,559.56	29,000.00
Culinary Arts salary - spec program	1051400118000020045	290.00	-	-
<b>TOTAL ICE, CWT, &amp; VARIOUS</b>		<b>165,540.00</b>	<b>176,488.62</b>	<b>188,000.00</b>

#### CHESS - SOUTH

Salaries - Certified	1051500121000020048	5,800.00	5,899.00	6,200.00
Benefits - TRS	1051500211000020048	75.00	73.74	80.00
Supplies	1051500410000020048	200.00	147.43	200.00
<b>TOTAL CHESS</b>		<b>6,075.00</b>	<b>6,120.17</b>	<b>6,480.00</b>

#### BOYS BOWLING - SOUTH

Salaries - Certified	1051500121000020049	12,900.00	12,789.00	13,500.00
Benefits - TRS	1051500211000020049	170.00	159.88	170.00
Supplies	1051500410000020049	500.00	500.00	500.00
<b>TOTAL BOYS BOWLING</b>		<b>13,570.00</b>	<b>13,448.88</b>	<b>14,170.00</b>

#### BOYS BASEBALL - SOUTH

Salaries - Support	1051500118000020050	13,940.00	15,150.00	16,000.00
Salaries - Certified	1051500121000020050	12,710.00	5,675.00	6,000.00
Benefits - TRS	1051500211000020050	165.00	-	100.00
Supplies	1051500410000020050	3,000.00	2,923.09	3,060.00
<b>TOTAL BOYS BASEBALL</b>		<b>29,815.00</b>	<b>23,748.09</b>	<b>25,160.00</b>

#### BOYS BASKETBALL - SOUTH

Salaries - Certified	1051500121000020051	30,000.00	21,448.00	22,400.00
Salaries - Support	1051500118000020051		4,540.00	4,800.00
Benefits - TRS	1051500211000020051	390.00	134.76	280.00
Supplies	1051500410000020051	2,500.00	2,500.00	2,500.00
<b>TOTAL BOYS BASKETBALL</b>		<b>32,890.00</b>	<b>28,622.76</b>	<b>29,980.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### BOYS CROSS COUNTRY - SOUTH

Salaries - Certified	1051500121000020052	8,800.00	8,533.00	9,000.00
Benefits - TRS	1051500211000020052	115.00	106.68	120.00
Supplies	1051500410000020052	800.00	104.00	800.00
<b>TOTAL BOYS CROSS COUNTRY</b>		<b>9,715.00</b>	<b>8,743.68</b>	<b>9,920.00</b>

#### BOYS FOOTBALL - SOUTH

Salaries - Certified	1051500121000020053	49,200.00	50,345.50	53,000.00
Salaries - Support	1051500118000020053	24,000.00	18,214.50	19,000.00
Benefits - TRS	1051500211000020053	640.00	349.58	700.00
Repairs	1051500323000020053	12,500.00	12,500.00	12,800.00
Supplies	1051500410000020053	15,000.00	15,000.00	15,000.00
<b>TOTAL BOYS FOOTBALL</b>		<b>101,340.00</b>	<b>96,409.58</b>	<b>100,500.00</b>

#### BOYS GOLF - SOUTH

Salaries - Certified	1051500121000020054	13,450.00	13,299.00	15,000.00
Benefits - TRS	1051500211000020054	175.00	166.26	200.00
Supplies	1051500410000020054	750.00	750.00	750.00
<b>TOTAL BOYS GOLF</b>		<b>14,375.00</b>	<b>14,215.26</b>	<b>15,950.00</b>

#### BOYS SWIMMING - SOUTH

Salaries - Certified	1051500121000020055	30,000.00	29,504.00	31,000.00
Salaries - Support	1051500118000020055	3,390.00	4,936.00	5,200.00
Benefits - TRS	1051500211000020055	390.00	368.80	400.00
Supplies	1051500410000020055	250.00	250.00	250.00
<b>TOTAL BOYS SWIMMING</b>		<b>34,030.00</b>	<b>35,058.80</b>	<b>36,850.00</b>

#### BOYS TENNIS - SOUTH

Salaries - Certified	1051500121000020056	15,920.00	17,066.00	18,000.00
Benefits - TRS	1051500211000020056	210.00	213.36	300.00
Supplies	1051500410000020056	725.00	725.00	725.00
<b>TOTAL BOYS TENNIS</b>		<b>16,855.00</b>	<b>18,004.36</b>	<b>19,025.00</b>

#### BOYS TRACK - SOUTH

Salaries - Certified	1051500121000020057	19,500.00	17,386.88	18,200.00
Salaries - Support	1051500118000020057	6,375.00	6,525.00	6,800.00
Benefits - TRS	1051500211000020057	255.00	217.32	300.00
Supplies	1051500410000020057	2,760.00	1,439.41	2,500.00
<b>TOTAL BOYS TRACK</b>		<b>28,890.00</b>	<b>25,568.61</b>	<b>27,800.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>BOYS WRESTLING - SOUTH</b>				
Salaries - Certified	1051500121000020058	28,160.00	20,660.00	22,000.00
Salaries - Support	1051500118000020058	-	4,540.00	4,800.00
Benefits - TRS	1051500211000020058	370.00	144.74	200.00
Supplies	1051500410000020058	1,250.00	1,247.43	1,250.00
<b>TOTAL BOYS WRESTLING</b>		<b>29,780.00</b>	<b>26,592.17</b>	<b>28,250.00</b>

### ATHLETIC DIRECTOR - SOUTH

Salaries - Certified	1051500121000020059	240,700.00	190,324.36	197,000.00
Salaries - Certified Extra Curric	1051500122000020059	75,020.00	42,052.00	43,500.00
Salaries - Support	1051500119000020059	16,800.00	16,917.60	17,600.00
Salaries - Support Extra Curric	1051500118000020059	46,300.00	64,604.38	67,200.00
Benefits - TRS	1051500211000020059	20,300.00	20,080.33	23,000.00
Benefits - Insurance	1051500221000020059	30,600.00	30,901.32	33,350.00
Professional Contractual Trainers	1051500310000020059	84,000.00	61,963.93	70,000.00
Professional Contractual Repairs	1051500323000020059	6,000.00	5,464.05	10,000.00
Equipment Repairs	1051500323000020059	8,000.00	-	-
Prof Contr Serv - Officials	1051501310000020059	31,500.00	30,116.00	31,500.00
Prof Contr Serv - Workers	1051502310000020059	4,000.00	2,547.25	4,000.00
Pupil Travel	1051500331000020059	4,000.00	853.45	4,000.00
Supplies	1051500410000020000	45,000.00	35,327.24	40,431.00
Capital Outlay	1051500540000020059	15,325.00	1,693.89	60,338.00
Dues & Fees	1051500640000020059	32,000.00	38,490.54	35,000.00
<b>TOTAL ATHLETIC DIRECTOR</b>		<b>659,545.00</b>	<b>541,336.34</b>	<b>636,919.00</b>

### GIRLS BADMINTON - SOUTH

Salaries - Certified	1051501121000020060	7,200.00	8,512.00	8,900.00
Salaries - Support	1051501118000020060	5,200.00	5,333.00	5,700.00
Benefits - TRS	1051501211000020060	95.00	106.40	120.00
Supplies	1051501410000020060	2,635.00	2,296.50	2,635.00
<b>TOTAL GIRLS BADMINTON</b>		<b>15,130.00</b>	<b>16,247.90</b>	<b>17,355.00</b>

### GIRLS BASKETBALL - SOUTH

Salaries - Certified	1051501121000020061	19,400.00	18,726.00	19,600.00
Salaries - Support	1051501118000020061	10,450.00	11,064.00	11,500.00
Benefits - TRS	1051501211000020061	255.00	134.76	250.00
Supplies	1051501410000020061	2,250.00	2,155.00	2,250.00
<b>TOTAL GIRLS BASKETBALL</b>		<b>32,355.00</b>	<b>32,079.76</b>	<b>33,600.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>GIRLS BOWLING -SOUTH</b>				
Salaries - Certified	1051501121000020062	8,875.00	4,540.00	4,800.00
Salaries - Support	1051501118000020062	4,100.00	3,972.00	4,200.00
Benefits - TRS	1051501211000020062	115.00	-	60.00
Supplies	1051501410000020062	500.00	500.00	500.00
<b>TOTAL GIRLS BOWLING</b>		<b>13,590.00</b>	<b>9,012.00</b>	<b>9,560.00</b>

### GIRLS SOFTBALL - SOUTH

Salaries - Certified	1051501121000020063	21,300.00	20,307.00	21,200.00
Salaries - Support	1051501118000020063	-	4,597.00	4,800.00
Benefits - TRS	1051501211000020063	280.00	131.94	270.00
Supplies	1051501410000020063	2,800.00	2,798.00	2,800.00
<b>TOTAL GIRLS SOFTBALL</b>		<b>24,380.00</b>	<b>27,833.94</b>	<b>29,070.00</b>

### GIRLS TENNIS - SOUTH

Salaries - Certified	1051501121000020064	14,460.00	12,505.00	13,100.00
Benefits - TRS	1051501211000020064	190.00	156.34	200.00
Supplies	1051501410000020064	725.00	725.00	725.00
<b>TOTAL GIRLS TENNIS</b>		<b>15,375.00</b>	<b>13,386.34</b>	<b>14,025.00</b>

### GIRLS TRACK - SOUTH

Salaries - Certified	1051501121000020065	11,930.00	11,580.00	12,100.00
Salaries - Support	1051501118000020065	13,600.00	12,189.19	13,700.00
Benefits - TRS	1051501211000020065	155.00	144.74	200.00
Supplies	1051501410000020065	2,500.00	873.00	2,500.00
<b>TOTAL GIRLS TRACK</b>		<b>28,185.00</b>	<b>24,786.93</b>	<b>28,500.00</b>

### GIRLS VOLLEYBALL - SOUTH

Salaries - Certified	1051501121000020066	20,720.00	20,113.00	21,000.00
Salaries - Support	1051501118000020066	13,600.00	11,861.00	12,400.00
Benefits - TRS	1051501211000020066	270.00	251.42	280.00
Supplies	1051501410000020066	1,200.00	1,175.41	1,200.00
<b>TOTAL GIRLS VOLLEYBALL</b>		<b>35,790.00</b>	<b>33,400.83</b>	<b>34,880.00</b>

### GIRLS CROSS COUNTRY - SOUTH

Salaries - Certified	1051501121000020067	6,230.00	6,525.00	6,800.00
Benefits - TRS	1051501211000020067	85.00	81.56	100.00
Supplies	1051501410000020067	800.00	798.00	800.00
<b>TOTAL GIRLS CROSS COUNTRY</b>		<b>7,115.00</b>	<b>7,404.56</b>	<b>7,700.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### GIRLS SWIMMING - SOUTH

Salaries - Certified	1051501121000020068	26,000.00	25,596.00	26,800.00
Salaries - Support	1051501118000020068	-	-	-
Benefits - TRS	1051501211000020068	340.00	319.94	350.00
Supplies	1051501410000020068	500.00	500.00	500.00
<b>TOTAL GIRLS VOLLEYBALL</b>		<b>26,840.00</b>	<b>26,415.94</b>	<b>27,650.00</b>

#### CHEERLEADERS - SOUTH

Salaries - Support	1051501118000020070	13,300.00	13,619.00	14,200.00
Supplies	1051501410000020070	500.00	500.00	500.00
<b>TOTAL CHEERLEADERS</b>		<b>13,800.00</b>	<b>14,119.00</b>	<b>14,700.00</b>

#### COMPETITIVE DANCE - SOUTH

Salaries - Support	1051501118000020071	7,200.00	7,321.00	7,700.00
Supplies	1051501410000020071	700.00	-	700.00
<b>TOTAL COMPETITIVE DANCE</b>		<b>7,900.00</b>	<b>7,321.00</b>	<b>8,400.00</b>

#### ESPORTS- SOUTH

Salaries - Certified	1051501121000020073	28,000.00	8,258.00	8,700.00
Benefits - TRS	1051501211000020073	365.00	254.46	120.00
Professional Contractual	1051501310000020073	6,000.00	488.25	600.00
Supplies	1051501410000020073	6,000.00	11,240.95	6,000.00
Dues and Fees	1051501640000020073		350.00	500.00
<b>TOTAL ESPORTS</b>		<b>40,365.00</b>	<b>20,591.66</b>	<b>15,920.00</b>

#### DIVISION LEADERS - SOUTH

Salaries - Certified	1052212121000020084	50,000.00	30,643.00	33,000.00
Benefits - TRS	1052212211000020084	650.00	382.83	450.00
Hospital - Life	1052212221000020084	100.00	1,060.29	1,200.00
<b>TOTAL TEAM LEADERS</b>		<b>50,750.00</b>	<b>32,086.12</b>	<b>34,650.00</b>

#### ADMINISTRATION - SOUTH

Salaries - Subs Regular	1051130121000020086	178,000.00	107,087.50	115,000.00
Salaries - Subs Internal	1051130122000020086	145,000.00	118,462.52	125,000.00
Salaries - Building Supervision	1051130123000020086	62,300.00	61,509.13	65,000.00
Salaries - Detention Supervision	1051130124000020086	17,000.00	16,185.00	18,000.00
Salaries - Overtime Support	1051130139000020086	4,300.00	4,245.75	4,600.00
Benefits - TRS	1051130211000020086	5,010.00	3,422.59	4,400.00
Hospital - Life	1051130221000020086	3,600.00	653.46	700.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Professional Contr. Service	105113031000020086	3,000.00	4,605.00	1,500.00
Pupil Travel	1051130331000020086	22,250.00	12,501.76	20,000.00
Professional Travel	1051130332000020086	15,000.00	12,948.34	15,000.00
Postage	1051130340000020086	4,820.00	3,759.68	4,000.00
Printing	1051130360000020086	6,000.00	3,002.44	4,000.00
General Classroom Supplies	1051130410000020086	25,000.00	17,069.05	22,000.00
Student Recognition	1051130490000020086	5,000.00	2,385.38	5,000.00
Dues and Fees	1051130640000020086	15,000.00	13,229.99	15,000.00
Salaries - Certificated	1052410111000020086	580,000.00	578,180.06	602,000.00
Salaries - Support	1052410119000020086	284,000.00	286,198.02	300,508.00
Benefits - TRS	1052410211000020086	64,000.00	65,800.93	67,100.00
Hospital - Life	1052410221000020086	171,800.00	196,490.79	210,800.00
Repairs	1052410323000020086	500.00	-	-
Administrative Travel	1052410333000020086	5,000.00	3,439.96	5,000.00
Supplies	1052410410000020086	17,500.00	19,097.92	17,500.00
Other Expenses - Yearbook	1052410490000020086	10,000.00	1,984.50	10,000.00
Capital Outlay	1052410540000020086	111,000.00	104,256.96	35,000.00
Community Events	1053000541000020086	5,000.00	1,301.80	4,000.00
<b>TOTAL ADMINISTRATION</b>		<b>1,760,080.00</b>	<b>1,637,818.53</b>	<b>1,671,108.00</b>

### DEANS - SOUTH

Salaries - Certificated	1052110111000020088	450,000.00	446,058.00	480,000.00
Salaries - Support	1052110119000020088	460,000.00	424,773.48	443,000.00
Salaries - Support Security	1052110118000020088	28,300.00	46,965.74	50,000.00
Salaries - School Receptionist	1052110120000020088	69,000.00	67,868.80	71,262.00
Benefits - TRS	1052110211000020088	5,980.00	5,626.36	6,000.00
Hospital - Life	1052110221000020088	222,000.00	217,737.03	233,000.00
Supplies	1052110410000020088	9,750.00	12,630.59	17,000.00
<b>TOTAL DEANS</b>		<b>1,245,030.00</b>	<b>1,221,660.00</b>	<b>1,300,262.00</b>

### SOCIAL WORK - SOUTH

Salaries - Certificated	1052113111000020089	147,000.00	146,789.00	158,000.00
Benefits - TRS	1052113211000020089	1,915.00	1,884.31	2,000.00
Hospital - Life	1052113221000020089	33,000.00	26,216.76	28,100.00
Supplies	1052113410000020089	1,000.00	383.50	-
Homebound Tutoring	1052113133000020089	4,430.00	2,555.28	2,800.00
<b>TOTAL SOCIAL WORK</b>		<b>187,345.00</b>	<b>177,828.85</b>	<b>190,900.00</b>

### GUIDANCE - SOUTH

Salaries - Certificated	1052120111000020090	890,000.00	899,364.64	963,000.00
Salaries - Support	1052120119000020090	100,500.00	100,959.04	108,100.00
Benefits - TRS	1052120211000020090	11,570.00	11,305.29	12,100.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Hospital - Life	1052120221000020090	176,000.00	146,432.97	157,000.00
Supplies	1052120410000020090	28,600.00	28,153.26	30,000.00
Testing	1052120640000020090	1,500.00	944.00	1,000.00
<b>TOTAL GUIDANCE</b>		<b>1,208,170.00</b>	<b>1,187,159.20</b>	<b>1,271,200.00</b>

### BOOKSTORE - SOUTH

Resale Textbooks	1051130423000020091	15,000.00	11,247.49	15,457.00
Salaries - Support	1052570119000020091	31,700.00	32,312.80	35,000.00
Hospital - Life	1052570221000020091	11,650.00	5,190.36	5,700.00
Supplies	1052570410000020091	5,000.00	4,191.06	5,000.00
Gym Uniforms	1052570490000020091	10,000.00	21,540.37	23,000.00
Capital Outlay	1052570540000020091	700.00	-	-
<b>TOTAL BOOKSTORE</b>		<b>74,050.00</b>	<b>74,482.08</b>	<b>84,157.00</b>

### CAFETERIA - SOUTH

Salaries - Support	1052560119000020092	392,600.00	372,070.66	390,000.00
Hospital - Life	1052560221000020092	32,250.00	51,031.96	55,000.00
Software/Maintenance	1052560310000020092	1,500.00	762.50	1,550.00
Repairs	1052560323000020092	15,000.00	9,252.60	9,897.00
Professional Travel	1052560333000020092	600.00	435.42	600.00
Training/Certification	1052560390000020092	1,500.00	716.99	1,500.00
Supplies	1052560410000020092	48,000.00	44,017.16	44,000.00
Food Supplies - Events	1052560451000020092	1,500.00	426.03	1,500.00
Resale of Foods	1052560453000020092	355,000.00	327,586.36	390,000.00
Capital Outlay	1052560540000020092	5,000.00	2,598.76	5,000.00
<b>TOTAL CAFETERIA</b>		<b>852,950.00</b>	<b>808,898.44</b>	<b>899,047.00</b>

### HEALTH SERVICES- SOUTH

Salaries - Certificated	1052130111000020093	87,000.00	89,043.46	96,000.00
Salaries - Support	1052130119000020093	31,000.00	31,319.04	33,000.00
Benefits - TRS	1052130211000020093	1,135.00	1,125.70	1,200.00
Hospital - Life	1052130221000020093	37,300.00	37,940.28	41,000.00
Professional Contr. Services	1052130310000020093	1,000.00	300.00	500.00
Supplies	1052130410000020093	1,250.00	927.80	1,250.00
<b>TOTAL HEALTH SERVICES</b>		<b>158,685.00</b>	<b>160,656.28</b>	<b>172,950.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>PSYCHOLOGIST- SOUTH</b>				
Salaries - Certificated	1052140111000020094	95,000.00	95,898.00	103,000.00
Benefits - TRS	1052140211000020094	1,240.00	1,211.20	1,300.00
Hospital - Life	1052140221000020094	9,925.00	10,140.72	11,000.00
Supplies	1052140410000020094	500.00	439.27	500.00
<b>TOTAL PSYCHOLOGIST</b>		<b>106,665.00</b>	<b>107,689.19</b>	<b>115,800.00</b>
<b>SPEECH PATHOLOGIST- SOUTH</b>				
Salaries - Certificated	1052150121000020097	131,000.00	239,271.00	260,000.00
Benefits - TRS	1052150211000020097	1,700.00	3,003.64	3,250.00
Hospital - Life	1052150221000020097	-	27,559.56	30,000.00
Supplies	1052150410000020097	400.00	360.81	410.00
Dues and Fees	1052150640000020097	275.00	278.00	300.00
<b>TOTAL SPEECH PATHOLOGIST</b>		<b>133,375.00</b>	<b>270,473.01</b>	<b>293,960.00</b>
<b>TOTAL SOUTH ED FUND</b>		<b>21,957,470.00</b>	<b>21,243,254.13</b>	<b>22,831,453.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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**PERKINS GRANT - CAT (No funding expected in FY 2026)**

Professional Contr Services	1051130310474530000	13,241.00	16,589.35	15,737.00
Supplies	1051130410474530000	70,926.00	56,345.99	42,658.00
Capital Outlay	1051130540474530000	25,357.00	53,419.62	56,550.00
Dues & Fees	1051130640474530000	760.00	-	-
Salaries - Certified	1052120111474530000	12,869.00	12,870.01	12,870.00
Salaries - Support	1052120119474530000	2,969.00	2,970.09	2,970.00
Benefits - TRS	1052120211474530000	3,602.00	1,502.12	-
Benefits - Insurance	1052120221474530000	7,395.00	2,776.49	-
Prof Contr Services	1052120310474530000	7,561.00	1,449.97	10,000.00
Travel- Teacher PD	1052210332474530000	-	2,107.17	1,912.00
Perkins Professional Contr	1052230310474530000	3,595.00	10,497.00	11,000.00
<b>TOTAL PERKINS</b>		<b>148,275.00</b>	<b>160,527.81</b>	<b>153,697.00</b>

**CTEI GRANT - CAT (No funding expected in FY 2026)**

Salaries - Certified	1051400111322030000	-	-	-
Benefits - TRS	1051400211322030000	93.00	-	-
Prof Contr Services	1051400310322030000	52,541.00	22,819.33	21,167.00
Supplies	1051400410322030000	28,480.00	57,900.16	48,830.00
Capital Outlay	1051400540322030000	27,486.00	54,801.38	42,031.00
Salaries - Certified	1052120111322030000	7,291.00	7,290.92	7,291.00
Benefits - TRS	1052120211322030000	-	91.68	-
Salaries - Support	1052120119322030000	1,434.00	1,433.92	1,434.00
Benefits - Insurance	1052120221322030000	1,765.00	1,659.93	-
Travel	1052120310322030000	-	19,554.67	19,555.00
Supplies	1052120410322030000	-	4,256.83	4,600.00
Travel	1052210310322030000	-	1,876.10	1,866.00
Profess Contr Svc -Assessment	1052230310322030000	18,760.00	9,579.00	10,050.00
<b>TOTAL CTEI</b>		<b>137,850.00</b>	<b>181,263.92</b>	<b>156,824.00</b>

**CTE GRANT - EDUCATOR PATHWAYS GRANT**

Salaries - Certified	1052120121322030001	18,290.00	21,058.00	-
Benefits - TRS	1052120211322030001	499.03	263.24	-
Prof Contr Services	1052120310322030001	2,737.75	3,248.35	-
Supplies	1052120410322030001	4,710.66	2,008.98	-
Salaries - Students	1052210119322030001	13,458.30	5,580.00	-
Prof Contr Services	1052210310322030001	-	1,472.50	-

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Prof Contr Services	1054140310322030001	2,636.50	-	-
<b>TOTAL EDUCATOR PATHWAYS</b>		<b>42,332.24</b>	<b>33,631.07</b>	<b>-</b>

### ACADEMIC - CAT

Salaries - Certified - Eng	1051130111000030005	109,200.00	109,199.00	120,000.00
Benefits - TRS	1051130211000030005	1,420.00	1,377.60	1,500.00
Benefits - Insurance	1051130221000030005	27,100.00	27,559.56	30,000.00
Salaries - Certified - PE	1051130111000030008	157,000.00	163,155.61	176,000.00
Benefits - TRS	1051130211000030008	2,045.00	2,051.82	2,200.00
Benefits - Insurance	1051130221000030008	27,000.00	27,559.56	30,000.00
Salaries - Certified - Engineer	1051400111000030010	-	133,989.00	145,000.00
Benefits - TRS	1051400211000030010	-	1,674.96	1,900.00
Benefits - Insurance	1051400221000030010	-	27,559.56	30,000.00
Salaries - Certified - Science	1051130111000030011	82,000.00	82,341.00	90,000.00
Benefits - TRS	1051130211000030011	1,070.00	1,041.94	1,125.00
Benefits - Insurance	1051130221000030011	27,100.00	27,559.56	30,000.00
Salaries - Certified -Math	1051130111000030014	92,000.00	69,060.77	75,000.00
Benefits - TRS	1051130211000030014	1,200.00	873.90	1,000.00
Benefits - Insurance	1051130221000030014	27,100.00	27,559.56	30,000.00
Salaries - Certified - Social Studies	1051130111000030015	84,600.00	85,155.00	92,000.00
Benefits - TRS	1051130211000030015	1,100.00	1,064.49	1,150.00
Benefits - Insurance	1051130221000030015	-	-	-
<b>TOTAL ACADEMIC</b>		<b>639,935.00</b>	<b>788,782.89</b>	<b>856,875.00</b>

### STUDENT ACTIVITIES - CAT/CAL

Salaries - Certified Extracurric	1051502122000030020	18,800.00	18,520.00	20,000.00
Salaries - Support Extracurric	1051502118000030020	-	-	-
Benefits - TRS	1051502211000030020	245.00	231.45	250.00
<b>TOTAL STUDENT ACTIVITIES</b>		<b>19,045.00</b>	<b>18,751.45</b>	<b>20,250.00</b>

### SUMMER SCHOOL - CAT

Salaries - Certified	1051600111000030035	3,000.00	4,704.20	5,100.00
Salaries - Support	1051600119000030035	13,710.00	14,292.67	15,100.00
Benefits - TRS	1051600211000030035	160.00	58.80	200.00
Supplies	1051600410000030035	800.00	461.67	800.00
<b>TOTAL SUMMER SCHOOL</b>		<b>17,670.00</b>	<b>19,517.34</b>	<b>21,200.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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#### STUDENT JOBS PROGRAM - CAT

Salaries - Support - Summer	1051600118000030039	38,000.00	59,325.68	65,000.00
Salaries - Support - Schoolyear	1051600119000030039	39,300.00	69,893.85	75,000.00
<b>TOTAL STUDENT JOBS PROGRAM</b>		<b>77,300.00</b>	<b>129,219.53</b>	<b>140,000.00</b>

#### AUTOMOTIVE TECHNICIAN - CAT

Salaries - Certified	1051400111000030040	62,100.00	62,645.00	70,000.00
Benefits - TRS	1051400211000030040	810.00	795.69	900.00
Benefits - Insurance	1051400221000030040	27,100.00	27,559.56	30,000.00
Supplies	1051400410000030040	1,700.00	1,468.51	1,700.00
<b>TOTAL AUTOMOTIVE TECHNICIAN</b>		<b>91,710.00</b>	<b>92,468.76</b>	<b>102,600.00</b>

#### AUTOMOTIVE BODY REPAIR - CAT

Salaries - Certified	1051400111000030041	125,000.00	115,353.00	125,000.00
Benefits - TRS	1051400211000030041	1,625.00	1,454.56	1,600.00
Benefits - Insurance	1051400221000030041	27,035.00	27,559.56	30,000.00
Supplies	1051400410000030041	2,200.00	2,106.62	2,200.00
<b>TOTAL AUTOMOTIVE BODY REPAIR</b>		<b>155,860.00</b>	<b>146,473.74</b>	<b>158,800.00</b>

#### BARBERING/COSMETOLOGY

Salaries - Cosmetology/Barber	1051400111000060000	280,000.00	249,540.72	270,000.00
Benefits -TRRS	1051400211000060000	3,640.00	3,153.08	3,400.00
Benefits - Insurance	1051400221000060000	13,500.00	-	-
<b>TOTAL BARBERING/COSMETOLOGY</b>		<b>297,140.00</b>	<b>252,693.80</b>	<b>273,400.00</b>

#### CREDIT RECOVERY - CAT

Supplies	1051130410000030042	1,500.00	-	1,500.00
<b>TOTAL CREDIT RECOVERY</b>		<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>

#### CULINARY ARTS - CAT

Salaries - Certified	1051400111000030045	227,430.00	226,645.42	200,000.00
Benefits - TRS	1051400211000030045	2,960.00	2,845.59	2,500.00
Benefits - Insurance	1051400221000030045	9,925.00	10,140.72	11,000.00
Supplies	1051400410000030045	13,000.00	4,893.44	13,000.00
Capital Outlay	1051400540000030045	-	-	-
<b>TOTAL CULINARY ARTS</b>		<b>253,315.00</b>	<b>244,525.17</b>	<b>226,500.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>BUILDING CONSTRUCTION TRADES - CAT</b>				
Salaries - Certified	1051400111000030046	87,500.00	72,444.64	80,000.00
Benefits - TRS	1051400211000030046	1,140.00	1,112.18	1,000.00
Benefits - Insurance	1051400221000030046	27,035.00	27,559.56	30,000.00
Supplies	1051400410000030046	1,550.00	-	1,550.00
<b>TOTAL BUILDING CONSTRUCTION TRADES - CAT</b>		<b>117,225.00</b>	<b>101,116.38</b>	<b>112,550.00</b>

### VIRTUAL SUCCESS ACADEMY - CAT

Salaries - Certified	1051200111000030075	84,600.00	85,155.00	91,000.00
Salaries - Support	1052220119000030075	-	7,100.00	7,500.00
Benefits - TRS	1051200211000030075	1,100.00	1,064.44	1,200.00
Software	1052220411000030075	1,340.00	-	1,340.00
<b>TOTAL VIRTUAL SUCCESS ACADEMY - CAT</b>		<b>87,040.00</b>	<b>93,319.44</b>	<b>101,040.00</b>

### DIVISION LEADERS - CAT

Salaries - Certified	1052212121000030084	8,400.00	11,597.00	12,500.00
Benefits - TRS	1052212211000030084	110.00	144.82	200.00
<b>TOTAL DIVISION LEADERS - CAT</b>		<b>8,510.00</b>	<b>11,741.82</b>	<b>12,700.00</b>

### ADMINISTRATION - CAT

Salaries - Subs Regular	1051400121000030086	33,000.00	76,832.50	80,000.00
Salaries - Subs Internal	1051400122000030086	12,900.00	18,317.50	20,000.00
Salaries - Building Supervision	1051130123000030086	-	331.17	1,000.00
Salaries - Detention Supervisor	1051130124000030086	12,500.00	13,910.00	15,000.00
Salaries - Overtime Support	1051130139000030086	2,000.00	428.78	1,000.00
Student Recognition	1051130490000030086	4,000.00	2,202.74	3,000.00
Benefits - TRS	1051400211000030086	170.00	1,037.92	1,450.00
Professional Contr. Service- CDS	1051400310000030086	25,952.00	17,084.00	25,952.00
Pupil Travel	1051400331000030086	3,000.00	9,259.33	20,000.00
Professional Travel	1051400332000030086	400.00	823.00	1,500.00
Postage	1051400340000030086	524.00	395.64	524.00
Printing	1051400360000030086	2,500.00	-	2,000.00
Student Dev/Mental well being	1051400390000030086	13,860.00	544.01	3,860.00
General Classroom Supplies	1051400410000030086	20,000.00	19,165.18	20,000.00
Salaries - Certificated	1052410111000030086	359,000.00	363,335.08	375,000.00
Salaries - Support	1052410119000030086	80,300.00	81,073.85	85,128.00
Benefits - TRS	1052410211000030086	40,200.00	41,376.07	43,000.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Hospital - Life	1052410221000030086	43,900.00	50,236.10	53,800.00
Rental	1052410325000030086	500.00	-	500.00
Administrative Travel	1052410333000030086	360.00	209.75	1,000.00
Supplies	1052410410000030086	18,300.00	15,140.33	18,300.00
Capital Outlay	1052410540000030086	22,500.00	24,692.99	5,000.00
Dues and Fees	1052410640000030086	600.00	-	600.00
<b>TOTAL ADMINISTRATION</b>		<b>696,466.00</b>	<b>736,395.94</b>	<b>777,614.00</b>

### DEANS - CAT

Salaries - Support	1051900119000030088	-	14,852.42	16,000.00
Salaries - Certificated	1052110111000030088	112,000.00	113,904.70	125,000.00
Salaries - Support Extra Curricular	1052110118000030088	5,000.00	6,500.48	6,800.00
Salaries - Support	1052110119000030088	162,000.00	161,418.83	168,000.00
Salaries - School Receptionist	1052110120000030088	38,300.00	38,251.20	40,164.00
Benefits - TRS	1052110211000030088	1,500.00	1,436.65	1,600.00
Hospital - Life	1052110221000030088	47,000.00	40,199.51	43,000.00
Supplies	1052110410000030088	3,750.00	3,525.35	4,000.00
<b>TOTAL DEANS</b>		<b>369,550.00</b>	<b>380,089.14</b>	<b>404,564.00</b>

### GUIDANCE - CAT

Salaries - Certificated	1052120111000030090	96,200.00	97,091.13	104,000.00
Benefits - TRS	1052120211000030090	1,250.00	1,226.44	1,300.00
Hospital - Life	1052120221000030090	27,100.00	27,559.56	30,000.00
Supplies	1052120410000030090	-	-	-
Dues & Fees	1052120640000030090	1,000.00	-	1,000.00
<b>TOTAL GUIDANCE</b>		<b>125,550.00</b>	<b>125,877.13</b>	<b>136,300.00</b>

### BOOKSTORE - CAT

Resale Supplies	1051130414000030091	750.00	-	500.00
Resale Textbooks	1051130423000030091	1,000.00	-	500.00
Salaries - Support	1052570119000030091	35,000.00	39,894.40	43,000.00
Hospital - Life	1052570221000030091	8,300.00	8,117.28	8,700.00
HATS - TFC	1052570490000030091	-	465.37	1,000.00
Capital Outlay	1052570540000030091	-	-	500.00
<b>TOTAL BOOKSTORE</b>		<b>45,050.00</b>	<b>48,477.05</b>	<b>54,200.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>CAFETERIA - CAT</b>				
Salaries - Support	1052560119000030092	149,400.00	142,453.11	150,000.00
Hospital - Life	1052560221000030092	28,700.00	24,820.08	27,000.00
Software/Maintenance	1052560310000030092	1,500.00	575.00	1,350.00
Repairs	1052560323000030092	3,000.00	1,555.96	2,000.00
Professional Travel	1052560333000030092	600.00	224.42	600.00
Training/Certification	1052560390000030092	1,000.00	220.00	1,000.00
Supplies	1052560410000030092	14,000.00	12,009.61	13,000.00
Food Supplies - Events	1052560451000030092	2,500.00	591.85	1,500.00
Resale of Foods	1052560453000030092	75,000.00	73,004.63	80,000.00
Capital Outlay	1052560540000030092	8,000.00	-	5,000.00
<b>TOTAL CAFETERIA</b>		<b>283,700.00</b>	<b>255,454.66</b>	<b>281,450.00</b>
<b>HEALTH SERVICES - CAT/CAL</b>				
Salaries - Support	1052130119000030093	31,000.00	31,319.04	32,600.00
<b>TOTAL HEALTH SERVICES</b>		<b>31,000.00</b>	<b>31,319.04</b>	<b>32,600.00</b>
<b>TOTAL FOR CAT</b>		<b>3,646,023.24</b>	<b>3,851,646.08</b>	<b>4,024,664.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>ACADEMIC - CAL</b>				
Salaries - Certified - Art	1051130111000030076	240,000.00	242,932.00	265,000.00
Benefits - TRS	1051130211000030076	3,120.00	3,074.60	3,300.00
Benefits - Insurance	1051130221000030076	31,300.00	45,577.56	50,000.00
Salaries - Certified - SPED	1051200111000030076	108,000.00	107,664.00	116,000.00
Salaries - Support - SPED	1051200119000030076	31,600.00	31,936.32	34,000.00
Benefits - TRS	1051200211000030076	1,400.00	1,358.36	1,500.00
Benefits - Insurance	1051200221000030076	54,700.00	55,719.12	60,000.00
Pupil Travel - Field trips	1051900331000030076	500.00	-	500.00
Professional Travel	1051900332000030076	750.00	627.60	1,000.00
Postage	1051900340000030076	250.00	-	250.00
Printing	1051900360000030076	-	-	-
General Classroom Supplies	1051900410000030076	7,500.00	4,848.24	7,222.00
<b>TOTAL ACADEMIC</b>		<b>479,120.00</b>	<b>493,737.80</b>	<b>538,772.00</b>
<b>STUDENT SUPPORT SERVICES- CAL</b>				
Salaries - Support- Dean's Asst	1052110119000030076	28,100.00	13,206.78	14,000.00
Supplies	1052110410000030076	250.00	103.00	250.00
Salaries - Certified - Social worker	1052113111000030076	91,500.00	75,884.71	82,000.00
Benefits - TRS	1052113211000030076	1,200.00	959.08	1,100.00
Benefits - Insurance	1052113221000030076	27,100.00	27,559.56	29,500.00
Salaries - Support - Coordinators	1052220119000030076	-	-	-
Benefits - Insurance	1052220221000030076	-	-	-
<b>TOTAL ACADEMIC</b>		<b>148,150.00</b>	<b>117,713.13</b>	<b>126,850.00</b>
<b>ADMINISTRATION - CAL</b>				
Salaries - Certified - AP	1052410111000030076	126,500.00	126,409.61	131,000.00
Benefits - TRS	1052410211000030076	12,000.00	14,463.53	15,000.00
Benefits - Insurance	1052410221000030076	13,400.00	13,482.48	14,800.00
Administration Travel	1052410333000030076	1,250.00	1,583.52	1,250.00
Supplies	1052410410000030076	1,500.00	803.57	1,500.00
Capital Outlay	1052410540000030076	500.00	-	500.00
Admin Dues & Fees	1052410640000030076	500.00	105.00	500.00
<b>TOTAL ADMINISTRATION</b>		<b>155,650.00</b>	<b>156,847.71</b>	<b>164,550.00</b>
<b>TOTAL CTR FOR ALTERNATIVE LEARNING</b>		<b>782,920.00</b>	<b>768,298.64</b>	<b>830,172.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>HUMAN RESOURCES - ADMIN CENTER</b>				
Salaries - Support	1052640119000040079	277,090.00	282,324.55	300,000.00
Benefits - Insurance	1052640221000040079	64,000.00	63,060.48	68,600.00
Professional Cont Svc	1052640310000040079	500.00	17,175.38	30,000.00
Professional Travel	1052640332000040079	23,000.00	1,861.86	3,000.00
Postage	1052640340000040079	3,000.00	500.00	500.00
Printing	1052640360000040079	500.00	-	500.00
Supplies	1052640410000040079	1,800.00	2,408.05	4,000.00
Dues & Fees	1052640640000040079	3,000.00	2,503.79	3,000.00
<b>TOTAL HUMAN RESOURCES</b>		<b>372,890.00</b>	<b>369,834.11</b>	<b>409,600.00</b>

### ADMINISTRATION - ADMIN CENTER

Salaries - Certificated	1052320111000040086	227,000.00	228,284.60	216,565.00
Salaries - Support	1052320119000040086	115,000.00	118,830.04	115,000.00
Benefits - TRS	1052320211000040086	22,000.00	27,635.68	22,000.00
Benefits - Insurance	1052320221000040086	53,000.00	50,203.20	54,000.00
Professional Contr. Svc	1052320310000040086	15,000.00	23,395.16	26,000.00
Repairs	1052320323000040086	1,000.00	-	1,000.00
Rental of Equipment	1052320325000040086	2,000.00	-	2,000.00
Administrative Prof Travel	1052320333000040086	13,000.00	9,917.75	12,000.00
Postage	1052320340000040086	4,000.00	3,698.30	4,000.00
Publishing	1052320350000040086	5,000.00	2,547.75	3,000.00
Printing	1052320360000040086	3,000.00	2,012.93	2,500.00
Supplies	1052320410000040086	35,000.00	15,696.09	25,000.00
Periodicals	1052320440000040086	1,000.00	2,041.00	3,000.00
Supplies	1052320490000040000	500.00	200.00	-
Capital Outlay	1052320540000040086	3,000.00	4,289.89	5,000.00
Dues and Fees	1052320640000040086	28,000.00	16,057.88	20,000.00
Refund of Prior Years Revenue	1052330640000040086	-	27,731.00	30,000.00
SRO Costs - District wide	1054190310000040086	75,000.00	54,562.70	125,000.00
<b>TOTAL ADMINISTRATION - ADMIN CTR</b>		<b>602,500.00</b>	<b>587,103.97</b>	<b>666,065.00</b>

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>FISCAL SERVICES</b>				
Salaries - Certificated	1052510111000040095	155,000.00	155,840.79	162,000.00
Benefits - TRS	1052510211000040095	17,000.00	17,778.99	18,300.00
Benefits - Insurance	1052510221000040095	31,700.00	27,811.18	30,024.00
Salaries - Support	1052520119000040095	327,500.00	326,225.31	330,000.00
Temporary Workers	1052520125000040095	5,000.00	5,530.24	6,000.00
Benefits - Insurance	1052520221000040095	50,600.00	41,922.48	44,857.00
Professional Contr. Svc	1052520310000040095	7,500.00	4,060.85	6,000.00
Repairs	1052520323000040095	250.00	-	-
Administration Prof Travel	1052520333000040095	4,500.00	3,089.96	4,000.00
Postage	1052520340000040095	2,000.00	2,000.00	2,000.00
Printing	1052520360000040095	-	211.73	-
Supplies	1052520410000040095	5,500.00	3,896.27	5,000.00
Supplies	1052520440000040095	250.00	109.54	200.00
Dues & Fees	1052520640000040095	3,500.00	6,873.11	4,500.00
<b>TOTAL FISCAL SERVICES</b>		<b>610,300.00</b>	<b>595,350.45</b>	<b>612,881.00</b>

### CURRICULUM & STAFF DEVELOPMENT

Professional Contr. Svc	1051130310000060084	-	-	71,000.00
Supplies	1051130410000060084	2,000.00	-	12,000.00
Textbooks District-wide	1051130420000060084	225,000.00	178,452.55	200,000.00
Software - Educational	1051130421000060084	8,724.00	8,323.55	6,000.00
Supplies - Remedil	1051250410410960084	-	340.00	-
Salaries - Certificated - Mentoring Stipend	1022101110000060084	25,000.00	-	80,549.00
Salaries Certificated	1052212111000060084	176,000.00	176,148.50	182,000.00
Salaries - Support	1052212119000060084	22,500.00	22,451.45	25,000.00
Salaries Certificated - Curr Writing & PD	1052212121000060084	-	-	80,000.00
Benefits - TRS	1052212211000060084	21,000.00	20,066.09	22,000.00
Benefits - Insurance	1052212221000060084	41,300.00	30,573.36	33,500.00
Professional Contr. Svc	1052212310000060084	6,000.00	5,360.00	13,600.00
Professional Travel	1052212332000060084	3,500.00	1,108.98	3,500.00
Supplies	1052212410000060084	25,000.00	10,481.40	20,000.00
Software	1052212411000060084	-	-	6,300.00
Capital Outlay	1052212540000060084	3,000.00	-	3,000.00
Dues and Fees	1052212640000060084	2,000.00	347.00	2,000.00
Salaries - Certificated	1052213111000060084	113,850.00	113,803.00	117,200.00
Salaries - Support	1052213119000060084	1,800.00	51,780.34	55,000.00
Benefits - TRS	1052213211000060084	1,500.00	1,435.32	1,500.00
Benefits - Insurance	1052213221000060084	27,035.00	49,080.18	53,000.00
Professional Contractual Sevices	1052213310000060084	-	-	-
Testing Achievement District-wide	1052230640000060084	10,000.00	-	11,000.00
Parent Liaisons	1053000310000060084	-	-	10,000.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>TOTAL CURRICULUM &amp; STAFF DEVELOPMENT</b>		<b>715,209.00</b>	<b>669,751.72</b>	<b>1,008,149.00</b>

### FOOD SERVICE DISTRICT

Salaries - Support	1052560119000060092	85,000.00	88,181.48	92,000.00
Benefits - Insurance	1052560221000060092	25,000.00	24,752.16	26,800.00
Professional Travel	1052560333000060092	2,000.00	1,474.28	2,000.00
Supplies	1052560410000060092	1,500.00	189.09	5,500.00
<b>TOTAL FOOD SERVICE</b>		<b>113,500.00</b>	<b>114,597.01</b>	<b>126,300.00</b>

### TECHNOLOGY SERVICES

Salaries - Support	1052220119000060096	312,250.00	333,969.50	436,000.00
Benefits - Insurance	1052220221000060096	42,000.00	34,992.00	37,577.00
Professional Contr. Svc	1052220310000060096	310,000.00	225,465.97	300,000.00
Telecom Tech Svc	1052220340000060096	5,500.00	1,580.00	5,000.00
Supplies	1052220410000060096	390,220.00	313,975.43	413,340.00
Software	1052220411000060096	446,630.00	392,269.37	527,856.00
Capital Outlay	1052220540000060096	175,000.00	71,983.73	252,000.00
Salaries - Director	1052660111000060096	157,000.00	156,838.50	163,000.00
Benefits - Insurance	1052660221000060096	30,200.00	31,261.32	33,800.00
Administration Prof Travel	1052660333000060096	12,500.00	7,433.34	12,500.00
Supplies	1052660410000060096	4,000.00	1,341.61	4,000.00
Dues & Fees	1052660640000060096	2,000.00	-	2,000.00
<b>TOTAL TECHNOLOGY SERVICES</b>		<b>1,887,300.00</b>	<b>1,571,110.77</b>	<b>2,187,073.00</b>

### SPECIAL EDUCATION/STUDENT SERVICES - DISTRICT

Student Recognition	1051130490000060029	2,000.00	-	2,000.00
Salaries - Certificated	1051200111000060029	425,000.00	433,710.55	610,000.00
Salaries - Support	1051200119000060029	61,000.00	60,906.83	79,340.00
Benefits - TRS	1051200211000060029	47,500.00	48,852.08	5,900.00
Benefits - Insurance	1051200221000060029	40,635.00	33,705.00	36,100.00
Professional Contr. Services	1051200310000060029	300,000.00	177,549.01	300,000.00
Administrative Travel	1051200333000060029	3,000.00	259.70	6,000.00
Postage	1051200340000060029	1,000.00	1,000.00	1,500.00
Other	1051200390000060029	-	10,435.00	65,700.00
Supplies	1051200410000060029	3,000.00	2,650.76	3,000.00
Capital Outlay	1051200540000060029	2,000.00	-	6,000.00
Tuition Private/Hospital	1051200600000060029	2,900,000.00	2,787,182.99	2,900,000.00
Dues & Fees	1051200640000060029	1,500.00	-	2,500.00
Professional Contr. Svc	1051800310000060029	-	-	1,000.00
Supplies	1051800410000060029	-	-	1,000.00
Software - Bilingual Programs	1051800470000060029	35,000.00	29,025.00	13,000.00
Tuition Private/Alternative	1051922670000060029	70,000.00	110,319.08	115,000.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Prof Dev - Non-Sped staff	1052190119000060029	550.00	-	600.00
Prof Dev - Non-sped staff	1052190310000060029	4,000.00	-	96,000.00
Salaries- Support	1052110119000060000	-	5,706.31	6,000.00
Benefits - Insurance	1051400221000060000	-	36,035.98	39,000.00
Salaries-Support-Residency Coord.	1052900119000060029	-	64,006.89	70,500.00
Benefits - Insurance	1052900221000060029	-	8,218.07	8,800.00
Salaries - Support - Community Outreach	1053000119000060000	55,255.00	55,255.20	70,000.00
Community Outreach -Parent Class Stipen	1053000121000060029	-	-	6,300.00
Community Outreach - Software	1053000411000060029	-	-	2,000.00
Tuition Joint Agree-ECHO	1054120601000060029	1,000,000.00	851,425.23	1,000,000.00
<b>TOTAL SPECIAL EDUCATION/STUDENT SERVICES</b>		<b>4,951,440.00</b>	<b>4,716,243.68</b>	<b>5,447,240.00</b>

### CAREER DEVELOPMENT

Salaries - Certificated	1052330111000060003	420,000.00	502,957.18	519,839.00
Salaries - Support	1052330119000060003	50,500.00	50,720.99	50,596.00
Benefits - Insurance	1052330221000060003	67,000.00	125,919.88	141,550.00
Professional Contr. Services	1051400310000070000	100,500.00	105,196.96	10,000.00
Supplies	1051400410000070000	10,000.00	7,367.77	10,000.00
PY Lavish Revenue Supplies	1051400410199470000	3,000.00	1,775.90	3,000.00
Textbooks	1051400420000070000	40,000.00	22,932.74	33,377.00
Capital Outlay	1051400540000070000	15,000.00	2,011.00	15,000.00
Salaries - Summer Institute - Student	1051500119000070000	-	-	6,000.00
Salaries - Summer Institute	1051500012100070000	8,929.00	-	18,312.00
Benefits - Summer Institute	1051500021100070000	241.00	-	-
Purchased Services - Summer Institute	1051500031000070000	3,287.00	680.00	3,287.00
Supplies - Summer Institute	1051500041000070000	2,600.00	693.42	2,600.00
Salaries - Curriculum Writing & PD	1052210121000070000	12,375.00	1,210.00	12,375.00
Benefits - TRS	1052210211000070000	-	15.13	160.00
Purchased Services - PD	1052210314000070000	10,000.00	350.00	10,000.00
Travel - Conferences & Workshops	1052330333000070000	6,000.00	1,856.30	6,000.00
Supplies	1052330410000070000	9,255.00	3,655.86	9,255.00
Capital Outlay	1052330540000070000	3,000.00	-	3,000.00
Dues & Fees	1052330640000070000	3,500.00	855.00	3,500.00
Early College Tuition - Districtwide	1054270670000070000	30,000.00	27,782.48	30,000.00
Salaries- Future Teachers Club	1051502118000070022	-	9,831.00	10,500.00
Benefits - TRS	1051502211000070022	-	122.88	150.00
<b>TOTAL CAREER DEVELOPMENT</b>		<b>795,187.00</b>	<b>865,934.49</b>	<b>898,501.00</b>

### TAOEP - DISTRICT

Salaries - Certificated	1051900111369560000	113,000.00	81,830.00	90,149.00
Salaries - Non-Certified	1052110119369560000	70,000.00	162,817.02	165,000.00
Benefits - TRS	1051900211369560000	22,553.00	1,035.44	10,000.00
Benefits - Insurance	1051900221369560000	17,040.00	65,529.31	-

# EDUCATION FUND (FUND 10)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
Professional Contr. Services	1051900310369560000	37,988.00	45,150.00	75,000.00
Supplies	1051900410369560000	5,000.00	-	500.00
Professional Contr. Services	1054190310369560000	3,000.00	-	-
Supplies	1053000410369560000	2,000.00	-	-
<b>TOTAL TAOEP</b>		<b>270,581.00</b>	<b>356,361.77</b>	<b>340,649.00</b>

### IDEA - DISTRICT

Salaries - Certificated	1051200111462060000	50,000.00	45,693.39	60,000.00
Salaries - Support	1051200119462060100	-	8,500.00	-
Benefits - TRS	1051200211462060000	5,000.00	5,404.24	8,000.00
Benefits - Insurance	1051200221462060000	-	5,070.37	-
Supplies	1051200410462060000	10,000.00	13,864.95	10,200.00
Capital Outlay	1051200540462060000	3,000.00	-	-
Salaries - Certificated	1052210111462060000	8,000.00	3,647.79	8,000.00
Federal Trust - TRS	1052210211462060000	900.00	392.07	2,000.00
Professional Contr. Services	1052210310462060000	50,000.00	41,320.94	50,000.00
Supplies	1052210410462060000	2,000.00	418.48	2,700.00
Professional Contr. Services	1053700111462060000	-	-	-
Supplies	1053000410462060000	4,000.00	-	3,500.00
Tuition Joint Agree-ECHO	1054120601462060000	1,293,918.00	1,113,746.38	939,767.00
<b>TOTAL IDEA</b>		<b>1,426,818.00</b>	<b>1,238,058.61</b>	<b>1,084,167.00</b>

### LIBRARY PROGRAM GRANT

TFN	1051100430380010000	1,106.67	1,105.16	1,107.00
TFS	1051100430380020000	1,563.55	1,560.30	1,560.00
<b>TOTAL LIBRARY GRANTS</b>		<b>2,670.22</b>	<b>2,665.46</b>	<b>2,667.00</b>

### OTHER STATE & LOCAL GRANTS

AEFLA	1052210XXX396260000	18,309.30	44,926.53	46,193.00
After School Grant	1051600XXX399960101	-	40,717.28	-
JAC Grant	1052900XXX199960000	-	-	-
Reimagine Grant	105XXXXXXX199940000	-	11,435.69	-
VPR Grant	1052900XXX199960000	-	58,554.13	-
<b>TOTAL OTHER STATE &amp; LOCAL GRANTS</b>		<b>18,309.30</b>	<b>155,633.63</b>	<b>46,193.00</b>

### GRANTS - FEDERAL

TITLE I	1051130XXX430060000	1,190,391.00	1,850,177.22	1,510,221.00
TITLE II	1051130XXX493260000	162,702.00	249,779.77	-
TITLE III	1051130XXX490960000	29,520.00	25,065.30	-
TITLE IV	1051130XXX440060000	80,150.00	101,675.50	-
ESSER 3.0	1051250XXX499860002	70,158.87	66,470.19	-
Healthy Meal Incentives Grant	1052560XXX429900000	68,370.36	52,657.56	2,500.00

# EDUCATION FUND (FUND 10)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
LFS Grant	1052560XXX418560000	3,340.40	17,033.87	-
Stronger Connections Grant	1052540XXX499800008	-	193,050.60	-
<b>TOTAL FEDERAL GRANTS</b>		<b>1,604,632.63</b>	<b>2,555,910.01</b>	<b>1,512,721.00</b>

**STEP GRANT**

Salaries - Certified	1051250111409060000	40,000.00	88,143.73	100,000.00
Salaries - Support	1051250119409060000	-	2,536.03	3,500.00
Benefits - TRS	1051250211409060000	4,600.00	9,650.45	-
Benefits - Insurance	1051250221409060000	4,000.00	6,525.81	-
<b>TOTAL STEP GRANT</b>		<b>48,600.00</b>	<b>106,856.02</b>	<b>103,500.00</b>

**LEGAL, AUDIT & TORT IMMUNITY SERVICES - DISTRICT**

Prof Contr Svc - Audit/Tort Imm	1052367XXX499860073	60,000.00	54,401.00	62,000.00
Prof Contr Svc - Legal	1052369XXX499860073	175,000.00	192,217.61	195,000.00
<b>TOTAL LEGAL AUDIT &amp; TORT GRANT</b>		<b>235,000.00</b>	<b>246,618.61</b>	<b>257,000.00</b>

**TOWNSHIP SCHOOL TREASURER - DISTRICT**

Professional Contr. Services	1052313XXX499860074	300,000.00	263,448.00	290,000.00
		<b>300,000.00</b>	<b>263,448.00</b>	<b>290,000.00</b>

**BOARD OF EDUCATION - DISTRICT**

Insurance Opt Out	1051130124000060087	120,000.00	122,416.69	250,000.00
Board TRS & Other		135,000.00	41,116.69	44,000.00
Tuition Reimbursement	1051130230000060087	45,000.00	23,442.39	50,000.00
Professional Contr. Services	1052319310000060087	6,000.00	4,661.08	6,000.00
Professional Travel - Board	1052319333000060087	9,000.00	10,998.00	13,000.00
Miscellaaneous	1052310690000060084	-	-	107,000.00
<b>TOTAL BOE - DISTRICT</b>		<b>315,000.00</b>	<b>202,634.85</b>	<b>470,000.00</b>

	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<i>TF NORTH</i>	17,796,332.00	17,001,050.80	18,074,789.00
<i>TF SOUTH</i>	21,957,470.00	21,243,254.13	22,831,453.00
<i>CAT/CAL</i>	4,428,943.24	4,619,944.72	4,854,836.00
<i>ADMIN CTR</i>	1,585,690.00	1,552,288.53	1,688,546.00
<i>DISTRICTWIDE</i>	12,684,247.15	13,065,824.63	13,774,160.00
<b>TOTALS</b>	<b>58,452,682.39</b>	<b>57,482,362.81</b>	<b>61,223,784.00</b>

<b>FUND 12 - SPECIAL EDUCATION</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	-
Estimated Balance	
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Special Education Fund Revenue	<u>329,714.00</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	329,714.00
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Special Education Fund Expenditures	(305,000.00)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>24,714.00</u></u>

# SPECIAL EDUCATION FUND (FUND 12)

## REVENUES & EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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**LOCAL GENERAL TAXES**

GENL TAXES CURRENT	1240000000110000101	185,989.36	159,986.14	185,400
GEN'L TAXES 1ST YR BACK	1240000000110000102	119,510.64	151,647.43	210,814
GEN'L TAXES OTHER YRS	1240000000110000103	(5,000.00)	(65,104.35)	(70,000)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>300,500.00</b>	<b>246,529.22</b>	<b>326,214.00</b>

**INTEREST**

INTEREST ON INVESTMNT	1240000000151000000	500.00		3,500.00
<b>TOTAL INTEREST</b>		<b>500.00</b>	<b>-</b>	<b>3,500.00</b>

<b>SPECIAL EDUCATION REVENUE TOTAL</b>	<b>301,000.00</b>	<b>246,529.22</b>	<b>329,714.00</b>
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<b>EXPENDITURES</b>
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TUITION - ECHO	1254120601000060029	301,000.00	301,000.00	305,000.00
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<b>SPECIAL EDUCATION EXPENDITURE TOTAL</b>	<b>301,000.00</b>	<b>301,000.00</b>	<b>305,000.00</b>
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<b>FUND 20 - OPERATIONS &amp; MAINTENANCE</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	2,681,352
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total O&M Fund Revenue	<u>7,575,964</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	10,257,316
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total O&M Fund Expenditures	<u>(7,575,796)</u>
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>2,681,520</u></u>

# OPERATIONS & MAINTENANCE (FUND 20)

## REVENUES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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**LOCAL GENERAL TAXES**

GENL TAXES CURRENT	2040000000110000101	1,500,000.00	1,199,036.00	1,390,500.00
GEN'L TAXES 1ST YR BACK	2040000000110000102	1,214,655.95	1,476,839.17	1,581,964.00
GEN'L TAXES OTHER YRS	2040000000110000103	(35,000.00)	(100,425.28)	(110,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>2,679,655.95</b>	<b>2,575,449.89</b>	<b>2,862,464.00</b>

**INTEREST**

INTEREST ON INVESTMNT	2040000000151000000	40,000.00	-	160,000.00
<b>TOTAL INTEREST</b>		<b>40,000.00</b>	<b>-</b>	<b>160,000.00</b>

**OTHER REVENUE**

OTHR REVENUE RENTALS	2040000000191000000	40,000.00	32,231.29	30,000.00
OTHER REV MISC	2040000000199900000	20,000.00	111,182.26	100,000.00
EVIDENCE BASED FUNDING	2040000000300100000	4,000,000.00	4,000,000.00	4,373,500.00
OPER & MAINT DCEO GRANT	2040000000399900000	50,000.00	50,000.00	50,000.00
OPERATIONS-ESSER 3	2040000000499800003	70,788.00	946,763.00	-
<b>TOTAL OTHER LOCAL REVENUE</b>		<b>4,180,788.00</b>	<b>5,140,176.55</b>	<b>4,553,500.00</b>

<b>O&amp;M FUND REVENUE TOTAL</b>	<b>6,900,443.95</b>	<b>7,715,626.44</b>	<b>7,575,964.00</b>
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# OPERATIONS & MAINTENANCE FUND (FUND 20)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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**BUILDING SERVICES - NORTH CAMPUS**

Salaries - Support - Custodial	2052542119000010000	665,000.00	657,734.06	690,000.00
Salaries - Sub/temp	2052542120000010000	1,500.00	-	1,500.00
Salaries - Overtime - Custodial	2052542139000010000	7,000.00	4,981.15	5,200.00
Benefits - Insurance	2052542221000010000	127,000.00	94,727.85	102,000.00
Repair Services	2052542323000010000	442,900.00	364,681.18	482,050.00
Supplies - Bldg/Operations	2052542410000010000	75,000.00	84,137.39	110,000.00
Capital Outlay-Bldg	2052542520000010000	175,000.00	163,156.40	345,000.00
Dues & Fees - Bldg	2052542640000010000	7,000.00	750.00	13,300.00
Repair Services - Grounds	2052543323000010000	60,000.00	38,829.70	60,000.00
Supplies - Grounds	2052543410000010000	22,000.00	17,568.16	22,000.00
Capital Outlay - Grounds	2052543530000010000	50,000.00	60,574.00	20,000.00
Repair Services - Equipment	2052544323000010000	12,000.00	10,648.70	12,000.00
Capital Outlay - Bldg	2052544540000010000	465,740.00	11,323.20	454,417.00
Repair Services - Vehicle	2052545323000010000	5,000.00	1,380.08	5,000.00
Supplies - Vehicle	2052545410000010000	5,000.00	1,597.61	5,000.00
Capital Outlay - Vehicle	2052545550000010000	15,000.00	8,256.00	5,000.00
Salaries - Support - Maintenance	2052549119000010000	385,000.00	376,761.51	396,000.00
Salaries - Overtime- Maintenance	2052549139000010000	7,000.00	8,428.36	8,850.00
Benefits - Insurance	2052549221000010000	70,000.00	79,910.21	86,000.00
Supplies - Maintenance	2052549410000010000	37,705.00	36,012.57	50,000.00
<b>TOTAL BUILDING SERVICES</b>		<b>2,634,845.00</b>	<b>2,021,458.13</b>	<b>2,873,317.00</b>

**UTILITIES - NORTH CAMPUS**

Utilities - Gas	2052542321000010081	145,000.00	131,043.42	138,000.00
Utilities - Water	2052542321000010082	45,000.00	39,390.99	42,000.00
Utilities - Electric	2052542321000010083	394,000.00	338,572.02	356,000.00
<b>TOTAL UTILITIES</b>		<b>584,000.00</b>	<b>509,006.43</b>	<b>536,000.00</b>

<b>NORTH CAMPUS TOTAL EXPENDITURES</b>		<b>3,218,845.00</b>	<b>2,530,464.56</b>	<b>3,409,317.00</b>
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# OPERATIONS & MAINTENANCE FUND (FUND 20)

## EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>BUILDING SERVICES - SOUTH CAMPUS</b>				
Salaries - Support - Custodial	2052542119000020000	710,000.00	684,676.83	718,000.00
Salaries - Sub/temp	2052542120000020000	2,000.00	390.00	2,000.00
Salaries - Overtime - Custodial	2052542139000020000	3,500.00	4,413.47	4,700.00
Benefits - Insurance	2052542221000020000	175,000.00	140,459.74	150,000.00
Repair Services	2052542323000020000	455,510.00	338,688.76	407,127.00
Supplies - Bldg/Operations	2052542410000020000	75,000.00	77,644.49	115,000.00
Capital Outlay-Bldg	2052542520000020000	100,600.00	96,424.02	50,000.00
Dues & Fees - Bldg	2052542640000020000	7,000.00	3,200.00	10,325.00
Repair Services - Grounds	205254323000020000	40,000.00	61,752.45	55,839.00
Supplies - Grounds	2052543410000020000	20,000.00	9,168.10	19,500.00
Capital Outlay - Grounds	2052543530000020000	70,000.00	42,024.00	20,000.00
Repair Services - Equipment	2052544323000020000	10,000.00	6,160.84	10,000.00
Capital Outlay - Bldg	2052544540000020000	50,000.00	-	117,533.00
Repair Services - Vehicle	2052545323000020000	7,000.00	3,758.81	7,000.00
Supplies - Vehicle	2052545410000020000	5,000.00	1,716.94	5,000.00
Capital Outlay - Vehicles	2052545550000020000	15,000.00	11,028.00	5,000.00
Salaries - Support - Maintenance	2052549119000020000	440,000.00	432,388.44	454,000.00
Salaries - Overtime- Maintenance	2052549139000020000	6,500.00	6,982.39	7,300.00
Benefits - Insurance	2052549221000020000	98,000.00	119,286.48	128,000.00
Supplies - Maintenance	2052549410000020000	30,100.00	26,934.32	35,000.00
<b>TOTAL BUILDING SERVICES</b>		<b>2,320,210.00</b>	<b>2,067,098.08</b>	<b>2,321,324.00</b>
<b>UTILITIES - SOUTH CAMPUS</b>				
Utilities - Gas	2052542321000020081	160,000.00	153,546.67	161,000.00
Utilities - Water	2052542321000020082	23,000.00	30,388.62	32,000.00
Utilities - Electric	2052542321000020083	375,000.00	394,334.09	414,000.00
<b>TOTAL UTILITIES</b>		<b>558,000.00</b>	<b>578,269.38</b>	<b>607,000.00</b>
<b>SOUTH CAMPUS TOTAL EXPENDITURES</b>		<b>2,878,210.00</b>	<b>2,645,367.46</b>	<b>2,928,324.00</b>

# OPERATIONS & MAINTENANCE FUND (FUND 20)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>BUILDING SERVICES - CAT/CAL</b>				
Salaries - Support - Custodial	2052542119000030000	122,000.00	123,166.00	129,000.00
Salaries - Sub/temp	2052542120000030000	2,000.00	-	-
Salaries - Overtime - Custodial	2052542139000030000	2,000.00	307.86	1,700.00
Benefits - Insurance	2052542221000030000	30,000.00	28,878.72	31,000.00
Repair Services	2052542323000030000	25,000.00	48,566.44	60,950.00
Supplies - Bldg/Operations	2052542410000030000	17,000.00	18,719.76	20,000.00
Capital Outlay-Bldg	2052542520000030000	20,000.00	12,879.00	-
Repair Services - Grounds	2052543323000030000	15,000.00	3,539.54	4,500.00
Supplies - Grounds	2052543410000030000	3,000.00	1,102.50	2,500.00
Repairs	2052544323000030000	1,000.00	210.00	400.00
Capital Outlay - Grounds	2052544540000030000	-	14,800.00	3,000.00
Repair Services - Vehicle	2052545323000030000	2,000.00	1,565.02	2,000.00
Supplies - Vehicle	2052545410000030000	1,500.00	1,540.44	2,000.00
Salaries - Support - Maintenance	2052549119000030000	110,000.00	107,860.32	114,000.00
Salaries - Overtime- Maintenance	2052549139000030000	3,000.00	1,458.86	3,000.00
Benefits - Insurance	2052549221000030000	28,000.00	28,159.56	30,100.00
Supplies - Maintenance	2052549410000030000	15,000.00	10,605.17	15,000.00
<b>TOTAL BUILDING SERVICES</b>		<b>396,500.00</b>	<b>403,359.19</b>	<b>419,150.00</b>
<b>UTILITIES - CAT/CAL</b>				
Utilities - Gas	2052542321000030081	30,000.00	28,294.11	30,000.00
Utilities - Water	2052542321000030082	6,500.00	5,443.06	5,700.00
Utilities - Electric	2052542321000030083	110,000.00	115,340.12	121,000.00
<b>TOTAL UTILITIES</b>		<b>146,500.00</b>	<b>149,077.29</b>	<b>156,700.00</b>
<b>CAT/CAL CAMPUS TOTAL EXPENDITURES</b>		<b>543,000.00</b>	<b>552,436.48</b>	<b>575,850.00</b>

# OPERATIONS & MAINTENANCE FUND (FUND 20)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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**BUILDING SERVICES - ADM CTR**

Salaries - Support - Custodial	2052542119000040000	45,000.00	31,467.85	33,000.00
Benefits - Insurance	2052542221000040000	28,000.00	21,119.67	23,000.00
Repair Services	2052542323000040000	13,915.00	16,496.06	22,000.00
Supplies - Bldg/Operations	2052542410000040000	5,000.00	1,444.18	4,000.00
Capital Outlay-Bldg	2052542520000040000	-	-	-
Repair Services - Grounds	2052543323000040000	5,500.00	4,269.39	5,500.00
Supplies - Grounds	2052543410000040000	500.00	-	-
Repair Services - Equipment	2052544323000040000	500.00	-	-
Capital Outlay - Equipment	2052544540000040000	500.00	-	-
Salaries - Support - Maintenance	2052549119000040000	133,000.00	129,517.91	136,000.00
Benefits - Insurance	2052549221000040000	30,800.00	31,261.32	33,400.00
Supplies - Maintenance	2052549410000040000	1,000.00	716.52	1,200.00
<b>TOTAL BUILDING SERVICES</b>		<b>263,715.00</b>	<b>236,292.90</b>	<b>258,100.00</b>

**UTILITIES - ADM CTR**

Utilities - Gas	2052542321000040081	5,700.00	4,636.23	4,900.00
Utilities - Water	2052542321000040082	6,500.00	4,950.53	5,200.00
Utilities - Electric	2052542321000040083	16,000.00	16,868.96	18,000.00
<b>TOTAL UTILITIES</b>		<b>28,200.00</b>	<b>26,455.72</b>	<b>28,100.00</b>

<b>ADM CENTER TOTAL EXPENDITURES</b>		<b>291,915.00</b>	<b>262,748.62</b>	<b>286,200.00</b>
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**DISTRICT-WIDE BOARD SERVICES**

COPS GRANT - SOFTWARE	2052546421499800000	-	177,636.90	-
Major Building Improvements	2052535520000060000	2,166,000.00	1,738,014.56	188,105.00
Building Improvements/Repairs	2052542323000060000	4,000.00	-	3,000.00
School Maintenance Grt Cap Outlay	2052542540399960000	88,390.00	138,390.00	50,000.00
Prof Contractual Services	2052546310000060000	50,000.00	-	30,000.00
Telecommunication	2052549340000060000	85,000.00	82,087.32	105,000.00
COPS GRANT - SUPPLIES	2052546410499860000	-	121,704.60	-
OPERATIONS-ESSER 3-CAP OUTLAY	2052542540499860003	708,788.00	762,236.35	-
<b>TOTAL DISTRICTWIDE BOARD SERVICES</b>		<b>3,102,178.00</b>	<b>3,020,069.73</b>	<b>376,105.00</b>

# OPERATIONS & MAINTENANCE FUND (FUND 20)

## EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>OPERATIONS AND MAINTENANCE FUND SUMMARY</b>				
		<b>2024-25 BUDGET</b>	<b>2024-25 ACTUAL</b>	<b>2025-26 BUDGET</b>
	TF North Campus	3,218,845.00	2,530,464.56	3,409,317.00
	TF South Campus	2,878,210.00	2,645,367.46	2,928,324.00
	CAT/CAL Campus	543,000.00	552,436.48	575,850.00
	Admin Center	291,915.00	262,748.62	286,200.00
	District-wide Services	3,102,178.00	3,020,069.73	376,105.00
<b>TOTAL O&amp;M FUND EXPENDITURES</b>		<b>10,034,148.00</b>	<b>9,011,086.85</b>	<b>7,575,796.00</b>

<b>FUND 30 - DEBT SERVICE</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	132,914
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Debt Service Fund Revenue	<u>1,692,582</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	1,825,496
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Debt Service Fund Expenditures	(1,668,155)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>157,341</u></u>

# DEBT SERVICE FUND (FUND 30)

## REVENUES & EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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#### LOCAL GENERAL TAXES

GENL TAXES CURRENT	3040000000110000101	730,000.00	615,860.67	727,480.00
GEN'L TAXES 1ST YR BACK	3040000000110000102	657,515.45	753,067.35	839,102.00
GEN'L TAXES OTHER YRS	3040000000110000103	(40,000.00)	(69,499.10)	(75,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>1,347,515.45</b>	<b>1,299,428.92</b>	<b>1,491,582.00</b>

#### OTHER REVENUE

INTEREST ON INVESTMNT	3040000000151000000	1,500.00	-	4,500.00
DEBT SERVICE EVIDENCE BASED FUNDING	3040000000300100000	305,000.00	305,000.00	176,500.00
BUILD AMERICA BONDS -SUBSIDY	3040000000486900000	15,000.00	38,652.75	20,000.00
<b>TOTAL OTHER REVENUE</b>		<b>321,500.00</b>	<b>343,652.75</b>	<b>201,000.00</b>

<b>DEBT SERVICE FUND REVENUE TOTAL</b>	<b>1,669,015.45</b>	<b>1,643,081.67</b>	<b>1,692,582.00</b>
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<b>EXPENDITURES</b>
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#### PRINCIPAL & INTEREST PAYMENTS

INTEREST 2009 B ISSUE	3055200634000060000	47,850.22	71,237.50	59,603.00
INTEREST 2014 ISSUE	3055200640000060000	24,100.00	24,100.00	8,100.00
INTEREST 2020A ISSUE	3055200641000060000	278,337.50	278,337.50	278,339.00
INTEREST 2020B ISSUE	3055200642000060000	22,147.50	22,147.50	16,613.00
PRINCIPAL 2009B ISSUE	3055300634000060000	180,000.00	180,000.00	185,000.00
PRINCIPAL 2014 ISSUE	3055300640000060000	395,000.00	395,000.00	405,000.00
PRINCIPAL 2020B ISSUE	3055300642000060000	565,000.00	565,000.00	570,000.00
<b>TOTAL PRINCIPAL &amp; INTEREST PAYMENTS</b>		<b>1,512,435.22</b>	<b>1,535,822.50</b>	<b>1,522,655.00</b>

#### MISCELLANEOUS EXPENDITURES

DEBT SVC DEBT SERVICE SRVC CHRGS	3055400319000060000	6,000.00	1,219.00	5,500.00
OTHER LEASE	3054003250000000000	140,000.00	129,824.09	140,000.00
<b>TOTAL MISC EXPENDITURES</b>		<b>146,000.00</b>	<b>131,043.09</b>	<b>145,500.00</b>

<b>DEBT SERVICE FUND EXPENDITURE TOTAL</b>	<b>1,658,435.22</b>	<b>1,666,865.59</b>	<b>1,668,155.00</b>
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<b>FUND 40 - TRANSPORTATION</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	1,719,714
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Transportation Fund Revenue	<u>4,599,434</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	6,319,148
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Transportation Fund Expenditures	(4,596,730)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>1,722,418</u></u>

# TRANSPORTATION FUND (FUND 40)

## REVENUES & EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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#### LOCAL GENERAL TAXES

GENL TAXES CURRENT	4040000000110000101	900,000.00	860,140.59	996,525.00
GEN'L TAXES 1ST YR BACK	4040000000110000102	1,029,928.54	1,047,745.89	1,132,909.00
GEN'L TAXES OTHER YRS	4040000000110000103	(20,000.00)	(58,638.12)	(65,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>1,909,928.54</b>	<b>1,849,248.36</b>	<b>2,064,434.00</b>

#### OTHER REVENUE

INTEREST ON INVESTMNT	4040000000151000000	15,000.00	-	55,000.00
<b>TOTAL OTHER REVENUE</b>		<b>15,000.00</b>	<b>-</b>	<b>55,000.00</b>

#### STATE GRANTS

EVIDENCE BASED FUNDING	4040000000300100000	900,000.00	900,000.00	500,000.00
STUDENT REG/VOC TRANS	4040000000350000000	500,000.00	128,966.56	130,000.00
STUDENT SP ED TRANS	4040000000351000000	1,300,000.00	1,817,079.53	1,850,000.00
<b>TOTAL STATE GRANTS</b>		<b>2,700,000.00</b>	<b>2,846,046.09</b>	<b>2,480,000.00</b>

<b>TRANSPORTATION FUND REVENUE TOTAL</b>	<b>4,624,928.54</b>	<b>4,695,294.45</b>	<b>4,599,434.00</b>
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<b>EXPENDITURES</b>
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#### CONTRACTUAL - NORTH CAMPUS

TRANSP SVS PROF. CONTR SVC	4052550310000010000	2,400.00	-	-
TRANSP SVS CONTRCTL SVS REGULAR	4052550331000010000	330,000.00	384,334.48	408,000.00
FIELD TRIPS PUPIL TRAVEL	4052550339000010000	16,500.00	20,579.59	22,000.00
ATHLETICS PUPIL TRAVEL	4052550339000010048	105,100.00	109,710.61	117,000.00
<b>TOTAL CONTRACTUAL - NORTH</b>		<b>454,000.00</b>	<b>514,624.68</b>	<b>547,000.00</b>

#### CONTRACTUAL - SOUTH CAMPUS

TRANSP SVS PROF. CONTR SVC	4052550310000020000	2,100.00	-	-
TRANSP SVS CONTRCTL SVS REGULAR	4052550331000020000	545,000.00	618,092.50	656,000.00
FIELD TRIPS PUPIL TRAVEL	4052550339000020000	18,200.00	18,575.13	20,000.00
ATHLETICS PUPIL TRAVEL	4052550339000020048	131,200.00	120,718.01	130,000.00
VEHICLE PURCHASE	4052550540000020000	100,910.00	101,608.00	-
<b>TOTAL CONTRACTUAL - SOUTH</b>		<b>797,410.00</b>	<b>858,993.64</b>	<b>806,000.00</b>

# TRANSPORTATION FUND (FUND 40)

## REVENUES & EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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**CONTRACTUAL - TFC CAMPUS**

CONTRCTL SVS REGULAR	4052550331000030000	360,000.00	371,170.44	395,000.00
CONTRCTL SVS EXTRA CURRLR	4052550339000030000	6,000.00	6,383.74	7,000.00
VEHICLE PURCHASE	4052550540000030000	100,910.00	101,608.00	-
<b>TOTAL CONTRACTUAL - TFC</b>		<b>466,910.00</b>	<b>479,162.18</b>	<b>402,000.00</b>

**OTHER TRANSPORTATION**

TRANSPORT PUPIL TRAVEL PROF SALS	4052550111000060095	17,200.00	17,137.89	15,000.00
TEACHERS RETIREMENT	4052550211000060095	1,900.00	1,930.24	1,650.00
TRANSPORT INSURANCE LIFE & MEDICAL	4052550221000060095	1,700.00	3,013.92	-
DENTAL INSURANCE	4052550223000060095	100.00	69.50	70.00
WORKERS' COMPENSATION	4052550233000060095	20.00	6.72	10.00
TRANSPORT D-SPEC EDUC PUPIL TRAVEL	4052550331000060029	2,850,000.00	2,767,403.87	2,825,000.00
<b>TOTAL OTHER TRANSPORTATION</b>		<b>2,870,920.00</b>	<b>2,789,562.14</b>	<b>2,841,730.00</b>

<b>TRANSPORTATION FUND EXPENDITURE TOTAL</b>	<b>4,589,240.00</b>	<b>4,642,342.64</b>	<b>4,596,730.00</b>
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<b>FUND 50 - IMRF FUND</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	676,231
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total IMRF Fund Revenue	<u>852,428</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	1,528,659
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total IMRF Fund Expenditures	(570,954)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>957,705</u></u>

# IMRF FUND (FUND 50)

## REVENUES & EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>REVENUE</b>				
<b>LOCAL GENERAL TAXES</b>				
GENL TAXES CURRENT	5040000000111100101	400,000.00	319,972.31	320,800.00
GEN'L TAXES 1ST YR BACK	5040000000111200102	(13,253.43)	210,238.48	421,628.00
GEN'L TAXES OTHER YRS	5040000000111300103	(10,000.00)	(34,360.54)	(50,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>376,746.57</b>	<b>495,850.25</b>	<b>692,428.00</b>
<b>OTHER REVENUE</b>				
I.M.R.F. PMTS IN LIEU OF TAXES	5040000000123000000	125,000.00	125,000.00	150,000.00
I.M.R.F. INTEREST	5040000000151000000	500.00	-	10,000.00
IMRF EVIDENCE BASED FUNDING	5040000000300100000	30,000.00	30,000.00	-
I.M.R.F. ESSER 3.0 FUNDS	5040000000499800003	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>155,500.00</b>	<b>155,000.00</b>	<b>160,000.00</b>
<b>IMRF FUND REVENUE TOTAL</b>		<b>532,246.57</b>	<b>650,850.25</b>	<b>852,428.00</b>

### EXPENDITURES

#### RETIREMENT

IMRF - INSTRUCTION	5051130212000000000	14,125.00	15,452.10	16,845.00
IMRF -SPECIAL EDUCATION	5051200212000000000	30,690.00	30,064.40	32,770.00
IMRF -VOCATIONAL	5051400212000000000	35.00	2.63	3.00
IMRF - INTERSCHOLASTIC	5051500212000000000	14,544.00	16,284.27	17,753.00
IMRF - SUMMER SCHOOL	5051600212000000000	1,150.00	1,748.34	1,906.00
IMRF - DEANS	5052110212000000000	69,780.00	73,597.00	80,224.00
IMRF - GUIDANCE	5052120212000000000	10,715.00	10,523.36	11,470.00
IMRF - HEALTH SERVICES	5052130212000000000	3,625.00	5,113.66	5,574.00
IMRF - IMP OF INSTRUCTION	5052210212000000000	215.00	142.28	154.00
IMRF - CURRICULUM DEVELOPMENT	5052212212000000000	2,475.00	4,003.19	4,364.00
IMRF - RADIO & TV	5052220212000000000	42,325.00	45,645.52	49,754.00
IMRF - ASSESSMENT & TESTING	5052230212000000000	-	-	-
IMRF - ADMINISTRATIVE SERVICES	5052320212000000000	7,340.00	11,220.81	12,231.00
IMRF - SSA ADMINISTRATION	5052330212000000000	2,800.00	2,744.15	2,991.00
IMRF -SCHOOL ADMINISTRATION	5052410212000000000	31,940.00	31,551.24	34,392.00
IMRF - FISCAL SERVICES	5052520212000000000	25,900.00	23,156.19	25,240.00
IMRF - OPS & MAINT PLANT SERVICES	5052540212442160000	-	-	-
IMRF - OPERATIONS CUSTODIAL	5052542212000000000	86,840.00	80,547.81	87,798.00
IMRF - OPERATIONS MAINTENANCE	5052549212000000000	66,242.00	63,840.64	69,587.00
IMRF -FOOD SERVICE	5052560212000000000	59,710.00	57,755.17	62,955.00
IMRF - BOOKSTORES	5052570212000000000	4,810.00	5,096.93	5,556.00
IMRF - HR	5052640212000000000	23,410.00	23,184.60	25,271.00

# IMRF FUND (FUND 50) REVENUES & EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
IMRF - TECH SERVICES	5052660212000000000	16,640.00	16,135.33	17,588.00
IMRF - TECH SERVICES	5052900212000000000	-	2,673.35	2,914.00
IMRF - COMMUNITY SERVICES	5053000212000000000	3,050.00	3,315.38	3,614.00
<b>IMRF FUND EXPENDITURE TOTAL</b>		<b>518,361.00</b>	<b>523,798.35</b>	<b>570,954.00</b>

<b>FUND 51 - SS/MEDICARE</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	-
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total SS/Medicare Fund Revenue	<u>1,459,809</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	1,459,809
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total SS/Medicare Fund Expenditures	(1,209,166)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>250,643</u></u>

# SOCIAL SECURITY/MEDICARE FUND (FUND 51)

## REVENUES & EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
<b>REVENUE</b>				
<b>LOCAL GENERAL TAXES</b>				
GEN'L TAXES CURRENT	5140000000115100101	400,000.00	340,615.68	443,975.00
GEN'L TAXES 1ST YR BACK	5140000000115200102	515,196.57	496,300.67	447,334.00
GEN'L TAXES OTHER YRS	5140000000115300103	(10,000.00)	(30,795.65)	(40,000.00)
<b>TOTAL LOCAL GENERAL TAXES</b>		<b>905,196.57</b>	<b>806,120.70</b>	<b>851,309.00</b>
<b>OTHER REVENUE</b>				
SOC SEC/MEDI INTEREST	5140000000151000000	500.00	-	500.00
FICA/SOC SEC EBF	5140000000300100000	245,000.00	245,000.00	608,000.00
<b>TOTAL OTHER REVENUE</b>		<b>245,500.00</b>	<b>245,000.00</b>	<b>608,500.00</b>
<b>SS/MEDICARE FUND REVENUE TOTAL</b>		<b>1,150,696.57</b>	<b>1,051,120.70</b>	<b>1,459,809.00</b>

### EXPENDITURES

#### RETIREMENT-SS/MEDICARE

FICA - High School	5151130213000000000	22,500.00	19,059.66	20,298.00
MEDICARE - High School	5151130214000000000	253,845.00	236,421.01	251,785.00
FICA -Special Education	5151200213000000000	30,970.00	30,895.05	32,903.00
MEDICARE -Special Education	5151200214000000000	75,191.00	70,589.02	75,178.00
FICA - Vocational	5151400213000000000	1,600.00	369.89	394.00
MEDICARE - Vocational	5151400214000000000	27,519.00	25,962.93	27,648.00
FICA - Interscholastic	5151500213000000000	34,730.00	37,557.62	40,001.00
MEDICARE -Interscholastic	5151500214000000000	29,820.00	28,647.61	30,512.00
FICA - Summer School	5151600213000000000	7,045.00	10,055.39	10,710.00
MEDICARE - Summer School	5151600214000000000	2,780.00	3,223.57	3,434.00
MEDICARE - Drivers Ed	5151700214000000000	5,705.00	5,391.29	5,742.00
MEDICARE - TAOEP	5151900214000000000	160.00	1,183.49	1,261.00
FICA -Deans	5152110213000000000	73,845.00	79,107.33	84,249.00
MEDICARE -Deans	5152110214000000000	37,920.00	38,269.89	40,757.00
FICA - Guidance	5152120213000000000	11,330.00	11,727.51	12,490.00
MEDICARE - Guidance	5152120214000000000	24,621.00	23,982.22	25,541.00
FICA - Health Services	5152130213000000000	5,620.00	5,642.08	6,009.00
MEDICARE - Health Services	5152130214000000000	3,910.00	3,486.65	3,714.00
MEDICARE - Psychologist	5152140214000000000	2,940.00	2,888.75	3,076.00
MEDICARE - Speech	5152150214000000000	2,875.00	3,348.97	3,567.00
FICA -Imp of Instruction	5152210213000000000	3,978.00	4,411.57	4,666.00

# SOCIAL SECURITY/MEDICARE FUND (FUND 51)

## REVENUES & EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
MEDICARE - Imp of Instruction	5152210214000000000	10,140.00	11,924.53	12,602.00
FICA - Radio & TV	5152220213000000000	42,625.00	44,134.07	47,002.00
MEDICARE - Radio & TV	5152220214000000000	13,262.00	13,599.45	14,484.00
FICA - Assessment	5152230213000000000	-	-	-
MEDICARE - Assessment	5152230214000000000	-	-	-
FICA - Administrative Services	5152320213000000000	7,665.00	7,501.44	7,989.00
MEDICARE - Administrative Services	5152320214000000000	4,570.00	5,070.75	5,400.00
FICA - Health Services	5152330213000000000	3,090.00	3,082.94	3,283.00
MEDICARE - Health Services	5152330214000000000	4,015.00	7,666.19	8,164.00
FICA -School Administration	5152410213000000000	34,385.00	34,594.50	36,842.00
MEDICARE - School Administration	5152410214000000000	31,235.00	32,984.18	35,128.00
MEDICARE - Business	5152510214000000000	2,205.00	2,162.63	2,303.00
FICA - Business	5152520213000000000	22,545.00	20,109.66	21,417.00
MEDICARE - Fiscal Services	5152520214000000000	5,275.00	4,703.02	5,009.00
FICA - Operations Custodial/Maint	5152542213000000000	154,900.00	151,209.27	161,038.00
MEDICARE - Operations Custodial/Mai	5152542214000000000	36,245.00	35,368.47	37,668.00
MEDICARE -Transportation	5152550214000000000	245.00	237.72	253.00
FICA - Food Services	5152560213000000000	58,075.00	56,864.17	60,561.00
MEDICARE - Food Services	5152560214000000000	13,600.00	13,298.72	14,164.00
FICA - Internal Services	5152570213000000000	5,015.00	5,603.98	5,968.00
MEDICARE - Internal Services	5152570214000000000	1,180.00	1,310.64	1,396.00
FICA - HR	5152640213000000000	16,345.00	16,568.08	17,645.00
MEDICARE -HR	5152640214000000000	3,830.00	3,874.81	4,127.00
FICA - Tech Services	5152660213000000000	11,330.00	9,680.87	10,310.00
MEDICARE - Tech Services	5152660214000000000	2,655.00	2,264.12	2,411.00
FICA - Other Support Services	5152900213000000000	-	3,813.18	4,061.00
MEDICARE - Other Support Services	5152900214000000000	-	891.82	950.00
FICA - Community Services	5153000213000000000	3,425.00	3,783.21	4,029.00
MEDICARE - Community Services	5153000214000000000	880.00	964.70	1,027.00
<b>SS/MEDICARE FUND EXPENDITURE TOTAL</b>		<b>1,147,641.00</b>	<b>1,135,488.62</b>	<b>1,209,166.00</b>

<b>FUND 60 - CAPITAL PROJECTS</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	6,543,848
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Capital Projects Fund Revenue	<u>2,147,109</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	8,690,957
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Capital Projects Fund Expenditures	(8,252,156)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>438,801</u></u>

# CAPITAL PROJECTS FUND (FUND 60)

## REVENUES & EXPENDITURES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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GEN'L TAXES CURRENT	6040000000110000101	600,000.00	863,581.14	995,230.00
GEN'L TAXES 1ST YR BACK	6040000000110000102	569,794.19	699,646.09	1,126,879.00
GEN'L TAXES OTHER YRS	6040000000110000103	(10,000.00)	(71,792.88)	(85,000.00)
INTEREST	6040000000151000000	35,000.00	-	110,000.00
EVIDENCED BASED FUNDING	6040000000300100000	-	-	-
CAPITAL PROJECTS-CARES - ESSER 2	6040000000499800002	-	-	-
CAPITAL PROJECTS - ESSER 3	6040000000499800003	391,130.00	99,726.00	-
<b>TOTAL LOCAL REVENUE</b>		<b>1,585,924.19</b>	<b>1,591,160.35</b>	<b>2,147,109.00</b>

<b>CAPITAL PROJECTS FUND REVENUE TOTAL</b>	<b>1,585,924.19</b>	<b>1,591,160.35</b>	<b>2,147,109.00</b>
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<b>EXPENDITURES</b>
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ESSER 3 - BLDG REPAIRS & RENOV	6052530540499860003	99,725.42	99,725.42	-
CAPITAL PROJECTS - TECHNOLOGY	6052535520000060000	-	-	-
BLDG REPAIRS & RENOVATION	6052537520000060000	7,500,000.00	3,115,389.00	8,252,156

<b>CAPITAL PROJECTS FUND EXPENDITURE TOTAL</b>	<b>7,599,725.42</b>	<b>3,215,114.42</b>	<b>8,252,156.00</b>
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<b>FUND 70 - WORKING CASH</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	5,935,340
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Working Cash Fund Revenue	<u>368,038</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	6,303,378
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Working Cash Fund Expenditures	-
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>6,303,378</u></u>

# WORKING CASH FUND (FUND 70) REVENUES

**2025-2026 TENTATIVE BUDGET**

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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GEN'L TAXES CURRENT	7040000000110000101	95,000.00	72,251.82	83,430.00
GEN'L TAXES 1ST YR BACK	7040000000110000102	63,090.37	86,163.32	94,608.00
GEN'L TAXES OTHER YRS	7040000000110000103	(3,000.00)	(8,050.24)	(10,000.00)
INTEREST	7040000000151000000	45,000.00		200,000.00

<b>WORKING CASH FUND REVENUE TOTAL</b>	<b>200,090.37</b>	<b>150,364.90</b>	<b>368,038.00</b>
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<b>FUND 80 - TORT IMMUNITY</b>
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**TENTATIVE BUDGET  
2025/2026 ESTIMATED FUND BALANCE  
JULY 1, 2025 THROUGH JUNE 30, 2026**

<b>FUND BALANCE - JUNE 30, 2025</b>	
Estimated Balance	206,163
<b>ESTIMATED FUND REVENUES 2025/2026</b>	
Total Tort Immunity Fund Revenue	<u>910,793</u>
<b>TOTAL ESTIMATED AVAILABLE</b>	1,116,956
<b>ESTIMATED FUND EXPENDITURES 2025/2026</b>	
Total Tort Immunity Fund Expenditures	(837,068)
<b>ESTIMATED FUND BALANCE June 30, 2026</b>	<u><u>279,888</u></u>

# TORT IMMUNITY FUND (FUND 80)

## REVENUES & EXPENDITURES

### 2025-2026 TENTATIVE BUDGET

DESCRIPTION	ACCOUNT NUMBER	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET
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<b>REVENUE</b>
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GENL TAXES CURRENT	8040000000110000101	475,000.00	380,182.15	440,325.00
GEN'L TAXES 1ST YR BACK	8040000000110000102	245,876.44	334,313.65	500,468.00
GEN'L TAXES OTHER YRS	8040000000110000103	(7,500.00)	(31,784.59)	(32,000.00)
INTEREST	8040000000151000000	300.00	-	2,000.00
TORT IMMUNITY REFUND PRIO YRS EXP	8040000000195000000	-	-	-
<b>TOTAL REVENUE</b>		<b>713,676.44</b>	<b>682,711.21</b>	<b>910,793.00</b>

<b>TORT IMMUNITY FUND REVENUE TOTAL</b>	<b>713,676.44</b>	<b>682,711.21</b>	<b>910,793.00</b>
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<b>EXPENDITURES</b>
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WORKERS COMP INS - SELF	8052362651000060087	155,000.00	10,279.95	15,000.00
UNEMPLOYMENT INSURANCE	8052363652000060087	50,000.00	58,672.44	62,200.00
LIABILITY INSURANCE - SSCIP	8052364653000060087	410,000.00	153,627.00	234,868.00
PROF SVCS - ASBESTOS	8052366310000060087	60,000.00	7,249.70	35,000.00
PROF SVCS - LAW OFFICERS	8052367310000060099	35,000.00	442,093.50	490,000.00

<b>TORT IMMUNITY FUND EXPENDITURE TOTAL</b>	<b>710,000.00</b>	<b>671,922.59</b>	<b>837,068.00</b>
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District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No \_\_\_\_\_

Date of Amended Budget: \_\_\_\_\_  
(MM/DD/YY)

District Name: Thornton Fractional Twp HSD 215

District RCDT No: 07016215017

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

Budget of Thornton Fractional Twp HSD 215, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Thornton Fractional Twp HSD 215, County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

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

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

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

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

ADOPTION OF BUDGET

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

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

\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
 \*\* Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.  
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?js=true>  
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2025		33,145,296	2,681,352	132,914	1,719,714	676,231	6,543,848	5,935,340	206,163	0	
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	LOCAL SOURCES	1000	24,646,865	3,152,464	1,496,082	2,119,434	1,704,237	2,147,109	368,038	910,793	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	33,298,537	4,423,500	176,500	2,480,000	608,000	0	0	0	0	
8	FEDERAL SOURCES	4000	4,169,198	0	20,000	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		62,114,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	16,500,000									
11	Total Receipts/Revenues		78,614,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	INSTRUCTION	1000	39,346,108				569,143			0		
14	SUPPORT SERVICES	2000	19,613,489	7,575,796		4,596,730	1,202,307	8,252,156		837,068	0	
15	COMMUNITY SERVICES	3000	139,420	0		0	8,670			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,429,767	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,668,155	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		61,528,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156		837,068	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	16,500,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		78,028,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156		837,068	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		585,816	168	24,427	2,704	532,117	(6,105,047)	368,038	73,725	0	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	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 <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	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 <sup>8</sup>		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>5</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> 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	<b>Total Other Uses of Funds <sup>9</sup></b>		0	0	0	0	0	0	0	0	0	0
80	<b>Total Other Sources/Uses of Fund</b>		0	0	0	0	0	0	0	0	0	0
81	<b>ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026</b>		33,731,112	2,681,520	157,341	1,722,418	1,208,348	438,801	6,303,378	279,888	0	
82												
83	<b>Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025</b>		442,613									
84	<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>											
85	<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	400,000									
86	<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>											
87	<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	450,000									
88	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(50,000)									
89	<b>Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026</b>		392,613									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025</b>		33,587,909	2,681,352	132,914	1,719,714	676,231	6,543,848	5,935,340	206,163	0	
92	<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
93	<b>LOCAL SOURCES</b>	1000	25,046,865	3,152,464	1,496,082	2,119,434	1,704,237	2,147,109	368,038	910,793	0	
94	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0					
95	<b>STATE SOURCES</b>	3000	33,298,537	4,423,500	176,500	2,480,000	608,000	0	0	0	0	
96	<b>FEDERAL SOURCES</b>	4000	4,169,198	0	20,000	0	0	0	0	0	0	
97	<b>Total Direct Receipts/Revenues<sup>8</sup></b>		62,514,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	16,500,000	0	0	0	0	0		0	0	
99	<b>Total Receipts/Revenues</b>		79,014,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0	
100	<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
101	<b>INSTRUCTION</b>	1000	39,796,108				569,143			0		
102	<b>SUPPORT SERVICES</b>	2000	19,613,489	7,575,796		4,596,730	1,202,307	8,252,156		837,068	0	
103	<b>COMMUNITY SERVICES</b>	3000	139,420	0		0	8,670			0		
104	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	2,429,767	0	0	0	0	0		0	0	
105	<b>DEBT SERVICES</b>	5000	0	0	1,668,155	0	0			0	0	
106	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
107	<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		61,978,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156		837,068	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	16,500,000	0	0	0	0	0		0	0	
109	<b>Total Disbursements/Expenditures</b>		78,478,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156		837,068	0	
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		535,816	168	24,427	2,704	532,117	(6,105,047)	368,038	73,725	0	
111	<b>OTHER SOURCES/USES OF FUNDS</b>											
112	<b>OTHER SOURCES OF FUNDS (7000)</b>											
113	<b>Total Other Sources of Funds<sup>8</sup></b>		0	0	0	0	0	0	0	0	0	
114	<b>OTHER USES OF FUNDS (8000)</b>											
116	<b>Total Other Uses of Funds<sup>9</sup></b>		0	0	0	0	0	0	0	0	0	
117	<b>Total Other Sources/Uses of Fund</b>		0	0	0	0	0	0	0	0	0	
118	<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026</b>		34,123,725	2,681,520	157,341	1,722,418	1,208,348	438,801	6,303,378	279,888	0	
120	<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
121	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
122	Object Name											
124	Salaries	100	42,018,872	2,704,250		15,000		0		0	0	44,738,122
125	Employee Benefits	200	7,496,333	583,500		1,730	1,780,120	0		0	0	9,861,683
126	Purchased Services	300	2,643,039	2,600,166	145,500	4,580,000		0		77,200	0	10,045,905
127	Supplies & Materials	400	3,106,214	406,200		0		0		0	0	3,512,414
128	Capital Outlay	500	680,959	1,258,055		0		8,252,156		0	0	10,191,170
129	Other Objects	600	5,583,367	23,625	1,522,655	0	0	0		759,868	0	7,889,515
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0	0	0
132	<b>Total Expenditures</b>		61,528,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156		837,068	0	86,238,809

	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	<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025</b>		32,235,938	3,470,975	132,914	1,785,139	504,642	6,548,258	5,935,340	204,534	0
4	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		62,114,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0
5	<b>OTHER RECEIPTS</b>										
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	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		62,114,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0
12	<b>Total Amount Available</b>		94,350,538	11,046,939	1,825,496	6,384,573	2,816,879	8,695,367	6,303,378	1,115,327	0
13	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		61,528,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156	0	837,068	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		61,528,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156	0	837,068	0
21	<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026</b>		32,821,754	3,471,143	157,341	1,787,843	1,036,759	443,211	6,303,378	278,259	0
22											
23	<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025</b>		442,613								
24	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		400,000								
25	<b>Total Amount Available</b>		842,613								
26	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		450,000								
27	<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026</b>		392,613								
28											
29	<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025</b>		32,678,551	3,470,975	132,914	1,785,139	504,642	6,548,258	5,935,340	204,534	0
30	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		62,514,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0
31	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
32	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		62,514,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0
33	<b>Total Amount Available</b>		95,193,151	11,046,939	1,825,496	6,384,573	2,816,879	8,695,367	6,303,378	1,115,327	0
34	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		61,978,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156	0	837,068	0
35	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
36	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		61,978,784	7,575,796	1,668,155	4,596,730	1,780,120	8,252,156	0	837,068	0
37	<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026</b>		33,214,367	3,471,143	157,341	1,787,843	1,036,759	443,211	6,303,378	278,259	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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies <sup>11 (1110-1120)</sup>	-	21,933,251	2,862,464	1,491,582	2,064,434	692,428	2,037,109	168,038	908,793	
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	326,214								
8	FICA and Medicare Only Levies	1150					851,309				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>22,259,465</b>	<b>2,862,464</b>	<b>1,491,582</b>	<b>2,064,434</b>	<b>1,543,737</b>	<b>2,037,109</b>	<b>168,038</b>	<b>908,793</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	1,100,000				150,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular Tuition from Pupils or Parents (In State)	1311	20,000								
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	<b>Total Tuition</b>		<b>20,000</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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									

	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
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									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	803,500	160,000	4,500	55,000	10,500	110,000	200,000	2,000	
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		803,500	160,000	4,500	55,000	10,500	110,000	200,000	2,000	0
69	<b>FOOD SERVICE</b>	<b>1600</b>									
70	Sales to Pupils - Lunch	1611	4,200								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	6,000								
75	Other Food Service (Describe & Itemize)	1690	11,500								
76	<b>Total Food Service</b>		21,700								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
78	Admissions - Athletic	1711	49,000								
79	Admissions - Other	1719	12,000								
80	Fees	1720	205,200								
81	Book Store Sales	1730	5,300								
82	Other District/School Activity Revenue (Describe & Itemize)	1790	2,700								
83	Student Activity Fund Revenues	1799	400,000								
84	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		274,200	0							
85	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		674,200								
86	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
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	65,000								
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	<b>Total Textbooks</b>		65,000								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
98	Rentals	1910		30,000							
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	3,000								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	17,000								
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	80,000								
110	Other Local Revenues (Describe & Itemize)	1999	3,000	100,000							
111	<b>Total Other Revenue from Local Sources</b>		103,000	130,000	0	0	0	0	0	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
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	24,646,865	3,152,464	1,496,082	2,119,434	1,704,237	2,147,109	368,038	910,793	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		25,046,865								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	32,342,000	4,373,500	176,500	500,000	608,000				
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		32,342,000	4,373,500	176,500	500,000	608,000	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private/Public Facility Tuition	3100	150,000								
128	Special Education - Orphanage - Individual	3120	300,000								
129	Special Education - Orphanage - Summer Individual	3130	30,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		480,000	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
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	16,000								
142	School Breakfast Initiative	3365									
143	Driver Education	3370	45,000								
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	<b>TRANSPORTATION</b>										
147	Transportation - Regular and Vocational	3500				130,000					
148	Transportation - Special Education	3510				1,850,000					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		1,980,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695	340,000								
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									

	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
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources <i>(Describe &amp; Itemize)</i>	3999	75,537								
164	<b>Total Restricted Grants-In-Aid</b>		956,537	50,000	0	1,980,000	0	0	0	0	0
165	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	33,298,537	4,423,500	176,500	2,480,000	608,000	0	0	0	0
166	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
167	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4009									
170	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
171	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe &amp; Itemize)</i>	4090	10,000								
176	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		10,000	0		0	0	0			0
177	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
178	<b>TITLE V</b>										
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 <i>(Describe &amp; Itemize)</i>	4199									
183	<b>Total Title V</b>		0	0		0	0				
184	<b>FOOD SERVICE</b>										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	1,250,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	170,000								
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 <i>(Describe &amp; Itemize)</i>	4299	50,000								
193	<b>Total Food Service</b>		1,470,000				0				
194	<b>TITLE I</b>										
195	Title I - Low Income	4300	1,400,031								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other <i>(Describe &amp; Itemize)</i>	4399									
199	<b>Total Title I</b>		1,400,031	0		0	0				
200	<b>TITLE IV</b>										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other <i>(Describe &amp; Itemize)</i>	4499									
205	<b>Total Title IV</b>		0	0		0	0				
206	<b>FEDERAL - SPECIAL EDUCATION</b>										
207	Federal Special Education - Preschool Flow-Through	4600									
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	1,134,167								
210	Federal Special Education - IDEA Room & Board	4625									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	<b>Total Federal Special Education</b>		1,134,167	0		0	0				
214	<b>CTE - PERKINS</b>										
215	CTE - Perkins-Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	<b>Total CTE - Perkins</b>		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			20,000						
223	<b>Total Stimulus Programs</b>		0	0	20,000	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	120,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	35,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		4,159,198	0	20,000	0	0	0		0	0
239	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	4000	4,169,198	0	20,000	0	0	0	0	0	0
240	<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		62,114,600	7,575,964	1,692,582	4,599,434	2,312,237	2,147,109	368,038	910,793	0
241	<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		62,514,600								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	18,649,818	3,532,159	281,450	506,177	83,770	33,600			23,086,974
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	5,533,440	844,400	373,200	16,500	6,000	2,902,500			9,676,040
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	103,500								103,500
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	1,973,500	347,040	85,003	133,707	57,031				2,596,281
14	Interscholastic Programs	1500	2,186,942	130,075	342,107	207,859	150,658	81,800			3,099,441
15	Summer School Programs	1600	160,200	200		800					161,200
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	426,000	34,900	2,700	4,100					467,700
18	Bilingual Programs	1800			1,000	14,000					15,000
19	Truant Alternative & Optional Programs	1900	16,000		1,750	7,222		115,000			139,972
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						450,000			450,000
34	<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>29,049,400</b>	<b>4,888,774</b>	<b>1,087,210</b>	<b>890,365</b>	<b>297,459</b>	<b>3,132,900</b>	<b>0</b>	<b>0</b>	<b>39,346,108</b>
35	<b>Total Instruction (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>29,049,400</b>	<b>4,888,774</b>	<b>1,087,210</b>	<b>890,365</b>	<b>297,459</b>	<b>3,582,900</b>	<b>0</b>	<b>0</b>	<b>39,796,108</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
37	<b>Support Services - Pupil</b>	<b>2100</b>									
38	Attendance & Social Work Services	2110	2,928,033	539,100	75,000	28,395					3,570,528
39	Guidance Services	2120	1,824,665	306,600	29,555	56,600		2,000			2,219,420
40	Health Services	2130	271,700	63,200	1,000	3,000					338,900
41	Psychological Services	2140	228,100	43,900		500					272,500
42	Speech Pathology & Audiology Services	2150	260,000	33,250		410		600			294,260
43	Other Support Services - Pupils (Describe & Itemize)	2190	600		96,000						96,600
44	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>5,513,098</b>	<b>986,050</b>	<b>201,555</b>	<b>88,905</b>	<b>0</b>	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>6,792,208</b>
45	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
46	Improvement of Instruction Services	2210	867,922	141,801	80,878	29,000	3,000	2,000			1,124,601
47	Educational Media Services	2220	1,027,376	154,877	305,000	980,074	252,000				2,719,327
48	Assessment & Testing	2230			67,939		11,000				78,939
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,895,298</b>	<b>296,678</b>	<b>453,817</b>	<b>1,009,074</b>	<b>266,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>3,922,867</b>
50	<b>Support Services - General Administration</b>	<b>2300</b>									
51	Board of Education Services	2310			309,000			107,000			416,000
52	Executive Administration Services	2320	331,565	76,000	50,500	28,000	5,000	20,000			511,065
53	Special Area Administration Services	2330	570,435	141,550	6,000	9,255	3,000	3,500			733,740
54	Tort Immunity Services	2361, 2365			257,000						257,000
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>902,000</b>	<b>217,550</b>	<b>622,500</b>	<b>37,255</b>	<b>8,000</b>	<b>130,500</b>	<b>0</b>	<b>0</b>	<b>1,917,805</b>
56	<b>Support Services - School Administration</b>	<b>2400</b>									
57	Office of the Principal Services	2410	2,421,776	616,700	12,750	74,855	65,500	1,100			3,192,681
58	Other Support Services - School Administration (Describe & Itemize)	2490									0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,421,776</b>	<b>616,700</b>	<b>12,750</b>	<b>74,855</b>	<b>65,500</b>	<b>1,100</b>	<b>0</b>	<b>0</b>	<b>3,192,681</b>
60	<b>Support Services - Business</b>	<b>2500</b>									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
61	Direction of Business Support Services	2510	162,000	48,324							210,324
62	Fiscal Services	2520	336,000	44,857	12,000	5,200		4,500			402,557
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	1,027,500	271,800	33,147	894,000	43,500				2,269,947
66	Internal Services	2570	102,000	14,400		77,500	500				194,400
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,627,500</b>	<b>379,381</b>	<b>45,147</b>	<b>976,700</b>	<b>44,000</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>3,077,228</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
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	300,000	68,600	34,000	4,000		3,000			409,600
73	Data Processing Services	2660	163,000	33,800	12,500	4,000		2,000			215,300
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>463,000</b>	<b>102,400</b>	<b>46,500</b>	<b>8,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>624,900</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>70,500</b>	<b>8,800</b>		<b>6,500</b>					<b>85,800</b>
76	<b>Total Support Services</b>	<b>2000</b>	<b>12,893,172</b>	<b>2,607,559</b>	<b>1,382,269</b>	<b>2,201,289</b>	<b>383,500</b>	<b>145,700</b>	<b>0</b>	<b>0</b>	<b>19,613,489</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>76,300</b>		<b>48,560</b>	<b>14,560</b>					<b>139,420</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120						2,244,767			2,244,767
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			125,000			30,000			155,000
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>125,000</b>			<b>2,274,767</b>			<b>2,399,767</b>
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
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						30,000			30,000
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>30,000</b>			<b>30,000</b>
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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>125,000</b>			<b>2,304,767</b>			<b>2,429,767</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>42,018,872</b>	<b>7,496,333</b>	<b>2,643,039</b>	<b>3,106,214</b>	<b>680,959</b>	<b>5,583,367</b>	<b>0</b>	<b>0</b>	<b>61,528,784</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))</b>		<b>42,018,872</b>	<b>7,496,333</b>	<b>2,643,039</b>	<b>3,106,214</b>	<b>680,959</b>	<b>6,033,367</b>	<b>0</b>	<b>0</b>	<b>61,978,784</b>

	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
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										585,816
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										535,816
120											
121	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	<b>Support Services - Business</b>	<b>2500</b>									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530					188,105				188,105
128	Operation & Maintenance of Plant Services	2540	2,704,250	583,500	2,600,166	406,200	1,069,950	23,625			7,387,691
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,704,250</b>	<b>583,500</b>	<b>2,600,166</b>	<b>406,200</b>	<b>1,258,055</b>	<b>23,625</b>	<b>0</b>	<b>0</b>	<b>7,575,796</b>
132	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
133	<b>Total Support Services</b>	<b>2000</b>	<b>2,704,250</b>	<b>583,500</b>	<b>2,600,166</b>	<b>406,200</b>	<b>1,258,055</b>	<b>23,625</b>	<b>0</b>	<b>0</b>	<b>7,575,796</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
136	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
143	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>			0			0			0
144	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
145	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
152	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
153	<b>Total Debt Service</b>	<b>5000</b>						0			0
154	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
155	<b>Total Direct Disbursements/Expenditures</b>		<b>2,704,250</b>	<b>583,500</b>	<b>2,600,166</b>	<b>406,200</b>	<b>1,258,055</b>	<b>23,625</b>	<b>0</b>	<b>0</b>	<b>7,575,796</b>
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										168
157											
158	<b>30 - DEBT SERVICE FUND (DS)</b>										
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
160	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
165	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
166	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
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	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

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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
173	Debt Service - Interest on Long-Term Debt	5200						362,655			362,655
174	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						1,160,000			1,160,000
175	Debt Service - Other (Describe & Itemize)	5400			145,500						145,500
176	Total Debt Service	5000			145,500			1,522,655			1,668,155
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				145,500			1,522,655			1,668,155
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,427
180											
181	<b>40 - TRANSPORTATION FUND (TR)</b>										
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	15,000	1,730	4,580,000						4,596,730
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	15,000	1,730	4,580,000	0	0	0	0	0	4,596,730
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 <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		15,000	1,730	4,580,000	0	0	0	0	0	4,596,730
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,704
216											
217	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		288,928							288,928
220	Pre-K Programs	1125									0
221	Special Education Programs (Functions 1200-1220)	1200		139,184							139,184
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		1,667							1,667
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		28,045							28,045

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2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
227	Interscholastic Programs	1500		88,266							88,266
228	Summer School Programs	1600		15,159							15,159
229	Gifted Programs	1650									0
230	Driver's Education Programs	1700		5,742							5,742
231	Bilingual Programs	1800									0
232	Truant Alternative & Optional Programs	1900		2,152							2,152
233	<b>Total Instruction</b>	<b>1000</b>		<b>569,143</b>							<b>569,143</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
235	<b>Support Services - Pupil</b>	<b>2100</b>									
236	Attendance & Social Work Services	2110		205,230							205,230
237	Guidance Services	2120		49,501							49,501
238	Health Services	2130		15,297							15,297
239	Psychological Services	2140		3,076							3,076
240	Speech Pathology & Audiology Services	2150		3,567							3,567
241	Other Support Services - Pupils (Describe & Itemize)	2190									0
242	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>276,671</b>							<b>276,671</b>
243	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
244	Improvement of Instruction Services	2210		21,786							21,786
245	Educational Media Services	2220		111,240							111,240
246	Assessment & Testing	2230									0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>133,026</b>							<b>133,026</b>
248	<b>Support Services - General Administration</b>	<b>2300</b>									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		25,620							25,620
251	Special Area Administrative Services	2330		14,438							14,438
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>40,058</b>							<b>40,058</b>
255	<b>Support Services - School Administration</b>	<b>2400</b>									
256	Office of the Principal Services	2410		106,362							106,362
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>106,362</b>							<b>106,362</b>
259	<b>Support Services - Business</b>	<b>2500</b>									
260	Direction of Business Support Services	2510		2,303							2,303
261	Fiscal Services	2520		51,666							51,666
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		356,091							356,091
264	Pupil Transportation Services	2550		253							253
265	Food Services	2560		137,680							137,680
266	Internal Services	2570		12,920							12,920
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>560,913</b>							<b>560,913</b>
268	<b>Support Services - Central</b>	<b>2600</b>									
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		47,043							47,043
273	Data Processing Services	2660		30,309							30,309
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>77,352</b>							<b>77,352</b>
275	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>		<b>7,925</b>							<b>7,925</b>
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,202,307</b>							<b>1,202,307</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>8,670</b>							<b>8,670</b>
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
283	<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
284	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									

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2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	<b>Total Debt Service</b>	<b>5000</b>						0			0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
292	<b>Total Direct Disbursements/Expenditures</b>			1,780,120				0			1,780,120
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										532,117
294											
295	<b>60 - CAPITAL PROJECTS (CP)</b>										
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
297	<b>Support Services - Business</b>										
298	Facilities Acquisition & Construction Services	2530					8,252,156				8,252,156
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	8,252,156	0	0		8,252,156
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
302	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
308	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
309	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	8,252,156	0	0		8,252,156
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(6,105,047)
311											
312	<b>70 WORKING CASH FUND (WC)</b>										
313											
314	<b>80 - TORT FUND (TF)</b>										
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>									
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
346	<b>Support Services - Pupil</b>	<b>2100</b>									
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	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0
359	<b>Support Services - General Administration</b>	<b>2300</b>									
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			77,200			759,868			837,068
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	77,200	0	0	759,868	0	0	837,068
366	<b>Support Services - School Administration</b>	<b>2400</b>									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>									
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	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>									
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	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									
387	<b>Total Support Services</b>	<b>2000</b>	0	0	77,200	0	0	759,868	0	0	837,068
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
416	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
417	<b>Debt Service - Interest on Short-Term Debt</b>										
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	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
424	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe &amp; Itemize)</b>	<b>5300</b>									0
425	<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>									0
426	<b>Total Debt Service</b>	<b>5000</b>			0			0			0
427	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
428	<b>Total Direct Disbursements/Expenditures</b>		0	0	77,200	0	0	759,868	0	0	837,068
429	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										73,725
430											
431	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
432	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
433	<b>Support Services - Business</b>	<b>2500</b>									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0		0
437	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
438	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
439	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
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	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
444	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
445	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
449	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
450	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe &amp; Itemize)</b>	<b>5300</b>									0
451	<b>Total Debt Service</b>	<b>5000</b>						0			0
452	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
453	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
454	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										

	B	C	D	E	F	G	H
1	<b>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</b>						
2	<b>Revenue Check:</b>	OK					
3	<b>Expenditure Check:</b>	OK					
4	<b>Revenues Acct. (EstRev tab)</b>	<b>Amount</b>	<b>Describe Revenue</b>		<b>Expenditures Fund-Function (EstExp tab)</b>	<b>Amount</b>	<b>Describe Expenditures</b>
5	1190				10-2190	\$ 96,600	Professional Dev - Staff
6	1290				10-2490		
7	1614				10-2900	\$ 85,800	Residency Coord. Sal & Benefits; Title1 Homeless supply
8	1690	\$ 11,500	Non-school food service revenues		10-4190	\$ 155,000	SRO \$125,000; Refund prior yr exp \$30,000
9	1790	\$ 2,700	Student library fines		10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890				10-5150		
13	1993	\$ 80,000	Student fees- Credit Recovery		20-2190		
14	1999	\$ 103,000	Driver's Ed fees, Refund of prior yr exp, Lavish Studio revenue		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 1,160,000	Principal payments outstanding debt
21	3999	\$ 75,537	AFLE grant		30-5400	\$ 145,500	Lease payments \$140,000; Other debt svc charges \$4,500
22	4009				40-2190		
23	4090	\$ 10,000	STEP grant		40-2900		
24	4199				40-4190		
25	4299	\$ 50,000	Healthy Meals Incentive grant		40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190		
30	4998				50-2490		
31					50-2900	\$ 7,925	Residency Coordinator FICA/SS/IMRF
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	62,114,600	7,575,964	4,599,434	368,038	74,658,036
Direct Expenditures	61,528,784	7,575,796	4,596,730		73,701,310
Difference	585,816	168	2,704	368,038	956,726
Estimated Fund Balance - June 30, 2026	33,731,112	2,681,520	1,722,418	6,303,378	44,438,428

**Balanced budget; no Deficit Reduction Plan is required.**

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

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

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026</b>				
2							
3	<b>07016215017</b>						
4	<i>District Number</i>						
5	<b>Thornton Fractional Twp HSD 215</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,145,296	2,681,352	1,719,714	5,935,340	43,481,702
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	24,646,865	3,152,464	2,119,434	368,038	30,286,801
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	33,298,537	4,423,500	2,480,000	0	40,202,037
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	4,169,198	0	0	0	4,169,198
13	<b>Total Receipts/Revenues</b>		62,114,600	7,575,964	4,599,434	368,038	74,658,036
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	39,346,108				39,346,108
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	19,613,489	7,575,796	4,596,730		31,786,015
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	139,420	0	0		139,420
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	2,429,767	0	0		2,429,767
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		61,528,784	7,575,796	4,596,730		73,701,310
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		585,816	168	2,704	368,038	956,726
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>07016215017</b>						
4	<i>District Number</i>						
5	<b>Thornton Fractional Twp HSD 215</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428

	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2027-2028</b>				
2							
3	<b>07016215017</b>						
4	<i>District Number</i>						
5	<b>Thornton Fractional Twp HSD 215</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428

	A	B	R	S	T	U	V
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2028-2029</b>				
2							
3	<b>07016215017</b>						
4	<i>District Number</i>						
5	<b>Thornton Fractional Twp HSD 215</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		33,731,112	2,681,520	1,722,418	6,303,378	44,438,428

	A	B	W	X	Y	Z
1	<b>*School Districts Only</b>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	<b>07016215017</b>					
4	District Number					
5	<b>Thornton Fractional Twp HSD 215</b>					
6	District Name		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	<b>ESTIMATED BEGINNING FUND BALANCE</b> <i>(must equal prior Ending Fund Balance)</i>		43,481,702	44,438,428	44,438,428	44,438,428
8	<b>RECEIPTS/REVENUES</b>	Acct #				
9	<b>LOCAL SOURCES</b>	1000	30,286,801	0	0	0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0
11	<b>STATE SOURCES</b>	3000	40,202,037	0	0	0
12	<b>FEDERAL SOURCES</b>	4000	4,169,198	0	0	0
13	<b>Total Receipts/Revenues</b>		74,658,036	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Func #				
15	<b>INSTRUCTION</b>	1000	39,346,108	0	0	0
16	<b>SUPPORT SERVICES</b>	2000	31,786,015	0	0	0
17	<b>COMMUNITY SERVICES</b>	3000	139,420	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000	2,429,767	0	0	0
19	<b>DEBT SERVICES</b>	5000	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>		73,701,310	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		956,726	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		0	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>		0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		44,438,428	44,438,428	44,438,428	44,438,428

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

**Fiscal Year 2025-2026**

**through Fiscal Year 2028-2029**

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**Thornton Fractional Twp HSD 215      07016215017**

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*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.*

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**1. Background and Narrative of Budget Reductions:**

**2. Assumptions Used in the Deficit Reduction Plan:**

**- EBF and Estimated New Tier Funding:**

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

**- Employee Salaries and Benefits:**

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

***Fiscal Year 2025-2026***

***through Fiscal Year 2028-2029***

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

**Evidence-Based Funding: Fiscal Year 2026 Spending Plan  
Thornton Fractional Twp HSD 215**

**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.*

<b>1)</b>	<b>What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? ( No more than 2000 characters, including spaces. )</b>		
	District 215's mission is to provide diverse learning opportunities that inspire all students to become lifelong learners who contribute to their community. A curriculum audit conducted in 2018 revealed a preponderance of teacher-led/centered instruction. Part of the audit included 49 classroom visits; students were seen mostly listening to teachers and working on low level depth of knowledge (DOK) work. Furthermore, auditors did not see evidence of differentiation of content nor in the product or process of 82% of classrooms visited. With this information the District has been intentional annually about creating a process to improve. Goal 1: Percentage of 9th grade students on track will increase by 5%. (Replaces former SAT growth goal due to change in accountability for high school assessment by the State to ACT.) Goal 2: By June 2026, at least 93% of District 215 - 12th grade students will successfully meet graduation requirements. Goal 3: Increase percentage of students enrolling in AP, Honors, Dual Credit/ Enrollment, and/or CTE Pathway courses w/work-based learning experiences by 3% with a specific focus on underrepresented student populations. Goal 4: By June, 2026, 100% of teachers will attend PD sessions in one of the following areas: Standards-aligned Instruction and Assessment, Data-informed Instructional decision-making, Task Analysis & Alignment, Cultural Competency, Integration of Instructional Technology, Addressing Sensitive Content in Classroom, High Impact Instructional Strategies for Student Engagement, and/or Culturally Responsive Practices and/or Differentiation. Goal 5: Provide a minimum of 12 engagement events to strengthen our school-community partnership with students, families, and community members. Goal 6: Continue to evaluate all school-related technology by investing in and supporting digital tools and resources for all staff and students that intentionally align with District improvement and our ever-evolving curriculum.		
		<b>Top Strategy 1</b>	<b>Top Strategy 2</b>
<b>2)</b>	<b>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.)</b>	Focus increased time and attention on special student groups	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)
	If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces. )		<b>Top Strategy 3</b>
			Increase number and/or quality of professional development opportunities

**Part II: Planned Use of Evidence-Based Funding**

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

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

Evidence-Based Funding Organizational Unit Results (FY 2025)	<i>Final Resources / Adequacy Target = Percent of Adequacy</i>	<b>Average Student Enrollment</b>	3,316.82	<b>Adequacy Target</b>	\$58,509,697
		<b>Final Resources</b>	\$45,205,570	<b>Percent of Adequacy</b>	77%
	<i>Base Funding Minimum + Tier Funding = Gross State Contribution</i>	<b>Tier Assignment</b>	1	<b>Gross State Contribution</b>	\$35,572,849
		<b>FY25 Base Funding Minimum</b>	\$34,875,427	<b>FY 2025 Tier Funding</b>	\$697,422
	<i>Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations</i>	<b>Low-Income Students</b>	\$4,925,429		
		<b>English Learners (ELs)</b>	\$89,134		
<b>Special Education</b>		\$1,621,457			
		<b>FY 2026 Tier Funding</b>		<b>Funding Type (Select)</b>	*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
<b>1)</b>	<b>FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.</b>	\$533,445	Actual		
		<b>Data Source 1</b>	<b>Data Source 2</b>	<b>Data Source 3</b>	
<b>2)</b>	<b>Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)</b>	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data	Student discipline and behavior 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)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	Yes
		School Board Members	Yes	Other School Staff	Yes	Other	
[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. ( No more than 1000 characters, including spaces. )							
		Priority Investment 1	Priority Investment 2	Priority Investment 3			
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Intervention Teacher	Assessments	Professional Development			
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces. )							
<b>Cost Factor Table</b>							
<p>The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <a href="https://www.isbe.net/ebfspendingplan">https://www.isbe.net/ebfspendingplan</a>.</p> <p><b>Column G:</b> If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.</p> <p><b>Column H:</b> Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.</p>							
<b>Cost Factors</b>		<b>Amount in FY 2025 Adjusted Adequacy Target</b>	<b>Budgeted FY 2026 Investments with New Tier Funding</b>	<b>Budgeted FY 2026 Expenditures (All Resources)</b>	<b>Optional District Narratives</b>		
			<b>[Required]</b>	<b>[Optional]</b>			
<b>Core Investments</b>	Core Teachers	\$13,089,606			<i>Enter optional context for core investment decisions.</i>		
	Specialist Teachers	\$4,362,766					
	Instructional Facilitator	\$1,441,169					
	Core Intervention Teacher	\$479,810	\$135,000				
	Substitute Teachers	\$459,963					
	Guidance Counselor	\$1,235,892					
	Nurse	\$290,317					
	Supervisory Aide	\$543,764					
	Librarian	\$480,032					
	Librarian Aide	\$362,400					
	Principal	\$707,657					
	Assistant Principal	\$616,353					
	School Site Staff	\$652,485					
	<b>Subtotal</b>	<b>\$24,722,213</b>	<b>\$135,000</b>				

<b>Per Student Investments</b>	Gifted	\$298,514			<i>Enter optional context for per student investment decisions.</i>	
	Professional Development	\$414,603	\$200,000			
	Instructional Materials	\$1,077,967	\$98,445			
	Assessments	\$112,772	\$50,000			
	Computer & Tech Equipment	\$1,893,904				
	Student Activities	\$3,071,375				
	Maintenance & Operations	\$4,978,547				
	Central Office	\$3,317				
	Employee Benefits	\$10,213,802				
	<b>Subtotal*</b>	<b>\$25,598,711</b>	<b>\$348,445</b>			
<b>Additional Investments</b>	Low-Income Intervention Teacher	\$1,142,231			<i>Enter optional context for additional investment decisions.</i>	
	Low-Income Pupil Support Staff	\$1,142,231				
	Low-Income Extended Day Teacher	\$1,190,056				
	Low-Income Summer School Teacher	\$1,190,056				
	EL Intervention Teacher	\$109,998				
	EL Pupil Support Staff	\$109,998	\$50,000			
	EL Extended Day Teacher	\$113,984				
	EL Summer School Teacher	\$113,984				
	EL Core Teacher	\$137,100				
	Sp Ed Teacher	\$1,874,757				
	Sp Ed Instructional Assistant	\$771,370				
	Sp Ed Psychologist	\$293,009				
<b>Subtotal</b>	<b>\$8,188,773</b>	<b>\$50,000</b>				
<b>Other Investments</b>						
<b>Total**</b>	<b>\$58,509,697</b>	<b>\$533,445</b>			<b>Tier Funding Check (Cell G90)</b>	<b>Complete, G90-G31</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>						
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>						
<b>Part III: Support for Special Student Groups</b>						
<p>EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p style="text-align: center;"><b>Collaboration Opportunity</b> - 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.</p>						
1)	FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$4,712,617	Estimated	*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/ebfdist">isbe.net/ebfdist</a> 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	\$244,758	Estimated		
		Special Education	\$2,538,753	Estimated		

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.) <b>Response Required</b>	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	Yes				
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher							
		[Optional - Enter \$]		[Optional - Enter \$]							
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. ) <b>Required</b>	Most of our students are low income. We integrate this intervention into regular classroom instruction. Additionally, we have Algebra & Geometry extended time and a Freshman intervention specialist. We offer a myriad of other supports to low income students to facilitate learning. These include Success Seminar which focuses on literacy and executive functioning skills, homework center, and peer tutoring. A special freshman orientation day started last year will be continued this year.									
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <b>Response Required</b>	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher					
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher		Other Investments	Yes				
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]					
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. ) <b>Required</b>	Specific EL push into classrooms and individual education plans are designed for our EL learners. Also, support is offered in regular classroom instruction. Our transitional bilingual education program uses the co-teaching model which exposes students to the same rigorous curriculum w/built in supports. We provide intensive PD specifically to EL & Sped teachers which focus on teacher clarity and reaching diverse learners. New last year/continuing this year are 2 EL classroom support staff.									
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <b>Response Required</b>	Special Education Teacher	Yes	Special Education Psychologist							
		[Optional - Enter \$]		[Optional - Enter \$]							
		Special Education Instructional Assistant		Other Investments		Yes					
		[Optional - Enter \$]		[Optional - Enter \$]							
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. ) <b>Required</b>	Special Education student needs are addressed directly by the student's IEP. We offer special education in-house and model LRE. Student Service Coordinators at each campus ensure that teachers are providing everything students need. We provide intensive PD specifically to Sped teachers which focus on teacher clarity and reaching diverse learners. We provide transition services. New this year is a Director of Special Education, who will focus on coaching and PD for sped teachers.									
<b>Plan Assurances</b>											
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 Organizational Unit receives any amount of EBF dollars attributable to English learners.											
<b>Collaboration Opportunity</b> - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.											
<p>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." <b>Required</b> <input type="checkbox"/> Yes</p> <p>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." <b>Required</b> <input type="checkbox"/> Yes</p> <p>3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025." <b>Required</b> <input type="checkbox"/> Yes</p> <p>4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26. <b>Required</b></p> <table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">BPAC Meeting (MM/DD/YYYY)</td> <td>9/25/2025</td> </tr> <tr> <td>Name of Chair</td> <td>Soccoro Evans</td> </tr> </table>								BPAC Meeting (MM/DD/YYYY)	9/25/2025	Name of Chair	Soccoro Evans
BPAC Meeting (MM/DD/YYYY)	9/25/2025										
Name of Chair	Soccoro Evans										

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

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)**

*(For Local Use Only)*

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2026 budgeted expenditures over actual FY2025 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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

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

School District Name: **Thornton Fractional Twp HSD 215**  
RCDT Number: **07016215017**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	504,810			504,810	511,065		0	511,065
2. Special Area Administration Services	2330	685,965			685,965	733,740		0	733,740
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	201,431			201,431	210,324	0	0	210,324
5. Internal Services	2570	179,687			179,687	194,400		0	194,400
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
<b>8. Totals</b>		1,571,893	0	0	1,571,893	1,649,529	0	0	1,649,529
<b>9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025</b>									5%



## 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.
- 3<sup>a</sup> 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
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2025 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2025 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2024 (CashSum 5 tab, All Funds) cannot be negative.</b>	
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
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
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
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
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
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	OK

End of Balancing



## MEMORANDUM

**Date:** August 13, 2025

**To:** Mr. Raymond Williams, Acting Superintendent/Board of Education

**From:** Becky Szuba, Assistant Superintendent of Teaching and Learning; Raymond Williams, Principal of Summer School

**Subject:** Summer School Summary

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**Recommended Action**

For information sharing only.

**Background**

Two semesters of summer school courses were offered at TF Center June 4<sup>th</sup>-July 31<sup>st</sup>. In-person classes, as well as some virtual course options, were offered. Students took courses for advancement and credit recovery. Attached is a summary of both semesters.

**Funding source if applicable:** N/A

**Attachment:** 1<sup>st</sup> and 2<sup>nd</sup> semester summer school summaries

## SUMMER SCHOOL 2025 1<sup>ST</sup> SEMESTER

### IN PERSON

#### Algebra I - Semester 1:

15 students registered  
1 dropped – no show  
5 dropped – attendance

#### Grade Summary:

A – 0 students  
B – 4 students  
C – 3 students  
D – 2 students  
F – 0 students

#### English 9 – Semester 1:

14 students registered  
1 dropped – parent request  
1 dropped – attendance

#### Grade Summary:

A – 1 student  
B – 4 students  
C – 4 students  
D – 2 students  
F – 1 students

#### Honors Geometry – Semester 1:

23 students registered  
1 dropped – no show  
3 dropped – attendance

#### Grade Summary:

A – 10 students  
B – 9 students  
C – 0 students  
D – 0 students  
F – 0 students

#### World History – Semester 1:

12 students registered  
1 dropped – no show  
2 dropped – passed class in spring credit recovery

**Grade Summary:**

A – 3 students  
B – 3 students  
C – 2 students  
D – 1 students  
F – 0 students

**Driver Education:**

15 students registered  
2 dropped - parent request  
(Includes 2 private school students)

**Grade Summary:**

A – 7 students  
B – 3 students  
C – 3 students  
D – 0 students  
F – 0 students

**SUMMER SCHOOL 2025 – 2<sup>ND</sup> SEMESTER**

**Algebra I – Semester 2:**

22 students registered  
1 dropped – no show  
1 dropped – parent request  
2 dropped – attendance

**Grade Summary:**

A – 1 student  
B – 5 students  
C – 7 students  
D – 5 students  
F – 0 students

**English 9 – Semester 2:**

19 students registered  
2 dropped – passed class during regular school year  
3 dropped – no show  
1 dropped – parent request  
2 dropped – discipline  
1 dropped – attendance

**Grade Summary:**

A – 3 students  
B – 2 students  
C – 3 students  
D – 2 students  
F – 0 students

**Honors Geometry – Semester 2:** 23 students registered  
\*no drops this semester

**Grade Summary:**

A – 12 students  
B – 7 students  
C – 0 students  
D – 0 students  
F – 0 students

**World History – Semester 2:** 14 students registered  
1 dropped – passed class during regular school year  
3 dropped – no show  
1 dropped – attendance

**Grade Summary:**

A – 2 students  
B – 2 students  
C – 2 students  
D – 3 students  
F – 0 students

**Driver Education** 13 students still registered  
(Includes 2 private school students)

*\*Graded only at end of 1<sup>st</sup> semester of Summer School.  
Behind the Wheel continues into 2<sup>nd</sup> semester.*

**VIRTUAL SUMMER SCHOOL SUMMARY 2024-25**

61 students registered split between 2 facilitators

- 8 students registered did not complete any classes
- 1 student withdrew from district & did not complete any classes
- 39 students completed all required summer school classes
- 13 students completed classes but did not finish all required



## MEMORANDUM

**Date:** August 13, 2025

**To:** Mr. Raymond Williams, Acting Superintendent/Board of Education

**From:** LaQuesha Martin-Dean, Director of Teaching and Learning

**Subject:** Curriculum Update

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### **Information Sharing Only**

The Department of Teaching and Learning will be giving an update on curriculum writing and review.

### **Background**

In 2018, Curriculum Management Solutions conducted a curriculum audit for the school district. Since then, revisions have been made based on their recommendations. It is important that we continue this process and consistently monitor the curriculum across all departments.

**Funding source if applicable:** N/A

**Attachment** Curriculum Update Document



## Curriculum Writing Updates 2025-2026

### Under Review: Freshman Level Courses

Course	Curriculum Writers
<b>Year 6 Implementation (2020-2021)</b>	
Algebra I	Michelle Jones Erik Perez
Biology	Sabreena Ball Kelly Mundy
English 9	Sherri Murawski Kim Praser
<b>Year 5 Implementation (2021-2022)</b>	
English 10	Carrie Hood Julie Kelly
Foundations to Teaching	Jordan Oliva Kerry Schuldes
<b>Year 4 Implementation (2022-2023)</b>	
Educational Methodology	Hannah Berridge Elizabeth Stramaglia
French I	Cynthia Benson Mary VanRoosendaal
Earth Science	Angela Germeraad Taren O'Toole
English 11	Kim Bywater Gloria Kijewski
Chemistry	Ouida Dyer-Bradford Karla McDaniel
Government	Amy Herr Steve Nelson
Geometry	Kim Sands Cathleen Stadt
Honors Algebra	Meg Blahunka Michelle Jones
Honors English 10	Kim Isberg Tony Paulauski
Honors English 9	Guadalupe Ramirez
Honors Biology	Mandy Hanson Carolina Ortiz
<b>Year 3 Implementation (2023-2024)</b>	
Spanish I	Tracy Massucci Jen Ramos
Spanish II	Hannah Berridge Ana Navarette
Economics	Matt Cherry Tim Sullivan



## Curriculum Writing Updates 2025-2026

Algebra II	Rob Belin Meghan Csoke
Honors Chem	Holly Blair Karla McDaniel
Honors Geo	Cathleen Stadt Kim Sands
Health	Adam Polensky Aaron Bugajski
Physics	John McGuire Sheila Raja
<b>Year 2 Implementation 2024-2025</b>	
Music Design & Theory	John Haney Steve Traversa
English 12	Kim Isberg Tony Paulauski
<b>Year 1 Implementation 2025-2026</b>	
US History (Honors)	K. Schuldes J. Stephan K. Jurgens
World History	Kerry Schuldes ,Bill Weber, Eric Siemann, Rob Shell
French II	Cynthia Davis Mary VanRoosendaal
Foundations of PE	Ann Pittman Aaron Bugajski
Art fundamentals	Jessica Matlock Michele Owens
Honors Algebra 2	Carrie Zegarac
Spanish III	Jordan Oliva Cynthia Krusza
<b>Currently Writing</b>	
Honors Civics	Steve Nelson
Precalculus	Cathleen Stadt Pamela Leonard
Theatre Arts	Doug Schlessler
Spanish Heritage 1	Alejandra Garcia, Jordan Oliva
Statistics	Jill Ridgley, Ronnie Petrey
Applied Mathematics	Margaret Blahunka, Lauren Senter-Pickett
Media Analysis	Michael Furmanek, Christopher Jones



## MEMORANDUM

**Date:** August 13, 2025

**To:** Mr. Raymond Williams, Acting Superintendent/Board of Education

**From:** LaQuesha Martin-Dean, Director of Teaching and Learning

**Subject:** Professional Learning Update

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### **Information Sharing Only**

The Department of Teaching and Learning will be giving an update on professional learning activities.

### **Background**

The professional learning activities offered by the Department of Teaching and Learning align with the Consolidated District Plan and support licensed professionals in earning the continuing professional development units required to maintain their credentials.

**Funding source if applicable:** N/A

**Attachment** Summer Professional Learning Catalog

Summer Professional Development Catalog 2025

[Registration Link](#)

*\*Registration closes Friday, May 16th*

Title	Registration Criteria	Date(s)	Time	Location	Facilitator(s)	Maximum CPDUs
<p><b>New Curriculum Rollout:</b> World History (all levels) and Honors Algebra 2, Spanish III, French II, Art Fundamentals, Foundations of PE, US History (all levels)</p> <p>This session will equip participants with a foundational understanding of the various components of the curriculum. Curriculum writers will facilitate the exploration of the new learning experiences, priority standards, and performance-based assessments. There will also be time dedicated for preparation towards implementation for the upcoming school year.</p>	<p>Scheduled to teach course 25-26 and Division Leaders for the course department</p>	<p>6/3 6/4 6/5</p>	<p>8:30A-3:30P</p>	<p>TFC Community Room</p>	<p>LaQuesha Martin-Dean &amp; Curriculum Writers</p>	<p>18</p>
<p><b>Curriculum Review:</b> (Algebra 1, English 9, Biology, Spanish 1, and Health)</p> <p>This collaborative workshop is designed to strengthen our instructional materials through an examination of data including student grades, PBA performance, student work samples, and student feedback to identify areas of strength and opportunities for growth. Participants must have taught one of the listed curricula to engage in the</p>	<p>Curriculum writers of the course or teachers who have taught one of the listed curricula and Division Leaders for the course department</p>	<p>6/9 6/10 6/11 6/12</p>	<p>8:30A-3:30P</p>	<p>TFC Community Room</p>	<p>Dr. Holly Kaptain LaQuesha Martin</p>	<p>24</p>

<p>review process and provide insight. Findings from this session will guide revisions that will take place during the 2025-2026 school year.</p>						
<p><i>Teacher 2 Teacher Professional Learning Conference</i>  <i>June 17th 9:00A-1:30P</i></p>						
<p><i>Teacher 2 Teacher</i> Sessions  <b>Beyond the Diploma: Postsecondary Pathways for Students with Disabilities</b>  This workshop helps educators and counselors understand postsecondary options for students with disabilities, including college programs, supported employment, and adult services. Learn key planning steps—like benefits, funding, and decision-making supports—to guide IEP teams in choosing individualized, informed pathways for life after high school.</p>	<p>All licensed staff</p>	<p>6/17</p>	<p>9:00A -10:00A</p>	<p>TFC Community Room</p>	<p>Sam Rosell</p>	<p>1</p>
<p><i>Teacher 2 Teacher</i> Sessions  <b>The Anchor and the Wings: Balancing Discipline and Freedom</b>  This session explores the balance between maintaining classroom structure (the anchor) and fostering student independence, creativity, and voice (the wings). Educators will have the opportunity to reflect on their current classroom</p>	<p>All licensed staff</p>	<p>6/17</p>	<p>10:05A-11:05A</p>	<p>TFC Community Room</p>	<p>Jennifer Gillespie &amp; Shaunwell Posley</p>	<p>1</p>

management styles and learn strategies to establish consistent expectations while also empowering students to take ownership of their learning environment.						
<i>Teacher 2 Teacher Intermission</i> Light refreshments will be served. 11:05A - 11:30A						
<i>Teacher 2 Teacher Sessions</i> <b>EdTech Exploration</b> Participants will experience a focused presentation on how to create a video in screencastify followed by their exploration of other edTech tools to support student learning.	All licensed staff	6/17	11:30A -12:30P	TFC Community Room	Kerry Schuldes; LaQuesha Martin-Dean	1
<i>Teacher 2 Teacher Sessions</i> <b>EduProtocol Exploration</b> Participants will examine a variety of EduProtocols such as <i>Iron Chef, Fast &amp; Curious</i> to use to support active learning and student engagement.	All licensed staff	6/17	12:30A -1:30P	TFC Community Room	Kerry Schuldes; LaQuesha Martin-Dean	1
<b>Micro PD: Effective Classroom Management</b> Strategies for Handling Disruptive Behaviors	Teachers	6/24	9:00A - 10:00A	Virtual  <b>*Note: Must have camera on and sound</b>	Mychael Webb	1

<p>Are you seeking effective classroom management strategies? This workshop will explore proven discipline techniques and address four common disruptive student behaviors. While this session won't solve every challenge, it will equip you with practical tools to put the focus back on student learning.</p>				<p><i>capability to participate. See <u>Virtual Guidelines for Participants</u> for more details.</i></p>		
<p><b>Micro PD: The Power of Formative Assessment</b>  Formative assessment is one of the most effective ways in which students can demonstrate their learning and teachers can gauge their students' understanding and mastery of content and skills. Formative assessment can be used to guide instruction and prepare students for upcoming summative assessments.</p> <p>In this session, participants will learn the difference between summative and formative assessment, examine models of effective formative assessment activities, and create formative assessment strategies for their own classroom.</p>	<p>Teachers</p>	<p>6/24</p>	<p>10:00A - 11:00A</p>	<p>Virtual</p> <p><i>*Note: Must have camera on and sound capability to participate. See <u>Virtual Guidelines for Participants</u> for more details.</i></p>	<p>Paula Nardi</p>	<p>1</p>

<p><b>Micro PD: Increasing Cognitive Demand</b>  Elevating Student Thinking for Deeper Learning:  This workshop focuses on the importance of cognitive demand in the classroom and how it drives deeper student engagement and learning. We'll explore why raising cognitive demand is essential for critical thinking, problem-solving, and long-term retention.</p>	Teachers	6/24	11:00A-12:00P	Virtual <i><b>*Note: Must have camera on and sound capability to participate. See <u>Virtual Guidelines for Participants</u> for more details.</b></i>	Mychael Webb	1
<p><b>Addressing Sensitive Content in the Curriculum</b>  Explore strategies/tips for teaching sensitive and controversial issues. Review policy and explore resources to assist in addressing this content.</p>	Teachers	6/25	9:00A-11:00A	TFC Community Room	Becky Szuba	2
<p><b>New Educator Mentor Training</b>  Participate in training to be a 1st year and/or 2nd year mentor.</p>	Licensed Staff-see posting Job ID 2549 for details <i>*Must apply to posting NOT to registration link before 5/13</i>	7/8	8:30A-11:30A 1st year 12:30P-3:30P 2nd year	TFC Community Room	Sarah McMahel	6
<p><b>Micro PD: Let's Make This Clear! Lesson Planning with Teacher Clarity</b>  During this session, emphasis will be placed on planning with intention and identifying the</p>	All licensed Staff	7/8	9:00A-10:00A	Virtual <i><b>*Note: Must have camera on and sound capability to</b></i>	LaQuesha Martin-Dean	1

connection between the clarity of organization and clarity of assessment of student learning through our exploration and comparison of learning progressions and success criteria.				<i>participate. See <u>Virtual Guidelines for Participants</u> for more details.</i>		
<p><b>Using Data to Increase Student Engagement</b></p> <p>During this session, participants will analyze effective instructional practices to use data to increase engagement for <u>ALL</u> students.</p>	All licensed Staff	7/8	11:00A-12:00P	<p>Virtual</p> <p><i>*Note: Must have camera on and sound capability to participate. See <u>Virtual Guidelines for Participants</u> for more details.</i></p>	LaQuesha Martin-Dean (Savanna Flakes)	1
<p><b>Teacher Interview Committee Member Training</b></p> <p>Participate in training to be eligible to participate in phase 2 or phase 3 of the Teacher Interview Process</p>	<p>Licensed and Classified Staff members- see posting Job ID 2548 for details</p> <p><i>*Must apply to posting NOT to registration link before 5/1</i></p>	7/10	9:00A-12:00P	TFC Community Room	Brian Bergthold Tashara Tate	N/A

<p><b>Classroom Technology: MyViewBoard WhiteBoard App</b></p> <p>In this hands-on professional development session, educators will explore the powerful tools within <b>MyViewBoard Whiteboard</b>, a versatile digital canvas designed for interactive teaching.</p> <p>Participants will learn how to:</p> <ul style="list-style-type: none"> <li>• Navigate the Whiteboard interface with ease</li> <li>• Use drawing, shape, text, and sticky note tools to enhance instruction</li> <li>• Import and annotate over PDFs, images, and multimedia</li> <li>• Record and share whiteboard sessions for asynchronous learning</li> <li>• Integrate cloud storage and collaborate with students in real time</li> </ul> <p>Teachers will leave with practical strategies to make their lessons more engaging and dynamic—whether teaching in-person, virtually, or in hybrid environments.</p>	<p>Teachers  <b><i>*This session repeats. Staff may only attend it once this summer.</i></b></p>	<p>7/14</p>	<p>8:30A-10:00A</p>	<p>TFC Community Room</p>	<p>Shane Mosel  &amp;  Angela Germeraad</p>	<p>1.5</p>
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<p><b>Mastering the Schoology Gradebook</b> Learn more about using the Schoology gradebook.</p>	Teachers	7/14	10:30A-12:30P	TFC Community Room	Shane Mosel & Angela Germeraad	2
<p><b>Schoology Showcase, Worktime and Q &amp; A</b> See how teachers are using Schoology in their classrooms. Spend time building out your live classes. This is a working session where no new material will be presented. You will have the opportunity to ask questions as you build out your courses.</p>	Teachers <i><b>*This session repeats. Staff may only attend it once this summer.</b></i>	7/14	1:30P -3:30P	TFC Community Room	Shane Mosel & Angela Germeraad	2
<p><b>Screencastify</b> Learn how to use this tool which is accessible to students and staff to create and share interactive video content. Embed questions in the videos. Choose a video from the premium content library. Use the AI assistant and/or the world languages captions. Students can also create presentations, record oral presentations, respond in real time, and watch content -related video clips.</p>	All licensed staff	7/15	9:00A-12:00P	LRC	Shane Mosel & Angela Germeraad	3

<p><b>Schoology: Pages, Albums, and Packages</b> Participants will learn to create and deliver content using pages, albums, and packages and explore effective uses for each.</p>	Teachers	7/24	8:00A-10:00A	TFC Community Room	Giena Palmer-Reed	2
<p><b>Schoology: Immersive Reader</b> Participants will create an interactive banner and will adapt a lesson that differentiates by using Schoology's built-in, multilingual, audio/visual read-along feature.</p>	Teachers	7/24	10:30A-12:30P	TFC Community Room	Giena Palmer-Reed	2
<p><b>Schoology Showcase, Worktime and Q &amp; A</b> See how teachers are using Schoology in their classrooms. Spend time building out your live classes. This is a working session where no new material will be presented. You will have the opportunity to ask questions as you build out your courses.</p>	Teachers <i><b>*This session repeats. Staff may only attend it once this summer.</b></i>	7/24	1:30P-3:30P	TFC Community Room	Giena Palmer-Reed	2
<p><b>New Curriculum Writing Training</b> <b>Drawing, Statistics, Applied Math, Anatomy, Team Sports, &amp; Media Analysis</b> This session aims to enhance the proficiency of staff members in their understanding of curriculum development. During the session participants will explore the fundamental</p>	All licensed staff members  <i>*Note: You don't have to be a current writer to sign up for this via the registration link, but</i>	7/28 7/29 7/30	8:30A - 3:30P	TFC Community Room	Dr. Holly Kaptain LaQuesha Martin-Dean	18

elements of our curriculum from bundling the scope and sequence to the performance based assessment. Non-writers will use new curriculum materials available in their department as a reference during this session.	<i>if you want to write for the specific courses, you must apply to JobID 2547 by May 1st</i>					
<b>Schoology for Beginners</b>	* <u>New</u> licensed teachers only. No need to register.	8/5	2:00P-3:30P *During orientation day	TFC Community Room	John Haney / Susan Barnart	1.5
<b>Schoology Showcase, Worktime and Q &amp; A</b> See how your facilitators are using Schoology in their classrooms. Spend time building out your live classes. This is a working session where no new material will be presented. You will have the opportunity to ask questions as you build out your courses.	Teachers <b>*This session repeats. Staff may only attend it once this summer.</b>	8/6	9:00A-11:00A	TFC Community Room	Susan Barnhart	2
<b>Creating Dynamic Material Using Schoology Pages</b> A digital space within a course where teachers can create and share informational content with students, similar to a webpage, including text, images, videos, links, and attached files, essentially acting as a structured, organized way to deliver course material without the interactive	Teachers	8/11	8:00A-10:00A	TFC Community Room	Shane Mosel	2

elements of quizzes or assignments						
<p><b>Schoology Assessments 101</b></p> <p>Are you ready to start taking your assessments to the next level? These assessments can take various forms, such as quizzes, tests, assignments, and surveys. They allow for a wide range of question types, including multiple choice, true/false, short answer, and essay, providing a comprehensive way to measure learning outcomes. Teachers can customize settings, such as time limits and randomization of questions, to create a secure testing environment. Additionally, assessments in Schoology offer immediate feedback, automated grading, and detailed analytics, helping educators identify areas where students excel or need additional support.</p>	Teachers	8/11	10:30A-12:30P	TFC Community Room	Shane Mosel	2
<p><b>Classroom Technology: MyViewBoard WhiteBoard App</b></p> <p>In this hands-on professional development session, educators will explore the powerful tools within <b>MyViewBoard Whiteboard</b>, a versatile digital canvas designed for interactive teaching. Participants will learn how to:</p>	Teachers <i><b>*This session repeats. Staff may only attend it once this summer.</b></i>	8/11	1:30P-3:00P	TFC Community Room	Shane Mosel	1.5

<ul style="list-style-type: none"><li>● Navigate the Whiteboard interface with ease</li><li>● Use drawing, shape, text, and sticky note tools to enhance instruction</li><li>● Import and annotate over PDFs, images, and multimedia</li><li>● Record and share whiteboard sessions for asynchronous learning</li><li>● Integrate cloud storage and collaborate with students in real time</li></ul> <p>Teachers will leave with practical strategies to make their lessons more engaging and dynamic—whether teaching in-person, virtually, or in hybrid environments.</p>						
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## MEMORANDUM

**Date:** August 13, 2025  
**To:** Board of Education  
**From:** Raymond Williams, Acting Superintendent  
**Subject:** Equity in Hiring Practices

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### **Recommended Action**

For discussion.

### **Background**

Goal 4 of the District 215 Equity Plan is “the District shall ensure hiring practices effectively recruit diverse candidates and develop supports for staff retention.” Attached you will find the staff analysis through July 31, 2025 of race/ethnicity, District 215 Interview Process PowerPoint outlining practices, and pillars for a District 215 Scholar Educator. The basics of the selection process are:

- Step 1: Application review (with a standardized rubric), completed by 2 administrators
- Step 2: Question and Answer in-person interview, completed by a committee which includes trained licensed staff, administrators, and support staff member (everyone must participate in the training to be on the committee). Training includes rating a practice interview and rating a practice lesson (as well as a review of procedures and rationale). Everyone in this interview group is asked the same questions.
- Step 3: Candidate teaches a lesson. A different committee make-up observes (including a student if available). There is a checklist of “look fors” based on our four pillars of what we look for in a teacher.

A couple of notes:

- The district has had two EEOC charges related to hiring practices in the past five years. One has been closed with no finding of discrimination (now at the Illinois Department of Human Rights.) In the second, the EEOC issued a Right to Sue Notice and the complainant did not file within the 90-day deadline--the case is closed.
- The district has not had any grievances directly related to hiring practices in the past five years.
- Our district does not have centralized hiring, however utilizing our Applitrack system (for applications), demographic data can be pulled on all candidates (qualified or not) and reported to the board.
- As has been observed nationally, obtaining qualified candidates for positions in education continues to be a great challenge. District 215, however, is a sought-after district for employment.

**Funding source if applicable:** N/A

### **Attachments:**

- Staff analysis through July 31, 2025 of race/ethnicity
- District 215 Interview Process PowerPoint
- Pillars for a District 215 Scholar Educator

Current Staff Race-Ethnicity 2025-07-31

	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	White	Grand Total
Accounts Payable Clerk				1		1
Assistant Principal			5	1	1	7
Asst Supt Career Develop					1	1
Asst Supt Student Service					1	1
Asst Supt Teaching & Lrng					1	1
Athletic Director			1		1	2
Attendance Support Clerk			3			3
Bookstore Manager				1	1	2
Building Foreman					3	3
Business Manager					1	1
Cafeteria Aide			6	8	3	17
Chef			2		1	3
Chief HR Officer					1	1
Chief of Staff					1	1
Chief Technology Officer					1	1
Conflict Resolution Spec.					2	2
Cook			3	1	2	6
Custodial Supervisor					1	1
Custodian			15	7	14	36
Dean of Students			5		3	8
Deans Assistant			16		5	21
Director of CTE					1	1
Director of Facilities					1	1
Director of Food Services			1			1
Director of Special Educ			1			1
Director of Teach & Learn			1			1
Director of Tech Ops				1		1
Director of Tech Services			1			1
English Learner Spec					1	1
Exec Director of Finance			1			1
Executive Secretary			3	1	1	5
Front Desk Receptionist			1			1
Groundskeeper				1	3	4
HR Coordinator			1			1
In-School Coordinator			3			3
IT Info Sys Ops Manager				1		1
IT Lead Support Spec			1	1	1	3
IT Support Spec			1		2	3
IT System & Support Mgr				1		1
Librarian/Media Spec					2	2
Maintenance Worker			1	1	3	5
Mental Health Specialist			1			1
Paraprofessional	1		17	3	5	26
Payroll Coordinator					1	1

Current Staff Race-Ethnicity 2025-07-31

	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	White	Grand Total
Principal			2		1	3
Purchasing Clerk				1		1
Receptionist			2		1	3
Registrar					2	2
Residency Coordinator			1		1	2
School Counselor		1	6	2	4	13
School Health Assistant			3			3
School Nurse					2	2
School Psychologist			2			2
Secretary			3	4	8	15
Social Worker			1	1	3	5
Sous-Chef			3			3
Span Lang Interp/Fam Outr				1		1
Speech & Language Path			1		1	2
SR HR Coordinator			1			1
Student Svcs Coordinator			1		1	2
Teacher		2	21	16	128	167
Teacher Special Education			6	2	28	36
Transition Support Spec					1	1
<b>Grand Total</b>	<b>1</b>	<b>3</b>	<b>143</b>	<b>56</b>	<b>246</b>	<b>449</b>



# Are you a DISTRICT 215 SCHOLAR EDUCATOR?



## Instructional Strategist

- Uses data to guide teaching and learning.
- Purposely plans instruction around student needs.
- Engages in reflective practices.
- Creates opportunities for student voice.
- Hold high expectations for all.



## Growth Mindset Practitioner

- Models a passion for life-long learning.
- Committed to continuous personal and professional growth.
- Cultivates the joy of learning within students.
- Embraces challenges as opportunities for growth.
- Supports students in applying strategies to persevere through rigorous academic content.



## Relationship Cultivator

- Develops purposeful connections with staff, students and parents.
- Works collaboratively with all members of the school community.
- Cultivates meaningful relationships as the foundation for academic success.
- Intentionally creates a positive and inclusive environment.
- Openly communicates with all individuals and groups.



## Cultural Advocate

- Demonstrates high-levels of cultural competency.
- Infuses culturally relevance within the learning environment.
- Intentionally applies a culturally relevant lens across the school community.
- Serves as a fierce champion of cultural inclusiveness.
- Values the strength of diverse cultures.





# D215 Interview Process Review

**BARRIERS TO DIVERSITY AND INCLUSION**

# Equity plan

**Goal 4: The District shall ensure hiring practices effectively recruit diverse candidates and develop supports for staff retention.**

## **Focus area 1: Application Screening**

- ▶ To develop a screening process that reduces biases in the application review process.

## **Focus Area 3: Candidate selection and Interview process**

- ▶ To create and implement a standardized selection process, prioritizing candidates who demonstrate cultural competency with the goal of creating a more racially diverse school district.

# Candidate Selection/Interview Process

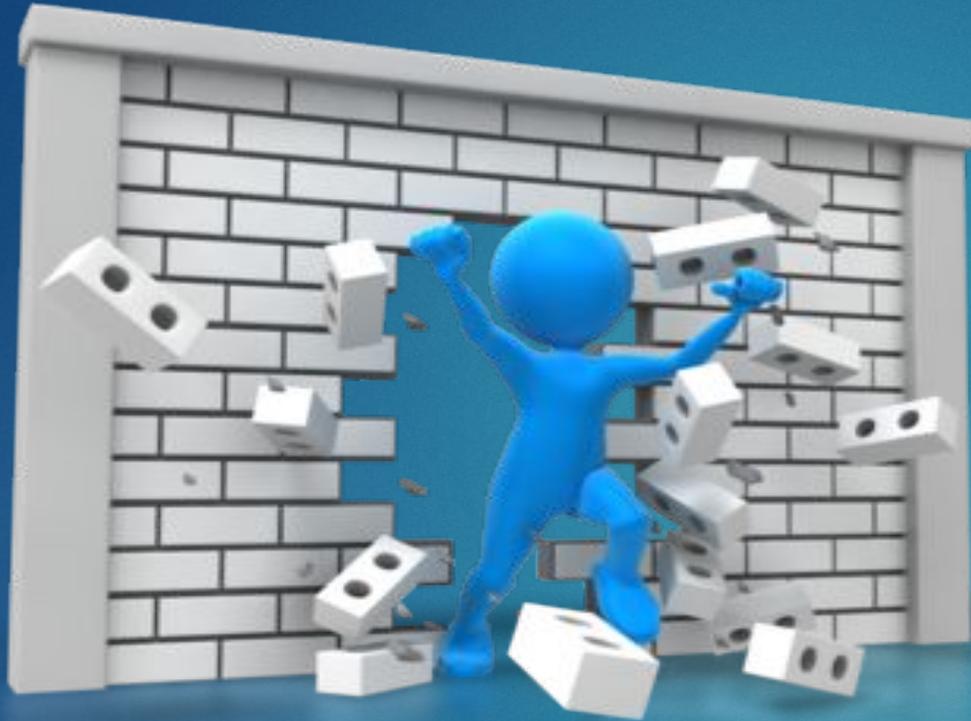


Affinity Bias

“cultural fit”

Friends, Family, Familiar Plan

# Candidate Selection/ Interview Process



Personal Bias

Group think

Unstructured  
Interviews

# Things to look out for:

- ▶ A predetermined set of ideals for the perfect candidate.
- ▶ Selection based on assumed responses or reactions.
- ▶ Tendency to gravitate towards the familiar. Those who look, act or think as we do.
- ▶ Situations of group think-Socialized mind.
- ▶ Imbalance of opportunity to present their best self.
- ▶ **Unequal chances to share the depth of experience and why they are the best fit.**
- ▶ Focus on future performance, not past evidence.

# Screening and interview procedures

## Screening

- ▶ 2 building administrators will review applications for all positions
- ▶ Rubric will be used for all applications

## Interviews ( 2 opportunities )

- ▶ Standardized questions and observation checklist with rubric for responses

### Interview #1 (Q&A)

#### Committee:

1-Content Teacher

1-AP

1-Support staff member

1-non-content teacher

### Interview #2 (Classroom lesson)

#### Committee:

1-content teacher

1-AP/AD (different AP from #1)

Student reps (2)

Principal –District Admin.

Thornton Fractional North OSS Report					May 2025						
Infraction	Grade Level	Gender	Ethnicity	Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6	Intervention 7
Fighting	Junior	M	B	2.5	Parent Communication	Restorative Conversation	Re-entry Meeting	Conflict Resolution Specialist	Parent Communication		
Poss SmokingMaterial	Freshman	M	H	3	Parent Communication	Re-entry Meeting	Restorative Conversation	--	--		
Poss SmokingMaterial	Freshman	M	B	3	Parent Communication	Re-entry Meeting	ISS	Detention	--		
GrossMisconduct	Freshman	M	B	1	Parent Communication	ISS	Re-entry Meeting	Restorative Conversation	--		
Smoking	Sophomore	M	B	1	Parent Communication	ISS	Detention	Re-entry Meeting	Be Well Restorative Coaching		
Reckless Endang	Freshman	M	B	3	Parent Communication	Be Well Restorative Coaching	ISS	Restorative Conversation	Re-entry Meeting		
Drugs/Alco Poss	Sophomore	M	H	3	Parent Communication	MDR Meeting	--	--	--		
Assault/Threats	Freshman	F	B	3	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting	Mediation	--		
GrossMisconduct	Freshman	M	B	2	Parent Communication	Restorative Conversation	ISS	Re-entry Meeting	BAM		
Disrupt Behav	Freshman	M	B	1	Parent Communication	BAM	ISS	--	--		
Obs/Abus Lang	Sophomore	F	B	2	Parent Communication	Be Well Restorative Coaching	Re-entry Meeting	ISS	PPS Referral		
Drugs/Alco Poss	Sophomore	F	H	2	Parent Communication	Mediation	Conflict Resolution Specialist	Detention	--		
Drugs/Alco Poss	Freshman	M	B	2	Parent Communication	ISS	Re-entry Meeting	Detention	BAM		
Drugs/Alco Poss	Sophomore	F	H	1	Parent Communication	Parent Communication	Restorative Conversation	Re-entry Meeting	--		
			Total Days	29.5							

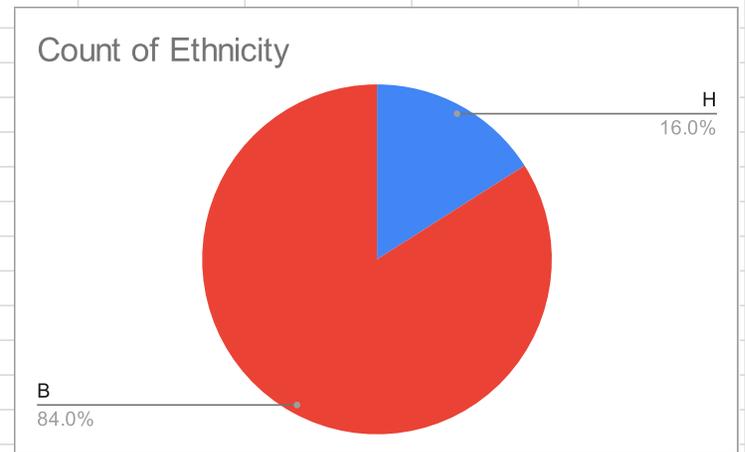
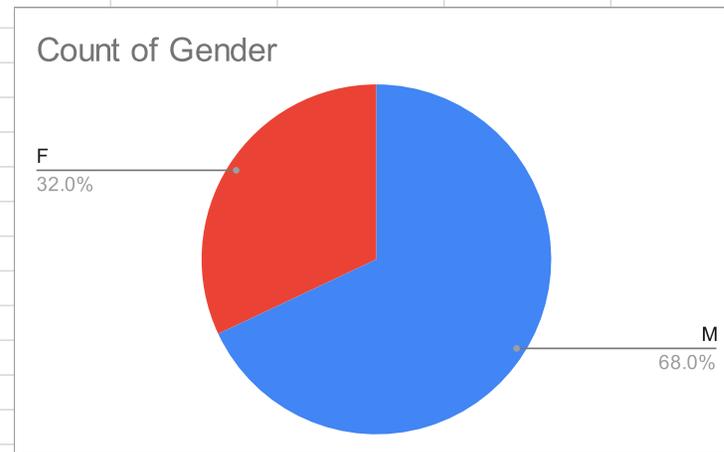
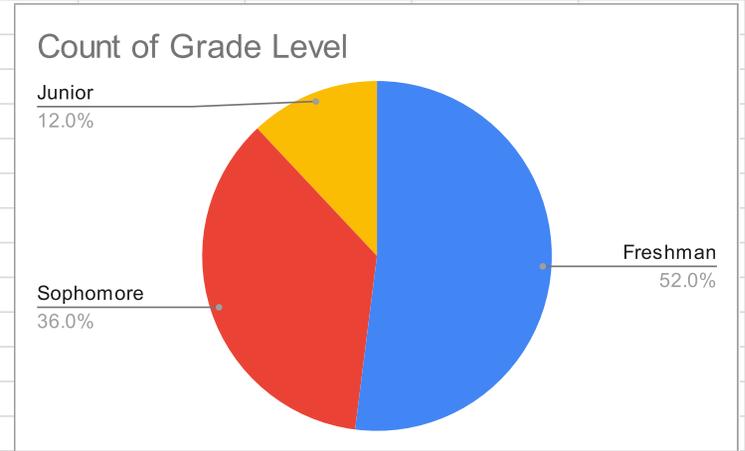
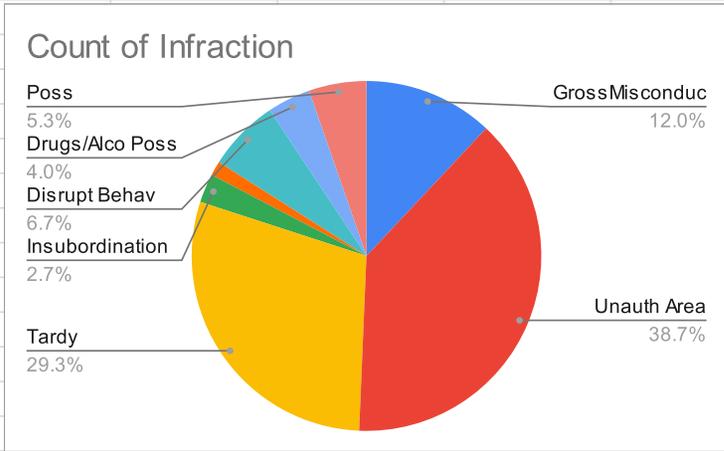
# Thornton Fractional North OSS Report May 2024

Infraction	Grade Level	Gender	Ethnicity	Days	Intervention
Gross Misconduct	Freshman	M	B	1	Parent Contact, teacher contact, Resolution Specialist, Restorative conversation with Dean
Fighting	Freshman	M	B	2	Parent contact, teacher contact, Resolution Specialist, Restorative conversation with Dean
Gross Misconduct	Freshman	M	B	2	Parent contact, counselor contact, Restorative conversation with coaches
Drug and Alcohol Poss	Senior	M	B	2	BAM Mentoring Group, counselor contact,
Theft	Sophomore	M	H	1	Parent contact, teacher calls home, Referral to PPS group
Fighting	Freshman	F	B	2	Parent Contact, Restorative Coach Re-entry Meeting
Fighting	Freshman	F	B	2	Parent Contact, Restorative Coach, Re-entry Meeting
Drug and Alcohol Poss	Sophomore	F	B	2	Parent contact, counselor contact, Re-entry Meeting
			Total Days	14	

# Thornton Fractional North ISS Report

May 2025

Total Days: 98

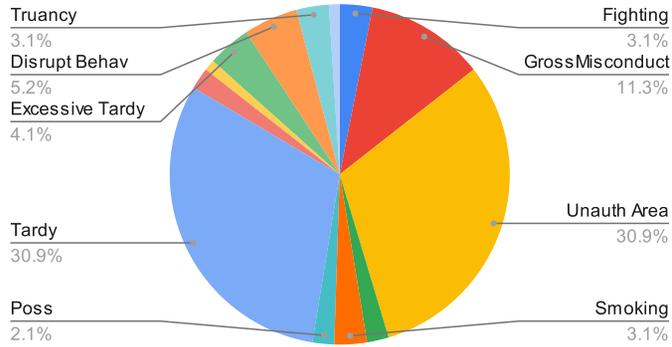


# Thornton Fractional North ISS Report

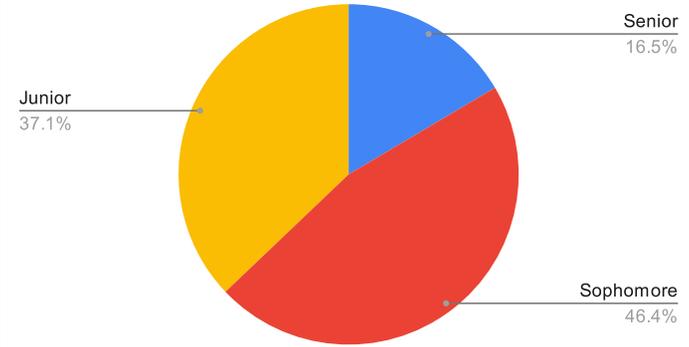
Total Days: 127

## May 2024

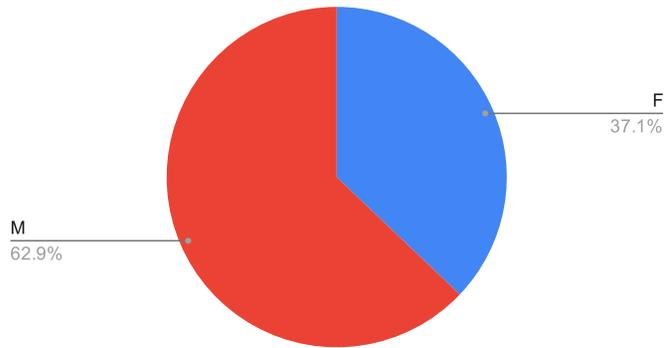
### Count of Infraction



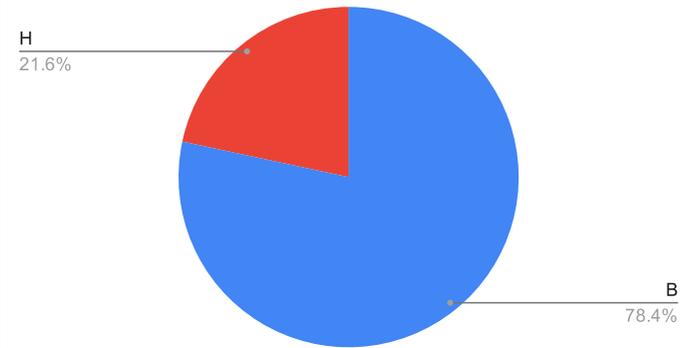
### Count of Grade Level



### Count of Gender



### Count of Ethnicity

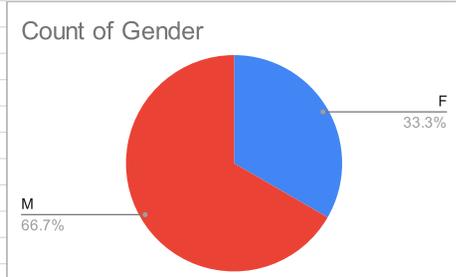
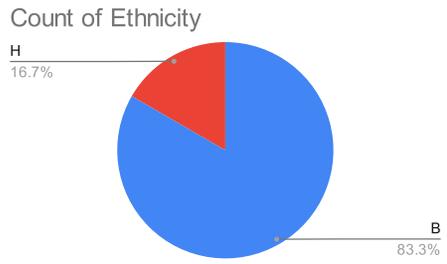
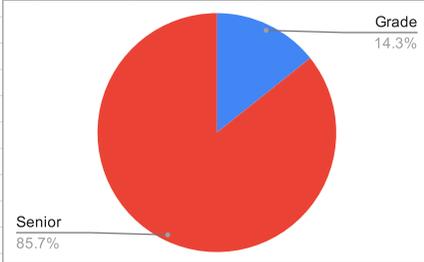
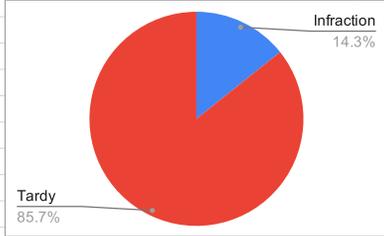


# Thornton Fractional Center ISS Suspension Report

May 2024

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Tardy	Senior	F	B	1	Parent Communication	Detention	ISS	--	--	--
Tardy	Senior	F	B	1	Parent Communication	Detention	ISS	--	--	--
Tardy	Senior	M	B	1	Parent Communication	Detention	ISS	--	--	--
Tardy	Senior	M	B	1	Parent Communication	Detention	ISS	--	--	--
Tardy	Senior	M	H	1	Parent Communication	Detention	ISS	--	--	--
Tardy	Senior	M	B	1	Parent Communication	Detention	ISS	--	--	--

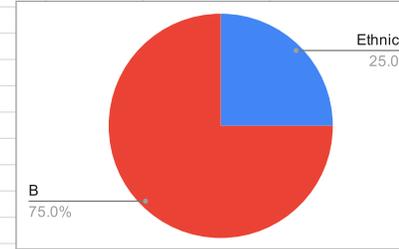
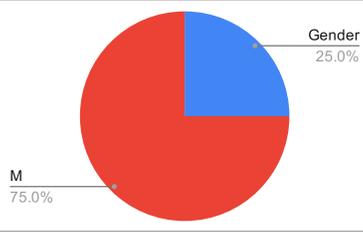
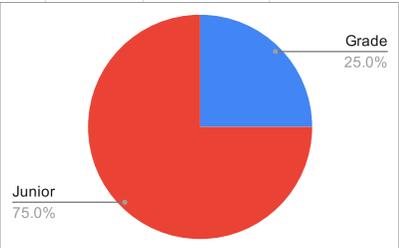
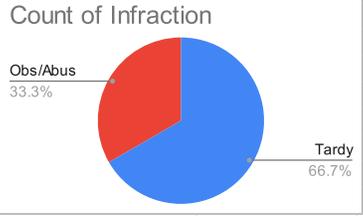
**Total: 6**



# Thornton Fractional Center ISS Suspension Report

May 2025

Infraction	Grade Level	Gender	Ethnicity	ISS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Tardy	Junior	M	B	1	Parent Communication	Detention	ISS			
Tardy	Junior	M	B	2	Parent Communication	Detention	ISS	Be Well Restorative Coaching	--	--
Obs/Abus Lang	Junior	M	B	2	Parent Communication	ISS	Character Ed	--	--	--
				<b>Total: 5</b>						

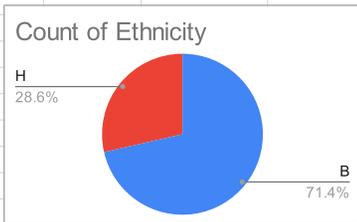
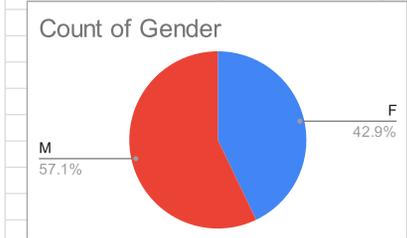
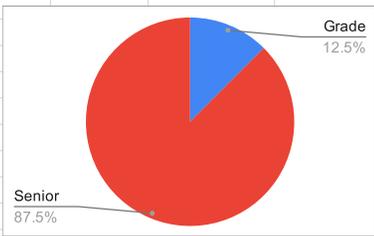
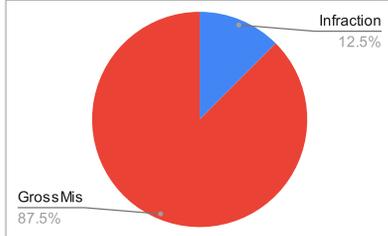


# Thornton Fractional Center OSS Suspension Report

May 2024

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
GrossMisconduct	Senior	F	B	1	Parent Communication	ISS	ISS			
GrossMisconduct	Senior	F	H	1	Parent Communication	ISS	ISS	--	--	--
GrossMisconduct	Senior	F	B	2	Parent Communication	ISS	Character Ed	--	--	--
GrossMisconduct	Senior	M	B	2	Parent Communication	Mediation	ISS	--	--	--
GrossMisconduct	Senior	M	B	2	Parent Communication	Mediation	Character Ed	--	--	--
GrossMisconduct	Senior	M	H	2	Parent Communication	Mediation	ISS	--	--	--
GrossMisconduct	Senior	M	B	2	Parent Communication	Mediation	ISS	--	--	--

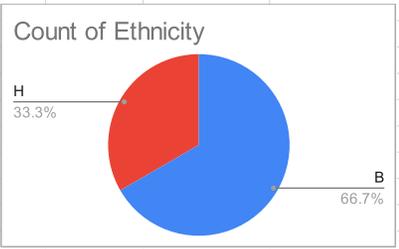
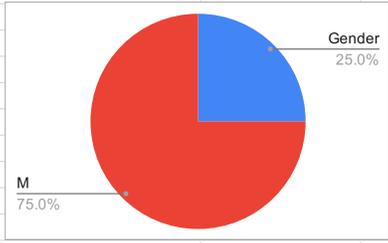
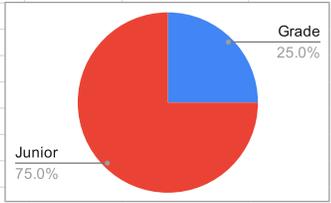
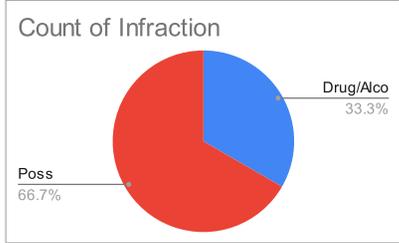
Total: 12



# Thornton Fractional Center OSS Suspension Report

May 2025

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Drug/Alco Poss	Junior	M	B	2	Parent Communication	Restorative Conversation	Conflict Resolution Specialist			
Poss Smoking Material	Junior	M	H	2	Parent Communication	ISS	Conflict Resolution Specialist	Detention	Restorative Conversation	--
Poss Smoking Material	Junior	M	B	2	Parent Communication	ISS	Conflict Resolution Specialist	Detention	Restorative Conversation	--
				<b>Total: 6</b>						



# Thornton Fractional South Suspension Report

May 2024

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Disrupt Behav	Junior	M	B	2	Banned List/LOP	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting	--	--
Assault/Threats	Sophomore	M	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Insubordination	Junior	F	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
GrossMisconduct	Freshman	F	B	2	Banned List/LOP	Parent Communication	South Suburban Counsel Referral	Re-entry Meeting		
Unauth Area	Junior	M	B	2	Banned List/LOP	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting	--	--
Criminal Tresp	Junior	M	B	2	Banned List/LOP	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting	--	--
GrossMisconduct	Junior	M	B	1	Banned List/LOP	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting		
GrossMisconduct	Junior	F	B	2	Banned List/LOP	Parent Communication	Conflict Resolution Specialist	Re-entry Meeting		
GrossMisconduct	Senior	F	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Disrupt Behav	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting	--	--
Drugs/Alco Poss	Sophomore	M	H	3	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting	--	--
Unauth Area	Senior	F	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting	--	--
Poss Smoking M...	Junior	M	B	3	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
GrossMisconduct	Senior	F	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Poss Smoking M...	Junior	M	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Drugs/Alco Poss	Sophomore	M	H	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Fighting	Sophomore	F	B	3	Banned List/LOP	Parent Communication	--	Recc for Alt Placement		
Fighting	Senior	F	B	3	Banned List/LOP	Parent Communication	--	Recc for Alt Placement		
GrossMisconduct	Senior	M	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Fighting	Senior	F	B	3	Banned List/LOP	Parent Communication	--	Recc for Alt Placement		
Fighting	Sophomore	F	B	3	Banned List/LOP	Parent Communication	Restorative Conversation	Recc for Alt Placement		
Immoral Behav	Senior	F	B	3	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Drugs/Alco Poss	Senior	M	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
Other	Sophomore	M	B	3	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		
GrossMisconduct	Sophomore	M	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting		

Excessive Tardy	Junior	F	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Drugs/Alco Poss	Senior	M	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Cellphone Use	Senior	M	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Disrupt Behav	Junior	F	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Disrupt Behav	Junior	F	B	3	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Disrupt Behav	Junior	F	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Disrupt Behav	Sophomore	F	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Disrupt Behav	Junior	M	B	2	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
Fighting	Junior	M	B	1	Banned List/LOP	Parent Communication	Restorative Conversation	Re-entry Meeting
			Total Days	66				

# Thornton Fractional South Suspension Report

May 2025

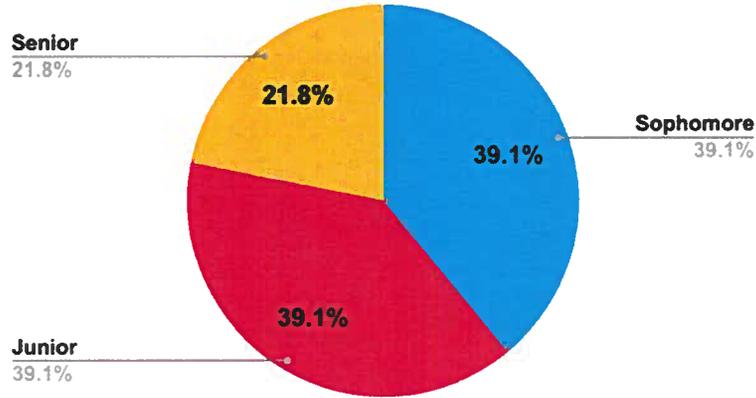
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Mob Action	Sophomore	F	B	3	Rec for Exp	Banned List/LOP	Parent Communication	--	--	
Fighting	Sophomore	F	B	3	Rec for Exp	Banned List/LOP	Parent Communication	--	--	
Fighting	Junior	F	B	3	Recc for Alt Placement	Banned List/LOP	Parent Communication	--	--	
Mob Action	Sophomore	F	B	3	Recc for Alt Placement	Banned List/LOP	Parent Communication	--	--	
Drugs/Alco Poss	Sophomore	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Drugs/Alco Poss	Junior	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Fighting	Freshman	F	W	3	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	Conflict Resolution Specialist	
Fighting	Sophomore	F	B	3	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	Conflict Resolution Specialist	
GrossMisconduct	Freshman	M	B	3	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Drug/Alco Poss	Freshman	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Fighting	Freshman	M	B	3	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	Conflict Resolution Specialist	
Drug/Alco Poss	Freshman	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Fighting	Sophomore	M	H	3	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	Conflict Resolution Specialist	
Drug/Alco Poss	Freshman	M	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Drug/Alco Poss	Freshman	M	B	2	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Smoking	Sophomore	M	B	2	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Drug/Alco Poss	Sophomore	M	B	2	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Drug/Alco Poss	Junior	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	
Assault/Threats	Junior	M	W	2	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	Conflict Resolution Specialist	
Insubordination	Sophomore	F	B	1	Parent Communication	Banned List/LOP	Be Well Restorative Coaching	Re-entry Meeting	--	

Total Days 42

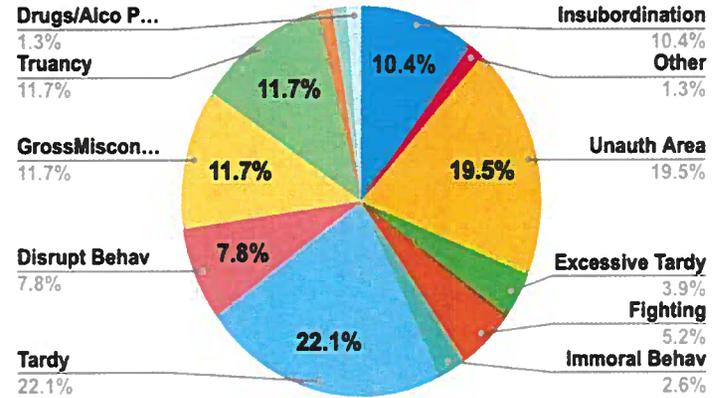
# T.F. South ISS Report May 2024

## 95 Days

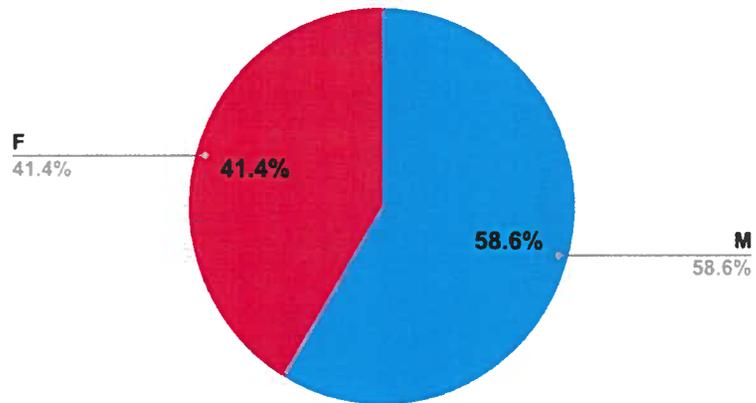
### Grade Level



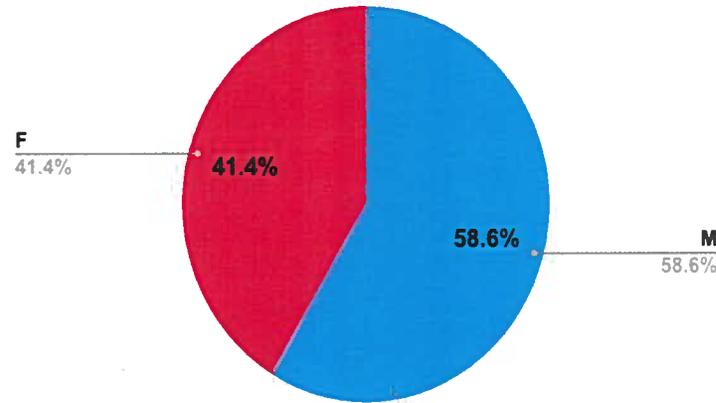
### Infraction



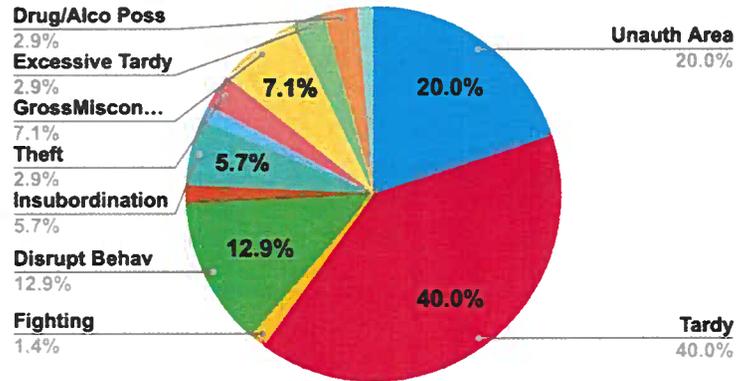
### Gender



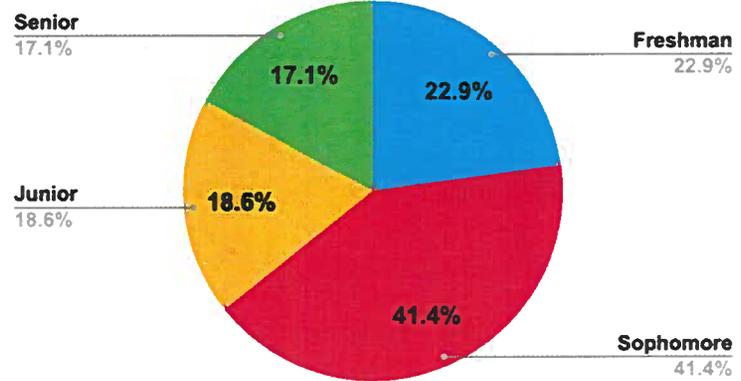
### Gender



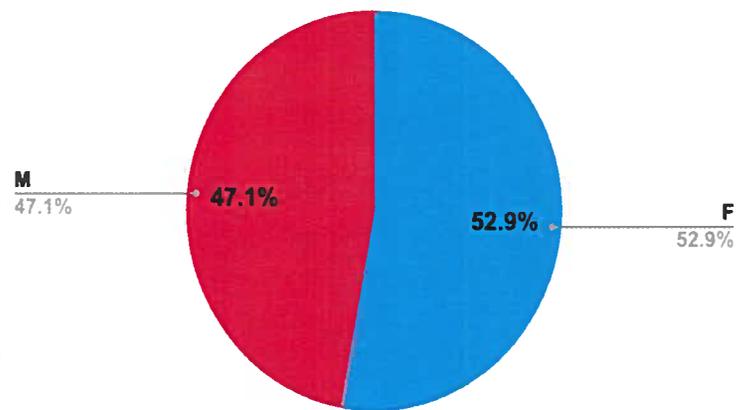
### Infraction



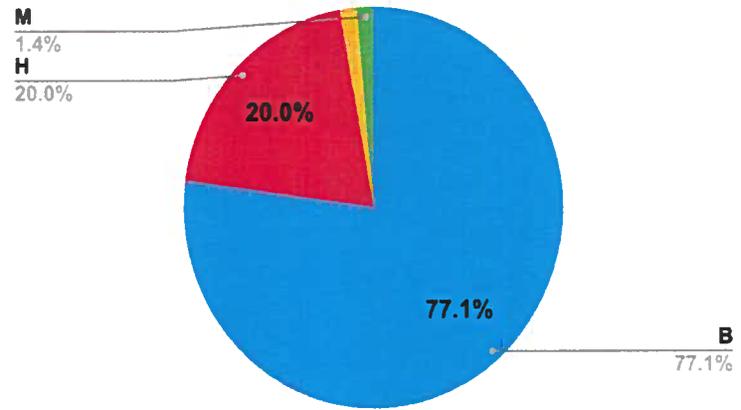
### Grade Level



### Gender



### Ethnicity





## MEMORANDUM

**Date:** August 13, 2025

**To:** Ray Williams, Acting Superintendent, & Board of Education

**From:** Dr. John O'Rourke, Interim Superintendent of Student Services

**Subject:** Deans' Assistants and Deans' Training

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### **Recommended Action:**

Assistant Principals will conduct professional development training sessions on Wednesdays throughout the 2025 -2026 school year. The professional development sessions will provide the opportunity to continuously review protocols, holds, and the assessment of varied risk situations that may present during the school day. In addition, these sessions will allow for continuous dialogue between members of the departments and respective campuses.

The Interim Assistant Superintendent of Student Services will work with the Assistant Principals of Building Control to develop pertinent professional development sessions and topics.

While CPI training increased the knowledge base of the participants and provided useful techniques in high-risk situations, CPI training appears to be more suitable for alternative educational settings.

It is also recommended that District 215 explore other programming available that would be more applicable to a public high school setting.

### **Background:**

On August 6<sup>th</sup> and August 7<sup>th</sup>, (19) members of the Deans' Office including all (3) assistant principals participated in a two-day Crisis Prevention Training (CPI) at the Center for Academics & Technology for the 25 – 26 school year.

Day 1: lecture, discussion, and completion of the training booklet

Day 2: active training session – holds, situations, and role play of risk situations

Prior to these training sessions, participants were required to complete 7 modules as a pre-requisite to participate in the training and attain CPI certification. On average it took participants at least 3 hours (of personal time) to complete the modules.

At the conclusion of the sessions, (19) individuals were certified in CPI training.

### **Funding source:**

**A training agreement was signed on June 26, 2025.**

### **Attachment:**

CPI contract

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June 11, 2025

## TRAINING AGREEMENT

Please carefully review the following terms of the proposed agreement between Crisis Prevention Institute, Inc., a Wisconsin corporation, located at 10850 W. Park Place, Suite 250, Milwaukee, WI 53224 ("CPI") and Thornton Fractional School District 215 ("Client"), located at 18601 Torrence Ave., Lansing, MI 60438:

- 1.) **Training:** CPI agrees to conduct one (1) Training Program in *Nonviolent Crisis Intervention*® for Client on August 6-7, 2025. Please note the following:
  - a. Client will select participants for training ("participants").
  - b. All participants must be in attendance all days and complete a written exam to receive a certificate. This is not a certification program and individuals who complete this program are not authorized to teach or train this program content.
  - c. This is a blended training with both online and classroom learning. All participants are required to review the principles, concepts and models of *Nonviolent Crisis Intervention*® by completing the online modules of the *Nonviolent Crisis Intervention*® Blended Learning program.
  - d. CPI will provide a Global Professional Instructor ("GPI") to conduct training.
  - e. CPI will provide all necessary and applicable training materials (workbooks, instructor guides, etc.) ("Training Materials").
  - f. CPI will make all travel arrangements and hotel reservations for CPI's Global Professional Instructor, after logistical information is returned to CPI.
  - g. Please see Section 3 ("Training Facilities") below for Client's training room responsibilities.
  
- 2.) **Fees, Payment and Participation:**
  - a. Client will remit payment within thirty (30) days of billing date. In no event will Client be billed for less than the total fee for the following participants and/or materials:
    - i. A flat-rate fee of \$45,000 for the entire program.
  - b. Client shall ensure that each participant completes the online portion of the training prior to classroom instruction. Participants will not be able to attend the program without first completing the online portion.
  - c. Client shall provide names and email addresses of each program participant to CPI at least two (2) weeks prior to program start date.
  - d. In no event shall the total number of participants exceed forty (40) without CPI's express permission.

- e. If training is cancelled or postponed by Client after CPI has made travel arrangements for CPI's Global Professional Instructor, Client shall reimburse CPI for all travel expenses incurred; pay the fee based on the minimum participation described in Section 2(a.) and its subsections; and pay CPI a cancellation fee in the amount of \$4,000.
    - i. Cancellation is hereby defined as the decision that the planned or scheduled event(s) will not take place.
    - ii. Postponement is hereby defined as the decision that the planned or scheduled event(s) will take place at a time later than first scheduled.
  - f. CPI will provide no substitutions or credits to Client for participant non-attendance at training.
  - g. To cover the cost of processing credit card transactions, CPI imposes a credit card processing fee of 2% on all credit card purchases which exceed \$10,000. The entire credit card processing fee is paid to the credit card issuer.
- 3.) **Training Facilities:** Client shall provide adequate training space and equipment for this program. Client shall specifically provide:
- a. Room appropriate for conducting training (1,800 sq. ft. for up to 25 total participants; 2,000 sq. ft. for greater than 25 participants). A carpeted room is preferred.
    - i. In the event Client does not have a single space sufficient to meet these requirements, Client may utilize adjoining or nearby spaces to fulfill the room requirements.
  - b. Movable chairs enough in number for participants, set pod style. The chairs and tables should be set up at the front of the room. The back of the room should be left empty. See enclosed layout.
  - c. Full size easel pads with markers or whiteboard with markers and eraser.
  - d. Head table for GPI use.
  - e. Screen and small table with extension cord and power strip for the projector brought by the GPI.
  - f. Logistics information to CPI, as listed on the last page of this agreement.
- 4.) **Mutual Indemnification:** To the extent permitted by applicable law, CPI and Client agree to indemnify, defend, and hold each other harmless from any third-party claim arising out of actions either of them takes pursuant to this agreement. This indemnification obligation does not extend to allegations of gross negligence or willful misconduct. This indemnification obligation extends to all defense costs and attorney fees incurred by the indemnified party. When a party becomes aware of a claim which could be subject to this paragraph, that party must provide prompt notice of that claim to the other party (the "indemnifying party"). The rights and obligations in this paragraph shall survive the expiration of this agreement.

5.) **Force Majeure:** Neither party will be liable for any damages for failure to perform its obligations under this agreement due to circumstances beyond its reasonable control.

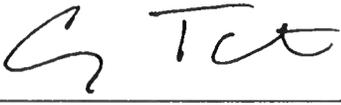
6.) **General:**

- a. **Assignment:** Neither this agreement, nor any right or obligation contained in this agreement, may be assigned by either party without the prior written consent of the other party. A party's consent shall not be unreasonably withheld.
- b. **Modification or Amendment:** No amendment, change, or modification of this agreement shall be valid unless it is written and signed by the parties.
- c. **Severability:** If any term of this agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of this agreement will remain in full force and effect. It is the intent of the parties that the terms of this agreement are severable.
- d. **Execution of this agreement:** Digital and electronic signatures are valid signatures for this agreement. It is not necessary for the parties to sign this agreement at the same time.

If these terms are agreeable, please sign this document. Retain one copy for your file and email ([contracts@crisisprevention.com](mailto:contracts@crisisprevention.com)) or fax (414.359.1996) one copy back to us. **Please sign and return to CPI by June 27, 2025.**

Client: Dr. Rena Whitten Date: Jun 26, 2025  
(Authorized signature)

Name: Dr. Rena Whitten Title: Assistant Superintendent of Student Services & Equity

CPI:  Date: 6/13/25  
(Authorized signature)

Name: Craig Tautges Title: Vice President, Inside Sales

**Logistics Sheet**

**Contact Information (contact person for communication between CPI and Client):**

Name: Rena Whitten Title/Department: Student Services  
Phone/Cell: 7085852312 Email: rwhitten@tfd215.org

**Requested Training Start Time:** August 6: 11 a.m., August 7: 8 a.m.

Training Site Name: Center for Academics and Technology Rm. Name/No.: Community Room  
Address: 1605 Wentworth Avenue  
City: Calumet City State/Prov.: IL Zip/Postal Code: 60409  
Contact Person: Lauren Gladu Email: lgladu@tfd215.org

Any Additional Information about Training Site (accessibility/parking/etc.):

\_\_\_\_\_

**Ship Materials To:**

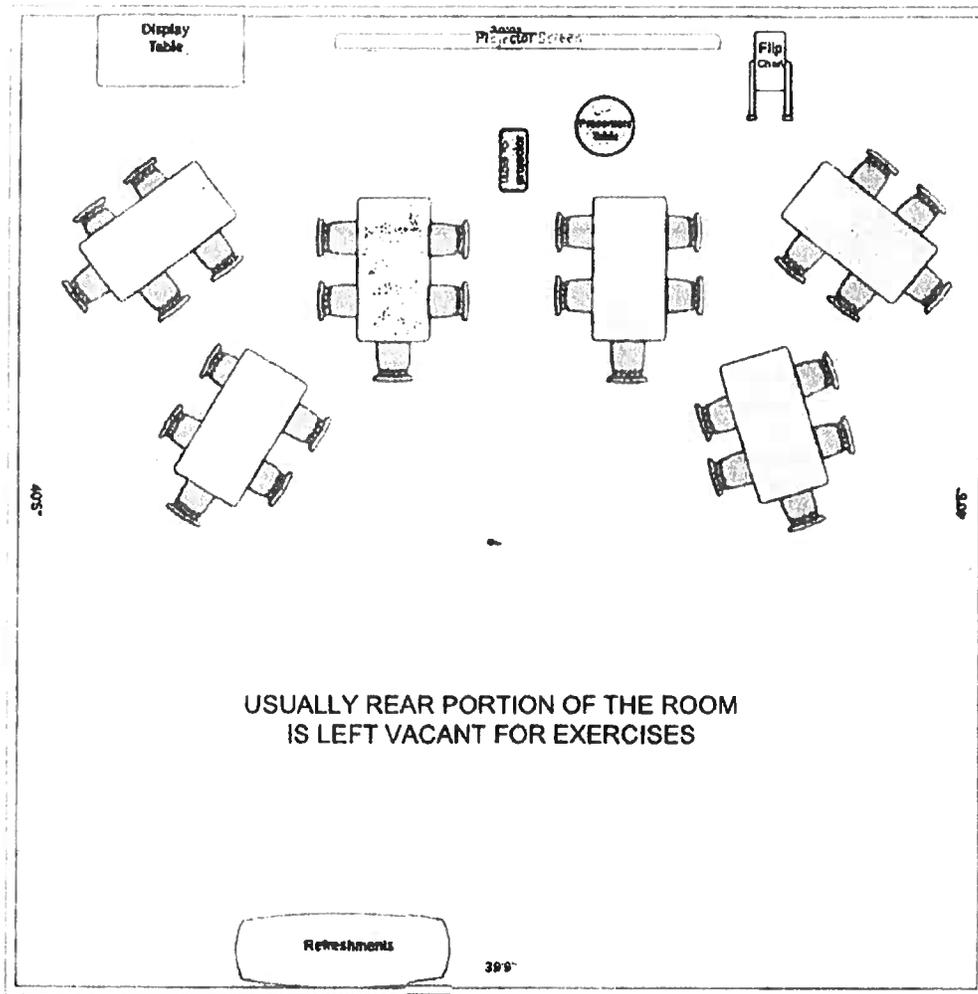
Name: Jessica Paez Title/Department: Executive Assistant of Student Services  
Company/Facility Address: Thornton Fractional High School District 215/18601 Torrence Ave.  
City: Lansing State/Prov.: IL Zip/Postal Code: 60438

**Bill To:**

Name: Tamika McMillian Title/Department: Executive Director of Finance/CSBO  
Company/Facility Address: Thornton Fractional High School District 215/ 18601 Torrence Ave.  
City: Lansing State/Prov.: IL Zip/Postal Code: 60438

# SAMPLE TRAINING ROOM SETUP

Please use as a Guide



Training room must be a minimum of 1,800 sq. ft. (168 meters) for each day of training.

Advanced Physical Skills require at least 2,000 sq. ft. (186 meters) for each day of training.

# CPI Training Agreement - Thornton Fractional School District 215 8.6.25

Final Audit Report

2025-06-26

Created:	2025-06-13
By:	Nick Schreiter (nschreiter@crisisprevention.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAABGWICn6SUFBrLvAsDOk74QqLiJW6LZVN

## "CPI Training Agreement - Thornton Fractional School District 215 8.6.25" History

-  Document created by Nick Schreiter (nschreiter@crisisprevention.com)  
2025-06-13 - 3:00:10 PM GMT
-  Document emailed to Dr. Rena Whitten (rwhitten@tfd215.org) for signature  
2025-06-13 - 3:01:50 PM GMT
-  Email viewed by Dr. Rena Whitten (rwhitten@tfd215.org)  
2025-06-18 - 1:29:21 PM GMT
-  Email viewed by Dr. Rena Whitten (rwhitten@tfd215.org)  
2025-06-26 - 3:56:20 PM GMT
-  Document e-signed by Dr. Rena Whitten (rwhitten@tfd215.org)  
Signature Date: 2025-06-26 - 4:08:26 PM GMT - Time Source: server
-  Agreement completed.  
2025-06-26 - 4:08:26 PM GMT

