

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

Unbalanced budget. A Deficit Reduction Plan must be adopted and submitted concurrently with this budget. This Deficit Reduction Plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc)

Is this an amended budget? No _____

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

District Name: Springfield SD 186

District RCDT No: 51084186025

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 Springfield SD 186, County of Sangamon, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Springfield SD 186, County of Sangamon, 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 15TH day of September, 20 25, 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 15th day of September, 20 25 by a roll call vote of 6 Yeas, and 1 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Erica Austin	Debbie Iams
Buffy Lael-Wolf	
Kristin Barnett	

Budget Summary

Sarah Blissett	
Ken Gilmore	
Micah Miller	

* 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.

SD50-36/JA50-39 5/24
Springfield SD 186
51084186025

Budget Summary

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2025		19,637,091	2,486,559	4,578,758	5,327,065	3,065,567	95,669,042	15,551,498	346,220	3,171,613
RECEIPTS/REVENUES (without Student Activity Funds)										
LOCAL SOURCES	1000	103,310,039	20,373,823	9,621,005	7,813,977	7,443,096	18,400,000	40	6,990,170	125,000
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	62,533,948	0	0	8,312,590	0	0	0	0	0
FEDERAL SOURCES	4000	33,114,723	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		198,958,710	20,373,823	9,621,005	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
Receipts/Revenues for "On Behalf" Payments 2	3998	60,000,000								
Total Receipts/Revenues		258,958,710	20,373,823	9,621,005	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)										
INSTRUCTION	1000	134,522,720				2,625,375			0	
SUPPORT SERVICES	2000	64,864,156	20,835,533		18,181,133	4,815,027	96,060,000		7,147,084	2,400,000
COMMUNITY SERVICES	3000	6,730,675	0		0	20,694			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	7,705,084	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	20,750,925	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	628,000	0	0	0	50,000	0		0	0
Total Direct Disbursements/Expenditures 9		214,450,635	20,835,533	20,750,925	18,181,133	7,511,096	96,060,000		7,147,084	2,400,000
Disbursements/Expenditures for "On Behalf" Payments 2	4180	60,000,000								
Total Disbursements/Expenditures		274,450,635	20,835,533	20,750,925	18,181,133	7,511,096	96,060,000		7,147,084	2,400,000
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(15,491,925)	(461,710)	(11,129,920)	(2,054,566)	(68,000)	(77,660,000)	40	(156,914)	(2,275,000)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment the Working Cash Fund 16	7110									
Abatement of the Working Cash Fund 16	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Projects Fund to O&M Fund	7150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160									
Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold 4	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 5	7300									
Transfer to Debt Service to Pay Principal on Leases	7400			0						
Transfer to Debt Service to Pay Interest on Leases	7500			0						
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990			11,313,086						
Total Other Sources of Funds 8		0	0	11,313,086	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 16	8110							0		
Transfer of Working Cash Fund Interest	8120							0		
Transfer Among Funds	8130									
Transfer of Interest 6	8140									
Transfer from Capital Projects Fund to O&M Fund	8150									
Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	8160									
Transfer of Excess Accumulated Fire Prev & Safety Bond 3a and Int Proceeds to Debt Service Fund	8170									
Taxes Pledged to Pay Principal on Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Leases	8420									

Budget Summary

<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
Description: Enter Whole Numbers Only		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Acct #										
Other Revenues Pledged to Pay Principal on Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Leases	8440									
Taxes Pledged to Pay Interest on Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Leases	8520									
Other Revenues Pledged to Pay Interest on Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990						11,313,086			
Total Other Uses of Funds 9		0	0	0	0	0	11,313,086	0	0	0
Total Other Sources/Uses of Fund		0	0	11,313,086	0	0	(11,313,086)	0	0	0
ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		4,145,166	2,024,849	4,761,924	3,272,499	2,997,567	6,695,956	15,551,538	189,306	896,613
Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		1,000,000								
RECEIPTS/REVENUES (For Student Activity Funds)										
Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	2,700,000								
DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)										
Total Student Activity Direct Disbursements/Expenditures	1999	2,700,000								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0								
Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		1,000,000								
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		20,637,091	2,486,559	4,578,758	5,327,065	3,065,567	95,669,042	15,551,498	346,220	3,171,613
RECEIPTS/REVENUES (All Sources with Student Activity Funds)										
LOCAL SOURCES	1000	106,010,039	20,373,823	9,621,005	7,813,977	7,443,096	18,400,000	40	6,990,170	125,000
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	62,533,948	0	0	8,312,590	0	0	0	0	0
FEDERAL SOURCES	4000	33,114,723	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues 8		201,658,710	20,373,823	9,621,005	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
Receipts/Revenues for "On Behalf" Payments 2	3998	60,000,000								
Total Receipts/Revenues		261,658,710	20,373,823	9,621,005	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)										
INSTRUCTION	1000	137,222,720				2,625,375			0	
SUPPORT SERVICES	2000	64,864,156	20,835,533		18,181,133	4,815,027	96,060,000		7,147,084	2,400,000
COMMUNITY SERVICES	3000	6,730,675	0		0	20,694			0	
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	7,705,084	0	0	0	0	0		0	0
DEBT SERVICES	5000	0	0	20,750,925	0	0			0	0
PROVISION FOR CONTINGENCIES	6000	628,000	0	0	0	50,000	0		0	0
Total Direct Disbursements/Expenditures 9		217,150,635	20,835,533	20,750,925	18,181,133	7,511,096	96,060,000		7,147,084	2,400,000
Disbursements/Expenditures for "On Behalf" Payments 2	4180	60,000,000								
Total Disbursements/Expenditures		277,150,635	20,835,533	20,750,925	18,181,133	7,511,096	96,060,000		7,147,084	2,400,000
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(15,491,925)	(461,710)	(11,129,920)	(2,054,566)	(68,000)	(77,660,000)	40	(156,914)	(2,275,000)
OTHER SOURCES/USES OF FUNDS										

Budget Summary

Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.	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
Description: Enter Whole Numbers Only										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds 8		0	0	11,313,086	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds 9		0	0	0	0	0	11,313,086	0	0	0
Total Other Sources/Uses of Fund		0	0	11,313,086	0	0	(11,313,086)	0	0	0
ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		5,145,166	2,024,849	4,761,924	3,272,499	2,997,567	6,695,956	15,551,538	189,306	896,613

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

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
Object Name											
Salaries	100	142,431,013	10,629,944		193,987		0		3,475,000	0	156,729,944
Employee Benefits	200	43,284,518	2,061,129		36,750	7,461,096	0		997,300	0	53,840,793
Purchased Services	300	7,628,693	2,362,960	0	17,217,661		5,710,000		2,673,784	200,000	35,793,098
Supplies & Materials	400	7,840,914	5,241,500		608,235		150,000		1,000	0	13,841,649
Capital Outlay	500	193,252	445,000		0		90,000,000		0	2,200,000	92,838,252
Other Objects	600	11,728,134	55,000	20,750,925	35,000	50,000	0		0	0	32,619,059
Non-Capitalized Equipment	700	344,111	40,000		89,500		200,000		0	0	673,611
Termination Benefits	800	1,000,000	0		0				0	0	1,000,000
Total Expenditures		214,450,635	20,835,533	20,750,925	18,181,133	7,511,096	96,060,000		7,147,084	2,400,000	387,336,406

Budget Summary

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
BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		24,835,207	7,257,188	8,157,159	3,365,598	6,672,870	91,665,339	1,498	1,378,599	3,378,276
Total Direct Receipts & Other Sources 8		198,958,710	20,373,823	20,934,091	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
OTHER RECEIPTS										
Interfund Loans Payable (Loans from Other Funds)	411									
Interfund Loans Receivable (Repayment of Loans)	141									
Notes and Warrants Payable	433									
Other Current Assets	199									
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		198,958,710	20,373,823	20,934,091	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
Total Amount Available		223,793,917	27,631,011	29,091,250	19,492,165	14,115,966	110,065,339	1,538	8,368,769	3,503,276
Total Direct Disbursements & Other Uses 9		214,450,635	20,835,533	20,750,925	18,181,133	7,511,096	107,373,086	0	7,147,084	2,400,000
OTHER DISBURSEMENTS										
Interfund Loans Receivable (Loans to Other Funds) 10	141									
Interfund Loans Payable (Repayment of Loans)	411									
Notes and Warrants Payable	433									
Other Current Liabilities	499									
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		214,450,635	20,835,533	20,750,925	18,181,133	7,511,096	107,373,086	0	7,147,084	2,400,000
ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		9,343,282	6,795,478	8,340,325	1,311,032	6,604,870	2,692,253	1,538	1,221,685	1,103,276
Activity Funds										
Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		1,000,000								
Total Direct Receipts & Other Sources 8		2,700,000								
Total Amount Available		3,700,000								
Total Direct Disbursements & Other Uses 9		2,700,000								
Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		1,000,000								
Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		25,835,207	7,257,188	8,157,159	3,365,598	6,672,870	91,665,339	1,498	1,378,599	3,378,276
Total Direct Receipts & Other Sources 8		201,658,710	20,373,823	20,934,091	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
Total Other Receipts		0	0	0	0	0	0	0	0	0
Total Direct Receipts, Other Sources, & Other Receipts		201,658,710	20,373,823	20,934,091	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
Total Amount Available		227,493,917	27,631,011	29,091,250	19,492,165	14,115,966	110,065,339	1,538	8,368,769	3,503,276
Total Direct Disbursements & Other Uses 9		217,150,635	20,835,533	20,750,925	18,181,133	7,511,096	107,373,086	0	7,147,084	2,400,000
Total Other Disbursements		0	0	0	0	0	0	0	0	0
Total Direct Disbursements, Other Uses, & Other Disbursements		217,150,635	20,835,533	20,750,925	18,181,133	7,511,096	107,373,086	0	7,147,084	2,400,000
Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		10,343,282	6,795,478	8,340,325	1,311,032	6,604,870	2,692,253	1,538	1,221,685	1,103,276

Budget Summary

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies 11 (1110-1120)		88,485,259	16,512,260	9,478,182	6,707,152	3,553,239			3,736,369	
Leasing Purposes Levy 12	1130									
Special Education Purposes Levy	1140	3,784,696								
FICA and Medicare Only Levies	1150					3,762,385				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied by District		92,269,955	16,512,260	9,478,182	6,707,152	7,315,624	0	0	3,736,369	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210	93,527	16,803	6,823	6,825	7,472			3,801	
Payments from Local Housing Authority	1220									
Corporate Personal Property Replacement Taxes ¹³	1230	6,187,782	2,500,000		1,000,000	0			3,200,000	
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	1,058,775								
Total Payments in Lieu of Taxes		7,340,084	2,516,803	6,823	1,006,825	7,472	0	0	3,203,801	0
TUITION	1300									
Regular Tuition from Pupils or Parents (In State)	1311	105,000								
Regular Tuition from Other Districts (In State)	1312									
Regular Tuition from Other Sources (In State)	1313									
Regular Tuition from Other Sources (Out of State)	1314									
Summer School Tuition from Pupils or Parents (In State)	1321	5,000								
Summer School Tuition from Other Districts (In State)	1322									
Summer School Tuition from Other Sources (In State)	1323									
Summer School Tuition from Other Sources (Out of State)	1324									
CTE Tuition from Pupils or Parents (In State)	1331									
CTE Tuition from Other Districts (In State)	1332									
CTE Tuition from Other Sources (In State)	1333									
CTE Tuition from Other Sources (Out of State)	1334									
Special Education Tuition from Pupils or Parents (In State)	1341									
Special Education Tuition from Other Districts (In State)	1342									
Special Education Tuition from Other Sources (In State)	1343									
Special Education Tuition from Other Sources (Out of State)	1344									
Adult Tuition from Pupils or Parents (In State)	1351									
Adult Tuition from Other Districts (In State)	1352									
Adult Tuition from Other Sources (In State)	1353									
Adult Tuition from Other Sources (Out of State)	1354									
Total Tuition		110,000								
TRANSPORTATION FEES	1400									
Regular Transportation Fees from Pupils or Parents (In State)	1411									
Regular Transportation Fees from Other Districts (In State)	1412									
Regular Transportation Fees from Other Sources (In State)	1413									
Regular Transportation Fees from Co-curricular Activities (In State)	1415									
Regular Transportation Fees from Other Sources (Out of State)	1416									
Summer School Transportation Fees from Pupils or Parents (In State)	1421									
Summer School Transportation Fees from Other Districts (In State)	1422									
Summer School Transportation Fees from Other Sources (In State)	1423									
Summer School Transportation Fees from Other Sources (Out of State)	1424									
CTE Transportation Fees from Pupils or Parents (In State)	1431									
CTE Transportation Fees from Other Districts (In State)	1432									
CTE Transportation Fees from Other Sources (In State)	1433									
CTE Transportation Fees from Other Sources (Out of State)	1434									
Special Education Transportation Fees from Pupils or Parents (In State)	1441									

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
Special Education Transportation Fees from Other Districts (In State)	1442									
Special Education Transportation Fees from Other Sources (In State)	1443									
Special Education Transportation Fees from Other Sources (Out of State)	1444									
Adult Transportation Fees from Pupils or Parents (In State)	1451									
Adult Transportation Fees from Other Districts (In State)	1452									
Adult Transportation Fees from Other Sources (In State)	1453									
Adult Transportation Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	1,055,000	164,000	136,000	100,000	120,000	4,400,000	40	50,000	125,000
Gain or Loss on Sale of Investments	1520									
Unrealized Gain or Loss on Investments	1530									
Total Earnings on Investments		1,055,000	164,000	136,000	100,000	120,000	4,400,000	40	50,000	125,000
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611									
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613	15,000								
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	150,000								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		165,000								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	50,000								
Admissions - Other	1719									
Fees	1720	50,000								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Fund Revenues	1799	2,700,000								
Total District/School Activity Income (without Student Activity Funds 1799)		100,000								0
Total District/School Activity Income (with Student Activity Funds 1799)		2,800,000								
TEXTBOOK INCOME	1800									
Textbook Rentals - Regular Textbooks	1811	150,000								
Textbook Rentals - Summer School Textbooks	1812									
Textbook Rentals - Adult/Continuing Education Textbooks	1813									
Textbook Rentals - Other (Describe & Itemize)	1819	10,000								
Textbook Sales - Regular Textbooks	1821									
Textbook Sales - Summer School	1822									
Textbook Sales - Adult/Continuing Education	1823									
Textbook Sales - Other (Describe & Itemize)	1829									
Other Textbook Income (Describe & Itemize)	1890									
Total Textbooks		160,000								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910		1,112,760							
Contributions and Donations from Private Sources	1920	25,000								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950	110,000								
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970	50,000								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983						14,000,000			
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993	1,750,000								

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
Other Local Revenues (Describe & Itemize)	1999	175,000	68,000							
Total Other Revenue from Local Sources		2,110,000	1,180,760	0	0	0	14,000,000	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	103,310,039	20,373,823	9,621,005	7,813,977	7,443,096	18,400,000	40	6,990,170	125,000
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		106,010,039								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-Through Revenue from State Sources	2100									
Flow-Through Revenue from Federal Sources	2200									
Other Flow-Through Revenue (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	53,116,333								
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		53,116,333	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)										
SPECIAL EDUCATION										
Special Education - Private/Public Facility Tuition	3100	683,754								
Special Education - Orphanage - Individual	3120	2,163,477								
Special Education - Orphanage - Summer Individual	3130	76,626								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		2,923,857	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
State Free Lunch & Breakfast	3360	120,000								
School Breakfast Initiative	3365									
Driver Education	3370	120,000								
Adult Education (from ICCB)	3410									
Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				4,167,539					
Transportation - Special Education	3510				4,145,051					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		8,312,590	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	4,748,634								
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									

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
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources <i>(Describe & Itemize)</i>	3999	1,505,124								
Total Restricted Grants-In-Aid		9,417,615	0	0	8,312,590	0	0	0	0	0
Total Receipts/Revenues from State Sources	3000	62,533,948	0	0	8,312,590	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4009									
Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received from Fed. Govt. <i>(Describe & Itemize)</i>	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL THRU THE STATE (4100-4999) GOVT.										
TITLE V										
Title V - Flexibility and Accountability	4100									
Title V - SEA Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other <i>(Describe & Itemize)</i>	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	6,200,000								
Special Milk Program	4215									
School Breakfast Program	4220	2,300,000								
Summer Food Service Admin/Program	4225	250,000								
Child and Adult Care Food Program	4226									
Fresh Fruit and Vegetables	4240	100,000								
Food Service - Other <i>(Describe & Itemize)</i>	4299	400,000								
Total Food Service		9,250,000				0				
TITLE I										
Title I - Low Income	4300	11,306,509								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other <i>(Describe & Itemize)</i>	4399	2,815,655								
Total Title I		14,122,164	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	1,262,576								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century	4421									
Title IV - Other <i>(Describe & Itemize)</i>	4499									
Total Title IV		1,262,576	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	130,935								
Federal Special Education - Preschool Discretionary	4605									
Federal Special Education - IDEA Flow Through	4620	3,787,384								
Federal Special Education - IDEA Room & Board	4625	15,000								
Federal Special Education - IDEA Discretionary	4630									

Budget Summary

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
Federal Special Education - IDEA - Other <i>(Describe & Itemize)</i>	4699									
Total Federal Special Education		3,933,319	0		0	0				
CTE - PERKINS										
CTE - Perkins-Title III E Tech Prep	4770	140,000								
CTE - Other <i>(Describe & Itemize)</i>	4799									
Total CTE - Perkins		140,000	0			0				
Federal - Adult Education	4810									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Instruction for English Learners & Immigrant Students	4905									
Title III - English Language Acquisition	4909	24,570								
McKinney Education for Homeless Children	4920									
Title II - Eisenhower - Professional Development Formula	4930									
Title II - Teacher Quality	4932	1,355,417								
Title II - Part A - Supporting Effective Instruction - State Grants	4935									
Federal Charter Schools	4960									
State Assessment Grants	4981									
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991									
Medicaid Matching Funds - Fee-For-Service Program	4992									
Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	3,026,677								
Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		33,114,723	0	0	0	0	0		0	0
TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	33,114,723	0	0	0	0	0	0	0	0
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		198,958,710	20,373,823	9,621,005	16,126,567	7,443,096	18,400,000	40	6,990,170	125,000
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		201,658,710								

Budget Summary

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
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)	1000									
Regular Programs	1100	57,542,967	17,178,708	522,620	2,136,128	78,427		72,502		77,531,352
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	1,887,419	795,589	8,667	38,700			4,799		2,735,174
Special Education Programs (Functions 1200 - 1220)	1200	26,957,773	8,363,820	125,350				21,676		35,468,619
Special Education Programs Pre-K	1225	1,821,808	509,437		6,400					2,337,645
Remedial and Supplemental Programs K-12	1250	3,466,626	1,602,215	573,213	713,244			21,514		6,376,812
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400	1,492,525	461,010	211,639	9,415	9,000				2,183,589
Interscholastic Programs	1500	1,139,056	36,682	156,350	61,275	25,000	28,430			1,446,793
Summer School Programs	1600	38,100	4,410							42,510
Gifted Programs	1650									0
Driver's Education Programs	1700	305,000	37,371	11,000	19,000	38,500	120			410,991
Bilingual Programs	1800	10,000	2,000	2,000	5,000					19,000
Traut Alternative & Optional Programs	1900	2,229,533	593,377		30,000	17,325				2,870,235
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						3,100,000			3,100,000
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Traut Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999						2,700,000			2,700,000
Total Instruction 14 (Without Student Activity Funds 1999)	1000	96,890,807	29,584,619	1,485,489	3,144,512	168,252	3,128,550	120,491	0	134,522,720
Total Instruction (With Student Activity Funds 1999)	1000	96,890,807	29,584,619	1,485,489	3,144,512	168,252	5,828,550	120,491	0	137,222,720
SUPPORT SERVICES (ED)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110	4,756,819	1,358,009	8,588	5,100					6,128,516
Guidance Services	2120	2,203,448	548,288		4,500					2,756,236
Health Services	2130	3,192,960	751,698	210,500	42,450					4,197,608
Psychological Services	2140	1,726,299	445,538	62,000	15,000					2,248,837
Speech Pathology & Audiology Services	2150	3,528,271	864,064							4,392,335
Other Support Services - Pupil (Describe & Itemize)	2190	500,354	94,799	5,400	29,500			1,500		631,553
Total Support Services - Pupil	2100	15,908,151	4,062,396	286,488	96,550	0	0	1,500	0	20,355,085
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210	5,072,317	1,390,794	1,821,069	247,123		132,300	12,500		8,676,103
Educational Media Services	2220	1,014,133	306,463	8,000	139,212		42,000	3,000		1,512,808
Assessment & Testing	2230				6,750					6,750
Total Support Services - Instructional Staff	2200	6,086,450	1,697,257	1,829,069	393,085	0	174,300	15,500	0	10,195,661
Support Services - General Administration	2300									
Board of Education Services	2310	89,295	676,790	365,450	2,200		43,700	1,500		1,178,935
Executive Administration Services	2320	335,544	49,165	2,350	1,350		12,500			400,909
Special Area Administration Services	2330	1,283,478	388,020	22,805	67,418			2,825		1,764,546
Tort Immunity Services	2361, 2365									0
Total Support Services - General Administration	2300	1,708,317	1,113,975	390,605	70,968	0	56,200	4,325	0	3,344,390
Support Services - School Administration	2400									
Office of the Principal Services	2410	10,185,715	2,499,180	40,809	24,480			28,295		12,778,479
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	10,185,715	2,499,180	40,809	24,480	0	0	28,295	0	12,778,479
Support Services - Business	2500									
Direction of Business Support Services	2510	187,424	45,106	110,900	20,000		2,000			365,430
Fiscal Services	2520	644,599	139,482	41,000			30,000			855,081
Operation & Maintenance of Plant Services	2540	19,378	4,346	190,400						214,124
Pupil Transportation Services	2550			1,625,160						1,625,160
Food Services	2560	4,392,611	1,607,881	184,920	3,515,600	20,000		127,500		9,848,512
Internal Services	2570	127,760	34,165	7,000						168,925
Total Support Services - Business	2500	5,371,772	1,830,980	2,159,380	3,535,600	20,000	32,000	127,500	0	13,077,232
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Developments & Evaluation Services	2620			100	5,000					5,100
Information Services	2630									0
Staff Services	2640	921,784	427,984	95,847	18,998		3,500	5,000	1,000,000	2,473,113
Data Processing Services	2660	1,220,139	213,438	972,000	26,000			40,000		2,473,577
Total Support Services - Central	2600	2,141,923	641,422	1,067,847	49,998	0	3,500	45,000	1,000,000	4,949,790
Other Support Services - Misc. (Describe & Itemize)	2900									
Community Services	2900	41,520,484	11,887,103	5,777,768	4,170,681	20,000	266,000	222,120	1,000,000	64,864,156
COMMUNITY SERVICES (ED)	3000	4,019,722	1,812,796	365,436	525,721	5,000	500	1,500	0	6,730,675
PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110						6,346,484			6,346,484
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140						1,358,600			1,358,600
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			7,705,084			7,705,084
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0			0			0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000						7,705,084			7,705,084
DEBT SERVICE (ED)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0

Budget Summary

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Debt Service - Interest on Long-Term Debt	5200									
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (ED)	6000						628,000			628,000
Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		142,431,013	43,284,518	7,628,693	7,840,914	193,252	11,728,134	344,111	1,000,000	214,450,635
Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		142,431,013	43,284,518	7,628,693	7,840,914	193,252	14,428,134	344,111	1,000,000	217,150,635
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds (1999))										(15,491,925)
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds (1999))										(15,491,925)
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)	2000									
Support Services - Pupil	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
Direction of Business Support Services	2510	534,429	107,810	100,460	500					743,199
Facilities Acquisition & Construction Services	2530					350,000				620,000
Operation & Maintenance of Plant Services	2540	10,095,515	1,953,319	1,992,500	5,241,000	95,000	30,000	40,000		19,447,334
Pupil Transportation Services	2550						25,000			25,000
Food Services	2560									0
Total Support Services - Business	2500	10,629,944	2,061,129	2,362,960	5,241,500	445,000	55,000	40,000	0	20,835,533
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000	10,629,944	2,061,129	2,362,960	5,241,500	445,000	55,000	40,000	0	20,835,533
COMMUNITY SERVICES (O&M)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out of State) 14	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (O&M)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Regl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (O&M)	6000									0
Total Direct Disbursements/Expenditures		10,629,944	2,061,129	2,362,960	5,241,500	445,000	55,000	40,000	0	20,835,533
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(461,710)
30 - DEBT SERVICE FUND (DS)										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									
Payments for Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
Total Payments to Other Dist & Govt Units (In-State)	4100						0			0
DEBT SERVICE (DS)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Regl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200						9,805,925			9,805,925
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						10,940,000			10,940,000
Debt Service - Other (Describe & Itemize)	5400						5,000			5,000
Total Debt Service	5000						20,750,925			20,750,925
PROVISION FOR CONTINGENCIES (DS)	6000									0
Total Direct Disbursements/Expenditures							20,750,925			20,750,925
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,129,920)
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupils	2100									
Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
Pupil Transportation Services	2510	193,987	36,750	17,217,661	608,235		35,000	89,500		18,181,133
Other Support Services - Business (Describe & Itemize)	2500									0
Total Support Services	2000	193,987	36,750	17,217,661	608,235	0	35,000	89,500	0	18,181,133
COMMUNITY SERVICES (TR)	3000									0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
Total Payments to Other Dist & Govt Unit	4000			0			0			0
DEBT SERVICE (TR)	5000									
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Regl Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									0
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
Debt Service - Other (Describe & Itemize)	5400									0
Total Debt Service	5000						0			0
PROVISION FOR CONTINGENCIES (TR)	6000									0
Total Direct Disbursements/Expenditures		193,987	36,750	17,217,661	608,235	0	35,000	89,500	0	18,181,133
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(7,054,586)
50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)	1000									

Budget Summary

Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
Regular Program	1100		1,153,720							1,153,720
Pre-K Programs	1125		14,555							14,555
Special Education Programs (Functions 1200-1220)	1200		1,162,769							1,162,769
Special Education Programs Pre-K	1225		100,327							100,327
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400		82,097							82,097
Interscholastic Programs	1500		34,125							34,125
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700		4,860							4,860
Bilingual Programs	1800									0
Truant Alternative & Optional Programs	1900		72,922							72,922
Total Instruction	1000		2,625,375							2,625,375
SUPPORT SERVICES (MR/SS)	2000									
SUPPORT SERVICES - Pupil	2100									
Attendance & Social Work Services	2110		144,251							144,251
Guidance Services	2120		106,306							106,306
Health Services	2130		312,156							312,156
Psychological Services	2140		20,011							20,011
Speech Pathology & Audiology Services	2150		48,703							48,703
Other Support Services - Pupil (Describe & Itemize)	2190		32,095							32,095
Total Support Services - Pupil	2100		663,522							663,522
SUPPORT SERVICES - Instructional Staff	2200									
Improvement of Instruction Services	2210		95,357							95,357
Educational Media Services	2220		40,326							40,326
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200		135,683							135,683
SUPPORT SERVICES - General Administration	2300									
Board of Education Services	2310		14,818							14,818
Executive Administration Services	2320		20,438							20,438
Special Area Administrative Services	2330		92,725							92,725
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365		528,820							528,820
Total Support Services - General Administration	2300		656,801							656,801
SUPPORT SERVICES - School Administration	2400									
Office of the Principal Services	2410		444,894							444,894
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400		444,894							444,894
SUPPORT SERVICES - Business	2500									
Direction of Business Support Services	2510		81,478							81,478
Fiscal Services	2520		107,276							107,276
Facilities Acquisition & Construction Services	2530		1,103							1,103
Operation & Maintenance of Plant Service	2540		1,622,197							1,622,197
Pupil Transportation Services	2550		31,031							31,031
Food Services	2560		682,196							682,196
Internal Services	2570		24,685							24,685
Total Support Services - Business	2500		2,549,966							2,549,966
SUPPORT SERVICES - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640		159,121							159,121
Data Processing Services	2650		205,040							205,040
Total Support Services - Central	2600		364,161							364,161
Other Support Services - Misc. (Describe & Itemize)	2900									0
Total Support Services	2000		4,815,027							4,815,027
COMMUNITY SERVICES (MR/SS)	3000		20,694							20,694
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for CTE Programs	4140									0
Total Payments to Other Dist & Govt Units	4000		0							0
DEBT SERVICE (MR/SS)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Prop Real Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service	5000		0							0
PROVISION FOR CONTINGENCIES (MR/SS)	6000						50,000			50,000
Total Direct Disbursements/Expenditures			7,461,096				50,000			7,511,096
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(68,000)
60 - CAPITAL PROJECTS (CP)	2000									
SUPPORT SERVICES (CP)	2100									
SUPPORT SERVICES - Business	2500									
Facilities Acquisition & Construction Services	2530			5,710,000	150,000	90,000,000		200,000		96,060,000
Other Support Services - Business (Describe & Itemize)	2590									0
Total Support Services	2000	0	0	5,710,000	150,000	90,000,000	0	200,000		96,060,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									0
Payments to Regular Programs	4110									0
Payment for Special Education Programs	4120									0
Payment for CTE Programs	4140									0
Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
Total Payments to Other Districts & Govt Units	4000		0				0			0
PROVISION FOR CONTINGENCIES (CP)	6000									0
Total Direct Disbursements/Expenditures		0	0	5,710,000	150,000	90,000,000	0	200,000		96,060,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(77,660,000)
70 WORKING CASH FUND (WC)										
80 - TORT FUND (TF)										
INSTRUCTION (TF)	1000									
Regular Programs	1100									0
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125									0
Special Education Programs (Functions 1200 - 1220)	1200									0
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250									0
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500									0
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0

Budget Summary

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
Tenant Alternative & Optional Programs	1900									0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs - Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912									0
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Tenants Alternative/Opt Ed Programs Private Tuition	1922									0
Total Instruction 14	1000	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES (TF)	2000									
Support Services - Pupil	2100									
Attendance & Social Work Services	2110									0
Guidance Services	2120									0
Health Services	2130									0
Psychological Services	2140									0
Speech Pathology & Audiology Services	2150									0
Other Support Services - Pupil (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
Support Services - Instructional Staff	2200									
Improvement of Instruction Services	2210									0
Educational Media Services	2220									0
Assessment & Testing	2230									0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
Support Services - General Administration	2300									
Board of Education Services	2310									0
Executive Administration Services	2320									0
Special Area Administration Services	2330									0
Claims Paid from Self Insurance Fund	2361									0
Risk Management and Claims Services Payments	2365	3,475,000	997,300	2,673,784	1,000					7,147,084
Total Support Services - General Administration	2300	3,475,000	997,300	2,673,784	1,000	0	0	0	0	7,147,084
Support Services - School Administration	2400									
Office of the Principal Services	2410									0
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
Support Services - Business	2500									
Direction of Business Support Services	2510									0
Fiscal Services	2520									0
Facilities Acquisition & Construction Services	2530									0
Operation & Maintenance of Plant Services	2540									0
Pupil Transportation Services	2550									0
Food Services	2560									0
Internal Services	2570									0
Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
Support Services - Central	2600									
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2650									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services - Misc. (Describe & Itemize)	2900									
Total Support Services	2000	3,475,000	997,300	2,673,784	1,000	0	0	0	0	7,147,084
COMMUNITY SERVICES (TF)	3000									
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
Payments to Other Dist & Govt Units (In-State)	4100									
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120									0
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220									0
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300	0	0	0	0	0	0	0	0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0
Total Payments to Other Dist & Govt Units	4000	0	0	0	0	0	0	0	0	0
DEBT SERVICE (TF)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
Debt Service - Other (Describe & Itemize)	5400									
Total Debt Service	5000	0	0	0	0	0	0	0	0	0
PROVISION FOR CONTINGENCIES (TF)	6000									
Total Direct Disbursements/Expenditures		3,475,000	997,300	2,673,784	1,000	0	0	0	0	7,147,084
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(156,914)
90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000									
SUPPORT SERVICES (FP&S)	2500									
Support Services - Business	2500									
Facilities Acquisition & Construction Services	2530			200,000		2,200,000				2,400,000
Operation & Maintenance of Plant Service	2540									0
Total Support Services - Business	2500	0	0	200,000	0	2,200,000	0	0	0	2,400,000
Other Support Services - Misc. (Describe & Itemize)	2900									
Total Support Services	2000	0	0	200,000	0	2,200,000	0	0	0	2,400,000

Budget Summary

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
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
Payments to Regular Programs	4110									
Payments to Special Education Programs	4120									
Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
Total Payments to Other Districts & Govt Units (FP&S)	4000						0			0
DEBT SERVICE (FP&S)	5000									
Debt Service - Interest on Short-Term Debt	5100									
Tax Anticipation Warrants	5110									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
Total Debt Service - Interest on Short-Term Debt	5100						0			0
Debt Service - Interest on Long-Term Debt	5200									
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									
Total Debt Service	5000						0			0
PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
Total Direct Disbursements/Expenditures		0	0	200,000	0	2,200,000	0	0		2,400,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,275,000)

If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.

Revenue Check: **OK**
 Expenditure Check: **OK**

Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190			10-2190	\$ 631,553	School Support Services Department	OK
OK	1290	\$ 1,058,775	TIF Proceeds	10-2490			OK
OK	1614			10-2900	\$ 163,519	Title I - Low Income	OK
OK	1690			10-4190			OK
OK	1790			10-4290			OK
OK	1819	\$ 10,000	Textbook Rentals (Delinquent)	10-4390			OK
OK	1829			10-4400			OK
OK	1890			10-5150			OK
OK	1993	\$ 1,750,000	SCOPE Fees	20-2190			OK
OK	1999	\$ 243,000	E-Rate Reimbursements/Misc Food Service Revenue	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300	\$ 10,940,000	Principal on Bonds Payments	OK
OK	3999	\$ 1,505,124	SCOPE Fees from State/Orphanage 18.3/Other State Programs	30-5400	\$ 5,000	Service Fees on Bond Payments	OK
OK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299	\$ 400,000	Commodity Credit	40-4400			OK
OK	4399	\$ 2,815,655	Title I Delinquent, Planning Year, School Improvement	40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190	\$ 32,095	School Support Services Department	OK
OK	4998	\$ 3,026,677	DORS Rehabilitation Grant/Medicaid Reimbursement	50-2490			OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	198,958,710	20,373,823	16,126,567	40	235,459,140
Direct Expenditures	214,450,635	20,835,533	18,181,133		253,467,301
Difference	(15,491,925)	(461,710)	(2,054,566)	40	(18,008,161)
Estimated Fund Balance - June 30, 2026	4,145,166	2,024,849	3,272,499	15,551,538	24,994,052

Unbalanced budget. A Deficit Reduction Plan must be adopted and submitted concurrently with this budget. This Deficit Reduction Plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc)

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.

*School Districts Only		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026					ESTIMATED BUDGET FY2026-2027					ESTIMATED BUDGET FY2027-2028					ESTIMATED BUDGET FY2028-2029					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET				
51084186025 District Name																						Date of Adoption: 09/15/25 Expires: 09/30/2029				
Springfield SD 186		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029	
ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,617,091	2,486,559	5,327,065	15,551,498	43,002,213	4,145,166	2,024,849	3,272,499	15,551,538	24,994,052	6,060,789	3,541,469	2,917,667	15,551,578	28,071,503	6,303,361	4,603,587	2,924,969	15,551,618	29,383,535	43,002,213	24,994,052	28,071,503	29,383,535	
RECEIPTS/REVENUES		1000	103,310,039	20,373,823	7,813,977	40	131,497,879	107,442,441	21,188,776	8,126,536	40	136,757,793	110,665,714	21,324,439	8,870,332	40	140,860,525	113,985,685	22,479,172	9,269,496	40	145,734,393	131,497,879	136,757,793	140,860,525	145,734,393
LOCAL SOURCES		1000	103,310,039	20,373,823	7,813,977	40	131,497,879	107,442,441	21,188,776	8,126,536	40	136,757,793	110,665,714	21,324,439	8,870,332	40	140,860,525	113,985,685	22,479,172	9,269,496	40	145,734,393	131,497,879	136,757,793	140,860,525	145,734,393
FLUX THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STATE SOURCES		3000	62,513,948	0	8,312,590	0	70,846,538	63,783,948	0	10,517,916	0	74,251,864	64,933,948	0	10,991,222	0	75,925,170	66,133,948	0	10,393,802	0	76,527,750	70,846,538	74,251,864	75,925,170	76,527,750
FEDERAL SOURCES		4000	33,114,723	0	0	0	33,114,723	34,439,312	0	0	0	35,472,491	35,472,491	0	0	0	36,536,666	33,114,723	0	0	0	36,536,666	33,114,723	34,439,312	35,472,491	36,536,666
Total Receipts/Revenues		198,958,710	20,373,823	16,126,567	40	235,459,140	205,615,701	21,188,776	18,644,452	40	245,448,969	211,072,153	21,324,439	19,861,554	40	252,258,186	216,656,299	22,479,172	19,663,298	40	258,798,809	235,459,140	245,448,969	252,258,186	258,798,809	
DISBURSEMENTS/EXPENDITURES		1000	134,532,730	0	0	0	134,532,730	127,768,559	0	0	0	127,768,559	132,240,459	0	0	0	132,240,459	136,207,672	0	0	0	136,207,672	134,532,730	127,768,559	132,240,459	136,207,672
SUPPORT SERVICES		2000	64,884,156	20,835,533	18,181,133	0	103,880,822	61,620,948	19,972,154	18,999,284	0	100,292,388	63,777,681	20,262,321	19,854,252	0	103,894,254	65,691,012	20,870,191	20,247,693	0	106,808,896	103,880,822	100,292,388	103,894,254	106,808,896
COMMUNITY SERVICES		3000	6,730,675	0	0	0	6,730,675	6,394,141	0	0	0	6,394,141	6,617,936	0	0	0	6,617,936	6,816,474	0	0	0	6,816,474	6,730,675	6,394,141	6,617,936	6,816,474
PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	7,705,084	0	0	0	7,705,084	7,319,830	0	0	0	7,319,830	7,576,024	0	0	0	7,576,024	7,803,305	0	0	0	7,803,305	7,705,084	7,319,830	7,576,024	7,803,305
DEBT SERVICES		5000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROVISION FOR CONTINGENCIES		6000	628,000	0	0	0	628,000	596,600	0	0	0	596,600	617,481	0	0	0	617,481	636,005	0	0	0	636,005	628,000	596,600	617,481	636,005
Total Disbursements/Expenditures		214,400,635	20,835,533	18,181,133	0	233,407,301	203,700,078	19,972,154	18,999,284	0	242,371,516	210,825,581	20,262,321	19,854,252	0	250,945,154	217,154,608	20,870,191	20,247,693	0	258,272,352	233,407,301	242,371,516	250,945,154	258,272,352	
Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(15,451,925)	(461,710)	(2,054,566)	40	(18,008,161)	1,915,623	1,516,620	(354,832)	40	3,077,451	242,572	1,062,118	7,302	40	1,312,032	(998,169)	1,608,981	(584,393)	40	526,457	(18,008,161)	3,077,451	1,312,032	526,457	
OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SOURCES OF FUNDS (1000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESTIMATED ENDING FUND BALANCE		4,145,166	2,024,849	3,272,499	15,551,538	24,994,052	6,060,789	3,541,469	2,917,667	15,551,578	28,071,503	6,303,361	4,603,587	2,924,969	15,551,618	29,383,535	5,806,192	6,212,568	2,340,574	15,551,658	29,909,992	24,994,052	28,071,503	29,383,535	29,909,992	

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The district's plan meets the requirements.

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

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

Springfield SD 186 51084186025

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

1. Background and Narrative of Budget Reductions:

Over the past few years the district has seen reduced revenues and a sharp increase in expenditures. These include increases in Transportation (14%), Insurance (35%), and salaries and benefits. Last year the district began cutting programs and preparing for larger budget cuts that will occur in the next two years.

2. Assumptions Used in the Deficit Reduction Plan:

In the DRP, the district is assuming that CPI will remain constant around 3%

- EBF and Estimated New Tier Funding:

The district has been in Tier 2 for EBF funding since it began. The district is assuming that it will receiving a comparable amount in the new funding for the next 3 years as it has received for the past 2 year. This is roughly \$1,200,000. The district also see that it is right about the cut-off for Tier 1, which could result in additional funding in upcoming years.

- Equal Assessed Valuation and Tax Rates:

The district will Levy for the maximum amount. As a PTELL distict, this would limit us to CPI. The district is assuming that CPI will remain constant around 3%.

- Employee Salaries and Benefits:

The district is entering a 2 year contract. With that, the district know that salaries and benefits will increas by 4% in year 1 and 3.5% in year 2. As an assumption, we anticipate that salaries and benfits will be in line with CPI.

- Short- and Long-Term Borrowing:**- Educational Impact:**

The budget reduction will have a negative impact as we look to decrease funding for programs, This may include staff that support those programs as well. While it is our desire to keep cuts as far from the classroom as possible, there may be no way to fully achieve that goal.

- Other Assumptions:

The district is also assuming that cost of most goods and services will also increase by CPI.

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

Currently, the district is outsourcing Transportation. The district is Self Funded for Medical insurance and has (in FY25) made drastic changes that should positively effect the overall spend in that area.

Evidence-Based Funding: Fiscal Year 2026 Spending Plan Springfield SD 186						RCDT	51084186025
Part I: Achieving Student Growth and Making Progress Toward State Education Goals						Color Key	
<p>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.</p> <p style="text-align: center;"><i>Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.</i></p>						<p>Text or dollar figure entered by user.</p> <p>Response selected from dropdown list</p> <p>Value is provided based on district selection.</p>	
<p>1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)</p> <p>Goal 1: By the end of the 2025-2026 school year, all students and adults will learn and engage in an academically, culturally, emotionally, physically, and socially safe and trauma responsive environment. This will be accomplished by implementation of research based district wide practices that promotes positive relationships, safety, and belonging, and fosters a sense of community among students, staff, and families.</p> <p>Goal 2: To reduce the achievement gaps for student group populations by a reduction of 5% annually by providing all district staff with role-specific professional learning and through the effective implementation of the Multi-Tiered System of Supports (MTSS) and Early Warning Intervention and Monitoring Systems (EWIMS).</p> <p>Goal 3: To improve student learning and outcomes that lead to college and career readiness for every student by increasing the percentages of students who meet grade/content level expectations by 5% annually as measured on the *NWEA MAP, IAR, PSAT/SAT, and other assessments.</p>							
		Top Strategy 1	Top Strategy 2	Top Strategy 3			
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)		Improve programs, curriculum, and/or learning tools	Provide interventions and services to reduce truancy or dropout rates	Increase number and/or quality of professional development opportunities			
If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)							
Part II: Planned Use of Evidence-Based Funding							
<p>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.</p> <p style="text-align: center;"><i>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.</i></p>							
Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	12,245.21	Adequacy Target	\$191,068,574		
		Final Resources	\$151,632,733	Percent of Adequacy	79%		
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	2	Gross State Contribution	\$52,007,383		
		FY25 Base Funding Minimum	\$50,962,795	FY 2025 Tier Funding	\$1,044,588		
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$23,148,008				
		English Learners (Els)	\$93,050				
		Special Education	\$6,180,406				
		FY 2026 Tier Funding		Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.		
1) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.		\$1,108,951		Actual			
		Data Source 1	Data Source 2	Data Source 3			
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)		Educator shortages, retention and recruitment data	Financial projections	Student growth and achievement data, disaggregated by student groups			
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)		Bilingual Program Director(s)		Principals		Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions	Yes	Community Focus Group(s)	
		School Board Members		Other School Staff		Other	

[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)			
	Priority Investment 1	Priority Investment 2	Priority Investment 3
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Core Teachers	Specialist Teachers	Professional Development
If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)			

Cost Factor Table

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebf spendingplan>.

Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors		Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding	Budgeted FY 2026 Expenditures (All Resources)	Optional District Narratives
			[Required]	[Optional]	
Core Investments	Core Teachers	\$43,210,055	\$1,108,951		Enter optional context for core investment decisions.
	Specialist Teachers	\$10,406,199			
	Instructional Facilitator	\$4,299,920			
	Core Intervention Teacher	\$1,751,562			
	Substitute Teachers	\$1,557,604			
	Guidance Counselor	\$2,943,919			
	Nurse	\$949,989			
	Supervisory Aide	\$1,642,028			
	Librarian	\$1,937,928			
	Librarian Aide	\$1,186,588			
	Principal	\$2,856,867			
	Assistant Principal	\$2,488,269			
	School Site Staff	\$1,970,338			
	Subtotal	\$77,201,266	\$1,108,951		
Per Student Investments	Gifted	\$1,092,259			Enter optional context for per student investment decisions.
	Professional Development	\$1,530,651			
	Instructional Materials	\$3,979,693			
	Assessments	\$416,337			
	Computer & Tech Equipment	\$6,992,015			
	Student Activities	\$4,935,955			
	Maintenance & Operations	\$18,380,060			
	Central Office	\$12,245			
	Employee Benefits	\$36,899,510			
	Subtotal*	\$85,798,394			
Additional Investments	Low-Income Intervention Teacher	\$4,329,400			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$4,329,400			
	Low-Income Extended Day Teacher	\$4,509,644			
	Low-Income Summer School Teacher	\$4,509,644			
	EL Intervention Teacher	\$143,489			
	EL Pupil Support Staff	\$143,489			
	EL Extended Day Teacher	\$149,850			
	EL Summer School Teacher	\$149,850			
	EL Core Teacher	\$179,538			
	Sp Ed Teacher	\$6,138,205			
	Sp Ed Instructional Assistant	\$2,525,570			
Sp Ed Psychologist	\$960,834				
	Subtotal	\$28,068,914			
	Other Investments				

		Total**	\$191,068,574	\$1,108,951	Tier Funding Check (Cell G90)	Complete, G90=G31		
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal. **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>								
<p>If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)</p>								
<p align="center">Part III: Support for Special Student Groups</p> <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 align="center"><i>Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.</i></p>								
		Enter Amounts		Select type		<p>*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</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	\$23,335,642	Actual				
		English Learners	\$99,482	Actual				
		Special Education	\$6,255,482	Actual				
2)	Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Low-Income Intervention Teacher		Yes	Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff		Yes	Low-Income Summer School Teacher		Yes	
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher			English Learner Extended Day Teacher		English Learner Core Teacher	Yes
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff			English Learner Summer School Teacher		Other Investments	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher		Yes	Special Education Psychologist		Yes	
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant			Other Investments			
		[Optional - Enter \$]		[Optional - Enter \$]				
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)								

Plan Assurances

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

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

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

Required Yes

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

Required Yes

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."

Required Yes

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.

Required	BPAC Meeting (MM/DD/YYYY)	9/17/2025
	Name of Chair	Ward Lamon

Spending Plan Completion Tracker

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

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

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of 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: **Springfield SD 186**

RCDT Number: **51084186025**

		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	404,409			404,409	400,909		0	400,909
2. Special Area Administration Services	2330	1,735,018			1,735,018	1,764,546		0	1,764,546
3. Other Support Services - School Administration	2490				0	0		0	0
4. Direction of Business Support Services	2510	370,599	605,970		976,569	365,430	743,199	0	1,108,629
5. Internal Services	2570	194,301			194,301	168,925		0	168,925
6. Direction of Central Support Services	2610				0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		2,704,327	605,970	0	3,310,297	2,699,810	743,199	0	3,443,009
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									4%

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Reference Description

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

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

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

For ISBE Use Only		
RCDT	51084186025	Type
Tier Funding	\$1,108,951	Actual
Low-Income	\$23,335,642	Actual
EL	\$99,482	Actual
SpEd	\$6,255,482	Actual

All required questions have been answered.

OK

End of Balancing