

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

Is this an amended budget? No

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

District Name: Rockford SD 205

District RCDT No: 04101205025

Balanced budget; no Deficit Reduction
 Plan is required.

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 Rockford SD 205, County of Winnebago,
 State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Rockford SD 205,
 County of Winnebago, 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 19 day of August, 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 19 day of August, 20 25
 by a roll call vote of 6 Yeas, and 1 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Patricia Chavez	Nicole Bennett (Absent)
Tiana McCall	
Paul Carpenter	
Kimberly Haley	
June Stanford	
Denise Pearson	

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

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

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

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30,
 whichever comes first. Budgets are submitted through IWAS:

<https://apps.isbe.net/iwas/asp/login.asp?is=true>

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

A		B	C	D	E	F	G	H	I	J	K	L
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	
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.											
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2025		135,009,000	15,970,000	32,474,000	13,638,000	6,287,000	17,037,000	43,345,000	6,295,000	21,411,000	
3	RECEIPTS/REVENUES (without Student Activity Funds)											
4	LOCAL SOURCES	1000	118,548,550	35,604,000	18,216,755	12,925,000	8,905,000	10,450,000	1,580,000	5,500,000	1,280,000	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
6	STATE SOURCES	3000	231,542,747	0	0	18,000,000	0	0	0	0	0	
7	FEDERAL SOURCES	4000	67,240,934	0	1,062,154	0	0	471,000	0	0	0	
8	Total Direct Receipts/Revenues 8		417,332,231	35,604,000	19,278,909	30,925,000	8,905,000	10,921,000	1,580,000	5,500,000	1,280,000	
9	Receipts/Revenues for "On Behalf" Payments 2	3998	94,000,000									
10	Total Receipts/Revenues		511,332,231	35,604,000	19,278,909	30,925,000	8,905,000	10,921,000	1,580,000	5,500,000	1,280,000	
11	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
12	INSTRUCTION	1000	269,514,090				3,190,758			635,100		
13	SUPPORT SERVICES	2000	137,034,101	33,851,815		31,211,249	6,624,433	37,074,676		9,063,270	5,868,784	
14	COMMUNITY SERVICES	3000	9,603,455	0		0	109,333			105,000		
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,587,826	0	0	0	0	0		0	0	
16	DEBT SERVICES	5000	0	0	18,068,113	0	0	0		0	0	
17	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
18	Total Direct Disbursements/Expenditures 9		419,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676		9,803,370	5,868,784	
19	Disbursements/Expenditures for "On Behalf" Payments 2	4180	94,000,000	0	0	0	0	0		0	0	
20	Total Disbursements/Expenditures		513,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676		9,803,370	5,868,784	
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,407,241)	1,752,185	1,210,796	(286,249)	(1,019,524)	(26,153,676)	1,580,000	(4,303,370)	(4,588,784)	
22	OTHER SOURCES/USES OF FUNDS											
23	OTHER SOURCES OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment the Working Cash Fund 16	7110										
26	Abatement of the Working Cash Fund 16	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150	0									
31	Transfer of Excess Fire Prev & Safety Tax & Interest 3 Proceeds to O&M Fund	7160	0									
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int 3a Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold 4	7210										
35	Premium on Bonds Sold	7220						30,000,000				
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets 5	7300										
38	Transfer to Debt Service to Pay Principal on Leases	7400			0							
39	Transfer to Debt Service to Pay Interest on Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Surces Not Classified Elsewhere 8	7990		0	0	0	0	30,000,000	0	0	0	
45												
46												

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2												
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ⁹ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and	8170										
57	Taxes Pledged to Debt Service Fund											
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8410										
59	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
60	Grants/Reimbursements Pledged to Pay Principal on Leases	8430										
61	Grants/Reimbursements Pledged to Pay Principal on Leases	8440										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8510										
63	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
64	Grants/Reimbursements Pledged to Pay Interest on Leases	8530										
65	Grants/Reimbursements Pledged to Pay Interest on Leases	8540										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8610										
67	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
68	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630										
69	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8640										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8710										
71	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
72	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730										
73	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8740										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8810										
75	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
76	Grants/Reimbursements Pledged to Pay for Capital Projects	8830										
77	Grants/Reimbursements Pledged to Pay for Capital Projects	8840										
78	Transfer to Debt Service Fund to Pay Principal on LSE Loans	8910										
79	Other Uses Not Classified Elsewhere	8990										
80	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
81	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
82	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		132,601,759	17,722,185	33,684,796	13,351,751	5,267,476	20,883,324	44,925,000	1,991,630	16,822,216	
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		1,800,000									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	2,000,000									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	2,000,000									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		1,800,000									
90												

Budget Summary

A														L
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.													L
	Description: Enter Whole Numbers Only													
Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025														
91														
RECEIPTS/REVENUES (All Sources with Student Activity Funds)														
92														
93	LOCAL SOURCES	1000	120,548,550	35,604,000	18,216,755	12,925,000	8,905,000	10,450,000	1,580,000	5,500,000	1,280,000			
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0			
95	STATE SOURCES	3000	231,542,747	0	0	18,000,000	0	0	0	0	0			
96	FEDERAL SOURCES	4000	67,240,934	0	1,062,154	0	0	471,000	0	0	0			
97	Total Direct Receipts/Revenues ^a		419,332,231	35,604,000	19,278,909	30,925,000	8,905,000	10,921,000	1,580,000	5,500,000	1,280,000			
98	Receipts/Revenues for "On Behalf" Payments ²	3998	94,000,000	0	0	0	0	0	0	0	0			
99	Total Receipts/Revenues		513,332,231	35,604,000	19,278,909	30,925,000	8,905,000	10,921,000	1,580,000	5,500,000	1,280,000			
DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)														
100														
101	INSTRUCTION	1000	271,514,090	33,851,815			3,190,758			635,100				
102	SUPPORT SERVICES	2000	137,034,101	0		31,211,249	6,624,433	37,074,676		9,063,270	5,868,784			
103	COMMUNITY SERVICES	3000	9,603,455	0		0	109,333			105,000				
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,587,826	0	0	0	0	0	0	0	0			
105	DEBT SERVICES	5000	0	0	18,068,113	0	0	0	0	0	0			
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0			
107	Total Direct Disbursements/Expenditures ⁹		421,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676		9,803,370	5,868,784			
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	94,000,000	0	0	0	0	0	0	0	0			
109	Total Disbursements/Expenditures		515,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676		9,803,370	5,868,784			
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,407,241)	1,752,185	1,210,796	(286,249)	(1,019,524)	(26,153,676)	1,580,000	(4,303,370)	(4,588,784)			
OTHER SOURCES/USES OF FUNDS														
111														
112	OTHER SOURCES OF FUNDS (7000)			0	0	0	0	0	0	0	0			
113	Total Other Sources of Funds ⁸			0	0	0	0	0	30,000,000	0	0			
114	OTHER USES OF FUNDS (8000)													
115	Total Other Uses of Funds ⁹			0	0	0	0	0	0	0	0			
116	Total Other Sources/Uses of Fund			0	0	0	0	0	30,000,000	0	0			
117														
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		134,401,759	17,722,185	33,684,796	13,351,751	5,267,476	20,883,324	44,925,000	1,991,630	16,822,216			
SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)														
119														
120														
121														
122														
123	Object Name	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object		
124	Salaries	100	247,991,755	5,039,011		10,051,398		0		0	623,351	263,705,515		
125	Employee Benefits	200	82,540,569	889,317		3,455,000	9,924,524	0		0	105,723	96,915,133		
126	Purchased Services	300	45,779,725	15,755,489	0	13,737,526		59,330		9,803,370	411,432	85,546,872		
127	Supplies & Materials	400	26,014,156	9,452,672		2,699,200		15,600		0	0	38,181,628		
128	Capital Outlay	500	1,063,479	2,028,326		1,265,000		36,965,371		0	4,728,278	46,050,454		
129	Other Objects	600	14,995,886	7,000	18,068,113	3,125	0	0		0	0	33,074,124		
130	Non-Capitalized Equipment	700	1,353,902	680,000		0		34,375		0	0	2,068,277		
131	Termination Benefits	800	0	0		0		0		0	0	0		
132	Expenditures		419,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676		9,803,370	5,868,784	565,542,003		

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds) ⁷ as of July 1, 2025										
3			147,714,000	9,030,000	32,283,000	11,152,000	3,670,000	18,479,000	41,168,000	4,900,000	21,654,000
4	Total Direct Receipts & Other Sources ⁸		417,332,231	35,604,000	19,278,909	30,925,000	8,905,000	40,921,000	1,580,000	5,500,000	1,280,000
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		417,332,231	35,604,000	19,278,909	30,925,000	8,905,000	40,921,000	1,580,000	5,500,000	1,280,000
12	Total Amount Available		565,046,231	44,634,000	51,561,909	42,077,000	12,575,000	59,400,000	42,748,000	10,400,000	22,934,000
13	Total Direct Disbursements & Other Uses ⁹		419,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676	0	9,803,370	5,868,784
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		419,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676	0	9,803,370	5,868,784
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		145,306,759	10,782,185	33,493,796	10,865,751	2,650,476	22,325,324	42,748,000	596,630	17,065,216
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND ⁷ as of July 1, 2025		1,800,000								
24	Total Direct Receipts & Other Sources ⁸		2,000,000								
25	Total Amount Available		3,800,000								
26	Total Direct Disbursements & Other Uses ⁹		2,000,000								
27	Activity funds ENDING CASH BALANCE ON HAND ⁷ as of June 30, 2026		1,800,000								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of July 1, 2025		149,514,000	9,030,000	32,283,000	11,152,000	3,670,000	18,479,000	41,168,000	4,900,000	21,654,000
30	Total Direct Receipts & Other Sources ⁸		419,332,231	35,604,000	19,278,909	30,925,000	8,905,000	40,921,000	1,580,000	5,500,000	1,280,000
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		419,332,231	35,604,000	19,278,909	30,925,000	8,905,000	40,921,000	1,580,000	5,500,000	1,280,000
33	Total Amount Available		568,846,231	44,634,000	51,561,909	42,077,000	12,575,000	59,400,000	42,748,000	10,400,000	22,934,000
34	Total Direct Disbursements & Other Uses ⁹		421,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676	0	9,803,370	5,868,784
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		421,739,472	33,851,815	18,068,113	31,211,249	9,924,524	37,074,676	0	9,803,370	5,868,784
37	ENDING CASH BALANCE ON HAND (with Student Activity Funds) ⁷ as of June 2026		147,106,759	10,782,185	33,493,796	10,865,751	2,650,476	22,325,324	42,748,000	596,630	17,065,216

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	82,500,000	25,500,000	16,941,755	12,075,000	1,105,000		30,000	5,400,000	780,000
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	16,500,000								
8	FICA and Medicare Only Levies	1150					6,800,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		99,000,000	25,500,000	16,941,755	12,075,000	7,905,000	0	30,000	5,400,000	780,000
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	12,000,000	9,550,000			700,000	10,000,000			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		12,000,000	9,550,000	0	0	700,000	10,000,000	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	1,000,000								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		1,000,000								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413				300,000					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Su School Transportation Fees from Other Districts (In State)	1422									
49	Su School Transportation Fees from Other Sources (In State)	1423									
50	Su School Transportation Fees from Other Sources (Out of State)	1424									
51	CT Transportation Fees from Pupils or Parents (In State)	1431									
52	CT Transportation Fees from Other Districts (In State)	1432									
53	CT Transportation Fees from Other Sources (In State)	1433									
54	CT Transportation Fees from Other Sources (Out of State)	1434									
55	Jucation Transportation Fees from Pupils or Parents (In State)	1441									
56	Jucation Transportation Fees from Other Districts (In State)	1442									

Estimated Revenues

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					300,000					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	6,000,000	475,000	1,275,000	550,000	300,000	450,000	1,550,000	100,000	500,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		6,000,000	475,000	1,275,000	550,000	300,000	450,000	1,550,000	100,000	500,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613	55,000								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690	17,500								
76	Total Food Service		72,500								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	8,000								
79	Admissions - Other	1719	5,000								
80	Fees	1720	35,000								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790		35,000							
83	Student Activity Fund Revenues	1799	2,000,000								
84	Total District/School Activity Income (without Student Activity Funds 1799)		48,000	35,000							
85	Total District/School Activity Income (with Student Activity Funds 1799)		2,048,000								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811									
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829									
95	Other Textbook Income (Describe & Itemize)	1890	0								
96	Total Textbooks		0								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910		40,000							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Refund of Surplus Moneys from TIF Districts	1960									
104	Refund of Surplus Moneys from TIF Districts	1970	40,000								
105	Refund of Surplus Moneys from TIF Districts	1980									
106	Refund of Surplus Moneys from TIF Districts	1983									
107	Refund of Surplus Moneys from TIF Districts	1991									
108	Refund of Surplus Moneys from TIF Districts	1992									
109	Refund of Surplus Moneys from TIF Districts	1993									
110	Refund of Surplus Moneys from TIF Districts	1999	388,050	4,000	0	0	0	0	0	0	0
111	Total Revenue from Local Sources		428,050	44,000	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	118,548,550	35,604,000	18,216,755	12,925,000	8,905,000	10,450,000	1,580,000	5,500,000	1,280,000
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		120,548,550								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	209,858,760								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		209,858,760	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	4,950,000								
128	Special Education - Orphanage - Individual	3120	1,100,000								
129	Special Education - Orphanage - Summer/Individual	3130	15,000								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		6,065,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299					0				
140	Total Career and Technical Education		0	0							
141	State Free Lunch & Breakfast	3360	200,000								
142	School Breakfast Initiative	3365									
143	Driver Education	3370	85,000								
144	Adult Education (from ICCB)	3410	686,001								
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500									
148	Transportation - Special Education	3510									
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0							
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Alternative/Optional Education	3695	400,850								
154	Food - Block Grant	3705	12,782,928								
155	General Education Block Grant	3766									
156	Educational Services Block Grant	3767									
157	Safety & Educational Improvement Block Grant	3775									
158	Technology for Success	3780									
159	Summer Bridges	3815									
160	Learning Opportunities - Summer Bridges	3825									
161	Future Improvements - Planning/Construction	3920									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Act #	(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
1											
2											
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,464,208								
164	Total Restricted Grants-In-Aid		21,683,987	0	0	18,000,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	231,542,747	0	0	18,000,000	0	0	0	0	0
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090	74,500								
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		74,500	0			0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199	264,066								
183	Total Title V		264,066	0			0	0			
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	15,400,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	5,100,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226	2,500								
191	Fresh Fruit and Vegetables	4240	113,400								
192	Food Service - Other (Describe & Itemize)	4299	1,207,195								
193	Total Food Service		21,823,095				0				
194	TITLE I										
195	Title I - Low Income	4300	21,500,000								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399	1,853,734								
199	Total Title I		23,353,734	0			0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400	1,500,000								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4415									
203	21st Century	4421	584,750								
204	Other (Describe & Itemize)	4499									
205	Total Title IV		2,084,750	0			0				
206	- - SPECIAL EDUCATION										
207	pecial Education - Preschool Flow-Through	4600	287,659								
208	pecial Education - Preschool Discretionary	4605									
209	pecial Education - IDEA Flow Through	4620	7,938,721								
210	pecial Education - IDEA Room & Board	4625	80,000								

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		8,306,380	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810	250,457								
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869			1,062,154						
223	Total Stimulus Programs		0	0	1,062,154	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905	128,128								
227	Title III - English Language Acquisition	4909	714,824								
228	McKinney Education for Homeless Children	4920	87,000								
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	1,700,000								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	2,000,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	5,500,000								
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	954,000					471,000			
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		67,166,434	0	1,062,154	0	0	471,000		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	67,240,934	0	1,062,154	0	0	471,000	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		417,332,231	35,604,000	19,278,909	30,925,000	8,905,000	10,921,000	1,580,000	5,500,000	1,280,000
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		419,332,231								

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)	1000									
4	INSTRUCTION (ED)										
5	Regular Programs	1100	74,788,027	27,789,961	7,574,998	7,603,716	50,000	26,200	728,405		118,561,307
6	Tuition Payment to Charter Schools	1115			11,904,149						11,904,149
7	Pre-K Programs	1125	6,357,507	2,685,236	560,020	143,769	13,479		113,425		9,873,436
8	Special Education Programs (Functions 1200 - 1220)	1200	29,343,434	12,052,675	1,271,261	87,810	0	13,100,000	5,000		55,860,180
9	Special Education Programs Pre-K	1225	3,488,752	1,367,373		23,000					4,879,125
10	Remedial and Supplemental Programs K-12	1250	12,331,959	4,071,895	723,010	1,056,331			11,175		18,194,370
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	244,423	71,568							315,991
13	CTE Programs	1400	5,259,919	1,703,386	171,692	189,500		407,740			7,732,237
14	Interscholastic Programs	1500	2,890,829	278,877	741,973	1,240,445		251,285			5,403,409
15	Summer School Programs	1600	1,290,539	255,040	241,253	286,634					2,073,466
16	Gifted Programs	1650	5,204,272	1,503,881	111,120	91,486		1,200	20,000		6,931,959
17	Driver's Education Programs	1700	599,217	108,953	30,135	21,365					759,670
18	Bilingual Programs	1800	16,414,794	5,332,675	89,240	308,954		649,175	16,000		22,145,663
19	Truant Alternative & Optional Programs	1900	3,201,780	902,217	50,662	59,294					4,879,128
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction ¹⁴ (Without Student Activity Funds 1999)	1000	161,415,452	58,123,737	23,469,513	11,112,304	63,479	14,435,600	894,005	0	269,514,090
35	Total Instruction (With Student Activity Funds 1999)	1000	161,415,452	58,123,737	23,469,513	11,112,304	63,479	16,435,600	894,005	0	271,514,090
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	6,758,163	1,833,435	200,335	91,875					8,883,808
39	Guidance Services	2120	6,849,564	1,903,462	1,466,324	37,300		520			10,257,170
40	Health Services	2130	4,385,735	1,309,284	38,500	63,750	0	6,000			5,803,269
41	Psychological Services	2140	3,078,727	877,543	26,500	20,000					4,002,770
42	Speech Pathology & Audiology Services	2150	3,886,296	1,147,740	509,489	10,000			2,000		5,555,525
43	Other Support Services - Pupils (Describe & Itemize)	2190	3,484,989	1,009,105	84,000	55,000					4,633,094
44	Total Support Services - Pupil	2100	28,443,474	8,080,569	2,325,148	277,925	0	6,520	2,000	0	39,135,636
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	11,176,047	2,834,514	3,585,217	306,835		266,500	5,500		18,174,613
47	Instructional Media Services	2220	2,707,779	990,178	158,116	1,576,385					5,432,458
48	Assessment & Testing	2230	134,179	15,953	969,500	2,000					1,121,632
49	Total Support Services - Instructional Staff	2200	14,018,005	3,840,645	4,712,833	1,885,220	0	266,500	5,500	0	24,728,703
50	Support Services - General Administration	2300									
51	Board of Education Services	2310	748,235	96,740	1,221,795	22,875		28,250	4,000		2,121,895
52	Administration Services	2320	429,704	74,126	40,455	6,820	0	17,500	2,000		570,605
53	Area Administration Services	2330	2,389,940	688,585	128,697	36,440		4,750	17,562		3,265,974
54	Community Services	2361, 2365									0
55	Total Support Services - General Administration	2300	3,567,879	859,451	1,390,947	66,135	0	50,500	23,562	0	5,958,474
56	Services - School Administration	2400									
57	Office of the Principal Services	2410	18,685,426	4,779,846	296,396	520,262		68,912	56,714		24,407,556
58	Support Services - School Administration (Describe & Itemize)	2490									0
59	Total Support Services - School Administration	2400	18,685,426	4,779,846	296,396	520,262	0	68,912	56,714	0	24,407,556

A		B	C	D	E	F	G	H	I	J	K
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
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	201,500	13,820							215,320
62	Fiscal Services	2520	1,538,531	530,220	160,203	30,500		113,684			2,373,138
63	Operation & Maintenance of Plant Services	2540	215,678	31,095	1,408,960	382,000					2,037,733
64	Pupil Transportation Services	2550			1,233,649	12,400					1,246,049
65	Food Services	2560	4,782,579	1,831,150	336,834	10,741,769	700,000	23,500	35,000		18,450,832
66	Internal Services	2570	798,880	152,020	231,509	306,750	0	22,000			1,511,159
67	Total Support Services - Business	2500	7,537,168	2,558,305	3,371,155	11,473,419	700,000	137,184	57,000	0	25,834,231
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610	162,508	13,820							176,328
70	Planning, Research, Development & Evaluation Services	2620	913,606	180,573	503,742	11,900		400			1,610,221
71	Information Services	2630	403,805	69,100	376,230	11,000		10,000			870,135
72	Staff Services	2640	3,526,597	876,712	915,302	71,175		12,450			5,402,236
73	Data Processing Services	2660	3,284,152	739,313	3,843,104	165,100	300,000	17,820	280,000		8,629,489
74	Total Support Services - Central	2600	8,290,668	1,879,518	5,638,378	259,175	300,000	30,670	290,000	0	16,688,409
75	Other Support Services - Misc. (Describe & Itemize)	2900	114,694	46,248	20,150	100,000					281,092
76	Total Support Services	2000	80,657,314	22,044,582	17,755,007	14,582,136	1,000,000	560,286	434,776	0	137,034,101
77	COMMUNITY SERVICES (ED)	3000	5,918,989	2,372,250	967,379	319,716			25,121		9,603,455
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			1,605,177						1,605,177
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			1,982,649						1,982,649
86	Total Payments to Other Dist & Govt Units (In-State)	4100			3,587,826			0			3,587,826
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			3,587,826			0			3,587,826
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									0
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Personal Property Repl Tax Anticipated Notes	5130									0
110	Anticipation Certificates	5140									0
111	Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Debt Service	5000						0			0
115	FOR CONTINGENCIES (ED)	6000									0
116	Net Disbursements/Expenditures (without Student Activity Funds (1999))		247,991,755	82,540,569	45,779,725	26,014,156	1,063,479	14,995,886	1,353,902	0	419,739,472

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
2											
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)		247,991,755	82,540,569	45,779,725	26,014,156	1,063,479	16,995,886	1,353,902	0	421,739,472
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(2,407,241)
119	Student Activity Funds 1999										(2,407,241)
120	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121	SUPPORT SERVICES (O&M)	2000									
122	Support Services - Pupil	2100									
123	Other Support Services - Pupils (Describe & Itemize)	2190									
124	Support Services - Business	2500									
125	Direction of Business Support Services	2510									
126	Facilities Acquisition & Construction Services	2530									
127	Operation & Maintenance of Plant Services	2540	4,555,210	785,667	15,755,489	9,452,672	2,028,326	7,000	680,000		33,264,364
128	Pupil Transportation Services	2550									
129	Food Services	2560									
130	Total Support Services - Business	2500	4,555,210	785,667	15,755,489	9,452,672	2,028,326	7,000	680,000	0	33,264,364
131	Other Support Services - Misc. (Describe & Itemize)	2900	483,801	103,650							587,451
132	Total Support Services	2000	5,039,011	889,317	15,755,489	9,452,672	2,028,326	7,000	680,000	0	33,851,815
133	COMMUNITY SERVICES (O&M)	3000									
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
135	Payments to Other Dist & Govt Units (In-State)	4100									
136	Payments for Regular Programs	4110									
137	Payments for Special Education Programs	4120									
138	Payments for CTE Program	4140									
139	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			0			0			
140	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			
141	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400			0			0			
142	Total Payments to Other Dist & Govt Unit	4000			0			0			
143	DEBT SERVICE (O&M)	5000									
144	Debt Service - Interest on Short-Term Debt	5100									
145	Tax Anticipation Warrants	5110									
146	Tax Anticipation Notes	5120									
147	Corporate Personal Prop Repl Tax Anticipated Notes	5130									
148	State Aid Anticipation Certificates	5140									
149	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
150	Total Debt Service - Interest on Short-Term Debt	5100						0			
151	Debt Service - Interest on Long-Term Debt	5200									
152	Total Debt Service	5000						0			
153	PROVISION FOR CONTINGENCIES (O&M)	6000									
154	Total Direct Disbursements/Expenditures		5,039,011	889,317	15,755,489	9,452,672	2,028,326	7,000	680,000	0	33,851,815
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,752,185
156	30 - DEBT SERVICE FUND (DS)										
157	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
158	Payments to Other Dist & Govt Units (In-State)	4100									
159	Payments for Regular Programs	4110									
160	Payments for Special Education Programs	4120									
161	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
162	Payments to Other Dist & Govt Units (In-State)	4000						0			
163	Interest on Short-Term Debt	5100									
164	Interest on Long-Term Debt	5200									
165	Total Debt Service	5000									
166	PROVISION FOR CONTINGENCIES (DS)	6000									
167	Total Disbursements/Expenditures										
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
169	30 - DEBT SERVICE FUND (DS)										
170	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
171	Payments to Other Dist & Govt Units (In-State)	4100									
172	Payments for Regular Programs	4110									
173	Payments for Special Education Programs	4120									
174	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
175	Payments to Other Dist & Govt Units (In-State)	4000						0			
176	Interest on Short-Term Debt	5100									
177	Interest on Long-Term Debt	5200									
178	Total Debt Service	5000									
179	PROVISION FOR CONTINGENCIES (DS)	6000									
180	Total Disbursements/Expenditures										
181	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
182	30 - DEBT SERVICE FUND (DS)										
183	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
184	Payments to Other Dist & Govt Units (In-State)	4100									
185	Payments for Regular Programs	4110									
186	Payments for Special Education Programs	4120									
187	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
188	Payments to Other Dist & Govt Units (In-State)	4000						0			
189	Interest on Short-Term Debt	5100									
190	Interest on Long-Term Debt	5200									
191	Total Debt Service	5000									
192	PROVISION FOR CONTINGENCIES (DS)	6000									
193	Total Disbursements/Expenditures										
194	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
195	30 - DEBT SERVICE FUND (DS)										
196	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
197	Payments to Other Dist & Govt Units (In-State)	4100									
198	Payments for Regular Programs	4110									
199	Payments for Special Education Programs	4120									
200	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
201	Payments to Other Dist & Govt Units (In-State)	4000						0			
202	Interest on Short-Term Debt	5100									
203	Interest on Long-Term Debt	5200									
204	Total Debt Service	5000									
205	PROVISION FOR CONTINGENCIES (DS)	6000									
206	Total Disbursements/Expenditures										
207	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
208	30 - DEBT SERVICE FUND (DS)										
209	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
210	Payments to Other Dist & Govt Units (In-State)	4100									
211	Payments for Regular Programs	4110									
212	Payments for Special Education Programs	4120									
213	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
214	Payments to Other Dist & Govt Units (In-State)	4000						0			
215	Interest on Short-Term Debt	5100									
216	Interest on Long-Term Debt	5200									
217	Total Debt Service	5000									
218	PROVISION FOR CONTINGENCIES (DS)	6000									
219	Total Disbursements/Expenditures										
220	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
221	30 - DEBT SERVICE FUND (DS)										
222	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
223	Payments to Other Dist & Govt Units (In-State)	4100									
224	Payments for Regular Programs	4110									
225	Payments for Special Education Programs	4120									
226	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
227	Payments to Other Dist & Govt Units (In-State)	4000						0			
228	Interest on Short-Term Debt	5100									
229	Interest on Long-Term Debt	5200									
230	Total Debt Service	5000									
231	PROVISION FOR CONTINGENCIES (DS)	6000									
232	Total Disbursements/Expenditures										
233	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
234	30 - DEBT SERVICE FUND (DS)										
235	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
236	Payments to Other Dist & Govt Units (In-State)	4100									
237	Payments for Regular Programs	4110									
238	Payments for Special Education Programs	4120									
239	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
240	Payments to Other Dist & Govt Units (In-State)	4000						0			
241	Interest on Short-Term Debt	5100									
242	Interest on Long-Term Debt	5200									
243	Total Debt Service	5000									
244	PROVISION FOR CONTINGENCIES (DS)	6000									
245	Total Disbursements/Expenditures										
246	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
247	30 - DEBT SERVICE FUND (DS)										
248	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
249	Payments to Other Dist & Govt Units (In-State)	4100									
250	Payments for Regular Programs	4110									
251	Payments for Special Education Programs	4120									
252	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
253	Payments to Other Dist & Govt Units (In-State)	4000						0			
254	Interest on Short-Term Debt	5100									
255	Interest on Long-Term Debt	5200									
256	Total Debt Service	5000									
257	PROVISION FOR CONTINGENCIES (DS)	6000									
258	Total Disbursements/Expenditures										
259	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
260	30 - DEBT SERVICE FUND (DS)										
261	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
262	Payments to Other Dist & Govt Units (In-State)	4100									
263	Payments for Regular Programs	4110									
264	Payments for Special Education Programs	4120									
265	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
266	Payments to Other Dist & Govt Units (In-State)	4000						0			
267	Interest on Short-Term Debt	5100									
268	Interest on Long-Term Debt	5200									
269	Total Debt Service	5000									
270	PROVISION FOR CONTINGENCIES (DS)	6000									
271	Total Disbursements/Expenditures										
272	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
273	30 - DEBT SERVICE FUND (DS)										
274	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
275	Payments to Other Dist & Govt Units (In-State)	4100									
276	Payments for Regular Programs	4110									
277	Payments for Special Education Programs	4120									
278	Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
279	Payments to Other Dist & Govt Units (In-State)	4000						0			
280											

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						6,023,113			6,023,113
173	Debt Service - Interest on Long-Term Debt	5200									
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						12,045,000			12,045,000
175	Debt Service - Other (Describe & Itemize)	5400									0
176	Total Debt Service	5000						18,068,113			18,068,113
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures							18,068,113			18,068,113
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,210,796
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									0
184	Other Support Services - Pupils (Describe & Itemize)	2190									
185	Support Services - Business										
186	Pupil Transportation Services	2550	10,010,282	3,451,545	13,737,526	2,699,200	1,265,000	3,125			31,166,678
187	Other Support Services - Business (Describe & Itemize)	2900	41,116	3,455							44,571
188	Total Support Services	2000	10,051,398	3,455,000	13,737,526	2,699,200	1,265,000	3,125	0	0	31,211,249
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									0
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100						0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000						0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									0
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		10,051,398	3,455,000	13,737,526	2,699,200	1,265,000	3,125	0	0	31,211,249
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(286,249)
216											
217	MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)	1000									
218	Retirement Program	1100									1,240,329
219	Retirement Programs	1125									30,611
220	Education Programs (Functions 1200-1220)	1200									989,914
221	Education Programs Pre-K	1225									145,996
222	and Supplemental Programs K-12	1250									66,844
223											

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300		1,737							1,737
226	CTE Programs	1400		105,107							105,107
227	Interscholastic Programs	1500		119,559							119,559
228	Summer School Programs	1600		19,292							19,292
229	Gifted Programs	1650		86,473							86,473
230	Driver's Education Programs	1700		8,688							8,688
231	Bilingual Programs	1800		312,420							312,420
232	Truant Alternative & Optional Programs	1900		63,788							63,788
233	Total Instruction	1000		3,190,758							3,190,758
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									
236	Attendance & Social Work Services	2110		408,250							408,250
237	Guidance Services	2120		217,532							217,532
238	Health Services	2130		235,006							235,006
239	Psychological Services	2140		46,904							46,904
240	Speech Pathology & Audiology Services	2150		62,144							62,144
241	Other Support Services - Pupils (Describe & Itemize)	2190		378,464							378,464
242	Total Support Services - Pupil	2100		1,348,300							1,348,300
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		196,293							196,293
245	Educational Media Services	2220		136,249							136,249
246	Assessment & Testing	2230		12,076							12,076
247	Total Support Services - Instructional Staff	2200		344,618							344,618
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		93,373							93,373
250	Executive Administration Services	2320		24,512							24,512
251	Special Area Administrative Services	2330		47,281							47,281
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		165,166							165,166
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		834,908							834,908
257	Other Support Services - School Administration (Describe & Itemize)	2490									0
258	Total Support Services - School Administration	2400		834,908							834,908
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		24,137							24,137
261	Fiscal Services	2520		196,317							196,317
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		697,251							697,251
264	Pupil Transportation Services	2550		1,294,101							1,294,101
265	Food Services	2560		605,307							605,307
266	Internal Services	2570		101,937							101,937
267	Total Support Services - Business	2500		2,919,050							2,919,050
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610		20,736							20,736
270	Planning, Research, Development & Evaluation Services	2620		102,902							102,902
271	Information Services	2630		51,334							51,334
272	Staff Services	2640		383,396							383,396
273	Processing Services	2660		387,044							387,044
274	Support Services - Central	2600		945,412							945,412
275	Support Services - Misc. (Describe & Itemize)	2900		66,979							66,979
276	Support Services - Central	2000		6,624,433							6,624,433
277	UNITY SERVICES (MR/SS)	3000		109,333							109,333
278	NTS TO OTHER DIST & GOV'T UNITS (MR/SS)	4000									
279	for Regular Programs	4110									0
280	for Special Education Programs	4120									0
281	for CTE Programs	4140									0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									
284	Debt Service - Interest on Short-Term Debt	5100									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
290	Total Debt Service	5000									0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			9,924,524				0			9,924,524
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,019,524)
294											
295	60 - CAPITAL PROJECTS (CP)	2000									
296	SUPPORT SERVICES (CP)										
297	Support Services - Business	2530			59,330	15,600	36,965,371	0	34,375		37,074,676
298	Facilities Acquisition & Construction Services	2900									0
299	Other Support Services - Business (Describe & Itemize)	2000	0	0	59,330	15,600	36,965,371	0	34,375		37,074,676
300	Total Support Services										
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									0
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190			0						0
307	Total Payments to Other Districts & Govt Units	4000									0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	59,330	15,600	36,965,371	0	34,375		37,074,676
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(26,153,676)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)	1000									
315	INSTRUCTION (TF)										
316	Regular Programs	1100			165,000						165,000
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125			75,000						75,000
319	Special Education Programs (Functions 1200 - 1220)	1200			170,000						170,000
320	Special Education Programs Pre-K	1225			45,000						45,000
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400			120,000						120,000
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700			20,100						20,100
329	Billboard Programs	1800			40,000						40,000
330	Alternative & Optional Programs	1900									0
331	Programs - Private Tuition	1910									0
332	Pre-K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Private Tuition	1913									0
335	Supplemental Programs K-12 Private Tuition	1914									0
336	Supplemental Programs Pre-K Private Tuition	1915									0
337	Continuing Education Programs Private Tuition	1916									0
338	Private Tuition	1917									0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction ¹⁴	1000	0	0	635,100	0	0	0	0	0	635,100
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110			145,000						145,000
348	Guidance Services	2120									0
349	Health Services	2130			427,400						427,400
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	572,400	0	0	0	0	0	572,400
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220			8,000						8,000
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	8,000	0	0	0	0	0	8,000
359	Support Services - General Administration	2300									
360	Board of Education Services	2310			481,570						481,570
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361			400,000						400,000
364	Risk Management and Claims Services Payments	2365			4,987,930						4,987,930
365	Total Support Services - General Administration	2300	0	0	5,869,500	0	0	0	0	0	5,869,500
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410			35,000						35,000
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	35,000	0	0	0	0	0	35,000
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540			1,888,370						1,888,370
375	Pupil Transportation Services	2550			350,000						350,000
376	Food Services	2560			140,000						140,000
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	2,378,370	0	0	0	0	0	2,378,370
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630			170,000						170,000
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	170,000	0	0	0	0	0	170,000
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Tr - Support Services	2000	0	0	9,063,270	0	0	0	0	0	9,063,270
388	INITIATION SERVICES (TF)	3000									
389	IS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Is to Other Dist & Govt Units (In-State)	4100									
391	Is for Regular Programs	4110									0
392	Is for Special Education Programs	4120									0
393	Is for Adult/Continuing Education Programs	4130									0
394	Is for CTE Programs	4140									0
395	Is for Community College Programs	4170									0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
398	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
425	Debt Service - Other (Describe & Itemize)	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		0	0	9,803,370	0	0	0	0	0	9,803,370
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,303,370)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									0
434	Facilities Acquisition & Construction Services	2530									5,868,784
435	Operation & Maintenance of Plant Service	2540	623,351	105,723	411,432	0	4,728,278				5,868,784
436	Total Support Services - Business	2500	623,351	105,723	411,432	0	4,728,278	0	0		5,868,784
437	Other Support Services - Misc. (Describe & Itemize)	2900									0
438	Total Support Services	2000	623,351	105,723	411,432	0	4,728,278	0	0		5,868,784
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	Payments to Other Districts & Govt Units (FP&S)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									0
446	Debt Service - Interest on Short-Term Debt (Lease/Purchase Principal Retired)	5110									0
447	Debt Service - Interest on Short-Term Debt (Lease/Purchase Principal Retired)	5150						0			0
448	Debt Service - Interest on Short-Term Debt (Lease/Purchase Principal Retired)	5100									0
449	Debt Service - Interest on Long-Term Debt (Lease/Purchase Principal Retired)	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		623,351	105,723	411,432	0	4,728,278	0	0		5,868,784
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,588,784)

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenue Check: OK						
3	Expenditure Check: OK						
4	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)			
5	1190			10-2190	\$ 4,633,094	Describe Expenditures	
6	1290			10-2490		Crossing Guards, Graduation costs, Behavior Intervention Specialists	
7	1614			10-2900	\$ 281,092	Century 21 Grant - program specialists, Title 1 Grant - supplies for	
8	1690	\$ 17,500	Misc food, Vending machine sales	10-4190	\$ 1,982,649	Summer School and group leaders agreement	
9	1790	\$ 35,000	Parking permits	10-4290			
10	1819			10-4390			
11	1829			10-4400			
12	1890			10-5150			
13	1993			20-2190			
14	1999	\$ 392,050	Rebate from corporate credit card, Book fines, Recycling, Transcr	20-2900	\$ 587,451	Truck Drivers, Helpers and Warehouse Manager	
15	2300			20-4190			
16	3099			20-4400			
17	3199			20-5150			
18	3299			30-4190			
19	3499			30-5150			
20	3599			30-5300	\$ 12,045,000	General Obligation Bond payments and Accreted Interest	
21	3999	\$ 1,464,208	Orphanage tuition, After school health comm grant, Teacher Vac	30-5400			
22	4009			40-2190			
23	4090	\$ 74,500	ROTC	40-2900	\$ 44,571	Portion of Chief Operating Officer salary and benefits	
24	4199	\$ 264,066	MIECHVP grant and Local Food	40-4190			
25	4299	\$ 1,207,195	Commodity Credit	40-4400			
26	4399	\$ 1,853,734	Title I Delinquent, 1003A School Improvmnt Grant	40-5150			
27	4499			40-5300			
28	4699			40-5400			
29	4799			50-2190	\$ 378,464	Behavior Intervention Specialists IMRF/Taxes	
30	4998	\$ 1,425,000	Stronger Connection grant, Act Now grant, RU Pathways grant	50-2490			
31				50-2900	\$ 66,979	Portion of Chief Operating Officer IMRF and Taxes	
32				50-5150			
33				60-2900			
34				60-4190			
35				80-2190			
36				80-2490			
37				80-2900	\$ 30,000	Workers Comp Admin Fee	
38				80-4190			
39				80-4290			
40				80-4390			
41				80-4400			
42				80-5150			
43				80-5300			
44				80-5400			
45				90-2900			
46				90-4190			
47				90-5150			
48				90-5300			

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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	417,332,231	35,604,000	30,925,000	1,580,000	485,441,231
Direct Expenditures	419,739,472	33,851,815	31,211,249		484,802,536
Difference	(2,407,241)	1,752,185	(286,249)	1,580,000	638,695
Estimated Fund Balance - June 30, 2026	132,601,759	17,722,185	13,351,751	44,925,000	208,600,695

Balanced budget; no Deficit Reduction Plan is required.

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

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

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

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

	A	B	C	D	E	F	G
1	*School Districts Only 04101205025 District Number Rockford SD 205 District Name		DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026				
2							
3							
4							
5			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		135,009,000	15,970,000	13,638,000	43,345,000	207,962,000
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	118,548,550	35,604,000	12,925,000	1,580,000	168,657,550
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	231,542,747	0	18,000,000	0	249,542,747
12	FEDERAL SOURCES	4000	67,240,934	0	0	0	67,240,934
13	Total Receipts/Revenues		417,332,231	35,604,000	30,925,000	1,580,000	485,441,231
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	269,514,090				269,514,090
16	SUPPORT SERVICES	2000	137,034,101	33,851,815	31,211,249		202,097,165
17	COMMUNITY SERVICES	3000	9,603,455	0	0		9,603,455
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,587,826	0	0		3,587,826
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		419,739,472	33,851,815	31,211,249		484,802,536
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,407,241)	1,752,185	(286,249)	1,580,000	638,695
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695

	A	B	H	I	J	K	L
1	*School Districts Only		ESTIMATED BUDGET FY2026-2027				
2							
3	04101205025						
4	District Number						
5	Rockford SD 205						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695

	A	B	M	N	O	P	Q
1	*School Districts Only		ESTIMATED BUDGET FY2027-2028				
2							
3	04101205025						
4	District Number						
5	Rockford SD 205						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695

	A	B	R	S	T	U	V
1	*School Districts Only		ESTIMATED BUDGET FY2028-2029				
3	04101205025						
4	District Number						
5	Rockford SD 205						
	District Name						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		132,601,759	17,722,185	13,351,751	44,925,000	208,600,695

	A	B	W	X	Y	Z
1	*School Districts Only 04101205025 District Number Rockford SD 205 District Name		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2						
3						
4						
5			FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
6						
7	ESTIMATED BEGINNING FUND BALANCE		207,962,000	208,600,695	208,600,695	208,600,695
8	(must equal prior Ending Fund Balance)					
9	RECEIPTS/REVENUES	Acct #				
10	LOCAL SOURCES	1000	168,657,550	0	0	0
11	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
12	STATE SOURCES	3000	249,542,747	0	0	0
13	FEDERAL SOURCES	4000	67,240,934	0	0	0
14	Total Receipts/Revenues		485,441,231	0	0	0
15	DISBURSEMENTS/EXPENDITURES	Funct #				
16	INSTRUCTION	1000	269,514,090	0	0	0
17	SUPPORT SERVICES	2000	202,097,165	0	0	0
18	COMMUNITY SERVICES	3000	9,603,455	0	0	0
19	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,587,826	0	0	0
20	DEBT SERVICES	5000	0	0	0	0
21	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
22	Total Disbursements/Expenditures		484,802,536	0	0	0
23	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		638,695	0	0	0
24	OTHER SOURCES/USES OF FUNDS					
25	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
26	OTHER USES OF FUNDS (8000)		0	0	0	0
27	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
28	ESTIMATED ENDING FUND BALANCE		208,600,695	208,600,695	208,600,695	208,600,695

Evidence-Based Funding: Fiscal Year 2026 Spending Plan Rockford SD 205

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

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

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

- 1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)
1. To increase overall third grade literacy and numeracy by 5% from 2022 to 2026. This goal was extended one additional year. This will be measured by performance on annual State testing. In the interim we are monitoring student data in Panorama and also through Star throughout the year. Any student that falls into a Tier 2 or Tier 3 intervention status is assisted through a deliberate MTSS framework that the District has developed over the years. 2. To have 85% of middle school students on track to graduate. We have constructed an in-house tool similar to the one used by the State to evaluate 9th grade students on track. In the interim we are monitoring student data in Panorama on a weekly basis. Any student that falls into a Tier 2 or Tier 3 intervention status is assisted through a deliberate MTSS framework that the District has developed over the years. 3. Increase the graduation rate beyond 75% by the end of 2026. We believe we are on track with the FTS goal of 75%. We follow the State's methodology for tracking graduation status throughout the year. 4. Decrease chronic absenteeism to 30% by the end of 2026. We made significant progress on this goal at the elementary level this year but went backward at the secondary level. We use the State's methodology for tracking chronic absenteeism. This is monitored on a daily basis at the building level through the Student Information System once a student reaches five absences or earlier if a large block of consecutive days are missed and the student has a history of chronic absences. We had full time attendance support staff this year and it made a tremendous impact on the elementary student attendance.

	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.)	Maintain or increase equitable resource allocation for students so that more dollars benefit students in greater need	Increase the number of high-quality educators dedicated to special student groups	Maintain or expand college and career readiness options (e.g., CTE programming, AP/IB programming, dual credit/dual enrollment programming)

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Part II: Planned Use of Evidence-Based Funding

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

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

Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target =	Average Student Enrollment	25,740.25	Adequacy Target	\$422,553,378
	Percent of Adequacy	Final Resources	\$310,891,586	Percent of Adequacy	74%
	Base Funding Minimum	Tier Assignment	1	Gross State Contribution	\$190,128,141
	Tier Funding =	FY25 Base Funding Minimum	\$179,914,127	FY 2025 Tier Funding	\$10,214,014
	Gross State Contribution	Low-Income Students	\$59,387,737		
	Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	English Learners (ELs)	\$4,150,969		
		Special Education	\$13,449,280		

*Note: Tier Funding allocations are published annually at <https://www.isbe.net/Pages/edistribution.aspx>. Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.

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.	FY 2026 Tier Funding	Funding Type (Select)
	\$19,730,619	Actual
1) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Data Source 1	Data Source 2
	Student growth and achievement data, disaggregated by student groups	Student grades or other local academic performance data
		Attendance data (e.g., chronic absenteeism, graduation or dropout rates)

Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)		Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	Yes
3)		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders	Yes	Teacher or Support Staff Unions		Community Focus Group(s)	Yes
		School Board Members	Yes	Other School Staff	Yes	Other	
		(Optional) Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)					
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part 1, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.) If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)	Priority Investment 1		Priority Investment 2		Priority Investment 3	
		Core Teachers		EL Core Teacher		Sp Ed Teacher	
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. SSE 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.sbe.net/ebfspendingplan . 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 2025 Investments with New Tier Funding (Required)	Budgeted FY 2026 Expenditures (All Resources) (Optional)	Optional District Narratives			
Core Investments	Core Teachers	\$89,545,167	\$7,730,619	Core intervention staff to increase MTSS supports and teacher salary increases.			
	Specialist Teachers	\$21,588,270					
	Instructional Facilitator	\$8,827,993					
	Core Intervention Teacher	\$3,594,732	\$1,800,000				
	Substitute Teachers	\$3,497,511					
	Guidance Counselor	\$6,039,170					
	Nurse	\$1,950,137					
	Supervisory Aide	\$3,370,879					
	Librarian	\$3,976,034					
	Librarian Aide	\$2,435,470					
	Principal	\$5,861,414					
	Assistant Principal	\$5,105,163					
	School Site Staff	\$4,044,859					
	Subtotal	\$159,436,799	\$9,530,619				

Per Student Investments		Enter optional context for per student investment decisions.	
Gifted	\$2,296,530		
Professional Development	\$3,217,531		
Instructional Materials	\$8,365,581		
Assessments	\$875,169		
Computer & Tech Equipment	\$14,697,683		
Student Activities	\$10,409,953		
Maintenance & Operations	\$38,636,115		
Central Office	\$25,740		
Employee Benefits	\$84,092,260		
Subtotal*	\$186,331,318		
Low-Income Intervention Teacher	\$9,469,101		
Low-Income Pupil Support Staff	\$9,469,101		
Low-Income Extended Day Teacher	\$9,863,762		
Low-Income Summer School Teacher	\$9,863,762		
EL Intervention Teacher	\$3,369,107		
EL Pupil Support Staff	\$3,369,107		
EL Extended Day Teacher	\$3,509,860		
EL Summer School Teacher	\$3,509,860		
EL Core Teacher	\$4,211,556		
Sp Ed Teacher	\$12,595,340		
Sp Ed Instructional Assistant	\$5,182,364		
Sp Ed Psychologist	\$1,972,341		
Subtotal	\$76,385,261		
Other Investments	\$5,000,000		
Total**	\$19,730,619		
*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.		Tier Funding Check (Cell G90) Complete, G90=G31	
**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.			
If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)			
Added career education opportunities for high school students of the District. Additional dollar needs for Therapeutic Day support.			
Part III: Support for Special Student Groups			
EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per 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.			
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.			
FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type
	English Learners	\$62,635,397	Actual
	Special Education	\$5,350,610	Actual
		\$14,704,147	Actual
*Note: Allocations for each of the three student groups are published annually at ibe.net/ebf/list-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.			

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 2)	<table border="1"> <tr> <td>Low-Income Intervention Teacher</td> <td>Yes</td> <td>Low-Income Extended Day Teacher</td> <td></td> <td>Other Investments</td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> <td>[Optional - Enter \$]</td> </tr> <tr> <td>Low-Income Pupil Support Staff</td> <td></td> <td>Low-Income Summer School Teacher</td> <td></td> <td></td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> <td></td> </tr> </table>	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	Low-Income Pupil Support Staff		Low-Income Summer School Teacher			[Optional - Enter \$]		[Optional - Enter \$]		
Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments																	
[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]																	
Low-Income Pupil Support Staff		Low-Income Summer School Teacher																			
[Optional - Enter \$]		[Optional - Enter \$]																			
Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Response Required 3)	<table border="1"> <tr> <td>English Learner Intervention Teacher</td> <td>Yes</td> <td>English Learner Extended Day Teacher</td> <td></td> <td>English Learner Core Teacher</td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> <td>[Optional - Enter \$]</td> </tr> <tr> <td>English Learner Pupil Support Staff</td> <td>Yes</td> <td>English Learner Summer School Teacher</td> <td></td> <td>Other Investments</td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> <td>[Optional - Enter \$]</td> </tr> </table> We are expanding programs back to zoned schools to better serve the students. Our increasing English learner populations are better served if they are in neighborhood schools versus being bused across the District. In order to do that we are hiring additional core, intervention and support staff. We are also investing in additional curriculum resources for the various languages.	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher		Other Investments	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]
English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher		English Learner Core Teacher																	
[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]																	
English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher		Other Investments																	
[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]																	
Organizational Unit investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required 4)	<table border="1"> <tr> <td>Special Education Teacher</td> <td>Yes</td> <td>Special Education Psychologist</td> <td></td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> </tr> <tr> <td>Special Education Instructional Assistant</td> <td>Yes</td> <td>Other Investments</td> <td></td> </tr> <tr> <td colspan="2">[Optional - Enter \$]</td> <td colspan="2">[Optional - Enter \$]</td> </tr> </table> We are seeing an ever increasing special needs population in District 205. We are adding at least five (5) classrooms for FY26 to address the increase in student population.	Special Education Teacher	Yes	Special Education Psychologist		[Optional - Enter \$]		[Optional - Enter \$]		Special Education Instructional Assistant	Yes	Other Investments		[Optional - Enter \$]		[Optional - Enter \$]					
Special Education Teacher	Yes	Special Education Psychologist																			
[Optional - Enter \$]		[Optional - Enter \$]																			
Special Education Instructional Assistant	Yes	Other Investments																			
[Optional - Enter \$]		[Optional - Enter \$]																			

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 ☐ No ☐

2). "My school district has at least one attendance center with 20 or more English learners (including parental referrals) 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 referrals) who speak the same home language other than English in pre-K."

Required Yes ☐ No ☐

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

Required Yes ☐ No ☐

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) 7/23/2025
Name of Chair Erika Martinez

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 G50)	Complete	Cell G50 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G39; 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.

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2025-2026
through Fiscal Year 2028-2029

Rockford SD 205	04101205025
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Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

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

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

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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: Rockford SD 205
RCDT Number: 04101205025

			Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
			(10)	(20)	(80)	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	(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	638,783			638,783	570,605		0	570,605	
2. Special Area Administration Services	2330	2,919,163			2,919,163	3,265,974		0	3,265,974	
3. Other Support Services - School Administration	2490	0			0	0		0	0	
4. Direction of Business Support Services	2510	189,381	7,067		196,448	215,320	0	0	215,320	
5. Internal Services	2570	1,802,546		645	1,803,191	1,511,159		0	1,511,159	
6. Direction of Central Support Services	2610	153,652			153,652	176,328		0	176,328	
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0	
8. Totals		5,703,525	7,067	645	5,711,237	5,739,386	0	0	5,739,386	
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025										
0%										

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

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

See: School Code, Section 10-20.21 - Contracts

[illegible]

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus Investments must be greater than or equal to zero.
- 8

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

For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12

The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13

Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16

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

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

CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

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

End of Balancing

