

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

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

District Name: School District U-46
District RCDT No: 31-045-0460-22

Budget of School District U-46, County of Kane, Cook, DuPage
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016

WHEREAS the Board of Education of School District U-46
County of Kane, Cook, DuPage, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary
of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 14th day of September, 2015, 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, 2015 and ending June 30, 2016.

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

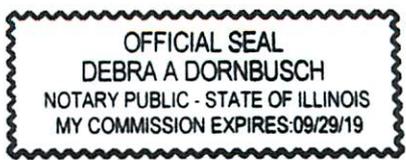
The budget shall be approved and signed below by members of the School Board. Adopted this 28th day of September, 2015 by a roll call vote of 4 Yeas, and 3 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>Anna Smith</i>	<i>Jeanette Ward</i>
<i>Susan E Ken</i>	<i>Lois [unclear]</i>
<i>David [unclear]</i>	<i>[unclear]</i>
<i>[unclear]</i>	



* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(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 to: <https://sec1.isbe.net/attachmgr/default.aspx>. The electronic version does not require member signatures.

Debra A. Dornbusch



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹		93,377,391	4,780,055	23,941,233	(10,225,941)	839,885	4,307,591	124,550,002	(17,900,559)	(1,211,399)	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	202,881,808	27,037,479	41,614,038	16,874,882	14,452,849	350,000	250,000	11,160,216	1,783,072	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	129,518,389	0	0	10,822,339	0	0	0	1,500,000	0	
8	FEDERAL SOURCES	4000	35,816,766	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		368,216,963	27,037,479	41,614,038	27,697,221	14,452,849	350,000	250,000	12,660,216	1,783,072	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	74,846,965									
11	Total Receipts/Revenues		443,063,928	27,037,479	41,614,038	27,697,221	14,452,849	350,000	250,000	12,660,216	1,783,072	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	238,996,094				4,285,110					
14	SUPPORT SERVICES	2000	115,001,319	38,134,741		30,058,461	9,984,495	440,000		7,040,222	1,715,000	
15	COMMUNITY SERVICES	3000	3,268,196	0		0	156,449					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	9,252,700	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	42,413,100	2,823,065	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	4,000,000	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		370,518,309	38,134,741	42,413,100	32,881,526	14,426,054	440,000		7,040,222	1,715,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	74,846,965	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		445,365,274	38,134,741	42,413,100	32,881,526	14,426,054	440,000		7,040,222	1,715,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,301,346)	(11,097,262)	(799,062)	(5,184,305)	26,795	(90,000)	250,000	5,619,994	68,072	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110		13,000,000								
28	Transfer of Working Cash Fund Interest	7120				250,000						
29	Transfer Among Funds	7130		783,690		10,756						
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			413,808							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			12,781							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			613,189							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			29,976							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990				6,653,797						
46	Total Other Sources of Funds ⁸		0	13,783,690	1,069,754	6,914,553	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							13,000,000			
51	Transfer of Working Cash Fund Interest	8120							250,000			
52	Transfer Among Funds	8130	617,000	10,756		166,690						
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410	243,658	170,150								
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510	7,961	4,820								
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610		613,189								
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710		29,976								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		868,619	828,891	0	166,690	0	0	13,250,000	0	0	
80	Total Other Sources/Uses of Fund		(868,619)	12,954,799	1,069,754	6,747,863	0	0	(13,250,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		90,207,426	6,637,592	24,211,925	(8,662,383)	866,680	4,217,591	111,550,002	(12,280,565)	(1,143,327)	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
86	Object Name											
87	Salaries	100	236,781,557	7,469,736		13,397,209		0		385,171	0	258,033,673
88	Employee Benefits	200	72,844,465	1,513,233		4,875,005	14,426,054	0		27,671	0	93,686,428
89	Purchased Services	300	16,652,051	8,257,170	0	1,775,950		40,000		6,627,380	115,000	33,467,551
90	Supplies & Materials	400	18,064,168	7,507,960		3,349,000		0		0	0	28,921,128
91	Capital Outlay	500	11,155,814	13,382,642		6,653,797		400,000		0	1,600,000	33,192,253
92	Other Objects	600	14,025,795	4,000	42,413,100	2,830,565	0	0		0	0	59,273,460
93	Non-Capitalized Equipment	700	919,459	0		0		0		0	0	919,459
94	Termination Benefits	800	75,000	0		0						75,000
95	Total Expenditures		370,518,309	38,134,741	42,413,100	32,881,526	14,426,054	440,000		7,040,222	1,715,000	507,568,952

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		102,140,837	17,147,563	24,177,330	0	799,529	4,384,320	120,050,002	0	0
4	Total Direct Receipts & Other Sources ⁸		368,216,963	40,821,169	42,683,792	34,611,774	14,452,849	350,000	250,000	12,660,216	1,783,072
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		368,216,963	40,821,169	42,683,792	34,611,774	14,452,849	350,000	250,000	12,660,216	1,783,072
12	Total Amount Available		470,357,800	57,968,732	66,861,122	34,611,774	15,252,378	4,734,320	120,300,002	12,660,216	1,783,072
13	Total Direct Disbursements & Other Uses ⁹		371,386,928	38,963,632	42,413,100	33,048,216	14,426,054	440,000	13,250,000	7,040,222	1,715,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		371,386,928	38,963,632	42,413,100	33,048,216	14,426,054	440,000	13,250,000	7,040,222	1,715,000
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		98,970,872	19,005,100	24,448,022	1,563,558	826,324	4,294,320	107,050,002	5,619,994	68,072

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	161,816,156	25,686,979	41,613,238	15,644,782	5,400,774			11,160,116	1,782,572
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	30,987,775								
8	FICA and Medicare Only Levies	1150					5,452,075				
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		192,803,931	25,686,979	41,613,238	15,644,782	10,852,849	0	0	11,160,116	1,782,572
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	11,000								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	500,000				3,600,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	40,000								
18	Total Payments in Lieu of Taxes		551,000	0	0	0	3,600,000	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311	2,333,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	157,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		2,490,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				1,230,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
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					1,230,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	3,000	500	800	100			250,000	100	500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		3,000	500	800	100	0	0	250,000	100	500
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	3,850,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		3,850,000								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	145,000								
78	Admissions - Other	1719	230,000								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	455,000								
82	Total District/School Activity Income		830,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	2,000,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		2,000,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		800,000							
96	Contributions and Donations from Private Sources	1920						350,000			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	353,877	550,000							
108	Total Other Revenue from Local Sources		353,877	1,350,000	0	0	0	350,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	202,881,808	27,037,479	41,614,038	16,874,882	14,452,849	350,000	250,000	11,160,216	1,783,072

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	111,394,149							1,500,000	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		111,394,149	0	0	0	0	0		1,500,000	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,612,025								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	3,881,169								
126	Special Education - Personnel	3110	4,385,736								
127	Special Education - Orphanage - Individual	3120	922,265								
128	Special Education - Orphanage - Summer Individual	3130	139,450								
129	Special Education - Summer School	3145	45,340								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		11,985,985	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	332,385								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		332,385	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	2,616,983								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		2,616,983				0				
145	State Free Lunch & Breakfast	3360	81,636								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	73,636								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				5,705,732					
152	Transportation - Special Education	3510				5,116,607					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		10,822,339	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	2,881,301								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Technology for Success	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	152,314									
172	Total Restricted Grants-In-Aid		18,124,240	0	0	10,822,339	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	129,518,389	0	0	10,822,339	0	0	0	1,500,000	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE VI											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107										
190	Title VI - Other (Describe & Itemize)	4199										
191	Total Title VI		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	9,200,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	2,000,000									
197	Summer Food Service Admin/Program	4225										
198	Child and Adult Care Food Program	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		11,200,000				0					
202	TITLE I											
203	Title I - Low Income	4300	9,104,970									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		9,104,970	0		0	0					

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	540,000								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		540,000	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	162,659								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	7,501,696								
221	Federal Special Education - IDEA Room & Board	4625	114,151								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		7,778,506	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title III E Tech Prep	4770	386,851								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		386,851	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876	4,299								
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		4,299	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	2,395,800								
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	60,125								
264	Title III - Language Inst Program - Limited English (LIPLEP)	4909	1,335,125								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Title II - Teacher Quality	4932	878,581								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	850,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992	1,000,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	282,509								
273	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		35,816,766	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	35,816,766	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		368,216,963	27,037,479	41,614,038	27,697,221	14,452,849	350,000	250,000	12,660,216	1,783,072

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	104,903,612	33,144,198	1,387,225	6,931,513	721,306	513,668			147,601,522
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	2,732,999	1,097,504	343,525	23,693	1,837				4,199,558
8	Special Education Programs (Functions 1200 - 1220)	1200	26,461,393	8,665,217	488,929	246,785			17,412		35,879,736
9	Special Education Programs Pre-K	1225	1,758,120	714,632	250	56,653					2,529,655
10	Remedial and Supplemental Programs K-12	1250	3,233,048	1,634,719	488,205	647,434			635,435		6,638,841
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300			713	200					913
13	CTE Programs	1400	4,563,209	1,241,401	124,000	366,454	11,243		266,612		6,572,919
14	Interscholastic Programs	1500	420,867	86,567	125,000	366,435					998,869
15	Summer School Programs	1600	4,904		29,450	37,902					72,256
16	Gifted Programs	1650	1,555,893	480,961	98,350	20,000	40,000	2,100			2,197,304
17	Driver's Education Programs	1700	410,407	127,353		318					538,078
18	Bilingual Programs	1800	23,300,424	7,218,949	40,050	633,699					31,193,122
19	Truant Alternative & Optional Programs	1900	442,410	104,199	7,972	8,314	10,426				573,321
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	Total Instruction¹⁴	1000	169,787,286	54,515,700	3,133,669	9,339,400	784,812	515,768	919,459	0	238,996,094
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	6,463,985	2,037,654	40,690	37,394	1,000				8,580,723
37	Guidance Services	2120	3,056,905	984,784	84,219	21,509		350			4,147,767
38	Health Services	2130	3,505,739	921,452	651,410	14,453					5,093,054
39	Psychological Services	2140	1,539,007	462,864	51,056	22,077					2,075,004
40	Speech Pathology & Audiology Services	2150	3,270,750	987,670	1,194,131	16,934					5,469,485
41	Other Support Services - Pupils (Describe & Itemize)	2190	1,917,072	28,200	55,000	65,034					2,065,306
42	Total Support Services - Pupil	2100	19,753,458	5,422,624	2,076,506	177,401	1,000	350	0	0	27,431,339
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	5,857,961	2,244,962	1,299,192	229,924		93,490			9,725,529
45	Educational Media Services	2220	1,859,443	476,545	112,900	110,959	2,000				2,561,847
46	Assessment & Testing	2230	1,186,676	223,559	659,996	46,401	500				2,117,132
47	Total Support Services - Instructional Staff	2200	8,904,080	2,945,066	2,072,088	387,284	2,500	93,490	0	0	14,404,508
48	Support Services - General Administration										
49	Board of Education Services	2310	839		256,200	10,250		37,187			304,476
50	Executive Administration Services	2320	1,665,536	346,508	259,940	42,350		28,000			2,342,334
51	Special Area Administration Services	2330	3,241,547	1,124,337	215,358	81,636	10,000				4,672,878
52	Tort Immunity Services	2360 - 2370			385,000						385,000
53	Total Support Services - General Administration	2300	4,907,922	1,470,845	1,116,498	134,236	10,000	65,187	0	0	7,704,688
54	Support Services - School Administration										
55	Office of the Principal Services	2410	13,394,902	3,591,561	20,003	37,690		3,400		75,000	17,122,556
56	Other Support Services - School Administration (Describe & Itemize)	2490	4,871,025	1,267,492		2,000		3,400			6,143,917
57	Total Support Services - School Administration	2400	18,265,927	4,859,053	20,003	39,690	0	6,800	0	75,000	23,266,473

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Support Services - Business										
59	Direction of Business Support Services	2510	272,281	54,404	62,950	4,764		1,000			395,399
60	Fiscal Services	2520	1,418,840	247,624	255,340	11,000	7,000	115,000			2,054,804
61	Operation & Maintenance of Plant Services	2540	170,204	27,459	112,400	197,850	2,435,000				2,942,913
62	Pupil Transportation Services	2550	77,400	20,044	1,225,731						1,323,175
63	Food Services	2560	5,135,945	1,560,010	304,342	7,255,137	103,000	12,000			14,370,434
64	Internal Services	2570	866,605	261,447	235,295	31,000	245,000				1,639,347
65	Total Support Services - Business	2500	7,941,275	2,170,988	2,196,058	7,499,751	2,790,000	128,000	0	0	22,726,072
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620			112,000						112,000
69	Information Services	2630	453,773	79,540	179,000	30,000		5,000			747,313
70	Staff Services	2640	1,487,953	343,384	950,700	23,250		30,000			2,835,287
71	Data Processing Services	2660	2,757,330	389,462	4,302,963	124,000	7,565,002				15,138,757
72	Total Support Services - Central	2600	4,699,056	812,386	5,544,663	177,250	7,565,002	35,000	0	0	18,833,357
73	Other Support Services (Describe & Itemize)	2900	314,614	107,268	183,000	30,000					634,882
74	Total Support Services	2000	64,786,332	17,788,230	13,208,816	8,445,612	10,368,502	328,827	0	75,000	115,001,319
75	COMMUNITY SERVICES (ED)	3000	2,207,939	540,535	227,066	279,156	2,500	11,000			3,268,196
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110						9,170,200			9,170,200
79	Payments for Special Education Programs	4120			82,500						82,500
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			82,500			9,170,200			9,252,700
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			82,500			9,170,200			9,252,700
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000						4,000,000			4,000,000
114	Total Direct Disbursements/Expenditures		236,781,557	72,844,465	16,652,051	18,064,168	11,155,814	14,025,795	919,459	75,000	370,518,309
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,301,346)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			1,277,320		13,223,242				14,500,562
124	Operation & Maintenance of Plant Services	2540	7,468,161	1,513,233	6,979,850	7,507,960	159,400	4,000			23,632,604
125	Pupil Transportation Services	2550	1,575								1,575
126	Food Services	2560									0
127	Total Support Services - Business	2500	7,469,736	1,513,233	8,257,170	7,507,960	13,382,642	4,000	0	0	38,134,741
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	7,469,736	1,513,233	8,257,170	7,507,960	13,382,642	4,000	0	0	38,134,741
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0			0			0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0			0			0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000						0			0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		7,469,736	1,513,233	8,257,170	7,507,960	13,382,642	4,000	0	0	38,134,741
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(11,097,262)
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140						18,785,897			18,785,897
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100						18,785,897			18,785,897

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						23,200,614			23,200,614
164	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
165	Debt Service Other (Describe & Itemize)	5400						426,589			426,589
166	Total Debt Service	5000			0			42,413,100			42,413,100
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				0			42,413,100			42,413,100
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(799,062)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	13,397,209	4,875,005	1,775,950	3,349,000	6,653,797	7,500			30,058,461
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	13,397,209	4,875,005	1,775,950	3,349,000	6,653,797	7,500	0	0	30,058,461
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	Total Payments to Other Districts & Govt Units	4000			0			0			0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest On Short-Term Debt	5100						0			0
199	Debt Service - Interest on Long-Term Debt	5200						71,099			71,099
200	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						2,751,966			2,751,966
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000						2,823,065			2,823,065
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Direct Disbursements/Expenditures		13,397,209	4,875,005	1,775,950	3,349,000	6,653,797	2,830,565	0	0	32,881,526
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,184,305)
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		1,635,479							1,635,479
210	Pre-K Programs	1125		149,890							149,890
211	Special Education Programs (Functions 1200-1220)	1200		1,671,328							1,671,328
212	Special Education Programs Pre-K	1225		116,002							116,002
213	Remedial and Supplemental Programs K-12	1250		97,383							97,383
214	Remedial and Supplemental Programs Pre-K	1275									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		135,180							135,180
217	Interscholastic Programs	1500		52,166							52,166
218	Summer School Programs	1600		8,678							8,678
219	Gifted Programs	1650		22,834							22,834
220	Driver's Education Programs	1700		14,287							14,287
221	Bilingual Programs	1800		375,587							375,587
222	Truant Alternative & Optional Programs	1900		6,296							6,296
223	Total Instruction	1000		4,285,110							4,285,110
224	SUPPORT SERVICES (MR/SS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110		378,904							378,904
227	Guidance Services	2120		156,212							156,212
228	Health Services	2130		418,253							418,253
229	Psychological Services	2140		21,877							21,877
230	Speech Pathology & Audiology Services	2150		46,448							46,448
231	Other Support Services - Pupils (Describe & Itemize)	2190		195,604							195,604
232	Total Support Services - Pupil	2100		1,217,298							1,217,298
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210		134,232							134,232
235	Educational Media Services	2220		245,202							245,202
236	Assessment & Testing	2230		93,477							93,477
237	Total Support Services - Instructional Staff	2200		472,911							472,911
238	Support Services - General Administration										
239	Board of Education Services	2310		73							73
240	Executive Administration Services	2320		153,744							153,744
241	Special Area Administrative Services	2330		243,167							243,167
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		61,284							61,284
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		458,268							458,268
252	Support Services - School Administration										
253	Office of the Principal Services	2410		822,706							822,706
254	Other Support Services - School Administration (Describe & Itemize)	2490		370,119							370,119
255	Total Support Services - School Administration	2400		1,192,825							1,192,825
256	Support Services - Business										
257	Direction of Business Support Services	2510		17,800							17,800
258	Fiscal Services	2520		240,133							240,133
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		1,703,101							1,703,101
261	Pupil Transportation Services	2550		3,421,429							3,421,429
262	Food Services	2560		65,586							65,586
263	Internal Services	2570		322,625							322,625
264	Total Support Services - Business	2500		5,770,674							5,770,674

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		87,457							87,457
269	Staff Services	2640		236,806							236,806
270	Data Processing Services	2660		489,108							489,108
271	Total Support Services - Central	2600		813,371							813,371
272	Other Support Services (Describe & Itemize)	2900		59,148							59,148
273	Total Support Services	2000		9,984,495							9,984,495
274	COMMUNITY SERVICES (MR/SS)	3000		156,449							156,449
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			14,426,054				0			14,426,054
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,795
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			40,000		400,000				440,000
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	40,000	0	400,000	0	0		440,000
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	Total Payments to Other Districts & Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (CP)	6000									0
305	Total Direct Disbursements/Expenditures		0	0	40,000	0	400,000	0	0		440,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(90,000)
307											
308	70 WORKING CASH FUND (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361			2,000						2,000
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			4,500,000						4,500,000
314	Unemployment Insurance Payments	2363			200,000						200,000
315	Insurance Payments (regular or self-insurance)	2364			140,000						140,000
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366			50,000						50,000

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	385,171	27,671	984,880						1,397,722
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			350,500						350,500
321	Property Insurance (Building & Grounds)	2371			400,000						400,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	385,171	27,671	6,627,380	0	0	0	0		7,040,222
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000						0			0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		385,171	27,671	6,627,380	0	0	0	0		7,040,222
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,619,994
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530			115,000		1,600,000				1,715,000
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	115,000	0	1,600,000	0	0		1,715,000
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	115,000	0	1,600,000	0	0		1,715,000
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	Debt Service - Interest on Long-Term Debt	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
352	Total Debt Service	5000						0			0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	115,000	0	1,600,000	0	0		1,715,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										68,072

This page is provided for detailed itemizations as requested within the body of the Report.

1. Revenue 1290 - Village of Hoffman Estates TIF \$40,000
2. Revenue 1790 - Parking permits, Athletic Participation, and Instructional Fees \$455,000
3. Revenue 1999 - Education - Erate \$353,877
4. Revenue 1999 - Operations & Maintenance - Erate \$550,000
5. Revenue 3999 - State Library Grant & Orphanage Tuition \$152,314
6. Revenue 4999 - Divison of Rehab Services & MIECHVP \$282,509
7. Expense 2190 - Education - Noon Hour/Other Curr Supervision, Clerical Aides/Liaisons, PBIS Coaches/Conselors
8. Expense 2190 - Education - Rentals and Graduation Supplies
9. Expense 2490 - High School Divisionals, Deans, Directors, and Secretaries
10. Expense 5400 - Leases

	A	B	C	D	E	F
1						
2	School District U-46 31-045-0460-22					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	368,216,963	27,037,479	27,697,221	250,000	423,201,663
6	Direct Expenditures	370,518,309	38,134,741	32,881,526		441,534,576
7	Difference	(2,301,346)	(11,097,262)	(5,184,305)	250,000	(18,332,913)
8	Estimated Fund Balance - June 30, 2016	90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637
9	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p>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.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	School District U-46 31-045-0460-22		FY2015-16				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		93,377,391	4,780,055	(10,225,941)	124,550,002	212,481,507
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	202,881,808	27,037,479	16,874,882	250,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	129,518,389	0	10,822,339	0
12	FEDERAL SOURCES		4000	35,816,766	0	0	0
13	Total Receipts/Revenues			368,216,963	27,037,479	27,697,221	250,000
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	238,996,094			238,996,094
16	SUPPORT SERVICES		2000	115,001,319	38,134,741	30,058,461	183,194,521
17	COMMUNITY SERVICES		3000	3,268,196	0	0	3,268,196
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	9,252,700	0	0	9,252,700
19	DEBT SERVICES		5000	0	0	2,823,065	2,823,065
20	PROVISION FOR CONTINGENCIES		6000	4,000,000	0	0	4,000,000
21	Total Disbursements/Expenditures			370,518,309	38,134,741	32,881,526	441,534,576
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(2,301,346)	(11,097,262)	(5,184,305)	250,000
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			0	13,783,690	6,914,553	0
25	OTHER USES OF FUNDS (8000)			868,619	828,891	166,690	13,250,000
26	TOTAL OTHER SOURCES/USES OF FUNDS			(868,619)	12,954,799	6,747,863	(13,250,000)
27	ESTIMATED ENDING FUND BALANCE			90,207,426	6,637,592	(8,662,383)	111,550,002

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	School District U-46 31-045-0460-22 <i>District Number</i>		ESTIMATED BUDGET FY2016-17				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637
8	RECEIPTS/REVENUES		Acct No.				
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 No.				
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		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2017-18				
2							
3	School District U-46	31-045-0460-22					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637
8	RECEIPTS/REVENUES	Acct No.					
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 No.					
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		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2018-19				
2							
3	School District U-46	31-045-0460-22					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637
8	RECEIPTS/REVENUES	Acct No.					
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 No.					
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		90,207,426	6,637,592	(8,662,383)	111,550,002	199,732,637

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	W	X	Y	Z
1	School District U-46 31-045-0460-22 <i>District Number</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		212,481,507	199,732,637	199,732,637	199,732,637
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES	1000	247,044,169	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	140,340,728	0	0	0
12	FEDERAL SOURCES	4000	35,816,766	0	0	0
13	Total Receipts/Revenues		423,201,663	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION	1000	238,996,094	0	0	0
16	SUPPORT SERVICES	2000	183,194,521	0	0	0
17	COMMUNITY SERVICES	3000	3,268,196	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	9,252,700	0	0	0
19	DEBT SERVICES	5000	2,823,065	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	4,000,000	0	0	0
21	Total Disbursements/Expenditures		441,534,576	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(18,332,913)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		20,698,243	0	0	0
25	OTHER USES OF FUNDS (8000)		15,114,200	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		5,584,043	0	0	0
27	ESTIMATED ENDING FUND BALANCE		199,732,637	199,732,637	199,732,637	199,732,637

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

School District U-46**31-045-0460-22**

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. For additional information, please see:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- 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

(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 FY2016 budgeted expenditures over FY2015 actual 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 may 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)
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School District Name: School District U-46
 RCDT Number: 31-045-0460-22

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	2,174,490		2,174,490	2,342,334		2,342,334
2. Special Area Administration Services	2330	4,691,946		4,691,946	4,672,878		4,672,878
3. Other Support Services - School Administration	2490	5,913,495		5,913,495	6,143,917		6,143,917
4. Direction of Business Support Services	2510	368,676		368,676	395,399	0	395,399
5. Internal Services	2570	1,554,327		1,554,327	1,639,347		1,639,347
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		14,702,934	0	14,702,934	15,193,875	0	15,193,875
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							3%

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	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2015 for all Funds (Cells C3 - K3)(Line must have a number or zero)	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 Capital 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 Capital 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
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2015, (CashSum 4, 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
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2016, (Page CashSum 4 - 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 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
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

End of Balancing