



# **2024-2025**

# **Tentative Budget**

**July 23, 2024**

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## Financial Overview

### District Financial Structure

The Financial section of this document presents historical data for the previous four fiscal years, the current FY2025 budget, and three projected fiscal years for all of the District's funds. The information is presented in a 'pyramid' format: the reports first present a high-level view and are followed by increasingly granular levels of detail. The highest-level reports combine and summarize revenue and expenditure budgets for all funds. Operating funds are then isolated so readers can understand how the year's obligations will be financed in total. Finally, individual fund budgets are presented.

#### **Level 1: Summary of All Funds**

Reviews the total revenues and expenses for the entire District.

#### **Level 2: Summary of All Operating Funds**

Reviews the operating revenues and expenses, as presented in the operating budget.

#### **Level 3: Summary of Individual Funds**

Reviews revenues and expenses included in each of the major operating funds.

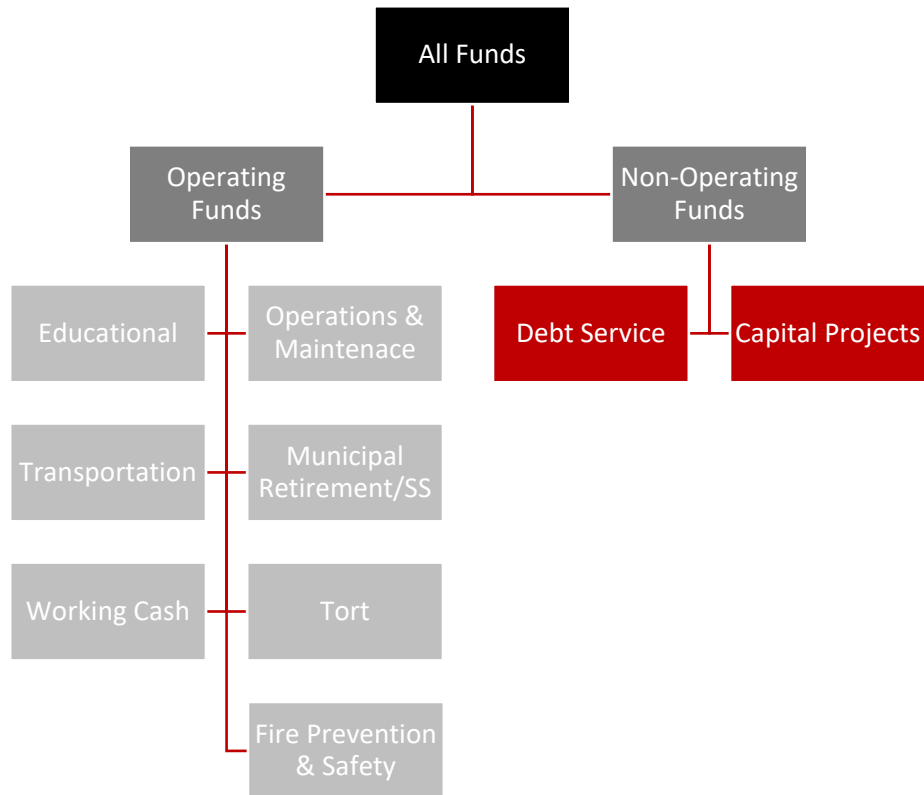
Illinois school districts are required to adhere to the 23 Illinois Administrative Code 100, Subtitle A. This document dictates the classification system for all revenues and expenditures. The account structure is a master classification of the balance sheet, revenue, and expenditure accounts from which selections can be made for reporting comparable transactions on a uniform basis.



## Summary of Funds

Barrington CUSD 220 utilizes nine (9) types of funds: Educational, Operations & Maintenance, Debt Service, Transportation, Municipal Retirement/Social Security, Capital Projects, Working Cash, Tort Immunity and Fire Prevention & Safety.

The Operating Budget comprises seven (7) types of funds: Educational, Operations & Maintenance, Transportation, Municipal Retirement/Social Security, Working Cash, Tort Immunity, and Fire Prevention & Safety Funds. The Non-Operating Funds are Debt Service and Capital Projects.



In this section, the summaries of all funds are combined for reporting purposes, including all operating, capital, and debt service funds. This is to provide an overview of all revenue sources and expenditures for the entire district. A breakdown of each major fund type will be provided in the following sections of this report.

## Comparative Summary – All Government Funds

### Overview

The Governmental Funds analysis is a compilation of all District funds. The compilation of the total funds is for discussion purposes only. This is to provide an overview of all revenue sources and expenditures for the entire district.

The District's revenue sources across all nine funds is \$194.2M. This is an increase of \$1.6M compared to last year. The expenses are \$213.3M. This is a decrease of \$15.6M, largely due to reduced referendum spending. This results in a \$15.6M deficit. The deficit is a result of the timing difference in our referendum spending; bonds were issued in the 2020-2021 and 2021-2022 years and spent in multiple subsequent years.

Local revenue sources are budgeted at 88.6% of total revenue.

State sources are budgeted at 8.6% of total revenue.

Federal sources of revenue are budgeted at 2.8% of total revenue. Due to the pandemic, the District was awarded \$9,895,170 in Elementary and Secondary School Emergency Relief (ESSER) funding. This funding is reimbursed on an expenditure basis beginning in 2020-2021. \$223,851 is budgeted to be received in Fiscal Year 2025.

Governmental Fund revenues are budgeted to increase 0.8% in Fiscal Year 2024-2025. Governmental Fund expenditures are budgeted to decrease 6.8% in Fiscal Year 2025. Elementary Secondary School Emergency Relief (ESSER) funding in the 2024-2025 budget is down 80.3% from the 2023-2024 budget. Referendum spending is down 54.0% from the 2023-2024 budget.

The District's most significant expense is salaries and benefits, which total \$134,018,742 and comprise 62.8% of the total budget. This represents a 3.3% increase from the prior year.

The next largest expense category is capital projects, comprising 10.7% of the budget. Capital expenses include annual capital funding and revenues and expenditures from the \$147M referendum in 2020. Referendum project spending spans five fiscal years, from FY21 to FY25.

The District's purchased services account for 13.8% of the expenditures, primarily for services provided by non-district employees, primarily for the District's outsourced transportation and food services. The District's other objects, representing 8.4% of the budget, primarily represent tuition payments for outplaced students for special education services. The District utilizes the supply and non-capital outlay accounts, representing 4.2% of the budget, for its general-purpose consumable items.

The chart below details the nine types of governmental funds and amounts for the 2024-2025 fiscal year. Within each fund and overall, the second column states the budgeted beginning balance as of July 1, 2024, which includes referendum bonds. The following third and fourth columns detail the revenue and expenditures used to calculate an excess or deficit in the fifth column. The sixth column details the other sources (uses). The beginning balance, excess (deficit), and other sources (uses) are added together in the last column of the ending balance as of June 30, 2025.

<b>All Funds Summary</b>							
	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Excess (Deficit)</b>	<b>Other Sources (Uses)</b>	<b>Ending Balance</b>	
<b>Educational</b>	\$ 40,939,538	\$ 149,482,173	\$ 146,251,329	\$ 3,230,844	\$ (1,096,503)	\$ 43,073,879	
<b>Operations &amp; Maintenance</b>	\$ 3,623,576	\$ 12,729,836	\$ 12,433,759	\$ 296,077	\$ -	\$ 3,919,653	
<b>Debt Service</b>	\$ 3,233,315	\$ 8,543,431	\$ 11,166,997	\$ (2,623,566)	\$ 1,966,503	\$ 2,576,252	
<b>Transportation</b>	\$ 6,296,688	\$ 16,829,920	\$ 17,222,759	\$ (392,839)	\$ (70,000)	\$ 5,833,849	
<b>Municipal Retirement</b>	\$ 3,225,968	\$ 4,258,500	\$ 4,519,017	\$ (260,517)	\$ -	\$ 2,965,451	
<b>Capital Projects</b>	\$ 32,758,943	\$ 1,721,500	\$ 21,149,834	\$ (19,428,334)	\$ 2,641,934	\$ 15,972,543	
<b>Working Cash</b>	\$ 2,466,285	\$ 94,600	\$ -	\$ 94,600	\$ -	\$ 2,560,885	
<b>Tort</b>	\$ 455,825	\$ 611,627	\$ 563,675	\$ 47,952	\$ -	\$ 503,777	
<b>Life Safety</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>\$ 93,000,138</b>	<b>\$ 194,271,587</b>	<b>\$ 213,307,370</b>	<b>\$ (19,035,783)</b>	<b>\$ 3,441,934</b>	<b>\$ 77,406,289</b>	

In total, the beginning balance is \$93,000,138. The total ending fund balance is projected to be \$77,406,289 as of June 30, 2025. The decrease in fund balance of approximately \$15.6M is primarily due to Referendum spending. Referendum bonds were issued in fiscal years 2020-2021 and 2021-2022.

Each year, the Board of Education approves assumptions for the upcoming budget. The 2024-2025 property tax assumptions were based on a 3.4% Consumer Price Index (CPI) increase. The District also has a Tax Increment Financing (TIF) rolling off in the 2023 levy cycle. A TIF is a tool used to promote economic development. When a TIF district is created, property taxes are divided into base taxes and increment taxes. The increment taxes fund infrastructure projects within the district. "Rolling off" refers to the expiration of a TIF district after a set period, at which point increment taxes are no longer collected. Property taxes revert to their normal distribution, potentially affecting revenue for local taxing bodies. In subsequent levy years, the property value will be included in the District's Equalized Assessed Value and taxed accordingly.

Salary increase assumptions are based on the respective collective bargaining agreements. Benefit increase assumptions for 2024-2025 and the subsequent projected years are based on a 3% increase. Purchased services, supplies, capital outlay, and other objects in the Education Fund for the 2024-2025 year were assumed to remain flat, while the Operations and Maintenance Fund is projected to increase 2.0%. Increases in the projected years are tied to the CPI assumptions.

## Barrington CUSD 220

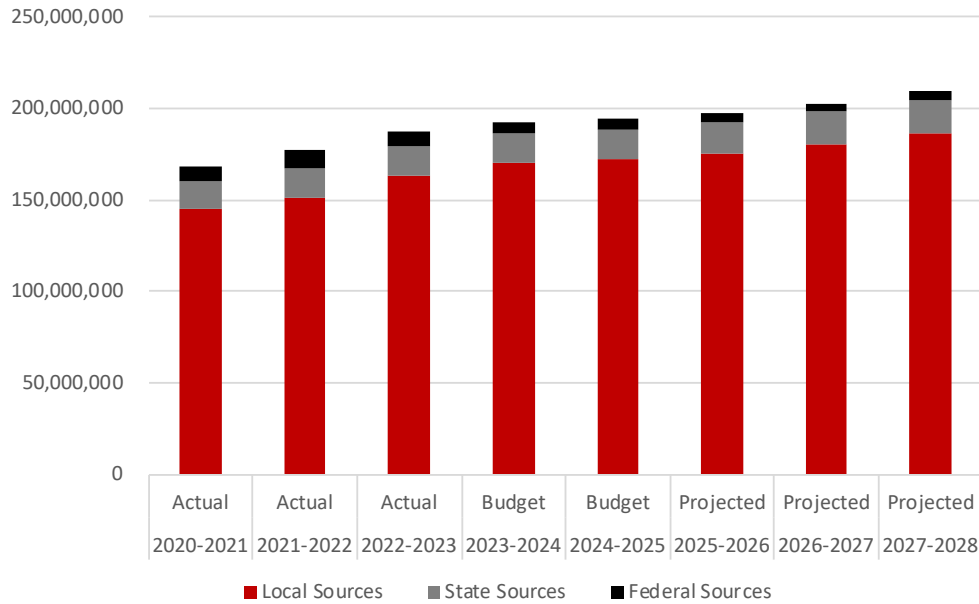
### Comparative Summary – All Fund Accounts

(three years actual, prior year budget, current year budget & three years projected budgets)

All years reported July 1 - June 30

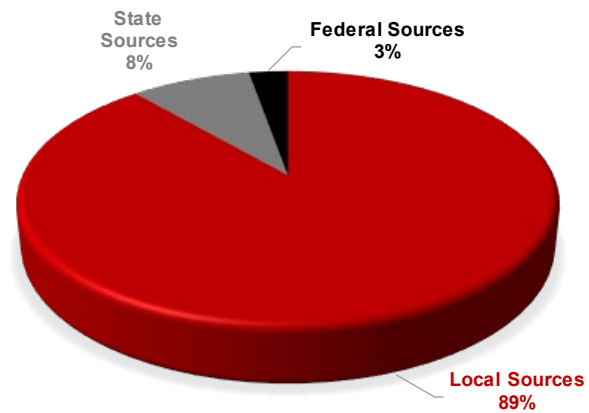
All Funds								
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>								
Local Sources	145,651,940	151,196,779	163,145,769	170,777,315	172,191,760	175,622,351	180,804,788	186,764,165
State Sources	14,495,572	15,720,353	15,821,850	15,872,379	16,687,794	17,078,361	17,345,369	17,620,387
Federal Sources	8,405,488	10,676,565	8,115,743	5,987,133	5,392,033	5,229,659	4,879,659	4,879,659
<b>TOTAL REVENUES</b>	<b>168,553,000</b>	<b>177,593,696</b>	<b>187,083,362</b>	<b>192,636,827</b>	<b>194,271,587</b>	<b>197,930,371</b>	<b>203,029,816</b>	<b>209,264,211</b>
<b>EXPENDITURES</b>								
Salaries	90,516,959	94,931,682	100,202,172	107,062,866	111,120,799	114,576,561	118,403,400	120,409,013
Employee Benefits	21,559,811	20,124,439	20,956,945	22,848,206	22,897,943	23,528,343	24,643,953	25,645,012
Purchased Services	24,363,234	24,779,092	26,980,049	27,714,637	29,484,056	29,872,195	30,753,362	31,660,961
Supplies & Materials	7,242,763	8,490,551	8,778,877	8,632,359	8,450,577	8,717,552	8,979,078	9,248,452
Capital Outlay	10,994,246	36,519,142	62,498,450	44,807,233	22,838,039	4,136,596	4,200,694	4,266,714
Other Objects	19,342,035	21,624,020	19,503,280	17,252,228	17,954,558	17,925,229	18,137,303	18,353,967
Non-Capitalized Equipment	1,155,815	1,096,852	972,473	608,361	561,398	629,548	648,434	667,887
<b>TOTAL EXPENDITURES</b>	<b>175,174,863</b>	<b>207,565,777</b>	<b>239,892,246</b>	<b>228,925,890</b>	<b>213,307,370</b>	<b>199,386,024</b>	<b>205,766,224</b>	<b>210,252,006</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(6,621,863)</b>	<b>(29,972,081)</b>	<b>(52,808,884)</b>	<b>(36,289,063)</b>	<b>(19,035,783)</b>	<b>(1,455,653)</b>	<b>(2,736,408)</b>	<b>(987,795)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
Other Financing Sources	139,337,418	39,454,823	4,420,488	1,859,303	8,050,371	7,466,785	7,631,793	7,801,753
Other Financing Uses	10,389,629	14,513,994	3,683,424	1,859,303	4,608,437	4,716,644	4,799,148	4,884,128
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>128,947,789</b>	<b>24,940,829</b>	<b>737,064</b>	<b>0</b>	<b>3,441,934</b>	<b>2,750,141</b>	<b>2,832,645</b>	<b>2,917,625</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>122,325,926</b>	<b>(5,031,252)</b>	<b>(52,071,820)</b>	<b>(36,289,063)</b>	<b>(15,593,849)</b>	<b>1,294,488</b>	<b>96,237</b>	<b>1,929,830</b>
<b>BEGINNING FUND BALANCE</b>	<b>64,066,347</b>	<b>186,392,273</b>	<b>181,361,021</b>	<b>129,289,201</b>	<b>93,000,138</b>	<b>77,406,289</b>	<b>78,700,777</b>	<b>56,930,171</b>
<b>ENDING FUND BALANCE</b>	<b>186,392,273</b>	<b>181,361,021</b>	<b>129,289,201</b>	<b>93,000,138</b>	<b>77,406,289</b>	<b>78,700,777</b>	<b>78,797,014</b>	<b>58,860,001</b>

### All Funds Revenue

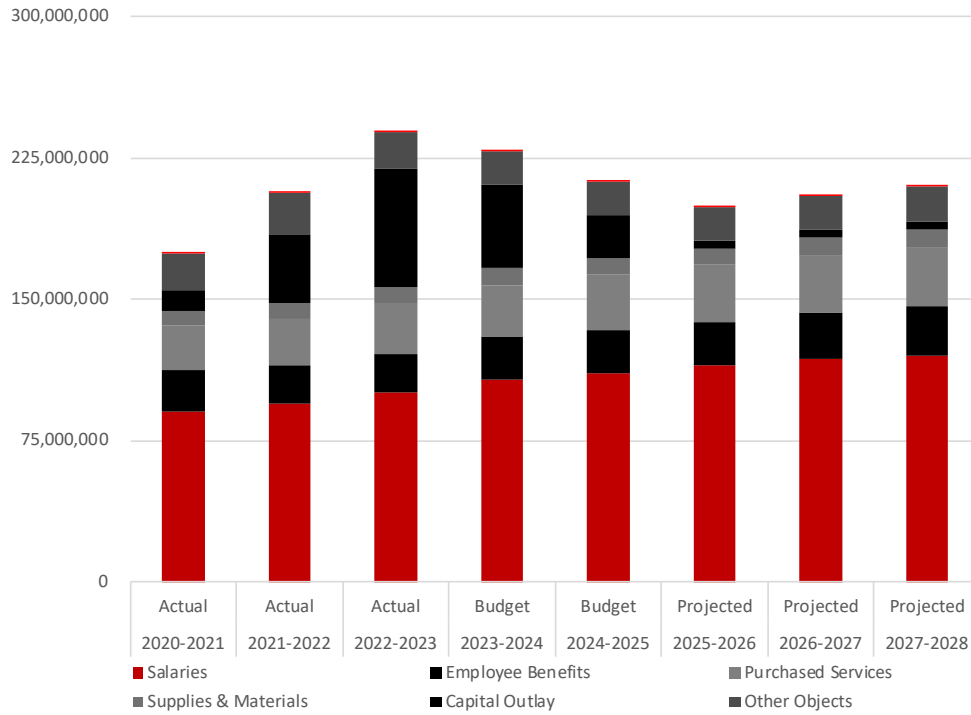


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
<b>Local Sources</b>	
Property Taxes	158,099,684
Other Local Revenue	14,092,076
<b>Total Local Sources</b>	<b>172,191,760</b>
<b>State Sources</b>	
Evidence-Based Funding	6,561,233
Categorical & Grant Aid	10,126,561
<b>Total State Sources</b>	<b>16,687,794</b>
<b>Federal Sources</b>	<b>5,392,033</b>
<b>Total Revenue</b>	<b>194,271,587</b>

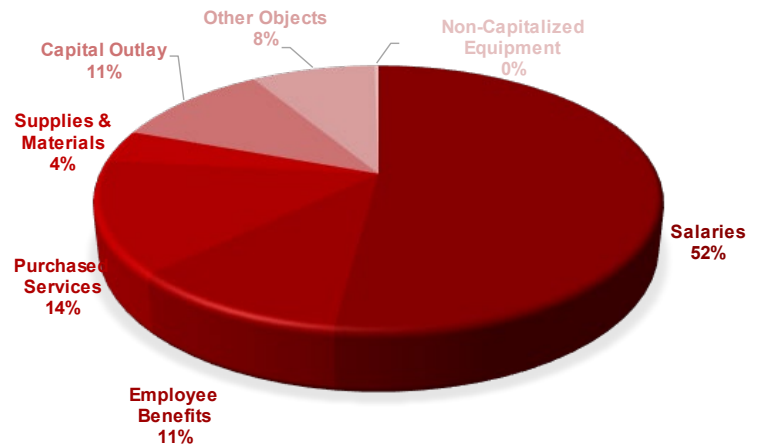


### All Funds Expenditures

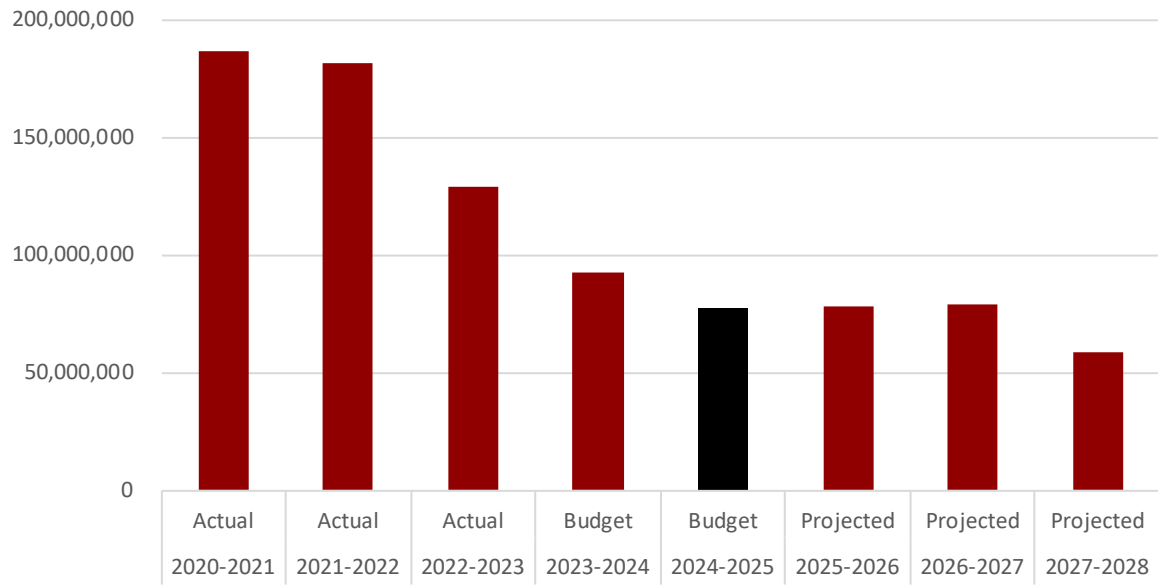


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	111,120,799
Benefits	22,897,943
Purchased Services	29,484,056
Supplies & Materials	8,450,577
Capital Outlay	22,838,039
Other Objects	17,954,558
Non-Capitalized Equipment	561,398
<b>Total Expenditures</b>	<b>213,307,370</b>



### All Funds Year-End Fund Balance



## Comparative Summary – Operating Funds

### Overview

The operating funds are comprised of the Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement (IMRF)/Social Security, Working Cash, Tort Immunity, and Fire Prevention & Safety Funds. Operating fund revenues are budgeted to increase 3.2% in Fiscal Year 2024-2025. Operating fund expenditures are budgeted to increase 3.1% in Fiscal Year 2024-2025. The District’s 2023-2024 budget included \$1,138,367 in Elementary and Secondary School Emergency Relief (ESSER) funding. The 2024-2025 budget includes ESSER funding of \$223,851, a decrease of 80.3%.

Local revenue sources are budgeted at 88.0% of operating revenue in fiscal year 2025. Local revenue includes property taxes, corporate taxes, investment earnings, and other local revenue.

State sources comprised primarily of Evidence-Based Funding and Transportation Reimbursement, are budgeted at 9.1% of operating revenue in the fiscal year 2025.

Federal sources of revenue are budgeted at 2.9% of operating revenue. Due to the pandemic, the district was awarded \$9,895,170 in funding for Elementary and Secondary School Emergency Relief (ESSER). This funding is reimbursed on an expenditure basis beginning in 2020-2021. \$1,138,367 is budgeted to be spent in Fiscal Year 2024-2025.

The overall salary and benefits increase is 3.3%.

The overall increase in purchased services/supplies/capital outlay/other objects is 2.4%. ESSER spending in these areas in 2023-2024 accounted for \$1,138,367. In 2024-2025, \$223,851 is budgeted for ESSER spending. When ESSER spending is removed from each year, purchased services/supplies/capital outlay/other objects reflects a combined overall increase of 2.6%.

### Operating Funds Summary

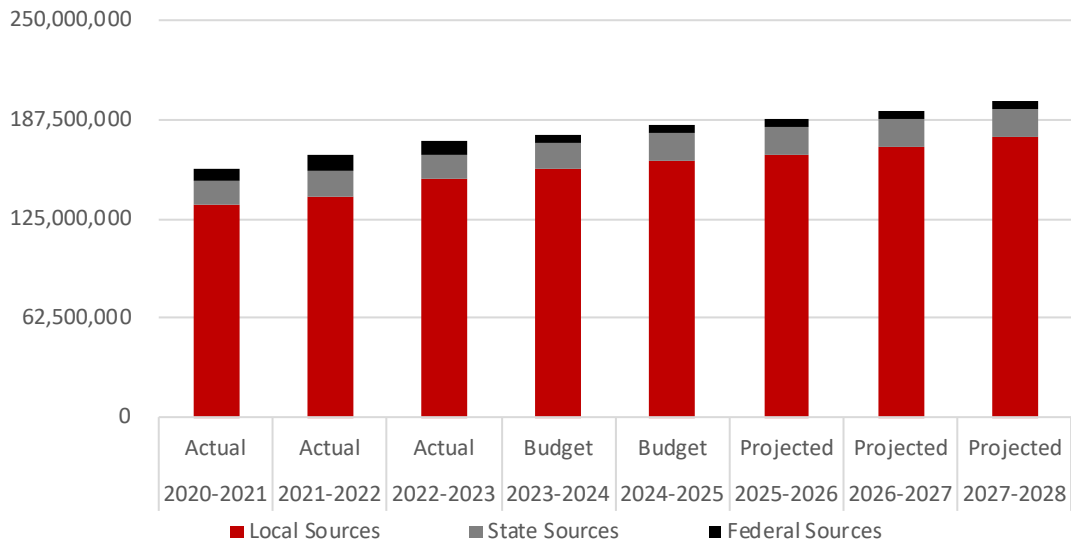
	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Excess (Deficit)</u>	<u>Other Sources (Uses)</u>	<u>Ending Balance</u>
<b>Educational</b>	\$ 40,939,538	\$ 149,482,173	\$ 146,251,329	\$ 3,230,844	\$ (1,096,503)	\$ 43,073,879
<b>Operations &amp; Maintenance</b>	\$ 3,623,576	\$ 12,729,836	\$ 12,433,759	\$ 296,077	\$ -	\$ 3,919,653
<b>Transportation</b>	\$ 6,296,688	\$ 16,829,920	\$ 17,222,759	\$ (392,839)	\$ (70,000)	\$ 5,833,849
<b>Municipal Retirement</b>	\$ 3,225,968	\$ 4,258,500	\$ 4,519,017	\$ (260,517)	\$ -	\$ 2,965,451
<b>Working Cash</b>	\$ 2,466,285	\$ 94,600	\$ -	\$ 94,600	\$ -	\$ 2,560,885
<b>Tort</b>	\$ 455,825	\$ 611,627	\$ 563,675	\$ 47,952	\$ -	\$ 503,777
<b>Life Safety</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 57,007,880</b>	<b>\$ 184,006,656</b>	<b>\$ 180,990,539</b>	<b>\$ 3,016,117</b>	<b>\$ (1,166,503)</b>	<b>\$ 58,857,494</b>

This chart summarizes budgeted revenue and expenses for the 2024-2025 fiscal year in the District Operating Funds. The beginning and ending fund balances for each fund, as well as the total for all funds, are also shown. The total beginning fund balance is based on the budgeted year-end for 2023-2024. The total ending fund balance is projected to be \$58,857,494 as of June 30, 2025.

**Barrington CUSD 220**  
**Comparative Summary – Operating Fund Accounts**  
 (three years actual, prior year budget, current year budget & three years projected budgets)  
 All years July 1 – June 30

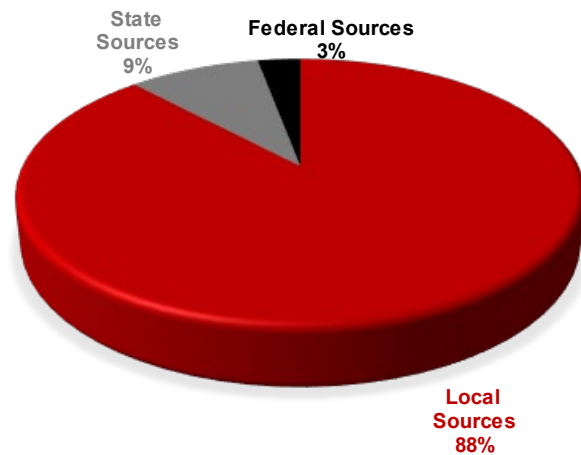
	Operating Funds							
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>								
Local Sources	133,910,457	138,928,958	150,020,623	156,391,499	161,926,829	165,370,517	170,491,434	176,181,445
State Sources	14,495,572	15,720,353	15,821,850	15,872,379	16,687,794	17,078,361	17,345,369	17,620,387
Federal Sources	8,405,488	10,676,565	8,115,743	5,987,133	5,392,033	5,229,659	4,879,659	4,879,659
<b>TOTAL REVENUES</b>	<b>156,811,517</b>	<b>165,325,875</b>	<b>173,958,216</b>	<b>178,251,011</b>	<b>184,006,656</b>	<b>187,678,537</b>	<b>192,716,462</b>	<b>198,681,491</b>
<b>EXPENDITURES</b>								
Salaries	90,516,959	94,908,894	100,127,172	106,984,116	111,039,371	114,576,561	118,403,400	120,409,013
Employee Benefits	21,559,811	20,124,435	20,956,918	22,848,206	22,897,943	23,528,343	24,643,953	25,645,012
Purchased Services	23,960,156	24,636,729	26,581,442	27,214,637	28,984,056	29,372,195	30,253,362	31,160,961
Supplies & Materials	7,081,858	8,490,551	8,778,877	8,632,359	8,450,577	8,717,552	8,979,078	9,248,452
Capital Outlay	386,758	2,235,210	3,321,024	2,454,645	2,269,633	2,136,596	2,200,694	2,266,714
Other Objects	4,803,470	4,823,104	7,155,267	6,838,899	6,787,561	7,044,138	7,255,462	7,473,126
Non-Capitalized Equipment	1,155,815	1,096,852	972,473	608,361	561,398	629,548	648,434	667,887
<b>TOTAL EXPENDITURES</b>	<b>149,464,827</b>	<b>156,315,774</b>	<b>167,893,173</b>	<b>175,581,223</b>	<b>180,990,539</b>	<b>186,004,933</b>	<b>192,384,383</b>	<b>196,871,165</b>
<b>SURPLUS/(DEFICIT)</b>	<b>7,346,690</b>	<b>9,010,101</b>	<b>6,065,043</b>	<b>2,669,788</b>	<b>3,016,117</b>	<b>1,673,604</b>	<b>332,079</b>	<b>1,810,326</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
Other Financing Sources	5,507,995	8,287,630	255,417	0	3,441,934	2,750,141	2,832,645	2,917,625
Other Financing Uses	10,389,629	14,379,034	3,683,424	1,859,303	4,608,437	4,716,644	4,799,148	4,884,128
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(4,881,634)</b>	<b>(6,091,404)</b>	<b>(3,428,007)</b>	<b>(1,859,303)</b>	<b>(1,166,503)</b>	<b>(1,966,503)</b>	<b>(1,966,503)</b>	<b>(1,966,503)</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>2,465,056</b>	<b>2,918,697</b>	<b>2,637,036</b>	<b>810,485</b>	<b>1,849,614</b>	<b>(292,899)</b>	<b>(1,634,424)</b>	<b>(156,177)</b>
<b>BEGINNING FUND BALANCE</b>	<b>48,176,606</b>	<b>50,641,662</b>	<b>53,560,359</b>	<b>56,197,395</b>	<b>57,007,880</b>	<b>58,857,494</b>	<b>58,564,595</b>	<b>56,930,171</b>
<b>ENDING FUND BALANCE</b>	<b>50,641,662</b>	<b>53,560,359</b>	<b>56,197,395</b>	<b>57,007,880</b>	<b>58,857,494</b>	<b>58,564,595</b>	<b>56,930,171</b>	<b>56,773,994</b>

## Operating Funds Revenue

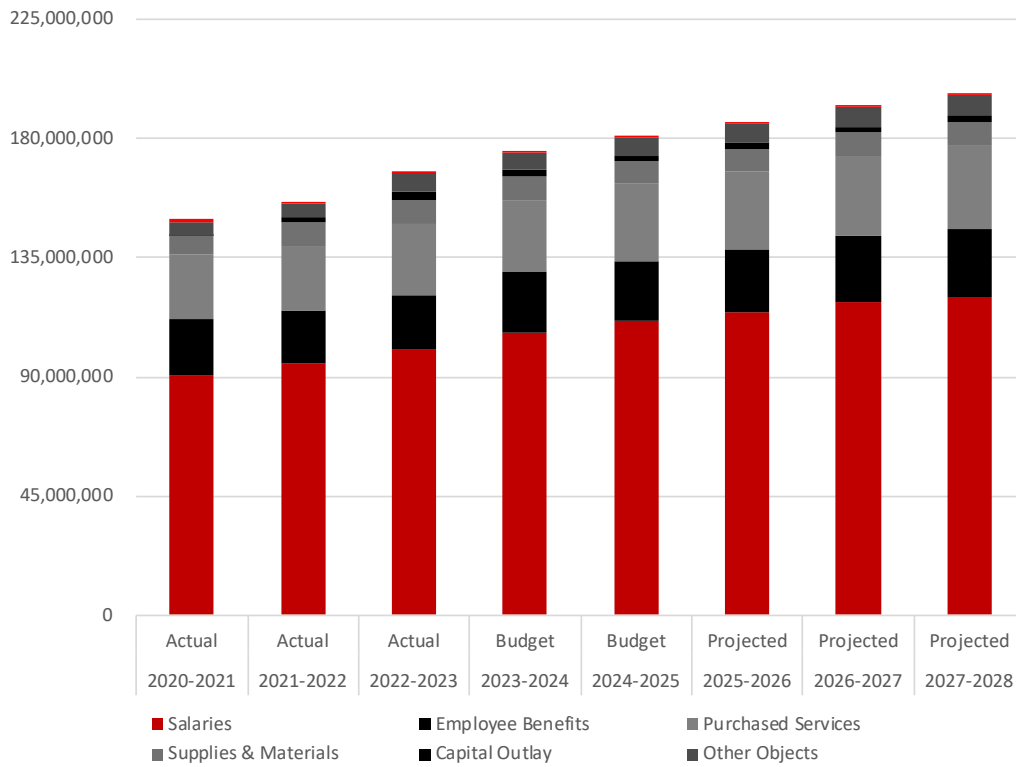


## 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
<b>Local Sources</b>	
Property Taxes	149,636,253
Other Local Revenue	12,290,576
<b>Total Local Sources</b>	<b>161,926,829</b>
<b>State Sources</b>	
Evidence-Based Funding	6,561,233
Categorical & Grant Aid	10,126,561
<b>Total State Sources</b>	<b>16,687,794</b>
<b>Federal Sources</b>	<b>5,392,033</b>
<b>Total Revenue</b>	<b>184,006,656</b>

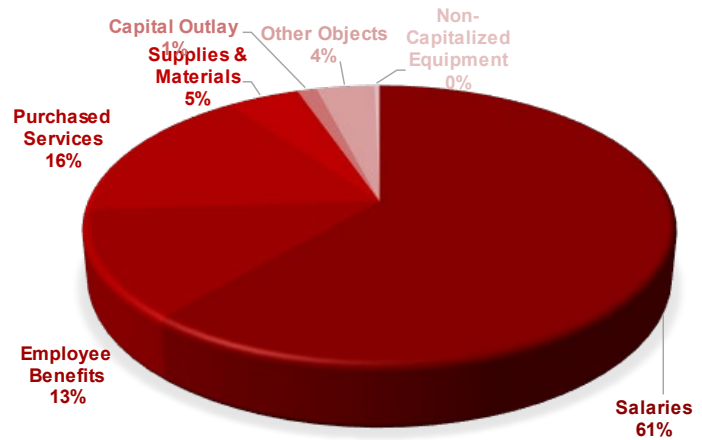


## Operating Funds Expenditures

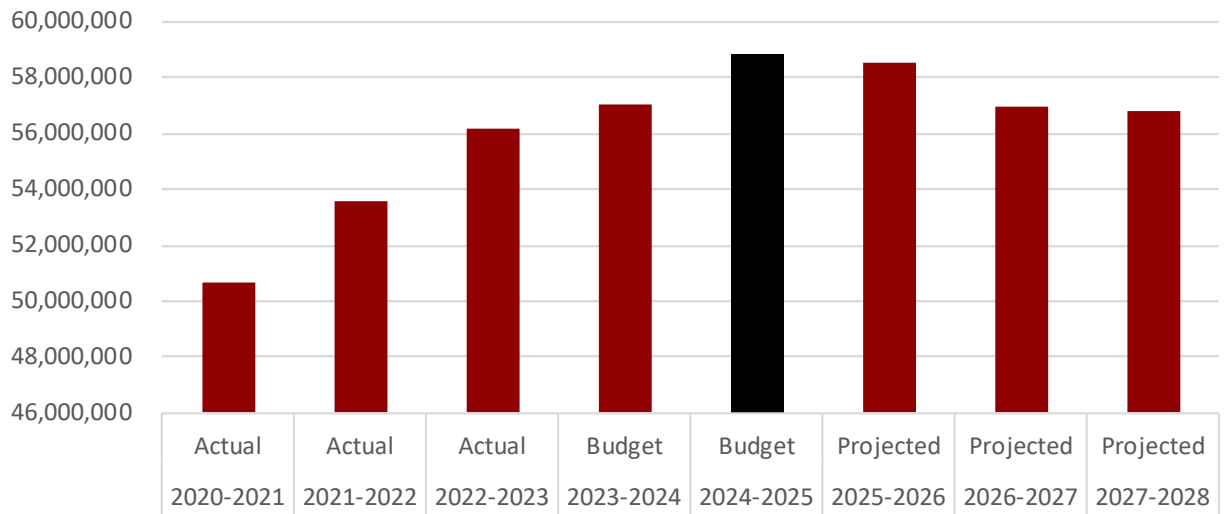


## 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	111,039,371
Benefits	22,897,943
Purchased Services	28,984,056
Supplies & Materials	8,450,577
Capital Outlay	2,269,633
Other Objects	6,787,561
Non-Capitalized Equipment	561,398
<b>Total Expenditures</b>	<b>180,990,539</b>



### Operating Funds Year-End Fund Balance



## Educational Fund

### Overview

The Educational Fund contains the greatest variety and largest volume of financial transactions recorded by the school district. Each transaction not accommodated by another specific fund shall be processed through this fund. Revenue for this fund is provided from many sources. Local Sources are received primarily from property taxes, state sources, including Evidence-Based Funding (EBF), and Federal grant revenue. Approximately 80% of the total expenditures in any fiscal year are charged to this fund. The Educational Fund expenditures include salaries and benefits for certified and educational support personnel, purchased services, supplies, textbooks, instructional equipment, and tuition.

Educational Fund revenues are budgeted to increase by 3.5% in fiscal year 2025.

Local revenue is budgeted to increase by 4.3% in fiscal year 2025. The Educational Fund's revenue comes primarily from local property taxes. Other local sources of revenue include Corporate Personal Property Replacement Taxes (CPPRT), athletic event revenues, donations, tuition, registration fees, food sales, and investment earnings.

The District's state revenue is budgeted to increase by 0.4% in fiscal year 2024. The primary source of state revenue is Evidence-Based Funding (EBF), which is budgeted to remain flat this fiscal year while special education revenue is increasing. Other state sources include Career and Technical Education (CTE), Drivers Education reimbursement, and early childhood funding.

Federal sources are budgeted to decrease 9.2% in fiscal year 2025. The primary reason for this decrease is the low funding for Elementary and Secondary School Emergency Relief (ESSER).

Educational Fund expenditures are budgeted to increase by 2.7% in fiscal year 2025.

The overall salary budget reflects a 3.8% increase. The overall increase in the Educational Fund to purchased services/supplies/capital outlay/other objects is 0.6%.

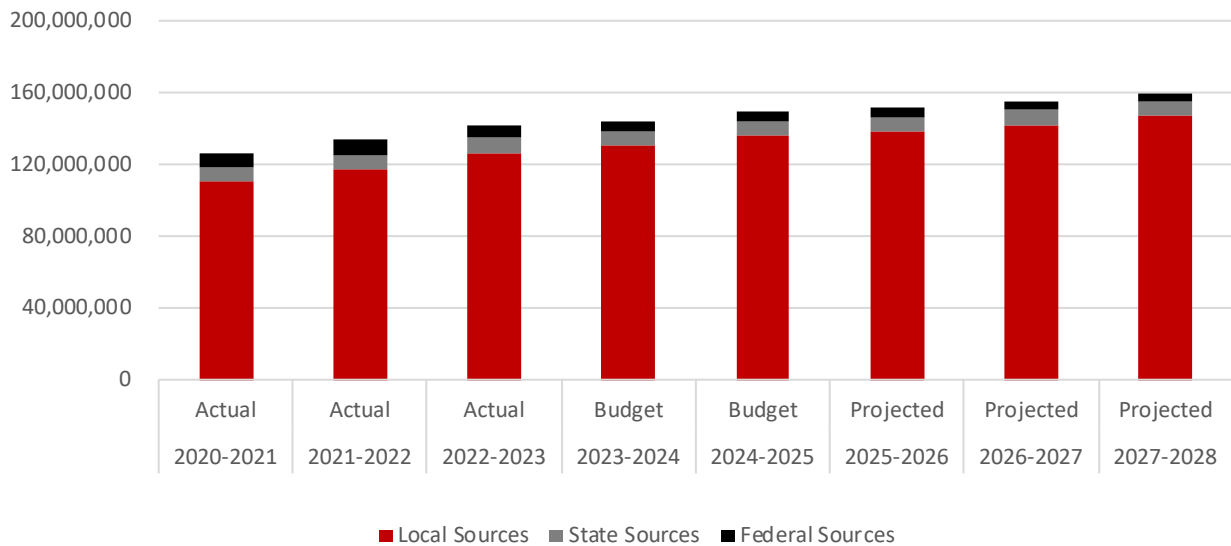
The District's 2023-2024 Educational Fund budget included \$865,047 in ESSER funding. The 2024-2025 budget includes \$17,552 in ESSER funding, a decrease of 98.0%.

**Barrington CUSD 220**  
Educational Fund Accounts

(three years actual, prior year budget, current year budget & three years projected budgets)  
All years July 1 – June 30

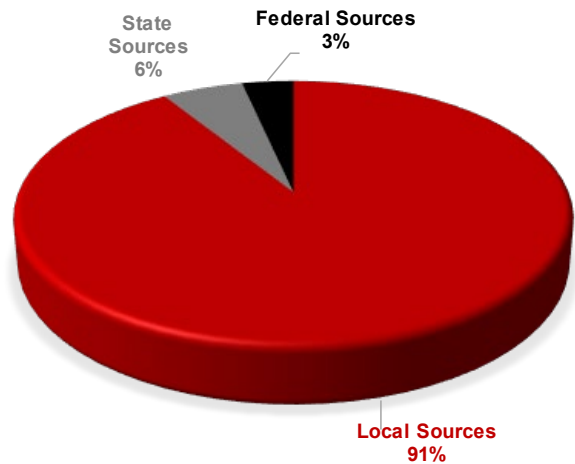
		Educational Fund							
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>									
Local Sources		111,209,842	117,285,080	126,840,025	130,505,531	136,085,645	138,134,215	142,377,906	147,080,179
State Sources		7,786,559	7,961,124	8,317,069	8,178,086	8,210,794	8,178,086	8,178,086	8,178,086
Federal Sources		7,884,240	8,736,677	6,619,117	5,713,813	5,185,734	5,229,659	4,879,659	4,879,659
<b>TOTAL REVENUES</b>		<b>126,880,641</b>	<b>133,982,881</b>	<b>141,776,211</b>	<b>144,397,430</b>	<b>149,482,173</b>	<b>151,541,960</b>	<b>155,435,651</b>	<b>160,137,924</b>
<b>EXPENDITURES</b>									
Salaries		86,965,322	91,305,781	96,368,731	102,953,881	106,884,502	110,299,280	113,997,802	115,871,247
Employee Benefits		15,862,056	15,365,514	16,146,405	17,726,857	17,465,250	18,200,963	19,141,607	20,037,719
Purchased Services		8,180,897	7,385,507	8,008,122	7,858,300	8,493,063	8,215,894	8,462,371	8,716,242
Supplies & Materials		4,700,583	5,478,491	5,448,500	4,910,659	4,640,727	5,013,534	5,163,940	5,318,859
Capital Outlay		100,899	113,320	1,518,786	1,529,325	1,573,828	1,451,605	1,495,153	1,540,007
Other Objects		4,797,834	4,815,720	7,152,527	6,835,399	6,783,561	7,040,461	7,251,675	7,469,225
Non-Capitalized Equipment		1,061,899	929,630	438,367	465,861	410,398	479,837	494,232	509,059
<b>TOTAL EXPENDITURES</b>		<b>121,669,490</b>	<b>125,393,964</b>	<b>135,081,438</b>	<b>142,280,282</b>	<b>146,251,329</b>	<b>150,701,574</b>	<b>156,006,780</b>	<b>159,462,358</b>
<b>SURPLUS/(DEFICIT)</b>		<b>5,211,151</b>	<b>8,588,916</b>	<b>6,694,773</b>	<b>2,117,148</b>	<b>3,230,844</b>	<b>840,386</b>	<b>(571,129)</b>	<b>675,566</b>
<b>OTHER FINANCING SOURCES/(USES)</b>									
Other Financing Sources		1,490,461	3,712,255	217,139	0	800,000	0	0	0
Other Financing Uses		4,820,402	9,740,050	3,594,696	1,812,239	1,896,503	1,896,503	1,896,503	1,896,503
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>(3,329,941)</b>	<b>(6,027,795)</b>	<b>(3,377,557)</b>	<b>(1,812,239)</b>	<b>(1,096,503)</b>	<b>(1,896,503)</b>	<b>(1,896,503)</b>	<b>(1,896,503)</b>
<b>SURPLUS (DEFICIT) WITH OTHER SOURCES/(USES)</b>		<b>1,881,210</b>	<b>2,561,121</b>	<b>3,317,216</b>	<b>304,909</b>	<b>2,134,341</b>	<b>(1,056,117)</b>	<b>(2,467,632)</b>	<b>(1,220,937)</b>
<b>BEGINNING FUND BALANCE</b>		<b>32,875,082</b>	<b>34,756,292</b>	<b>37,317,413</b>	<b>40,634,629</b>	<b>40,939,538</b>	<b>43,073,879</b>	<b>42,017,762</b>	<b>39,550,130</b>
<b>ENDING FUND BALANCE</b>		<b>34,756,292</b>	<b>37,317,413</b>	<b>40,634,629</b>	<b>40,939,538</b>	<b>43,073,879</b>	<b>42,017,762</b>	<b>39,550,130</b>	<b>38,329,193</b>

### Educational Fund Revenue

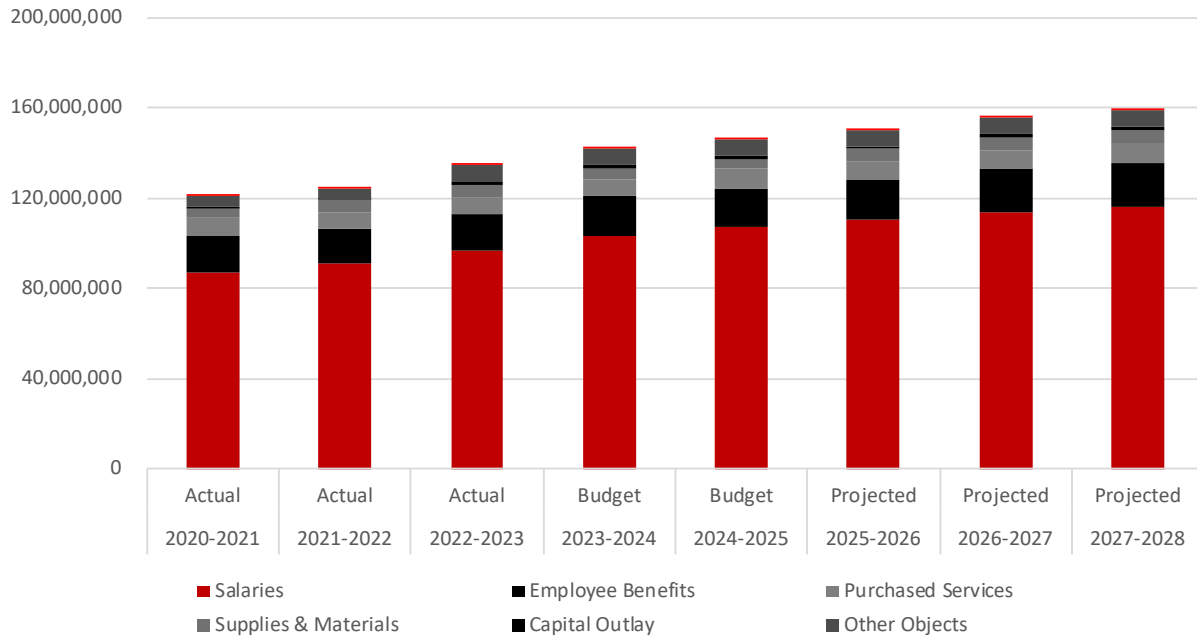


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
<b>Local Sources</b>	
Property Taxes	124,737,489
Other Local Revenue	11,348,156
<b>Total Local Sources</b>	<b>136,085,645</b>
<b>State Sources</b>	
Evidence-Based Funding	6,561,233
Categorical & Grant Aid	1,649,561
<b>Total State Sources</b>	<b>8,210,794</b>
<b>Federal Sources</b>	<b>5,185,734</b>
<b>Total Revenue</b>	<b>149,482,173</b>

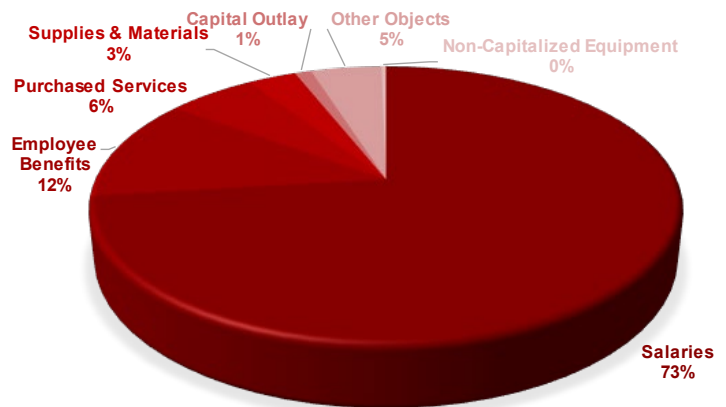


### Educational Fund Expenditures

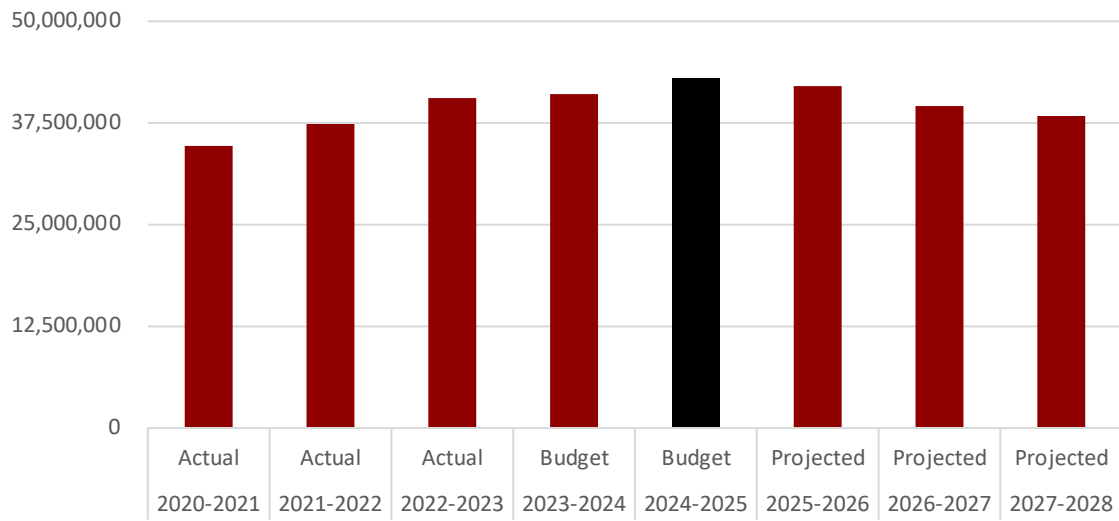


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	106,884,502
Benefits	17,465,250
Purchased Services	8,493,063
Supplies & Materials	4,640,727
Capital Outlay	1,573,828
Other Objects	6,783,561
Non-Capitalized Equipment	410,398
<b>Total Expenditures</b>	<b>146,251,329</b>



### Educational Fund Year-End Fund Balance



## Operations & Maintenance Fund

### Overview

The Operations & Maintenance Fund includes revenues and expenditures for the operations and maintenance of District facilities. The District has 13 buildings with 1,238,000 square feet and 269 acres of grounds. Operations & Maintenance Fund revenues are primarily from local property taxes. Other sources of local revenue include rental fees and investment income. The Operations & Maintenance Fund expenditures include salaries and benefits for educational support personnel, insurance, contractual consulting services, supplies, utilities, and equipment.

Operations & Maintenance Fund revenues are budgeted to decrease by 1.1% in fiscal year 2025.

Local sources of revenue are budgeted to decrease by 0.6% in fiscal year 2025.

The Operations & Maintenance Fund is not budgeted to receive State revenue in fiscal year 2025.

Federal sources of revenue are budgeted to decrease by 24.5% in fiscal year 2025. This decrease is due to less funding for Elementary and Secondary School Emergency Relief (ESSER). The 2023-2024 budget included \$273,320 in ESSER revenue. The 2024-2025 budget includes \$206,299 in ESSER funding.

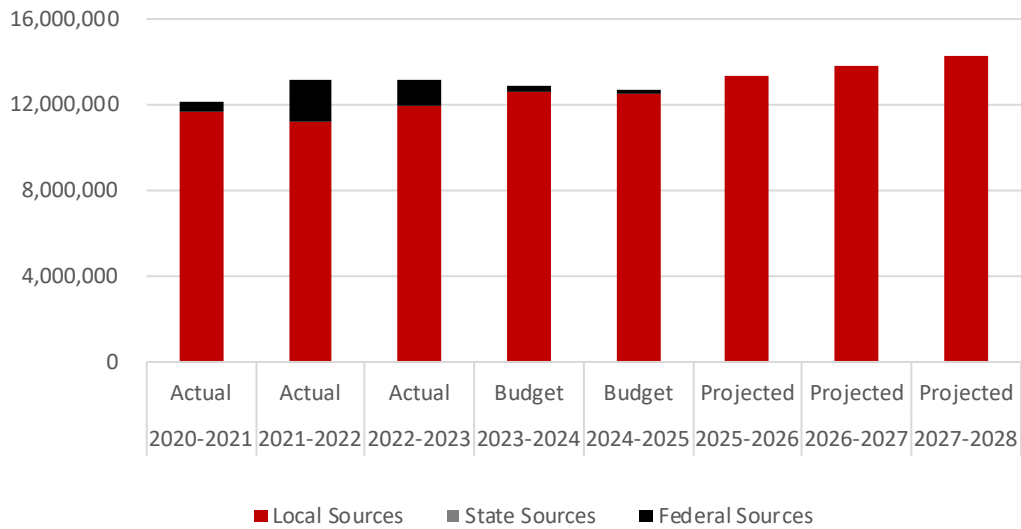
Operations & Maintenance Fund expenditures are budgeted to increase by 2.6% in fiscal year 2024.

The salary and benefits budget reflects an 3.0% increase. The overall increase in the Operations & Maintenance Fund to purchased services/supplies/capital outlay/other objects is 2.3%. The district is experiencing large cost increases in natural gas, energy, and property casualty insurance.

**Barrington CUSD 220**  
**Operations & Maintenance Fund Accounts**  
 (three years actual, prior year budget, current year budget & three years projected budgets)  
 All years July 1 – June 30

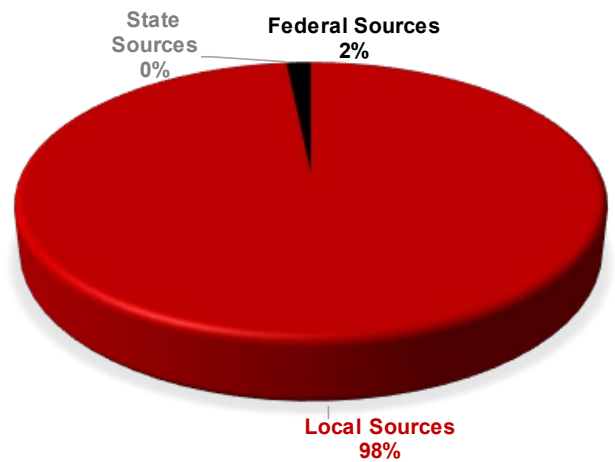
Operations & Maintenance Fund								
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>								
Local Sources	11,657,211	11,257,122	11,945,670	12,594,182	12,523,537	13,367,262	13,830,537	14,320,330
State Sources	0	0	0	0	0	0	0	0
Federal Sources	517,531	1,939,887	1,226,155	273,320	206,299	0	0	0
<b>TOTAL REVENUES</b>	<b>12,174,742</b>	<b>13,197,010</b>	<b>13,171,825</b>	<b>12,867,502</b>	<b>12,729,836</b>	<b>13,367,262</b>	<b>13,830,537</b>	<b>14,320,330</b>
<b>EXPENDITURES</b>								
Salaries	3,449,428	3,505,540	3,660,614	3,944,822	4,064,780	4,186,666	4,312,265	4,441,633
Employee Benefits	1,679,081	750,919	760,744	869,244	893,843	928,974	957,096	984,805
Purchased Services	3,250,521	3,308,507	3,720,230	3,546,459	3,884,481	3,725,910	3,837,689	3,952,818
Supplies & Materials	1,951,850	2,190,124	2,585,923	2,701,700	2,749,850	2,838,406	2,923,558	3,011,265
Capital Outlay	118,063	2,121,889	1,802,238	925,320	695,805	684,991	705,541	726,707
Other Objects	5,173	7,383	2,740	3,500	4,000	3,677	3,787	3,901
Non-Capitalized Equipment	68,181	127,368	293,805	132,500	141,000	139,205	143,381	147,682
<b>TOTAL EXPENDITURES</b>	<b>10,522,297</b>	<b>12,011,730</b>	<b>12,826,294</b>	<b>12,123,545</b>	<b>12,433,759</b>	<b>12,507,829</b>	<b>12,883,317</b>	<b>13,268,811</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1,652,445</b>	<b>1,185,280</b>	<b>345,531</b>	<b>743,957</b>	<b>296,077</b>	<b>859,433</b>	<b>947,220</b>	<b>1,051,519</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
Other Financing Sources	9,503	2,290,500	38,278	0	0	0	0	0
Other Financing Uses	3,300,000	2,290,500	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(3,290,497)</b>	<b>0</b>	<b>38,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>(1,638,052)</b>	<b>1,185,280</b>	<b>383,809</b>	<b>743,957</b>	<b>296,077</b>	<b>859,433</b>	<b>947,220</b>	<b>1,051,519</b>
<b>BEGINNING FUND BALANCE</b>								
	2,948,582	1,310,530	2,495,810	2,879,619	3,623,576	3,919,653	4,779,086	5,726,306
<b>ENDING FUND BALANCE</b>	<b>1,310,530</b>	<b>2,495,810</b>	<b>2,879,619</b>	<b>3,623,576</b>	<b>3,919,653</b>	<b>4,779,086</b>	<b>5,726,306</b>	<b>6,777,825</b>

### Operations & Maintenance Fund Revenue

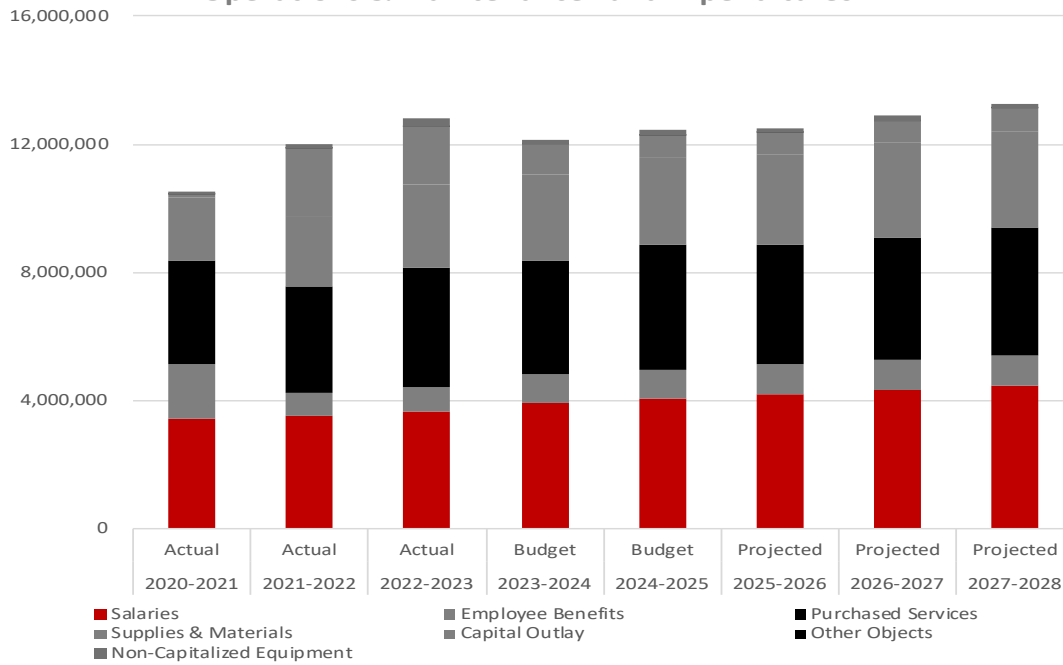


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	12,299,037
Other Local Revenue	224,500
Total Local Sources	<u>12,523,537</u>
State Sources	<u>0</u>
Federal Sources	206,299
<b>Total Revenue</b>	<b><u>12,729,836</u></b>

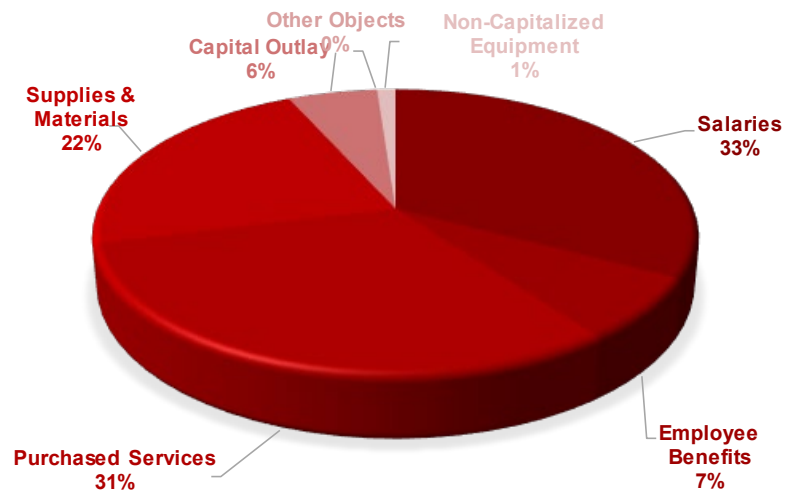


### Operations & Maintenance Fund Expenditures

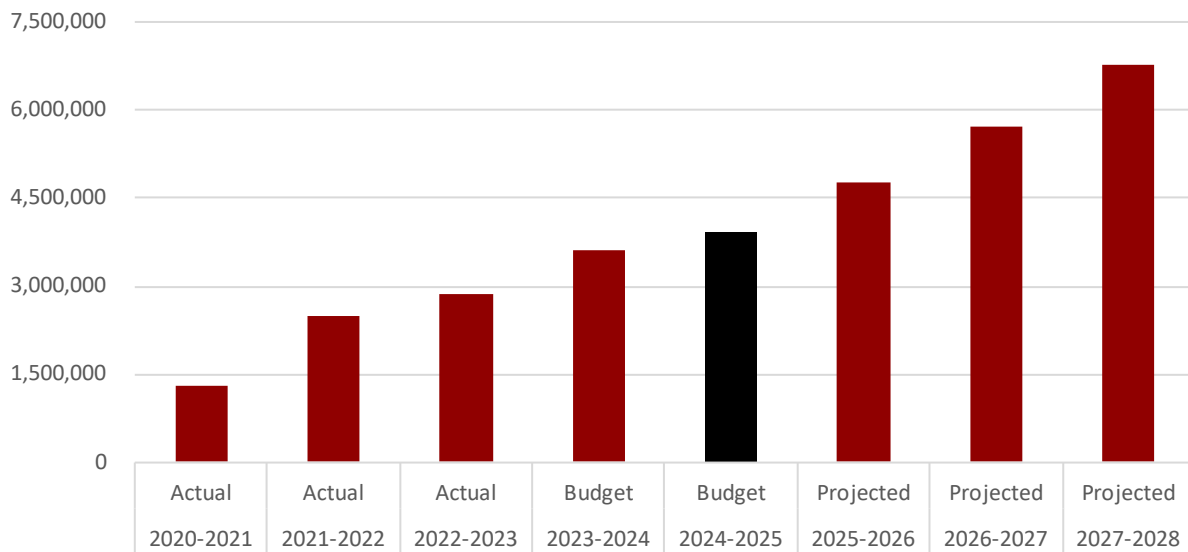


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	4,064,780
Benefits	893,843
Purchased Services	3,884,481
Supplies & Materials	2,749,850
Capital Outlay	695,805
Other Objects	4,000
Non-Capitalized Equipment	141,000
<b>Total Expenditures</b>	<b>12,433,759</b>



### Operations & Maintenance Fund Year-End Fund Balance



Year-end fund balances are projected to increase in the 2024-2025 fiscal year and the following years. We will consider this in future levy calculations to ensure we maintain a fund balance consistent with board policy.

## Debt Service Fund

### Overview

The Debt Service Fund accounts for revenue and expenditures for the repayment of general obligation bonded debt. The bonds are repaid by a property tax levy authorization by referendum or through the Property Tax Extension Limitation Law (PTELL) provisions.

The District has two types of long-term debt: bonds and capital leases payable. Bonds comprise the larger portion of the District’s total outstanding debt. As of June 30, 2024, the District’s total amount of bonds outstanding is \$115,755,211. The District issued bonds in 2020, 2021, and 2022 as part of a referendum approved by taxpayers in 2020. Interest on these bonds is paid semi-annually. Principal payments on these bonds have been structured to maintain a fairly consistent principal payment from year to year, with the exception of the final payments due in fiscal year 2041, which will be approximately double the preceding year. In the fiscal year 2024-2025 budget, \$4,465,000 and \$4,342,000 have been budgeted to repay bonds and interest, respectively.

All of the District’s bonded debt principal and interest payments will be funded through property taxes. When the bonds are issued, paperwork is filed with the Cook, Kane, Lake, and McHenry Counties, determining the necessary levy amount for debt service. Debt service is not subject to the property tax cap. As a result, property tax receipts will be adequate to support the District’s bond debt obligations in the budget presented and in future years.

The District has entered into lease agreements to finance equipment acquisition as a lessee. These lease agreements qualify as capital leases for accounting purposes, so they are considered to be long-term debt. As of June 30, 2024, the District had \$130,211 outstanding in capital leases payable. The District must use operating funds to pay principal and interest for these obligations. In the fiscal year 2025 budget, \$1,922,000 and \$45,000 have been budgeted to repay capital leases payable, respectively. This budget includes budgeted payments on a new capital leases for copiers, mini buses, and Apple devices that the District anticipates entering in fiscal year 2025.

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 13.8% of the most recent available equalized assessed valuation. As of June 30, 2024, the legal debt margin is \$337,236,018, which means the District still has debt capacity available.

<b>Debt Margin</b>	
2020 Equalized Assessed Valuation	\$ 3,282,545,138
Statutory Limitation Percentage	13.8%
Legal Debt Limit	\$ 452,991,229
Less: Debt Applicable to Limit	115,755,211
Legal Debt Margin	<u>\$ 337,236,018</u>



**Barrington CUSD 220**

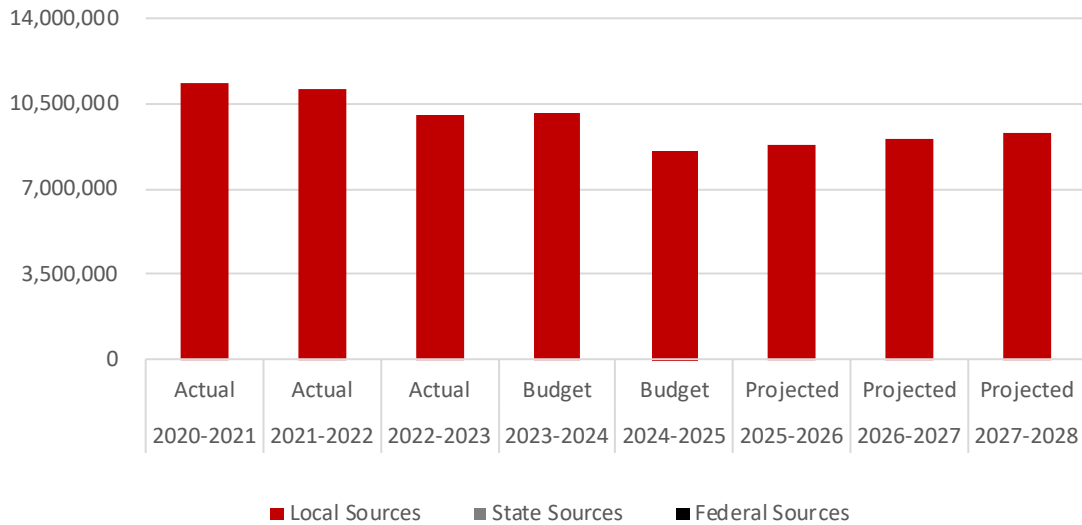
**Deb Service Fund Accounts**

(three years actual, prior year budget, current year budget & three years projected budgets)

All years July 1 – June 30

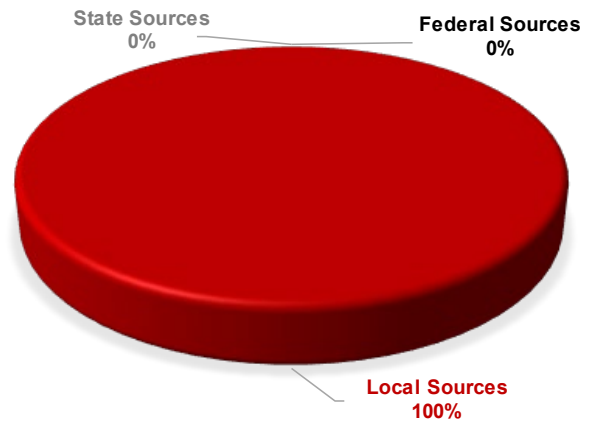
		Debt Service Fund							
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>									
Local Sources		11,313,127	11,122,465	10,004,331	10,086,919	8,543,431	8,807,334	9,053,854	9,323,220
State Sources		0	0	0	0	0	0	0	0
Federal Sources		0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>11,313,127</b>	<b>11,122,465</b>	<b>10,004,331</b>	<b>10,086,919</b>	<b>8,543,431</b>	<b>8,807,334</b>	<b>9,053,854</b>	<b>9,323,220</b>
<b>EXPENDITURES</b>									
Salaries		0	0	0	0	0	0	0	0
Employee Benefits		0	0	0	0	0	0	0	0
Purchased Services		0	0	0	0	0	0	0	0
Supplies & Materials		0	0	0	0	0	0	0	0
Capital Outlay		0	0	0	0	0	0	0	0
Other Objects		14,538,565	16,800,917	12,348,013	10,413,329	11,166,997	10,881,091	10,881,841	10,880,841
Non-Capitalized Equipment		0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>14,538,565</b>	<b>16,800,917</b>	<b>12,348,013</b>	<b>10,413,329</b>	<b>11,166,997</b>	<b>10,881,091</b>	<b>10,881,841</b>	<b>10,880,841</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(3,225,438)</b>	<b>(5,678,452)</b>	<b>(2,343,682)</b>	<b>(326,410)</b>	<b>(2,623,566)</b>	<b>(2,073,757)</b>	<b>(1,827,987)</b>	<b>(1,557,621)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>									
Other Financing Sources		2,250,166	4,340,079	1,383,424	1,604,241	1,966,503	1,966,503	1,966,503	1,966,503
Other Financing Uses		0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>2,250,166</b>	<b>4,340,079</b>	<b>1,383,424</b>	<b>1,604,241</b>	<b>1,966,503</b>	<b>1,966,503</b>	<b>1,966,503</b>	<b>1,966,503</b>
<b>SURPLUS (DEFICIT) WITH OTHER SOURCES/(USES)</b>		<b>(975,272)</b>	<b>(1,338,374)</b>	<b>(960,258)</b>	<b>1,277,831</b>	<b>(657,063)</b>	<b>(107,254)</b>	<b>138,516</b>	<b>408,882</b>
<b>BEGINNING FUND BALANCE</b>		<b>5,229,388</b>	<b>4,254,116</b>	<b>2,915,742</b>	<b>1,955,484</b>	<b>3,233,315</b>	<b>2,576,252</b>	<b>2,468,998</b>	<b>2,607,514</b>
<b>ENDING FUND BALANCE</b>		<b>4,254,116</b>	<b>2,915,742</b>	<b>1,955,484</b>	<b>3,233,315</b>	<b>2,576,252</b>	<b>2,468,998</b>	<b>2,607,514</b>	<b>3,016,396</b>

### Debt Service Fund Revenue

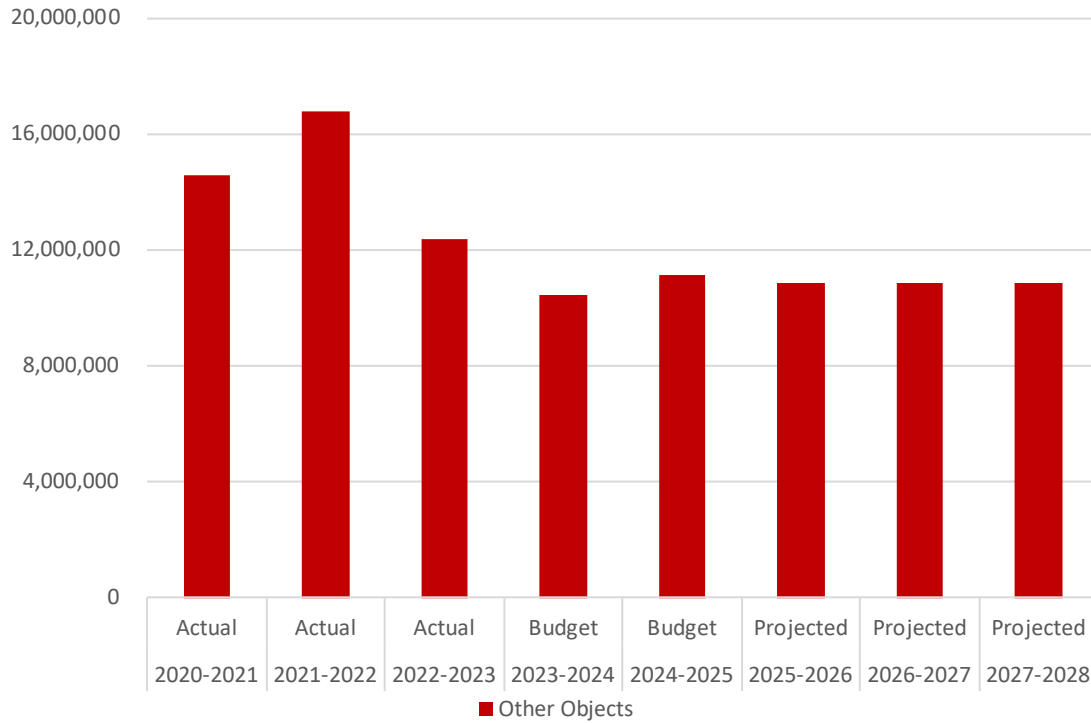


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	8,463,431
Other Local Revenue	80,000
Total Local Sources	<u>8,543,431</u>
State Sources	<u>0</u>
Federal Sources	0
<b>Total Revenue</b>	<u><b>8,543,431</b></u>

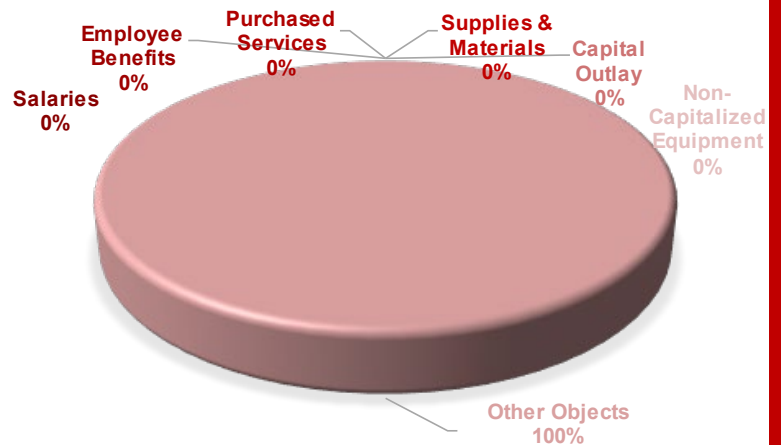


## Debt Service Fund Expenditures

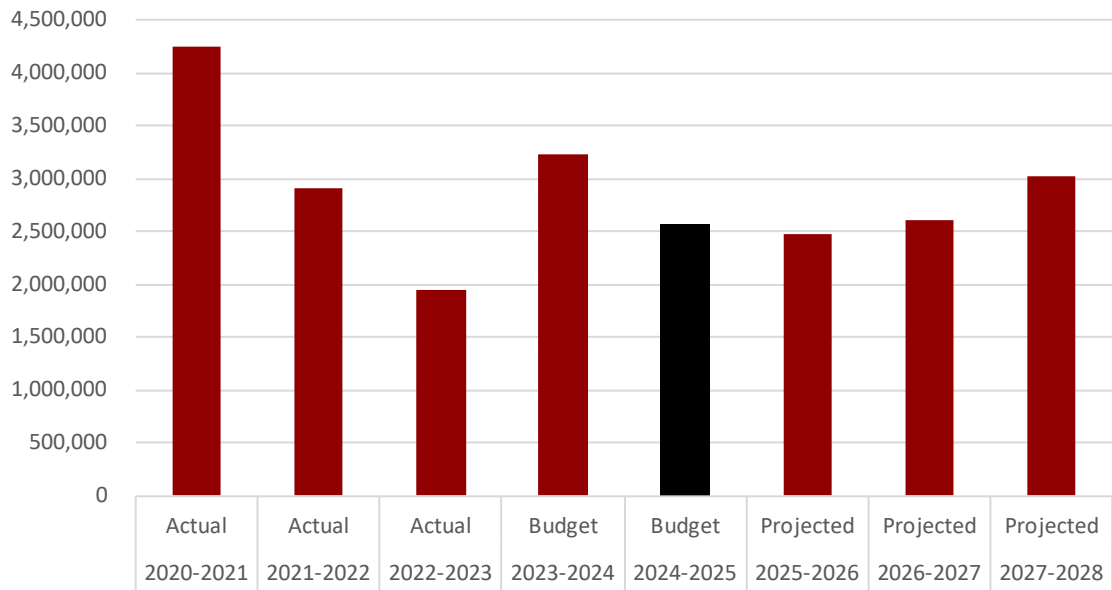


## 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	0
Benefits	0
Purchased Services	0
Supplies & Materials	0
Capital Outlay	0
Other Objects	11,166,997
Non-Capitalized Equipment	0
<b>Total Expenditures</b>	<b>11,166,997</b>



### Debt Service Fund Year-End Fund Balance



## Transportation Fund

### Overview

The Transportation Fund contains revenues and expenditures for student transportation. The district utilizes a private contractor to transport students to and from school, activities, and out-of-district special education programs. Revenues for the Transportation Fund are provided by local property taxes and state reimbursement for regular, vocational, and special education transportation. The expenditures in this fund include salaries and benefits for educational support personnel, vehicle insurance, lease payments on equipment, and fuel.

Transportation Fund revenues are budgeted to increase 6.6% in fiscal year 2025.

Local revenue is budgeted to increase 3.3% in fiscal year 2025. The Transportation Fund's revenue comes primarily from local property taxes. Other local revenue includes investment income.

State sources are budgeted to increase by 10.2% in fiscal year 2025. State Transportation Reimbursement is calculated yearly based on the prior year's transportation expenditures.

No Federal sources are budgeted in the Transportation Fund in fiscal year 2025.

Transportation Fund expenditures are budgeted to increase 5.0% in Fiscal Year 2025. This increase is due to a 5.0% renewal with Barrington Transportation Company. The projection accounts for a 5.0% increase in transportation costs in the 2025-2026 year and a 3.0% increase in 2026-2027, and all years following are in line with CPI. Due to this higher-than-anticipated cost, the levy will be adjusted to accommodate these costs.



**Barrington CUSD 220**

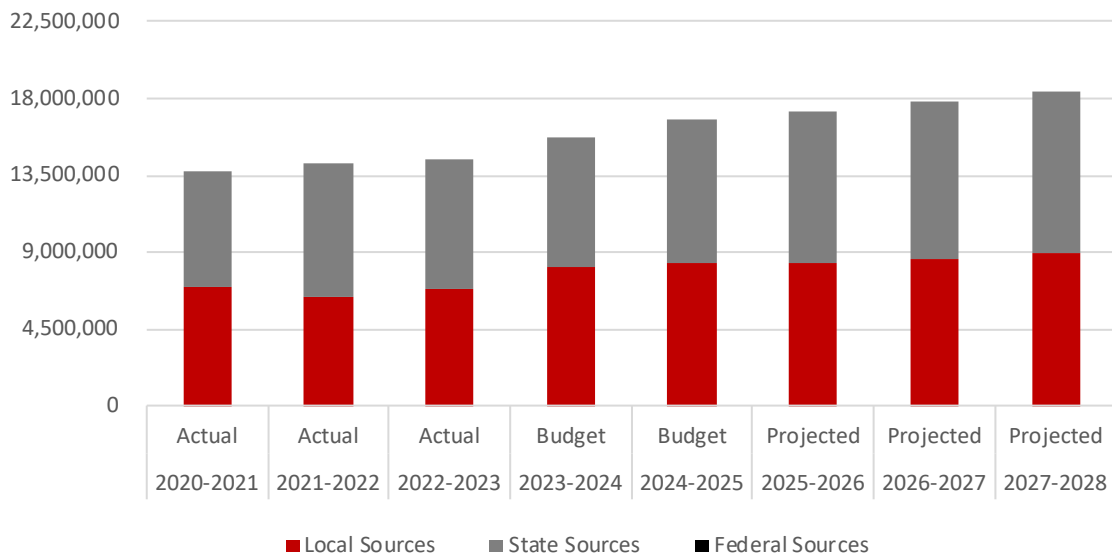
**Transportation Fund Accounts**

(three years actual, prior year budget, current year budget & three years projected budgets)

All years July 1 – June 30

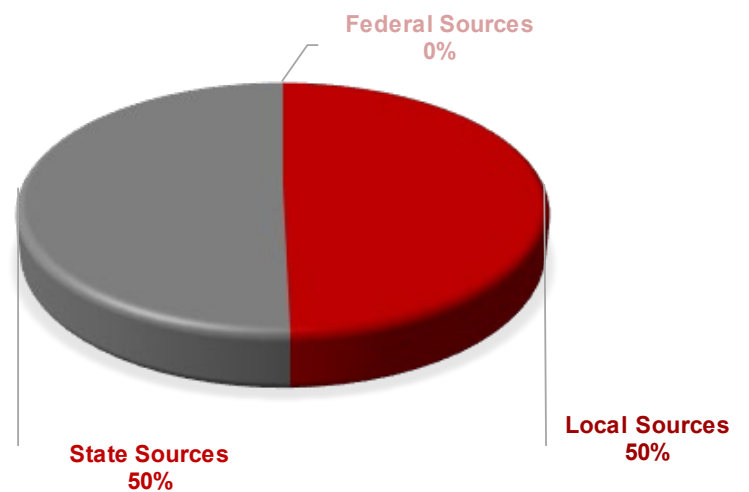
Transportation Fund								
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>								
Local Sources	6,978,139	6,416,996	6,900,020	8,089,186	8,352,920	8,372,473	8,625,889	8,929,546
State Sources	6,709,013	7,759,229	7,504,781	7,694,293	8,477,000	8,900,275	9,167,283	9,442,301
Federal Sources	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>13,687,152</b>	<b>14,176,225</b>	<b>14,404,801</b>	<b>15,783,479</b>	<b>16,829,920</b>	<b>17,272,748</b>	<b>17,793,172</b>	<b>18,371,847</b>
<b>EXPENDITURES</b>								
Salaries	102,209	97,573	97,827	85,413	90,089	90,615	93,333	96,133
Employee Benefits	1,989	5,779	4,059	19,142	19,833	20,429	21,042	21,672
Purchased Services	11,929,152	13,389,477	14,404,953	15,261,937	16,042,837	16,826,286	17,331,074	17,851,006
Supplies & Materials	429,425	821,936	744,454	1,020,000	1,060,000	865,612	891,580	918,328
Capital Outlay	167,796	0	0	0	0	0	0	0
Other Objects	463	0	0	0	0	0	0	0
Non-Capitalized Equipment	25,735	39,854	240,301	10,000	10,000	10,506	10,821	11,146
<b>TOTAL EXPENDITURES</b>	<b>12,656,769</b>	<b>14,354,619</b>	<b>15,491,594</b>	<b>16,396,492</b>	<b>17,222,759</b>	<b>17,813,448</b>	<b>18,347,850</b>	<b>18,898,285</b>
<b>SURPLUS/(DEFICIT)</b>	<b>1,030,383</b>	<b>(178,393)</b>	<b>(1,086,793)</b>	<b>(613,013)</b>	<b>(392,839)</b>	<b>(540,700)</b>	<b>(554,678)</b>	<b>(526,438)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
Other Financing Sources	1,767,796	0	0	0	0	0	0	0
Other Financing Uses	28,992	57,984	88,728	47,064	70,000	70,000	70,000	70,000
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,738,804</b>	<b>(57,984)</b>	<b>(88,728)</b>	<b>(47,064)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>(70,000)</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>2,769,187</b>	<b>(236,377)</b>	<b>(1,175,521)</b>	<b>(660,077)</b>	<b>(462,839)</b>	<b>(610,700)</b>	<b>(624,678)</b>	<b>(596,438)</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,599,476</b>	<b>8,368,663</b>	<b>8,132,286</b>	<b>6,956,765</b>	<b>6,296,688</b>	<b>5,833,849</b>	<b>5,223,149</b>	<b>4,598,471</b>
<b>ENDING FUND BALANCE</b>	<b>8,368,663</b>	<b>8,132,286</b>	<b>6,956,765</b>	<b>6,296,688</b>	<b>5,833,849</b>	<b>5,223,149</b>	<b>4,598,471</b>	<b>4,002,033</b>

### Transportation Fund Revenue

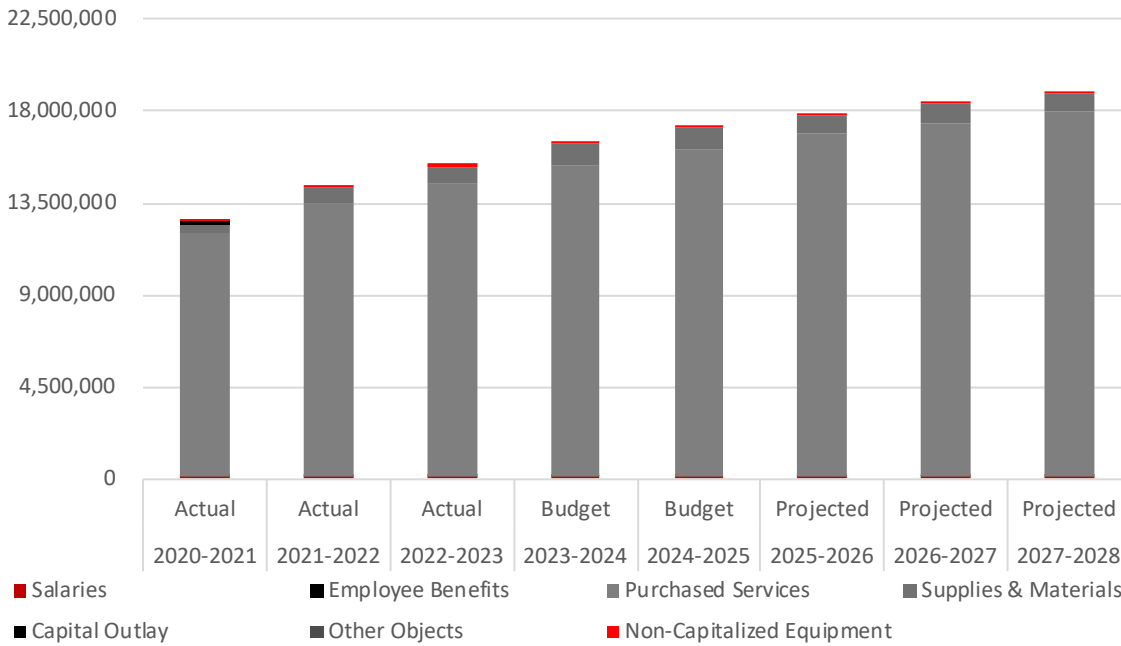


### 2024-2025 Budgeted Revenue by Source

Revenue	FY24 Budget
<b>Local Sources</b>	
Property Taxes	7,998,920
Other Local Revenue	354,000
<b>Total Local Sources</b>	<b>8,352,920</b>
<b>State Sources</b>	
Evidence-Based Funding	0
Categorical Aid	8,477,000
<b>Total State Sources</b>	<b>8,477,000</b>
<b>Federal Sources</b>	
	0
<b>Total Revenue</b>	<b>16,829,920</b>

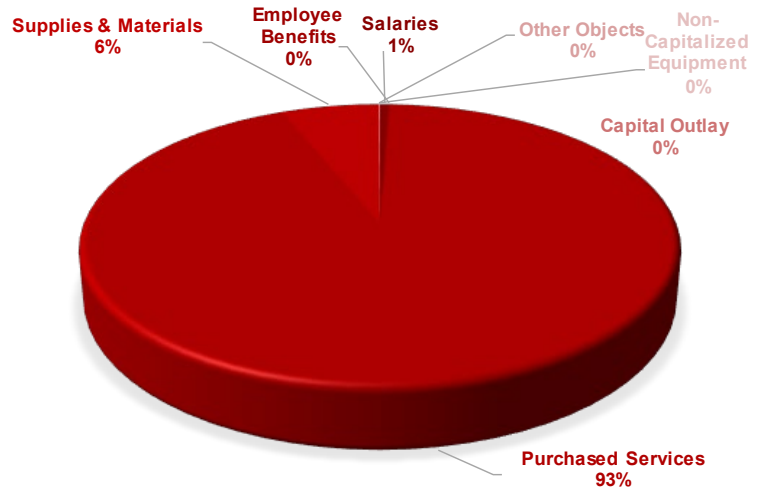


## Transportation Fund Expenditures

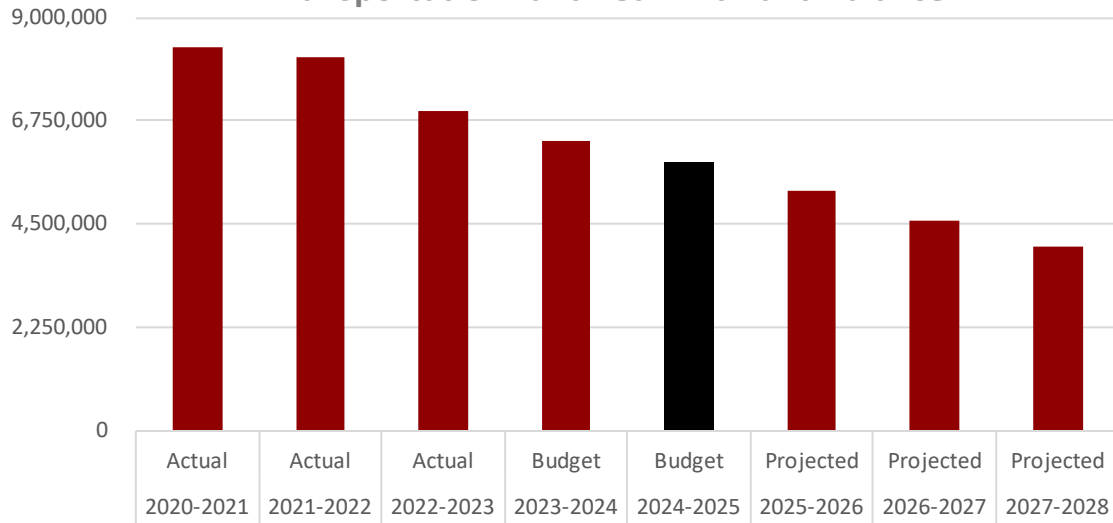


## 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	90,089
Benefits	19,833
Purchased Services	16,042,837
Supplies & Materials	1,060,000
Capital Outlay	0
Other Objects	0
Non-Capitalized Equipment	10,000
<b>Total Expenditures</b>	<b>17,222,759</b>



### Transportation Fund Year-End Fund Balance



An adjustment was made to account for higher-than-anticipated increases in transportation expenses in the 2024-2025 year. This particular forecast assumes a consistent levy approach, but future years will have an adjusted levy amount to stay in line with the Board Policy of a 25-40% fund balance.

## Municipal Retirement/Social Security Fund

### Overview

The Municipal Retirement/Social Security Fund comprises revenues and expenditures required by state and federal law to pay Illinois Municipal Retirement Fund, Social Security, and Medicare for all education support personnel. Employer Medicare for certified staff is also included. Revenue for the IMRF/Social Security Fund is primarily provided from local property taxes. Expenditures are for payments made to the Illinois Municipal Retirement Fund (IMRF) and Social Security payments to the IRS on behalf of non-certified personnel. Additionally, Medicare payments are made to the IRS from this fund on behalf of all staff.

Municipal Retirement/Social Security Fund revenues are budgeted to decrease by 5.2% in fiscal year 2025. The levy is adjusted annually to maintain a fund balance in line with the Board Policy of a 25-40% fund balance.

Local sources of revenue are budgeted to decrease by 5.2% in fiscal year 2025. The Municipal Retirement/Social Security Fund's revenue is primarily from local property taxes. Other local revenue includes investment income.

No State sources are budgeted in the Municipal Retirement/Social Security Fund in fiscal year 2025.

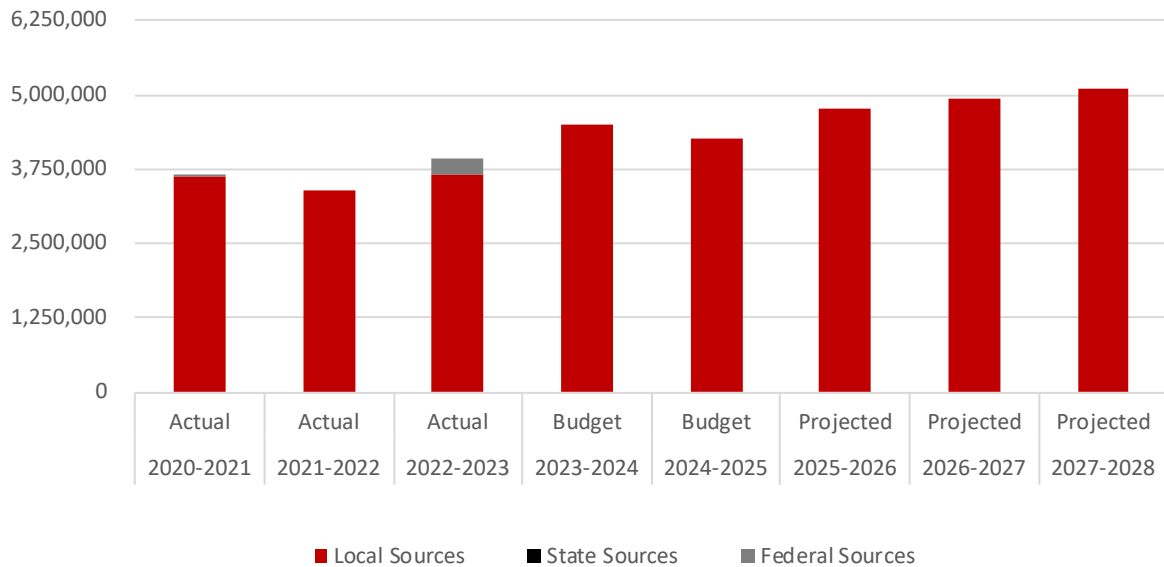
No Federal sources are budgeted in the Municipal Retirement/Social Security Fund in fiscal year 2025.

Municipal Retirement/Social Security Fund expenditures are budgeted to increase 11.5% in Fiscal Year 2025. This is higher than normal to correct a budgeting practice of including all Medicaid and FICA taxes in Fund 50, removing these previously budgeted expenditures from Fund 10.

**Barrington CUSD 220**  
**Municipal Retirement/Social Security Fund Accounts**  
(three years actual, prior year budget, current year budget & three years projected budgets)  
All years July 1 – June 30

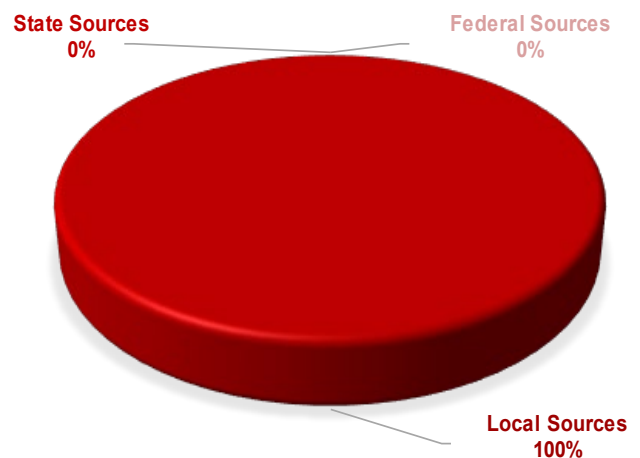
<b>Municipal Retirement/Social Security Fund</b>								
	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
Local Sources	3,619,631	3,398,682	3,669,578	4,492,743	4,258,500	4,772,037	4,921,273	5,091,241
State Sources	0	0	0	0	0	0	0	0
Federal Sources	3,717	0	270,471	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,623,348</b>	<b>3,398,682</b>	<b>3,940,049</b>	<b>4,492,743</b>	<b>4,258,500</b>	<b>4,772,037</b>	<b>4,921,273</b>	<b>5,091,241</b>
<b>EXPENDITURES</b>								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	3,995,772	4,002,223	4,045,710	4,232,963	4,519,017	4,377,977	4,524,208	4,600,816
Purchased Services	0	0	0	0	0	0	0	0
Supplies & Materials	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0	0
Non-Capitalized Equipment	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,995,772</b>	<b>4,002,223</b>	<b>4,045,710</b>	<b>4,232,963</b>	<b>4,519,017</b>	<b>4,377,977</b>	<b>4,524,208</b>	<b>4,600,816</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(372,424)</b>	<b>(603,541)</b>	<b>(105,661)</b>	<b>259,780</b>	<b>(260,517)</b>	<b>394,060</b>	<b>397,065</b>	<b>490,425</b>
<b>SOURCES/(USES)</b>								
Other Financing Sources	0	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>(372,424)</b>	<b>(603,541)</b>	<b>(105,661)</b>	<b>259,780</b>	<b>(260,517)</b>	<b>394,060</b>	<b>397,065</b>	<b>490,425</b>
<b>BEGINNING FUND BALANCE</b>	<b>4,047,814</b>	<b>3,675,390</b>	<b>3,071,849</b>	<b>2,966,188</b>	<b>3,225,968</b>	<b>2,965,451</b>	<b>3,359,511</b>	<b>3,756,576</b>
<b>ENDING FUND BALANCE</b>	<b>3,675,390</b>	<b>3,071,849</b>	<b>2,966,188</b>	<b>3,225,968</b>	<b>2,965,451</b>	<b>3,359,511</b>	<b>3,756,576</b>	<b>4,247,001</b>

### Municipal Retirement/Social Security Fund Revenue

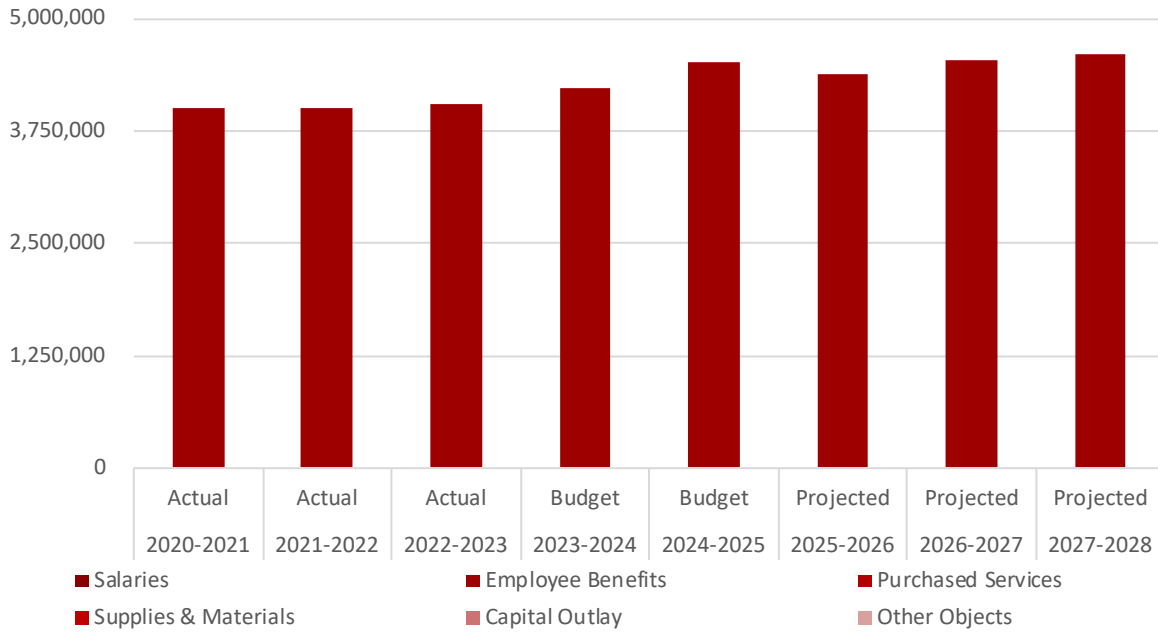


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	3,999,500
Other Local Revenue	259,000
Total Local Sources	<u>4,258,500</u>
State Sources	<u>0</u>
Federal Sources	0
<b>Total Revenue</b>	<u><b>4,258,500</b></u>

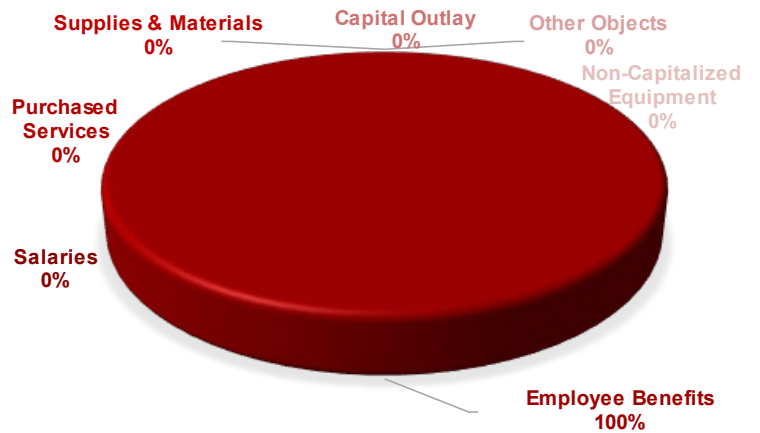


### Municipal Retirement/Social Security Fund Expenditures

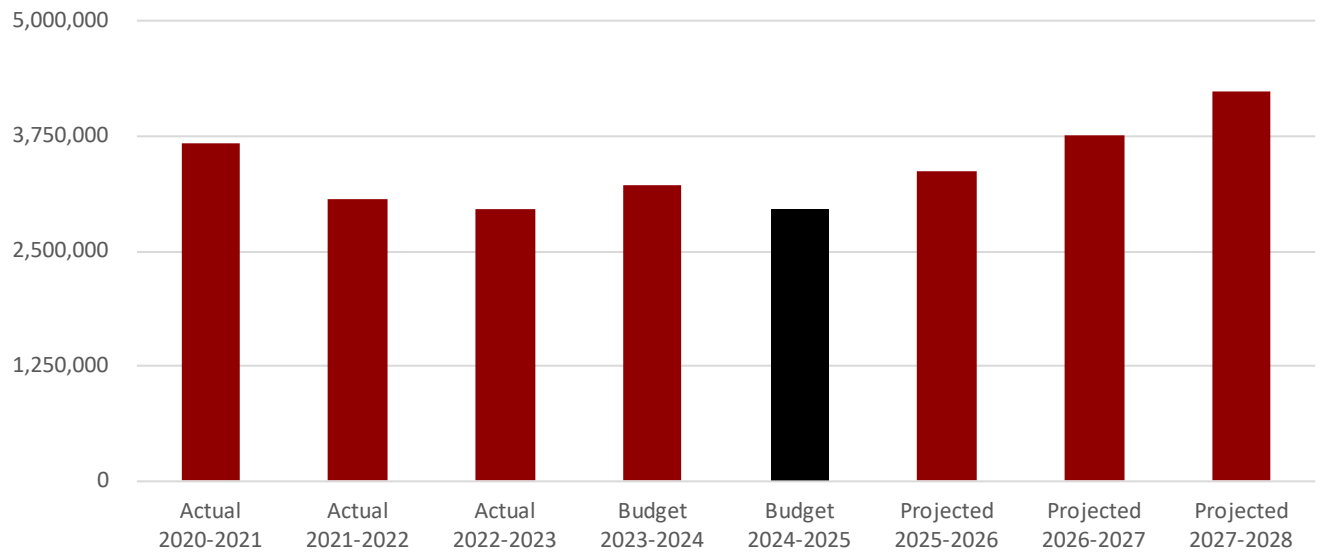


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	0
Benefits	4,519,017
Purchased Services	0
Supplies & Materials	0
Capital Outlay	0
Other Objects	0
Non-Capitalized Equipment	0
<b>Total Expenditures</b>	<b>4,519,017</b>



### Municipal Retirement/Social Security Fund Year-End Fund Balance



Year-end fund balances are projected to increase in the 2025-2026 budget year and the following years.

# Capital Projects Fund

## Overview

The Capital Projects Fund facilitates the work needed to renovate and upgrade the facilities and grounds. Revenues are primarily obtained through issuing Debt Service Extension Base (DSEB) bonds, as authorized by Property Tax Limitation Law (PTELL) legislation, or through a transfer from the District's operating funds.

Typical expenditures include re-roofing, re-paving, HVAC improvements, referendum work, and other renovation work.

Revenues in the Capital Projects Fund are projected to decrease in fiscal year 2025 as we continue to spend referendum dollars and no longer earn the same in interest earnings on those funds.

Expenditures in the Capital Projects Fund are projected to decrease by 54.0% in fiscal year 2025. Board-approved Summer Projects are budgeted at \$2,500,000. Referendum spending is budgeted at \$18,568,406.

### Barrington CUSD 220

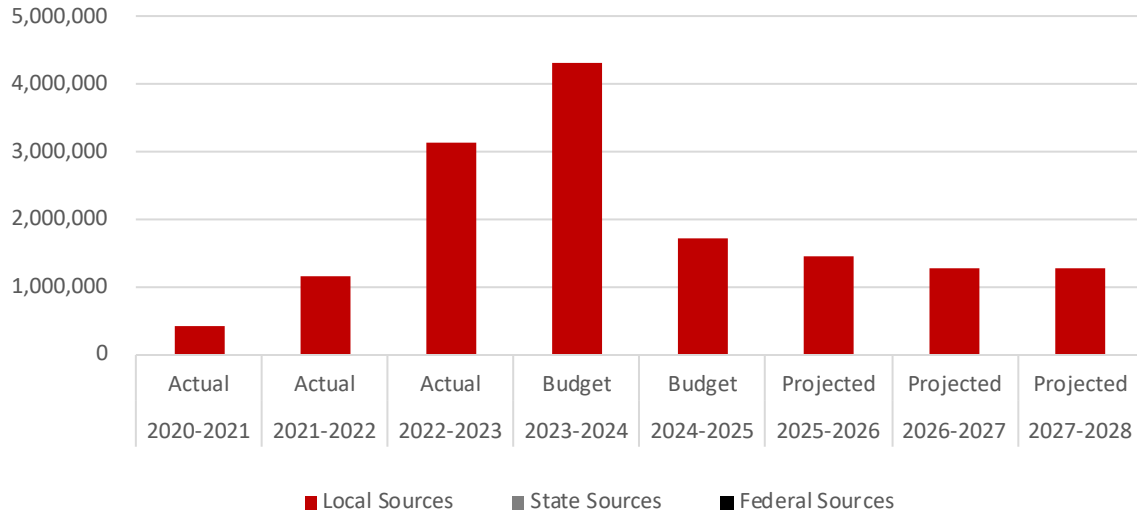
#### Capital Projects Fund Accounts

(three years actual, prior year budget, current year budget & three years projected budgets)

All years July 1 – June 30

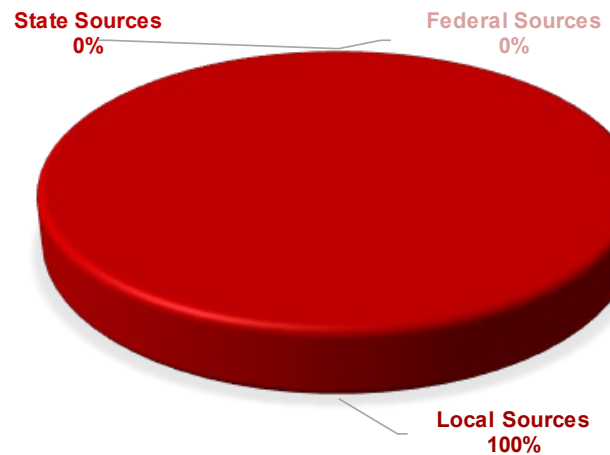
		Capital Projects Fund							
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>									
Local Sources		428,356	1,145,356	3,120,815	4,298,897	1,721,500	1,444,500	1,259,500	1,259,500
State Sources		0	0	0	0	0	0	0	0
Federal Sources		0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>428,356</b>	<b>1,145,356</b>	<b>3,120,815</b>	<b>4,298,897</b>	<b>1,721,500</b>	<b>1,444,500</b>	<b>1,259,500</b>	<b>1,259,500</b>
<b>EXPENDITURES</b>									
Salaries		0	22,788	75,000	78,750	81,428	0	0	0
Employee Benefits		0	4	27	0	0	0	0	0
Purchased Services		403,078	142,363	398,607	500,000	500,000	500,000	500,000	500,000
Supplies & Materials		160,905	0	0	0	0	0	0	0
Capital Outlay		10,607,488	34,283,932	59,177,426	42,352,588	20,568,406	2,000,000	2,000,000	2,000,000
Other Objects		0	0	0	0	0	0	0	0
Non-Capitalized Equipment		0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>11,171,471</b>	<b>34,449,086</b>	<b>59,651,060</b>	<b>42,931,338</b>	<b>21,149,834</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(10,743,115)</b>	<b>(33,303,730)</b>	<b>(56,530,245)</b>	<b>(38,632,441)</b>	<b>(19,428,334)</b>	<b>(1,055,500)</b>	<b>(1,240,500)</b>	<b>(1,240,500)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>									
Other Financing Sources		131,579,257	26,827,115	2,781,647	255,062	2,641,934	2,750,141	2,832,645	2,917,625
Other Financing Uses		0	134,960	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>131,579,257</b>	<b>26,692,155</b>	<b>2,781,647</b>	<b>255,062</b>	<b>2,641,934</b>	<b>2,750,141</b>	<b>2,832,645</b>	<b>2,917,625</b>
<b>SURPLUS (DEFICIT) WITH OTHER SOURCES/(USES)</b>		<b>120,836,142</b>	<b>(6,611,575)</b>	<b>(53,748,598)</b>	<b>(38,377,379)</b>	<b>(16,786,400)</b>	<b>1,694,641</b>	<b>1,592,145</b>	<b>1,677,125</b>
<b>BALANCE</b>		<b>10,660,353</b>	<b>131,496,495</b>	<b>124,884,920</b>	<b>71,136,322</b>	<b>32,758,943</b>	<b>15,972,543</b>	<b>17,667,184</b>	<b>19,259,329</b>
<b>ENDING FUND BALANCE</b>		<b>131,496,495</b>	<b>124,884,920</b>	<b>71,136,322</b>	<b>32,758,943</b>	<b>15,972,543</b>	<b>17,667,184</b>	<b>19,259,329</b>	<b>20,936,454</b>

### Capital Projects Fund Revenue

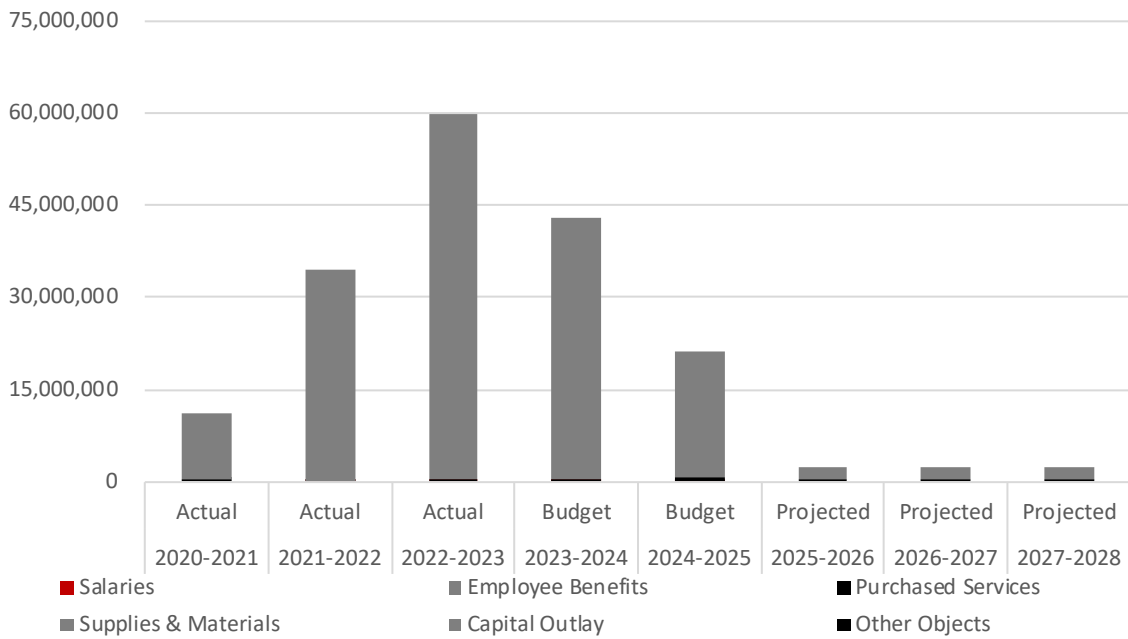


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	0
Other Local Revenue	1,721,500
Total Local Sources	<u>1,721,500</u>
State Sources	<u>0</u>
Federal Sources	0
<b>Total Revenue</b>	<b><u>1,721,500</u></b>

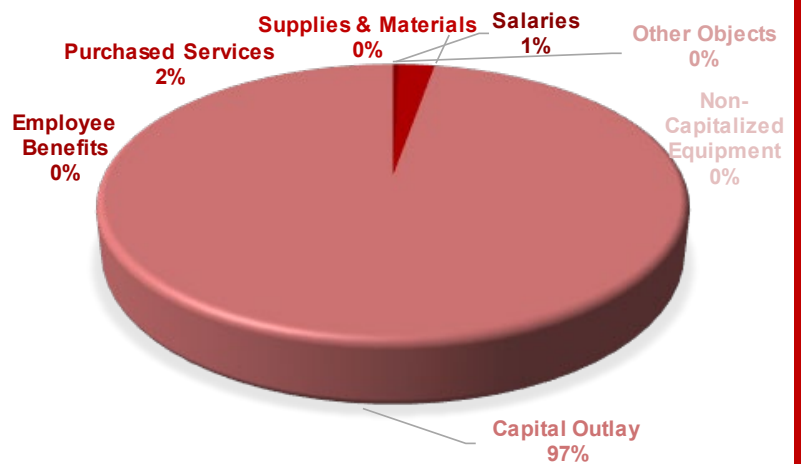


### Capital Projects Fund Expenditures

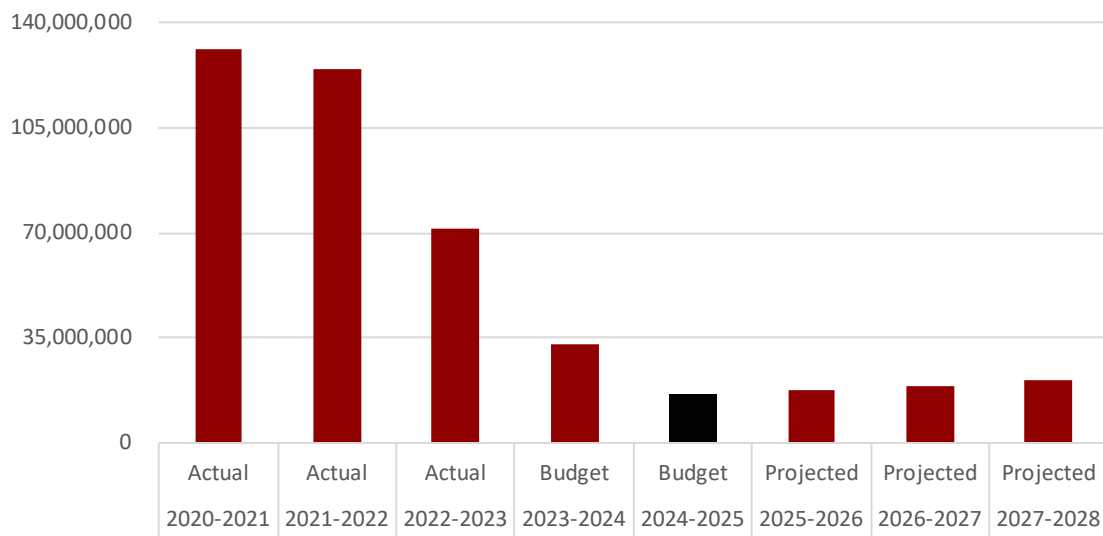


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	81,428
Benefits	0
Purchased Services	500,000
Supplies & Materials	0
Capital Outlay	20,568,406
Other Objects	0
Non-Capitalized Equipment	0
<b>Total Expenditures</b>	<b>21,149,834</b>



### Capital Projects Fund Year-End Fund Balance



## Capital Improvement Projects

Annually, the District engages in facility projects to maintain and improve the district's 1.2 million square feet of facilities. The building and grounds leadership team consults with its department and with building administration to identify needed projects. This is done in conjunction with a master list of projects that identify material facility maintenance and improvement needs over a rolling 25-year period. The annual capital projects spend is between \$2.5 and \$3.0 million and is financed through a combination of debt and operating revenue. The District has historically issued approximately \$2.5 million in short-term (one-year) bonds to provide the majority of funding, with the remaining amount coming from operating funds. On its own, this is not sufficient to fully maintain facilities, and the District has periodically used referendums to obtain authorization to issue larger amounts of long-term debt to support facility improvements. Most recently, in 2020, voters approved a referendum to issue \$147 million in bonds to make improvements across all schools. The projects associated with the referendum range from HVAC, plumbing, and electrical improvements to classroom additions and safety and security upgrades. Bonds to support this work were issued in 2020, 2021, and 2022 and will be repaid over twenty years.

The Board of Education periodically discusses funding options for capital improvements. While the District has historically used short-term debt to finance most of its annual capital projects, some board members have expressed a desire to stop that practice. If the board does not authorize short-term debt, the District will need to either reduce its capital spending by approximately \$2.5 million or reduce other operating expenses by \$2.5 million to fund the annual capital projects through operating funds. Operating funds finance the 2024 summer capital projects, rendering a DSEB issuance unnecessary this fiscal year.



On March 17, 2020, registered voters in the Barrington 220 community passed a \$147 million bond referendum, which will greatly impact the future of our schools. The question was approved by more than 60% of voters. Barrington 220 is working with architecture firm DLR Group and Pepper Construction to complete the projects. The timeline for construction is anticipated to last until 2025. It is divided into three phases:

- **Design:** time needed to review concepts, produce construction documents, and receive authorization from the Board to release for bidding
- **Bid:** time needed for prospective bidders to get drawings, estimate and submit bids for the design, and the construction team to analyze and formulate recommendations for Board approval
- **Build:** time needed to award contracts, purchase materials, construct, and once completed, turn over the facility to the school district to occupy

The District's Referendum Construction Steering Committee is helping lead the Design, Bid, and Build phases. Schools which are currently in the "Build" phase include: Barbara Rose, Lines, North Barrington, and the Early Learning Center.

# Working Cash Fund

## Overview

The Working Cash Fund allows the District to loan money to itself on an interest-free basis. Revenue for the Working Cash Fund is provided from local property taxes and investment earnings.

### Barrington CUSD 220

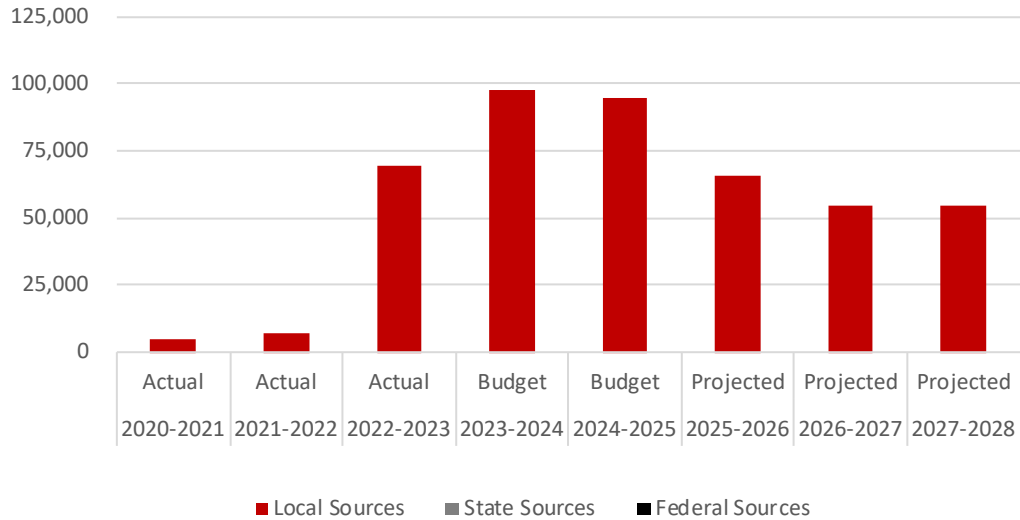
#### Working Cash Fund Accounts

(three years actual, prior year budget, current year budget & three years projected budgets)

All years July 1 – June 30

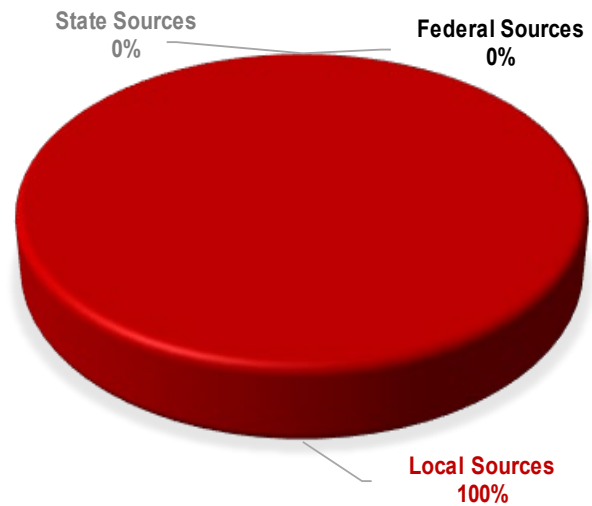
		Working Cash Fund							
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
		Actual	Actual	Actual	Budget	Budget	Projected	Projected	Projected
<b>REVENUES</b>									
Local Sources		5,111	7,317	69,445	97,492	94,600	66,000	55,000	55,000
State Sources		0	0	0	0	0	0	0	0
Federal Sources		0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>5,111</b>	<b>7,317</b>	<b>69,445</b>	<b>97,492</b>	<b>94,600</b>	<b>66,000</b>	<b>55,000</b>	<b>55,000</b>
<b>EXPENDITURES</b>									
Salaries		0	0	0	0	0	0	0	0
Employee Benefits		0	0	0	0	0	0	0	0
Purchased Services		0	0	0	0	0	0	0	0
Supplies & Materials		0	0	0	0	0	0	0	0
Capital Outlay		0	0	0	0	0	0	0	0
Other Objects		0	0	0	0	0	0	0	0
Non-Capitalized Equipment		0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLUS/(DEFICIT)</b>		<b>5,111</b>	<b>7,317</b>	<b>69,445</b>	<b>97,492</b>	<b>94,600</b>	<b>66,000</b>	<b>55,000</b>	<b>55,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>									
Other Financing Sources		2,240,235	2,284,875	0	0	2,641,934	2,750,141	2,832,645	2,917,625
Other Financing Uses		2,240,235	2,290,500	0	0	2,641,934	2,750,141	2,832,645	2,917,625
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>0</b>	<b>(5,625)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLIS (DEFICIT) WITH OTHER SOURCES/(USES)</b>		<b>5,111</b>	<b>1,692</b>	<b>69,445</b>	<b>97,492</b>	<b>94,600</b>	<b>66,000</b>	<b>55,000</b>	<b>55,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>2,292,545</b>	<b>2,297,656</b>	<b>2,299,348</b>	<b>2,368,793</b>	<b>2,466,285</b>	<b>2,560,885</b>	<b>2,626,885</b>	<b>2,681,885</b>
<b>ENDING FUND BALANCE</b>		<b>2,297,656</b>	<b>2,299,348</b>	<b>2,368,793</b>	<b>2,466,285</b>	<b>2,560,885</b>	<b>2,626,885</b>	<b>2,681,885</b>	<b>2,736,885</b>

### Working Cash Fund Revenue

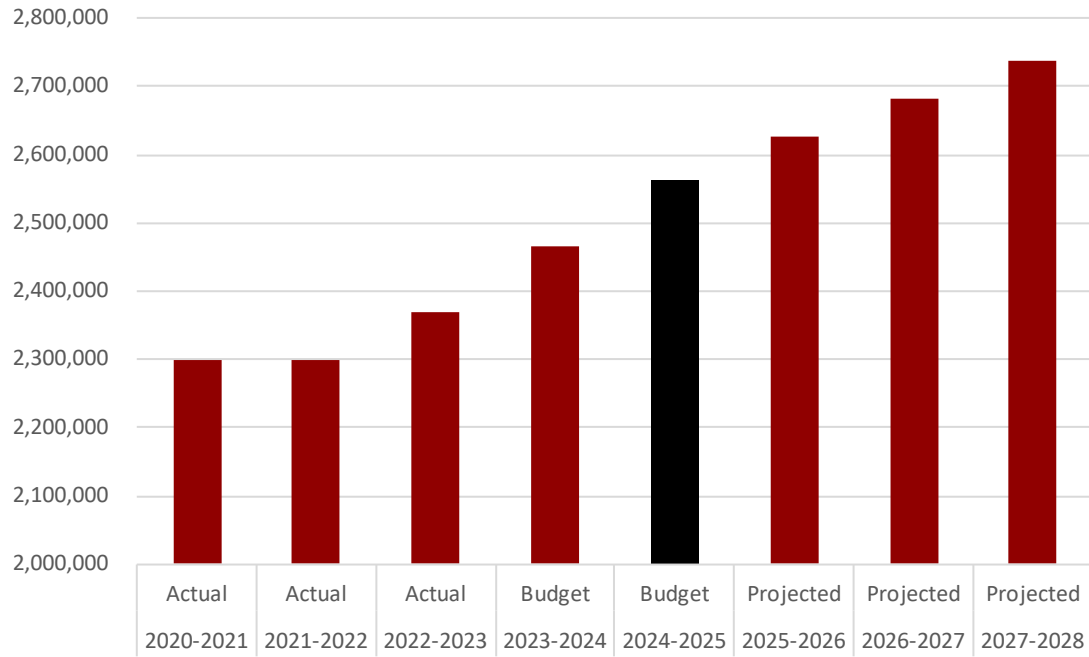


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	0
Other Local Revenue	94,600
Total Local Sources	94,600
State Sources	0
Federal Sources	0
<b>Total Revenue</b>	<b>94,600</b>



### Working Cash Fund Year-End Projected Fund Balances



# Tort Immunity Fund

## Overview

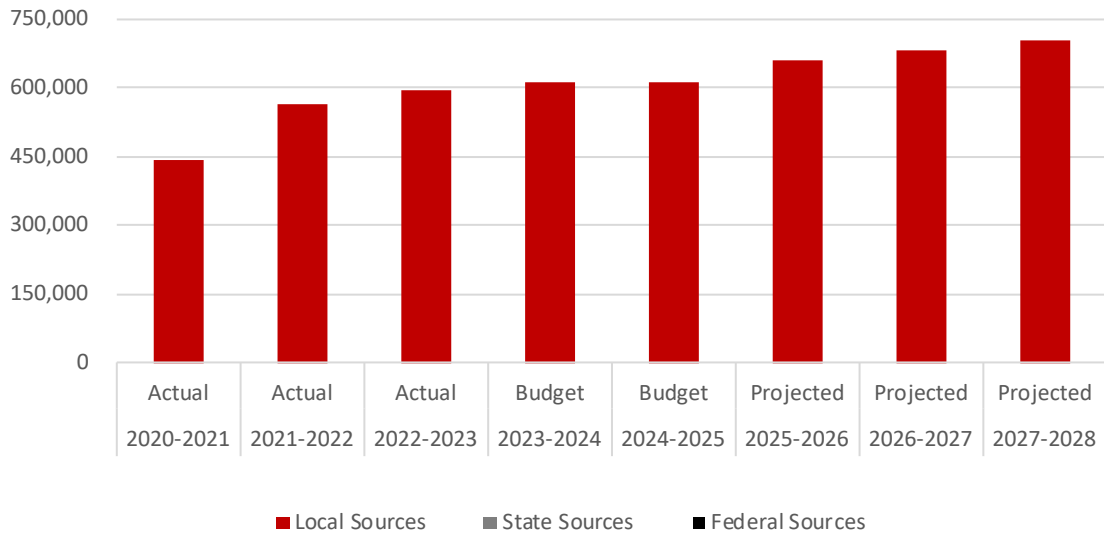
The Tort Immunity Fund separates all revenues and expenditures for Tort Liability purposes, which includes liability insurance and workers' compensation insurance. The District ensures members of the Board of Education, employees, volunteers, and student teachers against civil rights damage claims and suits, constitutional rights damage claims and suits, death, and bodily injury, property damage claims and suits (including defense thereof) when damages are sought for negligent or wrongful alleged to have been committed in the scope of employment under the direction of the Board of Education.

Expenditures from the Tort Immunity Fund must be made to the State of Illinois for unemployment compensation insurance for district employees. The District does not pay based on a percentage of district payrolls but reimburses the State of Illinois for whatever legitimate benefits the State has provided to former district employees.

**Barrington CUSD 220**  
**Tort Immunity Fund Accounts**  
 (three years actual, prior year budget, current year budget & three years projected budgets)  
 All years July 1 – June 30

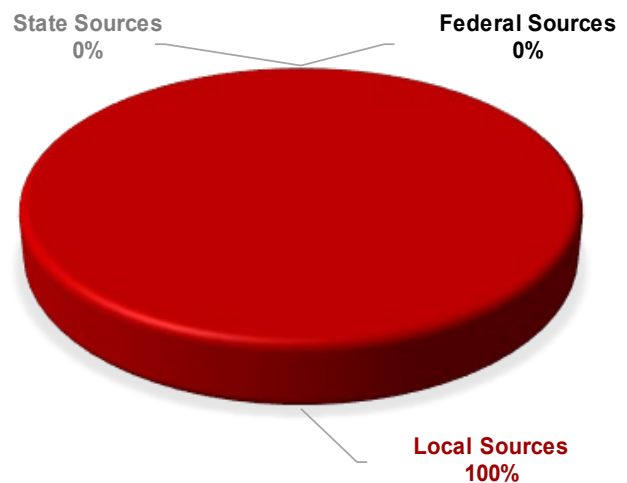
	Tort Immunity Fund							
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
<b>REVENUES</b>								
Local Sources	440,523	563,761	595,885	612,365	611,627	658,530	680,829	705,149
State Sources	0	0	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>440,523</b>	<b>563,761</b>	<b>595,885</b>	<b>612,365</b>	<b>611,627</b>	<b>658,530</b>	<b>680,829</b>	<b>705,149</b>
<b>EXPENDITURES</b>								
Salaries	0	0	0	0	0	0	0	0
Employee Benefits	20,913	0	0	0	0	0	0	0
Purchased Services	599,586	553,239	448,137	547,941	563,675	604,105	622,228	640,895
Supplies & Materials	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Other Objects	0	0	0	0	0	0	0	0
Non-Capitalized Equipment	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>620,499</b>	<b>553,239</b>	<b>448,137</b>	<b>547,941</b>	<b>563,675</b>	<b>604,105</b>	<b>622,228</b>	<b>640,895</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(179,976)</b>	<b>10,522</b>	<b>147,748</b>	<b>64,424</b>	<b>47,952</b>	<b>54,425</b>	<b>58,601</b>	<b>64,254</b>
<b>OTHER FINANCING SOURCES/(USES)</b>								
Other Financing Sources	0	0	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLUS (DEFICIT) WITH OTHER SOURCES/(USES)</b>	<b>(179,976)</b>	<b>10,522</b>	<b>147,748</b>	<b>64,424</b>	<b>47,952</b>	<b>54,425</b>	<b>58,601</b>	<b>64,254</b>
<b>BEGINNING FUND BALANCE</b>	<b>413,107</b>	<b>233,131</b>	<b>243,653</b>	<b>391,401</b>	<b>455,825</b>	<b>503,777</b>	<b>558,202</b>	<b>616,803</b>
<b>ENDING FUND BALANCE</b>	<b>233,131</b>	<b>243,653</b>	<b>391,401</b>	<b>455,825</b>	<b>503,777</b>	<b>558,202</b>	<b>616,803</b>	<b>681,057</b>

### Tort Immunity Fund Revenue

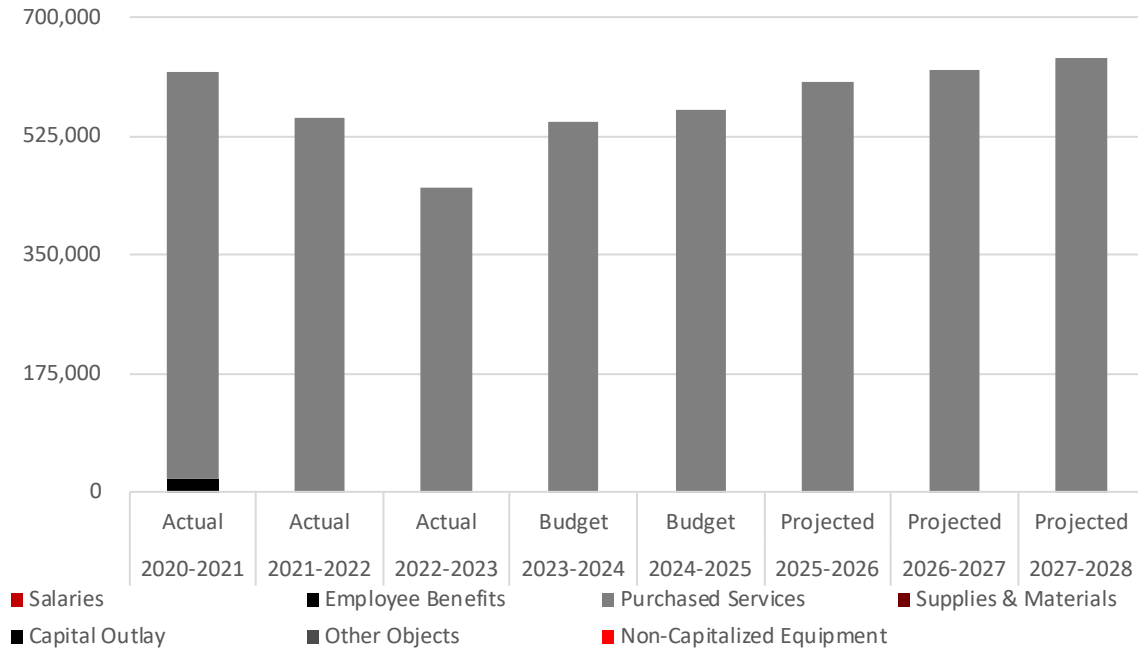


### 2024-2025 Budgeted Revenue by Source

Revenue	FY25 Budget
Local Sources	
Property Taxes	601,307
Other Local Revenue	10,320
Total Local Sources	611,627
State Sources	0
Federal Sources	0
<b>Total Revenue</b>	<b>611,627</b>

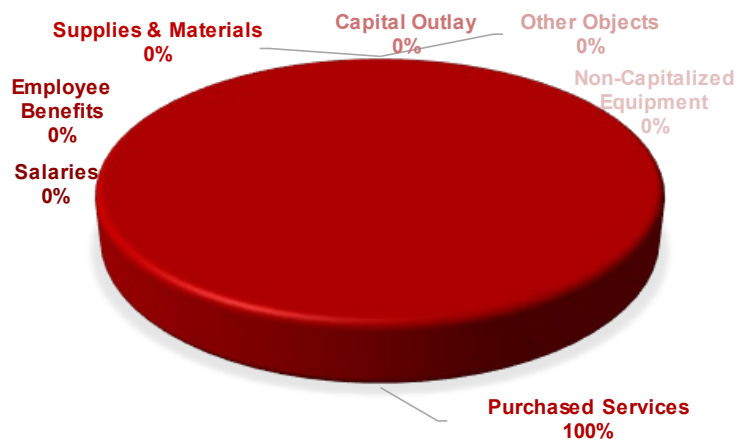


### Tort Immunity Fund Expenditures

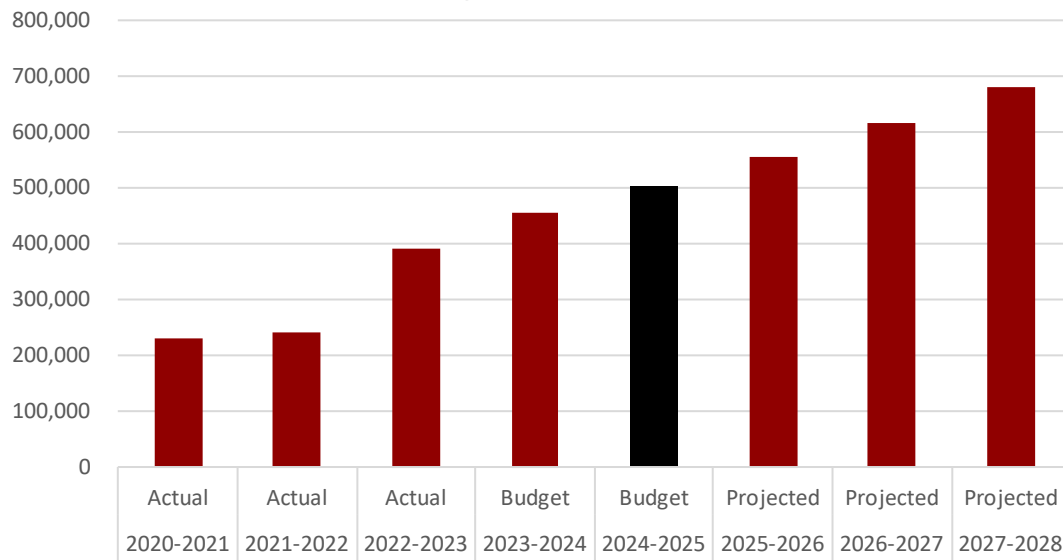


### 2024-2025 Budgeted Expenditures by Function

Expenditures	FY25 Budget
Salaries	0
Benefits	0
Purchased Services	563,675
Supplies & Materials	0
Capital Outlay	0
Other Objects	0
Non-Capitalized Equipment	0
<b>Total Expenditures</b>	<b>563,675</b>



### Tort Immunity Fund Year-End Fund Balance



Year-end fund balances are projected to increase in the 2024-2025 budget year. Since liability insurance costs are projected to continue rising, the district will consider increasing the requested funds through the levy process.

## Fire Prevention & Safety Fund

### Overview

The Fire Prevention & Safety Fund will account for state-approved fire prevention and safety construction projects through the issuance of general obligation bonded debt.

The District's Fire Prevention & Safety Fund Revenue and Expenditures are budgeted at \$0 for the 2024-2025 year. The Fire Prevention & Safety Fund Balance will continue to be \$0 during the 2024-2025 year.

### Disclosures

#### Accrued Obligations for Post-Employment Benefits

Barrington CUSD 220 provides post-employment benefits other than pensions to employees who meet certain criteria. Other Post-Employment Benefits (OPEB) require third party actuarial valuations. The valuations involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. As a result, the District is required to report the value of such benefits and the associated costs according to the accounting requirements of the Governmental Accounting Standards Board Statement 75 (GASB 75). The District's Total OPEB Liability for the year ending June 30, 2023 was \$1,039,688. At this time, the June 30, 2024 report has not been released.

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM \*  
July 1, 2024 - June 30, 2025

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? \_\_\_\_\_

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

District Name: **Barrington CUSD 220**

District RCDT No: **34049220026**

**If your FY2024 AFR states that you need to do a deficit reduction plan and your FY2025 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)**

Budget of **Barrington CUSD 220**, County of **Cook, Lake, Kane, McHenry**,  
State of Illinois, for the Fiscal Year beginning **July 1, 2024** and ending **June 30, 2025**.

WHEREAS the Board of Education of **Barrington CUSD 220**,  
County of **Cook, Lake, Kane, McHenry**, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

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

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning **July 1, 2024** and ending **June 30, 2025**.

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

ADOPTION OF BUDGET

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2024		42,469,464	2,679,839	1,884,669	7,261,300	3,532,609	42,438,233	2,485,799	486,706		
4	<b>RECEIPTS/REVENUES (without Student Activity Funds)</b>											
5	LOCAL SOURCES	1000	134,035,645	12,523,537	8,543,431	8,352,920	4,258,500	1,721,500	94,600	611,627	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	8,210,794	0	0	8,477,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	5,185,734	206,299	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues <sup>8</sup>		147,432,173	12,729,836	8,543,431	16,829,920	4,258,500	1,721,500	94,600	611,627	0	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	47,907,093									
11	Total Receipts/Revenues		195,339,266	12,729,836	8,543,431	16,829,920	4,258,500	1,721,500	94,600	611,627	0	
12	<b>DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)</b>											
13	INSTRUCTION	1000	101,552,773				2,624,969			0		
14	SUPPORT SERVICES	2000	40,933,855	12,433,759		17,222,759	1,882,157	21,149,834		563,675	0	
15	COMMUNITY SERVICES	3000	141,582	0		0	11,891			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	1,573,119	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	11,166,997	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures <sup>9</sup>		144,201,329	12,433,759	11,166,997	17,222,759	4,519,017	21,149,834		563,675	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	47,907,093	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		192,108,422	12,433,759	11,166,997	17,222,759	4,519,017	21,149,834		563,675	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		3,230,844	296,077	(2,623,566)	(392,839)	(260,517)	(19,428,334)	94,600	47,952	0	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int <sup>3a</sup> Proceeds to Debt Service Fund	7170			0							
34	<b>SALE OF BONDS (7200)</b>											
35	Principal on Bonds Sold <sup>4</sup>	7210							2,641,934			
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on GASB 87 Leases	7400			1,861,694							
40	Transfer to Debt Service to Pay Interest on GASB 87 Leases	7500			34,809							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990	800,000		70,000							
46	Total Other Sources of Funds <sup>8</sup>		800,000	0	1,966,503	0	0	0	2,641,934	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<b>OTHER USES OF FUNDS (8000)</b>											
49	<b>TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											
50	Abolishment or Abatement of the Working Cash Fund <sup>16</sup>	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>5</sup>	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest <sup>3</sup> Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond <sup>3a</sup> and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on GASB 87 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases	8420	15,000									
59	Other Revenues Pledged to Pay Principal on GASB 87 Leases	8430	1,846,694									
60	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases	8440										
61	Taxes Pledged to Pay Interest on GASB 87 Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases	8520	1,000									
63	Other Revenues Pledged to Pay Interest on GASB 87 Leases	8530	33,809									
64	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990				70,000						
79	<b>Total Other Uses of Funds <sup>9</sup></b>		1,896,503	0	0	70,000	0	0	0	0	0	0
80	<b>Total Other Sources/Uses of Fund</b>		(1,096,503)	0	1,966,503	(70,000)	0	0	2,641,934	0	0	0
81	<b>ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2025</b>		44,603,805	2,975,916	1,227,606	6,798,461	3,272,092	23,009,899	5,222,333	534,658	0	0
82												
83	<b>Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2024</b>		676,806									
84	<b>RECEIPTS/REVENUES (For Student Activity Funds)</b>											
85	<b>Total Student Activity Direct Receipts/Revenues (Local Sources)</b>	1799	2,050,000									
86	<b>DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)</b>											
87	<b>Total Student Activity Direct Disbursements/Expenditures</b>	1999	2,050,000									
88	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		0									
89	<b>Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2025</b>		676,806									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	<b>Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2024</b>		43,146,270	2,679,839	1,884,669	7,261,300	3,532,609	42,438,233	2,485,799	486,706	0	
92	<b>RECEIPTS/REVENUES (All Sources with Student Activity Funds)</b>											
93	<b>LOCAL SOURCES</b>	1000	136,085,645	12,523,537	8,543,431	8,352,920	4,258,500	1,721,500	94,600	611,627	0	
94	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
95	<b>STATE SOURCES</b>	3000	8,210,794	0	0	8,477,000	0	0	0	0	0	
96	<b>FEDERAL SOURCES</b>	4000	5,185,734	206,299	0	0	0	0	0	0	0	
97	<b>Total Direct Receipts/Revenues<sup>8</sup></b>		149,482,173	12,729,836	8,543,431	16,829,920	4,258,500	1,721,500	94,600	611,627	0	
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	47,907,093	0	0	0	0	0	0	0	0	
99	<b>Total Receipts/Revenues</b>		197,389,266	12,729,836	8,543,431	16,829,920	4,258,500	1,721,500	94,600	611,627	0	
100	<b>DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)</b>											
101	<b>INSTRUCTION</b>	1000	103,602,773				2,624,969			0		
102	<b>SUPPORT SERVICES</b>	2000	40,933,855	12,433,759		17,222,759	1,882,157	21,149,834		563,675	0	
103	<b>COMMUNITY SERVICES</b>	3000	141,582	0		0	11,891			0		
104	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,573,119	0	0	0	0	0	0	0	0	
105	<b>DEBT SERVICES</b>	5000	0	0	11,166,997	0	0	0	0	0	0	
106	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0	0	0	0	
107	<b>Total Direct Disbursements/Expenditures<sup>9</sup></b>		146,251,329	12,433,759	11,166,997	17,222,759	4,519,017	21,149,834		563,675	0	
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	47,907,093	0	0	0	0	0	0	0	0	
109	<b>Total Disbursements/Expenditures</b>		194,158,422	12,433,759	11,166,997	17,222,759	4,519,017	21,149,834		563,675	0	
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		3,230,844	296,077	(2,623,566)	(392,839)	(260,517)	(19,428,334)	94,600	47,952	0	
111	<b>OTHER SOURCES/USES OF FUNDS</b>											
112	<b>OTHER SOURCES OF FUNDS (7000)</b>											
113	<b>Total Other Sources of Funds<sup>8</sup></b>		800,000	0	1,966,503	0	0	0	2,641,934	0	0	
114	<b>OTHER USES OF FUNDS (8000)</b>											
116	<b>Total Other Uses of Funds<sup>9</sup></b>		1,896,503	0	0	70,000	0	0	0	0	0	
117	<b>Total Other Sources/Uses of Fund</b>		(1,096,503)	0	1,966,503	(70,000)	0	0	2,641,934	0	0	
118	<b>ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2025</b>		45,280,611	2,975,916	1,227,606	6,798,461	3,272,092	23,009,899	5,222,333	534,658	0	
120	<b>SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)</b>											
121	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122	Object Name		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
124	Salaries	100	106,884,502	4,064,780		90,089		81,428		0	0	111,120,799
125	Employee Benefits	200	17,465,250	893,843		19,833	4,519,017	0		0	0	22,897,943
126	Purchased Services	300	8,493,063	3,884,481	0	16,042,837		500,000		563,675	0	29,484,056
127	Supplies & Materials	400	4,640,727	2,749,850		1,060,000		0		0	0	8,450,577
128	Capital Outlay	500	1,573,828	695,805		0		20,568,406		0	0	22,838,039
129	Other Objects	600	4,733,561	4,000	11,166,997	0	0	0		0	0	15,904,558
130	Non-Capitalized Equipment	700	410,398	141,000		10,000		0		0	0	561,398
131	Termination Benefits	800	0	0		0		0		0	0	0
132	<b>Total Expenditures</b>		144,201,329	12,433,759	11,166,997	17,222,759	4,519,017	21,149,834		563,675	0	211,257,370

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2024</b>		43,602,763	3,119,430	1,999,320	9,442,182	3,443,096	48,308,569	2,485,799	827,332	0
4	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		148,232,173	12,729,836	10,509,934	16,829,920	4,258,500	1,721,500	2,736,534	611,627	0
5	<b>OTHER RECEIPTS</b>										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
11	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		148,232,173	12,729,836	10,509,934	16,829,920	4,258,500	1,721,500	2,736,534	611,627	0
12	<b>Total Amount Available</b>		191,834,936	15,849,266	12,509,254	26,272,102	7,701,596	50,030,069	5,222,333	1,438,959	0
13	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		146,097,832	12,433,759	11,166,997	17,292,759	4,519,017	21,149,834	0	563,675	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		146,097,832	12,433,759	11,166,997	17,292,759	4,519,017	21,149,834	0	563,675	0
21	<b>ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025</b>		45,737,104	3,415,507	1,342,257	8,979,343	3,182,579	28,880,235	5,222,333	875,284	0
22											
23	<b>Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2024</b>		696,534								
24	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		2,050,000								
25	<b>Total Amount Available</b>		2,746,534								
26	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		2,050,000								
27	<b>Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2025</b>		696,534								
28											
29	<b>Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2024</b>		44,299,297	3,119,430	1,999,320	9,442,182	3,443,096	48,308,569	2,485,799	827,332	0
30	<b>Total Direct Receipts &amp; Other Sources<sup>8</sup></b>		150,282,173	12,729,836	10,509,934	16,829,920	4,258,500	1,721,500	2,736,534	611,627	0
31	<b>Total Other Receipts</b>		0	0	0	0	0	0	0	0	0
32	<b>Total Direct Receipts, Other Sources, &amp; Other Receipts</b>		150,282,173	12,729,836	10,509,934	16,829,920	4,258,500	1,721,500	2,736,534	611,627	0
33	<b>Total Amount Available</b>		194,581,470	15,849,266	12,509,254	26,272,102	7,701,596	50,030,069	5,222,333	1,438,959	0
34	<b>Total Direct Disbursements &amp; Other Uses<sup>9</sup></b>		148,147,832	12,433,759	11,166,997	17,292,759	4,519,017	21,149,834	0	563,675	0
35	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
36	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		148,147,832	12,433,759	11,166,997	17,292,759	4,519,017	21,149,834	0	563,675	0
37	<b>Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2025</b>		46,433,638	3,415,507	1,342,257	8,979,343	3,182,579	28,880,235	5,222,333	875,284	0

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies <sup>11 (1110-1120)</sup>	-	124,737,489	12,299,037	8,463,431	7,998,920	3,999,500			601,307	
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140									
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>124,737,489</b>	<b>12,299,037</b>	<b>8,463,431</b>	<b>7,998,920</b>	<b>3,999,500</b>	<b>0</b>	<b>0</b>	<b>601,307</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	1,502,571				130,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,502,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular Tuition from Pupils or Parents (In State)	1311									
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	600,000								
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	<b>Total Tuition</b>		<b>600,000</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				10,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					10,000					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	1,548,000	86,000	80,000	344,000	129,000	1,634,000	94,600	10,320	
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>1,548,000</b>	<b>86,000</b>	<b>80,000</b>	<b>344,000</b>	<b>129,000</b>	<b>1,634,000</b>	<b>94,600</b>	<b>10,320</b>	<b>0</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	1,500,000								
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	140,000								
75	<b>Total Food Service</b>		<b>1,640,000</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	203,200								
78	Admissions - Other	1719									
79	Fees	1720	2,807,885								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	300,000								
82	Student Activity Fund Revenues	1799	2,050,000								
83	<b>Total District/School Activity Income (without Student Activity Funds 1799)</b>		<b>3,311,085</b>		<b>0</b>						
84	<b>Total District/School Activity Income (with Student Activity Funds 1799)</b>		<b>5,361,085</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Textbook Rentals - Regular Textbooks	1811									
87	Textbook Rentals - Summer School Textbooks	1812									
88	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
89	Textbook Rentals - Other (Describe & Itemize)	1819									
90	Textbook Sales - Regular Textbooks	1821									
91	Textbook Sales - Summer School	1822									
92	Textbook Sales - Adult/Continuing Education	1823									
93	Textbook Sales - Other (Describe & Itemize)	1829									
94	Other Textbook Income (Describe & Itemize)	1890	6,000								
95	<b>Total Textbooks</b>		<b>6,000</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910		88,500							
98	Contributions and Donations from Private Sources	1920	310,000					52,500			
99	Impact Fees from Municipal or County Governments	1930						35,000			
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	12,000								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	368,500	50,000							
110	<b>Total Other Revenue from Local Sources</b>		<b>690,500</b>	<b>138,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	134,035,645	12,523,537	8,543,431	8,352,920	4,258,500	1,721,500	94,600	611,627	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		136,085,645								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-Through Revenue from State Sources	2100									
115	Flow-Through Revenue from Federal Sources	2200									
116	Other Flow-Through Revenue (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	6,561,233								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	Fast Growth District Grants	3030									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		6,561,233	0	0	0	0	0		0	0
125	<b>RESTRICTED GRANTS-IN-AID (3100-3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	1,100,000								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,100,000	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	50,000								
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	140,007								
140	CTE - Instructor Practicum	3240	59,550								
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		249,557	0						0	
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Education - Downstate - TPI and TBE	3305									
146	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Education		0							0	
148	State Free Lunch & Breakfast	3360	6,000								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	19,000								
151	Adult Education (from ICCB)	3410									
152	Adult Education - Other (Describe & Itemize)	3499									
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500				4,579,000					
155	Transportation - Special Education	3510				3,898,000					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		8,477,000	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	265,004								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	10,000								
171	<b>Total Restricted Grants-In-Aid</b>		1,649,561	0	0	8,477,000	0	0	0	0	0
172	<b>Total Receipts/Revenues from State Sources</b>	3000	8,210,794	0	0	8,477,000	0	0	0	0	0
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)</b>										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
177	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Flexibility and Accountability	4100									
187	Title V - SEA Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	798,387								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	75,000								
196	Summer Food Service Admin/Program	4225									
197	Child and Adult Care Food Program	4226	50,000								
198	Fresh Fruit and Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	<b>Total Food Service</b>		923,387				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	333,898								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	<b>Total Title I</b>		333,898	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	22,010								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	<b>Total Title IV</b>		22,010	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Federal Special Education - Preschool Flow-Through	4600	70,018								
215	Federal Special Education - Preschool Discretionary	4605									
216	Federal Special Education - IDEA Flow Through	4620	2,869,071								
217	Federal Special Education - IDEA Room & Board	4625	200,000								
218	Federal Special Education - IDEA Discretionary	4630									
219	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
220	<b>Total Federal Special Education</b>		3,139,089	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins-Title III Tech Prep	4770	52,679								
223	CTE - Other (Describe & Itemize)	4799									
224	<b>Total CTE - Perkins</b>		52,679	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology - Formula	4860									
235	ARRA - Title IID - Technology - Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Government Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds - VII	4876									
251	Other ARRA Funds - VIII	4877									
252	Other ARRA Funds - IX	4878									
253	Other ARRA Funds - X	4879									
254	Other ARRA Funds - Ed Job Fund Program	4880									
255	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Instruction for English Learners & Immigrant Students	4905									
259	Title III - English Language Acquisition	4909	121,011								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower - Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	126,108								
263	Title II - Part A – Supporting Effective Instruction – State Grants	4935									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	450,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe &amp; Itemize)</i>	4998	17,552	206,299							
270	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		5,185,734	206,299	0	0	0	0		0	0
271	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	5,185,734	206,299	0	0	0	0	0	0	0
272	<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		147,432,173	12,729,836	8,543,431	16,829,920	4,258,500	1,721,500	94,600	611,627	0
273	<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		149,482,173								

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	55,209,924	7,587,308	1,020,604	1,969,899	155,098	52,045	166,898	0	66,161,776
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	14,845,221	3,008,578	1,083,717	274,738	30,000	7,000			19,249,254
9	Special Education Programs Pre-K	1225	1,116,307	133,512	5,000	1,250					1,256,069
10	Remedial and Supplemental Programs K-12	1250	40,766	3,701		30,000					74,467
11	Remedial and Supplemental Programs Pre-K	1275				38,759					38,759
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	235,871	19,925	2,000	28,141	14,650				300,587
14	Interscholastic Programs	1500	3,078,956	83,405	450,650	267,500	15,000	56,397	8,000		3,959,908
15	Summer School Programs	1600	797,000		15,000	23,000					835,000
16	Gifted Programs	1650	1,788,823	208,556	10,000	29,000		8,000			2,044,379
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	4,247,406	677,968	16,000	91,200					5,032,574
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
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						2,600,000			2,600,000
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						2,050,000			2,050,000
34	<b>Total Instruction<sup>14</sup> (Without Student Activity Funds 1999)</b>	<b>1000</b>	<b>81,360,274</b>	<b>11,722,953</b>	<b>2,602,971</b>	<b>2,753,487</b>	<b>214,748</b>	<b>2,723,442</b>	<b>174,898</b>	<b>0</b>	<b>101,552,773</b>
35	<b>Total Instruction<sup>14</sup> (With Student Activity Funds 1999)</b>	<b>1000</b>	<b>81,360,274</b>	<b>11,722,953</b>	<b>2,602,971</b>	<b>2,753,487</b>	<b>214,748</b>	<b>4,773,442</b>	<b>174,898</b>	<b>0</b>	<b>103,602,773</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
37	<b>Support Services - Pupil</b>	<b>2100</b>									
38	Attendance & Social Work Services	2110	1,869,489	289,833							2,159,322
39	Guidance Services	2120	2,865,961	374,174	270,000	20,000					3,530,135
40	Health Services	2130	1,571,663	283,672	9,000	30,050			15,000		1,909,385
41	Psychological Services	2140	1,846,351	226,417	18,000						2,090,768
42	Speech Pathology & Audiology Services	2150	2,476,763	329,688		2,500					2,808,951
43	Other Support Services - Pupils (Describe & Itemize)	2190	349,315	150,217	96,000						595,532
44	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>10,979,542</b>	<b>1,654,001</b>	<b>393,000</b>	<b>52,550</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>13,094,093</b>
45	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
46	Improvement of Instruction Services	2210	907,349	541,496	883,618	828,000		39,000			3,199,463
47	Educational Media Services	2220	2,221,622	342,488	2,000	298,026	35,000				2,899,136
48	Assessment & Testing	2230	123,147	43,394	125,800	25,000					317,341
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,252,118</b>	<b>927,378</b>	<b>1,011,418</b>	<b>1,151,026</b>	<b>35,000</b>	<b>39,000</b>	<b>0</b>	<b>0</b>	<b>6,415,940</b>
50	<b>Support Services - General Administration</b>	<b>2300</b>									
51	Board of Education Services	2310			601,400	10,920					612,320
52	Executive Administration Services	2320	324,436	89,903	57,880	34,900	8,000	32,100			547,219
53	Special Area Administration Services	2330									0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>324,436</b>	<b>89,903</b>	<b>659,280</b>	<b>45,820</b>	<b>8,000</b>	<b>32,100</b>	<b>0</b>	<b>0</b>	<b>1,159,539</b>
56	<b>Support Services - School Administration</b>	<b>2400</b>									
57	Office of the Principal Services	2410	6,260,985	1,695,304	102,400	63,792		67,900			8,190,381
58	Other Support Services - School Administration (Describe & Itemize)	2490	51,185	46							51,231
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>6,312,170</b>	<b>1,695,350</b>	<b>102,400</b>	<b>63,792</b>	<b>0</b>	<b>67,900</b>	<b>0</b>	<b>0</b>	<b>8,241,612</b>
60	<b>Support Services - Business</b>	<b>2500</b>									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
61	Direction of Business Support Services	2510	155,000	53,674	5,500			2,500			216,674
62	Fiscal Services	2520	669,602	98,586	59,500	130,802	800,000	295,000			2,053,490
63	Operation & Maintenance of Plant Services	2540	289,712	124,611	516,890	12,750	351,080	1,500			1,296,543
64	Pupil Transportation Services	2550									0
65	Food Services	2560			1,540,000	77,000	90,000		50,000		1,757,000
66	Internal Services	2570			6,000						6,000
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,114,314</b>	<b>276,871</b>	<b>2,127,890</b>	<b>220,552</b>	<b>1,241,080</b>	<b>299,000</b>	<b>50,000</b>	<b>0</b>	<b>5,329,707</b>
68	<b>Support Services - Central</b>	<b>2600</b>									
69	Direction of Central Support Services	2610	33,864	8,404	15,000						57,268
70	Planning, Research, Development & Evaluation Services	2620	713,900	183,562	188,260			6,000	500		1,092,222
71	Information Services	2630	498,769	112,498	97,025	15,000		2,500			725,792
72	Staff Services	2640	843,619	225,965	148,419	43,000		6,500			1,267,503
73	Data Processing Services	2660	1,344,647	228,032	1,127,500	295,000	75,000		170,000		3,240,179
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>3,434,799</b>	<b>758,461</b>	<b>1,576,204</b>	<b>353,000</b>	<b>75,000</b>	<b>15,000</b>	<b>170,500</b>	<b>0</b>	<b>6,382,964</b>
75	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>	<b>5,000</b>	<b>305,000</b>							<b>310,000</b>
76	<b>Total Support Services</b>	<b>2000</b>	<b>25,422,379</b>	<b>5,706,964</b>	<b>5,870,192</b>	<b>1,886,740</b>	<b>1,359,080</b>	<b>453,000</b>	<b>235,500</b>	<b>0</b>	<b>40,933,855</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>101,849</b>	<b>35,333</b>	<b>3,900</b>	<b>500</b>					<b>141,582</b>
78	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170			6,000						6,000
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			10,000						10,000
86	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>16,000</b>			<b>0</b>			<b>16,000</b>
87	Payments for Regular Programs - Tuition	4210						57,119			57,119
88	Payments for Special Education Programs - Tuition	4220						1,500,000			1,500,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>1,557,119</b>			<b>1,557,119</b>
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>16,000</b>			<b>1,557,119</b>			<b>1,573,119</b>
105	<b>DEBT SERVICE (ED)</b>	<b>5000</b>									
106	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
113	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
114	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
115	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))</b>		<b>106,884,502</b>	<b>17,465,250</b>	<b>8,493,063</b>	<b>4,640,727</b>	<b>1,573,828</b>	<b>4,733,561</b>	<b>410,398</b>	<b>0</b>	<b>144,201,329</b>
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))</b>		<b>106,884,502</b>	<b>17,465,250</b>	<b>8,493,063</b>	<b>4,640,727</b>	<b>1,573,828</b>	<b>6,783,561</b>	<b>410,398</b>	<b>0</b>	<b>146,251,329</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										3,230,844
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										3,230,844
120											
121	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils (Describe & Itemize)	2190									0
125	<b>Support Services - Business</b>	<b>2500</b>									
126	Direction of Business Support Services	2510	38,000	32,828							70,828
127	Facilities Acquisition & Construction Services	2530			100,000		489,506		141,000		730,506
128	Operation & Maintenance of Plant Services	2540	4,026,780	861,015	3,784,481	2,749,850	206,299	4,000			11,632,425
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>4,064,780</b>	<b>893,843</b>	<b>3,884,481</b>	<b>2,749,850</b>	<b>695,805</b>	<b>4,000</b>	<b>141,000</b>	<b>0</b>	<b>12,433,759</b>
132	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
133	<b>Total Support Services</b>	<b>2000</b>	<b>4,064,780</b>	<b>893,843</b>	<b>3,884,481</b>	<b>2,749,850</b>	<b>695,805</b>	<b>4,000</b>	<b>141,000</b>	<b>0</b>	<b>12,433,759</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
136	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
141	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) <sup>14</sup>	4400									0
143	<b>Total Payments to Other Dist &amp; Govt Unit</b>	<b>4000</b>			0			0			0
144	<b>DEBT SERVICE (O&amp;M)</b>	<b>5000</b>									
145	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
152	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
153	<b>Total Debt Service</b>	<b>5000</b>						0			0
154	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
155	<b>Total Direct Disbursements/Expenditures</b>		<b>4,064,780</b>	<b>893,843</b>	<b>3,884,481</b>	<b>2,749,850</b>	<b>695,805</b>	<b>4,000</b>	<b>141,000</b>	<b>0</b>	<b>12,433,759</b>
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										296,077
157											
158	<b>30 - DEBT SERVICE FUND (DS)</b>										
159	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									
160	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
164	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
165	<b>DEBT SERVICE (DS)</b>	<b>5000</b>									
166	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
172	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0

	A	B	C	D	E	F	G	H	I	J	K
1	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
173	Debt Service - Interest on Long-Term Debt	5200						4,780,303			4,780,303
174	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300						6,386,694			6,386,694
175	Debt Service - Other (Describe & Itemize)	5400									0
176	Total Debt Service	5000			0			11,166,997			11,166,997
177	PROVISION FOR CONTINGENCIES (DS)	6000									0
178	Total Direct Disbursements/Expenditures				0			11,166,997			11,166,997
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,623,566)
180											
181	<b>40 - TRANSPORTATION FUND (TR)</b>										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550	90,089	19,833	16,034,837	1,060,000			10,000		17,214,759
187	Other Support Services - Business (Describe & Itemize)	2900			8,000						8,000
188	Total Support Services	2000	90,089	19,833	16,042,837	1,060,000	0	0	10,000	0	17,222,759
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		90,089	19,833	16,042,837	1,060,000	0	0	10,000	0	17,222,759
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(392,839)
216											
217	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		1,010,537							1,010,537
220	Pre-K Programs	1125		365,700							365,700
221	Special Education Programs (Functions 1200-1220)	1200		981,664							981,664
222	Special Education Programs Pre-K	1225		21,751							21,751
223	Remedial and Supplemental Programs K-12	1250		591							591
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400		1,315							1,315

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
227	Interscholastic Programs	1500		65,319							65,319
228	Summer School Programs	1600		30,000							30,000
229	Gifted Programs	1650		25,938							25,938
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		122,154							122,154
232	Truant Alternative & Optional Programs	1900									0
233	<b>Total Instruction</b>	<b>1000</b>		<b>2,624,969</b>							<b>2,624,969</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
235	<b>Support Services - Pupil</b>	<b>2100</b>									
236	Attendance & Social Work Services	2110		33,621							33,621
237	Guidance Services	2120		71,069							71,069
238	Health Services	2130		88,219							88,219
239	Psychological Services	2140		26,236							26,236
240	Speech Pathology & Audiology Services	2150		35,913							35,913
241	Other Support Services - Pupils (Describe & Itemize)	2190		51,329							51,329
242	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>306,387</b>							<b>306,387</b>
243	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
244	Improvement of Instruction Services	2210		15,363							15,363
245	Educational Media Services	2220		149,867							149,867
246	Assessment & Testing	2230		6,074							6,074
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>171,304</b>							<b>171,304</b>
248	<b>Support Services - General Administration</b>	<b>2300</b>									
249	Board of Education Services	2310									0
250	Executive Administration Services	2320		17,732							17,732
251	Special Area Administrative Services	2330									0
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>17,732</b>							<b>17,732</b>
255	<b>Support Services - School Administration</b>	<b>2400</b>									
256	Office of the Principal Services	2410		343,789							343,789
257	Other Support Services - School Administration (Describe & Itemize)	2490		7,094							7,094
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>350,883</b>							<b>350,883</b>
259	<b>Support Services - Business</b>	<b>2500</b>									
260	Direction of Business Support Services	2510		2,755							2,755
261	Fiscal Services	2520		93,515							93,515
262	Facilities Acquisition & Construction Services	2530		12,646							12,646
263	Operation & Maintenance of Plant Service	2540		546,429							546,429
264	Pupil Transportation Services	2550		13,292							13,292
265	Food Services	2560									0
266	Internal Services	2570									0
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>668,637</b>							<b>668,637</b>
268	<b>Support Services - Central</b>	<b>2600</b>									
269	Direction of Central Support Services	2610		5,259							5,259
270	Planning, Research, Development & Evaluation Services	2620		34,328							34,328
271	Information Services	2630		46,937							46,937
272	Staff Services	2640		78,961							78,961
273	Data Processing Services	2660		201,729							201,729
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>367,214</b>							<b>367,214</b>
275	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
276	<b>Total Support Services</b>	<b>2000</b>		<b>1,882,157</b>							<b>1,882,157</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		11,891							11,891
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
283	<b>DEBT SERVICE (MR/SS)</b>	<b>5000</b>									
284	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	<b>Total Debt Service</b>	<b>5000</b>						0			0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
292	<b>Total Direct Disbursements/Expenditures</b>			4,519,017				0			4,519,017
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(260,517)
294											
295	<b>60 - CAPITAL PROJECTS (CP)</b>										
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
297	<b>Support Services - Business</b>										
298	Facilities Acquisition & Construction Services	2530	81,428		500,000		20,568,406				21,149,834
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	<b>Total Support Services</b>	<b>2000</b>	<b>81,428</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>20,568,406</b>	<b>0</b>	<b>0</b>		<b>21,149,834</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
302	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
308	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
309	<b>Total Direct Disbursements/Expenditures</b>		81,428	0	500,000	0	20,568,406	0	0		21,149,834
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(19,428,334)
311											
312	<b>70 WORKING CASH FUND (WC)</b>										
313											
314	<b>80 - TORT FUND (TF)</b>										
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>									
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>									
346	<b>Support Services - Pupil</b>	<b>2100</b>									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0
359	<b>Support Services - General Administration</b>	<b>2300</b>									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365			563,675						563,675
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	563,675	0	0	0	0	0	563,675
366	<b>Support Services - School Administration</b>	<b>2400</b>									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
387	<b>Total Support Services</b>	<b>2000</b>	0	0	563,675	0	0	0	0	0	563,675
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0
416	<b>DEBT SERVICE (TF)</b>	<b>5000</b>									
417	<b>Debt Service - Interest on Short-Term Debt</b>										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
423	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
424	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe &amp; Itemize)</b>	<b>5300</b>									0
425	<b>Debt Service - Other (Describe &amp; Itemize)</b>	<b>5400</b>									0
426	<b>Total Debt Service</b>	<b>5000</b>			0			0			0
427	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
428	<b>Total Direct Disbursements/Expenditures</b>		0	0	563,675	0	0	0	0	0	563,675
429	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										47,952
430											
431	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
432	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
433	<b>Support Services - Business</b>	<b>2500</b>									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0		0
437	<b>Other Support Services - Misc. (Describe &amp; Itemize)</b>	<b>2900</b>									0
438	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
439	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
443	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						0			0
444	<b>DEBT SERVICE (FP&amp;S)</b>	<b>5000</b>									
445	<b>Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
448	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
449	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
450	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) (Describe &amp; Itemize)</b>	<b>5300</b>									0
451	<b>Total Debt Service</b>	<b>5000</b>						0			0
452	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
453	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
454	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										

	B	C	D	E	F	G	H
1	<b>If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H</b>						
2	<b>Revenue Check:</b>	OK					
3	<b>Expenditure Check:</b>	OK					
4	<b>Revenues Acct. (EstRev tab)</b>	<b>Amount</b>	<b>Describe Revenue</b>		<b>Expenditures Fund-Function (EstExp tab)</b>	<b>Amount</b>	<b>Describe Expenditures</b>
5	1190				10-2190	\$ 595,532	Salaries/Benefits/PS/Supply for Other Support Services
6	1290				10-2490	\$ 51,231	Salaries/Benefits/Supply for Admin Other Support Services
7	1614				10-2900	\$ 310,000	Dist Life & LTD Insurance
8	1690	\$ 140,000	Non-NSLP District Revenue		10-4190	\$ 10,000	Student Support Svcs Payment to Other Govt Unit
9	1790	\$ 300,000	BHS Testing Revenue		10-4290		
10	1819				10-4390		
11	1829				10-4400		
12	1890	\$ 6,000	Lost Books		10-5150		
13	1993				20-2190		
14	1999	\$ 418,500	Misc Revenue		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	\$ 6,386,694	Debt Service Payments
21	3999	\$ 10,000	Library Grant		30-5400		
22	4009				40-2190		
23	4090				40-2900	\$ 8,000	Co-Curricular Transportation Svcs
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190	\$ 51,329	Benefits for Other Support Services
30	4998	\$ 223,851	ESSER Revenue		50-2490	\$ 7,094	Benefits for Admin Other Support Services
31					50-2900		
32					50-5150		
33					60-2900		
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	147,432,173	12,729,836	16,829,920	94,600	177,086,529
Direct Expenditures	144,201,329	12,433,759	17,222,759		173,857,847
Difference	3,230,844	296,077	(392,839)	94,600	3,228,682
Estimated Fund Balance - June 30, 2025	44,603,805	2,975,916	6,798,461	5,222,333	59,600,515

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2024-2025 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 2023-2024 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

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

	A	B	C	D	E	F	G
1	<b>*School Districts Only</b>		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2024-2025</b>				
2							
3	<b>34049220026</b>						
4	<i>District Number</i>						
5	<b>Barrington CUSD 220</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		42,469,464	2,679,839	7,261,300	2,485,799	54,896,402
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>	134,035,645	12,523,537	8,352,920	94,600	155,006,702
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>	0	0	0		0
11	<b>STATE SOURCES</b>	<b>3000</b>	8,210,794	0	8,477,000	0	16,687,794
12	<b>FEDERAL SOURCES</b>	<b>4000</b>	5,185,734	206,299	0	0	5,392,033
13	<b>Total Receipts/Revenues</b>		147,432,173	12,729,836	16,829,920	94,600	177,086,529
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>	101,552,773				101,552,773
16	<b>SUPPORT SERVICES</b>	<b>2000</b>	40,933,855	12,433,759	17,222,759		70,590,373
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>	141,582	0	0		141,582
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>	1,573,119	0	0		1,573,119
19	<b>DEBT SERVICES</b>	<b>5000</b>	0	0	0		0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>		144,201,329	12,433,759	17,222,759		173,857,847
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		3,230,844	296,077	(392,839)	94,600	3,228,682
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>		800,000	0	0	2,641,934	3,441,934
25	<b>OTHER USES OF FUNDS (8000)</b>		1,896,503	0	70,000	0	1,966,503
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		(1,096,503)	0	(70,000)	2,641,934	1,475,431
27	<b>ESTIMATED ENDING FUND BALANCE</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515

	A	B	H	I	J	K	L
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2025-2026</b>				
2							
3	<b>34049220026</b>						
4	<i>District Number</i>						
5	<b>Barrington CUSD 220</b>						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515
8	<b>RECEIPTS/REVENUES</b>	Acct #					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	Funct #					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515

	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	<b>34049220026</b>						
4	<i>District Number</i>						
5	<b>Barrington CUSD 220</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		<b>ESTIMATED BUDGET FY2027-2028</b>				
2							
3	<b>34049220026</b>						
4	<i>District Number</i>						
5	<b>Barrington CUSD 220</b>						
6	<i>District Name</i>		<b>Educational Fund</b>	<b>Operations &amp; Maintenance Fund</b>	<b>Transportation Fund</b>	<b>Working Cash Fund</b>	<b>Total</b>
7	<b>ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515
8	<b>RECEIPTS/REVENUES</b>	<b>Acct #</b>					
9	<b>LOCAL SOURCES</b>	1000					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000					0
11	<b>STATE SOURCES</b>	3000					0
12	<b>FEDERAL SOURCES</b>	4000					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct #</b>					
15	<b>INSTRUCTION</b>	1000					0
16	<b>SUPPORT SERVICES</b>	2000					0
17	<b>COMMUNITY SERVICES</b>	3000					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	4000					0
19	<b>DEBT SERVICES</b>	5000					0
20	<b>PROVISION FOR CONTINGENCIES</b>	6000					0
21	<b>Total Disbursements/Expenditures</b>		0	0	0		0
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>		0	0	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>						0
25	<b>OTHER USES OF FUNDS (8000)</b>						0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>		0	0	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>		44,603,805	2,975,916	6,798,461	5,222,333	59,600,515

	A	B	W	X	Y	Z
1	<i>*School Districts Only</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> Date of Adoption: <input type="text"/> <i>(Enter as MM/DD/YY)</i>			
2						
3	34049220026					
4	District Number					
5	Barrington CUSD 220					
6	District Name		FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		54,896,402	59,600,515	59,600,515	59,600,515
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	155,006,702	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	16,687,794	0	0	0
12	FEDERAL SOURCES	4000	5,392,033	0	0	0
13	Total Receipts/Revenues		177,086,529	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	101,552,773	0	0	0
16	SUPPORT SERVICES	2000	70,590,373	0	0	0
17	COMMUNITY SERVICES	3000	141,582	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	1,573,119	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		173,857,847	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		3,228,682	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		3,441,934	0	0	0
25	OTHER USES OF FUNDS (8000)		1,966,503	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		1,475,431	0	0	0
27	ESTIMATED ENDING FUND BALANCE		59,600,515	59,600,515	59,600,515	59,600,515

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

**Fiscal Year 2024-2025**

**through Fiscal Year 2027-2028**

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**Barrington CUSD 220      34049220026**

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

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

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

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

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

**- Employee Salaries and Benefits:**

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

***Fiscal Year 2024-2025***

***through Fiscal Year 2027-2028***

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

## Evidence-Based Funding: Fiscal Year 2025 Spending Plan

### BARRINGTON C U SCHOOL DIST 220

#### 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 2024-25 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

	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.)			
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 2025 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 2024)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	8,010.63	Adequacy Target	\$111,707,873
		Final Resources	\$147,621,371	Percent of Adequacy	132%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$6,561,233
		FY24 Base Funding Minimum	\$6,554,118	FY 2024 Tier Funding	\$7,116
	Within FY 2024 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$499,127		
		English Learners (ELs)	\$200,385		
		Special Education	\$3,184,417		

	FY 2025 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a> . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
1) FY 2025 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2025. Select whether the amount is estimated or actual funding.			

		Data Source 1	Data Source 2	Data Source 3
2)	Select the <b>top three</b> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)			
3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Principals	Bilingual Parent Advisory Committee
		Special Ed. Program Director(s)	School Improvement Teams	Other Parent Group(s)
		Other Program Leaders	Teacher or Support Staff Unions	Community Focus Group(s)
		School Board Members	Other School Staff	Other
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)			
		Priority Investment 1	Priority Investment 2	Priority Investment 3
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2025 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.)			

**Cost Factor Table**

5) The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2024 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

**Column G:** If the Organizational Unit will receive at least \$5,000 in FY 2025 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2025 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 2025 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 2024 Adjusted Adequacy Target	Budgeted FY 2025 Investments with New Tier Funding [N/A]	Budgeted FY 2025 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	\$26,909,501		Enter optional context for core investment decisions.
	Specialist Teachers	\$6,712,757		
	Instructional Facilitator	\$3,075,336		
	Core Intervention Teacher	\$1,232,287		
	Substitute Teachers	\$914,477		
	Guidance Counselor	\$2,194,999		
	Nurse	\$682,146		
	Supervisory Aide	\$1,154,302		
	Librarian	\$1,362,553		
	Librarian Aide	\$828,626		
	Principal	\$2,021,390		
	Assistant Principal	\$1,740,421		
	School Site Staff	\$1,385,108		
<b>Subtotal</b>	<b>\$50,213,903</b>			

Per Student Investments	Gifted	\$714,845			Enter optional context for per student investment decisions.
	Professional Development	\$1,001,329			
	Instructional Materials	\$2,603,455			
	Assessments	\$272,361			
	Computer & Tech Equipment	\$2,287,035			
	Student Activities	\$3,337,553			
	Maintenance & Operations	\$10,902,467			
	Central Office	\$7,505,960			
	Employee Benefits	\$20,024,430			
<b>Subtotal*</b>		<b>\$48,994,550</b>			Enter optional context for additional investment decisions.
Additional Investments	Low-Income Intervention Teacher	\$755,707			
	Low-Income Pupil Support Staff	\$755,707			
	Low-Income Extended Day Teacher	\$787,131			
	Low-Income Summer School Teacher	\$787,131			
	EL Intervention Teacher	\$491,286			
	EL Pupil Support Staff	\$491,286			
	EL Extended Day Teacher	\$511,213			
	EL Summer School Teacher	\$511,213			
	EL Core Teacher	\$613,916			
	Sp Ed Teacher	\$4,354,128			
	Sp Ed Instructional Assistant	\$1,763,741			
	Sp Ed Psychologist	\$676,961			
	<b>Subtotal</b>		<b>\$12,499,420</b>		
<b>Other Investments</b>					
<b>Total**</b>		<b>\$111,707,873</b>			<b>Tier Funding Check (Cell G90)</b>
<p>*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance &amp; Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.</p> <p>**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2024 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.</p>					

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

**Part III: Support for Special Student Groups**

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per 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 cells G100-G102 below. If the Organizational Unit received at least \$5,000 for any of the student groups, a response to the questions below is required. For amounts less than \$5,000, a response is optional. 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.*

1) FY 2025 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY25 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.		Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	Low-Income Students			
	English Learners			
	Special Education			

2)	<b>Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Optional	Low-Income Intervention Teacher		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 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. )							

3)	<b>Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Optional	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]			
Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. )							

4)	<b>Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</b> Response Optional	Special Education Teacher		Special Education Psychologist			
		[Optional - Enter \$]		[Optional - Enter \$]			
		Special Education Instructional Assistant		Other Investments			
[Optional - Enter \$]		[Optional - Enter \$]					
Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2025. (Required if "Other Investments" selected above. No more than 500 characters, including spaces. )							

**Plan Assurances**

Please complete the assurances below related to Article 14C of the Illinois School Code, which stipulates allowable expenditures for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Note that a separate collection of the Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee (BPAC). Responses in this plan should be aligned with information contained in the Bilingual Service Plan. 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.

- "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."
- "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."
- "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2024."
- Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2024-25.

BPAC Meeting (MM/DD/YYYY)	
Name of Chair	

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1, Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Incomplete	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	Incomplete	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	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Incomplete	At least one response must be selected.
Part 2, Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Incomplete	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	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

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

*(For Local Use Only)*

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

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2025 budgeted expenditures over actual FY2024 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)

School District Name: **Barrington CUSD 220**  
RCDT Number: **34049220026**

		Estimated Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	503,110			503,110	547,219		0	547,219
2. Special Area Administration Services	2330				0	0		0	0
3. Other Support Services - School Administration	2490	53,248			53,248	51,231		0	51,231
4. Direction of Business Support Services	2510	234,958	52,462		287,420	216,674	70,828	0	287,502
5. Internal Services	2570	4,158			4,158	6,000		0	6,000
6. Direction of Central Support Services	2610	58,997			58,997	57,268		0	57,268
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		854,471	52,462	0	906,933	878,392	70,828	0	949,220
<b>9. Estimated Percent Increase (Decrease) for FY2025 (Budgeted) over (Actual) FY 2024</b>									5%



## Reference Description

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

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

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

For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14
 

Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 

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

## CHECK FOR ERRORS

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

Please fix errors below before submitting to ISBE.

Budget Item References	Message
<b>1. Deficit Reduction Plan (DefReductPlan 23-27 tab)</b>	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
<b>2. Cover Page (Cover tab)</b>	
District Name must be selected from drop-down. (Cell H13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	ERROR - INPUT DATE(S)
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
<b>3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).</b>	
Estimated Beginning Fund Balance July, 1 2023 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	ERROR - ENTER AMOUNTS. IF ZERO, ENTER NUMBER 0
Estimated Activity Fund Beginning Fund Balance July, 1 2023 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
<b>4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2023 (CashSum 5 tab, All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
<b>5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2024 (CashSum 5 tab - All Funds) cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
<b>6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).</b>	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
<b>7. Estimated Revenue (EstRev 6-11 tab)</b>	
Amounts must be input for revenue.	OK
<b>8. Estimated Expenditures (EstExp 12-20 tab)</b>	
Amounts must be input for expenditures.	OK
<b>9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.</b>	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
<b>10. EBF Spending Plan</b>	
All required questions have been answered.	INCOMPLETE

End of Balancing