

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

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

Accounting Basis:

- Cash
- Accrual

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

Date of Amended Budget: 04/2026  
(MM/DD/YY)

District Name: Whiteside SD 115

District RCDD No: 50082115002

Balanced budget; no Deficit Reduction Plan is required.

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

Budget of Whiteside SD 115, County of Saint Clair, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Whiteside SD 115, County of Saint Clair, 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 18 day of June, 2026, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

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

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 18 day of June, 2026 by a roll call vote of \_\_\_\_\_ Yeas, and \_\_\_\_\_ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Ron Euchner	
Jeremy Bochantin	
Angela Dickerson	
Christine Mitchell-Endsley	
Derek Houston	
Nancy Sanchez	
Hamze Fares	

\* 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?is=true>  
Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

Budget Summary

A		B	C	D	E	F	G	H	I	J	K	L
Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.		Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirements/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
Description: Enter Whole Numbers Only												
2	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) <sup>1</sup> as of July 1, 2025		1,635,618	475,939	622,399	(753,260)	(64,327)	11,205,521	2,569,647	(194,573)		775,758
3	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	6,565,600	858,709	1,399,538	396,385	495,916	350,000	219,368	1,088,242		184,368
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0		0
7	STATE SOURCES	3000	5,158,401	0	0	392,000	0	0	0	0		0
8	FEDERAL SOURCES	4000	1,508,578	0	0	0	0	0	0	0		0
9	Total Direct Receipts/Revenues <sup>4</sup>		13,232,579	858,709	1,399,538	788,385	495,916	350,000	219,368	1,088,242		184,368
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	Total Receipts/Revenues		13,232,579	858,709	1,399,538	788,385	495,916	350,000	219,368	1,088,242		184,368
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	8,511,849	690,443	0	0	273,702	10,674,833		1,638,870		68,750
14	SUPPORT SERVICES	2000	3,541,650	0	0	94,680	230,763	10,674,833		663,400		0
15	COMMUNITY SERVICES	3000	118,242	0	0	0	9,830	0		0		0
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	934,000	0	0	1,160,205	0	0		24,000		0
17	DEBT SERVICES	5000	0	0	1,975,821	0	0	0		0		0
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0		0
19	Total Direct Disbursements/Expenditures <sup>5</sup>		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833		851,270		68,750
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0		0
21	Total Disbursements/Expenditures		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833		851,270		68,750
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		126,838	168,266	(576,283)	(466,500)	(17,479)	(10,324,833)	219,368	236,972		115,618
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (2000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
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	SALE OF BONDS (7200)											
35	Principal on Bonds Sold <sup>4</sup>	7210										
36	Premium on Bonds Sold	7220						10,674,833				
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Filled Assets <sup>5</sup>	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800			0			0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere <sup>8</sup>	7990										
46	Total Other Sources of Funds <sup>8</sup>		0	0	0	0	0	10,674,833	0	0		0

Budget Summary

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

Budget Summary

1	A		B	C	D	E	F	G	H	I	J	K	L
	Description: Enter Whole Numbers Only												
1	Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.												
2	Description: Enter Whole Numbers Only												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2025		1,635,618	475,939	622,399	(753,760)	(64,327)	11,205,521	2,569,647	(194,573)	775,758		
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)												
93	LOCAL SOURCES	1000	5,555,600	858,709	1,399,538	396,385	496,816	350,000	219,368	1,088,242	184,368		
94	ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0		
95	STATE SOURCES	3000	5,158,401	0	0	392,000	0	0	0	0	0		
96	FEDERAL SOURCES	4000	1,508,578	0	0	0	0	0	0	0	0		
97	Total Direct Receipts/Revenues <sup>a</sup>		13,232,579	858,709	1,399,538	788,385	496,816	350,000	219,368	1,088,242	184,368		
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0	0	0	0	0	0	0	0	0		
99	Total Receipts/Revenues		13,232,579	858,709	1,399,538	788,385	496,816	350,000	219,368	1,088,242	184,368		
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)												
101	INSTRUCTION	1000	8,511,849	690,443	1,975,821	1,254,885	514,295	10,674,833	219,368	236,972	115,518		
102	SUPPORT SERVICES	2000	3,541,650	690,443	1,975,821	1,254,885	514,295	10,674,833	219,368	236,972	115,518		
103	COMMUNITY SERVICES	3000	118,242	0	0	0	0	0	0	0	0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	934,000	0	0	1,160,205	0	0	0	24,000	0		
105	DEBT SERVICES	5000	0	0	1,975,821	0	0	0	0	0	0		
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0		
107	Total Direct Disbursements/Expenditures <sup>a</sup>		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	219,368	236,972	115,518		
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0	0	0	0		
109	Total Disbursements/Expenditures		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	219,368	236,972	115,518		
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		126,838	168,266	(576,283)	(466,500)	(17,479)	(10,324,833)	0	0	0		
111	OTHER SOURCES/USES OF FUNDS												
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0		
113	Total Other Sources of Funds <sup>a</sup>		0	0	0	0	0	0	0	0	0		
114	OTHER USES OF FUNDS (8000)												
115	Total Other Uses of Funds <sup>a</sup>		0	0	0	0	0	0	0	0	0		
116	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0		
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0		
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		1,762,456	644,205	46,116	(1,219,760)	(81,806)	11,555,521	2,789,015	42,399	891,376		
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
121	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
122	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)												
123	Object Name												
124	Salaries	100	8,626,271	131,068						377,570	0	9,134,909	
125	Employee Benefits	200	2,171,300	11,075						106,460	0	2,503,080	
126	Purchased Services	300	1,278,170	142,350	0	1,254,885				356,240	68,750	3,100,395	
127	Supplies & Materials	400	247,560	406,000						11,000	0	664,560	
128	Capital Outlay	500	0	0						0	0	0	
129	Other Objects	600	782,440	0	1,975,821	0	0	10,674,833	0	0	0	10,674,833	
130	Non-Capitalized Equipment	700	0	0						0	0	2,758,261	
131	Termination Benefits	800	0	0						0	0	0	
132	Total Expenditures		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	2,789,015	42,399	891,376	29,136,038	

1	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
2	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7											
3	as of July 1, 2025		1,635,618	475,939	622,399	0	0	11,205,521	2,569,647	0	775,758	
4	Total Direct Receipts & Other Sources <sup>8</sup>		13,232,579	858,709	1,399,538	788,385	496,816	11,024,833	219,368	1,088,242	184,368	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411				466,500	17,479					
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	0	0	466,500	17,479	0	0	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		13,232,579	858,709	1,399,538	1,254,885	514,295	11,024,833	219,368	1,088,242	184,368	
12	Total Amount Available		14,868,197	1,334,648	2,021,937	1,254,885	514,295	22,230,354	2,789,015	1,088,242	960,126	
13	Total Direct Disbursements & Other Uses <sup>9</sup>		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	0	851,270	68,750	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141							483,979			
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	0	0	0	0	0	483,979	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	483,979	851,270	68,750	
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2025		1,762,456	644,205	46,116	0	0	11,555,521	2,305,036	236,972	891,376	
22	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025											
23	Total Direct Receipts & Other Sources <sup>8</sup>		0									
24	Total Amount Available		0									
25	Total Direct Disbursements & Other Uses <sup>9</sup>		0									
26	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		0									
27	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025											
28	Total Direct Receipts & Other Sources <sup>8</sup>		1,635,618	475,939	622,399	0	0	11,205,521	2,569,647	0	775,758	
29	Total Direct Receipts		13,232,579	858,709	1,399,538	788,385	496,816	11,024,833	219,368	1,088,242	184,368	
30	Total Other Receipts		0	0	0	466,500	17,479	0	0	0	0	
31	Total Direct Receipts, Other Sources, & Other Receipts		13,232,579	858,709	1,399,538	1,254,885	514,295	11,024,833	219,368	1,088,242	184,368	
32	Total Amount Available		14,868,197	1,334,648	2,021,937	1,254,885	514,295	22,230,354	2,789,015	1,088,242	960,126	
33	Total Direct Disbursements & Other Uses <sup>9</sup>		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	0	851,270	68,750	
34	Total Other Disbursements		0	0	0	0	0	0	483,979	0	0	
35	Total Direct Disbursements, Other Uses, & Other Disbursements		13,105,741	690,443	1,975,821	1,254,885	514,295	10,674,833	483,979	851,270	68,750	
36	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		1,762,456	644,205	46,116	0	0	11,555,521	2,305,036	236,972	891,376	

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	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies <sup>11</sup> (1110-1120)		5,157,323	821,509	1,376,538	394,285	475,316		164,368	1,075,142	164,368	
6	Leasing Purposes Levy <sup>12</sup>	1130	164,368									
7	Special Education Purposes Levy	1140	65,879									
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	Total Ad Valorem Taxes Levied by District		5,387,570	821,509	1,376,538	394,285	475,316	0	164,368	1,075,142	164,368	
13	PAYMENTS IN LIEU OF TAXES	1200										
14	Mobile Home Privilege Tax	1210	3,000									
15	Payments from Local Housing Authority	1220										
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	100,000				15,000					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		103,000	0	0	0	15,000	0	0	0	0	
19	TUITION	1300										
20	Regular Tuition from Pupils or Parents (In State)	1311										
21	Regular Tuition from Other Districts (In State)	1312										
22	Regular Tuition from Other Sources (In State)	1313										
23	Regular Tuition from Other Sources (Out of State)	1314										
24	Summer School Tuition from Pupils or Parents (In State)	1321										
25	Summer School Tuition from Other Districts (In State)	1322										
26	Summer School Tuition from Other Sources (In State)	1323										
27	Summer School Tuition from Other Sources (Out of State)	1324										
28	CTE Tuition from Pupils or Parents (In State)	1331										
29	CTE Tuition from Other Districts (In State)	1332										
30	CTE Tuition from Other Sources (In State)	1333										
31	CTE Tuition from Other Sources (Out of State)	1334										
32	Special Education Tuition from Pupils or Parents (In State)	1341										
33	Special Education Tuition from Other Districts (In State)	1342	20,000									
34	Special Education Tuition from Other Sources (In State)	1343										
35	Special Education Tuition from Other Sources (Out of State)	1344										
36	Adult Tuition from Pupils or Parents (In State)	1351										
37	Adult Tuition from Other Districts (In State)	1352										
38	Adult Tuition from Other Sources (In State)	1353										
39	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		20,000									
41	TRANSPORTATION FEES	1400										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411										
43	Regular Transportation Fees from Other Districts (In State)	1412										
44	Regular Transportation Fees from Other Sources (In State)	1413										
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										

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
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Pupils or Parents (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>4500</b>									
65	Interest on Investments	4510	120,000	23,200	23,000	2,100	6,500	350,000	55,000	13,100	20,000
66	Gain or Loss on Sale of Investments	4520									
67	Unrealized Gain or Loss on Investments	4530									
68	Total Earnings on Investments		120,000	23,200	23,000	2,100	6,500	350,000	55,000	13,100	20,000
69	<b>FOOD SERVICE</b>	<b>4600</b>									
70	Sales to Pupils - Lunch	4611	125,000								
71	Sales to Pupils - Breakfast	4612									
72	Sales to Pupils - A la Carte	4613									
73	Sales to Pupils - Other (Describe & Itemize)	4614									
74	Sales to Adults	4620	1,004								
75	Other Food Services (Describe & Itemize)	4690									
76	Total Food Service		126,004								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>4700</b>									
78	Admissions - Athletic	4711	8,500								
79	Admissions - Other	4719									
80	Fees	4720	25,610								
81	Book Store Sales	4730									
82	Other District/School Activity Revenue (Describe & Itemize)	4790	20,200								
83	Student Activity Fund Revenues	4799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		54,310	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		54,310								
86	<b>TEXTBOOK INCOME</b>	<b>4800</b>									
87	Textbook Rentals - Regular Textbooks	4811	40,000								
88	Textbook Rentals - Summer School Textbooks	4812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	4813									
90	Textbook Rentals - Other (Describe & Itemize)	4819									
91	Textbook Sales - Regular Textbooks	4821	7,000								
92	Textbook Sales - Summer School	4822									
93	Textbook Sales - Adult/Continuing Education	4823									
94	Textbook Sales - Other (Describe & Itemize)	4829									
95	Other Textbook Income (Describe & Itemize)	4890									
96	Total Textbooks		47,000								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>4900</b>									
98	Rentals	4910		2,000							
99	Contributions and Donations from Private Sources	4920									
100	Impact Fees from Municipal or County Governments	4930									
101	Services Provided Other Districts	4940									
102	Refund of Prior Years' Expenditures	4950	7,427								
103	Payments of Surplus Moneys from TIF Districts	4960									
104	Drivers' Education Fees	4970									
105	Proceeds from Vendors' Contracts	4980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	4983									
107	Payment from Other Districts	4991									
108	Sale of Vocational Projects	4992									
109	Other Local Fees (Describe & Itemize)	4993	160,000								
110	Other Local Revenues (Describe & Itemize)	4995	540,289	12,000							
111	Total Other Revenue from Local Sources		707,716	14,000	0	0	0	0	0	0	0

T	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
112	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	6,565,600	858,709	1,399,538	396,385	496,816	350,000	219,368	1,088,242	184,368
113	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)		6,565,600								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0	0	0	0	0
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	4,793,102								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-in-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,793,102	0	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/Public Facility Tuition	3100	55,700								
128	Special Education - Orphanage - Individual	3120	67,000								
129	Special Education - Orphanage - Summer Individual	3130	1,673								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		124,373	0	0	0	0	0	0	0	0
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	3220									
135	CTE - WECEP	3235									
136	CTE - Agriculture Education	3240									
137	CTE - Instructor Practicum	3270									
138	CTE - Student Organizations	3299									
139	CTE - Other (Describe & Itemize)										
140	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
141	State Free Lunch & Breakfast	3360	5,000								
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from CCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	<b>TRANSPORTATION</b>										
147	Transportation - Regular and Vocational	3500				255,000					
148	Transportation - Special Education	3510				137,000					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0	0	392,000	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	232,064								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
162	School Infrastructure - Maintenance Projects	3925									
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,862								
164	Total Restricted Grants-In-Aid		365,299	0	0	392,000	0	0	0	0	0
165	Total Receipts/Revenues from State Sources	3000	5,158,401	0	0	392,000	0	0	0	0	0
166	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
167	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4000)</b>										
168	Federal Impact Aid	4001	16,000								
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		16,000	0	0	0	0	0	0	0	0
171	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>										
171	(4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-in-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
177	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)</b>										
178	<b>TITLE V</b>										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0	0	0	0	0	0	0	0
184	<b>FOOD SERVICE</b>										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210	400,000								
187	Special Milk Program	4215									
188	School Breakfast Program	4220	133,000								
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		533,000								
194	<b>TITLE I</b>										
195	Title I - Low Income	4300	371,983								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		371,983	0	0	0	0	0	0	0	0
200	<b>TITLE IV</b>										
201	Title IV - Student Support & Academic Enrichment Grant	4400	5,654								
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		5,654	0	0	0	0	0	0	0	0
206	<b>FEDERAL - SPECIAL EDUCATION</b>										
207	Federal Special Education - Preschool Flow-Through	4600	11,143								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	279,592								
210	Federal Special Education - IDEA, Room & Board	4625									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
211 Federal Special Education - IDEA Discretionary	4830									
212 Federal Special Education - IDEA - Other (Describe & Itemize)	4899									
213 Total Federal Special Education		290,735	0							
214 CTE - PERKINS										
215 CTE - Perkins-Title III E Tech Prep	4770									
216 CTE - Other (Describe & Itemize)	4799									
217 Total CTE - Perkins		0	0							
218 Federal - Adult Education	4810									
219 Qualified Zone Academy Bond Tax Credits	4866									
220 Qualified School Construction Bond Credits	4867									
221 Build America Bond Tax Credits	4868									
222 Build America Bond Interest Reimbursement	4869									
223 Total Stimulus Programs		0	0	0						
224 Race to the Top Program	4901									
225 Race to the Top - Preschool Expansion Grant	4902									
226 Title III - Instruction for English Learners & Immigrant Students	4905									
227 Title III - English Language Acquisition	4909									
228 McKinney Education for Homeless Children	4920									
229 Title II - Eisenhower - Professional Development Formula	4930									
230 Title II - Teacher Quality	4932	50,000								
231 Title II - Part A - Supporting Effective Instruction - State Grants	4935									
232 Federal Charter Schools	4960									
233 State Assessment Grants	4981									
234 Grant for State Assessments and Related Activities	4882									
235 Medicaid Matching Funds - Administrative Outreach	4991	45,000								
236 Medicaid Matching Funds - Fee-For-Service Program	4892	126,206								
Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	70,000								
<b>Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State</b>		1,492,578	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	4000	1,508,578	0	0	0	0	0	0	0	0
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)</b>		13,232,579	858,709	1,399,538	788,385	496,816	350,000	219,368	1,088,242	184,368
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)</b>		13,232,579								

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
<b>10 - EDUCATIONAL FUND (ED)</b>	<b>1000</b>									
<b>INSTRUCTION (ED)</b>										
Regular Programs	1100	4,018,510	1,013,895	53,410	162,333	0	6,700	0	0	5,254,848
Tuition Payment to Charter Schools	1115									0
Pre-K Programs	1125	191,300	40,810	375	15,015					247,500
Special Education Programs (Functions 1200 - 1220)	1200	1,556,975	405,358		4,100					1,966,433
Special Education Programs Pre-K	1225									0
Remedial and Supplemental Programs K-12	1250	673,853	163,518		14,797					852,168
Remedial and Supplemental Programs Pre-K	1275									0
Adult/Continuing Education Programs	1300									0
CTE Programs	1400									0
Interscholastic Programs	1500	65,000	2,900	20,000	15,000		2,700			105,600
Summer School Programs	1600									0
Gifted Programs	1650									0
Driver's Education Programs	1700									0
Bilingual Programs	1800									0
Traut Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
Pre-K Programs - Private Tuition	1910									0
Regular K-12 Programs Private Tuition	1911									0
Special Education Programs K-12 Private Tuition	1912						85,300			85,300
Special Education Programs Pre-K Tuition	1913									0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
Adult/Continuing Education Programs Private Tuition	1916									0
CTE Programs Private Tuition	1917									0
Interscholastic Programs Private Tuition	1918									0
Summer School Programs Private Tuition	1919									0
Gifted Programs Private Tuition	1920									0
Bilingual Programs Private Tuition	1921									0
Traut Alternative/Opt Ed Programs Private Tuition	1922									0
Student Activity Fund Expenditures	1999									0
Total Instruction <sup>14</sup> (Without Student Activity Funds 1999)	1000	6,505,638	1,626,481	73,785	211,245	0	94,700	0	0	8,511,849
Total Instruction (With Student Activity Funds 1999)	1000	6,505,638	1,626,481	73,785	211,245	0	94,700	0	0	8,511,849
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
<b>Support Services - Pupil</b>	<b>2100</b>									
Attendance & Social Work Services	2110	214,400	57,915	9,000	901					282,216
Guidance Services	2120									0
Health Services	2130	76,640	22,502	178,264	4,000					281,406
Psychological Services	2140	87,000	34,510							121,510
Speech Pathology & Audiology Services	2150	313,600	91,650	500	1,100		1,200			408,050
Other Support Services - Pupils (Describe & Itemize)	2190									0
Total Support Services - Pupil	2100	691,640	206,577	187,764	6,001	0	1,200	0	0	1,093,182
<b>Support Services - Instructional Staff</b>	<b>2200</b>									
Improvement of Instruction Services	2210	27,911	29,593	33,585	3,904					94,993
Educational Media Services	2220						3,760			4,510
Assessment & Testing	2230				750					0
Total Support Services - Instructional Staff	2200	27,911	29,593	33,585	4,654	0	3,760	0	0	99,503
<b>Support Services - General Administration</b>	<b>2300</b>									
Board of Education Services	2310	2,400		44,108	8,500		4,000			59,008
Executive Administration Services	2320	160,166	34,136							194,302
Special Area Administration Services	2330	17,000	6,489							23,489
Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0
Total Support Services - General Administration	2300	179,566	40,625	44,108	8,500	0	4,000	0	0	276,799
<b>Support Services - School Administration</b>	<b>2400</b>									
Office of the Principal Services	2410	362,000	111,318	24,950	920		4,000			503,188
Other Support Services - School Administration (Describe & Itemize)	2490									0
Total Support Services - School Administration	2400	362,000	111,318	24,950	920	0	4,000	0	0	503,188

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
<b>60 Support Services - Business</b>	<b>2500</b>									
61 Direction of Business Support Services	2510									0
62 Fiscal Services	2520	162,100	38,470	38,141	840		14,380			253,931
63 Operation & Maintenance of Plant Services	2540	374,000	98,160							472,160
64 Pupil Transportation Services	2550									0
65 Food Services	2560	218,300	19,575	479,062	3,200		50			720,187
66 Internal Services	2570									0
67 Total Support Services - Business	2500	754,400	156,205	517,203	4,040	0	14,430	0	0	1,446,278
<b>68 Support Services - Central</b>	<b>2600</b>									
69 Direction of Central Support Services	2610									0
70 Planning, Research, Development & Evaluation Services	2620									0
71 Information Services	2630			122,150	200		350			122,700
72 Staff Services	2640									0
73 Data Processing Services	2660									0
74 Total Support Services - Central	2600	0	0	122,150	200	0	350	0	0	122,700
75 Other Support Services - Misc. (Describe & Itemize)	2900									0
76 Total Support Services	2000	2,015,517	544,318	929,760	24,315	0	27,740	0	0	3,541,650
<b>77 COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>105,116</b>	<b>501</b>	<b>625</b>	<b>12,000</b>					<b>118,242</b>
<b>78 PAYMENTS TO OTHER DIST &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
79 Payments for Regular Programs	4110									0
81 Payments for Special Education Programs	4120			271,000						271,000
82 Payments for Adult/Continuing Education Programs	4130									0
83 Payments for CTE Programs	4140									0
84 Payments for Community College Programs	4170			3,000						3,000
85 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			274,000			40,000			274,000
86 Total Payments to Other Dist & Govt Units (In-State)	4100						620,000			620,000
87 Payments for Regular Programs - Tuition	4210									0
88 Payments for Special Education Programs - Tuition	4220									0
89 Payments for Adult/Continuing Education Programs - Tuition	4230									0
90 Payments for CTE Programs - Tuition	4240									0
91 Payments for Community College Programs - Tuition	4270									0
92 Payments for Other Programs - Tuition	4280									0
93 Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94 Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						660,000			660,000
95 Payments for Regular Programs - Transfers	4310									0
96 Payments for Special Education Programs - Transfers	4320									0
97 Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98 Payments for CTE Programs - Transfers	4340									0
99 Payments for Community College Program - Transfers	4370									0
100 Payments for Other Programs - Transfers	4380									0
101 Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102 Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103 Payments to Other Dist & Govt Units (Out of State)	4400									0
104 Total Payments to Other Dist & Govt Units	4000			274,000			660,000			934,000
<b>105 DEBT SERVICE (ED)</b>	<b>5000</b>									
106 Debt Service - Interest on Short-Term Debt	5100									0
107 Tax Anticipation Warrants	5110									0
108 Tax Anticipation Notes	5120									0
109 Corporate Personal Property Rep'l Tax Anticipation Notes	5130									0
110 State Aid Anticipation Certificates	5140									0
111 Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112 Total Debt Service - Interest on Short-Term Debt	5100						0			0
113 Debt Service - Interest on Long-Term Debt	5200									0
114 Total Debt Service	5000						0			0
<b>115 PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
116 Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		8,626,271	2,171,300	1,278,170	247,560	0	782,440	0	0	13,105,741

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
117 Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		8,626,271	2,171,300	1,278,170	247,560	0	782,440	0	0	13,105,741
118 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										126,838
119 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										126,838
120										
121 20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122 SUPPORT SERVICES (O&M)	2000									
123 Support Services - Pupil	2100									
124 Other Support Services - Pupils (Describe & Itemize)	2190									
125 Support Services - Business	2500									
126 Direction of Business Support Services	2510									
127 Facilities Acquisition & Construction Services	2530									
128 Operation & Maintenance of Plant Services	2540	131,068	11,025	142,350	406,000					690,443
129 Pupil Transportation Services	2550									
130 Food Services	2560									
131 Total Support Services - Business	2500	131,068	11,025	142,350	406,000	0	0	0	0	690,443
132 Other Support Services - Misc. (Describe & Itemize)	2900									
133 Total Support Services	2000	131,068	11,025	142,350	406,000	0	0	0	0	690,443
134 COMMUNITY SERVICES (O&M)	3000									
135 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136 Payments to Other Dist & Govt Units (In-State)	4100									
137 Payments for Regular Programs	4110									
138 Payments for Special Education Programs	4120									
139 Payments for CTE Program	4140									
140 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
141 Total Payments to Other Dist & Govt Units (In-State)	4100			0						
142 Payments to Other Dist & Govt Units (Out of State) 14	4400									
143 Total Payments to Other Dist & Govt Unit	4000			0						
144 DEBT SERVICE (O&M)	5000									
145 Debt Service - Interest on Short-Term Debt	5100									
146 Tax Anticipation Warrants	5110									
147 Tax Anticipation Notes	5120									
148 Corporate Personal Prop Repl Tax Anticipated Notes	5130									
149 State Aid Anticipation Certificates	5140									
150 Other Interest on Short-Term Debt (Describe & Itemize)	5150									
151 Total Debt Service - Interest on Short-Term Debt	5100									
152 Debt Service - Interest on Long-Term Debt	5200									
153 Total Debt Service	5000									
154 PROVISION FOR CONTINGENCIES (O&M)	6000									
155 Total Direct Disbursements/Expenditures		131,068	11,025	142,350	406,000	0	0	0	0	690,443
156 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										168,266
157										
158 30 - DEBT SERVICE FUND (DS)										
159 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160 Payments to Other Dist & Govt Units (In-State)	4100									
161 Payments for Regular Programs	4110									
162 Payments for Special Education Programs	4120									
163 Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									
164 Total Payments to Other Dist & Govt Units (In-State)	4000									
165 DEBT SERVICE (DS)	5000									
166 Debt Service - Interest on Short-Term Debt	5100									
167 Tax Anticipation Warrants	5110									
168 Tax Anticipation Notes	5120									
169 Corporate Personal Prop Repl Tax Anticipation Notes	5130									
170 State Aid Anticipation Certificates	5140									

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funcnt #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
171	5150									
172	5100									
173	5200									
174	5300									
175	5400									
176	5000									
177	6000									
178										
179										
180										
181										
182	2000									
183	2100									
184	2150									
185	2550									
186	2900			94,680						94,680
187	2000									
188	3000			94,680						94,680
189	4000									
190	4100									
191	4110									
192	4120			622,205						622,205
193	4130			538,000						538,000
194	4140									
195	4150									
196	4170									
197	4190									
198	4100			1,160,205						1,160,205
199	4400									
200	4000			1,160,205						1,160,205
201	5000									
202	5100									
203	5110									
204	5120									
205	5130									
206	5140									
207	5150									
208	5100									
209	5200									
210	5300									
211	5400									
212	5000									
213	6000									
214										
215				1,254,885						1,254,885
216										
217	1000									
218	1100									
219	1125		71,097							71,097
220	1200		9,498							9,498
221	1225		136,746							136,746
222	1250									
223			52,543							52,543

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
224	1275									0
225	1300									0
226	1400									0
227	1500		3,818							3,818
228	1600									0
229	1650									0
230	1700									0
231	1800									0
232	1900									0
233	1000		273,702							273,702
234	2000									
235	2100									
236	2110		4,228							4,228
237	2120									0
238	2130		7,650							7,650
239	2140		1,235							1,235
240	2150		4,130							4,130
241	2190		4,128							4,128
242	2100		21,371							21,371
243	2200									
244	2210		588							588
245	2220									0
246	2230									0
247	2200		588							588
248	2300									
249	2310		560							560
250	2320		2,378							2,378
251	2330		295							295
252	2361									0
253	2365									0
254	2300		3,233							3,233
255	2400									
256	2410		34,690							34,690
257	2490									0
258	2400		34,690							34,690
259	2500									
260	2510									
261	2520		35,235							35,235
262	2530									0
263	2540		98,700							98,700
264	2550									0
265	2560		36,946							36,946
266	2570									0
267	2500		170,881							170,881
268	2600									0
269	2610									0
270	2620									0
271	2630									0
272	2640									0
273	2660									0
274	2600		0							0
275	2900									0
276	2600		230,763							230,763
277	3000		9,830							9,830
278	4000									
279	4110									0
280	4120									0
281	4140									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	4000	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
282	4000		0							0
283	5000									
284	5100									
285	5110									
286	5120									
287	5130									
288	5140									
289	5150									
290	5000									
291	6000									
292			514,295							514,295
293										(17,479)
294										
295	2000									
296										
297	2930									
298	2900					10,674,833				10,674,833
299										
300	4000		0	0	0	0	0	0	0	0
301	4100									
302	4110									
303	4120									
304	4130									
305	4140									
306	4180									
307	4000			0						0
308	6000									
309			0	0	0	0	0	0	0	0
310						10,674,833				10,674,833
311										(10,324,833)
312										
313										
314	1000									
315	1100	51,360	14,645	0	0	0	0	0	0	66,005
316	1115									0
317	1125									0
318	1200	49,500	13,935							63,435
319	1225									0
320	1250	28,810	5,620							34,430
321	1275									0
322	1300									0
323	1400									0
324	1500									0
325	1600									0
326	1650									0
327	1700									0
328	1800									0
329	1900	0	0	0	0	0	0	0	0	0
330	1910									0
331	1911									0
332	1912									0
333	1913									0
334	1914									0
335	1915									0
336	1916									0
337	1917									0
338										0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1										
2										
338	1918									0
340	1919									0
341	1920									0
342	1921									0
343	1922									0
344	1000	129,670	34,200	0	0	0	0	0	0	163,870
345	2000									
346	2100									
347	2110	27,000	10,020							37,020
348	2120									0
349	2130	25,400	7,650							33,050
350	2140									0
351	2150									0
352	2190	21,000	3,515							24,515
353	2100	73,400	21,185	0	0	0	0	0	0	94,585
354	2200									
355	2210									0
356	2220									0
357	2230									0
358	2200	0	0	0	0	0	0	0	0	0
359	2300									
360	2310									0
361	2320									0
362	2330									0
363	2361									0
364	2365			235,110						235,110
365	2300	0	0	235,110	0	0	0	0	0	235,110
366	2400									
367	2410	104,500	44,055							148,555
368	2490									0
369	2400	104,500	44,055	0	0	0	0	0	0	148,555
370	2500									
371	2510									0
372	2520			37,230						37,230
373	2530									0
374	2540	70,000	7,020	28,400	11,000					116,420
375	2550									0
376	2560									0
377	2570									0
378	2500	70,000	7,020	65,630	11,000	0	0	0	0	153,650
379	2600									
380	2610									0
381	2620									0
382	2630			31,500						31,500
383	2640									0
384	2660									0
385	2600	0	0	31,500	0	0	0	0	0	31,500
386	2900									0
387	2000	247,900	72,260	332,240	11,000	0	0	0	0	663,400
388	4000									0
389	4100									0
390	4110			24,000						24,000
392	4120									0
393	4130									0
394	4140									0
395	4170									0

A	B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
396	4190									0
397	4100			24,000						24,000
398	4210									0
399	4220									0
400	4230									0
401	4240									0
402	4270									0
403	4280									0
404	4290									0
405	4200									0
406	4310									0
407	4320									0
408	4330									0
409	4340									0
410	4370									0
411	4380									0
412	4390									0
413	4300			0						0
414	4400									0
415	4000			24,000						24,000
416	5000									
417										
418	5110									
419	5120									
420	5130									
421	5140									
422	5150									
423	5200									
424	5300									
425	5400									
426	5000									
427	6000									
428		377,570	106,460	356,240	11,000	0	0	0	0	851,270
429										236,972
430										
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)									
432	SUPPORT SERVICES (FP&S)									
433	Support Services - Business									
434	Facilities Acquisition & Construction Services									0
435	Operation & Maintenance of Plant Service			68,750						68,750
436	Total Support Services - Business	0	0	68,750	0	0	0	0	0	68,750
437	Other Support Services - Misc. (Describe & Itemize)									0
438	Total Support Services	0	0	68,750	0	0	0	0	0	68,750
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)									
440	Payments to Regular Programs									0
441	Payments to Special Education Programs									0
442	Other Payments to In-State Govt Units - Programs (Describe & Itemize)									0
443	Total Payments to Other Districts & Govt Units (FP&S)									0
444	DEBT SERVICE (FP&S)									
445	Debt Service - Interest on Short-Term Debt									0
446	Tax Anticipation Warrants									0
447	Other Interest on Short-Term Debt (Describe & Itemize)									0
448	Total Debt Service - Interest on Short-Term Debt									0
449	Debt Service - Interest on Long-Term Debt									0
450	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase)									0
450	Principal Retired (Describe & Itemize)									0

A		B	C	D	E	F	G	H	I	J	K
Description: Enter Whole Numbers Only		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
451	Total Debt Service	5000									0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	68,750	0	0	0	0	0	68,750
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										115,618

	B	C	D	E	F	G	H
1	If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.						
2	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	
3	Revenues Check: OK						
3	Expenditure Check: OK						
4	1190			10-2190			
5	1290			10-2490			
6	1614			10-2900			
7	1690			10-4190	\$ 3,000	Regional Office of Education CoOp	
8	1790	\$ 20,200	Chrome Book Tech Fees	10-4290			
9	1819			10-4390			
10	1829			10-4400			
11	1890			10-5150			
12	1993	\$ 160,000	ESP Before and After School programs	20-2190			
13	1999	\$ 552,289	Solar Tax Credit	20-2900			
14	2300			20-4190			
15	3099			20-4400			
16	3199			20-5150			
17	3299			30-4190			
18	3499			30-5150			
19	3599			30-5300	\$ 1,240,371	Bond Cost	
20	3999	\$ 3,862	Literacy Grant	30-5400			
21	4009			40-2190			
22	4090			40-2900			
23	4199			40-4190			
24	4299			40-4400			
25	4399			40-5150			
26	4499			40-5300			
27	4699			40-5400			
28	4799			50-2190	\$ 4,128	School Support FICAMMED	
29	4998	\$ 70,000	Federal Grant	50-2490			
30				50-2900			
31				50-5150			
32				60-2900			
33				60-4190			
34				80-2190	\$ 24,515	School Support FICAMMED	
35				80-2490			
36				80-2900			
37				80-4190			
38				80-4290			
39				80-4390			
40				80-4400			
41				80-5150			
42				80-5300			
43				80-5400			
44				90-2900			
45				90-4190			
46				90-5150			
47				90-5300			
48							

**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	13,232,579	858,709	788,385	219,368	15,099,041
Direct Expenditures	13,105,741	690,443	1,254,885		15,051,069
Difference	126,838	168,266	(466,500)	219,368	47,972
Estimated Fund Balance - June 30, 2026	1,762,456	644,205	(1,219,760)	2,789,015	3,975,916

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

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

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

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

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

	A	B	C	D	E	F	G
1	*School Districts Only		<b>DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2025-2026</b>				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,635,618	475,939	(753,260)	2,569,647	3,927,944
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	6,565,600	858,709	396,385	219,368	8,040,062
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	5,158,401	0	392,000	0	5,550,401
12	FEDERAL SOURCES	4000	1,508,578	0	0	0	1,508,578
13	Total Receipts/Revenues		13,232,579	858,709	788,385	219,368	15,099,041
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	8,511,849				8,511,849
16	SUPPORT SERVICES	2000	3,541,650	690,443	94,680		4,326,773
17	COMMUNITY SERVICES	3000	118,242	0	0		118,242
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	934,000	0	1,160,205		2,094,205
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		13,105,741	690,443	1,254,885		15,051,069
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		126,838	168,266	(466,500)	219,368	47,972
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916

	A	B	H	I	J	K	L
1	<i>*School Districts Only</i>		<b>ESTIMATED BUDGET FY2026-2027</b>				
2							
3	50082115002						
4	<i>District Number</i>						
5	Whiteside SD 115						
6	<i>District Name</i>		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916

	A	B	M	N	O	P	Q
1	<b>*School Districts Only</b>		<b>ESTIMATED BUDGET FY2027-2028</b>				
2							
3	<b>50082115002</b>						
4	<i>District Number</i>						
5	<b>Whiteside SD 115</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>		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916
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>		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916

	A	B	R	S	T	U	V
1	<i>*School Districts Only</i>		<b>ESTIMATED BUDGET FY2028-2029</b>				
2							
3	50082115002						
4	District Number						
5	Whiteside SD 115						
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,762,456	644,205	(1,219,760)	2,789,015	3,975,916

	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	50082115002					
4	District Number					
5	Whiteside SD 115					
6	District Name		FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>		3,927,944	3,975,916	3,975,916	3,975,916
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	8,040,062	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	5,550,401	0	0	0
12	FEDERAL SOURCES	4000	1,508,578	0	0	0
13	Total Receipts/Revenues		15,099,041	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	8,511,849	0	0	0
16	SUPPORT SERVICES	2000	4,326,773	0	0	0
17	COMMUNITY SERVICES	3000	118,242	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	2,094,205	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		15,051,069	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		47,972	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		3,975,916	3,975,916	3,975,916	3,975,916

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

---

**Whiteside SD 115      50082115002**

---

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

---

**1. Background and Narrative of Budget Reductions:****2. Assumptions Used in the Deficit Reduction Plan:**

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

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

- **Employee Salaries and Benefits:**

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

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

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

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

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

(For Local Use Only)

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

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

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

**ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: **Whiteside SD 115**  
 RCDT Number: **50082115002**

Funct. No.	Description	Estimated Actual Expenditures, Fiscal Year 2025			Budgeted Expenditures, Fiscal Year 2026				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1.	Executive Administration Services	182,010			182,010	194,302	0	0	194,302
2.	Special Area Administration Services	26,989			26,989	23,489	0	0	23,489
3.	Other Support Services - School Administration	6,830			6,830	0	0	0	0
4.	Direction of Business Support Services				0	0	0	0	0
5.	Internal Services				0	0	0	0	0
6.	Direction of Central Support Services				0	0	0	0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8.	Totals	215,829	0	0	215,829	217,791	0	0	217,791
9.	Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025	1%							

**Evidence-Based Funding: Fiscal Year 2026 Spending Plan  
Whiteside SD 115**

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

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

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

1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

The Whiteside School District has hired additional staff including a Behavior Interventionist and purchased new curriculum to assist with the strategic goal for student success. The district will evaluate success by reviewing IAR scores, benchmark testing, and a comparison in schoolwide student behavior.

Top Strategy 1

Top Strategy 2

Top Strategy 3

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.

Increase the number of high-quality educators dedicated to special student groups	Focus increased time and attention on special student groups	Maintain or expand pupil support services
---	--	---

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

The questions below provide an opportunity to document the stateholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-37 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.*

<b>Final Resources / Adequacy Target +</b>	<b>Average Student Enrollment</b>	<b>Adequacy Target</b>	<b>\$15,534,609</b>
<b>Percent of Adequacy</b>	<b>Final Resources</b>	<b>Percent of Adequacy</b>	<b>70%</b>
<b>Base Funding Minimum</b>	<b>Tier Assignment</b>	<b>Gross State Contribution</b>	<b>\$4,731,219</b>
<b>Tier Funding =</b>	<b>FY25 Base Funding Minimum</b>	<b>FY 2025 Tier Funding</b>	<b>\$272,078</b>
<b>Gross State Contribution</b>	<b>Within FY 2025 Gross State Contribution</b>	<b>Low-income Students</b>	<b>\$679,721</b>
<b>Resources Attributable to Specific Populations</b>	<b>English Learners (EL)</b>	<b>Special Education</b>	<b>\$245</b>
			<b>\$582,669</b>

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

FY 2026 Tier Funding

Funding Type (Select)

Actual

1) Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.

\$61,883

Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. Select three different responses.)

Student grades or other local academic performance data	Student growth and achievement data, disaggregated by student groups	Climate and culture survey data (e.g., Five Essentials Survey)
---	--	--



Item	Amount	Notes															
Gifted	\$98,460	Enter optional context for per student investment decisions.															
Professional Development	\$135,719																
Instructional Materials	\$862,769																
Assessments	\$38,004																
Computer & Tech Equipment	\$638,235																
Student Activities	\$198,476																
Maintenance & Operations	\$1,677,743																
Central Office	\$2,118																
Employee Benefits	\$2,989,064																
<b>Subtotal*</b>	<b>\$7,191,043</b>																
Low-income Intervention Teacher	\$248,287		Enter optional context for additional investment decisions.														
Low-income Pupil Support Staff	\$248,287																
Low-income Extended Day Teacher	\$258,808																
Low-income Summer School Teacher	\$258,808																
EL Intervention Teacher	\$2,104																
EL Pupil Support Staff	\$2,104																
EL Extended Day Teacher	\$2,104																
EL Summer School Teacher	\$2,104																
EL Core Teacher	\$2,806																
5th Ed Teacher	\$555,499																
5th Ed Instructional Assistant	\$226,537																
5th Ed Psychologist	\$86,461																
<b>Subtotal</b>	<b>\$1,895,921</b>																
<b>Other Investments</b>	<b>\$62,883</b>																
<b>Total**</b>	<b>\$15,534,649</b>																
*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.																	
**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.																	
if some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)																	
<p><b>Part III: Support for Special Student Groups</b></p> <p>EBF states six 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 facilities and services as outlined in LCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for these questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.</p> <p><b>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.</b></p>																	
<table border="1"> <thead> <tr> <th rowspan="2">FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.</th> <th colspan="2">Enter Amounts</th> <th rowspan="2">Select type</th> </tr> <tr> <th>Low-income Students</th> <th>English Learners</th> <th>Special Education</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$685,918</td> <td>\$263</td> <td>Actual</td> </tr> <tr> <td></td> <td></td> <td>\$587,548</td> <td>Actual</td> </tr> </tbody> </table> <p>*Note: Allocations for each of the three student groups are published annually at <a href="http://isbe.net/eddist">isbe.net/eddist</a> under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.</p>			FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts		Select type	Low-income Students	English Learners	Special Education		\$685,918	\$263	Actual			\$587,548	Actual
FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to specific populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Enter Amounts			Select type													
	Low-income Students	English Learners	Special Education														
	\$685,918	\$263	Actual														
		\$587,548	Actual														

<p>2) Organizational Unit Investment of EBF dollars for low-income students. Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Low-Income Intervention Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Low-Income Extended Day Teacher</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>			
<p>3) Organizational Unit Investment of EBF dollars for English learners. Select the Investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Optional</p>	<p>English Learner Intervention Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Extended Day Teacher</p> <p>[Optional - Enter \$]</p>	<p>English Learner Core Teacher</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>			
<p>4) Organizational Unit Investment of EBF dollars for Special Education. Select the Investments that apply. (Optionally, dollar amounts for each investment may be entered.)</p> <p>Response Required</p>	<p>Special Education Teacher</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Special Education Psychologist</p> <p>Yes</p> <p>[Optional - Enter \$]</p>	<p>Other Investments</p> <p>[Optional - Enter \$]</p>
<p>Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)</p>			

**EXIT ASSURANCES**

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

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

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

Required: Yes

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

Required: NO

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

N/A

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

N/A

BPAC Meeting (MM/DD/YYYY)

Name of Chair

**Spending Plan Completion Tracker**

Question	Status	Acceptance Criteria
Part 1. Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1. Q2	Complete	A different response must be selected in G11, H1, and L11; cells cannot be blank.
Part 1. Q3 (Narrative)	Complete	Response required only if "Other" selected in G11, H1, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2. Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding), or 0 if appropriations did not include Tier Funding. A type must be selected in cell H31.
Part 2. Q2	Complete	A different response must be selected in G35, B5, and L35; cells cannot be blank.
Part 2. Q3	Complete	At least one response must be selected.
Part 2. Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2. Q5 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2. Q5 (Cell G50)	Complete	Cell G50 must be equal to the value in cell G31.
Part 3. Q1 (Low-income Funds)	Complete	Response required only if a value was entered in cell G59; character length of response must be >10 and <=1000, including spaces.
Part 3. Q1 (English Learner Funds)	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3. Q1 (Spec. Ed. Funds)	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3. 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.



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

End of Balancing