

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

SCHOOL DISTRICT BUDGET FORM \*  
July 1, 2014 - June 30, 2015

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

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

Budget of School District U-46, County of Kane, Cook, DuPage, State of Illinois, for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

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

AND WHEREAS a public hearing was held as to such budget on the 15th day of September, 2014, 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, 2014 and ending June 30, 2015.

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 29th day of September, 2014 by a roll call vote of 6 Yeas, and 1 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>David Ellis</i>	<i>Wendy...</i>
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	
<i>[Signature]</i>	



\* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.  
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).  
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

*Debra A. Dornbusch*



	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2014 <sup>1</sup></b>		89,124,912	4,513,538	24,156,123	(15,232,585)	(439,088)	3,861,483	92,052,975	(21,896,531)	(899,425)	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	207,755,050	25,179,386	42,721,425	14,011,569	14,232,657	350,000	125,000	7,979,210	1,730,640	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0					
7	<b>STATE SOURCES</b>	3000	124,242,392	0	0	12,784,477	0	0	0	1,500,000	0	
8	<b>FEDERAL SOURCES</b>	4000	33,876,198	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		365,873,640	25,179,386	42,721,425	26,796,046	14,232,657	350,000	125,000	9,479,210	1,730,640	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	65,900,000									
11	<b>Total Receipts/Revenues</b>		431,773,640	25,179,386	42,721,425	26,796,046	14,232,657	350,000	125,000	9,479,210	1,730,640	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	238,791,472				4,348,234					
14	<b>SUPPORT SERVICES</b>	2000	101,834,994	40,569,796		23,284,338	9,679,861	444,343		6,994,894	1,715,609	
15	<b>COMMUNITY SERVICES</b>	3000	2,830,354	0		0	168,615					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	8,000,000	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	42,882,289	1,449,820	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	4,750,000	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		356,206,820	40,569,796	42,882,289	24,734,158	14,196,710	444,343		6,994,894	1,715,609	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	65,900,000	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		422,106,820	40,569,796	42,882,289	24,734,158	14,196,710	444,343		6,994,894	1,715,609	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		9,666,820	(15,390,410)	(160,864)	2,061,888	35,947	(94,343)	125,000	2,484,316	15,031	
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		3,143,000								
28	Transfer of Working Cash Fund Interest	7120				125,000						
29	Transfer Among Funds	7130		13,158,690		10,756						
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest <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										
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 Capital Leases	7400			370,776							
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			17,638							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			610,520							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			33,943							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990				1,500,000						
46	<b>Total Other Sources of Funds <sup>8</sup></b>		0	16,301,690	1,032,877	1,635,756	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	<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							3,143,000			
51	Transfer of Working Cash Fund Interest	8120							125,000			
52	Transfer Among Funds	8130	12,992,000	10,756		166,690						
53	Transfer of Interest <sup>6</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 Capital Leases	8410	240,472	130,304								
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510	7,967	9,671								
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610		610,520								
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		33,943								
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	<b>Total Other Uses of Funds <sup>9</sup></b>		13,240,439	795,194	0	166,690	0	0	3,268,000	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		(13,240,439)	15,506,496	1,032,877	1,469,066	0	0	(3,268,000)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2015</b>		85,551,293	4,629,624	25,028,136	(11,701,631)	(403,141)	3,767,140	88,909,975	(19,412,215)	(884,394)	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
86	<b>Object Name</b>											
87	Salaries	100	230,237,030	7,418,554		12,493,793		0		377,654	0	250,527,031
88	Employee Benefits	200	70,948,391	1,441,959		4,616,545	14,196,710	0		26,132	0	91,229,737
89	Purchased Services	300	19,000,040	6,762,530	0	1,217,500		94,343		6,591,108	202,752	33,868,273
90	Supplies & Materials	400	15,272,209	6,978,100		3,379,000		0		0	0	25,629,309
91	Capital Outlay	500	6,268,011	17,962,653		1,570,000		350,000		0	1,512,857	27,663,521
92	Other Objects	600	13,354,042	6,000	42,882,289	1,457,320	0	0		0	0	57,699,651
93	Non-Capitalized Equipment	700	977,097	0		0		0		0	0	977,097
94	Termination Benefits	800	150,000	0		0						150,000
95	<b>Total Expenditures</b>		356,206,820	40,569,796	42,882,289	24,734,158	14,196,710	444,343		6,994,894	1,715,609	487,744,619

## SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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 July 1, 2014</b> <sup>7</sup>		126,552,241	11,744,939	24,440,641	0	0	4,373,245	51,295,450	0	0
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		365,873,640	41,481,076	43,754,302	28,431,802	14,232,657	350,000	125,000	9,479,210	1,730,640
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>		365,873,640	41,481,076	43,754,302	28,431,802	14,232,657	350,000	125,000	9,479,210	1,730,640
12	<b>Total Amount Available</b>		492,425,881	53,226,015	68,194,943	28,431,802	14,232,657	4,723,245	51,420,450	9,479,210	1,730,640
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		369,447,259	41,364,990	42,882,289	24,900,848	14,196,710	444,343	3,268,000	6,994,894	1,715,609
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>		369,447,259	41,364,990	42,882,289	24,900,848	14,196,710	444,343	3,268,000	6,994,894	1,715,609
21	<b>ENDING CASH BALANCE ON HAND June 30, 2015</b> <sup>7</sup>		122,978,622	11,861,025	25,312,654	3,530,954	35,947	4,278,902	48,152,450	2,484,316	15,031

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
5	Designated Purposes Levies <sup>11</sup>	-	166,014,385	23,828,886	42,720,625	12,781,469	5,168,696			7,979,110	1,730,140
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	32,146,665								
8	FICA and Medicare Only Levies	1150					5,463,961				
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>		198,161,050	23,828,886	42,720,625	12,781,469	10,632,657	0	0	7,979,110	1,730,140
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210	11,000								
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	500,000				3,600,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	40,000								
18	<b>Total Payments in Lieu of Taxes</b>		551,000	0	0	0	3,600,000	0	0	0	0
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311	2,133,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	157,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		2,290,000								
41	<b>TRANSPORTATION FEES</b>										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				1,230,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					1,230,000					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	3,000	500	800	100			125,000	100	500
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		3,000	500	800	100	0	0	125,000	100	500
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	3,850,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		3,850,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	145,000								
78	Admissions - Other	1719	230,000								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	425,000								
82	<b>Total District/School Activity Income</b>		800,000	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811	1,750,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbooks</b>		1,750,000								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		800,000							
96	Contributions and Donations from Private Sources	1920						350,000			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	350,000	550,000							
108	<b>Total Other Revenue from Local Sources</b>		350,000	1,350,000	0	0	0	350,000	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	207,755,050	25,179,386	42,721,425	14,011,569	14,232,657	350,000	125,000	7,979,210	1,730,640

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues From One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID</b>										
117	General State Aid (Section 18-8.05)	3001	97,435,768							1,500,000	
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>97,435,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,500,000</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	2,731,521								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	5,289,844								
126	Special Education - Personnel	3110	5,835,696								
127	Special Education - Orphanage - Individual	3120	2,890,239								
128	Special Education - Orphanage - Summer Individual	3130	526,282								
129	Special Education - Summer School	3145	52,351								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>17,325,933</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	443,180								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		<b>443,180</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	4,782,786								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>4,782,786</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	138,202								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	98,181								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				6,349,127					
152	Transportation - Special Education	3510				6,435,350					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>12,784,477</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	94,500								
158	Early Childhood - Block Grant	3705	3,841,736								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Technology for Success	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	82,106									
172	<b>Total Restricted Grants-In-Aid</b>		26,806,624	0	0	12,784,477	0	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	124,242,392	0	0	12,784,477	0	0	0	1,500,000	0	
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>											
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.</b>											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009										
178	<b>Total Unrestricted Grants-In-Aid Received Directly from Fed Govt</b>		0	0	0	0	0	0	0	0	0	
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT</b>											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt.</b>		0	0		0	0	0			0	
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE</b>											
186	<b>TITLE VI</b>											
187	Title VI - Innovation and Flexibility Formula	4100										
188	Title VI - SEA Projects	4105										
189	Title VI - Rural Education Initiative (REI)	4107										
190	Title VI - Other (Describe & Itemize)	4199										
191	<b>Total Title VI</b>		0	0		0	0					
192	<b>FOOD SERVICE</b>											
193	Breakfast Start-Up Expansion	4200										
194	National School Lunch Program	4210	9,000,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	1,550,000									
197	Summer Food Service Admin/Program	4225										
198	Child and Adult Care Food Program	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	<b>Total Food Service</b>		10,550,000				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	9,980,279									
204	Title I - Low Income - Neglected, Private	4305	47,818									
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	<b>Total Title I</b>		10,028,097	0		0	0					



ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	250,459								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		250,459	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600	162,659								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	7,531,749								
221	Federal Special Education - IDEA Room & Board	4625	114,151								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		7,808,559	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III E Tech Prep	4770	386,851								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		386,851	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876	4,298								
255	Other ARRA Funds - VIII	4877	186,179								
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		190,477	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Title III - Immigrant Education Program (IEP)	4905	31,214								
263	Title III - Language Inst Program - Limited English (LIPLEP)	4909	1,314,628								
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	1,427,167								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	1,000,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	850,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	38,746								
272	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		33,876,198	0	0	0	0	0		0	0
273	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	33,876,198	0	0	0	0	0	0	0	0
274	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		365,873,640	25,179,386	42,721,425	26,796,046	14,232,657	350,000	125,000	9,479,210	1,730,640

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
2	<b>10 - EDUCATIONAL FUND (ED)</b>										
3	<b>INSTRUCTION (ED)</b>										
4	Regular Programs	1100	103,356,876	33,733,417	996,032	5,232,998	832,222	353,671			144,505,216
5	Tuition Payment to Charter Schools	1115									0
6	Pre-K Programs	1125	2,722,314	953,323	327,925	42,348	1,836				4,047,746
7	Special Education Programs (Functions 1200 - 1220)	1200	25,788,232	8,817,098	3,407,975	96,248		16,101	44,210		38,169,864
8	Special Education Programs Pre-K	1225	1,598,661	618,653	250						2,217,564
9	Remedial and Supplemental Programs K-12	1250	4,316,050	1,847,272	2,514,257	811,087			549,497		10,038,163
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300			712	200					912
12	CTE Programs	1400	4,150,880	1,182,872	128,007	192,520	11,456		383,390		6,049,125
13	Interscholastic Programs	1500	417,712	73,742	120,000	343,475					954,929
14	Summer School Programs	1600	4,904		4,850	168,764					178,518
15	Gifted Programs	1650	1,492,481	458,306	188,000	80,000	80,000	1,000			2,299,787
16	Driver's Education Programs	1700	398,002	121,817							519,819
17	Bilingual Programs	1800	22,198,968	6,878,939	47,007	138,553					29,263,467
18	Truant Alternative & Optional Programs	1900	427,749	91,891	7,971	6,419	12,332				546,362
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>166,872,829</b>	<b>54,777,330</b>	<b>7,742,986</b>	<b>7,112,612</b>	<b>937,846</b>	<b>370,772</b>	<b>977,097</b>	<b>0</b>	<b>238,791,472</b>
33	<b>SUPPORT SERVICES (ED)</b>										
34	<b>Support Services - Pupil</b>										
35	Attendance & Social Work Services	2110	5,828,224	1,849,588	44,190	7,345	1,000				7,730,347
36	Guidance Services	2120	2,865,352	889,554	107,474	23,598	496				3,886,474
37	Health Services	2130	3,388,816	874,930	6,681	10,054					4,280,481
38	Psychological Services	2140	1,406,699	400,738	1,055						1,808,492
39	Speech Pathology & Audiology Services	2150	3,135,906	940,563	1,631						4,078,100
40	Other Support Services - Pupils (Describe & Itemize)	2190	1,915,046	22,167	60,000	67,533					2,064,746
41	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>18,540,043</b>	<b>4,977,540</b>	<b>221,031</b>	<b>108,530</b>	<b>1,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,848,640</b>
42	<b>Support Services - Instructional Staff</b>										
43	Improvement of Instruction Services	2210	4,511,641	1,369,778	743,253	452,326	465	62,614			7,140,077
44	Educational Media Services	2220	1,712,822	453,414	112,110	34,498	65,079				2,377,923
45	Assessment & Testing	2230	1,082,095	213,749	515,185	66,739	500				1,878,268
46	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>7,306,558</b>	<b>2,036,941</b>	<b>1,370,548</b>	<b>553,563</b>	<b>66,044</b>	<b>62,614</b>	<b>0</b>	<b>0</b>	<b>11,396,268</b>
47	<b>Support Services - General Administration</b>										
48	Board of Education Services	2310	122,112	3	102,700	16,250		37,187			278,252
49	Executive Administration Services	2320	1,700,662	378,206	737,650	121,500		19,000			2,957,018
50	Special Area Administration Services	2330	3,395,819	876,886	357,207	130,298					4,760,210
51	Tort Immunity Services	2360 - 2370			501,000						501,000
52	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>5,218,593</b>	<b>1,255,095</b>	<b>1,698,557</b>	<b>268,048</b>	<b>0</b>	<b>56,187</b>	<b>0</b>	<b>0</b>	<b>8,496,480</b>
53	<b>Support Services - School Administration</b>										
54	Office of the Principal Services	2410	12,954,563	3,375,180	20,002	37,648		3,400		150,000	16,540,793
55	Other Support Services - School Administration (Describe & Itemize)	2490	4,989,353	1,255,007		2,012		3,400			6,249,772
56	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>17,943,916</b>	<b>4,630,187</b>	<b>20,002</b>	<b>39,660</b>	<b>0</b>	<b>6,800</b>	<b>0</b>	<b>150,000</b>	<b>22,790,565</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	<b>Support Services - Business</b>										
59	Direction of Business Support Services	2510	267,302	51,916	203,180	4,764		1,000			528,162
60	Fiscal Services	2520	1,299,678	235,562	181,050	11,000	5,000	55,000			1,787,290
61	Operation & Maintenance of Plant Services	2540	167,393	25,982	69,450	61,950	281,100				605,875
62	Pupil Transportation Services	2550	43,920	5,503	1,062,222						1,111,645
63	Food Services	2560	5,048,258	1,511,593	337,028	6,579,391	53,000	12,000			13,541,270
64	Internal Services	2570	855,861	248,731	253,295	31,000	445,000				1,833,887
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,682,412</b>	<b>2,079,287</b>	<b>2,106,225</b>	<b>6,688,105</b>	<b>784,100</b>	<b>68,000</b>	<b>0</b>	<b>0</b>	<b>19,408,129</b>
66	<b>Support Services - Central</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620			28,685						28,685
69	Information Services	2630	443,887	75,496	484,150	85,500		10,500			1,099,533
70	Staff Services	2640	1,464,229	326,759	1,105,380	64,450	18,563	29,000			3,008,381
71	Data Processing Services	2660	2,692,975	370,301	4,095,135	38,000	4,458,962				11,655,373
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>4,601,091</b>	<b>772,556</b>	<b>5,713,350</b>	<b>187,950</b>	<b>4,477,525</b>	<b>39,500</b>	<b>0</b>	<b>0</b>	<b>15,791,972</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>22,053</b>	<b>19,670</b>	<b>616</b>	<b>60,601</b>					<b>102,940</b>
74	<b>Total Support Services</b>	<b>2000</b>	<b>61,314,666</b>	<b>15,771,276</b>	<b>11,130,329</b>	<b>7,906,457</b>	<b>5,329,165</b>	<b>233,101</b>	<b>0</b>	<b>150,000</b>	<b>101,834,994</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>2,049,535</b>	<b>399,785</b>	<b>126,725</b>	<b>253,140</b>	<b>1,000</b>	<b>169</b>			<b>2,830,354</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
77	<b>Payments to Other Govt Units (In-State)</b>										
78	Payments for Regular Programs	4110						8,000,000			8,000,000
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	<b>Total Payments to Districts and Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>8,000,000</b>			<b>8,000,000</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	<b>Total Payments to Other District &amp; Govt Units - Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	<b>Total Payments to Other District &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>8,000,000</b>			<b>8,000,000</b>
103	<b>DEBT SERVICE (ED)</b>										
104	<b>Debt Service - Interest on Short-Term Debt</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
111	Debt Service - Interest on Long-Term Debt	5200									0
112	<b>Total Debt Service</b>	<b>5000</b>						0			0
113	<b>PROVISION FOR CONTINGENCIES (ED)</b>	<b>6000</b>						4,750,000			4,750,000
114	<b>Total Direct Disbursements/Expenditures</b>		230,237,030	70,948,391	19,000,040	15,272,209	6,268,011	13,354,042	977,097	150,000	356,206,820
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										9,666,820
116											
117	<b>20 - OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>										
119	<b>Support Services - Pupil</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>Support Services - Business</b>										0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			75,000		17,033,653				17,108,653
124	Operation & Maintenance of Plant Services	2540	7,416,979	1,441,959	6,687,530	6,978,100	929,000	6,000			23,459,568
125	Pupil Transportation Services	2550	1,575								1,575
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>7,418,554</b>	<b>1,441,959</b>	<b>6,762,530</b>	<b>6,978,100</b>	<b>17,962,653</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>40,569,796</b>
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	<b>7,418,554</b>	<b>1,441,959</b>	<b>6,762,530</b>	<b>6,978,100</b>	<b>17,962,653</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>40,569,796</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
131	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
132	<b>Payments to Other Govt Units (In-State)</b>										0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
137	Payments to Other Govt Units (Out of State) <sup>14</sup>	4400									0
138	<b>Total Payments to Other District and Govt Unit</b>	<b>4000</b>			0			0			0
139	<b>DEBT SERVICE (O&amp;M)</b>										
140	<b>Debt Service - Interest on Short-Term Debt</b>										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
147	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>									0
148	<b>Total Debt Service</b>	<b>5000</b>						0			0
149	<b>PROVISION FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									0
150	<b>Total Direct Disbursements/Expenditures</b>		7,418,554	1,441,959	6,762,530	6,978,100	17,962,653	6,000	0	0	40,569,796
151	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(15,390,410)
152											
153	<b>30 - DEBT SERVICE FUND (DS)</b>										
154	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
155	<b>DEBT SERVICE (DS)</b>										
156	<b>Debt Service - Interest on Short-Term Debt</b>										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140						15,563,771			15,563,771
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						15,563,771			15,563,771

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						26,930,872			26,930,872
164	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
165	Debt Service Other (Describe & Itemize)	5400						387,646			387,646
166	<b>Total Debt Service</b>	<b>5000</b>			0			42,882,289			42,882,289
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
168	<b>Total Direct Disbursements/Expenditures</b>				0			42,882,289			42,882,289
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(160,864)
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>Support Services - Pupils</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	<b>Support Services - Business</b>										
176	Pupil Transportation Services	2550	12,493,793	4,616,545	1,217,500	3,379,000	1,570,000	7,500			23,284,338
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	<b>12,493,793</b>	<b>4,616,545</b>	<b>1,217,500</b>	<b>3,379,000</b>	<b>1,570,000</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>23,284,338</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
180	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (TR)</b>										
181	<b>Payments to Other Govt Units (In-State)</b>										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			0			0
189	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
190	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
191	<b>DEBT SERVICE (TR)</b>										
192	<b>Debt Service - Interest on Short-Term Debt</b>										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	<b>Total Debt Service - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
199	<b>Debt Service - Interest on Long-Term Debt</b>	<b>5200</b>						72,540			72,540
200	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						1,377,280			1,377,280
201	Debt Service - Other (Describe and Itemize)	5400									0
202	<b>Total Debt Service</b>	<b>5000</b>						1,449,820			1,449,820
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
204	<b>Total Direct Disbursements/Expenditures</b>		<b>12,493,793</b>	<b>4,616,545</b>	<b>1,217,500</b>	<b>3,379,000</b>	<b>1,570,000</b>	<b>1,457,320</b>	<b>0</b>	<b>0</b>	<b>24,734,158</b>
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,061,888
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>										
209	Regular Program	1100		1,592,518							1,592,518
210	Pre-K Programs	1125		151,807							151,807
211	Special Education Programs (Functions 1200-1220)	1200		1,703,696							1,703,696
212	Special Education Programs Pre-K	1225		96,454							96,454
213	Remedial and Supplemental Programs K-12	1250		232,956							232,956
214	Remedial and Supplemental Programs Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
216	CTE Programs	1400		95,777							95,777
217	Interscholastic Programs	1500		51,622							51,622
218	Summer School Programs	1600		14,150							14,150
219	Gifted Programs	1650		22,364							22,364
220	Driver's Education Programs	1700		14,093							14,093
221	Bilingual Programs	1800		366,595							366,595
222	Truant Alternative & Optional Programs	1900		6,202							6,202
223	<b>Total Instruction</b>	<b>1000</b>		<b>4,348,234</b>							<b>4,348,234</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	<b>Support Services - Pupil</b>										
226	Attendance & Social Work Services	2110		300,383							300,383
227	Guidance Services	2120		145,485							145,485
228	Health Services	2130		406,416							406,416
229	Psychological Services	2140		20,397							20,397
230	Speech Pathology & Audiology Services	2150		45,470							45,470
231	Other Support Services - Pupils (Describe & Itemize)	2190		194,498							194,498
232	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>1,112,649</b>							<b>1,112,649</b>
233	<b>Support Services - Instructional Staff</b>										
234	Improvement of Instruction Services	2210		108,695							108,695
235	Educational Media Services	2220		242,514							242,514
236	Assessment & Testing	2230		92,029							92,029
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>443,238</b>							<b>443,238</b>
238	<b>Support Services - General Administration</b>										
239	Board of Education Services	2310		72							72
240	Executive Administration Services	2320		152,019							152,019
241	Special Area Administrative Services	2330		213,895							213,895
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		60,631							60,631
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>426,617</b>							<b>426,617</b>
252	<b>Support Services - School Administration</b>										
253	Office of the Principal Services	2410		822,725							822,725
254	Other Support Services - School Administration (Describe & Itemize)	2490		365,858							365,858
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>1,188,583</b>							<b>1,188,583</b>
256	<b>Support Services - Business</b>										
257	Direction of Business Support Services	2510		17,593							17,593
258	Fiscal Services	2520		237,688							237,688
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		1,685,481							1,685,481
261	Pupil Transportation Services	2550		3,385,231							3,385,231
262	Food Services	2560		56,274							56,274
263	Internal Services	2570		319,815							319,815
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>5,702,082</b>							<b>5,702,082</b>

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
265	<b>Support Services - Central</b>										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630		86,571							86,571
269	Staff Services	2640		234,771							234,771
270	Data Processing Services	2660		484,191							484,191
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>805,533</b>							<b>805,533</b>
272	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>		1,159							1,159
273	<b>Total Support Services</b>	<b>2000</b>		<b>9,679,861</b>							<b>9,679,861</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		168,615							168,615
275	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (MR/SS)</b>										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>		0							0
279	<b>DEBT SERVICE (MR/SS)</b>										
280	<b>Debt Service - Interest on Short-Term Debt</b>										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	<b>Total Debt Service</b>	<b>5000</b>						0			0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									0
288	<b>Total Direct Disbursements/Expenditures</b>			14,196,710				0			14,196,710
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										35,947
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>										
293	<b>Support Services - Business</b>										
294	Facilities Acquisition & Construction Services	2530			94,343		350,000				444,343
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	94,343	0	350,000	0	0		444,343
297	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (CP)</b>										
298	<b>Payments to Other Govt Units (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
303	<b>Total Payments to Other Districts &amp; Govt Units</b>	<b>4000</b>			0			0			0
304	<b>PROVISION FOR CONTINGENCIES (CP)</b>	<b>6000</b>									0
305	<b>Total Direct Disbursements/Expenditures</b>		0	0	94,343	0	350,000	0	0		444,343
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(94,343)
307											
308	<b>70 WORKING CASH FUND (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361			1,200						1,200
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			4,250,000						4,250,000
314	Unemployment Insurance Payments	2363			305,000						305,000
315	Insurance Payments (regular or self-insurance)	2364			240,000						240,000
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366			20,000						20,000



1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	377,654	26,132	974,408						1,378,194
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			400,500						400,500
321	Property Insurance (Building & Grounds)	2371			400,000						400,000
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>377,654</b>	<b>26,132</b>	<b>6,591,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>6,994,894</b>
324	<b>DEBT SERVICE (TF)</b>										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
330	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									<b>0</b>
331	<b>Total Direct Disbursements/Expenditures</b>		<b>377,654</b>	<b>26,132</b>	<b>6,591,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>6,994,894</b>
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,484,316
333											
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>										
336	<b>Support Services - Business</b>										
337	Facilities Acquisition & Construction Services	2530			202,752		1,512,857				1,715,609
338	Operation & Maintenance of Plant Service	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>202,752</b>	<b>0</b>	<b>1,512,857</b>	<b>0</b>	<b>0</b>		<b>1,715,609</b>
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>202,752</b>	<b>0</b>	<b>1,512,857</b>	<b>0</b>	<b>0</b>		<b>1,715,609</b>
342	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (FP&amp;S)</b>										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	<b>Total Payments to Other Districts &amp; Govt Units (FPS)</b>	<b>4000</b>						<b>0</b>			<b>0</b>
345	<b>DEBT SERVICE (FP&amp;S)</b>										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
350	Debt Service - Interest on Long-Term Debt	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
352	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
353	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									<b>0</b>
354	<b>Total Direct Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>202,752</b>	<b>0</b>	<b>1,512,857</b>	<b>0</b>	<b>0</b>		<b>1,715,609</b>
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,031

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

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1. Revenue 1290 - Village of Hoffman Estates TIF \$40,000
2. Revenue 1790 - Parking permits, Athletic Participation, and Instructional Fees \$425,000
3. Revenue 1999 - Education - Erate \$325,000
4. Revenue 1999 - Operations & Maintenance - Erate \$550,000
5. Revenue 4998 - COPS Grant \$38,746
6. Revenue 9500 - U46 Educationl Foundation \$25,000
7. Expense 2190 - Education - Noon Hour/Other Curr Supervision, Clerical Aides/Liaisons, PBIS Coaches/Counselors
8. Expense 2190 - Education - Rentals and Graduation Supplies
9. Expense 2490 - High School Divisionals, Deans, Directors, and Secretaries
10. Expense 5400 - Leases
11. Expense 2900 - 21st Century and Title 1 Stipends

	A	B	C	D	E	F
1						
2	<b>School District U-46      31-045-0460-22</b>					
3	<b>DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only</b>					
4		<b>EDUCATIONAL</b>	<b>OPERATIONS &amp; MAINTENANCE</b>	<b>TRANSPORTATION</b>	<b>WORKING CASH</b>	<b>TOTAL</b>
5	<b>Direct Revenues</b>	365,873,640	25,179,386	26,796,046	125,000	<b>417,974,072</b>
6	<b>Direct Expenditures</b>	356,206,820	40,569,796	24,734,158		<b>421,510,774</b>
7	<b>Difference</b>	9,666,820	(15,390,410)	2,061,888	125,000	<b>(3,536,702)</b>
8	<b>Estimated Fund Balance - June 30, 2015</b>	85,551,293	4,629,624	(11,701,631)	88,909,975	<b>167,389,261</b>
9	<p><b>Unbalanced budget, however, a deficit reduction plan is not required at this time.</b></p>					
10						
11						
12	<p>A deficit reduction plan is required if the local board of education adopts (or amends) the 2014-15 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</p>					
13	<p><b>Note:</b> The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</p>					
14	<p>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2013-2014 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</p>					
15	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	C	D	E	F	G
1			<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3	<b>School District U-46      31-045-0460-22</b>		<b>FY2014-15</b>				
4	<i>District Number</i>						
5							
6			<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</b> (must equal prior Ending Fund Balance)		89,124,912	4,513,538	(15,232,585)	92,052,975	170,458,840
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		1000	207,755,050	25,179,386	14,011,569	125,000
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		2000	0	0	0	0
11	<b>STATE SOURCES</b>		3000	124,242,392	0	12,784,477	0
12	<b>FEDERAL SOURCES</b>		4000	33,876,198	0	0	0
13	<b>Total Receipts/Revenues</b>			365,873,640	25,179,386	26,796,046	125,000
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		1000	238,791,472			238,791,472
16	<b>SUPPORT SERVICES</b>		2000	101,834,994	40,569,796	23,284,338	165,689,128
17	<b>COMMUNITY SERVICES</b>		3000	2,830,354	0	0	2,830,354
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		4000	8,000,000	0	0	8,000,000
19	<b>DEBT SERVICES</b>		5000	0	0	1,449,820	1,449,820
20	<b>PROVISION FOR CONTINGENCIES</b>		6000	4,750,000	0	0	4,750,000
21	<b>Total Disbursements/Expenditures</b>			356,206,820	40,569,796	24,734,158	421,510,774
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			9,666,820	(15,390,410)	2,061,888	125,000
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			0	16,301,690	1,635,756	0
25	<b>OTHER USES OF FUNDS (8000)</b>			13,240,439	795,194	166,690	3,268,000
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			(13,240,439)	15,506,496	1,469,066	(3,268,000)
27	<b>ESTIMATED ENDING FUND BALANCE</b>			85,551,293	4,629,624	(11,701,631)	88,909,975

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	<b>School District U-46</b> <b>31-045-0460-22</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2015-16</b>				
2							
3							
4							
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			<b>ESTIMATED BUDGET FY2016-17</b>				
2							
3	<b>School District U-46</b>	<b>31-045-0460-22</b>					
4	<i>District Number</i>						
5							
6			<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</b> (must equal prior Ending Fund Balance)		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					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>		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			<b>ESTIMATED BUDGET FY2017-18</b>				
2							
3	<b>School District U-46</b>	<b>31-045-0460-22</b>					
4	<i>District Number</i>						
5							
6			<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</b> (must equal prior Ending Fund Balance)		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261
8	<b>RECEIPTS/REVENUES</b>	<b>Acct No.</b>					
9	<b>LOCAL SOURCES</b>	<b>1000</b>					0
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	<b>2000</b>					0
11	<b>STATE SOURCES</b>	<b>3000</b>					0
12	<b>FEDERAL SOURCES</b>	<b>4000</b>					0
13	<b>Total Receipts/Revenues</b>		0	0	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>	<b>Funct No.</b>					
15	<b>INSTRUCTION</b>	<b>1000</b>					0
16	<b>SUPPORT SERVICES</b>	<b>2000</b>					0
17	<b>COMMUNITY SERVICES</b>	<b>3000</b>					0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>	<b>4000</b>					0
19	<b>DEBT SERVICES</b>	<b>5000</b>					0
20	<b>PROVISION FOR CONTINGENCIES</b>	<b>6000</b>					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>		85,551,293	4,629,624	(11,701,631)	88,909,975	167,389,261

**ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z
1	<b>School District U-46     31-045-0460-22</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> _____ (Enter as MM/DD/YY)			
2						
3						
4						
5						
6			FY2014-15	FY2015-16	FY2016-17	FY2017-18
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		170,458,840	167,389,261	167,389,261	167,389,261
8	<b>RECEIPTS/REVENUES</b>					
		<b>Acct No.</b>				
9	LOCAL SOURCES	1000	247,071,005	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	137,026,869	0	0	0
12	FEDERAL SOURCES	4000	33,876,198	0	0	0
13	Total Receipts/Revenues		417,974,072	0	0	0
14	<b>DISBURSEMENTS/EXPENDITURES</b>					
		<b>Funct No.</b>				
15	INSTRUCTION	1000	238,791,472	0	0	0
16	SUPPORT SERVICES	2000	165,689,128	0	0	0
17	COMMUNITY SERVICES	3000	2,830,354	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	8,000,000	0	0	0
19	DEBT SERVICES	5000	1,449,820	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	4,750,000	0	0	0
21	Total Disbursements/Expenditures		421,510,774	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,536,702)	0	0	0
23	<b>OTHER SOURCES/USES OF FUNDS</b>					
24	OTHER SOURCES OF FUNDS (7000)		17,937,446	0	0	0
25	OTHER USES OF FUNDS (8000)		17,470,323	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		467,123	0	0	0
27	ESTIMATED ENDING FUND BALANCE		167,389,261	167,389,261	167,389,261	167,389,261



**Deficit Reduction Plan-Background/Assumptions**  
**Fiscal Year 2015 through Fiscal Year 2018**

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

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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. For additional information, please see:*

[www.isbe.net/sfms/budget/2014/budget.htm](http://www.isbe.net/sfms/budget/2014/budget.htm)

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

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

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

**- Short and Long Term Borrowing:**

**- Educational Impact:**

**- Other Assumptions:**

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

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

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

*The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2015 budgeted expenditures over FY2014 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

*The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.*

*An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:*

[Limitation of Administrative Costs](#)

<b>ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET</b> (Section 17-1.5 of the School Code)
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School District Name: School District U-46  
 RCDT Number: 31-045-0460-22

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2014			Budgeted Expenditures, Fiscal Year 2015		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	2,801,820		2,801,820	2,957,018		2,957,018
2. Special Area Administration Services	2330	4,909,813		4,909,813	4,760,210		4,760,210
3. Other Support Services - School Administration	2490	5,919,673		5,919,673	6,249,772		6,249,772
4. Direction of Business Support Services	2510	379,854		379,854	528,162	0	528,162
5. Internal Services	2570	1,697,559		1,697,559	1,833,887		1,833,887
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
<b>8. Totals</b>		15,708,719	0	15,708,719	16,329,049	0	16,329,049
<b>9. Estimated Percent Increase (Decrease) for FY2015 (Budgeted) over FY2014 (Actual)</b>							4%



## Reference Description

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- 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)

<b>CHECK FOR ERRORS</b>	
<p>This worksheet checks various cells to assure that selected items are in balance.            Out-of-balance conditions are accompanied by an error message.            Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
<b>Is Deficit Reduction Plan Required?</b>	<b>Deficit reduction plan is not required.</b>
<b>If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?</b>	
<b>1. Cover Page - CASH or ACCRUAL</b>	
Check one type of Accounting Basis used on the Cover sheet.	<b>ACCRUAL</b>
<b>2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).</b>	
Estimated Beginning Fund Balance July,1 2014 for all Funds (Cells C3 - K3)(Line must have a number or zero)	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	<b>OK</b>
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	<b>OK</b>
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).	<b>OK</b>
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).	<b>OK</b>
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	<b>OK</b>
<b>3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2014, (CashSum 4, All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C3)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D3)	<b>OK</b>
Debt Service (Fund 30 - Cell E3)	<b>OK</b>
Transportation (Fund 40 - Cell F3)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G3)	<b>OK</b>
Capital Projects (Fund 60 - Cell H3)	<b>OK</b>
Working Cash (Fund 70 - Cell I3)	<b>OK</b>
Tort (Fund 80 - Cell J3)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K3)	<b>OK</b>
<b>4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2015, (Page CashSum 4 - All Funds), cannot be negative.</b>	
Educational (Fund 10 - Cell C21)	<b>OK</b>
Operations & Maintenance (Fund 20 - Cell D21)	<b>OK</b>
Debt Service (Fund 30 - Cell E21)	<b>OK</b>
Transportation (Fund 40 - F21)	<b>OK</b>
Municipal Retirement/Social Security (Fund 50 - Cell G21)	<b>OK</b>
Capital Projects (Fund 60 - H21)	<b>OK</b>
Working Cash (Fund 70 - Cell I21)	<b>OK</b>
Tort (Fund 80 - Cell J21)	<b>OK</b>
Fire Prevention & Safety (Fund 90 - Cell K21)	<b>OK</b>
<b>5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).</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).	<b>OK</b>
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).	<b>OK</b>

*End of Balancing*