

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2019 - June 30, 2020

Balanced budget, no deficit reduction plan is required.

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

District Name: Union Ridge School District 86
District RCDT No: 06-016-086002-0000

If your FY19 AFR states that you need to do a deficit reduction plan and your FY20 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Union Ridge School District 86, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

WHEREAS the Board of Education of Union Ridge School District 86, County of COOK, 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 19th day of September, 2019, 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, 2019 and ending June 30, 2020.

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 19th day of September, 2019 by a roll call vote of 6 Yeas, and 0 Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Jola Klopotoski	
Selena Giannakaris	
Andy Clemente	
Demetri Styliaras	
Helen Pissios	
Frances Perna	

* 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 to **School Finance Report (SFR)**: <https://sec1.isbe.net/attachmqr/default.aspx>

The electronic version does not require member signatures, we do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2019 ¹		1,818,496	441,783	77,223	55,233	37,685	0	3,984,976	75,409	53,150	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	5,258,500	737,000	161,000	92,000	221,000	0	53,000	45,000	0	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,090,390	0	0	128,100	0	0	0	0	0	
8	FEDERAL SOURCES	4000	479,500	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		6,828,390	737,000	161,000	220,100	221,000	0	53,000	45,000	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	900,000									
11	Total Receipts/Revenues		7,728,390	737,000	161,000	220,100	221,000	0	53,000	45,000	0	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	4,862,337				132,095					
14	SUPPORT SERVICES	2000	1,639,111	796,500		194,335	161,080	0		88,000	0	
15	COMMUNITY SERVICES	3000	0	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	270,000	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	170,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		6,771,448	796,500	170,000	194,335	293,175	0		88,000	0	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	900,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		7,671,448	796,500	170,000	194,335	293,175	0		88,000	0	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		56,942	-59,500	-9,000	25,765	-72,175	0	53,000	-43,000	0	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶			200,000								
28	Transfer of Working Cash Fund Interest	7120					150,000					
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 ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital 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				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	200,000	0	0	150,000	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: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							200,000			
51	Transfer of Working Cash Fund Interest	8120							150,000			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
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										
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										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	350,000	0	0	0
80	Total Other Sources/Uses of Fund		0	200,000	0	0	150,000	0	-350,000	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2020		1,875,438	582,283	68,223	80,998	115,510	0	3,687,976	32,409	53,150	

82	SUMMARY OF EXPENDITURES (by Major Object)											
83												
84	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
85			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
86	Object Name											
87	Salaries	100	5,036,845	358,500		40,735		0		0	0	5,436,080
88	Employee Benefits	200	722,493	60,000		4,600	293,175	0		0	0	1,080,268
89	Purchased Services	300	543,210	99,500	0	149,000		0		88,000	0	879,710
90	Supplies & Materials	400	237,030	124,500		0		0		0	0	361,530
91	Capital Outlay	500	15,000	132,000		0		0		0	0	147,000
92	Other Objects	600	115,000	0	170,000	0	0	0		0	0	285,000
93	Non-Capitalized Equipment	700	101,870	22,000		0		0		0	0	123,870
94	Termination Benefits	800	0	0		0						0
95	Total Expenditures		6,771,448	796,500	170,000	194,335	293,175	0		88,000	0	8,313,458
96												

SUMMARY OF CASH TRANSACTIONS

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	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		1,792,284	441,783	77,223	55,233	37,685	0	3,014,976	75,409	53,150
4	Total Direct Receipts & Other Sources ⁸		6,828,390	937,000	161,000	220,100	371,000	0	53,000	45,000	0
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		6,828,390	937,000	161,000	220,100	371,000	0	53,000	45,000	0
12	Total Amount Available		8,620,674	1,378,783	238,223	275,333	408,685	0	3,067,976	120,409	53,150
13	Total Direct Disbursements & Other Uses ⁹		6,771,448	796,500	170,000	194,335	293,175	0	350,000	88,000	0
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		6,771,448	796,500	170,000	194,335	293,175	0	350,000	88,000	0
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		1,849,226	582,283	68,223	80,998	115,510	0	2,717,976	32,409	53,150
22											

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	2,787,000	380,000	8,000	139,780	10,000	0	91,870	0	3,416,650
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	174,275	29,462	2,500	15,000	5,000		10,000		236,237
8	Special Education Programs (Functions 1200 - 1220)	1200	485,000	96,250	35,000	2,000					618,250
9	Special Education Programs Pre-K	1225	48,173	10,463	5,000						63,636
10	Remedial and Supplemental Programs K-12	1250	135,000	13,550		1,000					149,550
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	19,000	525	15,500	17,000					52,025
15	Summer School Programs	1600	2,500	50							2,550
16	Gifted Programs	1650	50,000	6,900		1,000					57,900
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	230,642	33,897		1,000					265,539
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction¹⁴	1000	3,931,590	571,097	66,000	176,780	15,000	0	101,870	0	4,862,337
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	112,533	19,300		500					132,333
37	Guidance Services	2120				5,000					5,000
38	Health Services	2130	95,000	7,000		2,000					104,000
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	70,000	10,363	12,000	500					92,863
41	Other Support Services - Pupils (Describe & Itemize)	2190	130,000	3,000		500					133,500
42	Total Support Services - Pupil	2100	407,533	39,663	12,000	8,500	0	0	0	0	467,696
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	20,000	125	65,000						85,125
45	Educational Media Services	2220	33,000	9,000		7,050					49,050
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	53,000	9,125	65,000	7,050	0	0	0	0	134,175
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	1,800	100	31,500						33,400
50	Executive Administration Services	2320	212,946	59,000	9,500	31,500					312,946
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	214,746	59,100	41,000	31,500	0	0	0	0	346,346
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	287,113	40,950	11,500	2,500					342,063
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	287,113	40,950	11,500	2,500	0	0	0	0	342,063

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
58	Support Services - Business	2500									
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	102,863	2,138	9,500	2,000					116,501
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	40,000	420	140,000						180,420
64	Internal Services	2570									0
65	Total Support Services - Business	2500	142,863	2,558	149,500	2,000	0	0	0	0	296,921
66	Support Services - Central	2600									
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620			18,210						18,210
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660			25,000	8,500					33,500
72	Total Support Services - Central	2600	0	0	43,210	8,500	0	0	0	0	51,710
73	Other Support Services (Describe & Itemize)	2900				200					200
74	Total Support Services	2000	1,105,255	151,396	322,210	60,250	0	0	0	0	1,639,111
75	COMMUNITY SERVICES (ED)	3000									0
76	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
77	Payments to Other Dist & Govt Units (In-State)	4100									
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			155,000			15,000			170,000
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Other Dist & Govt Units (In-State)	4100			155,000			15,000			170,000
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						100,000			100,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						100,000			100,000
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
101	Payments to Other Dist & Govt Units (Out of State)	4400									0
102	Total Payments to Other Dist & Govt Units	4000			155,000			115,000			270,000
103	DEBT SERVICE (ED)	5000									
104	Debt Service - Interest on Short-Term Debt	5100									
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		5,036,845	722,493	543,210	237,030	15,000	115,000	101,870	0	6,771,448
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										56,942
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	Support Services - Pupil	2100									
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					102,000		6,000		108,000
124	Operation & Maintenance of Plant Services	2540	358,500	60,000	99,500	124,500			16,000		658,500
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	358,500	60,000	99,500	124,500	102,000	0	22,000	0	766,500
128	Other Support Services (Describe & Itemize)	2900					30,000				30,000
129	Total Support Services	2000	358,500	60,000	99,500	124,500	132,000	0	22,000	0	796,500
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	Payments to Other Dist & Govt Units (In-State)	4100									
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Program	4140									0
136	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
137	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
138	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
139	Total Payments to Other Dist & Govt Unit	4000			0			0			0
140	DEBT SERVICE (O&M)	5000									
141	Debt Service - Interest on Short-Term Debt	5100									
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000						0			0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		358,500	60,000	99,500	124,500	132,000	0	22,000	0	796,500
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-59,500
154	30 - DEBT SERVICE FUND (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	Payments to Other Dist & Govt Units (In-State)	4100									
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
161	DEBT SERVICE (DS)	5000									
162	Debt Service - Interest on Short-Term Debt	5100									
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
165	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140						70,000			70,000
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Service - Interest On Short-Term Debt	5100						70,000			70,000
169	Debt Service - Interest on Long-Term Debt	5200						100,000			100,000
170	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
171	Debt Service Other (Describe & Itemize)	5400									0
172	Total Debt Service	5000			0			170,000			170,000
173	PROVISION FOR CONTINGENCIES (DS)	6000									0
174	Total Direct Disbursements/Expenditures				0			170,000			170,000
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-9,000
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)	2000									
179	Support Services - Pupils	2100									
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	Support Services - Business										
182	Pupil Transportation Services	2550	40,735	4,600	149,000						194,335
183	Other Support Services (Describe & Itemize)	2900									0
184	Total Support Services	2000	40,735	4,600	149,000	0	0	0	0	0	194,335
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	Payments to Other Dist & Govt Units (In-State)	4100									
188	Payments for Regular Program	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
194	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
195	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
196	Total Payments to Other Dist & Govt Units	4000			0			0			0
197	DEBT SERVICE (TR)	5000									
198	Debt Service - Interest on Short-Term Debt	5100									
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
204	Total Debt Service - Interest On Short-Term Debt	5100						0			0
205	Debt Service - Interest on Long-Term Debt	5200									0
206	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
207	Debt Service - Other (Describe and Itemize)	5400									0
208	Total Debt Service	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									0
210	Total Direct Disbursements/Expenditures		40,735	4,600	149,000	0	0	0	0	0	194,335
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										25,765
212											

1	A	B	C	D	E	F	G	H	I	J	K
2	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
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		74,450							74,450
216	Pre-K Programs	1125		11,100							11,100
217	Special Education Programs (Functions 1200-1220)	1200		33,250							33,250
218	Special Education Programs Pre-K	1225		2,000							2,000
219	Remedial and Supplemental Programs K-12	1250		2,500							2,500
220	Remedial and Supplemental Programs Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400									0
223	Interscholastic Programs	1500		545							545
224	Summer School Programs	1600		50							50
225	Gifted Programs	1650		1,000							1,000
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		7,200							7,200
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		132,095							132,095
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		1,000							1,000
233	Guidance Services	2120									0
234	Health Services	2130		10,600							10,600
235	Psychological Services	2140									0
236	Speech Pathology & Audiology Services	2150		1,000							1,000
237	Other Support Services - Pupils (Describe & Itemize)	2190		3,000							3,000
238	Total Support Services - Pupil	2100		15,600							15,600
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		1,280							1,280
241	Educational Media Services	2220		6,500							6,500
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		7,780							7,780
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		350							350
246	Executive Administration Services	2320		21,200							21,200
247	Special Area Administrative Services	2330									0
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
250	Unemployment Insurance Payments	2363									0
251	Insurance Payments (regular or self-insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educatl, Inspectl, Supervisory Serv. Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		21,550							21,550
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		29,850							29,850
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		29,850							29,850
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		1,500							1,500
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		72,000							72,000
267	Pupil Transportation Services	2550		8,750							8,750
268	Food Services	2560		4,050							4,050
269	Internal Services	2570									0
270	Total Support Services - Business	2500		86,300							86,300

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
271	Support Services - Central	2600									
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640									0
276	Data Processing Services	2660									0
277	Total Support Services - Central	2600		0							0
278	Other Support Services (Describe & Itemize)	2900									0
279	Total Support Services	2000		161,080							161,080
280	COMMUNITY SERVICES (MR/SS)	3000									0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Dist & Govt Units	4000		0							0
286	DEBT SERVICE (MR/SS)	5000									0
287	Debt Service - Interest on Short-Term Debt	5100									0
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Service	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
295	Total Direct Disbursements/Expenditures			293,175				0			293,175
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-72,175
297											
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	Support Services - Business										
301	Facilities Acquisition & Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	0	0	0	0	0	0	0		0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	Payments to Other Dist & Govt Units (In-State)	4100									
306	Payments to Regular Programs	4110									0
307	Payment for Special Education Programs	4120									0
308	Payment for CTE Programs	4140									0
309	Payments to Other Govt Units (In-State) (Describe & Itemize)	4190									0
310	Total Payments to Other Districts & Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (CP)	6000									0
312	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
314											
315	70 WORKING CASH FUND (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION	2000									
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			32,000						32,000
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (regular or self-insurance)	2364			56,000						56,000
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
325	Educatl, InspecI, Supervisory Serv Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Service	2369									0
328	Property Insurance (Building & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	Total Support Services - General Administration	2000	0	0	88,000	0	0	0	0		88,000
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICE (TF)	5000									
336	Debt Service - Interest on Short-Term Debt										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
340	Total Debt Service	5000						0			0
341	PROVISION FOR CONTINGENCIES (TF)	6000									0
342	Total Direct Disbursements/Expenditures		0	0	88,000	0	0	0	0		88,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										-43,000
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0		0
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	0	0	0	0	0		0
353	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
357	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	Debt Service - Interest on Long-Term Debt	5200									0
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
365	Total Debt Service	5000						0			0
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
367	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

- 1.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
3	Direct Revenues	6,828,390	737,000	220,100	53,000	7,838,490
4	Direct Expenditures	6,771,448	796,500	194,335		7,762,283
5	Difference	56,942	-59,500	25,765	53,000	76,207
6	Estimated Fund Balance - June 30, 2020	1,875,438	582,283	80,998	3,687,976	6,226,695
7	Balanced budget, no deficit reduction plan is required.					
8	A deficit reduction plan is required if the local board of education adopts (or amends) the 2019-20 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).					
10	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.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2018-2019 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.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z																				
		DEFICIT REDUCTION PLAN										SUMMARY																																		
		ESTIMATED BUDGET					ESTIMATED BUDGET					ESTIMATED BUDGET					ESTIMATED BUDGET					BUDGET ADDENDUM - DEFICIT REDUCTION PLAN																								
		FY2019-2020					FY2020-2021					FY2021-2022					FY2022-2023					ESTIMATED BUDGET																								
																						Date of Adoption:																								
																						(Enter as MM/SS/YY)																								
6		Educational Fund					Operations & Maintenance Fund					Transportation Fund					Working Cash Fund					Total					FY2019-2020					FY2020-2021					FY2021-2022					FY2022-2023				
7		ESTIMATED BEGINNING FUND BALANCE					(must equal prior Ending Fund Balance)																																							
8		RECEIPTS/REVENUES					Acct #																																							
9		LOCAL SOURCES					1000					1000					1000					1000					1000					1000														
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					2000					2000					2000					2000					2000					2000														
11		STATE SOURCES					3000					3000					3000					3000					3000					3000														
12		FEDERAL SOURCES					4000					4000					4000					4000					4000					4000														
13		Total Receipts/Revenues					5,826,395					737,000					220,100					53,000					7,836,490					0					0									
14		DISBURSEMENTS/EXPENDITURES					Fund #																																							
15		INSTRUCTION					1000					1000					1000					1000					1000					1000														
16		SUPPORT SERVICES					2000					2000					2000					2000					2000					2000														
17		COMMUNITY SERVICES					3000					3000					3000					3000					3000					3000														
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					4000					4000					4000					4000					4000					4000														
19		DEBT SERVICES					5000					5000					5000					5000					5000					5000														
20		PROVISION FOR CONTINGENCIES					6000					6000					6000					6000					6000					6000														
21		Total Disbursements/Expenditures					6,773,448					796,500					194,335					7,762,283					0					0														
22		Excess of Receipts/Revenues Over (Under) Disbursements/Expenditures					56,942					-59,500					25,765					53,000					76,207					0					0									
23		OTHER SOURCES/USES OF FUNDS					200,000					0					0					0					0					0														
24		OTHER USES OF FUNDS (3000)					0					0					0					0					0					0														
25		TOTAL OTHER SOURCES/USES OF FUNDS					0					0					0					0					0					0														
26		TOTAL OTHER SOURCES/USES OF FUNDS					0					0					0					0					0					0														
27		ESTIMATED ENDING FUND BALANCE					1,875,438					582,283					80,998					3,687,976					6,226,695					1,875,438					582,283									

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2019-2020 through Fiscal Year 2022-2023

Union Ridge School District 86 06-016-086002-0000

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.

Background and Narrative of Budget Reductions:

Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- 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:

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

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)		School District Name: Union Ridge School District 86		RCDT Number: 06-016-086002-0000			
		Estimated Actual Expenditures, Fiscal Year 2019			Budgeted Expenditures, Fiscal Year 2020		
Description (Enter Whole Numbers Only)	Funct #	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	309,701		309,701	312,946		312,946
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
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
8. Totals		309,701	0	309,701	312,946	0	312,946
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)							1%

Evidence-Based Funding (EBF) Spending Plan - **OPTIONAL**

This portion of the budget template is **NOT REQUIRED** for approval or submission of the FY20 budget.

This portion of the budget template is designed to prompt thinking related to the upcoming **EBF Spending Plan**, which must be submitted through IWAS by September 30, 2019. The IWAS system will open for plan submission in late summer 2020. Filling out this budget template tab **does NOT fulfill the requirement to submit an EBF Spending Plan through IWAS**. This budget template tab will **NOT** pre-populate into IWAS for official EBF Spending Plan submission.

When school systems coordinate their resources in service of common goals grounded in vision and data, great things for students are possible. The EBF Spending Plan asks about your intended use of one major resource: money. Specifically, it focuses on your intended use of new Evidence-Based Funding (EBF) dollars (also called “Tier Funding” or “Additional State Assistance”) and your intended use of all dollars for specific student groups. Money alone may not drive continuous improvement in a district or school; however, telling the story of where and why you choose to direct dollars is an important signal of what matters to your community.

FY20 is a refinement year in which ISBE will actively seek feedback on the EBF Spending Plan and collaboratively refine it for FY21 and beyond. All school districts* are required to complete a spending plan, but they will not be published publicly. ISBE may report statewide data in aggregate. Any individual school district* may choose to share their data with their communities. ISBE divisions may also refer to individual school district submissions* when supporting districts.* Feedback on how to make the EBF Spending Plan more useful and effective for school districts* is welcome. As a first opportunity for feedback, please see the survey questions at the end of this sheet.

Part I – What effects on student outcomes do you anticipate as a result of your EBF investments and other focused efforts?

Although money alone may not drive continuous improvement in a school district or a school, investing it intentionally and leading with clear goals can maximize its impact.

Context
Practice
Answer

1) Mark with an X how the school district* intends to achieve student growth in FY20.	
Focus increased time and attention on specified populations (please list)	
Increase the ratio of educators and/or specifically high-quality educators dedicated to specific populations (please list) as compared to previous years	
Increase number and/or quality of professional development opportunities	X
Improve programs, curriculum, and/or learning tools	X
Invest in facilities, maintenance, infrastructure, and operations	
Increase number and/or quality of community, parent, and family engagement opportunities	
Other (please list)	

Practice Answer	2) Mark with an X the State Board of Education goals (listed as of June 2019) on which your school district* intends to make progress in FY20.	
	All kindergartners are assessed for readiness.	X
	≥ 90% of third-grade students are reading at or above grade level.	X
	≥ 90% of fifth-grade students meet or exceed expectations in mathematics.	X
	≥ 90% ninth-grade students are on track to graduate with their cohort.	
	≥ 90% of students graduate from high school ready for college and career.	
	All students are supported by highly prepared and effective teachers and school leaders.	X
	Every school offers a safe and healthy learning environment for all students.	X
Practice Answer	3) OPTIONAL - Further describe how your school district* will achieve student growth and ISBE goals	

Part II – What will you do with your EBF Tier Funding? Why?

Context	<i>EBF funding comes from the state in a series of disbursements. Most of the sum total of these disbursements is an allocation equal to what school districts* received last year: the EBF Base Funding Minimum (BFM). On top of the BFM and making up the other part of the sum total EBF disbursement, school districts* also receive a new allocation, called EBF Tier Funding.</i>	
	The EBF Spending Plan application in IWAS will ask every school district* to indicate on what categories the district* intends to spend EBF BFM dollars and EBF Tier Funding. School districts* will use 4) and 5) key data points to 6) and 7) inform new selections for use of EBF Tier Funding. School districts* will be able to verify or adjust their selections for 8) use of FY20 BFM dollars using their entries from last year. Finally, school districts* will indicate the effect of increased funding on 9) total FTEs in the district*.	
What is coming in IWAS?	The IWAS application will be pre-populated with FY20 amounts for both EBF BFM and EBF Tier Funding for each individual school district.* For this working document, school districts* may look up their FY20 allocations at https://www.isbe.net/_layouts/Download.aspx?SourceUrl=/Documents/FY20-EBF-Quick-Facts.xlsx	
Practice Answer	4) Mark with an X the data sources the school district* team is reviewing in determining how to best allocate the school district's* new Evidence-Based Funding. School districts* may consult the same data sources used in their Consolidated District Plan needs assessment (www.isbe.net/ileplan).	
	School and/or school district* report card(s)	X
	Five Essentials Survey	X
	Student achievement data (disaggregated by student groups)	X

	Current recruitment and retention efforts and effectiveness data	
	Professional development plan(s)	X
	School improvement plan(s)	
	Title I plan(s)	
	ED School Climate Survey (EDSCLS)	
	CDC School Health Index	
	National School Climate Center	
	ASCD School Improvement Tool	
	Illinois Quality Framework and Illinois Quality Framework Supporting Rubric	
	ESSA site-based expenditure data	
	Other (please list)	
Practice Answer	5) OPTIONAL - Which data points most influenced your school district's* decision about where to allocate the incoming new EBF Tier Funding?	
Practice Answer	6) Mark with an X the activities on which the school district* intends to spend FY20 EBF Tier Funding, given previous work to review student data on needs and outcomes, review best practices research, consult with both the programmatic and business sides of the school district office, and engage with school staff, families, and community members.	
	Employ** licensed educators to provide instructions for students	X
	Provide educator professional development	X
	Purchase curriculum and learning tools	X
	Purchase programs or tangible supports	X
	Provide parent, family, and/or community engagement activities	X
	Invest in "innovative programming" (as defined by the school district*)	X
	Invest in infrastructure, capital, and/or operations	
	Address debt service and fiscal solvency	
	Other (please list)	
Practice Answer	7) OPTIONAL - How did your data, other information considered, collaboration between school district* program areas and business offices, and/or engagement with school staff, families, and community members influence your intended use of EBF Tier Funding?	
Practice Answer	8) Mark with an X the activities on which the school district* intends to spend FY20 EBF Base Funding Minimum dollars.	

Employ** licensed educators to provide instructions for students	X
Provide educator professional development	X
Purchase curriculum and learning tools	X
Purchase programs or tangible supports	X
Provide parent, family, and/or community engagement activities	X
Invest in “innovative programming” (as defined by the school district)	X
Invest in infrastructure, capital, and/or operations	
Address debt service and fiscal solvency	
Other (please list)	
9) Considering all funding sources, how many new FTEs does your school district* hope to fund for FY20? (This number may not be the same as actual new FTEs hired for FY20.)	5

Part III – How will you support special student groups through all FY20 funds received (federal, state, and local), especially in relation to the EBF dollars designated for them?

When a school district's EBF disbursement is calculated, certain funds are attributable specifically to the school district's* populations of low-income students, English Learners, and students with disabilities. All other EBF funds may be spent in any manner by the school district* but per statute these designated funds must be spent on programs and services specifically benefitting the specific student groups in question. Moreover, these funds should be layered on top of a general program of instruction benefitting all students. Beyond EBF funds, school districts* also receive dollars from federal, local, and other state funds to support both a general program of instruction and specific student groups. In determining where to invest these funds, ISBE expects that school district* leaders will work in collaboration to review similar data and information as that which they considered for Part II of this EBF Spending Plan. School districts may wish to refer to other tabs in this budget template, their Consolidated District Plan, their EL – Bilingual Service Plan, or any other existing documentation laying out plans for use of federal, state, and/or local funds in order to holistically consider how these funds may work together to serve students.*

Context

What is coming in IWAS?

The EBF Spending Plan application in IWAS will list out the FY20 EBF funds specifically attributable to low-income students, English Learners, and students with special needs for each individual school district.* For this working document, school districts* may look up their FY19 allocations (FY20 allocations are not yet available) at https://www.isbe.net/_layouts/Download.aspx?SourceUrl=/Documents/FY19-Student-Population-Funding-Allocation-Summary.xlsx. School districts* will indicate in which positions, programs, and/or services they intend to invest using all funds (not solely EBF funds) in service of students. School districts* serving at least one English Learner will also complete assurances related to Article 14C of the School Code.

10) EBF statute requires that school districts* use the EBF Spending Plan to specifically identify the intended utilization of funding on low-income students, English Learners, and special education programs. EBF statute also clarifies that these resources specifically identified should be "in addition to and not in lieu of" all other funding supporting students. The chart below provides a mechanism by which to distinguish between the funds spent on all students vs. these "additional" investments for the three identified student populations.

Mark with an X the positions, programs, and/or services on which the school district* intends to spend FY20 dollars from all sources (including designated EBF funds) to benefit the whole student population through a general program of instruction. Then, fill in the approximate dollar amounts that the school district* intends to spend on its specific student groups, keeping in mind that these dollars are on top of the general program of instruction already indicated. If the school district* does not serve a specific student group, it does not need to fill out the column for that student group. School districts* are not expected to have an entry for every row if not applicable.

This chart is not intended to serve as a strict accounting exercise. Instead, school districts* are asked to apply the spirit of "additional investments" as they fill in the chart and consider how they can use the chart to communicate the difference between dollars spent on all students vs. on students with greater need for additional resources.

Practice
Answers

Positions, programs, and/or services to be provided	Investments in <u>general program of instruction</u> benefiting all students	Investments additionally benefiting <u>low-income students</u>	Investments additionally benefiting <u>English L earners***</u>	Investments additionally benefiting students with <u>special needs</u>	OPTIONAL - Explanation of allocation decisions and/or FTEs reflected in the dollar amount specified
Core teacher(s)		\$1,164,433	\$210,641	\$330,000	
Intervention teacher(s)		\$90,207	\$	\$	
Instructional facilitators, coaches, and/or job-embedded professional development		\$	\$	\$	
Extended day staff, supports, and/or		\$	\$	\$	

Pupil support staff (e.g., counselor(s), psychologist(s), nurse(s), guidance counselor(s), social worker(s), speech pathologist(s))		\$	\$	\$44,000	
Instructional assistant(s), paraprofessional(s), and/or supervisory aide(s)		\$	\$19,500	\$85,500	
Summer school staff, supports, and/or operations		\$	\$	\$	
Early childhood services		\$	\$	\$48,000	
Family and community engagement and/or other community services		\$	\$	\$	
College and career readiness services		\$	\$	\$	
Innovation and school transformation efforts		\$	\$	\$	
Instructional materials (e.g., curriculum, books, equipment)		\$	\$	\$	
Assessments		\$	\$	\$	
Educational media services		\$	\$	\$	
Food services		\$	\$	\$	
Computer and tech equipment or other infrastructural supports		\$	\$	\$	
Other designated central office supports		\$	\$	\$	
Other (please list)		\$	\$	\$	
Total \$ intended for specific student groups	N/A	\$ 1,254,640.00	\$ 230,141.00	\$ 507,500.00	N/A

Practice Answer

11) OPTIONAL - How did your data, other information considered, collaboration between school district* programmatic and business areas, and/or engagement with school staff, families, and community members influence your intended use of dollars on the student groups in question?

What is coming in IWAS?

School districts* serving at least one English Learner (EL) will also complete assurances related to Article 14C of the School Code, which stipulates allowable expenditures for English Learners. These assurances will not appear in IWAS for school districts* serving zero English Learners. School districts* completing the assurances should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm their veracity. These assurances only apply to the EBF Spending Plan. A separate collection of the EL – Bilingual Service Plan takes place before each school year and must be separately reviewed by the Bilingual Parent Advisory Committee beginning with FY20.

Practice Answers

12) ONLY FOR SCHOOL DISTRICTS* SERVING ENGLISH LEARNERS - Mark with an X the appropriate box to indicate agreement or disagreement with each statement.

Article 14C Assurance	"Yes"	"No"
A) "I hereby affirm that at least 60% of the school district's* State funds attributable to ELs will be used for instructional costs of programs and services for ELs (Function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of State funds attributable to ELs will also be used to serve ELs."	X	
B) "My school district* has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district* has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."	X	
C) IF THE ANSWER TO (B) ABOVE IS "YES" - "I hereby affirm that the school district's* Bilingual Parent Advisory Committee (BPAC) has reviewed the school district's* EBF Spending Plan submitted to the State Superintendent of Education."	X	
D) IF THE ANSWER TO (B) ABOVE IS "YES" - Fill in the date of the meeting at which the BPAC reviewed the EBF Spending Plan and the name of the BPAC chair at the time of the meeting.	9/5/19	Michael Maguire

Feedback Survey

A version of this survey will appear at the end of the IWAS application for the official EBF Spending Plan submission. The EBF Spending Plan due for submission this year was designed by ISBE and the Professional Review Panel with some school district voice included, but we know we have more to learn from the field. This survey and other engagement opportunities throughout FY20 will directly influence the design of the FY21 EBF Spending Plan.

Context Practice Answer

1) Mark with an X to indicate approximately how much time it will take your school district* to complete the FY20 EBF Spending Plan.

a. Under 1 hour	
b. 1-2 hours	
c. 2-4 hours	
d. 5 hours or more	

Practice Answer	2) Mark with an X to indicate which different school positions or departments will have been involved in completing your FY20 EBF Spending Plan.	
	a. Superintendent	
	b. Special Education	
	c. Bilingual/English Learners	
	d. Title I/Low-Income	
	e. Finance	
	f. Principal(s)	
Practice Answer	3) Mark with an X to indicate who do you believe should (ideally) be the primary audience for the EBF Spending Plan.	
	a. Your school district	
	b. Your school district's community	
	c. ISBE	
	d. State legislators	
Practice Answer	4) Mark with an X to indicate what other data, plans, or reports you wish that this EBF Spending Plan were integrated or better aligned with.	
	a. Site-based expenditure reporting	
	b. English Learner expenditure report	
	c. Part 100 rules, annual school district budget, Annual Financial Report	
	d. Consolidated District Plan	
Practice Answer	5) Mark with X to indicate how you would describe the <u>current</u> value of the FY20 EBF Spending Plan.	
	a. Very valuable. I will be using it to _____.	
	b. Somewhat valuable. I want to use it to _____. It would be more valuable if _____.	
	c. Not very valuable. It would be more valuable if _____.	
	d. Not at all valuable. I wish ISBE would _____.	
Practice Answer	6) Mark with an X what you see as the <u>potential</u> value of the EBF Spending Plan.	
	a. Increasing and supporting strategic resource allocation based in student need data, student outcome data, and best practices research	

Practice
Answer

b. Increasing and supporting <i>intra-district collaboration</i> between program areas, business offices, and leadership for more holistic planning and strategic resources allocation in service to students	
c. <i>Focusing</i> on dollars for English Learners, low-income students, students with disabilities, and any other student populations with significant need	
d. Facilitating <i>inquiry</i> into resource allocation decisions	
e. Making <i>connections</i> to existing plans and requirements	
7) Mark with an X to indicate your level of interest in joining FY20 focus groups to refine the EBF Spending Plan for FY21 and beyond.	
a. Definitely interested	
b. Possibly interested	
c. Not interested	

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ^{3a} Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purpose:
- 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)