

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Division

Accounting Basis:

Cash  
 Accrual

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

To determine if the budget is balanced, complete all pages of the budget first.

Date of Amended Budget: \_\_\_\_\_  
(MMDDYY)

District Name: Lyons Elementary School District #103

District RCDT No: 06-016-1030-02

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lyons Elementary School District #103, County of Cook,  
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of Lyons Elementary School District #103,  
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 24 day of September, 20 15,  
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

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

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2015 and ending June 30, 2016.

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 24th  
day of September, 20 15 by a roll call vote of 4 Yeas, and 3 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>Coleen Sheehan</i>	
<i>Josephine...</i>	
<i>Mr. S. B...</i>	
<i>C. Brudwick</i>	
	Joanne Schaeffer - refused to sign
	Sharon Anderson - refused to sign
	Mark Camasta - refused to sign

- \* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
- (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
- (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx>. The electronic version does not require member signatures.

	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, 2015 <sup>1</sup></b>		6,450,939	1,645,918	874,080	1,720,025	278,487	415	838,807	94,282	39,331	
4	<b>RECEIPTS/REVENUES</b>											
5	<b>LOCAL SOURCES</b>	1000	15,897,600	1,770,200	1,126,100	1,293,800	996,300	0	130,700	236,700	149,200	
6	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0	0	0	0	0	0	0	0	
7	<b>STATE SOURCES</b>	3000	6,162,200	963,300	0	605,900	0	0	0	0	0	
8	<b>FEDERAL SOURCES</b>	4000	1,626,200	0	0	0	0	0	0	0	0	
9	<b>Total Direct Receipts/Revenues <sup>8</sup></b>		23,686,000	2,733,500	1,126,100	1,899,700	996,300	0	130,700	236,700	149,200	
10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998										
11	<b>Total Receipts/Revenues</b>		23,686,000	2,733,500	1,126,100	1,899,700	996,300	0	130,700	236,700	149,200	
12	<b>DISBURSEMENTS/EXPENDITURES</b>											
13	<b>INSTRUCTION</b>	1000	18,822,300				526,100					
14	<b>SUPPORT SERVICES</b>	2000	5,643,300	3,710,600		1,320,000	476,500	0		239,200	0	
15	<b>COMMUNITY SERVICES</b>	3000	0	0		0	1,500					
16	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	4000	1,702,100	0	0	0	0	0			0	
17	<b>DEBT SERVICES</b>	5000	0	0	991,600	0	0			0	0	
18	<b>PROVISION FOR CONTINGENCIES</b>	6000	0	0	0	0	0	0		0	0	
19	<b>Total Direct Disbursements/Expenditures <sup>9</sup></b>		26,167,700	3,710,600	991,600	1,320,000	1,004,100	0		239,200	0	
20	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0	
21	<b>Total Disbursements/Expenditures</b>		26,167,700	3,710,600	991,600	1,320,000	1,004,100	0		239,200	0	
22	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		(2,481,700)	(977,100)	134,500	579,700	(7,800)	0	130,700	(2,500)	149,200	
23	<b>OTHER SOURCES/USES OF FUNDS</b>											
24	<b>OTHER SOURCES OF FUNDS (7000)</b>											
25	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
26	Abolishment the Working Cash Fund <sup>16</sup>	7110										
27	Abatement of the Working Cash Fund <sup>16</sup>	7110										
28	Transfer of Working Cash Fund Interest	7120	1,500									
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140	3,600									
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			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	<b>Total Other Sources of Funds <sup>8</sup></b>		5,100	0	0	0	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							0			
51	Transfer of Working Cash Fund Interest	8120							1,500			
52	Transfer Among Funds	8130										
53	Transfer of Interest <sup>6</sup>	8140			3,600							
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										
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	<b>Total Other Uses of Funds <sup>9</sup></b>		0	0	3,600	0	0	0	1,500	0	0	
80	<b>Total Other Sources/Uses of Fund</b>		5,100	0	(3,600)	0	0	0	(1,500)	0	0	
81	<b>ESTIMATED ENDING FUND BALANCE June 30, 2016</b>		3,974,339	668,818	1,004,980	2,299,725	270,687	415	968,007	91,782	188,531	

82	<b>SUMMARY OF EXPENDITURES (by Major Object)</b>											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	<b>Object Name</b>											
86	Salaries	100	16,973,400	1,268,700		27,500		0		0	0	18,269,600
87	Employee Benefits	200	4,223,300	304,900		7,300	1,004,100	0		0	0	5,539,600
88	Purchased Services	300	1,540,700	707,400	0	1,285,200		0		239,200	0	3,772,500
89	Supplies & Materials	400	1,535,400	580,000		0		0		0	0	2,115,400
90	Capital Outlay	500	53,100	831,900		0		0		0	0	885,000
91	Other Objects	600	1,451,800	0	991,600	0	0	0		0	0	2,443,400
92	Non-Capitalized Equipment	700	354,800	17,700		0		0		0	0	372,500
93	Termination Benefits	800	35,200	0		0						35,200
94	<b>Total Expenditures</b>		26,167,700	3,710,600	991,600	1,320,000	1,004,100	0		239,200	0	33,433,200

## 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, 2015</b> <sup>7</sup>		6,450,939	1,645,918	874,080	1,720,025	278,487	415	838,807	94,282	39,331
4	<b>Total Direct Receipts &amp; Other Sources</b> <sup>8</sup>		23,691,100	2,733,500	1,126,100	1,899,700	996,300	0	130,700	236,700	149,200
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>		23,691,100	2,733,500	1,126,100	1,899,700	996,300	0	130,700	236,700	149,200
12	<b>Total Amount Available</b>		30,142,039	4,379,418	2,000,180	3,619,725	1,274,787	415	969,507	330,982	188,531
13	<b>Total Direct Disbursements &amp; Other Uses</b> <sup>9</sup>		26,167,700	3,710,600	995,200	1,320,000	1,004,100	0	1,500	239,200	0
14	<b>OTHER DISBURSEMENTS</b>										
15	Interfund Loans Receivable (Loans to Other Funds) <sup>10</sup>	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	<b>Total Other Disbursements</b>		0	0	0	0	0	0	0	0	0
20	<b>Total Direct Disbursements, Other Uses, &amp; Other Disbursements</b>		26,167,700	3,710,600	995,200	1,320,000	1,004,100	0	1,500	239,200	0
21	<b>ENDING CASH BALANCE ON HAND June 30, 2016</b> <sup>7</sup>		3,974,339	668,818	1,004,980	2,299,725	270,687	415	968,007	91,782	188,531

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
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>	-	11,568,400	1,683,700	1,121,600	1,263,800	380,400		128,400	236,500	149,000
6	Leasing Purposes Levy <sup>12</sup>	1130									
7	Special Education Purposes Levy	1140	1,394,900								
8	FICA and Medicare Only Levies	1150					513,900				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>12,963,300</b>	<b>1,683,700</b>	<b>1,121,600</b>	<b>1,263,800</b>	<b>894,300</b>	<b>0</b>	<b>128,400</b>	<b>236,500</b>	<b>149,000</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes <sup>13</sup>	1230	2,255,600				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>2,255,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
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	22,300								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>22,300</b>								
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									
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									

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
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>					0					
64	<b>EARNINGS ON INVESTMENTS</b>										
65	Interest on Investments	1510	50,000	5,000	4,500	7,000	2,000		2,300	200	200
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		50,000	5,000	4,500	7,000	2,000	0	2,300	200	200
68	<b>FOOD SERVICE</b>										
69	Sales to Pupils - Lunch	1611	120,000								
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>		120,000								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
77	Admissions - Athletic	1711	23,700								
78	Admissions - Other	1719									
79	Fees	1720	66,700								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,500								
82	<b>Total District/School Activity Income</b>		93,900	0							
83	<b>TEXTBOOK Income</b>										
84	Rentals - Regular Textbooks	1811									
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>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
95	Rentals	1910		78,900							
96	Contributions and Donations from Private Sources	1920									
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	29,800								
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	0								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	287,700								
107	Other Local Revenues (Describe & Itemize)	1999	75,000	2,600		23,000					
108	<b>Total Other Revenue from Local Sources</b>		392,500	81,500	0	23,000	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	15,897,600	1,770,200	1,126,100	1,293,800	996,300	0	130,700	236,700	149,200

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	4,347,200	900,000							
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>4,347,200</b>	<b>900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	81,400								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	340,100								
126	Special Education - Personnel	3110	555,500								
127	Special Education - Orphanage - Individual	3120	224,000								
128	Special Education - Orphanage - Summer Individual	3130	10,200								
129	Special Education - Summer School	3145	8,600								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		<b>1,219,800</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	2,400								
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>2,400</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Education - Downstate - TPI and TBE	3305	208,000								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Education</b>		<b>208,000</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	9,000								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				159,300					
152	Transportation - Special Education	3510				446,600					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>605,900</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	391,000								
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	(15,200)	63,300								
172	<b>Total Restricted Grants-In-Aid</b>		1,815,000	63,300	0	605,900	0	0	0	0	0	
173	<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	6,162,200	963,300	0	605,900	0	0	0	0	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	7,500									
194	National School Lunch Program	4210	650,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	96,000									
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	11,500									
201	<b>Total Food Service</b>		765,000				0					
202	<b>TITLE I</b>											
203	Title I - Low Income	4300	513,000									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	<b>Total Title I</b>		513,000	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									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal Special Education</b>		0	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins-Title III E Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	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									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LIPLP)	4909	56,300								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
268	Title II - Teacher Quality	4932	58,900								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	250,000								
271	Medicaid Matching Funds - Fee-For-Service Program	4992									
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999	(17,000)								
273	<b>Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State</b>		1,626,200	0	0	0	0	0	0	0	0
274	<b>TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>	<b>4000</b>	1,626,200	0	0	0	0	0	0	0	0
275	<b>TOTAL DIRECT RECEIPTS/REVENUES</b>		23,686,000	2,733,500	1,126,100	1,899,700	996,300	0	130,700	236,700	149,200

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	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
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>										
5	Regular Programs	1100	8,034,600	2,132,900	176,700	644,000	45,000	0	330,200	0	11,363,400
6	Tuition Payment to Charter Schools	1115			2,100						2,100
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	2,455,900	531,000	14,000	157,100			10,000		3,168,000
9	Special Education Programs Pre-K	1225	393,700	68,500	1,000	8,500					471,700
10	Remedial and Supplemental Programs K-12	1250	1,009,700	231,900	54,000	68,700					1,364,300
11	Remedial and Supplemental Programs Pre-K	1275	388,700	138,300	6,800	13,900		500			548,200
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	482,300	48,200	26,000	19,500			14,600		590,600
15	Summer School Programs	1600	25,000	100		500					25,600
16	Gifted Programs	1650	53,100	900							54,000
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	745,600	187,800	14,000	12,000					959,400
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						275,000			275,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>13,588,600</b>	<b>3,339,600</b>	<b>294,600</b>	<b>924,200</b>	<b>45,000</b>	<b>275,500</b>	<b>354,800</b>	<b>0</b>	<b>18,822,300</b>
34	<b>SUPPORT SERVICES (ED)</b>										
35	<b>Support Services - Pupil</b>										
36	Attendance & Social Work Services	2110	480,300	71,200		800					552,300
37	Guidance Services	2120									0
38	Health Services	2130	187,100	10,700	105,900	3,800					307,500
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	401,000	82,800	100	1,000					484,900
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>1,068,400</b>	<b>164,700</b>	<b>106,000</b>	<b>5,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,344,700</b>
43	<b>Support Services - Instructional Staff</b>										
44	Improvement of Instruction Services	2210	107,300	9,900	82,300	1,000					200,500
45	Educational Media Services	2220	112,400	44,000	3,300	33,000					192,700
46	Assessment & Testing	2230									0
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>219,700</b>	<b>53,900</b>	<b>85,600</b>	<b>34,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>393,200</b>
48	<b>Support Services - General Administration</b>										
49	Board of Education Services	2310			493,600	9,900		7,700			511,200
50	Executive Administration Services	2320	231,500	44,500	3,900	600		3,800		35,200	319,500
51	Special Area Administration Services	2330	156,600	54,400	700	200	8,100	200			220,200
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>388,100</b>	<b>98,900</b>	<b>498,200</b>	<b>10,700</b>	<b>8,100</b>	<b>11,700</b>	<b>0</b>	<b>35,200</b>	<b>1,050,900</b>
54	<b>Support Services - School Administration</b>										
55	Office of the Principal Services	2410	1,118,500	462,300	100	6,100		2,000			1,589,000
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,118,500</b>	<b>462,300</b>	<b>100</b>	<b>6,100</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>1,589,000</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	192,200	44,400	5,700	100		500			242,900
60	Fiscal Services	2520	167,800	51,600	2,000						221,400
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	230,100	7,900	8,500	554,700					801,200
64	Internal Services	2570									0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>590,100</b>	<b>103,900</b>	<b>16,200</b>	<b>554,800</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>1,265,500</b>
66	<b>Support Services - Central</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660									0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
73	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									
74	<b>Total Support Services</b>	<b>2000</b>	<b>3,384,800</b>	<b>883,700</b>	<b>706,100</b>	<b>611,200</b>	<b>8,100</b>	<b>14,200</b>	<b>0</b>	<b>35,200</b>	<b>5,643,300</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</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									0
79	Payments for Special Education Programs	4120			540,000			7,100			547,100
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>540,000</b>			<b>7,100</b>			<b>547,100</b>
85	Payments for Regular Programs - Tuition	4210						50,000			50,000
86	Payments for Special Education Programs - Tuition	4220						1,105,000			1,105,000
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>1,155,000</b>			<b>1,155,000</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>540,000</b>			<b>1,162,100</b>			<b>1,702,100</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>									0
114	<b>Total Direct Disbursements/Expenditures</b>		16,973,400	4,223,300	1,540,700	1,535,400	53,100	1,451,800	354,800	35,200	26,167,700
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(2,481,700)
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>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					25,000				25,000
124	Operation & Maintenance of Plant Services	2540	1,268,700	304,900	707,400	580,000	806,900		17,700		3,685,600
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	1,268,700	304,900	707,400	580,000	831,900	0	17,700	0	3,710,600
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	1,268,700	304,900	707,400	580,000	831,900	0	17,700	0	3,710,600
130	<b>COMMUNITY SERVICES (O&amp;M)</b>										
131	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (O&amp;M)</b>										
132	<b>Payments to Other Govt Units (In-State)</b>										
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>		1,268,700	304,900	707,400	580,000	831,900	0	17,700	0	3,710,600
151	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(977,100)
153	<b>30 - DEBT SERVICE FUND (DS)</b>										
154	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			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									0
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>						0			0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
163	Debt Service - Interest on Long-Term Debt	5200						383,000			383,000
164	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						608,600			608,600
165	Debt Service Other (Describe & Itemize)	5400									0
166	<b>Total Debt Service</b>	<b>5000</b>			0			991,600			991,600
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									0
168	<b>Total Direct Disbursements/Expenditures</b>				0			991,600			991,600
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										134,500
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	3,000								3,000
175	<b>Support Services - Business</b>										
176	Pupil Transportation Services	2550	24,500	7,300	1,285,200						1,317,000
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	<b>27,500</b>	<b>7,300</b>	<b>1,285,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,320,000</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	<b>Payments to Other Govt Units (Out-of-State) (Describe &amp; Itemize)</b>	<b>4400</b>									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>									0
200	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	<b>Total Debt Service</b>	<b>5000</b>						0			0
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									0
204	<b>Total Direct Disbursements/Expenditures</b>		<b>27,500</b>	<b>7,300</b>	<b>1,285,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,320,000</b>
205	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										579,700
207	<b>50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>										
209	Regular Program	1100		199,100							199,100
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		151,500							151,500
212	Special Education Programs Pre-K	1225		30,100							30,100
213	Remedial and Supplemental Programs K-12	1250		64,700							64,700
214	Remedial and Supplemental Programs Pre-K	1275		17,300							17,300
215	Adult/Continuing Education Programs	1300									0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		48,400							48,400
218	Summer School Programs	1600		700							700
219	Gifted Programs	1650		800							800
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		13,500							13,500
222	Truant Alternative & Optional Programs	1900									0
223	<b>Total Instruction</b>	<b>1000</b>		<b>526,100</b>							<b>526,100</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>										
225	<b>Support Services - Pupil</b>										
226	Attendance & Social Work Services	2110		7,100							7,100
227	Guidance Services	2120									0
228	Health Services	2130		35,900							35,900
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150		6,000							6,000
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	<b>Total Support Services - Pupil</b>	<b>2100</b>		<b>49,000</b>							<b>49,000</b>
233	<b>Support Services - Instructional Staff</b>										
234	Improvement of Instruction Services	2210		2,500							2,500
235	Educational Media Services	2220		1,600							1,600
236	Assessment & Testing	2230									0
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>4,100</b>							<b>4,100</b>
238	<b>Support Services - General Administration</b>										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		21,700							21,700
241	Special Area Administrative Services	2330		13,000							13,000
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									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>34,700</b>							<b>34,700</b>
252	<b>Support Services - School Administration</b>										
253	Office of the Principal Services	2410		59,400							59,400
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>59,400</b>							<b>59,400</b>
256	<b>Support Services - Business</b>										
257	Direction of Business Support Services	2510		11,700							11,700
258	Fiscal Services	2520		32,000							32,000
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540		240,600							240,600
261	Pupil Transportation Services	2550		3,600							3,600
262	Food Services	2560		41,400							41,400
263	Internal Services	2570									0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>329,300</b>							<b>329,300</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									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	<b>Total Support Services - Central</b>	<b>2600</b>		0							0
272	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>									0
273	<b>Total Support Services</b>	<b>2000</b>		476,500							476,500
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		1,500							1,500
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>			1,004,100				0			1,004,100
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(7,800)
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									0
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
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	0	0	0	0	0		0
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
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									0
313	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			128,200						128,200
314	Unemployment Insurance Payments	2363			20,000						20,000
315	Insurance Payments (regular or self-insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366			17,000						17,000

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	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
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369									0
321	Property Insurance (Building & Grounds)	2371			74,000						74,000
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	239,200	0	0	0	0		239,200
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>						0			0
330	<b>PROVISION FOR CONTINGENCIES (TF)</b>	<b>6000</b>									0
331	<b>Total Direct Disbursements/Expenditures</b>		0	0	239,200	0	0	0	0		239,200
332	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(2,500)
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									0
338	Operation & Maintenance of Plant Service	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0		0
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0		0
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>						0			0
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>						0			0
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>						0			0
353	<b>PROVISIONS FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									0
354	<b>Total Direct Disbursements/Expenditures</b>		0	0	0	0	0	0	0		0
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										149,200

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

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1. 10-1993 Before/After Daycare & Summer/Winter/Spring Camps
2. 10-1999 Misc.
3. 10-3999 Library Grant & Misc.
4. 10-4299 NSLP Equipment & Assistance Program
5. 10-4999 Repayment Share our Strength Grant
6. 20-1999 Other Misc.
7. 20-3999 Security Grant
8. 40-1999 Homeless transportation reimbursement from other districts

	A	B	C	D	E	F
1						
2	<b>Lyons Elementary School District #103      06-016-1030-02</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>	23,686,000	2,733,500	1,899,700	130,700	<b>28,449,900</b>
6	<b>Direct Expenditures</b>	26,167,700	3,710,600	1,320,000		<b>31,198,300</b>
7	<b>Difference</b>	(2,481,700)	(977,100)	579,700	130,700	<b>(2,748,400)</b>
8	<b>Estimated Fund Balance - June 30, 2016</b>	3,974,339	668,818	2,299,725	968,007	<b>7,910,889</b>
9	<b>Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)</b>					
10						
11						
12	<i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).</i>					
13	<b>Note:</b> <i>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.</i>					
14	<i>The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.</i>					
15	<i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i>					

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

	A	B	C	D	E	F	G
1	<b>Lyons Elementary School District #103</b> <b>06-016-1030-02</b> <i>District Number</i>		<b>DEFICIT REDUCTION PLAN</b>				
2			<b>ESTIMATED BUDGET</b>				
3			<b>FY2015-16</b>				
4							
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)		6,450,939	1,645,918	1,720,025	838,807	10,655,689
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	15,897,600	1,770,200	1,293,800	130,700
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>		<b>3000</b>	6,162,200	963,300	605,900	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	1,626,200	0	0	0
13	<b>Total Receipts/Revenues</b>			23,686,000	2,733,500	1,899,700	130,700
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	18,822,300			18,822,300
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	5,643,300	3,710,600	1,320,000	10,673,900
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	0	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	1,702,100	0	0	1,702,100
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			26,167,700	3,710,600	1,320,000	31,198,300
22	<b>Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures</b>			<b>(2,481,700)</b>	<b>(977,100)</b>	579,700	130,700
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			5,100	0	0	5,100
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	1,500
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			5,100	0	0	<b>(1,500)</b>
27	<b>ESTIMATED ENDING FUND BALANCE</b>			3,974,339	668,818	2,299,725	968,007

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1	<b>Lyons Elementary School District #103</b> <b>06-016-1030-02</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>				
2			<b>FY2016-17</b>				
3							
4							
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	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		3,974,339	668,818	2,299,725	968,007	7,910,889
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	15,897,600	1,770,200	1,448,400	130,700
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	<b>STATE SOURCES</b>		<b>3000</b>	6,162,200	963,300	605,900	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	1,626,200	0	0	0
13	<b>Total Receipts/Revenues</b>			23,686,000	2,733,500	2,054,300	130,700
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	18,822,300			18,822,300
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	5,643,300	2,914,000	1,320,000	9,877,300
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	0	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	1,702,100	0	0	1,702,100
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			26,167,700	2,914,000	1,320,000	30,401,700
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(2,481,700)	(180,500)	734,300	130,700
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			5,100	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			5,100	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>			1,497,739	488,318	3,034,025	1,098,707

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

	A	B	M	N	O	P	Q
1	<b>Lyons Elementary School District #103</b> <b>06-016-1030-02</b> <i>District Number</i>		<b>ESTIMATED BUDGET FY2017-18</b>				
2							
3							
4							
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	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,497,739	488,318	3,034,025	1,098,707	6,118,789
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	<b>LOCAL SOURCES</b>		<b>1000</b>	15,897,600	1,770,200	1,935,300	130,700
10	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>		<b>2000</b>	0	0	0	0
11	<b>STATE SOURCES</b>		<b>3000</b>	6,162,200	963,300	605,900	0
12	<b>FEDERAL SOURCES</b>		<b>4000</b>	1,626,200	0	0	0
13	<b>Total Receipts/Revenues</b>			23,686,000	2,733,500	2,541,200	130,700
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	<b>INSTRUCTION</b>		<b>1000</b>	18,822,300			18,822,300
16	<b>SUPPORT SERVICES</b>		<b>2000</b>	5,643,300	2,914,000	1,320,000	9,877,300
17	<b>COMMUNITY SERVICES</b>		<b>3000</b>	0	0	0	0
18	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT. UNITS</b>		<b>4000</b>	1,702,100	0	0	1,702,100
19	<b>DEBT SERVICES</b>		<b>5000</b>	0	0	0	0
20	<b>PROVISION FOR CONTINGENCIES</b>		<b>6000</b>	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			26,167,700	2,914,000	1,320,000	30,401,700
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(2,481,700)	(180,500)	1,221,200	130,700
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	<b>OTHER SOURCES OF FUNDS (7000)</b>			5,100	0	0	0
25	<b>OTHER USES OF FUNDS (8000)</b>			0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			5,100	0	0	0
27	<b>ESTIMATED ENDING FUND BALANCE</b>			(978,861)	307,818	4,255,225	1,229,407

ILLINOIS STATE BOARD OF EDUCATION  
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V	
1	<b>Lyons Elementary School District #103</b> <b>06-016-1030-02</b> <i>District Number</i>		<b>ESTIMATED BUDGET</b>					
2			<b>FY2018-19</b>					
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)		(978,861)	307,818	4,255,225	1,229,407	4,813,589	
8	<b>RECEIPTS/REVENUES</b>		Acct No.					
9	LOCAL SOURCES		1000	15,897,600	1,770,200	2,434,400	130,700	20,232,900
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0	0
11	STATE SOURCES		3000	6,162,200	963,300	605,900	0	7,731,400
12	FEDERAL SOURCES		4000	1,626,200	0	0	0	1,626,200
13	<b>Total Receipts/Revenues</b>			23,686,000	2,733,500	3,040,300	130,700	29,590,500
14	<b>DISBURSEMENTS/EXPENDITURES</b>		Funct No.					
15	INSTRUCTION		1000	18,822,300				18,822,300
16	SUPPORT SERVICES		2000	5,643,300	2,914,000	1,320,000		9,877,300
17	COMMUNITY SERVICES		3000	0	0	0		0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,702,100	0	0		1,702,100
19	DEBT SERVICES		5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0		0
21	<b>Total Disbursements/Expenditures</b>			26,167,700	2,914,000	1,320,000		30,401,700
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(2,481,700)	(180,500)	1,720,300	130,700	(811,200)
23	<b>OTHER SOURCES/USES OF FUNDS</b>							
24	OTHER SOURCES OF FUNDS (7000)			5,100	0	0	0	5,100
25	OTHER USES OF FUNDS (8000)			0	0	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			5,100	0	0	0	5,100
27	<b>ESTIMATED ENDING FUND BALANCE</b>			(3,455,461)	127,318	5,975,525	1,360,107	4,007,489

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

	A	B	W	X	Y	Z	
1	<b>Lyons Elementary School District #103</b> <b>06-016-1030-02</b> <i>District Number</i>		<b>SUMMARY</b> <b>BUDGET ADDENDUM - DEFICIT REDUCTION PLAN</b> <b>ESTIMATED BUDGET</b> <i>Date of Adoption:</i> <b>09/24/15</b> (Enter as MM/DD/YY)				
2							
3							
4							
5							
6			FY2015-16	FY2016-17	FY2017-18	FY2018-19	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		10,655,689	7,910,889	6,118,789	4,813,589	
8	<b>RECEIPTS/REVENUES</b>		<b>Acct No.</b>				
9	LOCAL SOURCES		1000	19,092,300	19,246,900	19,733,800	20,232,900
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	7,731,400	7,731,400	7,731,400	7,731,400
12	FEDERAL SOURCES		4000	1,626,200	1,626,200	1,626,200	1,626,200
13	<b>Total Receipts/Revenues</b>			28,449,900	28,604,500	29,091,400	29,590,500
14	<b>DISBURSEMENTS/EXPENDITURES</b>		<b>Funct No.</b>				
15	INSTRUCTION		1000	18,822,300	18,822,300	18,822,300	18,822,300
16	SUPPORT SERVICES		2000	10,673,900	9,877,300	9,877,300	9,877,300
17	COMMUNITY SERVICES		3000	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	1,702,100	1,702,100	1,702,100	1,702,100
19	DEBT SERVICES		5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000	0	0	0	0
21	<b>Total Disbursements/Expenditures</b>			31,198,300	30,401,700	30,401,700	30,401,700
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(2,748,400)	(1,797,200)	(1,310,300)	(811,200)
23	<b>OTHER SOURCES/USES OF FUNDS</b>						
24	OTHER SOURCES OF FUNDS (7000)			5,100	5,100	5,100	5,100
25	OTHER USES OF FUNDS (8000)			1,500	0	0	0
26	<b>TOTAL OTHER SOURCES/USES OF FUNDS</b>			3,600	5,100	5,100	5,100
27	<b>ESTIMATED ENDING FUND BALANCE</b>			7,910,889	6,118,789	4,813,589	4,007,489

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

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**Lyons Elementary School District #103**

**06-016-1030-02**

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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:*

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

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

The 2014 Tax Levy was underlevied by \$1.5M thus reducing FY16 property tax revenue by \$1.5M. The District intends to correct for this in FY17 and beyond.

FY16 includes ~\$800K O&M expenditures to complete the Air Conditioning and Security Projects commencing FY15. The revenue source funding these projects were transfers completed in FY15 from Working Cash and Transportation to O&M. These costs are not anticipated to continue in future years.

**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:**

CPI Tax Levy: 2015 = 0.8%, 2016=2.5%, 2017=2.5%

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

## ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

*(For Local Use Only)*

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

*The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2016 budgeted expenditures over FY2015 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).*

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

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

[Limitation of Administrative Costs](#)

### ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: Lyons Elementary School District #103  
RCDT Number: 06-016-1030-02

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	345,033		345,033	319,500		319,500
2. Special Area Administration Services	2330	214,728		214,728	220,200		220,200
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	397,946		397,946	242,900	0	242,900
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above		0		0			0
<b>8. Totals</b>		<b>957,707</b>	<b>0</b>	<b>957,707</b>	<b>782,600</b>	<b>0</b>	<b>782,600</b>
<b>9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)</b>							<b>-18%</b>



## Reference Description

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- <sup>1</sup> 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).
- <sup>2</sup> 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).
- <sup>3</sup> 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.
- <sup>3a</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- <sup>4</sup> 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.
- <sup>5</sup> 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.
- <sup>6</sup> 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.
- <sup>7</sup> Cash plus investments must be greater than or equal to zero.
- <sup>8</sup> 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).
- <sup>9</sup> 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).
- <sup>10</sup> Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- <sup>11</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- <sup>12</sup> The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- <sup>13</sup> 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.
- <sup>14</sup> Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- <sup>15</sup> 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)
- <sup>16</sup> 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 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 2015 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, 2015, (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, 2016, (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*