

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Unbalanced budget, however, a deficit reduction plan is not required at this time.

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

District Name: Arbor Park School District 145
District RCDT No: 07-016-1450-02

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 Arbor Park School District 145, 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 Arbor Park School District 145, 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 25th 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;

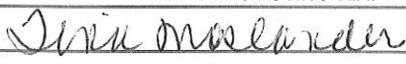
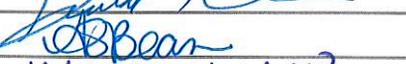
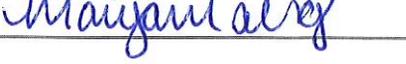
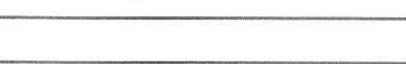
NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

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 25th day of September, 2019 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

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

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted to School Finance Report (SFR): <https://sec1.isbe.net/attachmgr/default.aspx>
The electronic version does not require member signatures, we do not accept PDF copies.

SUMMARY OF CASH TRANSACTIONS

1	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2019 ⁷		3,039,188	464,490	1,398,613	1,146,763	278,981	1,385,134	5,162,040	2,176	33,343
4	Total Direct Receipts & Other Sources ⁸		13,787,416	1,227,033	2,748,657	1,140,426	566,163	25,000	100,000	25	750
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		13,787,416	1,227,033	2,748,657	1,140,426	566,163	25,000	100,000	25	750
12	Total Amount Available		16,826,604	1,691,523	4,147,270	2,287,189	845,144	1,410,134	5,262,040	2,201	34,093
13	Total Direct Disbursements & Other Uses ⁹		14,419,873	1,446,951	2,672,482	978,114	612,177	50,000	0	0	10,000
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		14,419,873	1,446,951	2,672,482	978,114	612,177	50,000	0	0	10,000
21	ENDING CASH BALANCE ON HAND June 30, 2020 ⁷		2,406,731	244,572	1,474,788	1,309,075	232,967	1,360,134	5,262,040	2,201	24,093

	A	B	C	D	E	F	G	H	I	J	K	
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies ¹¹ (1110-1120)	-	5,709,778	957,533	2,728,657	440,452	559,163					
6	Leasing Purposes Levy ¹²	1130										
7	Special Education Purposes Levy	1140										
8	FICA and Medicare Only Levies	1150										
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190	5,709,778	957,533	2,728,657	440,452	559,163	0	0	0	0	
12	Total Ad Valorem Taxes Levied by District		5,709,778	957,533	2,728,657	440,452	559,163	0	0	0	0	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1200										
15	Payments from Local Housing Authority	1210										
16	Corporate Personal Property Replacement Taxes ¹³	1220										
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	130,816									
18	Total Payments in Lieu of Taxes		130,816	0	0	0	0	0	0	0	0	
19	TUITION											
20	Regular Tuition from Pupils or Parents (In State)	1300										
21	Regular Tuition from Other Districts (In State)	1311	12,747									
22	Regular Tuition from Other Sources (In State)	1312										
23	Regular Tuition from Other Sources (Out of State)	1313										
24	Regular Tuition from Other Sources (Out of State)	1314										
25	Summer School Tuition from Pupils or Parents (In State)	1321										
26	Summer School Tuition from Other Districts (In State)	1322										
27	Summer School Tuition from Other Sources (Out of State)	1323										
28	Summer School Tuition from Other Sources (Out of State)	1324										
29	CTE Tuition from Pupils or Parents (In State)	1331										
30	CTE Tuition from Other Districts (In State)	1332										
31	CTE Tuition from Other Sources (Out of State)	1333										
32	CTE Tuition from Other Sources (Out of State)	1334										
33	Special Education Tuition from Pupils or Parents (In State)	1341										
34	Special Education Tuition from Other Districts (In State)	1342										
35	Special Education Tuition from Other Sources (In State)	1343										
36	Special Education Tuition from Other Sources (Out of State)	1344										
37	Adult Tuition from Pupils or Parents (In State)	1351										
38	Adult Tuition from Other Districts (In State)	1352										
39	Adult Tuition from Other Sources (In State)	1353										
40	Adult Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		12,747									
41	TRANSPORTATION FEES											
42	Regular Transportation Fees from Pupils or Parents (In State)	1400										
43	Regular Transportation Fees from Other Districts (In State)	1411										
44	Regular Transportation Fees from Other Sources (In State)	1412										
45	Regular Transportation Fees from Other Sources (In State)	1413										
46	Regular Transportation Fees from Co-curricular Activities (In State)	1415										
47	Regular Transportation Fees from Other Sources (Out of State)	1416										
48	Summer School Transportation Fees from Pupils or Parents (In State)	1421										
49	Summer School Transportation Fees from Other Districts (In State)	1422										
50	Summer School Transportation Fees from Other Sources (In State)	1423										
51	Summer School Transportation Fees from Other Sources (Out of State)	1424										
52	CTE Transportation Fees from Pupils or Parents (In State)	1431										
53	CTE Transportation Fees from Other Districts (In State)	1432										
54	CTE Transportation Fees from Other Sources (In State)	1433										
55	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
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
106	Other Local Fees (Describe & Itemize)	1993	50,000								
107	Other Local Revenues (Describe & Itemize)	1999	50,746								
108	Total Other Revenue from Local Sources		169,381	4,500	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	6,365,222	977,033	2,748,657	460,452	566,163	25,000	100,000	25	750
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2200									
112	Other Flow-Through Revenue (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0	0	0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	6,068,950	250,000							
118	Reorganization Incentives (Accounts 3005-3021)	3005									
119	Fast Growth District Grants	3030									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		6,068,950	250,000	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100-3900)											
122											
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	39,684								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105									
126	Special Education - Personnel	3110									
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		39,684	0							
CAREER AND TECHNICAL EDUCATION (CTE)											
132											
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WCEEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0							
BILINGUAL EDUCATION											
141											
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0								
145	State Free Lunch & Breakfast	3360	2,298								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
TRANSPORTATION											
150											
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0							

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
201	Title I - Migrant Education	4340									
202	Title I - Other (Describe & Itemize)	4399									
203	Total Title I		353,122	0			0				
204	TITLE IV										
205	Title IV - Student Support & Academic Enrichment Grant	4400									
206	Title IV - 21st Century	4421									
207	Title IV - Other (Describe & Itemize)	4499									
208	Total Title IV		0	0			0				
209	FEDERAL - SPECIAL EDUCATION										
210	Federal Special Education - Preschool Flow-Through	4600	17,206								
211	Federal Special Education - Preschool Discretionary	4605									
212	Federal Special Education - IDEA Flow Through	4620	337,996								
213	Federal Special Education - IDEA Room & Board	4625									
214	Federal Special Education - IDEA Discretionary	4630									
215	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
216	Total Federal Special Education		355,202	0			0				
217	CTE - PERKINS										
218	CTE - Perkins-Title III E Tech Prep	4770									
219	CTE - Other (Describe & Itemize)	4799									
220	Total CTE - Perkins		0	0			0				
221	Federal - Adult Education	4810									
222	ARRA - General State Aid - Education Stabilization	4850									
223	ARRA - Title I - Low Income	4851									
224	ARRA - Title I - Neglected, Private	4852									
225	ARRA - Title I - Delinquent, Private	4853									
226	ARRA - Title I - School Improvement (Part A)	4854									
227	ARRA - Title I - School Improvement (Section 1003g)	4855									
228	ARRA - IDEA - Part B - Preschool	4856									
229	ARRA - IDEA - Part B - Flow-Through	4857									
230	ARRA - Title IID - Technology - Formula	4860									
231	ARRA - Title IID - Technology - Competitive	4861									
232	ARRA - McKinney - Vento Homeless Education	4862									
233	ARRA - Child Nutrition Equipment Assistance	4863									
234	Impact Aid Formula Grants	4864									
235	Impact Aid Competitive Grants	4865									
236	Qualified Zone Academy Bond Tax Credits	4866									
237	Qualified School Construction Bond Credits	4867									
238	Build America Bond Tax Credits	4868									
239	Build America Bond Interest Reimbursement	4869									
240	ARRA - General State Aid - Other Government Services Stabilization	4870									
241	Other ARRA Funds - I	4871									
242	Other ARRA Funds - II	4872									
243	Other ARRA Funds - III	4873									
244	Other ARRA Funds - IV	4874									
245	Other ARRA Funds - V	4875									
246	ARRA - Early Childhood	4876									
247	Other ARRA Funds - VII	4877									
248	Other ARRA Funds - VIII	4878									
249	Other ARRA Funds - IX	4879									
250	Other ARRA Funds - Ed Job Fund Program	4880									
251	Total Stimulus Programs		0	0	0	0	0	0	0	0	0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	4,788,097	996,050	99,295	217,674	12,500				6,113,616
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	156,007	11,642	10,000	55,667					233,316
8	Special Education Programs (Functions 1200 - 1220)	1200	1,128,630	363,554	1,500	15,000					1,508,684
9	Special Education Programs Pre-K	1225	5,588	54							5,642
10	Remedial and Supplemental Programs K-12	1250	85,705	29,245	52,000	34,549	9,800				211,299
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									33,779
14	Interscholastic Programs	1500	28,303	425	5,051						0
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	341,073	67,363	1,200	8,210	2,790				420,636
19	Truant Alternative & Optional Programs	1900									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						146,584			146,584
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	6,533,403	1,468,333	169,046	331,100	25,090	146,584	0	0	8,673,556
34	SUPPORT SERVICES (ED)	2000									
35	Support Services - Pupil	2100									
36	Attendance & Social Work Services	2110	333,034	62,944	250	500					396,728
37	Guidance Services	2120									0
38	Health Services	2130	108,918	18,537	177,661	5,250					310,366
39	Psychological Services	2140	70,828	16,327	3,000	500					90,655
40	Speech Pathology & Audiology Services	2150	314,217	59,067	2,750	500					376,534
41	Other Support Services - Pupils (Describe & Itemize)	2190									6,485
42	Total Support Services - Pupil	2100	826,997	156,875	183,661	6,750	0	6,485	0	0	1,180,768
43	Support Services - Instructional Staff	2200									
44	Improvement of Instruction Services	2210	96,890	1,453	99,516	7,750					205,609
45	Educational Media Services	2220	215,971	43,125	123,790	278,119	272,985				933,990
46	Assessment & Testing	2230			34,000	5,000					39,000
47	Total Support Services - Instructional Staff	2200	312,861	44,578	257,306	290,869	272,985	0	0	0	1,178,599
48	Support Services - General Administration	2300									
49	Board of Education Services	2310	960		126,305			13,812			141,077
50	Executive Administration Services	2320	207,497	39,525	29,008	11,000		3,245			290,275
51	Special Area Administration Services	2330	176,035	49,653	8,500	500		500			235,188
52	Tort Immunity Services	2360 -									0
53	Total Support Services - General Administration	2300	389,492	109,178	355,939	11,500	0	17,557	0	0	883,666
54	Support Services - School Administration	2400									
55	Office of the Principal Services	2410	679,908	212,632	3,800			3,000			899,340
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	679,908	212,632	3,800	0	0	3,000	0	0	899,340

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		9,159,426	2,075,274	1,485,925	924,533	302,397	472,318	0	0	14,419,873
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(632,457)
117 20 - OPERATIONS AND MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000									0
119	Support Services - Pupil	2100									0
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business	2500									0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					96,810				96,810
124	Operation & Maintenance of Plant Services	2540	655,268	175,317	306,603	164,731	48,222				1,350,141
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	655,268	175,317	306,603	164,731	145,032	0	0	0	1,446,951
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	655,268	175,317	306,603	164,731	145,032	0	0	0	1,446,951
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0
132	Payments to Other Dist & Govt Units (In-State)	4100									0
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	0	0	0	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	0	0	0	0	0	0
140	DEBT SERVICE (O&M)	5000									0
141	Debt Service - Interest on Short-Term Debt	5100									0
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	0	0	0	0	0	0	0
148	Debt Service - Interest on Long-Term Debt	5200									0
149	Total Debt Service	5000									0
150	PROVISION FOR CONTINGENCIES (O&M)	6000									0
151	Total Direct Disbursements/Expenditures		655,268	175,317	306,603	164,731	145,032	0	0	0	1,446,951
152	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(219,918)
153											
154 30 - DEBT SERVICE FUND (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0
156	Payments to Other Dist & Govt Units (In-State)	4100									0
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	0	0	0	0	0	0	0
161	DEBT SERVICE (DS)	5000									0
162	Debt Service - Interest on Short-Term Debt	5100									0
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
213	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Program	1100		76,993							76,993
216	Pre-K Programs	1125		8,190							8,190
217	Special Education Programs (Functions 1200-1220)	1200		108,102							108,102
218	Special Education Programs Pre-K	1225		440							440
219	Remedial and Supplemental Programs K-12	1250		16,567							16,567
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		410							410
224	Summer School Programs	1600									0
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700									0
227	Bilingual Programs	1800		5,171							5,171
228	Truant Alternative & Optional Programs	1900									0
229	Total Instruction	1000		215,873							215,873
230	SUPPORT SERVICES (MR/SS)	2000									
231	Support Services - Pupil	2100									
232	Attendance & Social Work Services	2110		4,829							4,829
233	Guidance Services	2120									0
234	Health Services	2130		17,255							17,255
235	Psychological Services	2140		1,027							1,027
236	Speech Pathology & Audiology Services	2150		4,556							4,556
237	Other Support Services - Pupils (Describe & Itemize)	2190									0
238	Total Support Services - Pupil	2100		27,667							27,667
239	Support Services - Instructional Staff	2200									
240	Improvement of Instruction Services	2210		1,405							1,405
241	Educational Media Services	2220		41,747							41,747
242	Assessment & Testing	2230									0
243	Total Support Services - Instructional Staff	2200		43,152							43,152
244	Support Services - General Administration	2300									
245	Board of Education Services	2310		186							186
246	Executive Administration Services	2320		11,885							11,885
247	Special Area Administrative Services	2330		12,545							12,545
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	Educati, Inspect), Supervisory Serv. Related to Loss Prevention or Reduction	2367		383							383
255	Reciprocal Insurance Payments	2368									0
256	Legal Service	2369									0
257	Total Support Services - General Administration	2300		24,999							24,999
258	Support Services - School Administration	2400									
259	Office of the Principal Services	2410		32,177							32,177
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	Total Support Services - School Administration	2400		32,177							32,177
262	Support Services - Business	2500									
263	Direction of Business Support Services	2510		18,187							18,187
264	Fiscal Services	2520		7,567							7,567
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Service	2540		126,663							126,663
267	Pupil Transportation Services	2550		84,113							84,113
268	Food Services	2560									0
269	Internal Services	2570									0
270	Total Support Services - Business	2500		236,530							236,530

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
325	Educatl, Inspectl, 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	0	0	0	0	0	0	0
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										0
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
341	PROVISION FOR CONTINGENCIES (TF)	6000									
342	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										25
344											
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	Support Services - Business	2500									10,000
348	Facilities Acquisition & Construction Services	2530			10,000						0
349	Operation & Maintenance of Plant Service	2540									0
350	Total Support Services - Business	2500	0	0	10,000	0	0	0	0	0	10,000
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	0	0	10,000	0	0	0	0	0	10,000
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 (FP&S)	4000									0
358	DEBT SERVICE (FP&S)	5000									
359	Debt Service - Interest on Short-Term Debt	5100									0
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
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
366	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									
367	Total Direct Disbursements/Expenditures		0	0	10,000	0	0	0	0	0	10,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,250)

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

1. Revenue 1993 - Estimated reimbursement for payroll costs related to current year Kids Club operations.
2. Revenue 1999 - Program Surplus from Prior Year Kids Club Operations, Technology Asset Sales and Purchasing Card Rebate.
3. Expense 10-2190 - Crossing Guard Expense from the 2018/19 school year.
4. Expense 10-2900 - Expected Homeless Set Aside Costs for 2019/20.

	A	B	C	D	E	F
DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only						
1	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
2						
3	Direct Revenues	13,787,416	1,227,033	1,140,426	100,000	16,254,875
4	Direct Expenditures	14,419,873	1,446,951	978,114		16,844,938
5	Difference	(632,457)	(219,918)	162,312	100,000	(590,063)
6	Estimated Fund Balance - June 30, 2020	2,406,731	244,572	1,309,075	5,262,040	9,222,418
7	<p>Unbalanced budget, however, a deficit reduction plan is not required at this time.</p>					
8	<p>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).</p>					
10	<p>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.</p>					
12	<p>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.</p>					
13	<p>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</p>					

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

A	B	C	D	E	F	G
DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
FY2019-2020						
1						
2						
3	0					
4	District Number					
5	Arbor Park School District 145					
6	District Name					
7	ESTIMATED BEGINNING FUND BALANCE <i>(must equal prior Ending Fund Balance)</i>	3,039,188	464,490	1,146,763	5,162,040	9,812,481
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	977,033	460,452	100,000	7,902,707
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0
11	STATE SOURCES	3000	250,000	679,974	0	7,247,971
12	FEDERAL SOURCES	4000	1,104,197	0	0	1,104,197
13	Total Receipts/Revenues		1,227,033	1,140,426	100,000	16,254,875
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	8,673,556			8,673,556
16	SUPPORT SERVICES	2000	5,302,911	978,114		7,727,976
17	COMMUNITY SERVICES	3000	127,214	0		127,214
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	316,192	0		316,192
19	DEBT SERVICES	5000	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0		0
21	Total Disbursements/Expenditures		14,419,873	978,114		16,844,938
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(632,457)	(219,918)	162,312	(590,063)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,406,731	1,309,075	5,262,040	9,222,418

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	M	N	O	P	Q
ESTIMATED BUDGET FY2021-2022							
1							
2							
3		0					
4	District Number						
5	Arbor Park School District 145						
6	District Name						
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		2,406,731	244,572	1,309,075	5,262,040	9,222,418
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		2,406,731	244,572	1,309,075	5,262,040	9,222,418

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

	A	B	W	X	Y	Z
	SUMMARY					
	BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
	ESTIMATED BUDGET					
	<i>Date of Adoption: (Enter as MM/DD/YY)</i>					
1						
2						
3	0					
4	District Number					
5	Arbor Park School District 145					
	District Name					
6	ESTIMATED BEGINNING FUND BALANCE					
7	(must equal prior Ending Fund Balance)		9,812,481	9,222,418	9,222,418	9,222,418
8	RECEIPTS/REVENUES	Acct #				
9	LOCAL SOURCES	1000	7,902,707	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000				
11	ANOTHER DISTRICT	3000	7,247,971	0	0	0
12	STATE SOURCES	4000	1,104,197	0	0	0
13	FEDERAL SOURCES		16,254,875	0	0	0
	Total Receipts/Revenues					
14	DISBURSEMENTS/EXPENDITURES	Funct #				
15	INSTRUCTION	1000	8,673,556	0	0	0
16	SUPPORT SERVICES	2000	7,727,976	0	0	0
17	COMMUNITY SERVICES	3000	127,214	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	316,192	0	0	0
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		16,844,938	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(590,063)	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		9,222,418	9,222,418	9,222,418	9,222,418

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

Arbor Park School District 145

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

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 FY2020 budgeted expenditures over FY2019 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		School District Name: Arbor Park School District 145				
(Section 17-1.5 of the School Code)		RCDT Number: 00-000-0000-00				
Description (Enter Whole Numbers Only)	Funct #	Estimated Actual Expenditures, Fiscal Year 2019		Budgeted Expenditures, Fiscal Year 2020		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	304,469		290,275		290,275
2. Special Area Administration Services	2330	229,672		235,188		235,188
3. Other Support Services - School Administration	2490			0		0
4. Direction of Business Support Services	2510	314,517		324,262	0	324,262
5. Internal Services	2570			0		0
6. Direction of Central Support Services	2610			0		0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0		0
8. Totals		848,658	0	849,725	0	849,725
9. Estimated Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)						0%

Reference Description

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

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is not required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Estimated Beginning Fund Balance July,1 2019 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2019, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2020, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing