

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2009 - June 30, 2010

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

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

District Name: _____ Wilmette Public School District # 39

District RCDT No: _____ 14-016-0390-02

Budget of _____ Wilmette Public School District # 39 _____, County of _____ Cook _____,
State of Illinois, for the Fiscal Year beginning _____ July 1, 2009 _____ and ending _____ June 30, 2010 _____.

WHEREAS the Board of Education of _____ Wilmette Public School District # 39 _____,
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 _____ 17th _____ day of _____ August _____, 20 _____ 09 _____,
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, 2009 _____ and ending _____ June 30, 2010 _____.

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 _____ 17th _____
day of _____ August _____, 20 _____ 09 _____ 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.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(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	ESTIMATED BEGINNING FUND BALANCE July 1, 2009¹		14,143,568	2,067,667	1,390,530	516,227	(3,739)	0	1,172,448	165,678	2,727,490	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	32,234,953	4,183,526	1,409,763	712,730	1,496,890	0	533,974	764,185	897,110	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	3,476,639	0	0	95,747	0	0	0	0	0	
8	FEDERAL SOURCES	4000	1,970,034	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		37,681,626	4,183,526	1,409,763	808,477	1,496,890	0	533,974	764,185	897,110	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	5,450,000	0	0	0	0	0	0	0	0	
11	Total Receipts/Revenues		43,131,626	4,183,526	1,409,763	808,477	1,496,890	0	533,974	764,185	897,110	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	26,321,775	0	0	0	603,756	0	0	0	0	
14	SUPPORT SERVICES	2000	11,194,402	4,442,193	0	923,400	874,753	0	0	739,932	2,400,000	
15	COMMUNITY SERVICES	3000	77,788	0	0	0	7,100	0	0	0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	638,800	0	0	0	0	0	0	0	0	
17	DEBT SERVICES	5000	0	0	2,068,900	0	0	0	0	0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	
19	Total Direct Disbursements/Expenditures		38,232,765	4,442,193	2,068,900	923,400	1,485,609	0	0	739,932	2,400,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,450,000	0	0	0	0	0	0	0	0	
21	Total Disbursements/Expenditures		43,682,765	4,442,193	2,068,900	923,400	1,485,609	0	0	739,932	2,400,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(551,139)	(258,667)	(659,137)	(114,923)	11,281	0	533,974	24,253	(1,502,890)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990	550,000	0	802,700	0	0	0	0	0	0	
45	Total Other Sources of Funds		550,000	0	802,700	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(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	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ to O&M Fund	Proceeds 8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ Int Proceeds to Debt Service Fund	and 8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990							550,000		802,700	
63	Total Other Uses of Funds		0	0	0	0	0	0	550,000	0	802,700	
64	Total Other Sources/Uses of Fund		550,000	0	802,700	0	0	0	(550,000)	0	(802,700)	
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		14,142,429	1,809,000	1,534,093	401,304	7,542	0	1,156,422	189,931	421,900	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
70	Object Name											
71	Salaries	100	29,800,719	1,927,212		456,650		0		215,268	0	32,399,849
72	Employee Benefits	200	3,084,843	181,580		21,900	1,485,609	0		3,714	0	4,777,646
73	Purchased Services	300	985,149	594,765	0	292,850		0		520,950	200,000	2,593,714
74	Supplies & Materials	400	2,260,847	1,100,256		70,000		0		0	0	3,431,103
75	Capital Outlay	500	1,362,453	638,380		80,000		0		0	2,200,000	4,280,833
76	Other Objects	600	738,754	0	2,068,900	2,000	0	0	0	0	0	2,809,654
77	Non-Capitalized Equipment	700	0	0		0		0	0	0	0	0
78	Termination Benefits	800	0	0		0		0	0	0	0	0
79	Total Expenditures		38,232,765	4,442,193	2,068,900	923,400	1,485,609	0		739,932	2,400,000	50,292,799

	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	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		15,886,924	2,132,238	1,275,345	794,558	0		1,172,301	0	2,334,050
4	Total Direct Receipts & Other Sources ⁸		38,231,626	4,183,526	2,212,463	808,477	1,496,890	0	533,974	764,185	897,110
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		38,231,626	4,183,526	2,212,463	808,477	1,496,890	0	533,974	764,185	897,110
12	Total Amount Available		54,118,550	6,315,764	3,487,808	1,603,035	1,496,890	0	1,706,275	764,185	3,231,160
13	Total Direct Disbursements & Other Uses ⁹		38,232,765	4,442,193	2,068,900	923,400	1,485,609	0	550,000	739,932	3,202,700
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		38,232,765	4,442,193	2,068,900	923,400	1,485,609	0	550,000	739,932	3,202,700
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		15,885,785	1,873,571	1,418,908	679,635	11,281	0	1,156,275	24,253	28,460

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	28,410,000	4,113,834	1,375,000	148,000	663,490		504,663	760,000	788,010
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	310,000								
8	FICA and Medicare Only Levies	1150					811,400				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		28,720,000	4,113,834	1,375,000	148,000	1,474,890	0	504,663	760,000	788,010
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	374,611				22,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		374,611	0	0	0	22,000	0	0	0	0
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	60,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	315,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	100,000								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		475,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				541,824					
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				10,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
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	Total Transportation Fees					551,824					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	355,842	51,692	34,763	12,906			29,311	4,185	109,100
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		355,842	51,692	34,763	12,906	0	0	29,311	4,185	109,100

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	1,195,000								
70	Sales to Pupils - Breakfast	1612	9,500								
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	Total Food Service		1,204,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	65,000								
78	Admissions - Other	1719									
79	Fees	1720	740,000								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		805,000	0							
83	TEXTBOOK Income										
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	Total Textbooks		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		15,000							
96	Contributions and Donations from Private Sources	1920	200,000								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	100,000	3,000							
108	Total Other Revenue from Local Sources		300,000	18,000	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	32,234,953	4,183,526	1,409,763	712,730	1,496,890	0	533,974	764,185	897,110
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
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	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				

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
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,268,678								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
120											
121	Total Unrestricted Grants-In-Aid		1,268,678	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	210,638								
125	Special Education - Extraordinary	3105	614,361								
126	Special Education - Personnel	3110	1,069,243								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,894,242	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
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	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	17,200								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		17,200				0				
145	State Free Lunch & Breakfast	3360									
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				11,504					
152	Transportation - Special Education	3510				84,243					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		95,747	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715	112,673								
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									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	121,246								
166	Technology - Learning Technology Centers	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	62,600								
172	Total Restricted Grants-In-Aid		2,207,961	0	0	95,747	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	3,476,639	0	0	95,747	0	0	0	0	0

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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
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
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	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE V										
187	Title V-Innovation and Flexibility Formula	4100									
188	Title V-SEA Projects	4105									
189	Title V-Rural and Low Income Schools (REI)	4107									
190	Title V-Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210									
195	Special Milk Program	4215	45,000								
196	School Breakfast Program	4220									
197	Summer Food Service Admin/Program	4225									
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		45,000				0				
201	TITLE I										
202	Title I - Low Income	4300	86,921								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Comprehensive School Reform	4332									
205	Title I - Reading First	4334									
206	Title I - Even Start	4335									
207	Title I - Reading First SEA Funds	4337									
208	Title I - Migrant Education	4340									
209	Title I - Other (Describe & Itemize)	4399									
210	Total Title I		86,921	0		0	0				
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	7,551								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4499									
215	Total Title IV		7,551	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	67,052								
218	Federal Special Education - Preschool Discretionary	4605									
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,576,397								
220	Federal Special Education - IDEA Room & Board	4625	70,000								
221	Federal Special Education - IDEA Discretionary	4630									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
223	Total Federal Special Education		1,713,449	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title III E Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0			0				

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
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850									
230	Title I - Low Income	4851									
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856									
236	IDEA - Part B - Flow-Through	4857									
237	Title IID - Technology-Formula	4860									
238	Title IID - Technology - Competitive	4861									
239	McKinney -Vento Homeless Education	4862									
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870									
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	Total Stimulus Programs		0	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905	14,375								
261	Title III - English Language Acquisition	4909	13,700								
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	63,238								
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4991	25,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	800								
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		1,970,034	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,970,034	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		37,681,626	4,183,526	1,409,763	808,477	1,496,890	0	533,974	764,185	897,110

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	16,205,782	1,511,173	32,300	449,200	169,234				18,367,689
6	Pre-K Programs	1125			43,954	79,676					123,630
7	Special Education Programs (Functions 1200 - 1220)	1200	6,120,698	379,621	114,121	72,532	425,269	100			7,112,341
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250									0
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400									0
13	Interscholastic Programs	1500	75,000		7,200	13,000					95,200
14	Summer School Programs	1600	298,060		750	30,000		28,000			356,810
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800	232,950	15,875		17,280					266,105
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	22,932,490	1,906,669	198,325	661,688	594,503	28,100	0	0	26,321,775
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	750,598	34,400	1,800	5,310					792,108
36	Guidance Services	2120									0
37	Health Services	2130	183,298	18,912	2,750	6,700	1,750				213,410
38	Psychological Services	2140	377,217	35,825	2,800	6,500	1,000				423,342
39	Speech Pathology & Audiology Services	2150	531,579	38,441	3,000	5,350					578,370
40	Other Support Services - Pupils (Describe & Itemize)	2190	302,402	25,535	104,100	10,500					442,537
41	Total Support Services - Pupil	2100	2,145,094	153,113	114,450	34,360	2,750	0	0	0	2,449,767
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	3,692		54,289	250					58,231
44	Educational Media Services	2220	816,680	44,105	51,400	85,327	3,000	800			1,001,312
45	Assessment & Testing	2230	500								500
46	Total Support Services - Instructional Staff	2200	820,872	44,105	105,689	85,577	3,000	800	0	0	1,060,043
47	Support Services - General Administration										
48	Board of Education Services	2310	55,896		104,000	20,000		10,250			190,146
49	Executive Administration Services	2320	281,013	27,303	5,600	5,000	1,500	11,000			331,416
50	Special Area Administration Services	2330	179,836	20,178	6,350	3,600	1,200	1,125			212,289
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	516,745	47,481	115,950	28,600	2,700	22,375	0	0	733,851
53	Support Services - School Administration										
54	Office of the Principal Services	2410	1,262,775	189,723	23,503	67,703	6,000	6,380			1,556,084
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	1,262,775	189,723	23,503	67,703	6,000	6,380	0	0	1,556,084

ESTIMATED DISBURSEMENTS/EXPENDITURES

Page 10		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	
57	Support Services - Business											
58	Direction of Business Support Services	2510	123,341	42,555	7,700	5,000		3,500				182,096
59	Fiscal Services	2520	215,577	23,922	57,500		5,000	30,000				331,999
60	Operation & Maintenance of Plant Services	2540										0
61	Pupil Transportation Services	2550										0
62	Food Services	2560	549,852	62,085	13,439	858,115	10,000					1,493,491
63	Internal Services	2570										0
64	Total Support Services - Business	2500	888,770	128,562	78,639	863,115	15,000	33,500	0	0		2,007,586
65	Support Services - Central											
66	Direction of Central Support Services	2610										0
67	Planning, Research, Development & Evaluation Services	2620	518,958	43,592	64,762	356,762	6,500	5,799				996,373
68	Information Services	2630			155,000	7,500						162,500
69	Staff Services	2640	290,093	34,160	46,700	5,500		3,000				379,453
70	Data Processing Services	2660	363,922	31,438	77,626	102,759	707,000					1,282,745
71	Total Support Services - Central	2600	1,172,973	109,190	344,088	472,521	713,500	8,799	0	0		2,821,071
72	Other Support Services (Describe & Itemize)	2900		506,000		35,000	25,000					566,000
73	Total Support Services	2000	6,807,229	1,178,174	782,319	1,586,876	767,950	71,854	0	0		11,194,402
74	COMMUNITY SERVICES (ED)	3000	61,000		4,505	12,283						77,788
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	Payments to Other Govt Units (In-State)											
77	Payments for Regular Programs	4110										0
78	Payments for Special Education Programs	4120						4,200				4,200
79	Payments for Adult/Continuing Education Programs	4130										0
80	Payments for CTE Programs	4140										0
81	Payments for Community College Programs	4170										0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
83	Total Payments to Districts and Other Govt Units (In-State)	4100				0		4,200				4,200
84	Payments for Regular Programs - Tuition	4210						77,000				77,000
85	Payments for Special Education Programs - Tuition	4220						557,600				557,600
86	Payments for Adult/Continuing Education Programs - Tuition	4230										0
87	Payments for CTE Programs - Tuition	4240										0
88	Payments for Community College Programs - Tuition	4270										0
89	Payments for Other Programs - Tuition	4280										0
90	Other Payments to In-State Govt Units	4290										0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						634,600				634,600
92	Payments for Regular Programs - Transfers	4310										0
93	Payments for Special Education Programs - Transfers	4320										0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
95	Payments for CTE Programs - Transfers	4340										0
96	Payments for Community College Program - Transfers	4370										0
97	Payments for Other Programs - Transfers	4380										0
98	Other Payments to In-State Govt Units - Transfers	4390										0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300				0		0				0
100	Payments to Other District & Govt Units (Out of State)	4400										0
101	Total Payments to Other District & Govt Units	4000				0		638,800				638,800
102	DEBT SERVICE (ED)											
103	Debt Service - Interest on Short-Term Debt											
104	Tax Anticipation Warrants	5110										0
105	Tax Anticipation Notes	5120										0
106	Corporate Personal Property Repl Tax Ant Notes	5130										0
107	State Aid Anticipation Certificates	5140										0
108	Other Interest on Short-Term Debt	5150										0
109	Total Debt Service - Interest on Short-Term Debt	5100						0				0

ESTIMATED DISBURSEMENTS/EXPENDITURES

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
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
311	Unemployment Insurance Payments	2363									0
312	Insurance Payments (regular or self-insurance)	2364			420,950						420,950
313	Risk Management and Claims Services Payments	2365									0
314	Judgment and Settlements	2366									0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	215,268	3,714							218,982
316	Reciprocal Insurance Payments	2368									0
317	Legal Service	2369			100,000						100,000
318	Property Insurance (Building & Grounds)	2371									0
319	Vehicle Insurance (Transportation)	2372									0
320	Total Support Services - General Administration	2000	215,268	3,714	520,950	0	0	0	0	0	739,932
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110									0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
325	Other Interest on Short-Term Debt	5150									0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)										0
328	Total Direct Disbursements/Expenditures		215,268	3,714	520,950	0	0	0	0	0	739,932
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,253
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530			200,000		2,200,000				2,400,000
335	Operation & Maintenance of Plant Service	2540									0
336	Total Support Services - Business	2500	0	0	200,000	0	2,200,000	0	0	0	2,400,000
337	Other Support Services (Describe & Itemize)	2900									0
338	Total Support Services	2000	0	0	200,000	0	2,200,000	0	0	0	2,400,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000							0		0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110									0
345	Other Interest on Short-Term Debt	5150									0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200									0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
350	Total Direct Disbursements/Expenditures		0	0	200,000	0	2,200,000	0	0	0	2,400,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,502,890)

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

1. Page 8 Line 171 Acct# 3999 = \$62,600: Revenue Code 3651 National Board Certification = \$60,000 and Revenue Code 3800 State Library Grant = \$2,600.
 2. Page 10 Line 269 Acct# 4998 = \$800 Revenue Code 4971 Technology Enhancing Grant = \$800
 3. Page 20 Line 72 Acct# 2900 = 506,000 Benefits for Retirees of the District
 4. Page 20 Line 72 Acct# 2900 = 35,000 Supplies & Materials For Medicaid Students
 5. Page 20 Line 72 Acct# 2900 =25,000 Capial Outlay for Medicaid Students
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Wilmette Public School District # 39

14-016-0390-02

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	37,681,626	4,183,526	808,477	533,974	43,207,603
Direct Expenditures	38,232,765	4,442,193	923,400		43,598,358
Difference	(551,139)	(258,667)	(114,923)	533,974	(390,755)
Estimated Fund Balance - June 30, 2010	14,142,429	1,809,000	401,304	1,156,422	17,509,155

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

A deficit reduction plan is required if the local board of education adopts (or amends) the 2009-10 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).

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.

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

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

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Wilmette Public School District # 39 14-016-0390-02		FY2009-10				
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,143,568	2,067,667	516,227	1,172,448	17,899,910
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	32,234,953	4,183,526	712,730	533,974	37,665,183
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	3,476,639	0	95,747	0	3,572,386
12	FEDERAL SOURCES	4000	1,970,034	0	0	0	1,970,034
13	Total Receipts/Revenues		37,681,626	4,183,526	808,477	533,974	43,207,603
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	26,321,775				26,321,775
16	SUPPORT SERVICES	2000	11,194,402	4,442,193	923,400		16,559,995
17	COMMUNITY SERVICES	3000	77,788	0	0		77,788
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	638,800	0	0		638,800
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		38,232,765	4,442,193	923,400		43,598,358
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(551,139)	(258,667)	(114,923)	533,974	(390,755)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		550,000	0	0	0	550,000
25	OTHER USES OF FUNDS (8000)		0	0	0	550,000	550,000
26	TOTAL OTHER SOURCES/USES OF FUNDS		550,000	0	0	(550,000)	0
27	ESTIMATED ENDING FUND BALANCE		14,142,429	1,809,000	401,304	1,156,422	17,509,155
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**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2010-11				
2							
3	Wilmette Public School District # 39	14-016-0390-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE	(must equal	14,142,429	1,809,000	401,304	1,156,422	17,509,155
	prior Ending Fund Balance)						
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,142,429	1,809,000	401,304	1,156,422	17,509,155
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**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2011-12				
2							
3	Wilmette Public School District # 39 14-016-0390-02						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		14,142,429	1,809,000	401,304	1,156,422	17,509,155
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,142,429	1,809,000	401,304	1,156,422	17,509,155
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**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2012-13				
2							
3	Wilmette Public School District # 39	14-016-0390-02					
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE	(must equal	14,142,429	1,809,000	401,304	1,156,422	17,509,155
	prior Ending Fund Balance)						
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		14,142,429	1,809,000	401,304	1,156,422	17,509,155
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**ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION**

	A	B	W	X	Y	Z	AA	AB
1			SUMMARY					
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN					
3	Wilmette Public School District # 39 14-016-0390-02		ESTIMATED BUDGET					
4	<i>District Number</i>		<i>Date of Adoption:</i>					
5			<i>(Enter as MM/DD/YY)</i>					
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13		
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		17,899,910	17,509,155	17,509,155	17,509,155		
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	37,665,183	0	0	0		
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0		
11	STATE SOURCES	3000	3,572,386	0	0	0		
12	FEDERAL SOURCES	4000	1,970,034	0	0	0		
13	Total Receipts/Revenues		43,207,603	0	0	0		
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	26,321,775	0	0	0		
16	SUPPORT SERVICES	2000	16,559,995	0	0	0		
17	COMMUNITY SERVICES	3000	77,788	0	0	0		
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	638,800	0	0	0		
19	DEBT SERVICES	5000	0	0	0	0		
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0		
21	Total Disbursements/Expenditures		43,598,358	0	0	0		
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(390,755)	0	0	0		
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		550,000	0	0	0		
25	OTHER USES OF FUNDS (8000)		550,000	0	0	0		
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0		
27	ESTIMATED ENDING FUND BALANCE		17,509,155	17,509,155	17,509,155	17,509,155		
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Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

Wilmette Public School District # 39

14-016-0390-02

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

www.isbe.net/sfms/budget/2010/budget.htm

Background and Narrative of Budget Reductions:

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:

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 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: Wilmette Public School District # 39

RCDT Number: 00-000-0000-00

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	320,105		320,105	331,416		331,416
2. Special Area Administration Services	2330	187,026		187,026	212,289		212,289
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	200,154		200,154	182,096	0	182,096
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		707,285	0	707,285	725,801	0	725,801
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							3%

REFERENCE PAGE

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.
- 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 45).
- 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 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 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 Function 4100 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)

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.	ACCRUAL
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payable (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing