

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

JOINT AGREEMENT BUDGET FORM *
July 1, 2015 - June 30, 2016

Date of Amended Budget: _____
(MM/DD/YY)
Joint Agreement Name: Niles Township Dist for Spec Ed 807
Joint Agreement RCDT No: 05-016-8070-60

Budget of Niles Township Dist for Spec Ed 807 **Joint Agreement, County of** Cook
State of Illinois, for the Fiscal Year beginning July 1, 2015 **and ending** June 30, 2016

WHEREAS the Board of Education or Regional Superintendent and Advisory Board, if applicable, or Governing Board of Niles Township Dist for Spec Ed 807 *Joint Agreement, County of* Cook
State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board of Education or this Regional Superintendent and Advisory Board, if applicable, or Secretary of this Governing 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 10th *day of* September 2015
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 or Regional Superintendent and Advisory Board, if applicable, or Governing Board of said joint agreement as follows:

Section 1: That the fiscal year of this Joint Agreement be and the same hereby is fixed and declared to be
beginning July 1, 2015 *and ending* June 30, 2016

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

ADOPTION OF BUDGET

In instances where the Regional Superintendent is responsible for administration of the Joint Agreement, the budget shall be approved and signed by the Regional Superintendent and Advisory Board, if applicable.

In Joint Agreements where the Board of Education or the Governing Board is the administrative agent, the budget shall be approved and signed by the members of the board.

Adopted this 10th day of Sept, 2015, by a roll call vote of 8 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
D67 <i>[Signature]</i>	
D68 <i>[Signature]</i>	
D69 <i>[Signature]</i>	
D70	
D71 <i>Natasha Kieffel</i>	
D72 <i>[Signature]</i>	
D73 <i>[Signature]</i>	
D73.5 <i>[Signature]</i>	
D74 <i>[Signature]</i>	

* Based on the 23 Illinois Administrative Code-Part 100 and in conformity with Section 17-1 of the School Code.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.	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	Total By Object
1												
2	OTHER USES OF FUNDS (8000)											
47	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							1,773,199			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130	1,773,199									
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund	8170										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		1,773,199	0	0	0	0	0	1,773,199	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	(1,773,199)	0	0	0
81	ESTIMATED ENDING FUND BALANCE June 30, 2016		6,428,231	0	0	0	0	0	(1,773,199)	0	0	0
82												
83												
84												
85												
86	Object Name	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	Total By Object
87	Salaries	100	8,329,961	0	0	0	0	0		0	0	8,329,961
88	Employee Benefits	200	2,206,728	0	0	0	0	0		0	0	2,206,728
89	Purchased Services	300	946,430	0	0	0	0	0		0	0	946,430
90	Supplies & Materials	400	330,478	0	0	0	0	0		0	0	330,478
91	Capital Outlay	500	1,518,750	0	0	0	0	0		0	0	1,518,750
92	Other Objects	600	118,987	0	0	0	0	0		0	0	118,987
93	Non-Capitalized Equipment	700	0	0	0	0	0	0		0	0	0
94	Termination Benefits	800	0	0	0	0	0	0		0	0	0
95	Total Expenditures		13,451,334	0	0	0	0	0		0	0	13,451,334

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200 - 1220)	1200	4,427,158	1,404,210	307,000	62,350	74,750				6,275,468
9	Special Education Programs Pre-K	1225	50,000	3,825	0	1,000	0				54,825
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500									0
15	Summer School Programs	1600	194,000	15,000	9,000	9,000					227,000
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Tuam 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									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Tuam Alternative/Optional Ed Programs Private Tuition	1922									0
33	Total Instruction ¹⁴	1000	4,671,158	1,423,035	316,000	72,350	74,750	0	0	0	6,557,293
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	199,750	27,911	800	400					228,861
37	Guidance Services	2120									0
38	Health Services	2130	919,544	183,569	4,300	13,000	4,000				1,124,413
39	Psychological Services	2140	608,744	90,185	9,500	2,000					710,429
40	Speech Pathology & Audiology Services	2150	728,092	114,807	3,500	16,700					863,099
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupil	2100	2,456,130	416,472	18,100	32,100	4,000	0	0	0	2,926,802
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210	30,000	1,500	114,520	24,078					170,098
45	Educational Media Services	2220									0
46	Assessment & Testing	2230									0
47	Total Support Services - Instructional Staff	2200	30,000	1,500	114,520	24,078	0	0	0	0	170,098
48	Support Services - General Administration										
49	Board of Education Services	2310			135,400	5,800					141,200
50	Executive Administration Services	2320	375,902	137,757	12,400	1,700					527,759
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	375,902	137,757	147,800	7,500	0	0	0	0	668,959
54	Support Services - School Administration										
55	Office of the Principal Services	2410	287,145	35,730	50,580	12,500	1,500				387,455
56	Other Support Services - School Administration (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	287,145	35,730	50,580	12,500	1,500	0	0	0	387,455

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2	Support Services - Business										
58	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	211,683	63,569	800	1,000	1,500				278,552
61	Operation & Maintenance of Plant Services	2540	202,914	72,713	205,051	141,900	1,416,000				2,038,578
62	Pupil Transportation Services	2550	3,800	1,690		1,000					6,490
63	Food Services	2560									0
64	Internal Services	2570			9,900						9,900
65	Total Support Services - Business	2500	418,397	137,972	215,751	143,900	1,417,500	0	0	0	2,333,520
66	Support Services - Central										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development & Evaluation Services	2620			27,459						27,459
69	Information Services	2630									38,250
70	Staff Services	2640				25,750	12,500				38,250
71	Data Processing Services	2660	76,029	39,479	55,920	12,300	8,500				192,228
72	Total Support Services - Central	2600	76,029	39,479	83,579	38,050	21,000	0	0	0	257,937
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	3,643,603	768,910	630,130	258,128	1,444,000	0	0	0	6,744,771
75	COMMUNITY SERVICES (ED)	3000	15,200	14,783	300						30,283
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
77	Payments to Other Govt Units (In-State)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120						118,987			118,987
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
84	Total Payments to Districts and Other Govt Units (In-State)	4100			0			118,987			118,987
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
92	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0			0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
100	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
101	Payments to Other District & Govt Units (Out of State)	4400									0
102	Total Payments to Other District & Govt Units	4000			0			118,987			118,987
103	DEBT SERVICE (ED)										
104	Debt Service - Interest on Short-Term Debt										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
110	Total Debt Service - Interest on Short-Term Debt	5100						0			0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
216	CTE Programs	1400									0
217	Interscholastic Programs	1500									0
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800									0
222	Truant Alternative & Optional Programs	1900									0
223	Total Instruction	1000		0							0
224	SUPPORT SERVICES (MRSS)										
225	Support Services - Pupil										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120									0
228	Health Services	2130									0
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupil	2100		0							0
233	Support Services - Instructional Staff										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220									0
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		0							0
238	Support Services - General Administration										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320									0
241	Special Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (regular or self-insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Service	2369									0
251	Total Support Services - General Administration	2300		0							0
252	Support Services - School Administration										
253	Office of the Principal Services	2410									0
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		0							0
256	Support Services - Business										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520									0
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Service	2540									0
261	Pupil Transportation Services	2550									0
262	Food Services	2560									0
263	Internal Services	2570									0
264	Total Support Services - Business	2500		0							0

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

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

Reference Description

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