

School District/Joint Budget Instructions

(ISBE Form SD50-36/JA50-39)

May 2024

Table of Contents

OVERVIEW	3
QUICK GUIDE.....	3
DATES TO REMEMBER	3
TERMINOLOGY FOR BEGINNING EXCEL USERS.....	4
FORM BREAKDOWN FOR BEGINNING BUDGET USERS	4
BEST PRACTICES FOR ENTERING DATA INTO THE WORKBOOK.....	6
PREPARING THE BUDGET COVER.....	6
BUDGETSUM 2-4.....	7
CASHSUM 5	7
ESTREV 6-11	8
ESTEXP 12-20	9
ITEMIZE 21	9
DEFICITBUDGETSUM CALC 22.....	9
DEFREDUCTPLAN 23-27 & BCKGRNDASSUMPT 28-29	10
EBF SPENDING PLAN 30-34.....	10
AC 35	11
VENDCONTRACT 36	11
REF 37.....	11
ERROR CHECKS.....	12
SUBMITTING THE BUDGET TO ISBE	12

The Budget Form can be found on the [ISBE School District/Joint Agreement Budget Form webpage](#).

OVERVIEW

Section 17-1 of the Illinois School Code ([105 ILCS 5/17-1](#)) requires all school districts and joint agreements to prepare and adopt an annual budget. Form SD 50-36/JA 50-39, which is found under the “Forms and Instructions” dropdown on the webpage cited at the top of this page, is used by both school districts and joint agreements.

Joint agreements must submit the budget to ISBE by **October 1 or within 30 days of budget adoption**, whichever is sooner.

School districts must submit the budget to ISBE by **October 31 or within 30 days of budget adoption**, whichever is sooner.

Joint agreements do not complete the **Deficit** tabs, **Limitation of Administrative Cost** tab, **EBF Spending Plan** tab, and **Vendor Contracts** tab.

In addition to adopting the budget and submitting it to ISBE, districts must also:

- (1) File a certified copy of the budget with the county clerk(s), and
- (2) Post the budget on the district’s website.

QUICK GUIDE

- ♦ Submit budget on correct year’s form. Do not remove or rename tabs. Do not use budget from prior years. ISBE cannot accept the budget in PDF form.
- ♦ Select district name from dropdown menu on **Cover** tab. Fill in remainder of tab.
- ♦ Include brief note(s) on **Itemization** tab as designated on **Balancing** tab, if any are required.
- ♦ Review **Balancing** tab and correct any errors flagged in **Column C**. ISBE cannot accept a form containing errors on Balancing tab.
- ♦ Submit the budget to ISBE through **School District Financial Reports in IWAS**.

DATES TO REMEMBER

- ♦ Make budget available for **public inspection 30 days prior to adoption**.
- ♦ Publish **notice of public hearing** at least **30 days prior to hearing** date.
- ♦ Hold **public hearing** prior to adoption.

- ♦ **September 1** – **Joint agreements** must **adopt budget**. Post budget to website (if any) immediately after adoption.
- ♦ **September 30** – **School districts** must **adopt budget**. Post budget to website (if any) immediately after adoption.
- ♦ **October 1** – Send **joint agreement** budget to **ISBE**.
- ♦ **October 31** – Send **school district** budget to **ISBE**.
- ♦ **June 30** – **Adopt amended budget** by or prior to this date and **send to ISBE**.

TERMINOLOGY FOR BEGINNING EXCEL USERS

This section is specifically for users new to Excel. Experienced Excel users should move to the next section.

Vertical lines are called columns and are identified by letters, starting with “A.”

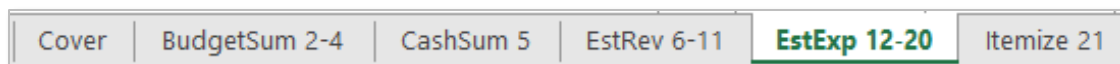
Horizontal lines are called rows and are numbered, starting with “1.”

The small rectangular spaces on the Excel document where the user can input information are called cells.

Cells are named based on the column and row they’re located on. For example, a cell in the “**A**” **column on row 1** would be referred to as “**Cell A1.**”

FORM BREAKDOWN FOR BEGINNING BUDGET USERS

Each section of the budget is split into tabs at the bottom of the screen:



These tabs list the section and page(s) you are viewing. For example, *EstExp 12-20* is the Estimated Expenditures section, which covers pages 12-20 of the document once printed.

Cells shaded in gray are inaccessible. These represent fund/account combinations that cannot be budgeted to this location.

For example, school districts cannot spend monies on Salaries (Object Code 100) in the Education Fund (Fund 10) for Tuition Payment to Charter Schools (Function 1115).

Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services
10 - EDUCATIONAL FUND (ED)				
INSTRUCTION (ED)	1000			
Regular Programs	1100			
Tuition Payment to Charter Schools	1115			
Pre-K Programs	1125			
Special Education Programs (Functions 1200 - 1220)	1200			
Special Education Programs Pre-K	1225			
Remedial and Supplemental Programs K-12	1250			
Remedial and Supplemental Programs Pre-K	1275			

Cells shaded in yellow cannot be changed. These are cells that either add up other cells (such as subtotals and totals) or that link information from one cell to another.

(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
		0
		0
		0
		0
		0
		0

On several tabs of the Budget Form, **Columns C through K** list the nine funds where revenues and/or expenditures can be budgeted. Each column represents a different fund.

C	D	E	F	G	H	I	J	K
(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

Anything entered in these columns is an amount in (or being transferred out of) that particular fund. (See image to the right.)

See [Mechanics of a School District Budget](#) for more information on funds. (Note: This document has not been updated to include recent changes to Student Activity Funds per GASB 84.)

	A	B	C
1			(10) Educational
2	Description: Enter Whole Numbers Only	Acct #	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies ¹¹ (1110-1120)	-	
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	
12	Total Ad Valorem Taxes Levied by District		0

However, columns on the **EstExp 12-20** tab represent object codes instead of funds.

C	D	E	F	G	H	I	J
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits

Because of this, funds on the [EstExp 12-20](#) tab are instead shown as horizontal orange sub header bars. Anything under this bar is within that respective fund.

Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials
10 - EDUCATIONAL FUND (ED)					
INSTRUCTION (ED)	1000				
Regular Programs	1100				
Tuition Payment to Charter Schools	1115				
Pre-K Programs	1125				
Special Education Programs (Functions 1200 - 1220)	1200				

BEST PRACTICES FOR ENTERING DATA INTO THE WORKBOOK

When entering data, follow these practices to prevent errors:

- ◆ **Do not remove, reinsert, or rename tabs.** Such budgets may be returned for corrections and, in extreme cases, may need to be re-keyed.
- ◆ **Do not copy/paste or cut/paste** within the form. Cutting/copying/pasting will result in errors.
- ◆ Only enter **whole numbers** in cells requesting numbers/amounts. Do not use decimals/cents.

Cells containing decimals will cause an error on the [Balancing](#) tab and will need to be updated to remove decimals.

PREPARING THE BUDGET COVER

1. Select **accounting basis**.
2. If budget is amended, select yes from the **Is this an amended budget?** dropdown and enter current date on **Date of Amended Budget** line. Otherwise, leave blank.
3. Choose **district name** from dropdown menu on **line 13**. This will autopopulate the district RCDT, district type, and county name. **Budgets missing district name/RCDT will not be considered submitted/received by ISBE and may be subject to past due penalties.**

If you can't find your district name, please email School Business Services at Finance1@isbe.net.

4. On **line 31**, enter **Date of Public Hearing** (Day/Month/Year).
5. On **lines 43-44**, enter **Date of Budget Adoption** (Day/Month/Year) and **Board Member Votes**.
6. Type the **Board Member Names** based on how members voted. ISBE does not require signatures. **Leaving this blank will result in an error on the Balancing tab. The budget will be returned for corrections.**

BUDGETSUM 2-4

(Budget Summary Tab)

1. On **line 3**, enter **Estimated Beginning Fund Balance**. This should equal your **Fund Balances without Student Activity Funds as of June 30** (line 81) on the **Acct Summary tab** of the most recently completed **Annual Financial Report**.
2. On **line 10**, enter **Receipts/Revenues for On Behalf Payments**, if any.
3. On **lines 23-78**, enter **Other Sources/Uses**, if any. Include any **transfers** from or to various funds. For a **list of all Other Sources/Uses codes** and their descriptions, see **pages 72-78 of the [Part 100 Accounting Rules](#)**.

The total lines and accounts for **Other Sources 7150-7170** and **7400-7800** are linked to their appropriate accounts for Other Uses. Likewise, **Other Uses 8110-8120** are linked to their appropriate accounts for Other Sources. These will automatically calculate.

4. On **Cell C83**, enter the **Student Activity Estimated Beginning Fund Balance**. If zero, enter 0. **Leaving Cell C83 blank will result in an error on the Balancing tab. The budget will be returned for corrections.**

CASHSUM 5

(Cash Summary Tab)

1. On **line 3**, enter **Beginning Cash Balance on Hand**. Find this by adding Cash (line 4) plus Investments (line 5) on the **Assets-Liab tab** of the most recent **Annual Financial Report**. These amounts **cannot be negative**. (See the Negative Cashsum Error section on the next page.)
2. On **lines 6-9** and **15-18**, enter cash transactions for **Other Receipts and Other Disbursements**.

For a **list of all Other Receipts and Other Disbursement codes** and their descriptions, see **pages 34-45 of the [Part 100 Accounting Rules](#)**.

3. On **Cell C23**, enter the **Activity Funds Beginning Cash Balance on Hand**. If zero, enter 0. **Leaving Cell C23 blank will result in an error on the Balancing tab. The budget will be returned for corrections.**

Now **line 21 Ending Cash Balance on Hand** should automatically calculate. This line should reflect the total cash and investments on June 30 (ending of fiscal year). These amounts **cannot be negative**. (See below.)

NEGATIVE CASHSUM ERROR

Funds on lines 3 and 21 can never be negative.

If this occurs, a few options are:

1. Check to ensure beginning cash balances have been properly entered.
2. Document an interfund loan or transfer as allowable. *
3. Reflect applicable borrowing that may be utilized. *
4. Abate/abolish working cash as allowable. *
5. If the budget has been completed for the prior year, use the ending cash and investments from the budget as the beginning cash balance in the budget.

*See Mechanics of a School District Budget to ensure you are meeting all requirements.

If a fund remains deficient, please contact School Business Services at Finance1@isbe.net or call 217-785-8779.

ISBE recommends contacting your district attorney for any questions you may have about following appropriate procedures for interfund transfers.

ESTREV 6-11

(Estimated Revenues Tab)

1. Enter the estimated receipts/revenues under the appropriate funds and accounts.

For a **list of all Revenue codes** and their descriptions, see **pages 46-58 of the [Part 100 Accounting Rules](#)**.

2. **Add a brief note** for any amounts entered in **Other Accounts** (where noted, "Describe and Itemize") on the **Itemize 21 tab**. For each note, list the specific source of revenue (e.g., *ESSER II grant*).

ESTEXP 12-20

(Estimated Expenditures Tab)

1. Enter the estimated expenditures/disbursements under the appropriate funds, functions, and object codes for the year.

For a **list of all Expenditure codes** and their descriptions, see **pages 59-71 of the [Part 100 Accounting Rules](#)**.

2. **Add a brief note** for any amounts entered in **Other Accounts** (where noted, “Describe and Itemize”) on the **Itemize 21** tab. For each note, list the purpose for expenditure (e.g., *student Chromebook purchases*).

ITEMIZE 21

(Itemization Tab)

Your itemization notes from **Other Account Revenues** and **Expenditures** should go here.

Other Account Revenues and/or Expenditures must have itemization notes. The budget will be returned for corrections if itemization notes are missing.

DEFICITBUDGETSUM CALC 22

(Deficit Budget Summary Information Tab)

****For school districts only****

If an unbalanced budget requires a Deficit Reduction Plan, it is identified here, on the **Cover** tab, and on the **Balancing** tab.

Statute requires a plan to be developed for all school districts that do not, at minimum, have enough fund balance to cover three times the deficit amount of the expenditures. See the next section for more information.

Joint agreements do not need to complete this section, even if their budget is unbalanced.

DEFREDUCTPLAN 23-27 & BCKGRNDASSUMPT 28-29

(Deficit Reduction Plan Tab and Background/Assumption Narrative Tab)

****For school districts only****

In accordance with Illinois School Code ([105 ILCS 5/17-1](#)), a school district with an unbalanced budget must create and formally adopt a Deficit Reduction Plan to balance the budget Operating Funds within three years.

The Deficit Reduction Plan is based on ISBE guidelines and is adopted/filed at the same time as the annual budget by submitting the adopted (original or amended) budget to ISBE within 30 days of adoption.

The **Background/Assumption** narrative tab is used to explain areas of the budget that may influence the school district's finances from one year to the next. This may include reasons for an expected increase or decrease in the three-year Deficit Reduction Plan.

Joint agreements do not need to complete these sections, even if their budget is unbalanced.

EBF SPENDING PLAN 30-34

(EBF Spending Plan Tab)

****For school districts only****

1. Before completing the EBF Spending Plan, be sure to select your district name on the **Cover** tab. Certain content in the **EBF Spending Plan** tab will populate based on your selection.

Joint Agreements do not need to complete the EBF Spending Plan.

2. Most questions within the EBF Spending Plan will be familiar to users who previously completed spending plans in IWAS. Instructions are provided throughout the template. Additional guidance, including a webinar and step-by-step instructions, can be found on ISBE's [EBF Spending Plan webpage](#).
3. The plan template concludes with a Completion Tracker table (see row 141). Use the tracker to confirm that you have successfully completed all required questions. For any question identified as incomplete, review the acceptance criteria to determine next steps. ISBE cannot accept a budget with an incomplete spending plan.

Please email ebfspendingplan@isbe.net if you have questions or need assistance.

AC 35

(Administrative Cost Worksheet Tab)

****For school districts only****

This worksheet is for your records only and is not to be used for the Limitation of Administrative Cost Worksheet submission to ISBE.

This tab generates an estimated Administrative Cost for school districts in accordance with Illinois School Code [\(105 ILCS 5/17-1.5\)](#) by calculating a percentage of administrative cost expenditures in current budget over actual expenditures reported in the Annual Financial Report.

The Administrative Cost Worksheet, attached to the district's budget, must be filed with ISBE by November 15, 2023. The district administrator must certify this worksheet.

Budget data are populated into the appropriate cells of the Administrative Cost worksheet. When current-year actual expenditures are added, the total is calculated. Certain rules apply if the district has over a 5% increase.

See [Limitation of Administrative Cost](#) for additional details.

Joint agreements do not need to complete this section.

VENDCONTRACT 36

(Public Vendor Contracts Exceeding \$1,000 Tab)

****For school districts only****

In accordance with Illinois School Code [\(105 ILCS 5/10-20.21\)](#), all school districts must file a vendor contracts report.

List all prior school year contracts and agreements over \$1,000 for goods and services intended to generate additional revenue and other remunerations for the school district. This includes vending machine contracts, sports and other attire, class rings, and photographic services.

Joint agreements do not need to complete this section.

REF 37

(Reference Notes Tab)

This tab is for your reference. You do not need to enter any information.

ERROR CHECKS

(Error Check Tab)

Review this tab for errors.

Any errors flagged on this tab must be resolved before submitting to ISBE.

When all errors are resolved and the budget is complete, save the form.

SUBMITTING THE BUDGET TO ISBE

Budget Submission Using IWAS - School District Financial Reports System

Submit the Budget Form. The completed Budget Form must be transmitted using the [IWAS – School District Financial Reports system](#).

- School district administrators will be required to submit a fiscal year 2024 Budget Form using the system in IWAS.
 - The Attachment Manager will no longer be available. Budgets must be submitted within the new system for ISBE to accept them.
 - Training modules for the new system are available on [ISBE's website](#). Basic steps can be found below.
-
- Step 1 - Log into [IWAS – School District Financial Reports system](#).



Illinois State Board of Education
Dr. Steven Isoye, Chairman Dr. Tony

Need to access the Educator Licensure Information System?

Already have an account? Login Here :

Login Name

Password

☐ Remember Login Name

LOG IN

Forgot Your Password?

If you have forgotten your login name or password, click on the link below.

[Find Login/Password](#)

- Step 2 – Click on “System Listing” on the right-hand side column.

- Step 3 –Click “Annual” under “Reporting,” then click “School District Financial Reports.”
- Step 4 – Please note the change on the left-hand side. There are now two options -- “AFR” and “Budget.” Make sure to click on “Budget” when submitting this form.



- Step 5 – Click on the hand icon under “Action.”

Download Template

Instructions

Show

10

▼

entries

Status	Version	Original Submit Date	Action
Not Submitted			

- Step 6 – A school district administrator must upload the budget for each school district they are assigned to. School district administrators will be able to make comments on the upload page with or without submitting a budget. ISBE prefers this communication method be used rather than email.

File Review Submit View Last Submitted Budget Form

Fiscal Year: 2022 Entity: 08-000-0000-46-Eagle Ridge Vocational Del Sys Status: Not Submitted

Excel File Upload
Drag & drop a file or Browse (upload .xls or .xlsx or .xlsm file only)

Approved Excel File Upload(ISBE Staff Use Only)
Drag & drop a file or Browse (upload .xlsx file only)

User Comment: Type your comment here... Send Message

Comments Conversation

- Step 7 - ISBE staff will accept or reject the Budget Form. The school district administrator will receive an email when the Budget has been accepted or rejected. ISBE may send comments on the upload page. If ISBE writes a comment on this page, the school district administrator will receive an email with the message. If a response is required, the school district administrator must log into the system to respond.
 - Potential emails school district administrators will receive:
 - BUDGET has been submitted to ISBE.
 - BUDGET has been accepted or rejected by ISBE.
 - District has been removed from the school district administrators list.
 - “Not submitted” BUDGETs (late BUDGETs).
 - ISBE sent a message to school district administrator within the system.

Please note that amended budget forms will be submitted following the same process as original budgets, using the IWAS – School District Financial Reports system.

If you have any questions regarding your submission or you do not receive a confirmation email from an ISBE consultant, please contact School Business Services at Finance1@isbe.net or call 217-785-8779.

Questions?

Illinois State Board of Education
 School Business Services
 217-785-8779
 Email: Finance1@isbe.net