District Type:
[x] School District
[ ] Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

FILED
SEP 24 2026
SHELBY COUNTY CLERK

Accounting Basis:
[x] Cash
[ ] Accrual

Is this an amended budget? _____

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

District Name: Windsor CUSD 1

District RCDT No: 11087001026

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

Budget of Windsor CUSD 1, *County of* Shelby,
State of Illinois, for the Fiscal Year beginning July 1, 2026 *and ending* June 30, 2027.

WHEREAS the Board of Education of Windsor CUSD 1,
County of Shelby, *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 23rd *day of* September, *20* 26,
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, 2026 *and ending* June 30, 2027.

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 23rd *day of* September, *20* 26
by a roll call vote of 7 *Yeas, and* 0 *Nays, to wit:*

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

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

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: https://apps.isbe.net/iwas/asp/login.asp?js=true

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
3	**ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)1 as of July 1, 2026**		2,702,603	736,145	0	822,113	291,324	178,532	107,297	87,011	975	
4	**RECEIPTS/REVENUES (without Student Activity Funds)**											
5	**LOCAL SOURCES**	**1000**	1,773,028	462,258	0	110,526	58,514	191,370	5,963	117,612	1,500	
6	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0		0	0					
7	**STATE SOURCES**	**3000**	1,535,726	124,833	0	125,837	74,833	0	0	0	0	
8	**FEDERAL SOURCES**	**4000**	468,601	0	0	0	0	0	0	0	0	
9	**Total Direct Receipts/Revenues** [8]		3,777,355	587,091	0	236,363	133,347	191,370	5,963	117,612	1,500	
10	Receipts/Revenues for "On Behalf" Payments [2]	3998										
11	**Total Receipts/Revenues**		3,777,355	587,091	0	236,363	133,347	191,370	5,963	117,612	1,500	
12	**DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)**											
13	**INSTRUCTION**	**1000**	2,545,233				33,726			0		
14	**SUPPORT SERVICES**	**2000**	1,367,614	563,900		338,442	87,771	70,000		125,500	1,450	
15	**COMMUNITY SERVICES**	**3000**	0	0		0	0			0		
16	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS**	**4000**	211,735	0	0	0	0	0		0	0	
17	**DEBT SERVICES**	**5000**	0	0	0	0	0			0	0	
18	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0	0	0		0	0	
19	**Total Direct Disbursements/Expenditures** [9]		4,124,582	563,900	0	338,442	121,497	70,000		125,500	1,450	
20	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
21	**Total Disbursements/Expenditures**		4,124,582	563,900	0	338,442	121,497	70,000		125,500	1,450	
22	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		(347,227)	23,191	0	(102,079)	11,850	121,370	5,963	(7,888)	50	
23	**OTHER SOURCES/USES OF FUNDS**											
24	**OTHER SOURCES OF FUNDS (7000)**											
25	**PERMANENT TRANSFER FROM VARIOUS FUNDS**											
26	Abolishment the Working Cash Fund [16]	7110										
27	Abatement of the Working Cash Fund [16]	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int [3a] Proceeds to Debt Service Fund	7170			0							
34	**SALE OF BONDS (7200)**											
35	Principal on Bonds Sold [4]	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets [5]	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	**Total Other Sources of Funds** [8]		0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	**Description: Enter Whole Numbers Only**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	
47	**OTHER USES OF FUNDS (8000)**											
49	**TRANSFER TO VARIOUS OTHER FUNDS (8100)**											
50	Abolishment or Abatement of the Working Cash Fund [16]	8110										
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130							0			
53	Transfer of Interest [6]	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest [3] Proceeds to O&M Fund	8160										
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 Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on 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]		0	0	0	0	0	0	0	0	0	
80	**Total Other Sources/Uses of Fund**		0	0	0	0	0	0	0	0	0	
81	**ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027**		2,355,376	759,336	0	720,034	303,174	299,902	113,260	79,123	1,025	
82												
83	**Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026**		120,706									
84	**RECEIPTS/REVENUES (For Student Activity Funds)**											
85	**Total Student Activity Direct Receipts/Revenues (Local Sources)**	1799	171,000									
86	**DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)**											
87	**Total Student Activity Direct Disbursements/Expenditures**	1999	171,000									
88	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures**		0									
89	**Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2027**		120,706									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026		2,823,309	736,145	0	822,113	291,324	178,532	107,297	87,011	975	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	1,944,028	462,258	0	110,526	58,514	191,370	5,963	117,612	1,500	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	1,535,726	124,833	0	125,837	74,833	0	0	0	0	
96	FEDERAL SOURCES	4000	468,601	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues [8]		3,948,355	587,091	0	236,363	133,347	191,370	5,963	117,612	1,500	
98	Receipts/Revenues for "On Behalf" Payments [2]	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		3,948,355	587,091	0	236,363	133,347	191,370	5,963	117,612	1,500	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	2,716,233				33,726			0		
102	SUPPORT SERVICES	2000	1,367,614	563,900		338,442	87,771	70,000		125,500	1,450	
103	COMMUNITY SERVICES	3000	0	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	211,735	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	0	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures [9]		4,295,582	563,900	0	338,442	121,497	70,000		125,500	1,450	
108	Disbursements/Expenditures for "On Behalf" Payments [2]	4180	0	0	0	0	0	0		0	0	
109	Total Disbursements/Expenditures		4,295,582	563,900	0	338,442	121,497	70,000		125,500	1,450	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(347,227)	23,191	0	(102,079)	11,850	121,370	5,963	(7,888)	50	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds [8]		0	0	0	0	0	0	0	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds [9]		0	0	0	0	0	0	0	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		2,476,082	759,336	0	720,034	303,174	299,902	113,260	79,123	1,025	
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	2,735,788	229,000		204,310		0		0	0	3,169,098
125	Employee Benefits	200	516,929	21,600		7,200	121,497	0		7,500	0	674,726
126	Purchased Services	300	395,458	75,600	0	57,282		0		118,000	0	646,340
127	Supplies & Materials	400	342,083	163,700		69,650		0		0	0	575,433
128	Capital Outlay	500	7,309	74,000		0		70,000		0	1,450	152,759
129	Other Objects	600	127,015	0	0	0	0	0		0	0	127,015
130	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
131	Termination Benefits	800	0	0		0				0		0
132	Total Expenditures		4,124,582	563,900	0	338,442	121,497	70,000		125,500	1,450	5,345,371