

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2015 - June 30, 2016

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

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

District Name: O'Fallon C. C. School District No. 90
District RCDT No: 50-082-0900-04

If your FY15 AFR states that you need to do a deficit reduction plan and your FY16 budget is balanced please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of O'Fallon C. C. School District No. 90, County of St. Clair,
State of Illinois, for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016.

WHEREAS the Board of Education of O'Fallon C. C. School District No. 90,
County of St. Clair, 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 22nd 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 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, 2015 and ending June 30, 2016.

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 _____
day of _____, 20____ 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 30, whichever comes first. Budgets are submitted to: <https://sec1.isbe.net/attachmgr/default.aspx>. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
1	Begin entering data on EstRev 5-10 and EstExp 11-17 labs.											
2												
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2015 ¹											
4	RECEIPTS/REVENUES		926,777	237,775	634,535	1,017	277,310	62	623,695	279,230	264,871	
5	LOCAL SOURCES		10,546,831	3,252,209	3,177,294	817,380	853,570	1,384,450	268,226	1,758,631	268,313	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	0	0	0	0	0	0	0	0	0	
7	STATE SOURCES	3000	7,506,804	0	0	863,420	0	0	0	0	0	
8	FEDERAL SOURCES	4000	2,006,487	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues *		20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313	
10	Receipts/Revenues for 'On Behalf' Payments ²	3998	20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313	
11	Total Receipts/Revenues		20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	14,196,320				363,213					
14	SUPPORT SERVICES	2000	5,050,531	3,413,488		1,671,430	502,571	1,377,853		1,884,698	136,780	
15	COMMUNITY SERVICES	3000	825,890	0		0	91,823					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	607,979	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	3,601,730	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures *		20,680,720	3,413,488	3,601,730	1,671,430	957,607	1,377,853		1,884,698	136,780	
20	Disbursements/Expenditures for 'On Behalf' Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		20,680,720	3,413,488	3,601,730	1,671,430	957,607	1,377,853		1,884,698	136,780	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(620,596)	(161,279)	(424,436)	9,370	(104,037)	6,597	268,226	(126,067)	131,533	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES/USES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ⁶	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 Capital Leases	7400			0							
40	Transfer to Debt Service Fund to Pay Interest on Capital 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 *		0	0	0	0	0	0	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>											
2	OTHER USES OF FUNDS (9000)											
47	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										
	Transfer of Excess Fire Prev & Safety Tax & Interest ³	8160										
55	Proceeds to O&M Fund											
	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
56	Taxes Pledged to Pay Principal on Capital Leases	8410										
57	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
58	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
59	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
60	Taxes Pledged to Pay Interest on Capital Leases	8510										
61	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
62	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
63	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
64	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
65	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
66	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
67	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
68	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
69	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
70	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
71	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
72	Taxes Transferred to Pay for Capital Projects	8810										
73	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
74	Other Revenues Pledged to Pay for Capital Projects	8830										
75	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
76	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
77	Other Uses Not Classified Elsewhere	8990										
78	Total Other Uses of Funds ⁸		0	0	0	0	0	0	0	0	0	0
79	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
80	ESTIMATED ENDING FUND BALANCE June 30, 2016		306,179	76,496	210,099	10,387	173,273	6,659	891,921	153,163	396,404	

SUMMARY OF EXPENDITURES (by Major Object)												
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)	Total By Object
85	Object Name											
86	Salaries	100	14,264,397	790,000		40,646		0		1,295,529	0	16,390,572
87	Employee Benefits	200	3,655,744	139,816		6,380	957,607	0		83,333	0	4,842,880
88	Purchased Services	300	1,379,605	876,026	4,500	1,624,404		344,453		505,836	33,000	4,767,834
89	Supplies & Materials	400	588,595	903,700				344,453			0	1,836,758
90	Capital Outlay	500	13,300	698,825				688,927		0	0	1,504,832
91	Other Objects	600	758,579	0	3,597,230	0	0	0		0	0	4,355,809
92	Non-Capitalized Equipment	700	20,500	5,121				0		0	0	25,621
93	Termination Benefits	800	0	0								0
94	Total Expenditures		20,680,720	3,413,488	3,601,730	1,671,430	957,607	1,377,853		1,884,698	136,780	33,724,306

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
	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
3	BEGINNING CASH BALANCE ON HAND July 1, 2015 ⁷		926,777	237,775	634,535	1,017	277,310	62	623,695	279,230	264,871
4	Total Direct Receipts & Other Sources ⁸		20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141							0		
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		20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313
12	Total Amount Available		20,986,899	3,489,984	3,811,829	1,681,817	1,130,880	1,384,512	891,921	2,037,861	533,184
13	Total Direct Disbursements & Other Uses ⁹		20,680,720	3,413,488	3,601,730	1,671,430	957,607	1,377,853	0	1,884,698	136,790
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141				0			0		
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		20,680,720	3,413,488	3,601,730	1,671,430	957,607	1,377,853	0	1,884,698	136,780
21	ENDING CASH BALANCE ON HAND June 30, 2016 ⁷		306,179	76,496	210,099	10,387	173,273	6,659	891,921	153,163	396,404

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (90)	Fire Prevention & Safety (90)
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies ¹¹	-									
5	Leasing Purposes Levy ¹²	1130	7,507,309	2,144,946	3,176,666	643,484	341,584		268,118	1,758,320	268,118
6	Special Education Purposes Levy	1140	107,248	268,118							
7	FICA and Medicare Only Levies	1150					511,819				
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied by District		7,614,557	2,413,064	3,176,666	643,484	853,403	0	268,118	1,758,320	268,118
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes ¹³	1230		154,302							
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
17	Total Payments in Lieu of Taxes		0	154,302	0	0	0	0	0	0	0
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311									
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321									
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341									
32	Special Education Tuition from Other Districts (In State)	1342									
33	Special Education Tuition from Other Sources (In State)	1343	75,000								
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Adult Tuition from Pupils or Parents (In State)	1351									
36	Adult Tuition from Other Districts (In State)	1352									
37	Adult Tuition from Other Sources (In State)	1353									
38	Adult Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		75,000								
40	TRANSPORTATION FEES										
41	Regular Transportation Fees from Pupils or Parents (In State)	1411									
42	Regular Transportation Fees from Other Districts (In State)	1412									
43	Regular Transportation Fees from Other Sources (In State)	1413									
44	Regular Transportation Fees from Co-curricular Activities (In State)	1415				18,751					
45	Regular Transportation Fees from Other Sources (Out of State)	1416									
46	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
47	Summer School Transportation Fees from Other Districts (In State)	1422									
48	Summer School Transportation Fees from Other Sources (In State)	1423									
49	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50	CTE Transportation Fees from Pupils or Parents (In State)	1431									
51	CTE Transportation Fees from Other Districts (In State)	1432									
52	CTE Transportation Fees from Other Sources (In State)	1433									
53	CTE Transportation Fees from Other Sources (Out of State)	1434									
54	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	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					18,751					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510		518	628	145	167		108	311	195
66	Gain or Loss on Sale of Investments	1520	2,450								
67	Total Earnings on Investments		2,450	518	628	145	167		108	311	195
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	828,715								
70	Sales to Pupils - Breakfast	1612	33,000								
71	Sales to Pupils - A la Carte	1613	208,715								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	10,294								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		1,080,724								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711									
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	100								
82	Total District/School Activity Income		100	0							
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	310,000								
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		310,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		3,500							
96	Contributions and Donations from Private Sources	1920									
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 (Describe & Itemize)	1993	52,000								
107	Other Local Revenues (Describe & Itemize)	1999	1,412,000	680,825	0	155,000	0	1,384,450			
108	Total Other Revenue from Local Sources		1,464,000	684,325	0	155,000	0	1,384,450	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	10,546,831	3,252,209	3,177,294	817,380	853,570	1,384,450	268,226	1,758,631	268,313

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
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				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	6,077,609								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		6,077,609	0	0		0	0		0	
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	46,630								
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	429,730								
126	Special Education - Personnel	3110	723,465								
127	Special Education - Orphanage - Individual	3120	26,086								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	7,631								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		1,233,542	0			0				
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTE)	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	2,549								
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		2,549				0				
145	State Free Lunch & Breakfast	3360	10,894								
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 and Vocational	3500						235,978			
152	Transportation - Special Education	3510						627,442			
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0			0	863,420			
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	179,682								
159	Reading Improvement Block Grant	3715									
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									

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	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
1											
2											
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	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	2,528								
172	Total Restricted Grants-In-Aid	3000	1,429,195	0	0	863,420	0	0	0	0	0
173	Total Receipts/Revenues from State Sources		7,506,804	0	0	863,420	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
176	Federal Impact Aid	4001	360,000								
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		360,000	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	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - SEA Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	396,191								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	87,000								
197	Summer Food Service Admin/Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		483,191								
202	TITLE I										
203	Title I - Low Income	4300									
204	Title I - Low Income - Neglected, Private	4305	335,902								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		335,902	0	0	0	0	0	0	0	0

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	378								
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through	4620	589,938								
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699					0				
224	Total Federal Special Education		590,316	0			0				
225	CTE - PERKINS										
226	CTE - Perkins>Title III Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited English (LI/LEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower - Professional Development Formula	4930									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
268	Title II - Teacher Quality	4932	72,078								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991									
271	Medicaid Matching Funds - Fee-For-Service Program	4992	165,000								
272	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4999									
273	Total Restricted Grants-in-Aid Received from Federal Govt. Thru the State		1,646,487	0	0	0	0	0	0	0	0
274	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	2,006,487	0	0	0	0	0	0	0	0
275	TOTAL DIRECT RECEIPTS/REVENUES		20,060,122	3,252,209	3,177,294	1,680,800	853,570	1,384,450	268,226	1,758,631	268,313

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	7,737,069	2,113,315		298,888	9,800				10,159,072
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	157,033	49,834	720	21,474					229,061
8	Special Education Programs (Functions 1200 - 1220)	1200	2,366,447	646,615		15,750		61,000			3,089,812
9	Special Education Programs Pre-K	1225	82,447	39,773		250			250		122,720
10	Remedial and Supplemental Programs K-12	1250	338,112	42,704							380,816
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	130,702	11,746	0			2,000			144,448
15	Summer School Programs	1600		0							0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800									0
19	Truant Alternative & Optional Programs	1900	1,000	391				25,000			26,391
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						44,000			44,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Total Instruction*	1000	10,812,810	2,904,378	720	336,362	9,800	132,000	250	0	14,196,320
34	SUPPORT SERVICES (ED)										
35	Support Services - Pupil										
36	Attendance & Social Work Services	2110	253,775	66,378							320,153
37	Guidance Services	2120	1,500	195							1,695
38	Health Services	2130	572,032	83,419	0	8,784			1,300		665,535
39	Psychological Services	2140									0
40	Speech Pathology & Audiology Services	2150	414,233	120,139	12,513	1,000					547,885
41	Other Support Services - Pupils (Describe & Itemize)	2190	6,900								6,900
42	Total Support Services - Pupil	2100	1,248,440	270,131	12,513	9,784	0	1,300	1,300	0	1,542,168
43	Support Services - Instructional Staff										
44	Improvement of Instruction Services	2210			42,499	10,125					52,624
45	Educational Media Services	2220	298,037	62,108	19,005	134,109			18,950		532,209
46	Assessment & Testing	2230			54,460						54,460
47	Total Support Services - Instructional Staff	2200	298,037	62,108	115,964	144,234	0	18,950	18,950	0	639,293
48	Support Services - General Administration										
49	Board of Education Services	2310			13,100	3,900		15,000			32,000
50	Executive Administration Services	2320	181,853	40,927	1,200	8,000		3,600			235,580
51	Special Area Administration Services	2330				500					500
52	Tort Immunity Services	2360-2370									0
53	Total Support Services - General Administration	2300	181,853	40,927	14,300	12,400	0	18,600	0	0	268,080
54	Support Services - School Administration										
55	Office of the Principal Services	2410	925,701	227,398	8,000	8,400					1,169,499
56	Other Support Services - School Administration (Describe & Itemize)	2490				775					775

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
57	Total Support Services - School Administration	2400	925,701	227,398	8,000	9,175	0	0	0	0	1,170,274

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
Support Services - Business										
Direction of Business Support Services	2510									0
Fiscal Services	2520	148,536	19,888	77,500	1,440					247,364
Operation & Maintenance of Plant Services	2540			4,000	11,200					15,200
Pupil Transportation Services	2550			340						340
Food Services	2560	15,112		1,127,200	25,000					1,167,312
Internal Services	2570									0
Total Support Services - Business	2500	163,648	19,888	1,209,040	37,640	0	0	0	0	1,430,216
Support Services - Central										
Direction of Central Support Services	2610									0
Planning, Research, Development & Evaluation Services	2620									0
Information Services	2630									0
Staff Services	2640									0
Data Processing Services	2660									0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
Other Support Services - Central										
Total Support Services (Describe & Itemize)	2000	2,817,679	620,452	1,359,817	213,733	0	18,600	20,250	0	5,050,531
Total Support Services	3000	633,908	130,914	19,068	36,500	3,500				825,890
COMMUNITY SERVICES (ED)										
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
Payments to Other Govt Units (In-State)	4100			0						0
Payments for Regular Programs	4110									0
Payments for Special Education Programs	4120						302,948			302,948
Payments for Adult/Continuing Education Programs	4130									0
Payments for CTE Programs	4140									0
Payments for Community College Programs	4170									0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
Total Payments to Districts and Other Govt Units (In-State)	4100			0			302,948			302,948
Payments for Regular Programs - Tuition	4210									0
Payments for Special Education Programs - Tuition	4220						275,000			275,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0
Payments for CTE Programs - Tuition	4240									0
Payments for Community College Programs - Tuition	4270									0
Payments for Other Programs - Tuition	4280									0
Other Payments to In-State Govt Units (Describe & Itemize)	4290						30,031			30,031
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						305,031			305,031
Payments for Regular Programs - Transfers	4310									0
Payments for Special Education Programs - Transfers	4320									0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0
Payments for CTE Programs - Transfers	4340									0
Payments for Community College Program - Transfers	4370									0
Payments for Other Programs - Transfers	4380									0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
Payments to Other District & Govt Units (Out of State)	4400									0
Total Payments to Other District & Govt Units	4000			0			607,979			607,979
DEBT SERVICE (ED)										
Debt Service - Interest on Short-Term Debt	5100									0
Tax Anticipation Warrants	5110									0
Tax Anticipation Notes	5120									0
Corporate Personal Property Repl Tax Anticipated Notes	5130									0
State Aid Anticipation Certificates	5140									0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
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 #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
111	Debt Service - Interest on Long-Term Debt	5200									0
112	Total Debt Service	5000						0			0
113	PROVISION FOR CONTINGENCIES (ED)	6000									0
114	Total Direct Disbursements/Expenditures		14,264,397	3,655,744	1,379,605	585,595	13,300	758,579	20,500	0	20,680,720
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(620,598)
116											
117	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)										
119	Support Services - Pupil										0
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	Support Services - Business										0
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					680,825				680,825
124	Operation & Maintenance of Plant Services	2540	790,000	139,816	876,026	903,700	18,000		5,121		2,732,663
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	790,000	139,816	876,026	903,700	698,825	0	5,121	0	3,413,488
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	790,000	139,816	876,026	903,700	698,825	0	5,121	0	3,413,488
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
132	Payments to Other Govt Units (In-State)										0
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Program	4140									0
135	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
136	Total Payments to Other Govt Units (In-State)	4100			0						0
137	Payments to Other Govt Units (Out of State) ¹⁴	4400									0
138	Total Payments to Other District and Govt Unit	4000			0						0
139	DEBT SERVICE (O&M)										
140	Debt Service - Interest on Short-Term Debt										0
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0
143	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	Total Debt Service - Interest on Short-Term Debt	5100									0
147	Debt Service - Interest on Long-Term Debt	5200									0
148	Total Debt Service	5000									0
149	PROVISION FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		790,000	139,816	876,026	903,700	698,825	0	5,121	0	3,413,488
151	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(161,279)
152											
153	30 - DEBT SERVICE FUND (DS)										
154	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
155	DEBT SERVICE (DS)										
156	Debt Service - Interest on Short-Term Debt										0
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	Total Debt Service - Interest On Short-Term Debt	5100									0

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
163	Debt Service - Interest on Long-Term Debt	5200						858,930			858,930
164	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300						2,705,642			2,705,642
165	Debt Service Other (Describe & Itemize)	5400			4,500			32,658			37,158
166	Total Debt Service	5000			4,500			3,597,230			3,601,730
167	PROVISION FOR CONTINGENCIES (DS)	6000									0
168	Total Direct Disbursements/Expenditures				4,500			3,597,230			3,601,730
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(424,436)
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	Support Services - Pupils										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	Support Services - Business										
176	Pupil Transportation Services	2550	40,646	6,380	1,624,404						1,671,430
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	40,646	6,380	1,624,404	0	0	0	0	0	1,671,430
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
181	Payments to Other Govt Units (In-State)										
182	Payments for Regular Program	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt Units (In-State)	4100			0			0			0
189	Payments to Other Govt Units (Out-of-State)	4400									0
190	Total Payments to Other Districts & Govt Units	4000									0
191	DEBT SERVICE (TR)										
192	Debt Service - Interest on Short-Term Debt										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
198	Total Debt Service - Interest on Short-Term Debt	5100									0
199	Debt Service - Interest on Long-Term Debt	5200									0
200	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
201	Debt Service - Other (Describe and Itemize)	5400									0
202	Total Debt Service	5000									0
203	PROVISION FOR CONTINGENCIES (TR)										
204	Total Direct Disbursements/Expenditures	6000	40,646	6,380	1,624,404	0	0	0	0	0	1,671,430
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										9,370
206											
207	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
208	INSTRUCTION (MR/SS)										
209	Regular Program	1100		167,609							167,609
210	Pre-K Programs	1125		6,277							6,277
211	Special Education Programs (Functions 1200-1220)	1200		165,202							165,202
212	Special Education Programs Pre-K	1225		6,349							6,349
213	Remedial and Supplemental Programs K-12	1250		8,367							8,367
214	Remedial and Supplemental Programs Pre-K	1275		9,253							9,253

ESTIMATED DISBURSEMENTS/EXPENDITURES

A	B	C	D	E	F	G	H	I	J	K
Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1										
2										
215	1300									0
216	1400									0
217	1500									0
218	1600									0
219	1650									0
220	1700									0
221	1800									0
222	1900		156							156
223	1000		363,213							363,213
224										
SUPPORT SERVICES (NRSS)										
225										
Support Services - Pupil										
226	2110		3,411							3,411
227	2120		839							839
228	2130		89,907							89,907
229	2140									0
230	2150		5,898							5,898
231	2190		543							543
232	2100		100,598							100,598
233										
Support Services - Instructional Staff										
234	2210									0
235	2220		45,004							45,004
236	2230									0
237	2200		45,004							45,004
238										
Support Services - General Administration										
239	2310									0
240	2320									0
241	2330		11,343							11,343
242	2361									0
243	2362									0
244	2363									0
245	2364									0
246	2365									0
247	2366									0
248	2367									0
249	2368		131,630							131,630
250	2369									0
251	2300		142,973							142,973
252										
Support Services - School Administration										
253	2410									0
254	2490		53,949							53,949
255	2400		53,949							53,949
256										
Support Services - Business										
257	2510									0
258	2520									0
259	2530		21,942							21,942
260	2540		135,476							135,476
261	2550									0
262	2560		2,629							2,629
263	2570									0
264	2500		160,047							160,047

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
265	Support Services - Central										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	Total Support Services - Central	2800		0							0
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		502,571							502,571
274	COMMUNITY SERVICES (MR/SS)	3000		91,823							91,823
275	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	Total Payments to Other Districts & Govt Units	4000		0							0
279	DEBT SERVICE (MR/SS)										
280	Debt Service - Interest on Short-Term Debt										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Service	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
288	Total Direct Disbursements/Expenditures			957,607				0			957,607
289	Excess (Deficiency) of Receipts/Revenues Over										(104,037)
290	Disbursements/Expenditures										
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)										
293	Support Services - Business										
294	Facilities Acquisition & Construction Services	2530			344,463	344,463	688,927				1,377,853
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	344,463	344,463	688,927	0	0		1,377,853
297	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
298	Payments to Other Govt Units (In-State)										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payment for Special Education Programs	4120									0
301	Payment for CTE Programs	4140									0
302	Other Payments to In-State Governmental Units	4190									0
303	(Describe & Itemize)				0						0
304	Total Payments to Other Districts & Govt Units	4000									0
305	PROVISION FOR CONTINGENCIES (CP)	6000									0
306	Total Direct Disbursements/Expenditures		0	0	344,463	344,463	688,927	0	0		1,377,853
307	Excess (Deficiency) of Receipts/Revenues Over										6,597
308	Disbursements/Expenditures										
309											
310	70 WORKING CASH FUND (WC)										
311	80 - TORT FUND (TF)										
312	SUPPORT SERVICES - GENERAL ADMINISTRATION										
313	Claims Paid from Self Insurance Fund	2361									0
314	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			180,000						180,000
315	Unemployment Insurance Payments	2363			13,200						13,200
316	Insurance Payments (regular or self-insurance)	2364			2,900						2,900
317	Risk Management and Claims Services Payments	2365			810						810
318	Judgment and Settlements	2366									0

	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											
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,295,529	83,333	73,926						1,452,788
319	Reciprocal Insurance Payments	2368									0
320	Legal Service	2369			35,000						35,000
321	Property Insurance (Building & Grounds)	2371			200,000						200,000
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	1,295,529	83,333	505,836	0	0	0	0	0	1,884,698
324	DEBT SERVICE (TF)										
325	Debt Service - Interest on Short-Term Debt										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
328	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
329	Total Debt Service	5000									0
330	PROVISION FOR CONTINGENCIES (TF)	6000									0
331	Total Direct Disbursements/Expenditures		1,295,529	83,333	505,836	0	0	0	0	0	1,884,698
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(126,067)
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)										
336	Support Services - Business										
337	Facilities Acquisition & Construction Services	2530			33,000		103,780				136,780
338	Operation & Maintenance of Plant Service	2540									0
339	Total Support Services - Business	2500	0	0	33,000	0	103,780	0	0	0	136,780
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	33,000	0	103,780	0	0	0	136,780
342	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
343	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
344	Total Payments to Other Districts & Govt Units (FPS)	4000									0
345	DEBT SERVICE (FP&S)										
346	Debt Service - Interest on Short-Term Debt										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100									0
350	Debt Service - Interest on Long-Term Debt	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300									0
352	Total Debt Service	5000									0
353	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
354	Total Direct Disbursements/Expenditures		0	0	33,000	0	103,780	0	0	0	136,780
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										131,533

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

1. Fund 20 Insurance income - Storm damage to Carriel JHS in 2013 followed by insurance coverage dispute resulted in arbitratc
- 2.
- 3.
- 4.

in judgement for district

	A	B	C	D	E	F
1						
2	O'Fallon C. C. School District No. 90 50082090004					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	20,060,122	3,252,209	1,680,800	268,226	25,261,357
6	Direct Expenditures	20,680,720	3,413,488	1,671,430		25,765,638
7	Difference	(620,598)	(161,279)	9,370	268,226	(504,281)
8	Estimated Fund Balance - June 30, 2016	306,179	76,496	10,387	891,921	1,284,983
9	Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)					
10	A deficit reduction plan is required if the local board of education adopts (or amends) the 2015-16 school district budget in which the "operating funds" listed above result in direct revenues (line 9) being less than direct expenditures (line 19) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81).					
11	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.					
12	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2014-2015 Annual Financial Report (AFR) reflects a deficit as defined above (page 36), then the school district shall adopt and submit a deficit reduction plan (found here on page 20-24) to ISBE within 30 days after acceptance of the AFR.					
13	The deficit reduction plan, if required, is developed using ISBE guidelines and format.					
14						
15						

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	C	D	E	F	G
DEFICIT REDUCTION PLAN ESTIMATED BUDGET FY2015-16							
1							
2	O'Fallon C. C. School District No. 90	50082090004					
3	District Number						
4							
5							
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		926,777	237,775	1,017	623,695	1,789,264
7	RECEIPTS/REVENUES	Acct No.					
8	LOCAL SOURCES	1000	10,546,831	3,252,209	817,380	268,226	14,884,646
9	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0
10	STATE SOURCES	3000	7,506,804	0	863,420	0	8,370,224
11	FEDERAL SOURCES	4000	2,006,487	0	0	0	2,006,487
12	Total Receipts/Revenues		20,060,122	3,252,209	1,680,800	268,226	25,261,357
13	DISBURSEMENTS/EXPENDITURES	Func No.					
14	INSTRUCTION	1000	14,196,320				14,196,320
15	SUPPORT SERVICES	2000	5,050,531	3,413,488	1,671,430		10,135,449
16	COMMUNITY SERVICES	3000	825,890	0	0		825,890
17	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	607,979	0	0		607,979
18	DEBT SERVICES	5000	0	0	0		0
19	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
20	Total Disbursements/Expenditures		20,680,720	3,413,488	1,671,430		25,765,638
21	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(620,598)	(161,279)	9,370	268,226	(504,281)
22	OTHER SOURCES/USES OF FUNDS						
23	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
24	OTHER USES OF FUNDS (8000)		0	0	0	0	0
25	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
26	ESTIMATED ENDING FUND BALANCE		306,179	76,496	10,387	891,921	1,284,983

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
O'Fallon C. C. School District No. 90		50082090004	ESTIMATED BUDGET FY2016-17				
District Number							
1	ESTIMATED BEGINNING FUND BALANCE						
2	(must equal prior Ending Fund Balance)						
3	RECEIPTS/REVENUES	Acct No.					
4	LOCAL SOURCES	1000					
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					
6	STATE SOURCES	3000					
7	FEDERAL SOURCES	4000					
8	Total Receipts/Revenues		0	0	0	0	0
9	DISBURSEMENTS/EXPENDITURES	Funct No.					
10	INSTRUCTION	1000					
11	SUPPORT SERVICES	2000					
12	COMMUNITY SERVICES	3000					
13	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					
14	DEBT SERVICES	5000					
15	PROVISION FOR CONTINGENCIES	6000					
16	Total Disbursements/Expenditures		0	0	0	0	0
17	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
18	OTHER SOURCES/USES OF FUNDS						
19	OTHER SOURCES OF FUNDS (7000)						
20	OTHER USES OF FUNDS (8000)						
21	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
22	ESTIMATED ENDING FUND BALANCE		306,179	76,496	10,387	891,921	1,284,983

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
		ESTIMATED BUDGET FY2017-18					
1							
2							
3		O'Fallon C. C. School District No. 90 50082090004					
4		District Number					
5							
6							
7		ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)					
8		RECEIPTS/REVENUES					
9		LOCAL SOURCES					
10		FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT					
11		STATE SOURCES					
12		FEDERAL SOURCES					
13		Total Receipts/Revenues					
14		DISBURSEMENTS/EXPENDITURES					
15		INSTRUCTION					
16		SUPPORT SERVICES					
17		COMMUNITY SERVICES					
18		PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS					
19		DEBT SERVICES					
20		PROVISION FOR CONTINGENCIES					
21		Total Disbursements/Expenditures					
22		Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures					
23		OTHER SOURCES/USES OF FUNDS					
24		OTHER SOURCES OF FUNDS (7000)					
25		OTHER USES OF FUNDS (8000)					
26		TOTAL OTHER SOURCES/USES OF FUNDS					
27		ESTIMATED ENDING FUND BALANCE					
		Acct No.	306,179	76,496	10,387	891,921	1,284,983
		1000					0
		2000					0
		3000					0
		4000					0
			0	0	0	0	0
		Funct No.					
		1000					0
		2000					0
		3000					0
		4000					0
		5000					0
		6000					0
			0	0	0	0	0
			0	0	0	0	0
							0
							0
			0	0	0	0	0
			306,179	76,496	10,387	891,921	1,284,983

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
ESTIMATED BUDGET FY2018-19							
1	O'Fallon C. C. School District No. 90 50082090004						
2	District Number						
3							
4							
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		306,179	76,496	10,387	891,921	1,284,983
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		306,179	76,496	10,387	891,921	1,284,983

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
O'Fallon C. C. School District No. 90		50082090004	SUMMARY			
District Number		BUDGET ADDENDUM - DEFICIT REDUCTION PLAN				
		ESTIMATED BUDGET				
		Date of Adoption: (Enter as MM/DD/YYYY)				
		FY2015-16	FY2016-17	FY2017-18	FY2018-19	
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)	1,789,264	1,284,983	1,284,983	1,284,983	
8	RECEIPTS/REVENUES					
9	LOCAL SOURCES	14,884,646	0	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	0	0	0	0	0
11	STATE SOURCES	8,370,224	0	0	0	0
12	FEDERAL SOURCES	2,006,487	0	0	0	0
13	Total Receipts/Revenues	25,261,357	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES					
15	INSTRUCTION	14,196,320	0	0	0	0
16	SUPPORT SERVICES	10,135,449	0	0	0	0
17	COMMUNITY SERVICES	825,890	0	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	607,979	0	0	0	0
19	DEBT SERVICES	0	0	0	0	0
20	PROVISION FOR CONTINGENCIES	0	0	0	0	0
21	Total Disbursements/Expenditures	25,765,638	0	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures	(504,281)	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)	0	0	0	0	0
25	OTHER USES OF FUNDS (8000)	0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE	1,284,983	1,284,983	1,284,983	1,284,983	1,284,983

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2016 through Fiscal Year 2019

O'Fallon C. C. School District No. 90

50082090004

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:

<http://www.isbe.net/sfms/budget/default.htm>

1. Background and Narrative of Budget Reductions:

O'Fallon C. C. School District No. 90 has initiated several initiatives in order to reduce its operating funds deficits. New collective bargaining contracts FY16, FY 17 and FY18 for both certified and non-certified employees will result in reduced expenses. Traditional salary schedules have been suspended and replaced with less lucrative salary and benefits. Health care costs have been capped for the term of the agreement and retirement incentives for senior certified staff have been reinstated for a three year period. These

2. Assumptions Used in the Deficit Reduction Plan:

The district EAV has had a modest increase after a three year period of decline

- Foundation Levels for General State Aid:

No increase in GSA is anticipated beyond FY16 prorations to 92%

- Equal Assessed Valuation and Tax Rates:

Equalized assessment for the district rose nearly 2% for FY14 tax levy

- Employee Salaries and Benefits:

Reduced benefits will result in cost savings for the district

- Short and Long Term Borrowing:

No short term borrowing or fund transfers are anticipated in FY 16.

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance) If yes please explain:

Transportation and food service contracts are share by three neighboring school districts.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2016 budgeted expenditures over FY2015 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: **O'Fallon C. C. School District No. 90**
 RCDT Number: **50-082-0900-04**

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10)	(20)	Total	(10)	(20)	Total
		Educational	Operations & Maintenance		Educational	Operations & Maintenance	
1. Executive Administration Services	2320	217,777		217,777	235,580		235,580
2. Special Area Administration Services	2330	500		500	500		500
3. Other Support Services - School Administration	2490	775		775	775		775
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0	0	0
6. Direction of Central Support Services	2610			0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and include above				0			0
8. Totals		219,052	0	219,052	236,855	0	236,855
9. Estimated Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							8%

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 abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)