

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

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

Unbalanced budget, 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: Palestine Community Unit School District No. 3
District RCDT No: 12-017-0030-26

Budget of Palestine Community Unit School District No. 3 , County of Crawford ,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010 .

WHEREAS the Board of Education of Palestine Community Unit School District No. 3 ,
County of Crawford , 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 21st day of September , 20 09 ,
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2009 and ending June 30, 2010 .

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

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 21st
day of September , 20 09 by a roll call vote of 7 Yeas, and 0 Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
James L. Bush	
Susan J. Hawkins	
Don Wagoner	
Gary Buser	
James A. Ellis	
J. Corie Biggs	
Shari L. Eckert	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required
by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31,
whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2010/budget.htm. The electronic version does
not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		1,232,893	43,413	18,311	75,676	18,646		65,626	10,730	25,855	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	669,900	98,900	240,070	40,350	171,500	0	12,100	17,000	11,000	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,727,834	50,000	0	216,000	0	0	0	0	0	
8	FEDERAL SOURCES	4000	580,464	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		2,978,198	148,900	240,070	256,350	171,500	0	12,100	17,000	11,000	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	499,302									
11	Total Receipts/Revenues		3,477,500	148,900	240,070	256,350	171,500	0	12,100	17,000	11,000	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	1,937,737				50,680					
14	SUPPORT SERVICES	2000	1,262,800	131,800		303,399	131,755	0		27,000	36,000	
15	COMMUNITY SERVICES	3000	700	0		0	0					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	133,600	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	237,558	2,000	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	10,000	0	0	5,000	0		0	0	
19	Total Direct Disbursements/Expenditures		3,334,837	141,800	237,558	305,399	187,435	0		27,000	36,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	499,302	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		3,834,139	141,800	237,558	305,399	187,435	0		27,000	36,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(356,639)	7,100	2,512	(49,049)	(15,935)	0	12,100	(10,000)	(25,000)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110										
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140	300									
30	Transfer from Capital Projects Fund to O&M Fund	7150										
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170										
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220										
36	Accrued Interest on Bonds Sold	7230										
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
42	Transfer to Capital Projects Fund	7800										
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		300	0	0	0	0	0	0	0	0	

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	[See page 29 for references]		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							0			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140	300									
53	Transfer from Capital Projects Fund to O&M Fund	8150						0				
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160									0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170									0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		300	0	0	0	0	0	0	0	0	0
64	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		876,254	50,513	20,823	26,627	2,711	0	77,726	730	855	

66	SUMMARY OF EXPENDITURES (by Major Object)											
67												
68	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
69	Object Name		Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
71	Salaries	100	2,476,029	0		183,400		0		0	0	2,659,429
72	Employee Benefits	200	127,484	0		4,900	182,435	0		0	0	314,819
73	Purchased Services	300	165,322	41,500	0	27,999		0		27,000	1,000	262,821
74	Supplies & Materials	400	339,800	17,000		57,000		0		0	0	413,800
75	Capital Outlay	500	71,800	73,000		30,000		0		0	35,000	209,800
76	Other Objects	600	154,402	10,300	237,558	2,100	5,000	0		0	0	409,360
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0		0		0	0	0
79	Total Expenditures		3,334,837	141,800	237,558	305,399	187,435	0		27,000	36,000	4,270,029

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	BEGINNING CASH BALANCE ON HAND July 1, 2009 ⁷		1,232,893	43,413	18,311	75,676	18,646		65,626	10,730	25,855	
4	Total Direct Receipts & Other Sources ⁸		2,978,498	148,900	240,070	256,350	171,500	0	12,100	17,000	11,000	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411		57,000								
7	Interfund Loans Receivable (Repayment of Loans)	141							57,000			
8	Notes and Warrants Payable	433										
9	Other Current Assets	199										
10	Total Other Receipts		0	57,000	0	0	0	0	57,000	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		2,978,498	205,900	240,070	256,350	171,500	0	69,100	17,000	11,000	
12	Total Amount Available		4,211,391	249,313	258,381	332,026	190,146	0	134,726	27,730	36,855	
13	Total Direct Disbursements & Other Uses ⁹		3,335,137	141,800	237,558	305,399	187,435	0	0	27,000	36,000	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141							57,000			
16	Interfund Loans Payable (Repayment of Loans)	411		57,000								
17	Notes and Warrants Payable	433										
18	Other Current Liabilities	499										
19	Total Other Disbursements		0	57,000	0	0	0	0	57,000	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		3,335,137	198,800	237,558	305,399	187,435	0	57,000	27,000	36,000	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		876,254	50,513	20,823	26,627	2,711	0	77,726	730	855	

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	467,900	95,900	236,570	38,350	90,000	0	9,600	16,600	9,600
6	Leasing Purposes Levy ¹²	1130	0	0							
7	Special Education Purposes Levy	1140	7,700	0		0	0	0			
8	FICA and Medicare Only Levies	1150					75,000				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied by District		475,600	95,900	236,570	38,350	165,000	0	9,600	16,600	9,600
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authority	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ¹³	1230	56,000	0	0	0	3,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		56,000	0	0	0	3,000	0	0	0	0
19	TUITION ¹⁴										
20	Regular Tuition from Pupils or Parents (In State)	1311	0								
21	Regular Tuition from Other Districts (In State)	1312	0								
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314	0								
24	Summer School Tuition from Pupils or Parents (In State)	1321	0								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324	0								
28	CTE Tuition from Pupils or Parents (In State)	1331	0								
29	CTE Tuition from Other Districts (In State)	1332	0								
30	CTE Tuition from Other Sources (In State)	1333	0								
31	CTE Tuition from Other Sources (Out of State)	1334	0								
32	Special Education Tuition from Pupils or Parents (In State)	1341	0								
33	Special Education Tuition from Other Districts (In State)	1342	0								
34	Special Education Tuition from Other Sources (In State)	1343	0								
35	Special Education Tuition from Other Sources (Out of State)	1344	0								
36	Adult Tuition from Pupils or Parents (In State)	1351	0								
37	Adult Tuition from Other Districts (In State)	1352	0								
38	Adult Tuition from Other Sources (In State)	1353	0								
39	Adult Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412				0					
44	Regular Transportation Fees from Other Sources (In State)	1413				0					
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416				0					
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421				0					
48	Summer School Transportation Fees from Other Districts (In State)	1422				0					
49	Summer School Transportation Fees from Other Sources (In State)	1423				0					
50	Summer School Transportation Fees from Other Sources (Out of State)	1424				0					
51	CTE Transportation Fees from Pupils or Parents (In State)	1431				0					
52	CTE Transportation Fees from Other Districts (In State)	1432				0					
53	CTE Transportation Fees from Other Sources (In State)	1433				0					
54	CTE Transportation Fees from Other Sources (Out of State)	1434				0					

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441				0					
56	Special Education Transportation Fees from Other Districts (In State)	1442				0					
57	Special Education Transportation Fees from Other Sources (In State)	1443				0					
58	Special Education Transportation Fees from Other Sources (Out of State)	1444				0					
59	Adult Transportation Fees from Pupils or Parents (In State)	1451				0					
60	Adult Transportation Fees from Other Districts (In State)	1452				0					
61	Adult Transportation Fees from Other Sources (In State)	1453				0					
62	Adult Transportation Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	45,000	3,000	3,500	2,000	3,500	0	2,500	400	1,400
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		45,000	3,000	3,500	2,000	3,500	0	2,500	400	1,400
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	45,000								
70	Sales to Pupils - Breakfast	1612	10,000								
71	Sales to Pupils - A la Carte	1613	1,100								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	5,500								
74	Other Food Service (Describe & Itemize)	1690	100								
75	Total Food Service		61,700								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	15,000	0							
78	Admissions - Other	1719	0	0							
79	Fees	1720	10,000	0							
80	Book Store Sales	1730	1,000	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	100	0							
82	Total District/School Activity Income		26,100	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe)	1819	0								
88	Sales - Regular Textbooks	1821	100								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbooks		100								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	0							
96	Contributions and Donations from Private Sources	1920	2,000	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	500	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	300								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
104	Payment from Other Districts	1991	0	0	0	0	0				
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees	1993	2,500	0	0	0	0	0		0	0

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
107	Other Local Revenues (Describe & Itemize)	1999	100	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		5,400	0	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	669,900	98,900	240,070	40,350	171,500	0	12,100	17,000	11,000
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100	0	0		0	0				
112	Flow-Through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through Revenue (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	1,534,791	0	0	0	0	0		0	0
118	General State Aid Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		1,534,791	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	0			0					
125	Special Education - Extraordinary	3105	45,000			0					
126	Special Education - Personnel	3110	42,000	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		87,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	2,000	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		2,000	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	2,500								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	4,000	0							
148	Adult Education (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Education - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500	0	0		120,000	0				
152	Transportation - Special Education	3510	0	0		96,000	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		216,000	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				

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2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
158	Early Childhood - Block Grant	3705	73,243	0		0	0					
159	Reading Improvement Block Grant	3715	14,000			0	0					
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0					
161	Continued Reading Improvement Block Grant	3725	0			0	0					
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0					
163	Chicago General Education Block Grant	3766	0	0		0	0					
164	Chicago Educational Services Block Grant	3767	0	0		0	0					
165	School Safety & Educational Improvement Block Grant	3775	10,000	0	0	0	0	0			0	
166	Technology - Learning Technology Centers	3780		0	0	0	0	0			0	
167	State Charter Schools	3815	0			0						
168	Extended Learning Opportunities - Summer Bridges	3825	0			0						
169	Infrastructure Improvements - Planning/Construction	3920		0				0				
170	School Infrastructure - Maintenance Projects	3925		0							0	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	300	50,000	0	0	0	0	0	0	0	
172	Total Restricted Grants-In-Aid		193,043	50,000	0	216,000	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	1,727,834	50,000	0	216,000	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	0	0	0	0	0	0	0	0	0	
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0	
178	Total Unrestricted Grants-In-Aid Received Directly from Fed. Govt.		0	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
180	Head Start	4045	0									
181	Construction (Impact Aid)	4050	0	0				0				
182	MAGNET	4060	0	0			0	0				
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090	0	0			0	0			0	
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0			0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V-Innovation and Flexibility Formula	4100	0	0			0	0				
188	Title V-SEA Projects	4105	0	0			0	0				
189	Title V-Rural and Low Income Schools (REI)	4107	0	0			0	0				
190	Title V-Other (Describe & Itemize)	4199	0	0			0	0				
191	Total Title V		0	0			0	0				
192	FOOD SERVICE											
193	Breakfast Start-Up	4200	0					0				
194	National School Lunch Program	4210	46,000					0				
195	Special Milk Program	4215	0					0				
196	School Breakfast Program	4220	15,000					0				
197	Summer Food Service Admin/Program	4225	0					0				
198	Child Care Commodity/SFS 13-Adult Day Care	4226	0					0				
199	Food Service - Other (Describe & Itemize)	4299	0					0				
200	Total Food Service		61,000					0				
201	TITLE I											
202	Title I - Low Income	4300	110,000	0			0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0			0	0				
204	Title I - Comprehensive School Reform	4332	0	0			0	0				
205	Title I - Reading First	4334	0	0			0	0				
206	Title I - Even Start	4335	0	0			0	0				

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
207	Title I - Reading First SEA Funds	4337	0	0		0	0				
208	Title I - Migrant Education	4340	0	0		0	0				
209	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
210	Total Title I		110,000	0		0	0				

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	2,000	0		0	0				
213	Title IV - 21st Century	4421	0	0		0	0				
214	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
215	Total Title IV		2,000	0		0	0				
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow-Through	4600	0	0		0	0				
218	Federal Special Education - Preschool Discretionary	4605	0	0		0	0				
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620	0	0		0	0				
220	Federal Special Education - IDEA Room & Board	4625	400	0		0	0				
221	Federal Special Education - IDEA Discretionary	4630	0	0		0	0				
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
223	Total Federal Special Education		400	0		0	0				
224	CTE - PERKINS										
225	CTE - Perkins-Title III E Tech Prep	4770	0	0			0				
226	CTE - Other (Describe & Itemize)	4799	0	0			0				
227	Total CTE - Perkins		0	0			0				
228	Federal - Adult Education	4810	0	0			0				
229	General State Aid - Education Stabilization	4850	255,798	0	0	0	0	0		0	0
230	Title I - Low Income	4851	0	0		0	0				
231	Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
232	Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
233	Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
234	Title I - School Improvement (Part G)	4855	0	0	0	0	0	0		0	0
235	IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
236	IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
237	Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
238	Title IID - Technology - Competitive	4861	0	0	0	0	0	0		0	0
239	McKinney -Vento Homeless Education	4862	0	0		0	0				
240	Child Nutrition Equipment Assistance	4863	0	0							
241	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
242	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
243	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
244	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
245	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
246	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
247	Other ARRA Funds - I	4870	85,266	0	0	0	0	0		0	0
248	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
249	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
250	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
251	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
252	Other ARRA Funds - VI	4875	0	0	0	0	0	0		0	0
253	Other ARRA Funds - VII	4876	0	0	0	0	0	0		0	0
254	Other ARRA Funds - VIII	4877	0	0	0	0	0	0		0	0
255	Other ARRA Funds - IX	4878	0	0	0	0	0	0		0	0
256	Other ARRA Funds - X	4879	0	0	0	0	0	0		0	0
257	Other ARRA Funds - XI	4880	0	0	0	0	0	0		0	0
258	Total Stimulus Programs		341,064	0	0	0	0	0		0	0
259	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
260	Emergency Immigrant Assistance	4905	0	0		0	0				
261	Title III - English Language Acquisition	4909	0	0		0	0				
262	Learn & Serve America	4910	0	0		0	0				
263	McKinney Education for Homeless Children	4920	0	0		0	0				
264	Title II - Eisenhower - Professional Development Formula	4930	0	0		0	0				

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
265	Title II - Teacher Quality	4932	35,000	0		0	0				
266	Federal Charter Schools	4960		0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	10,000	0		0	0				
268	Medicaid Matching Funds - Fee-For-Service Program	4992	5,000	0		0	0				
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	16,000	0		0	0	0			0
270	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		580,464	0	0	0	0	0		0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	580,464	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		2,978,198	148,900	240,070	256,350	171,500	0	12,100	17,000	11,000

ESTIMATED DISBURSEMENTS/EXPENDITURES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	1,187,667	69,150	2,950	32,150	6,500	1,750	0	0	1,300,167
6	Pre-K Programs	1125	64,000	6,500	0	1,000	0	0	0	0	71,500
7	Special Education Programs (Functions 1200 - 1220)	1200	210,500	12,300	500	1,950	0	500	0	0	225,750
8	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
9	Remedial and Supplemental Programs K-12	1250	82,000	17,100	0	6,000	2,000	0	0	0	107,100
10	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
11	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
12	CTE Programs	1400	130,500	8,010	300	8,650	2,200	0	0	0	149,660
13	Interscholastic Programs	1500	34,960	500	11,000	11,800	0	3,450	0	0	61,710
14	Summer School Programs	1600	0	0	0	0	0	0	0	0	0
15	Gifted Programs	1650	0	0	100	700	0	400	0	0	1,200
16	Driver's Education Programs	1700	16,000	200	3,650	800	0	0	0	0	20,650
17	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0
18	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
19	Pre-K Programs - Private Tuition	1910						0			0
20	Regular K-12 Programs Private Tuition	1911						0			0
21	Special Education Programs K-12 Private Tuition	1912						0			0
22	Special Education Programs Pre-K Tuition	1913						0			0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0
25	Adult/Continuing Education Programs Private Tuition	1916						0			0
26	CTE Programs Private Tuition	1917						0			0
27	Interscholastic Programs Private Tuition	1918						0			0
28	Summer School Programs Private Tuition	1919						0			0
29	Gifted Programs Private Tuition	1920						0			0
30	Bilingual Programs Private Tuition	1921						0			0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0
32	Total Instruction¹⁴	1000	1,725,627	113,760	18,500	63,050	10,700	6,100	0	0	1,937,737
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	0	0	0	200	0	0	0	0	200
36	Guidance Services	2120	35,000	200	800	500	300	0	0	0	36,800
37	Health Services	2130	28,000	0	200	500	0	100	0	0	28,800
38	Psychological Services	2140	0	0	0	0	0	0	0	0	0
39	Speech Pathology & Audiology Services	2150	0	400	32,600	500	0	0	0	0	33,500
40	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	6,600	0	0	0	0	6,600
41	Total Support Services - Pupil	2100	63,000	600	33,600	8,300	300	100	0	0	105,900
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	6,000	400	12,800	1,000	0	0	0	0	20,200
44	Educational Media Services	2220	56,500	500	19,500	18,950	42,200	7,000	0	0	144,650
45	Assessment & Testing	2230	0	0	0	3,200	0	0	0	0	3,200
46	Total Support Services - Instructional Staff	2200	62,500	900	32,300	23,150	42,200	7,000	0	0	168,050
47	Support Services - General Administration										
48	Board of Education Services	2310	2,450	0	49,572	1,000	0	2,000	0	0	55,022
49	Executive Administration Services	2320	131,552	2,224	4,650	1,500	0	1,802	0	0	141,728
50	Special Area Administration Services	2330	3,800	450	100	0	0	600	0	0	4,950
51	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
52	Total Support Services - General Administration	2300	137,802	2,674	54,322	2,500	0	4,402	0	0	201,700
53	Support Services - School Administration										
54	Office of the Principal Services	2410	188,850	2,550	4,500	13,000	10,000	2,000	0	0	220,900
55	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
56	Total Support Services - School Administration	2400	188,850	2,550	4,500	13,000	10,000	2,000	0	0	220,900

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	Support Services - Business										
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	44,500	0	0	1,200	0	100	0	0	45,800
60	Operation & Maintenance of Plant Services	2540	156,200	3,000	18,500	130,000	5,000	500	0	0	313,200
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
62	Food Services	2560	97,550	4,000	2,000	96,500	3,600	0	0	0	203,650
63	Internal Services	2570	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	298,250	7,000	20,500	227,700	8,600	600	0	0	562,650
65	Support Services - Central										
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	0	0	0	0	0	0	0
69	Staff Services	2640	0	0	0	500	0	600	0	0	1,100
70	Data Processing Services	2660	0	0	1,300	1,200	0	0	0	0	2,500
71	Total Support Services - Central	2600	0	0	1,300	1,700	0	600	0	0	3,600
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
73	Total Support Services	2000	750,402	13,724	146,522	276,350	61,100	14,702	0	0	1,262,800
74	COMMUNITY SERVICES (ED)	3000	0	0	300	400	0	0	0	0	700
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			0			0			0
78	Payments for Special Education Programs	4120						110,000			110,000
79	Payments for Adult/Continuing Education Programs	4130			0			0			0
80	Payments for CTE Programs	4140			0			23,600			23,600
81	Payments for Community College Programs	4170			0			0			0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			0			133,600			133,600
84	Payments for Regular Programs - Tuition	4210						0			0
85	Payments for Special Education Programs - Tuition	4220						0			0
86	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
87	Payments for CTE Programs - Tuition	4240						0			0
88	Payments for Community College Programs - Tuition	4270						0			0
89	Payments for Other Programs - Tuition	4280						0			0
90	Other Payments to In-State Govt Units	4290						0			0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0			0			0
92	Payments for Regular Programs - Transfers	4310						0			0
93	Payments for Special Education Programs - Transfers	4320						0			0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0
95	Payments for CTE Programs - Transfers	4340						0			0
96	Payments for Community College Program - Transfers	4370						0			0
97	Payments for Other Programs - Transfers	4380						0			0
98	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400			0			0			0
101	Total Payments to Other District & Govt Units	4000			0			133,600			133,600
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110						0			0
105	Tax Anticipation Notes	5120						0			0
106	Corporate Personal Property Repl Tax Ant Notes	5130						0			0
107	State Aid Anticipation Certificates	5140						0			0
108	Other Interest on Short-Term Debt	5150						0			0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

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
110	Debt Service - Interest on Long-Term Debt	5200						0			0
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						0			0
113	Total Direct Disbursements/Expenditures		2,476,029	127,484	165,322	339,800	71,800	154,402	0	0	3,334,837
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(356,639)
115											
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
120	Support Services - Business										
121	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
122	Facilities Acquisition & Construction Services	2530	0	0	10,000	0	71,000	0	0	0	81,000
123	Operation & Maintenance of Plant Services	2540	0	0	31,500	17,000	2,000	300	0	0	50,800
124	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
125	Food Services	2560	0	0	0	0	0	0	0	0	0
126	Total Support Services - Business	2500	0	0	41,500	17,000	73,000	300	0	0	131,800
127	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
128	Total Support Services	2000	0	0	41,500	17,000	73,000	300	0	0	131,800
129	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120			0			0			0
133	Payments for CTE Program	4140			0			0			0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400						0			0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110						0			0
141	Tax Anticipation Notes	5120						0			0
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130						0			0
143	State Aid Anticipation Certificates	5140						0			0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200						0			0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						10,000			10,000
149	Total Direct Disbursements/Expenditures		0	0	41,500	17,000	73,000	10,300	0	0	141,800
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,100
151											

1	A	B	C	D	E	F	G	H	I	J	K
2	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
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000						0			0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110						0			0
157	Tax Anticipation Notes	5120						0			0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
159	State Aid Anticipation Certificates	5140						0			0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200						96,558			96,558
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						140,000			140,000
164	Debt Service Other (Describe & Itemize)	5400			0			1,000			1,000
165	Total Debt Service	5000			0			237,558			237,558
166	PROVISION FOR CONTINGENCIES (DS)	6000						0			0
167	Total Direct Disbursements/Expenditures				0			237,558			237,558
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,512
169											
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
173	Pupil Transportation Services	2550	183,400	4,900	27,999	57,000	30,000	100	0	0	303,399
174	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
175	Total Support Services	2000	183,400	4,900	27,999	57,000	30,000	100	0	0	303,399
176	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110			0			0			0
180	Payments for Special Education Programs	4120			0			0			0
181	Payments for Adult/Continuing Education Programs	4130			0			0			0
182	Payments for CTE Programs	4140			0			0			0
183	Payments for Community College Programs	4170			0			0			0
184	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0
185	Total Payments to Other Govt Units (In-State)	4100			0			0			0
186	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400			0			0			0
187	Total Payments to Other Districts & Govt Units	4000			0			0			0
188	DEBT SERVICE (TR)										
189	Debt Service - Interest on Short-Term Debt										
190	Tax Anticipation Warrants	5110						0			0
191	Tax Anticipation Notes	5120						0			0
192	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
193	State Aid Anticipation Certificates	5140						0			0
194	Other Interest on Short-Term Debt (Describe and Itemize)	5150						2,000			2,000
195	Total Debt Service - Interest On Short-Term Debt	5100						2,000			2,000
196	Debt Service - Interest on Long-Term Debt	5200						0			0
197	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
198	Debt Service - Other (Describe and Itemize)	5400						0			0
199	Total Debt Service	5000						2,000			2,000
200	PROVISION FOR CONTINGENCIES (TR)	6000						0			0
201	Total Direct Disbursements/Expenditures		183,400	4,900	27,999	57,000	30,000	2,100	0	0	305,399

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
202	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(49,049)
203											
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
205	INSTRUCTION (MR/SS)										
206	Regular Program	1100		24,460							24,460
207	Pre-K Programs	1125		3,250							3,250
208	Special Education Programs (Functions 1200-1220)	1200		16,000							16,000
209	Special Education Programs Pre-K	1225		0							0
210	Remedial and Supplemental Programs K-12	1250		3,935							3,935
211	Remedial and Supplemental Programs Pre-K	1275		0							0
212	Adult/Continuing Education Programs	1300		0							0
213	CTE Programs	1400		1,580							1,580
214	Interscholastic Programs	1500		1,205							1,205
215	Summer School Programs	1600		0							0
216	Gifted Programs	1650		0							0
217	Driver's Education Programs	1700		250							250
218	Bilingual Programs	1800		0							0
219	Truant Alternative & Optional Programs	1900		0							0
220	Total Instruction	1000		50,680							50,680
221	SUPPORT SERVICES (MR/SS)										
222	Support Services - Pupil										
223	Attendance & Social Work Services	2110		0							0
224	Guidance Services	2120		5,610							5,610
225	Health Services	2130		6,000							6,000
226	Psychological Services	2140		0							0
227	Speech Pathology & Audiology Services	2150		400							400
228	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
229	Total Support Services - Pupil	2100		12,010							12,010
230	Support Services - Instructional Staff										
231	Improvement of Instruction Services	2210		610							610
232	Educational Media Services	2220		4,000							4,000
233	Assessment & Testing	2230		0							0
234	Total Support Services - Instructional Staff	2200		4,610							4,610
235	Support Services - General Administration										
236	Board of Education Services	2310		625							625
237	Executive Administration Services	2320		8,450							8,450
238	Special Area Administrative Services	2330		550							550
239	Claims Paid from Self Insurance Fund	2361		0							0
240	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
241	Unemployment Insurance Payments	2363		0							0
242	Insurance Payments (regular or self-insurance)	2364		0							0
243	Risk Management and Claims Services Payments	2365		0							0
244	Judgment and Settlements	2366		0							0
245	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
246	Reciprocal Insurance Payments	2368		0							0
247	Legal Service	2369		0							0
248	Total Support Services - General Administration	2300		9,625							9,625
249	Support Services - School Administration										
250	Office of the Principal Services	2410		12,360							12,360
251	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
252	Total Support Services - School Administration	2400		12,360							12,360
253	Support Services - Business										

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
254	Direction of Business Support Services	2510		0							0
255	Fiscal Services	2520		10,100							10,100
256	Facilities Acquisition & Construction Services	2530		0							0
257	Operation & Maintenance of Plant Service	2540		34,000							34,000
258	Pupil Transportation Services	2550		29,450							29,450
259	Food Services	2560		19,600							19,600
260	Internal Services	2570		0							0
261	Total Support Services - Business	2500		93,150							93,150
262	Support Services - Central										
263	Direction of Central Support Services	2610		0							0
264	Planning, Research, Development & Evaluation Services	2620		0							0
265	Information Services	2630		0							0
266	Staff Services	2640		0							0
267	Data Processing Services	2660		0							0
268	Total Support Services - Central	2600		0							0
269	Other Support Services (Describe & Itemize)	2900		0							0
270	Total Support Services	2000		131,755							131,755
271	COMMUNITY SERVICES (MR/SS)	3000		0							0
272	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
273	Payments for Special Education Programs	4120		0							0
274	Payments for Vocational Education Programs	4140		0							0
275	Total Payments to Other Districts & Govt Units	4000		0							0
276	DEBT SERVICE (MR/SS)										
277	Debt Service - Interest on Short-Term Debt										
278	Tax Anticipation Warrants	5110						0			0
279	Tax Anticipation Notes	5120						0			0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130						0			0
281	State Aid Anticipation Certificates	5140						0			0
282	Other (Describe & Itemize)	5150						0			0
283	Total Debt Service	5000						0			0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000						5,000			5,000
285	Total Direct Disbursements/Expenditures			182,435				5,000			187,435
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(15,935)
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
292	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
293	Total Support Services	2000	0	0	0	0	0	0	0	0	0
294	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
295	Payments to Other Govt Units (In-State)										
296	Payments to Other Govt Units (In-State)	4100			0			0			0
297	Payment for Special Education Programs	4120			0			0			0
298	Payment for CTE Programs	4140			0			0			0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190			0			0			0
300	Total Payments to Other Districts & Govt Units	4000			0			0			0
301	PROVISION FOR CONTINGENCIES (CP)	6000						0			0
302	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
304											
305	70 WORKING CASH FUND (WC)										

ESTIMATED DISBURSEMENTS/EXPENDITURES

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
306											

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
310	Workers' Compensation or Workers' Occupational Disease Act Payments	2362	0	0	6,500	0	0	0	0	0	6,500
311	Unemployment Insurance Payments	2363	0	0	4,500	0	0	0	0	0	4,500
312	Insurance Payments (regular or self-insurance)	2364	0	0	15,000	0	0	0	0	0	15,000
313	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
314	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
315	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	500	0	0	0	0	0	500
316	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
317	Legal Service	2369	0	0	500	0	0	0	0	0	500
318	Property Insurance (Building & Grounds)	2371	0	0	0	0	0	0	0	0	0
319	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
320	Total Support Services - General Administration	2000	0	0	27,000	0	0	0	0	0	27,000
321	DEBT SERVICE (TF)										
322	Debt Service - Interest on Short-Term Debt										
323	Tax Anticipation Warrants	5110						0			0
324	Corporate Personal Property Replacement Tax Anticipation Notes	5130						0			0
325	Other Interest on Short-Term Debt	5150						0			0
326	Total Debt Service	5000						0			0
327	PROVISION FOR CONTINGENCIES (TF)							0			0
328	Total Direct Disbursements/Expenditures		0	0	27,000	0	0	0	0	0	27,000
329	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,000)
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business										
334	Facilities Acquisition & Construction Services	2530	0	0	1,000	0	35,000	0	0	0	36,000
335	Operation & Maintenance of Plant Service	2540	0	0	0	0	0	0	0	0	0
336	Total Support Services - Business	2500	0	0	1,000	0	35,000	0	0	0	36,000
337	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
338	Total Support Services	2000	0	0	1,000	0	35,000	0	0	0	36,000
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
341	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt										
344	Tax Anticipation Warrants	5110						0			0
345	Other Interest on Short-Term Debt	5150						0			0
346	Total Debt Service - Interest on Short-Term Debt	5100						0			0
347	Debt Service - Interest on Long-Term Debt	5200						0			0
348	Total Debt Service	5000						0			0
349	PROVISIONS FOR CONTINGENCIES (FP&S)	6000						0			0
350	Total Direct Disbursements/Expenditures		0	0	1,000	0	35,000	0	0	0	36,000
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(25,000)

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

1. Page 6, Line 74 Account 1690 - food or supplies purchased
 2. Page 6, Line 81 Account 1790 - extra-curricular activity fee
 3. Page 6, Line 107 Account 1999 - phone calls and copies purchased
 4. Page 8, Line 171 Account 3999 - Library grant-\$300; Building grant-\$50,000
 5. Page 10, Line 269 Account 4998 - TECH grant-\$1,000; REAP grant-\$15,000
 6. Page 11, Line 40 Account 2190 - Graduation and Awards
 7. Page 14, Line 164 Account 5400 Bond Registrar Charges
 8. Page 14, Line 194 Account 5150 - Interest on loan for buses
-

Palestine Community Unit School District No. 3 12-017-0030-26

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	2,978,198	148,900	256,350	12,100	3,395,548
Direct Expenditures	3,334,837	141,800	305,399		3,782,036
Difference	(356,639)	7,100	(49,049)	12,100	(386,488)
Estimated Fund Balance - June 30, 2010	876,254	50,513	26,627	77,726	1,031,119

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)

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

Note: *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*

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

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	C	D	E	F	G
1			DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	Palestine Community Unit School District No. 3		FY2009-10				
4	<i>District Number</i>						
5	12-017-003						
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,232,893	43,413	75,676	65,626	1,417,607
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	669,900	98,900	40,350	12,100
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	0	0	0	0
11	STATE SOURCES		3000	1,727,834	50,000	216,000	0
12	FEDERAL SOURCES		4000	580,464	0	0	0
13	Total Receipts/Revenues			2,978,198	148,900	256,350	12,100
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	1,937,737			1,937,737
16	SUPPORT SERVICES		2000	1,262,800	131,800	303,399	1,697,999
17	COMMUNITY SERVICES		3000	700	0	0	700
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	133,600	0	0	133,600
19	DEBT SERVICES		5000	0	0	2,000	2,000
20	PROVISION FOR CONTINGENCIES		6000	0	10,000	0	10,000
21	Total Disbursements/Expenditures			3,334,837	141,800	305,399	3,782,036
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(356,639)	7,100	(49,049)	12,100
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)			300	0	0	0
25	OTHER USES OF FUNDS (8000)			300	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS			0	0	0	0
27	ESTIMATED ENDING FUND BALANCE			876,254	50,513	26,627	77,726
				1,031,119			

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	H	I	J	K	L
1			ESTIMATED BUDGET FY2010-11				
2							
3	Palestine Community Unit School District No. 3 12-017-003						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		876,254	50,513	26,627	77,726	1,031,119
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	703,395	103,845	42,368	12,705
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000	1,723,387	52,500	226,800	2,002,687
12	FEDERAL SOURCES		4000	600,000			600,000
13	Total Receipts/Revenues			3,026,782	156,345	269,168	12,705
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	1,900,000			1,900,000
16	SUPPORT SERVICES		2000	1,144,200	131,800	304,000	1,580,000
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	134,000			134,000
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures			3,178,200	131,800	304,000	3,614,000
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			(151,418)	24,545	(34,832)	12,705
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
27	ESTIMATED ENDING FUND BALANCE			724,836	75,058	(8,205)	90,431

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	M	N	O	P	Q
1			ESTIMATED BUDGET FY2011-12				
2							
3	Palestine Community Unit School District No. 3 12-017-003						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		724,836	75,058	(8,205)	90,431	882,119
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	733,137	109,037	44,486	13,340	900,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	1,806,735	55,125	238,140		2,100,000
12	FEDERAL SOURCES	4000	630,000				630,000
13	Total Receipts/Revenues		3,169,872	164,162	282,626	13,340	3,630,000
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	1,910,000				1,910,000
16	SUPPORT SERVICES	2000	1,138,000	138,000	310,000		1,586,000
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	135,000				135,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		3,183,000	138,000	310,000		3,631,000
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(13,128)	26,162	(27,374)	13,340	(1,000)
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		711,708	101,220	(35,579)	103,771	881,119

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

	A	B	R	S	T	U	V
1			ESTIMATED BUDGET FY2012-13				
2							
3	Palestine Community Unit School District No. 3 12-017-003						
4	<i>District Number</i>						
5							
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		711,708	101,220	(35,579)	103,771	881,119
8	RECEIPTS/REVENUES		Acct No.				
9	LOCAL SOURCES		1000	769,794	114,489	46,710	14,007
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0
11	STATE SOURCES		3000	1,840,464	90,511	274,025	2,205,000
12	FEDERAL SOURCES		4000	661,500			661,500
13	Total Receipts/Revenues			3,271,758	205,000	320,735	14,007
14	DISBURSEMENTS/EXPENDITURES		Funct No.				
15	INSTRUCTION		1000	2,000,200			2,000,200
16	SUPPORT SERVICES		2000	1,135,558	205,000	285,156	1,625,714
17	COMMUNITY SERVICES		3000				0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000	136,000			136,000
19	DEBT SERVICES		5000				0
20	PROVISION FOR CONTINGENCIES		6000				0
21	Total Disbursements/Expenditures			3,271,758	205,000	285,156	3,761,914
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures			0	0	35,579	14,007
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
27	ESTIMATED ENDING FUND BALANCE			711,708	101,220	(0)	117,778

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

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Palestine Community Unit School District No. 3		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption:</i> 09/21/09			
5	12-017-003		<i>(Enter as MM/DD/YY)</i>			
6			FY2009-10	FY2010-11	FY2011-12	FY2012-13
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,417,607	1,031,119	882,119	881,119
8	RECEIPTS/REVENUES		Acct No.			
9	LOCAL SOURCES		821,250	862,313	900,000	945,000
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		0	0	0	0
11	STATE SOURCES		1,993,834	2,002,687	2,100,000	2,205,000
12	FEDERAL SOURCES		580,464	600,000	630,000	661,500
13	Total Receipts/Revenues		3,395,548	3,465,000	3,630,000	3,811,500
14	DISBURSEMENTS/EXPENDITURES		Funct No.			
15	INSTRUCTION		1,937,737	1,900,000	1,910,000	2,000,200
16	SUPPORT SERVICES		1,697,999	1,580,000	1,586,000	1,625,714
17	COMMUNITY SERVICES		700	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		133,600	134,000	135,000	136,000
19	DEBT SERVICES		2,000	0	0	0
20	PROVISION FOR CONTINGENCIES		10,000	0	0	0
21	Total Disbursements/Expenditures		3,782,036	3,614,000	3,631,000	3,761,914
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(386,488)	(149,000)	(1,000)	49,586
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		300	0	0	0
25	OTHER USES OF FUNDS (8000)		300	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		1,031,119	882,119	881,119	930,705

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2010 through Fiscal Year 2013

Palestine Community Unit School District No. 3

12-017-0030-26

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

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

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

5% increase

- Equal Assessed Valuation and Tax Rates:

5% increase

- Employee Salaries and Benefits:

Teacher reduction in force and teacher retirements

Bus Driver retirements

- Short and Long Term Borrowing:

- Educational Impact:

none

- Other Assumptions:

Reduction in new technology

Debt Service reduced

Freeze on supplies and capital outlay

New buses on hold

Reduction in field trips

Contingency removed

No major building maintenance expense

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only. It is intended for use during the budgeting process to estimate the district's percent increase of FY2010 budgeted expenditures over FY2009 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: Palestine Community Unit School District No. 3

RCDT Number: 12-017-0030-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009			Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	134,992		134,992	141,728		141,728
2. Special Area Administration Services	2330	4,680		4,680	4,950		4,950
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above		1,605		1,605	1,674		1,674
8. Totals		138,067	0	138,067	145,004	0	145,004
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)							5%

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Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5
The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	Budget Plan Completed
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Line 28), must equal (Funds 10, 20 & 40 - Acct 8130 - Line 51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Line 29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Line 52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Funds 30 - Acct 7400 - Line 38) must equal (Funds 10, 20 & 60 - Acct 8400 Line 56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Line 39) must equal (Funds 10, 20 & 60 - Acct 8500 - Line 57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Line 40) must equal (Funds 10 & 20 - Acct 8600 - Line 58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Line 41) must equal (Funds 10 & 20 - Acct 8700 - Line 59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Line 42) must equal (Fund 10 & 20, Acct 8800 - Line 60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2009, (CashSum 4, All Funds - line 3), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2010, (Page CashSum 4 - All Funds - Line 21), cannot be negative.	
Educational Fund (10)	OK
Operations & Maintenance Fund Balance (20)	OK
Debt Service Fund (30)	OK
Transportation Fund (40)	OK
Municipal Retirement/Social Security Fund (50)	OK
Capital Projects Fund (60)	OK
Working Cash Fund (70)	OK
Tort (80)	OK
Fire Prevention & Safety Fund (90)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4 - Line 10), must equal Other Disbursements, (Page CashSum 4, Line19).	
Interfund Loans Payble (Funds 10 thru 60, 80, 90 - Acct 411 - Line 6) must equal Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Line 15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Line 7) must equal Interfund Loans Payable (Funds 10 thru 60, 80 & 90 - Acct 411 - Line 16).	OK

End of Balancing