

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2013 - June 30, 2014

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: 07/15/14
(MM/DD/YY)

District Name: Alton Community Unit School District 11

District RCDT No: 41-057-011026

Budget of Alton Community Unit School District 11, County of Madison and Jersey,
State of Illinois, for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

WHEREAS the Board of Education of Alton Community Unit School District 11,
County of Madison and Jersey, 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 15 day of July, 20 14,
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, 2013 and ending June 30, 2014.

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 15
day of July, 20 14 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 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2014/budget.htm. The electronic version does not require member signatures.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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, 2013 ¹		321,421	5,629,116	799,702	171,230	486,754	0	664,148	277,039	2,499,428	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	22,309,389	4,119,209	5,028,407	1,486,664	1,348,540	0	356,606	2,314,197	359,606	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
7	STATE SOURCES	3000	0	0	0	0	0	0	0	0	0	
8	FEDERAL SOURCES	4000	19,499,653	0	0	3,000,864	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		8,879,848	0	325,000	0	225,000	0	0	0	0	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	50,688,890	4,119,209	5,353,407	4,487,528	1,573,540	0	356,606	2,314,197	359,606	
11	Total Receipts/Revenues		50,688,890	4,119,209	5,353,407	4,487,528	1,573,540	0	356,606	2,314,197	359,606	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	37,914,925				991,863					
14	SUPPORT SERVICES	2000	15,486,520	4,094,000		4,126,997	1,056,703	0		2,296,000	2,850,000	
15	COMMUNITY SERVICES	3000	610,250	0		0	500					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	214,000	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	210,000	5,085,000	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	3,750	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		54,229,445	4,304,000	5,085,000	4,126,997	2,049,065	0		2,296,000	2,850,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		54,229,445	4,304,000	5,085,000	4,126,997	2,049,065	0		2,296,000	2,850,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(3,540,555)	(184,791)	268,407	360,531	(475,525)	0	356,606	18,197	(2,490,394)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120	2,000									
29	Transfer Among Funds	7130	294,500									
30	Transfer of Interest	7140	22,000									
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		2,000,000								
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 ⁸		318,500	2,000,000	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(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	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							2,000			
52	Transfer Among Funds	8130		294,500								
53	Transfer of Interest ⁶	8140		22,000								
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Capital Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420										
59	Other Revenues Pledged to Pay Principal on Capital Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440										
61	Taxes Pledged to Pay Interest on Capital Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520										
63	Other Revenues Pledged to Pay Interest on Capital Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	316,500	0	0	0	0	2,000	0	0	
80	Total Other Sources/Uses of Fund		318,500	1,683,500	0	0	0	0	(2,000)	0	0	
81	ESTIMATED ENDING FUND BALANCE June 30, 2014		(2,900,634)	7,127,825	1,068,109	531,761	11,229	0	1,018,754	295,236	9,034	
82	SUMMARY OF EXPENDITURES (by Major Object)											
83			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
84	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
85	Object Name											
86	Salaries	100	37,750,440	1,200,000		29,750		0		750,000	0	39,730,190
87	Employee Benefits	200	6,434,805	168,000		4,250	2,049,065	0		155,000	0	8,811,120
88	Purchased Services	300	6,841,900	1,525,000	10,000	3,667,997		0		1,391,000	2,850,000	16,285,897
89	Supplies & Materials	400	1,050,650	950,000		425,000		0		0	0	2,425,650
90	Capital Outlay	500	586,400	101,000		0		0		0	0	687,400
91	Other Objects	600	1,565,250	360,000	5,075,000	0	0	0		0	0	7,000,250
92	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
93	Termination Benefits	800	0	0		0				0	0	0
94	Total Expenditures		54,229,445	4,304,000	5,085,000	4,126,997	2,049,065	0		2,296,000	2,850,000	74,940,507

SUMMARY OF CASH TRANSACTIONS

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
3	BEGINNING CASH BALANCE ON HAND July 1, 2013 ⁷		321,421	5,629,116	799,702	171,230	486,754	0	664,148	277,039	2,499,428
4	Total Direct Receipts & Other Sources ⁸		51,007,390	6,119,209	5,353,407	4,487,528	1,573,540	0	356,606	2,314,197	359,606
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411	14,000,000			1,000,000					100,000
7	Interfund Loans Receivable (Repayment of Loans)	141							9,500,000		
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		14,000,000	0	0	1,000,000	0	0	9,500,000	0	100,000
11	Total Direct Receipts, Other Sources, & Other Receipts		65,007,390	6,119,209	5,353,407	5,487,528	1,573,540	0	9,856,606	2,314,197	459,606
12	Total Amount Available		65,328,811	11,748,325	6,153,109	5,658,758	2,060,294	0	10,520,754	2,591,236	2,959,034
13	Total Direct Disbursements & Other Uses ⁹		54,229,445	4,620,500	5,085,000	4,126,997	2,049,065	0	2,000	2,296,000	2,850,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141		5,100,000					10,000,000		
16	Interfund Loans Payable (Repayment of Loans)	411	8,500,000			1,000,000					
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		8,500,000	5,100,000	0	1,000,000	0	0	10,000,000	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		62,729,445	9,720,500	5,085,000	5,126,997	2,049,065	0	10,002,000	2,296,000	2,850,000
21	ENDING CASH BALANCE ON HAND June 30, 2014 ⁷		2,599,366	2,027,825	1,068,109	531,761	11,229	0	518,754	295,236	109,034

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	15,193,090	3,709,969	5,018,207	1,413,314	1,240,090		354,266	2,268,372	354,266
6	Leasing Purposes Levy ¹²	1130	353,336								
7	Special Education Purposes Levy	1140		283,640							
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		15,546,426	3,993,609	5,018,207	1,413,314	1,240,090	0	354,266	2,268,372	354,266
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	14,600	3,600	4,200	1,350	950		340	1,825	340
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	4,952,113				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		4,966,713	3,600	4,200	1,350	100,950	0	340	1,825	340
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312	35,000								
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	35,000								
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342	18,000								
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		88,000								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				70,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									

	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
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					70,000					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	25,000	22,000	6,000	2,000	7,500		2,000	22,000	5,000
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		25,000	22,000	6,000	2,000	7,500	0	2,000	22,000	5,000
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	695,000								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	34,500								
74	Other Food Service (Describe & Itemize)	1690	30,000								
75	Total Food Service		759,500								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	75,000								
78	Admissions - Other	1719	3,000								
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,000								
82	Total District/School Activity Income		83,000	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	132,500								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821	25,000								
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		157,500								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	36,000								
96	Contributions and Donations from Private Sources	1920	10,000							22,000	
97	Impact Fees from Municipal or County Governments	1930	250								
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	57,000								
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	1993	65,000								
107	Other Local Revenues (Describe & Itemize)	1999	515,000	100,000							
108	Total Other Revenue from Local Sources		683,250	100,000	0	0	0	0	0	22,000	0
109	Total Receipts/Revenues from Local Sources	1000	22,309,389	4,119,209	5,028,407	1,486,664	1,348,540	0	356,606	2,314,197	359,606

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
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110											
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	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	13,540,647								
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		13,540,647	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	635,613								
125	Special Education - Extraordinary	3105	1,088,269								
126	Special Education - Personnel	3110	2,526,578								
127	Special Education - Orphanage - Individual	3120	352,064								
128	Special Education - Orphanage - Summer	3130	15,238								
129	Special Education - Summer School	3145	35,544								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		4,653,306	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	80,000								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	5,000								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		85,000	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	85,500								
146	School Breakfast Initiative	3365	200								
147	Driver Education	3370	60,000								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				1,409,170					
152	Transportation - Special Education	3510				1,591,694					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		3,000,864	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	135,000								
158	Early Childhood - Block Grant	3705	890,000								
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									

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
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Learning Technology Centers	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	50,000								
172	Total Restricted Grants-In-Aid		5,959,006	0	0	3,000,864	0	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	19,499,653	0	0	3,000,864	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	10,000								
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		10,000	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	525,000								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		525,000	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									
188	Title V - SEA Projects	4105									
189	Title V - Rural and Low Income Schools (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up	4200									
194	National School Lunch Program	4210	1,475,000								
195	Special Milk Program	4215	3,650								
196	School Breakfast Program	4220	450,000								
197	Summer Food Service Admin/Program	4225	67,000								
198	Child Care Commodity/SFS 13-Adult Day Care	4226									
199	Fresh Fruit and Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		1,995,650				0				
202	TITLE I										
203	Title I - Low Income	4300	2,225,000					100,000			
204	Title I - Low Income - Neglected, Private	4305	17,000								
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	207,000								
211	Total Title I		2,449,000	0		0	100,000				

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
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	55,000								
214	Title IV - 21st Century	4421	342,500								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		397,500	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600	80,627				25,000				
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620	1,900,000				50,000				
221	Federal Special Education - IDEA Room & Board	4625	9,765								
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		1,990,392	0		0	75,000				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIIE Tech Prep	4770	129,806								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		129,806	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	12,500								
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			325,000						
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 - XI	4880									
259	Total Stimulus Programs		12,500	0	325,000	0	0	0		0	0
260	Race to the Top Program	4901									
261	Advanced Placement Fee/International Baccalaureate	4904									
262	Emergency Immigrant Assistance	4905									
263	Title III - English Language Acquisition	4909									
264	Learn & Serve America	4910									
265	McKinney Education for Homeless Children	4920									
266	Title II - Eisenhower - Professional Development Formula	4930									
267	Title II - Teacher Quality	4932	515,000								
268	Federal Charter Schools	4960									
269	Medicaid Matching Funds - Administrative Outreach	4991	150,000								
270	Medicaid Matching Funds - Fee-For-Service Program	4992	655,000								
271	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998	50,000				50,000				

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
272	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		8,344,848	0	325,000	0	225,000	0		0	0
273	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	8,879,848	0	325,000	0	225,000	0	0	0	0
274	TOTAL DIRECT RECEIPTS/REVENUES		50,688,890	4,119,209	5,353,407	4,487,528	1,573,540	0	356,606	2,314,197	359,606

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	13,725,000	1,645,000	50,000	205,000	9,000	1,500		0	15,635,500
6	Pre-K Programs	1125	4,972,500	756,000	11,500	55,000		1,000			5,796,000
7	Special Education Programs (Functions 1200 - 1220)	1200	7,640,000	1,750,000	1,000,000	40,000	1,000				10,431,000
8	Special Education Programs Pre-K	1225	579,360	162,750	1,000	5,000					748,110
9	Remedial and Supplemental Programs K-12	1250	1,365,000	603,750	30,000	65,000	45,500				2,109,250
10	Remedial and Supplemental Programs Pre-K	1275	0	0							0
11	Adult/Continuing Education Programs	1300	0	0							0
12	CTE Programs	1400	632,400	63,000	3,000	71,000	80,000				849,400
13	Interscholastic Programs	1500	499,800	17,325	58,000	41,500		11,000			627,625
14	Summer School Programs	1600	153,000	3,150	7,500	1,000					164,650
15	Gifted Programs	1650	0	0							0
16	Driver's Education Programs	1700	107,100	9,450	600	3,000					120,150
17	Bilingual Programs	1800	2,040	525	27,500	400					30,465
18	Truant Alternative & Optional Programs	1900	52,020	105		650					52,775
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912						1,350,000			1,350,000
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	29,728,220	5,011,055	1,189,100	487,550	135,500	1,363,500	0	0	37,914,925
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110	1,505,000	340,000	200,000	21,500					2,066,500
36	Guidance Services	2120	351,900	60,375	250	1,800					414,325
37	Health Services	2130	178,500	27,300	310,000	15,000	1,800				532,600
38	Psychological Services	2140	425,000	43,050	40,000	11,000					519,050
39	Speech Pathology & Audiology Services	2150	0	0							0
40	Other Support Services - Pupils (Describe & Itemize)	2190	17,340	0	18,000	27,500	3,000				65,840
41	Total Support Services - Pupil	2100	2,477,740	470,725	568,250	76,800	4,800	0	0	0	3,598,315
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	510,000	111,500	200,000	50,000	1,000	250			872,750
44	Educational Media Services	2220	300,000	72,500	36,000	31,000	58,000				497,500
45	Assessment & Testing	2230	2,250		1,000	5,500					8,750
46	Total Support Services - Instructional Staff	2200	812,250	184,000	237,000	86,500	59,000	250	0	0	1,379,000
47	Support Services - General Administration										
48	Board of Education Services	2310	11,220	21,000	200,000	90,000		30,000			352,220
49	Executive Administration Services	2320	172,800	12,750	12,000	2,000		750			200,300
50	Special Area Administration Services	2330	35,600	2,650	500	1,500					40,250
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	219,620	36,400	212,500	93,500	0	30,750	0	0	592,770
53	Support Services - School Administration										
54	Office of the Principal Services	2410	3,400,000	500,000	115,000	230,000	11,000	5,000			4,261,000
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	3,400,000	500,000	115,000	230,000	11,000	5,000	0	0	4,261,000

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	100,360	12,600	6,000	1,500		12,000			132,460
59	Fiscal Services	2520	147,900	25,725	1,800	3,250					178,675
60	Operation & Maintenance of Plant Services	2540	0	28,875	1,900,000	7,500					1,936,375
61	Pupil Transportation Services	2550	0	0	325,000						325,000
62	Food Services	2560	244,800	68,250	2,000,000	16,000					2,329,050
63	Internal Services	2570	50,380	13,175	2,500	2,750					68,805
64	Total Support Services - Business	2500	543,440	148,625	4,235,300	31,000	0	12,000	0	0	4,970,365
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620	11,220	6,825							18,045
68	Information Services	2630	0	0							0
69	Staff Services	2640	165,750	17,325	3,750	1,000					187,825
70	Data Processing Services	2660	204,000	31,500	140,000	18,000	1,000				394,500
71	Total Support Services - Central	2600	380,970	55,650	143,750	19,000	1,000	0	0	0	600,370
72	Other Support Services (Describe & Itemize)	2900	22,950	7,350	52,000	2,300	100				84,700
73	Total Support Services	2000	7,856,970	1,402,750	5,563,800	539,100	75,900	48,000	0	0	15,486,520
74	COMMUNITY SERVICES (ED)	3000	165,250	21,000	25,000	24,000	375,000				610,250
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			64,000						64,000
78	Payments for Special Education Programs	4120									0
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			64,000			0			64,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220						150,000			150,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240									0
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280									0
90	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						150,000			150,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									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
101	Total Payments to Other District & Govt Units	4000			64,000			150,000			214,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt (Describe & Itemize)	5150									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
111	Total Debt Service	5000						0			0
112	PROVISION FOR CONTINGENCIES (ED)	6000						3,750			3,750
113	Total Direct Disbursements/Expenditures		37,750,440	6,434,805	6,841,900	1,050,650	586,400	1,565,250	0	0	54,229,445
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,540,555)
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
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530			25,000		1,000				26,000
123	Operation & Maintenance of Plant Services	2540	1,200,000	168,000	1,500,000	950,000	100,000	150,000			4,068,000
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	1,200,000	168,000	1,525,000	950,000	101,000	150,000	0	0	4,094,000
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	1,200,000	168,000	1,525,000	950,000	101,000	150,000	0	0	4,094,000
129	COMMUNITY SERVICES (O&M)	3000									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
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100				0		0			0
136	Payments to Other Govt Units (Out of State) ¹⁴	4400									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
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150						210,000			210,000
145	Total Debt Service - Interest on Short-Term Debt	5100						210,000			210,000
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						210,000			210,000
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0
149	Total Direct Disbursements/Expenditures		1,200,000	168,000	1,525,000	950,000	101,000	360,000	0	0	4,304,000
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(184,791)
151											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	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
162	Debt Service - Interest on Long-Term Debt	5200						1,525,000			1,525,000
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						3,550,000			3,550,000
164	Debt Service Other (Describe & Itemize)	5400			10,000						10,000
165	Total Debt Service	5000			10,000			5,075,000			5,085,000
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				10,000			5,075,000			5,085,000
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										268,407
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	29,750	4,250	3,667,997	425,000					4,126,997
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	29,750	4,250	3,667,997	425,000	0	0	0	0	4,126,997
178	COMMUNITY SERVICES (TR)	3000									0
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000									0
203	Total Direct Disbursements/Expenditures		29,750	4,250	3,667,997	425,000	0	0	0	0	4,126,997
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										360,531
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		204,750							204,750
209	Pre-K Programs	1125		154,875							154,875
210	Special Education Programs (Functions 1200-1220)	1200		490,750							490,750
211	Special Education Programs Pre-K	1225		55,125							55,125
212	Remedial and Supplemental Programs K-12	1250		26,250							26,250
213	Remedial and Supplemental Programs Pre-K	1275		0							0
214	Adult/Continuing Education Programs	1300		0							0
215	CTE Programs	1400		10,500							10,500
216	Interscholastic Programs	1500		37,800							37,800
217	Summer School Programs	1600		9,450							9,450

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
218	Gifted Programs	1650		0							0
219	Driver's Education Programs	1700		1,575							1,575
220	Bilingual Programs	1800		525							525
221	Truant Alternative & Optional Programs	1900		263							263
222	Total Instruction	1000		991,863							991,863
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110		84,000							84,000
226	Guidance Services	2120		13,125							13,125
227	Health Services	2130		10,500							10,500
228	Psychological Services	2140		5,250							5,250
229	Speech Pathology & Audiology Services	2150		0							0
230	Other Support Services - Pupils (Describe & Itemize)	2190		1,575							1,575
231	Total Support Services - Pupil	2100		114,450							114,450
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		49,875							49,875
234	Educational Media Services	2220		29,400							29,400
235	Assessment & Testing	2230		105							105
236	Total Support Services - Instructional Staff	2200		79,380							79,380
237	Support Services - General Administration										
238	Board of Education Services	2310		5,250							5,250
239	Executive Administration Services	2320		17,850							17,850
240	Special Area Administrative Services	2330		4,725							4,725
241	Claims Paid from Self Insurance Fund	2361		0							0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
243	Unemployment Insurance Payments	2363		0							0
244	Insurance Payments (regular or self-insurance)	2364		0							0
245	Risk Management and Claims Services Payments	2365		0							0
246	Judgment and Settlements	2366		0							0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		80,850							80,850
248	Reciprocal Insurance Payments	2368		0							0
249	Legal Service	2369		0							0
250	Total Support Services - General Administration	2300		108,675							108,675
251	Support Services - School Administration										
252	Office of the Principal Services	2410		275,000							275,000
253	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
254	Total Support Services - School Administration	2400		275,000							275,000
255	Support Services - Business										
256	Direction of Business Support Services	2510		13,650							13,650
257	Fiscal Services	2520		38,325							38,325
258	Facilities Acquisition & Construction Services	2530		0							0
259	Operation & Maintenance of Plant Service	2540		253,000							253,000
260	Pupil Transportation Services	2550		263							263
261	Food Services	2560		63,250							63,250
262	Internal Services	2570		17,850							17,850
263	Total Support Services - Business	2500		386,338							386,338

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
264	Support Services - Central										
265	Direction of Central Support Services	2610		0							0
266	Planning, Research, Development & Evaluation Services	2620		210							210
267	Information Services	2630		0							0
268	Staff Services	2640		13,650							13,650
269	Data Processing Services	2660		78,750							78,750
270	Total Support Services - Central	2600		92,610							92,610
271	Other Support Services (Describe & Itemize)	2900		250							250
272	Total Support Services	2000		1,056,703							1,056,703
273	COMMUNITY SERVICES (MR/SS)	3000		500							500
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			2,049,065				0			2,049,065
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(475,525)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	0	0	0		0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362			900,000						900,000
313	Unemployment Insurance Payments	2363			150,000						150,000
314	Insurance Payments (regular or self-insurance)	2364									0
315	Risk Management and Claims Services Payments	2365									0
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	750,000	155,000	300,000						1,205,000
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			37,500						37,500
320	Property Insurance (Building & Grounds)	2371			3,500						3,500

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
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	750,000	155,000	1,391,000	0	0	0	0		2,296,000
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt (Describe & Itemize)	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		750,000	155,000	1,391,000	0	0	0	0		2,296,000
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										18,197
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530			2,850,000						2,850,000
337	Operation & Maintenance of Plant Service	2540									0
338	Total Support Services - Business	2500	0	0	2,850,000	0	0	0	0		2,850,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	2,850,000	0	0	0	0		2,850,000
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	2,850,000	0	0	0	0		2,850,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,490,394)

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

1. Page 6 - line 74 - food service receipts from catering and other entities
2. Page 6 - line 81 - miscellaneous revenue, refunds
3. Page 6 - line 107 - various fee payments, parking fees, refunds, reimbursements, general revenue
4. Page 8 - line 171 - Mentoring program, Mental Health Partnership, NBCT stipends
 - Page 8 - line 183 - Safe Schools/Healthy Students, REMS, PEP Grant
 - Page 8 - line 210 - School Improvement Grant
 - Page 10 - line 270 - Technology Grant
 - Page 11 - line 40 - Dean of Guidance and related services
 - Page 12 - line 72 - final grant expenses for expiring grants
 - Page 14 - line 164 - bank holding expenses
 - Page 15 - line 230 - budget for Deans' benefits

	A	B	C	D	E	F
1						
2	Alton Community Unit School District 11		41-057-011026			
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	50,688,890	4,119,209	4,487,528	356,606	59,652,233
6	Direct Expenditures	54,229,445	4,304,000	4,126,997		62,660,442
7	Difference	(3,540,555)	(184,791)	360,531	356,606	(3,008,209)
8	Estimated Fund Balance - June 30, 2014	(2,900,634)	7,127,825	531,761	1,018,754	5,777,706
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						
11						
12	A deficit reduction plan is required if the local board of education adopts (or amends) the 2013-14 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).					
13	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.					
14	The School Code, Section 17-1 (105 ILCS 5/17-1) - If the 2012-2013 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.					
15	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	Alton Community Unit School District 11 41-057-011026		DEFICIT REDUCTION PLAN					
2			ESTIMATED BUDGET					
3			FY2013-14					
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)		321,421	5,629,116	171,230	664,148	6,785,915	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	22,309,389	4,119,209	1,486,664	356,606	28,271,868	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0	
11	STATE SOURCES	3000	19,499,653	0	3,000,864	0	22,500,517	
12	FEDERAL SOURCES	4000	8,879,848	0	0	0	8,879,848	
13	Total Receipts/Revenues		50,688,890	4,119,209	4,487,528	356,606	59,652,233	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	37,914,925				37,914,925	
16	SUPPORT SERVICES	2000	15,486,520	4,094,000	4,126,997		23,707,517	
17	COMMUNITY SERVICES	3000	610,250	0	0		610,250	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	214,000	0	0		214,000	
19	DEBT SERVICES	5000	0	210,000	0		210,000	
20	PROVISION FOR CONTINGENCIES	6000	3,750	0	0		3,750	
21	Total Disbursements/Expenditures		54,229,445	4,304,000	4,126,997		62,660,442	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,540,555)	(184,791)	360,531	356,606	(3,008,209)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		318,500	2,000,000	0	0	2,318,500	
25	OTHER USES OF FUNDS (8000)		0	316,500	0	2,000	318,500	
26	TOTAL OTHER SOURCES/USES OF FUNDS		318,500	1,683,500	0	(2,000)	2,000,000	
27	ESTIMATED ENDING FUND BALANCE		(2,900,634)	7,127,825	531,761	1,018,754	5,777,706	

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

	A	B	H	I	J	K	L	
1	Alton Community Unit School District 11 41-057-011026		ESTIMATED BUDGET FY2014-15					
2								
3			<i>District Number</i>					
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(2,900,634)	7,127,825	531,761	1,018,754	5,777,706	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	21,700,000	4,010,000	1,425,000	352,340	27,487,340	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	
11	STATE SOURCES	3000	20,200,000	0	2,450,000	0	22,650,000	
12	FEDERAL SOURCES	4000	8,354,848	0	0	0	8,354,848	
13	Total Receipts/Revenues		50,254,848	4,010,000	3,875,000	352,340	58,492,188	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	37,750,000				37,750,000	
16	SUPPORT SERVICES	2000	15,500,000	4,075,000	4,230,172		23,805,172	
17	COMMUNITY SERVICES	3000	617,573	0	0		617,573	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	218,500	0	0		218,500	
19	DEBT SERVICES	5000	0	210,000	0		210,000	
20	PROVISION FOR CONTINGENCIES	6000	3,850	0	0		3,850	
21	Total Disbursements/Expenditures		54,089,923	4,285,000	4,230,172		62,605,095	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,835,075)	(275,000)	(355,172)	352,340	(4,112,907)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		4,819,000	0	0	0	4,819,000	
25	OTHER USES OF FUNDS (8000)		0	317,500	0	77,100	394,600	
26	TOTAL OTHER SOURCES/USES OF FUNDS		4,819,000	(317,500)	0	(77,100)	4,424,400	
27	ESTIMATED ENDING FUND BALANCE		(1,916,709)	6,535,325	176,589	1,293,994	6,089,199	

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

	A	B	M	N	O	P	Q	
1	Alton Community Unit School District 11 41-057-011026		ESTIMATED BUDGET FY2015-16					
2								
3								
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)		(1,916,709)	6,535,325	176,589	1,293,994	6,089,199	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	22,000,000	4,080,000	1,450,000	352,340	27,882,340	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	
11	STATE SOURCES	3000	20,200,000	0	2,500,000	0	22,700,000	
12	FEDERAL SOURCES	4000	8,354,848	0	0	0	8,354,848	
13	Total Receipts/Revenues		50,554,848	4,080,000	3,950,000	352,340	58,937,188	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	37,500,000				37,500,000	
16	SUPPORT SERVICES	2000	15,500,000	3,990,000	3,950,000		23,440,000	
17	COMMUNITY SERVICES	3000	618,000	0	0		618,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	218,500	0	0		218,500	
19	DEBT SERVICES	5000	0	210,000	0		210,000	
20	PROVISION FOR CONTINGENCIES	6000	3,850	0	0		3,850	
21	Total Disbursements/Expenditures		53,840,350	4,200,000	3,950,000		61,990,350	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,285,502)	(120,000)	0	352,340	(3,053,162)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		4,319,000	0	0	0	4,319,000	
25	OTHER USES OF FUNDS (8000)		0	318,500	0	75,000	393,500	
26	TOTAL OTHER SOURCES/USES OF FUNDS		4,319,000	(318,500)	0	(75,000)	3,925,500	
27	ESTIMATED ENDING FUND BALANCE		(883,211)	6,096,825	176,589	1,571,334	6,961,537	

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

	A	B	R	S	T	U	V	
1	Alton Community Unit School District 11 41-057-011026		ESTIMATED BUDGET FY2016-17					
2								
3								
4								
5								
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(883,211)	6,096,825	176,589	1,571,334	6,961,537	
8	RECEIPTS/REVENUES	Acct No.						
9	LOCAL SOURCES	1000	22,300,000	4,145,000	1,478,350	352,340	28,275,690	
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	
11	STATE SOURCES	3000	20,200,000	0	2,500,000	0	22,700,000	
12	FEDERAL SOURCES	4000	8,354,848	0	0	0	8,354,848	
13	Total Receipts/Revenues		50,854,848	4,145,000	3,978,350	352,340	59,330,538	
14	DISBURSEMENTS/EXPENDITURES	Funct No.						
15	INSTRUCTION	1000	37,800,000				37,800,000	
16	SUPPORT SERVICES	2000	15,500,000	4,025,000	4,050,000		23,575,000	
17	COMMUNITY SERVICES	3000	618,000	0	0		618,000	
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	218,500	0	0		218,500	
19	DEBT SERVICES	5000	0	210,000	0		210,000	
20	PROVISION FOR CONTINGENCIES	6000	3,850	0	0		3,850	
21	Total Disbursements/Expenditures		54,140,350	4,235,000	4,050,000		62,425,350	
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,285,502)	(90,000)	(71,650)	352,340	(3,094,812)	
23	OTHER SOURCES/USES OF FUNDS							
24	OTHER SOURCES OF FUNDS (7000)		4,319,000	0	135,000	0	4,454,000	
25	OTHER USES OF FUNDS (8000)		0	318,500	0	75,000	393,500	
26	TOTAL OTHER SOURCES/USES OF FUNDS		4,319,000	(318,500)	135,000	(75,000)	4,060,500	
27	ESTIMATED ENDING FUND BALANCE		150,287	5,688,325	239,939	1,848,674	7,927,225	

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

	A	B	W	X	Y	Z
1			SUMMARY			
2			BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	Alton Community Unit School District 11 41-057-011026		ESTIMATED BUDGET			
4	<i>District Number</i>		<i>Date of Adoption: 07/15/14</i>			
5			<i>(Enter as MM/DD/YY)</i>			
6			FY2013-14	FY2014-15	FY2015-16	FY2016-17
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		6,785,915	5,777,706	6,089,199	6,961,537
8	RECEIPTS/REVENUES	Acct No.				
9	LOCAL SOURCES	1000	28,271,868	27,487,340	27,882,340	28,275,690
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	22,500,517	22,650,000	22,700,000	22,700,000
12	FEDERAL SOURCES	4000	8,879,848	8,354,848	8,354,848	8,354,848
13	Total Receipts/Revenues		59,652,233	58,492,188	58,937,188	59,330,538
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	37,914,925	37,750,000	37,500,000	37,800,000
16	SUPPORT SERVICES	2000	23,707,517	23,805,172	23,440,000	23,575,000
17	COMMUNITY SERVICES	3000	610,250	617,573	618,000	618,000
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	214,000	218,500	218,500	218,500
19	DEBT SERVICES	5000	210,000	210,000	210,000	210,000
20	PROVISION FOR CONTINGENCIES	6000	3,750	3,850	3,850	3,850
21	Total Disbursements/Expenditures		62,660,442	62,605,095	61,990,350	62,425,350
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(3,008,209)	(4,112,907)	(3,053,162)	(3,094,812)
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		2,318,500	4,819,000	4,319,000	4,454,000
25	OTHER USES OF FUNDS (8000)		318,500	394,600	393,500	393,500
26	TOTAL OTHER SOURCES/USES OF FUNDS		2,000,000	4,424,400	3,925,500	4,060,500
27	ESTIMATED ENDING FUND BALANCE		5,777,706	6,089,199	6,961,537	7,927,225

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2014 through Fiscal Year 2017

Alton Community Unit School District 11 **41-057-011026**

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/2014/budget.htm

1. Background and Narrative of Budget Reductions:

Reduced property tax values and pro-rated General State Aid and Transportation payments have resulted in more than \$5.5M in lost revenue over the last 3 years. This has depleted any district reserves. The district will continue to analyze options for reducing costs, but in the interim has secured a line of credit with its primary bank and has determined that the sale of Working Cash Bonds is necessary to address revenue shortfalls.

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

\$6119 pro-rated at 89%.

- Equal Assessed Valuation and Tax Rates:

1.4% increase in EAV

- Employee Salaries and Benefits:

2.4% based on current contract, but there are several known retirements and the district plans further reductions as enrollment allows a

- Short and Long Term Borrowing:

Established line of credit with primary banking institution, but will only access funds if necessary.

- Educational Impact:

Our plan for the last several years and moving forward is to avoid impacting the classroom, and maintaining reasonable class sizes, as much as possible with any reductions.

- Other Assumptions:

Slight increase in ADA. Loss of some federal funding due to final carry-over year of grant.

The only increases in local revenues are due to meal sales due to the required increases in prices and an increase in CPPRT based on Dept. of Revenue projections.

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

The district already contracts for food service, transportation, and custodial services and is a member of an insurance cooperative.

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 FY2014 budgeted expenditures over FY2013 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: Alton Community Unit School District 11

RCDT Number: 41-057-011026

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2013			Budgeted Expenditures, Fiscal Year 2014		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	195,184		195,184	200,300		200,300
2. Special Area Administration Services	2330	40,127		40,127	40,250		40,250
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	131,105		131,105	132,460	0	132,460
5. Internal Services	2570	66,161		66,161	68,805		68,805
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		432,577	0	432,577	441,815	0	441,815
9. Estimated Percent Increase (Decrease) for FY2014 (Budgeted) over FY2013 (Actual)							2%

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)

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)?	
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).	
Estimated Beginning Fund Balance July,1 2013 for all Funds (Cells C3 - K3)(Line must have a number or zero)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2012, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2013, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing