

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 Budget/Sum Calc 20)

Date of Amended Budget: 05/12/10
(MM/DD/YY)

District Name: Lemont-Bromberek CSD 113A
District RCDT No: 14016113A02

Budget of Lemont-Bromberek CSD 113A, County of Cook and DuPage,
State of Illinois, for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010.

WHEREAS the Board of Education of Lemont-Bromberek CSD 113A,
County of Cook and DuPage, 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 14th day of June, 2010,
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 14th
day of June, 2010 by a roll call vote of Yeas, and Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:
<i>Joan E. Wright</i>	
<i>Joe Murphy</i>	
<i>Alfred</i>	
<i>Kevin Stealy</i>	
<i>John Arnold</i>	

VOTING:
ABSTAIN
[Signature]
[Signature]

* 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) 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	
2	ESTIMATED BEGINNING FUND BALANCE July 1, 2009 ¹		(5,009,033)	739,015	3,199,708	649,830	(269,929)	(1,261,885)	5,492,942			
3	RECEIPTS/REVENUES		14,648,158	2,128,591	3,532,147	427,914	552,760	0	0	0	0	0
4	LOCAL SOURCES	1000	0	0	0	0	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	1,344,019	0	0	730,000	500,000	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,127,067	0	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,119,242	2,128,591	3,532,147	1,157,914	1,052,760	0	0	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	17,119,242	2,128,591	3,532,147	1,157,914	1,052,760	0	0	0	0	0
10	Total Receipts/Revenues		17,119,242	2,128,591	3,532,147	1,157,914	1,052,760	0	0	0	0	0
11	DISBURSEMENTS/EXPENDITURES		14,125,690	2,122,314	3,532,147	1,357,312	224,710	0	0	0	0	0
12	INSTRUCTION	1000	4,849,936	2,122,314	0	0	429,181	0	0	0	0	0
13	SUPPORT SERVICES	2000	11,259	0	0	0	0	0	0	0	0	0
14	COMMUNITY SERVICES	3000	500,000	0	0	0	0	0	0	0	0	0
15	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	0	0	3,532,147	0	0	0	0	0	0	0
16	DEBT SERVICES	5000	0	0	0	0	0	0	0	0	0	0
17	PROVISION FOR CONTINGENCIES	6000	19,486,865	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	0
18	Total Direct Disbursements/Expenditures		19,486,865	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	0
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,486,865	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	0
20	Total Disbursements/Expenditures		19,486,865	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	0
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(2,367,643)	6,277	0	(199,398)	398,869	0	0	0	0	0
22	OTHER SOURCES/USES OF FUNDS											
23	EXCESS OF FUNDS (7000)											
24	PERMANENT TRANSFER FROM VARIOUS FUNDS											
25	Abolishment or Abatement of the Working Cash Fund	7110	5,492,942									
26	Transfer of Working Cash Fund Interest	7120										
27	Transfer Among Funds	7130										
28	Transfer of Interest	7140										
29	Transfer from Capital Projects Fund to O&M Fund	7150										
30	Transfer of Excess Fire Prev & Safety Tax & Interest ³	7160										
31	Proceeds to O&M Fund	7170										
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³											
33	Proceeds to Debt Service Fund											
34	SALE OF BONDS (7000)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Capital Leases	7400										
40	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500										
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600										
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700										
43	Transfer to Capital Projects Fund	7800										
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990	5,492,942	1,261,885	0	0	0	1,261,885	0	0	0	0
	Total Other Sources of Funds		5,492,942	1,261,885	0	0	0	1,261,885	0	0	0	0

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
	(See page 29 for references) Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110							5,492,942			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest	8160									0	
54	Proceeds to O&M Fund										0	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond	8170									0	
55	and Int Proceeds to Debt Service Fund										0	
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400									0	
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500									0	
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600									0	
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700									0	
60	Transfer to Capital Projects Fund	8800									0	
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									0	
62	Other Uses Not Classified Elsewhere	8990									0	
63	Total Other Uses of Funds		1,261,885	1,261,885	0	0	0	0	5,492,942	0	0	0
64	Total Other Sources/Uses of Fund		1,261,885	1,261,885	0	0	0	1,261,885	(5,492,942)	0	0	0
65	ESTIMATED ENDING FUND BALANCE June 30, 2010		4,231,057	744,292	3,189,708	450,432	128,940	0	0	0	0	0
66			(3,145,619)									
67												
68												

SUMMARY OF EXPENDITURES (by Major Object)

	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	Total By Object
69											
70	Object Name										
71	Salaries	12,080,029	801,364		577,732				0	0	13,559,125
72	Employee Benefits	3,879,707	119,800		19,020	653,891			0	0	4,722,418
73	Purchased Services	1,203,439	645,500	0	310,787				0	0	2,059,726
74	Supplies & Materials	583,567	455,250		158,000				0	0	1,194,817
75	Capital Outlay	655,157	100,000		293,773				0	0	1,048,930
76	Other Objects	558,986	400	3,532,147		0			0	0	4,091,533
77	Non-Capitalized Equipment	0	0						0	0	0
78	Termination Benefits	726,000							0	0	726,000
79	Total Expenditures	19,486,865	2,122,314	3,532,147	1,357,312	653,891	0	0	0	0	27,152,519

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
1												
2												
3	BEGINNING CASH BALANCE ON HAND July 1, 2008 ⁷		0	0	3,199,708	339,940	0	0	0	0	0	
4	Total Direct Receipts & Other Sources ⁸		22,612,184	3,390,476	3,532,147	1,157,914	1,052,760	1,261,885	0	0	0	
5	OTHER RECEIPTS											
6	Interfund Loans Payable (Loans from Other Funds)	411										
7	Interfund Loans Receivable (Repayment of Loans)	141										
8	Notes and Warrants Payable	433	18,295,497		1,207,060							
9	Other Current Assets	199		736,015		309,880			5,492,942			
10	Total Other Receipts		18,295,497	736,015	1,207,060	309,880	0	0	5,492,942	0	0	
11	Total Direct Receipts, Other Sources, & Other Receipts		40,907,681	4,126,491	4,739,207	1,467,804	1,052,760	1,261,885	5,492,942	0	0	
12	Total Amount Available		40,907,681	4,126,491	7,938,915	1,807,744	1,052,760	1,261,885	5,492,942	0	0	
13	Total Direct Disbursements & Other Uses ⁹		20,748,770	3,384,199	3,532,147	1,357,312	653,891	0	5,492,942	0	0	
14	OTHER DISBURSEMENTS											
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141										
16	Interfund Loans Payable (Repayment of Loans)	411										
17	Notes and Warrants Payable	433	8,185,497		1,207,060							
18	Other Current Liabilities	499	5,009,033			0	269,929	1,261,885				
19	Total Other Disbursements		13,194,530	0	1,207,060	0	269,929	1,261,885	0	0	0	
20	Total Direct Disbursements, Other Uses, & Other Disbursements		33,943,300	3,384,199	4,739,207	1,357,312	923,820	1,261,885	5,492,942	0	0	
21	ENDING CASH BALANCE ON HAND June 30, 2010 ⁷		6,964,381	744,292	3,199,708	450,432	128,940	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Total	(90) Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies		13,244,312	1,837,091	3,530,147	366,914	276,130				
5	Leasing Purposes Levy	1130									
6	Special Education Purposes Levy	1140	187,844								
7	FICA and Medicare Only Levies	1150					276,130				
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1180	13,452,156	1,837,091	3,530,147	366,914	552,260				
11	Total Ad Valorem Taxes Levied by District										
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210									
14	Payments from Local Housing Authority	1220									
15	Corporate Personal Property Replacement Taxes	1230	325,000								
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1280									
17	Total Payments in Lieu of Taxes		325,000								
18	TUITION										
19	Regular Tuition from Pupils or Parents (In State)	1311									
20	Regular Tuition from Other Districts (In State)	1312									
21	Regular Tuition from Other Sources (In State)	1313									
22	Regular Tuition from Other Sources (Out of State)	1314									
23	Summer School Tuition from Pupils or Parents (In State)	1321									
24	Summer School Tuition from Other Districts (In State)	1322									
25	Summer School Tuition from Other Sources (In State)	1323									
26	Summer School Tuition from Other Sources (Out of State)	1324									
27	CTE Tuition from Pupils or Parents (In State)	1331									
28	CTE Tuition from Other Districts (In State)	1332									
29	CTE Tuition from Other Sources (In State)	1333									
30	CTE Tuition from Other Sources (Out of State)	1334									
31	Special Education Tuition from Pupils or Parents (In State)	1341									
32	Special Education Tuition from Other Districts (In State)	1342									
33	Special Education Tuition from Other Sources (In State)	1343									
34	Special Education Tuition from Other Sources (Out of State)	1344									
35	Adult Tuition from Pupils or Parents (In State)	1351									
36	Adult Tuition from Other Districts (In State)	1352									
37	Adult Tuition from Other Sources (In State)	1353									
38	Adult Tuition from Other Sources (Out of State)	1354									
39	Total Tuition		0								
40	TRANSPORTATION FEES										
41	Regular Transportation Fees from Pupils or Parents (In State)	1411									
42	Regular Transportation Fees from Other Districts (In State)	1412				8,000					
43	Regular Transportation Fees from Other Sources (In State)	1413				2,000					
44	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
45	Regular Transportation Fees from Other Sources (Out of State)	1416									
46	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
47	Summer School Transportation Fees from Other Districts (In State)	1422									
48	Summer School Transportation Fees from Other Sources (In State)	1423									
49	Summer School Transportation Fees from Other Sources (Out of State)	1424									
50	CTE Transportation Fees from Pupils or Parents (In State)	1431									
51	CTE Transportation Fees from Other Districts (In State)	1432									
52	CTE Transportation Fees from Other Sources (In State)	1433									
53	CTE Transportation Fees from Other Sources (Out of State)	1434									
54	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
	Special Education Transportation Fees from Other Sources (Out of State)	1444									
58	Adult Transportation Fees from Pupils or Parents (In State)	1451									
59	Adult Transportation Fees from Other Districts (In State)	1452									
60	Adult Transportation Fees from Other Sources (In State)	1453									
61	Adult Transportation Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					10,000					
63	EARNINGS ON INVESTMENTS										
64	Interest on Investments	1510	15,000	1,000	1,500	1,000	500		0		
65	Gain or Loss on Sale of Investments	1520	2,000	500	500						
66	Total Earnings on Investments		17,000	1,500	2,000	1,000	500		0		0
67	FOOD SERVICE										
68	Sales to Pupils - Lunch	1611									
69	Sales to Pupils - Breakfast	1612	435,000								
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614									
72	Sales to Adults	1620									
73	Other Food Service (Describe & Itemize)	1690	435,000								
74	Total Food Service		435,000								
75	DISTRICT/SCHOOL ACTIVITY INCOME										
76	Admissions - Athletic	1711									
77	Admissions - Other	1719									
78	Fees	1720									
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income		0	0							
82	TEXTBOOK INCOME										
83	Rentals - Regular Textbooks	1811	240,000								
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Total Textbooks	1890	240,000								
92	OTHER REVENUE FROM LOCAL SOURCES										
93	Rentals	1910		90,000							
94	Contributions and Donations from Private Sources	1920	34,000	196,500		45,000					
95	Impact Fees from Municipal or County Governments	1930									
96	Services Provided Other Districts	1940									
97	Refund of Prior Years' Expenditures	1950	165,000	3,500							
98	Payments of Surplus Moneys from TIF Districts	1960							5,000		
99	Drivers' Education Fees	1970									
100	Proceeds from Vendors' Contracts	1980									
101	School Facility Occupation Tax Proceeds	1983									
102	Payment from Other Districts	1991									
103	Sale of Vocational Projects	1992									
104	Other Local Fees	1993									
105	Other Local Revenues (Describe & Itemize)	1999	169,000	290,000	0	50,000	0				0
106	Total Other Revenue from Local Sources		14,648,156	2,128,591	3,532,147	427,914	552,760		0	0	0
107	Total Receipts/Revenues from Local Sources	1000									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
110	Flow-Through Revenue from State Sources	2100									
111	Flow-Through Revenue from Federal Sources	2300									
112	Other Flow-Through Revenue (Describe & Itemize)	2000	0	0	0	0	0				
113	Total Flow-Through Receipts/Revenues From One District to Another District		0	0	0	0	0				
114											
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	392,312				500,000				
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		392,312	0	0	0	500,000			0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	51,500								
125	Special Education - Extraordinary	3105	310,455								
126	Special Education - Personnel	3110	272,000								
127	Special Education - Orphanage - Individual	3120	24,000								
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145	3,500								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		661,455	0	0	0					
132	GAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECPEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0	0	0					
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305	47,600								
143	Bilingual Ed Downstate - Transitional Bilingual Education	3310	47,600								
144	Total Bilingual Education		95,200								
145	State Free Lunch & Breakfast	3360	1,900								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				465,000					
152	Transportation - Special Education	3510				265,000					
153	Transportation - Other (Describe & Itemize)	3599				730,000					
154	Total Transportation		0	0	0	1,460,000					
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truett Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	62,559								
159	Reading Improvement Block Grant	3715	84,753								
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(80) Fire Prevention & Safety
1											
2											
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775	93,540								
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	951,707	0	0	730,000	0	0	0	0	0
172	Total Restricted Grants-In-Aid		1,344,019	0	0	730,000	500,000	0	0	0	0
173	Total Receipts/Revenues from State Sources	3000	1,344,019	0	0	730,000	500,000	0	0	0	0
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
175	Federal Impact Aid (Describe & Itemize)	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THROUGH THE STATE										
185	Title V	4100									
186	Title V-SEA Projects	4105									
187	Title V-Rural and Low Income Schools (REI)	4107									
188	Title V-Other (Describe & Itemize)	4199									
189	Total Title V		0	0	0	0	0	0	0	0	0
190	FOOD SERVICE										
191	Breakfast Start-Up	4200									
192	National School Lunch Program	4210	75,000								
193	Special Milk Program	4215									
194	School Breakfast Program	4220									
195	Summer Food Service Admin/Program	4225									
196	Child Care Commodity/SFS 13-Adult Day Care	4226									
197	Food Service - Other (Describe & Itemize)	4299	75,000								
198	Total Food Service		150,000								
199	TITLE I										
200	Title I - Low Income	4300									
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Comprehensive School Reform	4332									
203	Title I - Reading First	4334									
204	Title I - Even Start	4335									
205	Title I - Reading First SEA Funds	4337									
206	Title I - Migrant Education	4340									
207	Title I - Other (Describe & Itemize)	4399									
208	Total Title I		0	0	0	0	0	0	0	0	0
209											
210											

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
211	TITLE IV										
212	Title IV - Safe & Drug Free Schools - Formula	4400	6,965								
213	Title IV - 21st Century	4421									
214	Title IV - Other (Describe & Itemize)	4489									
215	Total Title IV		6,965	0							
216	FEDERAL - SPECIAL EDUCATION										
217	Federal Special Education - Preschool Flow Through	4600	23,895								
218	Federal Special Education - Preschool Discretionary	4605	508,216								
219	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
220	Federal Special Education - IDEA Room & Board	4625									
221	Federal Special Education - IDEA Discretionary	4830									
222	Federal Special Education - IDEA - Other (Describe & Itemize)	4699	531,911	0							
223	Total Federal Special Education		1,064,022	0							
224	CTE - PERKINS										
225	CTE - Perkins-Title III Tech Prep	4770									
226	CTE - Other (Describe & Itemize)	4799									
227	Total CTE - Perkins		0	0							
228	Federal - Adult Education	4810									
229	General State Aid - Education Stabilization	4850	189,764								
230	Title I - Low Income	4851									
231	Title I - Neglected, Private	4852									
232	Title I - Delinquent, Private	4853									
233	Title I - School Improvement (Part A)	4854									
234	Title I - School Improvement (Part G)	4855									
235	IDEA - Part B - Preschool	4856									
236	IDEA - Part B - Flow-Through	4857	211,152								
237	Title IID - Technology Formula	4860									
238	Title IID - Technology - Compellive	4861									
239	McKinney-Vento Homeless Education	4862									
240	Child Nutrition Equipment Assistance	4863									
241	Impact Aid Formula Grants	4864									
242	Impact Aid Competitive Grants	4865									
243	Qualified Zone Academy Bond Tax Credits	4866									
244	Qualified School Construction Bond Credits	4867									
245	Build America Bond Tax Credits	4868									
246	Build America Bond Interest Reimbursement	4869									
247	Other ARRA Funds - I	4870									
248	Other ARRA Funds - II	4871									
249	Other ARRA Funds - III	4872									
250	Other ARRA Funds - IV	4873									
251	Other ARRA Funds - V	4874									
252	Other ARRA Funds - VI	4875									
253	Other ARRA Funds - VII	4876									
254	Other ARRA Funds - VIII	4877									
255	Other ARRA Funds - IX	4878									
256	Other ARRA Funds - X	4879									
257	Other ARRA Funds - XI	4880									
258	Total Stimulus Programs		400,916	0							
259	Advanced Placement Fee/International Baccalaureate	4904									
260	Emergency Immigrant Assistance	4905									
261	Title III - English Language Acquisition	4909									
262	Learn & Serve America	4910									
263	McKinney Education for Homeless Children	4920									
264	Title II - Eisenhower - Professional Development Formula	4930									
265	Title II - Teacher Quality	4932	47,275								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
266	Federal Charter Schools	4960									
267	Medicaid Matching Funds - Administrative Outreach	4951	65,000								
268	Medicaid Matching Funds - Fee-For-Service Program	4992									
269	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from Federal Govt. thru the State		1,127,067	0	0	0	0	0	0	0	0
271	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	1,127,067	0	0	0	0	0	0	0	0
272	TOTAL DIRECT RECEIPTS/REVENUES		17,119,242	2,128,591	3,532,147	1,157,914	1,052,760	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
10	EDUCATIONAL FUND (ED)										
1	INSTRUCTION (ED)										
2	Regular Programs	1100	7,051,024	3,288,011	70,100	435,335	27,000	1,100		1,000	10,873,570
3	Pre-K Programs	1125									
4	Special Education Programs (Functions 1200 - 1220)	1200	1,647,503	114,209	48,100	18,582	22,150	19,536		725,000	2,596,080
5	Special Education Programs Pre-K	1225									
6	Remedial and Supplemental Programs K-12	1250									
7	Remedial and Supplemental Programs Pre-K	1275									
8	Adult/Continuing Education Programs	1300									
9	CTE Programs	1400									
10	Intercollegiate Programs	1500	105,965	1,470	2,000	8,000		10,000			127,435
11	Summer School Programs	1600	28,358	415		300					29,073
12	Gifted Programs	1650	182,684	20,680	150			350			203,864
13	Driver's Education Programs	1700									
14	Bilingual Programs	1800	288,504	26,314	400	450					295,668
15	Tenant Alternative & Optional Programs	1900									
16	Pre-K Programs - Private Tuition	1910									
17	Regular K-12 Programs Private Tuition	1911									
18	Special Education Programs K-12 Private Tuition	1912									
19	Special Education Programs Pre-K Tuition	1913									
20	Remedial/Supplemental Programs K-12 Private Tuition	1914									
21	Remedial/Supplemental Programs Pre-K Private Tuition	1915									
22	Adult/Continuing Education Programs Private Tuition	1916									
23	CTE Programs Private Tuition	1917									
24	Intercollegiate Programs Private Tuition	1918									
25	Summer School Programs Private Tuition	1919									
26	Gifted Programs Private Tuition	1920									
27	Bilingual Programs Private Tuition	1921									
28	Tenant Alternative/Opt Ed Programs Private Tuition	1922									
29	Total Instruction ¹⁴	1000	9,284,038	3,451,089	121,750	462,687	49,150	30,986	0	725,000	14,125,690
30	SUPPORT SERVICES (ED)										
31	Support Services - Pupil										
32	Attendance & Social Work Services	2110	262,407	27,225	100						289,732
33	Guidance Services	2120	172,018	17,850							189,868
34	Health Services	2130	153,126		250	4,500					157,876
35	Psychological Services	2140	163,867	18,395	150						182,412
36	Speech Pathology & Audiology Services	2150	197,076	41,390	73,400	100					311,966
37	Other Support Services - Pupils (Describe & Itemize)	2190									
38	Total Support Services - Pupil	2100	948,494	104,860	73,900	4,600	0	0	0	0	1,131,854
39	Support Services - Instructional Staff										
40	Improvement of Instruction Services	2210	267,670	11,116	105,354	14,600	548,987				947,727
41	Educational Media Services	2220	246,041	13,471	1,500	57,200	46,520				364,732
42	Assessment & Testing	2230	1,000	15							1,015
43	Total Support Services - Instructional Staff	2200	514,711	24,602	106,854	71,800	595,507	0	0	0	1,313,474
44	Support Services - General Administration										
45	Board of Education Services	2310			373,213	13,000		15,500			401,713
46	Executive Administration Services	2320	257,185	27,091	10,900	18,000	500	8,000			321,676
47	Special Area Administration Services	2330									
48	Total Immunity Services	2360									
49	Total Support Services - General Administration	2300	257,185	27,091	384,113	31,000	500	23,500	0	0	723,389
50	Support Services - School Administration										
51	Office of the Principal Services	2410	809,938	60,880	7,500	5,000		4,000			887,318
52	Other Support Services - School Administration (Describe & Itemize)	2490									
53	Total Support Services - School Administration	2400	809,938	60,880	7,500	5,000	0	4,000	0	0	887,318
54	Total Support Services - School Administration	2400	809,938	60,880	7,500	5,000	0	4,000	0	0	887,318

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
57	Support Services - Business	2510	142,621	10,475	24,000	500					176,096
58	Direction of Business Support Services	2520	88,042								88,042
59	Fiscal Services	2540									0
60	Operation & Maintenance of Plant Services	2550	35,000	700	475,063	7,000	10,000				527,763
61	Pupil Transportation Services	2560									0
62	Food Services	2570									0
63	Internal Services	2580	265,663	11,175	499,063	7,500	10,000	500	0	0	793,901
64	Total Support Services - Business										
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640									0
70	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
71	Total Support Services - Central	2680									0
72	Other Support Services (Describe & Itemize)	2800									0
73	Total Support Services	2000	2,795,991	228,508	1,071,430	119,900	606,007	26,000	0	0	4,849,936
74	COMMUNITY SERVICES (ED)	3000			10,259	1,000					11,259
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										0
77	Payments for Regular Programs	4110									0
78	Payments for Special Education Programs	4120						500,000			500,000
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			0			500,000			500,000
84	Payments for Regular Programs - Tuition	4210									0
85	Payments for Special Education Programs - Tuition	4220									0
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	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In-State)	4200						0			0
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	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			0			500,000			500,000
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										0
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Ant Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	
1												
2												
110	Debt Service - Interest on Long-Term Debt	5200									0	
111	Total Debt Service	5000						0			0	
112	PROVISION FOR CONTINGENCIES (ED)	6000									0	
113	Total Direct Disbursements/Expenditures		12,080,029	3,679,707	1,203,439	583,567	655,157	588,986	0	726,000	19,486,885	
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,367,643)	
115												
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)											
117	SUPPORT SERVICES (O&M)											
118	Support Services - Pupil										0	
119	Other Support Services - Pupils (Describe & Itemize)	2190									0	
120	Support Services - Business										0	
121	Direction of Business Support Services	2510									0	
122	Facilities Acquisition & Construction Services	2530									0	
123	Operation & Maintenance of Plant Services	2540	901,364	119,800	545,500	455,250	100,000	400			2,122,314	
124	Pupil Transportation Services	2550									0	
125	Food Services	2560									0	
126	Total Support Services - Business	2500	901,364	119,800	545,500	455,250	100,000	400			2,122,314	
127	Other Support Services (Describe & Itemize)	2800									0	
128	Total Support Services	2000	901,364	119,800	545,500	455,250	100,000	400			2,122,314	
129	COMMUNITY SERVICES (O&M)											
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)											
131	Payments to Other Govt Units (In-State)										0	
132	Payments for Special Education Programs	4100									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)	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										0	
140	Tax Anticipation Warrants	5110									0	
141	Tax Anticipation Notes	5120									0	
142	Corporate Personal Prop Replacement Tax Anticip Notes	5130									0	
143	State Aid Anticipation Certificates	5140									0	
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
145	Total Debt Service - Interest on Short-Term Debt	5100									0	
146	Debt Service - Interest on Long-Term Debt	5200									0	
147	Total Debt Service	5000									0	
148	PROVISION FOR CONTINGENCIES (O&M)	6000									0	
149	Total Direct Disbursements/Expenditures		901,364	119,800	545,500	455,250	100,000	400			2,122,314	
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,277	
151												

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									
157	Tax Anticipation Notes	5120									
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
159	State Aid Anticipation Certificates	5140									
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									
161	Total Debt Service - Interest On Short-Term Debt	5100									
162	Debt Service - Interest on Long-Term Debt	5200						2,423,802			2,423,802
163	Debt Service - Payments of Principal on Long-Term Debt ¹⁹	5300									
164	(Lease/Purchase Principal Retired)	5400						1,108,345			1,108,345
165	Debt Service - Other (Describe & Itemize)	5000						3,532,147			3,532,147
166	Total Debt Service	6000						3,532,147			3,532,147
167	PROVISION FOR CONTINGENCIES (DS)										
168	Total Direct Disbursements/Expenditures										
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Other Support Services - Pupils (Describe & Itemize)	2190		19,020	310,787	156,000	293,773				1,357,312
173	Pupil Transportation Services	2550	577,732								
174	Other Support Services (Describe & Itemize)	2900		19,020	310,787	156,000	293,773				1,357,312
175	Total Support Services	2000	577,732	19,020	310,787	156,000	293,773				
176	COMMUNITY SERVICES (TR)	3000									
177	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
178	Payments to Other Govt Units (In-State)										
179	Payments for Regular Program	4110									
180	Payments for Special Education Programs	4120									
181	Payments for Adult/Continuing Education Programs	4130									
182	Payments for CTE Programs	4140									
183	Payments for Community College Programs	4170									
184	Other Payments to In-State Govt Units (Describe & Itemize)	4180									
185	Total Payments to Other Govt Units (In-State)	4100									
186	Payments to Other Govt Units (Out-of-State)	4400									
187	(Describe & Itemize)	4000									
188	Total Payments to Other Districts & Govt Units										
189	DEBT SERVICE (TR)										
190	Debt Service - Interest on Short-Term Debt										
191	Tax Anticipation Warrants	5110									
192	Tax Anticipation Notes	5120									
193	Corporate Personal Prop Repl Tax Anticipation Notes	5130									
194	State Aid Anticipation Certificates	5140									
195	Other Interest on Short-Term Debt (Describe and Itemize)	5150									
196	Total Debt Service - Interest On Short-Term Debt	5100									
197	Debt Service - Interest on Long-Term Debt	5200									
198	Debt Service - Payments of Principal on Long-Term Debt ¹⁹	5300									
199	(Lease/Purchase Principal Retired)	5400									
200	Debt Service - Other (Describe and Itemize)	5000									
201	Total Debt Service	6000									
202	PROVISION FOR CONTINGENCIES (TR)										
	Total Direct Disbursements/Expenditures		577,732	19,020	310,787	156,000	293,773				1,357,312
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(199,398)

	A	B	C	D	E	F	G	H	I	J	K	
	Description	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	
203												
204	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)											
205	INSTRUCTION (MR/SS)											
206	Regular Program	1100		114,900							114,900	
207	Pre-K Programs	1125										
208	Special Education Programs (Functions 1200-1220)	1200		88,750							88,750	
209	Special Education Programs Pre-K	1225										
210	Remedial and Supplemental Programs K-12	1250										
211	Remedial and Supplemental Programs Pre-K	1275										
212	Adult/Continuing Education Programs	1300										
213	CTE Programs	1400										
214	Interscholastic Programs	1500		1,745							1,745	
215	Summer School Programs	1600		1,675							1,675	
216	Cilled Programs	1650		2,610							2,610	
217	Driver's Education Programs	1700										
218	Bilingual Programs	1800		15,030							15,030	
219	Tuait Alternatives & Optional Programs	1800										
220	Total Instruction	1000		224,710							224,710	
221	SUPPORT SERVICES (MR/SS)											
222	Support Services - Pupil											
223	Attendance & Social Work Services	2110		4,830							4,830	
224	Guidance Services	2120		2,540							2,540	
225	Health Services	2130		25,150							25,150	
226	Psychological Services	2140		5,485							5,485	
227	Speech Pathology & Audiology Services	2140		3,020							3,020	
228	Other Support Services - Pupils (Describe & Itemize)	2150										
229	Total Support Services - Pupil	2100		41,025							41,025	
230	Support Services - Instructional Staff											
231	Improvement of Instruction Services	2210		33,130							33,130	
232	Educational Media Services	2220		21,275							21,275	
233	Assessment & Testing	2230										
234	Total Support Services - Instructional Staff	2200		54,405							54,405	
235	Support Services - General Administration											
236	Board of Education Services	2310										
237	Executive Administration Services	2320		15,140							15,140	
238	Special Area Administrative Services	2330										
239	Claims Paid from Self Insurance Fund	2361										
240	Workers' Compensation or Workers' Occupation Disease Acts	2362										
241	Payments											
242	Unemployment Insurance Payments	2363										
243	Insurance Payments (regular or self-insurance)	2364										
244	Risk Management and Claims Services Payments	2365										
245	Judgment and Settlements	2366										
246	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
247	Reciprocal Insurance Payments	2368										
248	Legal Service	2369		15,140							15,140	
249	Total Support Services - General Administration	2300		50,855							50,855	
250	Support Services - School Administration											
251	Office of the Principal Services	2410										
252	Other Support Services - School Administration (Describe & Itemize)	2490										
253	Total Support Services - School Administration	2400		50,855							50,855	
254	Support Services - Business											
255	Director of Business Support Services	2510		9,800							9,800	
256	Fiscal Services	2520		16,410							16,410	
257	Facilities Acquisition & Construction Services	2530										

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100)	(200)	(300)	(400)	(500)	(500)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
1											
2											
257	Operation & Maintenance of Plant Service	2540		136,956							136,956
258	Pupil Transportation Services	2550		103,890							103,890
259	Food Services	2560		700							700
260	Internal Services	2570									0
261	Total Support Services - Business	2500		267,756							267,756
262	Support Services - Central										
263	Direction of Central Support Services	2610									0
264	Planning, Research, Development & Evaluation Services	2620									0
265	Information Services	2630									0
266	Staff Services	2640									0
267	Data Processing Services	2660									0
268	Total Support Services - Central	2600		0							0
269	Other Support Services (Describe & Itemize)	2800									0
270	Total Support Services	2000		429,181							429,181
271	COMMUNITY SERVICES (MR/SS)	3000									0
272	PAYMENTS TO OTHER DISTRICTS & GOV'T UNITS (MR/SS)										0
273	Payments for Vocational Education Programs	4120									0
274	Payments for Special Education Programs	4140									0
275	Total Payments to Other Districts & Gov't Units	4000		0							0
276	DEBT SERVICE (MR/SS)										0
277	Debt Service - Interest on Short-Term Debt										0
278	Tax Anticipation Warrants	5110									0
279	Tax Anticipation Notes	5120									0
280	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
281	State Aid Anticipation Certificates	5140									0
282	Other (Describe & Itemize)	5150									0
283	Total Debt Service	5000									0
284	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
285	Total Direct Disbursements/Expenditures			653,891							653,891
286	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										398,869
287											
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530									0
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000		0							0
294	PAYMENTS TO OTHER DISTRICTS & GOV'T UNITS (CP)										
295	Payments to Other Gov't Units (In-State)										0
296	Payments to Other Gov't Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Gov't Units	4000		0							0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures			0							0
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
304											
305	70 WORKING CASH FUND (WC)										
306											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Func #	(100)	(200)	(300)	(400)	(500)	(500)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
288	60 - CAPITAL PROJECTS (CP)										
289	SUPPORT SERVICES (CP)										
290	Support Services - Business										
291	Facilities Acquisition & Construction Services	2530									0
292	Other Support Services (Describe & Itemize)	2900									0
293	Total Support Services	2000		0							0
294	PAYMENTS TO OTHER DISTRICTS & GOV'T UNITS (CP)										
295	Payments to Other Gov't Units (In-State)										0
296	Payments to Other Gov't Units (In-State)	4100									0
297	Payment for Special Education Programs	4120									0
298	Payment for CTE Programs	4140									0
299	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
300	Total Payments to Other Districts & Gov't Units	4000		0							0
301	PROVISION FOR CONTINGENCIES (CP)	6000									0
302	Total Direct Disbursements/Expenditures			0							0
303	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
304											
305	70 WORKING CASH FUND (WC)										
306											

	A	B	C	D	E	F	G	H	I	J	K
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
307	80 - TORT FUND (TF)										
308	SUPPORT SERVICES - GENERAL ADMINISTRATION										
309	Claims Paid from Self Insurance Fund	2361									0
	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
310	Unemployment Insurance Payments	2363									0
311	Insurance Payments (regular or self-insurance)	2364									0
312	Risk Management and Claims Services Payments	2365									0
313	Judgment and Settlements	2366									0
314	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
315	Reciprocal Insurance Payments	2368									0
316	Legal Service	2369									0
317	Property Insurance (Building & Grounds)	2371									0
318	Vehicle Insurance (Transportation)	2372									0
319	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
320	DEBT SERVICE (TF)										
321	Debt Service - Interest on Short-Term Debt										0
322	Tax Anticipation Warrants	5110									0
323	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
324	Other Interest or Short-Term Debt	5150									0
325	Total Debt Service	5000									0
326	PROVISION FOR CONTINGENCIES (TF)										
327	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
328	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
329											
330											
331	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
332	SUPPORT SERVICES (FP&S)										
333	Support Services - Business	2530									0
334	Facilities Acquisition & Construction Services	2540									0
335	Operation & Maintenance of Plant Service	2500									0
336	Total Support Services - Business	2000									0
337	Other Support Services (Describe & Itemize)	2000									0
338	Total Support Services	2000									0
339	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
340	Other Payments to In-State Govt Units (Describe & Itemize)	4100									0
341	Total Payments to Other Districts & Govt Units (FPS)	4000									0
342	DEBT SERVICE (FP&S)										
343	Debt Service - Interest on Short-Term Debt	5110									0
344	Tax Anticipation Warrants	5150									0
345	Other Interest on Short-Term Debt	5100									0
346	Total Debt Service - Interest on Short-Term Debt	5200									0
347	Debt Service - Interest on Long-Term Debt	5000									0
348	Total Debt Service	6000									0
349	PROVISIONS FOR CONTINGENCIES (FP&S)										
350	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
351	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

- 1.
- 2.
- 3.
- 4.

Lemont-Bromberek CSD 113A 14016113A02

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	17,119,242	2,128,591	1,157,914		20,405,747
Direct Expenditures	19,486,885	2,122,314	1,357,312		22,966,511
Difference	(2,367,643)	6,277	(199,398)		(2,560,764)
Estimated Fund Balance - June 30, 2010	(3,145,019)	744,292	450,432		(1,950,895)

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
DEFICIT REDUCTION PLAN							
ESTIMATED BUDGET							
FY2009-10							
Lemont-Bromberek CSD 113A 14016113A02							
District Number							
1							
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ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	H	I	J	K	L
			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
ESTIMATED BUDGET FY2010-11							
1							
2							
3	Lemont-Bromberg CSD 113A	14016113A02					
4	District Number						
5							
6							
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(3,145,619)	744,292	450,432	0	(1,950,895)
8	RECEIPTS/REVENUES	Acct No.					
9	LOCAL SOURCES	1000	14,648,156	2,128,591	627,312		17,404,059
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	2,033,763	0	730,000		2,763,763
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,408,090	2,128,591	1,357,312	0	20,893,993
14	DISBURSEMENTS/EXPENDITURES	Func'l No.					
15	INSTRUCTION	1000	13,599,289				13,599,289
16	SUPPORT SERVICES	2000	4,507,190	2,122,314	1,357,312		7,986,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures	7000	18,611,738	2,122,314	1,357,312		22,091,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,203,648)	6,277	0	0	(1,197,371)
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		(4,349,267)	750,569	450,432	0	(3,148,266)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	M	N	O	P	Q
ESTIMATED BUDGET FY2011-12							
1							
2							
3	Lemont-Bromberek CSD 113A	14016113A02					
4	District Number						
5							
6	ESTIMATED BEGINNING FUND BALANCE						
7	(must equal prior Ending Fund Balance)		(4,349,267)	750,569	450,432	0	(3,148,266)
8	RECEIPTS/REVENUES						
9	LOCAL SOURCES	Acct No. 1000	14,794,637	2,149,877	627,312		17,571,826
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000	2,033,783		730,000		2,763,783
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,554,571	2,149,877	1,357,312	0	21,061,760
14	DISBURSEMENTS/EXPENDITURES						
15	INSTRUCTION	Funct No. 1000	12,099,289				12,099,289
16	SUPPORT SERVICES	2000	4,451,190	2,122,314	1,357,312		7,930,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		17,061,738	2,122,314	1,357,312		20,541,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		492,833	27,563	0	0	520,396
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		(3,856,434)	778,132	450,432	0	(2,627,870)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	R	S	T	U	V
ESTIMATED BUDGET FY2012-13							
1	2	3	4	5	6	7	8
Lemont-Bromberek CSD 113A 14016113A02		Acct No.	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		(3,856,434)	778,132	450,432	0	(2,627,870)
8	RECEIPTS/REVENUES		14,794,637	2,149,877	627,312		17,571,826
9	LOCAL SOURCES	1000					0
10	FLOW THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					
11	STATE SOURCES	3000	2,093,783		730,000		2,763,783
12	FEDERAL SOURCES	4000	726,151				726,151
13	Total Receipts/Revenues		17,554,571	2,149,877	1,357,312	0	21,061,760
14	DISBURSEMENTS/EXPENDITURES	Funct No.					
15	INSTRUCTION	1000	11,599,289				11,599,289
16	SUPPORT SERVICES	2000	4,451,190	2,122,314	1,357,312		7,930,816
17	COMMUNITY SERVICES	3000	11,259				11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	500,000				500,000
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		16,561,738	2,122,314	1,357,312		20,041,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		992,833	27,563	0	0	1,020,396
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		(2,863,601)	805,695	450,432	0	(1,607,474)

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

A		B	W	X	Y	Z
Lemont-Bromberek CSD 113A 14016113A02						
District Number						
BUDGET ADDENDUM - DEFICIT REDUCTION PLAN						
ESTIMATED BUDGET						
Date of Adoption: (Enter as MM/DD/YY)						
		Acct No.	FY2009-10	FY2010-11	FY2011-12	FY2012-13
6	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		1,871,754	(1,950,895)	(3,148,266)	(2,627,870)
8	RECEIPTS/REVENUES		17,204,061	17,404,059	17,571,826	17,571,826
9	LOCAL SOURCES	1000				
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0
11	STATE SOURCES	3000	2,074,019	2,763,783	2,763,783	2,763,783
12	FEDERAL SOURCES	4000	1,127,067	726,151	726,151	726,151
13	Total Receipts/Revenues		20,405,747	20,893,993	21,061,760	21,061,760
14	DISBURSEMENTS/EXPENDITURES	Funct No.				
15	INSTRUCTION	1000	14,125,690	13,599,289	12,099,289	11,599,289
16	SUPPORT SERVICES	2000	8,329,562	7,980,816	7,930,816	7,930,816
17	COMMUNITY SERVICES	3000	11,259	11,259	11,259	11,259
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	500,000	500,000	500,000	500,000
19	DEBT SERVICES	5000	0	0	0	0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0	0
21	Total Disbursements/Expenditures		22,966,511	22,091,364	20,541,364	20,041,364
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(2,560,764)	(1,197,371)	520,396	1,020,396
23	OTHER SOURCES/USES OF FUNDS					
24	OTHER SOURCES OF FUNDS (7000)		6,754,827	0	0	0
25	OTHER USES OF FUNDS (8000)		8,016,712	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		(1,261,885)	0	0	0
27	ESTIMATED ENDING FUND BALANCE		(1,950,895)	(3,148,266)	(2,627,870)	(1,607,474)

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

Lemont-Bromberek CSD 113A

14016113A02

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:

District 113 A has been deficit spending for the last 7 years. Annually the administration along with the Board of Education has been looking to trim expenditures in all funds. The only area that has not been scrutinized is the Education Fund that includes specifically salaries and benefits. To be more competitive the Board of Education has continued to improve their ability to attract and retain quality teachers through their salary and benefit program. Now that the district needs to establish a Deficit Reduction Plan as part of the budget process, the Board and Administration have employed the following internal and community processes to help prioritize action on the financial situation:

- Employed the services of PMA, Stifel Nicholas, George K. Baum and other financial planning firms for advice, financial planning and information;
- Instituted a District Dialogue community engagement program to inform and gather input from the community on programs and to inform the community concerning the financial outlook for the district;
- Considered running a referendum for operating funds in 2006-07 but decided to wait till a later date;
- Analyzed and restructured the transportation division of the district;
- Analyzed and rebid food service contract;
- Negotiated labor agreements with the teachers union, support staff union and the support staff association that represents the custodians, bus drivers, maintenance and grounds keeper;
- Analyzed and renegotiated the health, dental and life insurance benefits program for all employee groups; and
- Monitored class size and implemented uniform staffing model district wide.

2. Assumptions Used in the Deficit Reduction Plan:

The following assumptions were used in formulating the Deficit Reduction Plan:

Revenue:

- Revenue projected to be flat for FY 2010 - 2013;
- Tax collection projected at 98% per 3 yr. avg.;
- State (4%) and Federal (1%) revenue will continue at current levels;
- Local Revenue (86.7%) will continue to be the largest portion of revenue for the district;
- Interest Income will be minimal;
- No new sources of revenue unless a referendum is sent to the public;
- Cash flow issues will still be present to cover bills and
- May need to use Tax Anticipation Notes or a Line of Credit with a Bank for Cash Flow at sometime during this Deficit Reduction Plan

Revenue Enhancements Considered When Designing the Plan:

Long Term Strategies:

- Maximize Federal Grant Monies;
- Maximize State Aid;
- Maximize State Categorical Funds;
- Pursue Tax Increment Finance & Land Cash Monies;
- Maximize Interest Income-Work with PMA to maximize;
- Consider Going to the Public for an Operating Rate Increase for the Education Fund – Referendum Fall, 2010 or Spring, 2011; and
- Establish a School District Foundation

Short Term Strategies:

- Increase Student Textbook Fees-progressive throughout the three year plan;
- Increase Student Technology Fees- progressive throughout the three year plan;
- Increase Building Usage Fees to Public-Increase based upon supervision and utility costs;
- Implement Student Activity Fees-Fee to cover cost of sponsor and travel if appropriate;
- Negotiate Exclusive Pop Contracts-Estimated \$15,000 annually;
- Negotiate Student Picture Contract –Estimated \$5,000 annually; and
- Pursue Private Grant Monies-

- Foundation Levels for General State Aid:

Assumptions:

- General State Aid will be flat due to declining enrollment pattern;
- The district will continue to use the alternative method of calculating general state aid; and
- Only a small portion of the funding for the school district (4%) can be anticipated from General State Aid

- Equal Assessed Valuation and Tax Rates:

- With economic conditions volatile growth in EAV is anticipated but minimally;
- The growth in new EAV is estimated at 1 % for the next 3 years;
- Tax collection is estimated at 98% if collection rates remain constant;
- New construction in housing and commercial will be limited;
- Consumer Price Index is estimated to be flat;
- Options for possible tax referendum have been considered (operating, working cash funds, combination of the two, general obligation bonds for maintenance and operations expenses); and
- Tax rate to cover bond and interest payments will increase should EAV decrease with reassessment.

- Employee Salaries and Benefits:

- Labor agreements are in place with all employee groups;
- The agreement with the Lemont-Bromberek Council of IFT/AFT Local 604 will continue until 2011. Average increases in salary on the salary schedule is 5% that includes step and new money;
- The agreement with the Lemont-Bromberek Council Support Staff of AFT Local 604 will continue until 2011. Average increases in salary on the salary schedule is 5% that includes step and new money;
- The agreement with the Lemont-Bromberek District 113A Support Staff Association for language until 2012 and for salaries until 2010. Average increases in salary on the salary schedule is 5% that includes step and new money;
- Non-affiliated employees have been given the same benefit and salary increases as their counterparts who are covered under the above labor agreements (5%);
- Administrative costs have been scrutinized and will only increase 1.32% for the FY 2010 school year. An administrative salary schedule has been developed that is tied to the top teacher's salary and is in force until 2011;
- Benefit program including health, dental and life insurance has been analyzed and, through better network services bids, will see an estimated decrease in costs to the district of approximately \$300,000.00;
- The superintendent has taken a voluntary salary freeze for the FY 2010 school year; and
- Through negotiations of upcoming labor contracts the district will work with the employee unions to help curb expenditures including areas of salary and benefits.

- Short and Long Term Borrowing:

- The district will be considering passing a resolution to partially abate the working cash fund into the education fund;
- The district will be considering passing a resolution to begin the use of the following:
 - o tax anticipation warrants;
 - o borrowing money from a bank in lieu of tax anticipation warrants;
 - o issuing tax anticipation notes as a means of securing operating funds if tax anticipation warrants are not used;
 - o corporate personal property replacement tax notes if applicable;
- The district is considering continuing the working cash fund using working cash bonds; and
- The district is considering fire prevention, safety, environmental, and energy conservation bonds.

- Educational Impact:

The district, even with the implementation of this deficit reduction plan, assures the community that the district will have the ability to meet the minimum requirements of the state and federal guidelines that include sound and lawful educational practices and programs. With that being said any cuts or reductions in expenditures is seen to have an effect on the educational programs and courses offered to our students. Decreased services will result in less individual academic attention for students, less interaction with staff and less likely to meet the needs of every student.

- Other Assumptions:

Guidelines for Expenditures:

1. Meet Federal and State laws, mandates and/or school code;
2. Academic Achievement and Accountability systems must be met
3. Board of Education Goals & District Dialogue Recommendations
4. Technology Plan: Enhancement for Academics and Productivity for Students & Staff
5. Maintenance & Facilities: Necessary maintenance and repair
6. Other prioritized items

Expenditure Reductions Considered:

Expenditure reductions considered that have been identified to date that may be included in the reduction plan should additional resources not become available is as follows:

- o Decrease in any additional overtime;
- o Decrease in supplies and paper;
- o Decrease in programs like art, music, band and extra-curricular activities;
- o Middle School Team Plan time reduced;
- o Collaborative Time in the Elementary Schools reduced;
- o Teacher planning time reduced;
- o Unfunded mandates such as Gifted and RTI decreased;
- o Class size increased incrementally to meet expenditure reductions;
- o Decreasing summer school to minimum level that is mandated;
- o After school activities move to fee based or eliminated;
- o Staff Development trimmed including travel to conferences and purchase of trainer time;
- o Curriculum Cycle modified to lessen purchase of materials and books;
- o Delay purchase of assessment materials like MAP, DIBELS and others;
- o Technology equipment purchase or lease modified;
- o Minimize additional contract days for personnel who work beyond the traditional school year;
- o Paraprofessional reductions to minimum per IEP needs
- o Length of school day to minimum time per School Code;
- o Reduction in administrative positions who serve staff and students;
- o Substitutes for IEP meetings minimized;
- o Decrease in custodians and maintenance personnel;
- o Minimal Reading and ELL Services for students; and
- o Decrease or elimination of the Exploratory Program at the Middle School

Parameters for Expenditure Reductions:

In determining which programs, services or courses are decreased, modified or eliminated the following parameters will be used:

- o Least disruptive to the core program for students;
- o Will not compromise the safety and security of the students, parents and community;
- o Allocation of resources driven by achievement data and needs;
- o Best practices should be sought from a range of sources;
- o Reduce employees through attrition whenever possible;
- o Optimize reductions in reoccurring expenses; and
- o Use the previous year's budget as a basis for yearly reductions.

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: Lemont-Bromberek CSD 113A		RCDT Number: 00-000-0000-00		
Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2009		Budgeted Expenditures, Fiscal Year 2010		
		(10) Educational	(20) Operations & Maintenance	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	333,688		333,688		333,688
2. Special Area Administration Services	2330			0		0
3. Other Support Services - School Administration	2490			0		0
4. Direction of Business Support Services	2510	159,576		159,576		159,576
5. Internal Services	2570			0		0
6. Direction of Central Support Services	2610			0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0		0
8. Totals		493,264	0	493,264	0	499,772
9. Estimated Percent Increase (Decrease) for FY2010 (Budgeted) over FY2009 (Actual)						1%

CHECK FOR ERRORS

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.

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, Line 19).	
Interfund Loans Payable (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