

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division
100 North First Street
Springfield, Illinois 62777-0001

Accounting Basis:

- [x] Cash
[] Accrual

SCHOOL DISTRICT BUDGET FORM *
July 1, 2006 - June 30, 2007

Submit budget (as adopted) on ISBE Form 50-36 to: www.isbe.net/sfms/budget/2007/budget.htm

District Name: WaukeganCommunity Unit School District 60
District RCDT No: 34-049-0600-26
County: Lake

Budget of WaukeganCommunity Unit School District € School District No. 60, County of Lake, State of Illinois, for the Fiscal Year beginning July 1, 2006 and ending June 30, 2007.

WHEREAS the Board of Education of District 60 School District No. 60, County of Lake, 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 26th day of June, 20 07, 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, 2006 and ending June 30, 2007.

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 26th day of June, 20 07 by a roll call vote of Yeas, and Nays, to wit:

Note: The electronic version does not require member signatures.

Table with 2 columns: MEMBERS VOTING YEA, MEMBERS VOTING NAY. Multiple empty rows for recording votes.

* Based on the Illinois Program Accounting Manual for Local Education Agencies (LEAs) as required by Section 17-1 of the School Code. 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).

Balanced Budget, no deficit reduction plan is required.

WaukeganCommunity Unit School District 60

Original Budget
 Amended Budget

Date: September 26, 2006
 (MM/DD/YY)

[See page 23 for footnotes]

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
1. ESTIMATED FUND BALANCE July 1, 2006 ¹		(16,314,491)	(2,887,685)	4,783,615	(8,475,897)	986,139	(4,452,810)	21,862,382	90,887	280,601
RECEIPTS/REVENUES										
2. LOCAL SOURCES	1000	49,442,173	6,042,801	5,986,177	2,670,674	3,849,951	0	285,911	517,637	529,207
3. FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000	0	0		0	0				
4. STATE SOURCES	3000	61,409,471	400,000	0	6,409,800	0	0	0	0	0
5. FEDERAL SOURCES	4000	15,078,457	0	0	0	0	0	0	0	0
6. Total Direct Receipts/Revenues		125,930,101	6,442,801	5,986,177	9,080,474	3,849,951	0	285,911	517,637	529,207
7. Receipts/Revenues for "On Behalf of" Payments ²	3998									
8. Total Receipts/Revenues		125,930,101	6,442,801	5,986,177	9,080,474	3,849,951	0	285,911	517,637	529,207
DISBURSEMENTS/EXPENDITURES										
9. INSTRUCTION	1000	77,475,073				1,793,734				
10. SUPPORT SERVICES	2000	46,172,983	6,216,500		9,522,848	2,677,013	0			451,000
11. COMMUNITY SERVICES	3000	1,557,442	0		0	46,266				
12. NONPROGRAMMED CHARGES	4000	506,500	0	0	0	0				0
13. DEBT SERVICES	5000	0	120,000	5,848,776	0	1,616,468			500,000	0
14. PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0			0
15. Total Direct Disbursements/Expenditures		125,711,998	6,336,500	5,848,776	9,522,848	6,133,481	0		500,000	451,000
16. Disbursements/Expenditures for "On Behalf of" Payments ²	4180	0	0	0	0	0	0		0	0
17. Total Disbursements/Expenditures		125,711,998	6,336,500	5,848,776	9,522,848	6,133,481	0		500,000	451,000
18. Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		218,103	106,301	137,401	(442,374)	(2,283,530)	0	285,911	17,637	78,207
OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (7000)										
TRANSFER FROM OTHER FUNDS (7100)										
19. Permanent Transfer from Working Cash Fund - Abolishment (Section 20-8)	7110									
20. Permanent Transfer from Working Cash Fund - Interest (Section 20-5)	7120									
21. Permanent Transfer (Section 17-2A)	7130									
22. Permanent Transfer of Interest (Section 10-22.44)	7140									
23. Permanent Transfer from Site and Construction/Capital Improvement Fund (Section 10-22.14)	7150									
24. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11) ³	7160									
25. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14) ³	7170									
26. Permanent Transfer from Working Cash Fund - Abatement (Section 20-9)	7180									
SALE OF BONDS (7200)										
27. Principal on Bonds Sold (Amount of Original Issue) ⁴	7210									
28. Premium on Bonds Sold	7220									
29. Accrued Interest on Bonds Sold	7230									

BUDGET SUMMARY

Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Bond & Interest	Transportation	Municipal Retirement/ Social Security	Site & Construction/ Capital Improvement	Working Cash	Rent	Fire Prevention & Safety
30. Sale or Compensation for Fixed Assets ⁵ (Section 2-3.12 and 17-2.11)	7300									
31. School Technology Revolving Loan Program (STRLP)	7500									
32. Other Sources (Describe & Itemize)	7900					1,686,945				
33. Total Other Financing Sources (Total Lines 19-32)		0	0	0	0	1,686,945	0	0	0	0
OTHER FINANCING USES (8000)										
TRANSFER TO OTHER FUNDS (8100)										
34. Perm. Transfer from Working Cash Fund - Abolishment	8110							0		
35. Permanent Transfer of Working Cash Fund - Interest (Section 20-5)	8120							0		
36. Permanent Transfer (Section 17-2A)	8130									
37. Permanent Transfer of Interest (Section 10-22.44) ⁶	8140									
38. Permanent Transfer from Site & Construction/Capital Improvement Fund (Section 10-22.14)	8150						0			
39. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Tax Proceeds & Int. Earnings (Sec. 17-2.11)	8160									0
40. Perm. Transfer of Excess Accumulated Fire Prev. & Safety Bond Proceeds and Int. Earnings (Sec. 10-22.14)	8170									0
41. Permanent Transfer of Working Cash Fund-Abatement (Sec. 20-9)	8180							0		
42. Other Uses (Describe & Itemize)	8190									
43. Total Other Financing Uses (Total Lines 34-42)		0	0	0	0	0	0	0	0	0
44. Total Other Financing Sources (Uses) (Line 33 minus 43)		0	0	0	0	1,686,945	0	0	0	0
45. ESTIMATED FUND BALANCE June 30, 2007 (Total Lines 1, 18 & 44)		(16,096,388)	(2,781,384)	4,921,016	(8,918,271)	389,554	(4,452,810)	22,148,293	108,524	358,808

SUMMARY OF CASH TRANSACTIONS

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
1. ESTIMATED BALANCE ON HAND July 1, 2006 ⁷ (Cash Plus Investments at Cost)	101-5 180	1,185,509	112,315	4,783,615	24,103	986,139	(4,452,810)	4,362,382	90,887	280,601
2. Total Direct Receipts & Other Financing Sources ⁸ (Total from Budget Summary, Lines 6 & 33)		125,930,101	6,442,801	5,986,177	9,080,474	5,536,896	0	285,911	517,637	529,207
OTHER RECEIPTS										
3. Loans from Other Funds	430	8,000,000	3,000,000		9,000,000				200,000	
4. Loan Repayments from Other Funds	150							17,500,000		
5. Corporate Personal Property Tax Replacement Tax Anticipation Notes	406									
6. Tax Anticipation Warrants Issued	407	17,500,000								
7. Tax Anticipation Notes Issued	408									
8. Teachers'/Employees' Orders Issued	409									
9. State Aid Anticipation Certificates Issued	410									
10. Other (Attach Itemization)	499									
11. Total Other Receipts (Total Lines 3-10)		25,500,000	3,000,000	0	9,000,000	0	0	17,500,000	200,000	0
12. Total Direct Receipts, Other Financing Sources, & Other Receipts (Total Lines 2 & 11)		151,430,101	9,442,801	5,986,177	18,080,474	5,536,896	0	17,785,911	717,637	529,207
13. Total Amount Available (Total Lines 1 & 12)		152,615,610	9,555,116	10,769,792	18,104,577	6,523,035	(4,452,810)	22,148,293	808,524	809,808
14. Total Direct Disbursements & Other Financing Uses ⁹ (Total from Budget Summary, Lines 15 & 43)		125,711,998	6,336,500	5,848,776	9,522,848	6,133,481	0	0	500,000	451,000
OTHER DISBURSEMENTS										
15. Loans to Other Funds ¹⁰	150							20,200,000		
16. Loan Repayments to Other Funds	430	6,000,000	3,000,000		8,500,000				200,000	
17. Corporate Personal Property Replacement Tax Anticipation Notes Redeemed	406									
18. Tax Anticipation Warrants Redeemed	407	17,800,000								
19. Tax Anticipation Notes Redeemed	408									
20. Teachers'/Employees' Orders Redeemed	409									
21. State Aid Anticipation Certificates Redeemed	410									
22. Other (Attach Itemization)	499									
23. Total Other Disbursements (Total Lines 15-22)		23,800,000	3,000,000	0	8,500,000	0	0	20,200,000	200,000	0
24. Total Direct Disbursements, Other Financing Uses, & Other Disbursements (Total Lines 14 & 23)		149,511,998	9,336,500	5,848,776	18,022,848	6,133,481	0	20,200,000	700,000	451,000
25. ESTIMATED BALANCE ON HAND June 30, 2007 ⁷ Plus Investments at Cost (Total Line 13 less line 24)	(Cash	3,103,612	218,616	4,921,016	81,729	389,554	(4,452,810)	1,948,293	108,524	358,808

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES		1000								
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
1. General Levy ¹¹	1110	40,046,287	5,129,532	5,986,177	2,051,813	1,672,185		236,005	512,953	512,953
2. Tort Immunity Levy	1120	1,815,899								
3. Leasing Levy ¹²	1130									
4. Special Education Levy	1140	410,363								
5. Social Security/Medicare-Only Levy	1150					1,672,185				
6. Area Vocational Construction Levy	1160									
7. Summer School Levy	1170									
8. Other Tax Levies (Describe & Itemize)	1190									
9. Total Ad Valorem Taxes Levied by LEA		42,272,549	5,129,532	5,986,177	2,051,813	3,344,370	0	236,005	512,953	512,953
PAYMENTS IN LIEU OF TAXES										
10. Mobile Home Privilege Tax	1210									
11. Payments from Local Housing Authority	1220									
12. Corporate Personal Property Replacement Taxes ¹³	1230	4,797,163	900,000		600,000	480,000				
13. Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
14. Total Payments in Lieu of Taxes		4,797,163	900,000	0	600,000	480,000	0	0	0	0
TUITION										
15. Regular Tuition from Pupils or Parents	1311									
16. Regular Tuition from Other LEAs	1312									
17. Regular Tuition from Other Sources	1313									
18. Summer School Tuition from Pupils or Parents	1321	100,000								
19. Summer School Tuition from Other LEAs	1322									
20. Summer School Tuition from Other Sources	1323									
21. Vocational Tuition from Pupils or Parents	1331									
22. Vocational Tuition from Other LEAs	1332									
23. Vocational Tuition from Other Sources	1333									
24. Special Education Tuition from Pupils or Parents	1341	0								
25. Special Education Tuition from Other LEAs	1342									
26. Special Education Tuition from Other Sources	1343									
27. Adult Tuition from Pupils or Parents	1351									
28. Adult Tuition from Other LEAs	1352									
29. Adult Tuition from Other Sources	1353									
30. Total Tuition		100,000								
TRANSPORTATION FEES										
31. Regular Transportation Fees from Pupils or Parents	1411									
32. Regular Transportation Fees from Other LEAs	1412									
33. Regular Transportation Fees from Private Sources	1413									
34. Regular Transportation Fees from Co-curricular Activities	1415									
35. Summer School Transportation Fees from Pupils or Parents	1421									
36. Summer School Transportation Fees from Other LEAs	1422									
37. Summer School Transportation Fees from Other Sources	1423									
38. Vocational Transportation Fees from Pupils or Parents	1431									
39. Vocational Transportation Fees from Other LEAs	1432									
40. Vocational Transportation Fees from Other Sources	1433									
41. Special Ed. Transportation Fees from Pupils or Parents	1441									
42. Special Ed. Transportation Fees from Other LEAs	1442									
43. Special Ed. Transportation Fees from Other Sources	1443									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
44. Adult Transportation Fees from Pupils or Parents	1451									
45. Adult Transportation Fees from Other LEAs	1452									
46. Adult Transportation Fees from Other Sources	1453									
47. Total Transportation Fees					0					
EARNINGS ON INVESTMENTS										
48. Interest on Investments	1510	122,500	12,973		18,861	25,581		49,906	4,684	16,254
49. Gain or Loss on Sale of Investments	1520									
50. Total Earnings on Investments		122,500	12,973	0	18,861	25,581	0	49,906	4,684	16,254
FOOD SERVICE										
51. Sales to Pupils - Lunch	1611									
52. Sales to Pupils - Breakfast	1612									
53. Sales to Pupils - A la Carte	1613									
54. Sales to Pupils - Other	1614									
55. Sales to Adults	1620									
56. Other Food Service	1690	782,605								
57. Total Food Service		782,605								
PUPIL ACTIVITIES										
58. Admissions - Athletic	1711									
59. Admissions - Other	1719									
60. Fees	1720	154,466								
61. Book Store Sales	1730									
62. Other Pupil Activity Revenue (Describe & Itemize)	1790									
63. Total Pupil Activities		154,466	0							
TEXTBOOKS										
64. Rentals - Regular Textbook	1811	924,361								
65. Rentals - Summer School Textbook	1812									
66. Rentals - Adult/Continuing Education Textbook	1813									
67. Rentals - Other (Describe & Itemize)	1819									
68. Sales - Regular Textbook	1821									
69. Sales - Summer School Textbook	1822									
70. Sales - Adult/Continuing Education Textbook	1823									
71. Sales - Other (Describe & Itemize)	1829									
72. Other (Describe & Itemize)	1890									
73. Total Textbooks		924,361								
OTHER REVENUE FROM LOCAL SOURCES										
74. Rentals	1910	57,173								
75. Contributions and Donations from Private Sources	1920	8,410								
76. Services Provided Other LEAs	1940									
77. Refund Prior Years' Expenditures	1950	182,185								
78. Payment from Other LEAs	1991									
79. Sale of Vocational Projects	1992									
80. Local Fees	1993									
81. Other (Describe & Itemize)	1999	40,761	296							
82. Total Other Revenue from Local Sources		288,529	296	0	0	0	0	0	0	0
83. Total Receipts/Revenues from Local Sources (Total Lines 9, 14, 30, 47, 50, 57, 63, 73, 82)		49,442,173	6,042,801	5,986,177	2,670,674	3,849,951	0	285,911	517,637	529,207

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE LEA TO ANOTHER LEA	2000									
84. Flow-Through Revenue from State Sources	2100									
85. Flow-Through Revenue from Federal Sources	2200									
86. Other Flow-Through (Describe & Itemize)	2300									
87. Total Flow-Through Receipts/Revenues From One LEA to Another LEA (Total of Lines 84-86)		0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES	3000									
UNRESTRICTED GRANTS-IN-AID										
88. General State Aid - Sec. 18-8.05	3001	46,730,478	400,000							
89. General State Aid - Hold Harmless/Supplemental	3002									
90. Reorganization Incentives	3005									
91. Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
92. Total Unrestricted Grants-In-Aid		46,730,478	400,000	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION	3100									
93. Special Education - Private Facility Tuition	3100	249,039								
94. Special Education - Extraordinary	3105	2,425,350								
95. Special Education - Personnel	3110	3,720,869								
96. Special Education - Orphanage - Individual	3120	550,431								
97. Special Education - Orphanage - Summer	3130	32,306								
98. Special Education - Summer School	3145	153,350								
99. Special Education - Other (Describe & Itemize)	3199									
100. Total Special Education		7,131,345	0		0					
VOCATIONAL EDUCATION	3200									
101. Vocational Education - Tech. Prep.	3200									
102. Vocational Education - Coordination Grants	3210									
103. Vocational Education - Formula	3215	92,941								
104. Vocational Education - Jobs for Illinois Graduates	3217									
105. Vocational Education - Secondary Program Improvements	3220	51,218								
106. Vocational Education - WECEP	3225									
107. Vocational Education - Elem. Career Development Program	3275									
108. Vocational Education - Other (Describe & Itemize)	3299									
109. Total Vocational Education		144,159	0		0	0				
BILINGUAL EDUCATION	3300									
110. Bilingual Education - Downstate - TPI	3305									
111. Bilingual Education - Downstate - TBE	3310	1,603,956								
112. Total Bilingual Education		1,603,956				0				
113. Gifted Education	3350									
114. State Free Lunch & Breakfast	3360	133,144								
115. School Breakfast Initiative	3365									
116. Driver Education	3370	159,277								
117. Adult Education from Community College Board	3410									
118. Adult Education - Other (Describe & Itemize)	3499									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
TRANSPORTATION										
119. Transportation - Regular/Vocational	3500				4,572,721					
120. Transportation - Special Education	3510				1,837,079					
121. Transportation - Other (Describe & Itemize)	3599									
122. Total Transportation		0	0		6,409,800	0				
123. Learning Improvement - Change Grants	3610									
124. Scientific Literacy	3660									
125. Truant Alternative/Optional Education	3695	33,288								
126. Early Childhood - Block Grant	3705	2,982,769								
127. Reading Improvement Block Grant	3715	669,579								
128. Reading Improvement Block Grant - Reading Recovery	3720	20,000								
129. Chicago General Education Block Grant	3766									
130. Chicago Educational Services Block Grant	3767									
131. School Safety & Educational Improvement Block Grant	3775	556,122								
132. Technology - Closing the Gaps	3792									
133. State Library Grant	3800	11,144								
134. Illinois Arts Council Grants	3801									
135. Illinois Scholars Program	3803									
136. Illinois Occupational Information Coordinating Committee	3806									
137. Project Success	3807									
138. IDOT Safety	3808									
139. IDOT Alcohol Awareness	3809									
140. State Charter Schools	3815									
141. Summer Bridges	3825	1,115,000								
142. Academic Early Warning List	3830									
143. Infrastructure Improvements - Planning/Construction	3920									
144. School Infrastructure - Maintenance Projects	3925									
145. Other Restricted Revenue from State Sources (Describe & Itemize)	3999	119,210								
146. Total Restricted Grants-In-Aid (Total Lines 100,109, 112-118,122-145)		14,678,993	0	0	6,409,800	0	0	0	0	0
147. Total Receipts/Revenues From State Sources (Total Lines 92 & 146)		61,409,471	400,000	0	6,409,800	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000									
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
148. Federal Impact Aid	4001									
149. Other Unrestricted Grants-In-Aid Received Directly From the Federal Govt.	4009									
150. Total Unrestricted Grants-In-Aid Received Directly from Federal Govt.		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.										
151. Emergency School Assistance Act	4025									
152. ESEA - Title VII - Bilingual	4030									
153. ESEA - Title VI - Excellence in Education	4035									
154. Community Action Program - OEO	4040									
155. Head Start	4045									
156. Construction (Impact Aid)	4050									
157. EPA Grant Proceeds (Life Safety Purposes Only)	4055									

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
158. MAGNET	4060									
159. Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4099									
160. Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE										
TITLE V	4100									
161. Title V-Innovation and Flexibility Formula	4100	279,866								
162. Title V-LEA Projects	4105									
163. Title V-Rural and Low Income Schools	4107									
164. Title V-Class Size Reduction	4110									
165. Title V-State Assessments	4120									
166. Title V-Other (Describe & Itemize)	4199									
167. Total Title V		279,866	0		0	0				
FOOD SERVICE	4200									
168. National School Lunch Program	4210	2,566,509								
169. Special Milk Program	4215									
170. School Breakfast Program	4220	328,572								
171. Summer Food Service Admin./Program	4225									
172. Child Care Commodity/SFS 13-Adult Day Care	4226									
173. Food Service - Other (Describe & Itemize)	4299									
174. Total Food Service		2,895,081								
TITLE I	4300									
175. Title I - Low Income	4300	5,293,202								
176. Title I - Low Income - Neglected, Private	4305									
177. Title I - Capital Expenses	4325									
178. Title I - School Improvement	4331									
179. Title I - Comprehensive School Reform	4332									
180. Title I - Reading First	4334									
181. Title I - Even Start	4335									
182. Title I - Migrant Education	4340									
183. Title I - Other (Describe & Itemize)	4399									
184. Total Title I		5,293,202	0		0	0				
TITLE IV	4400									
185. Title IV - Safe & Drug Free Schools - Formula	4400	97,574								
186. Title IV - Safe & Drug Free Schools - Violence Prevention	4406									
187. Title IV - Community Service	4420									
188. Title IV - 21st Century	4421	847,190								
189. Title IV - Other (Describe Itemize)	4499									
190. Total Title IV		944,764	0		0	0				
FEDERAL - SPECIAL EDUCATION	4600									
191. Fed - Spec Education - Preschool Flow - Through	4600	88,651								
192. Fed - Spec Education - Preschool Discretionary	4605									
193. Fed - Spec Education - IDEA - Flow Through/Low Incidence	4620	3,158,054								
194. Fed - Spec Education - IDEA - Room & Board	4625	175,771								
195. Fed - Spec Education - IDEA - Discretionary	4630	32,068								
196. Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
197. Total Federal Special Education		3,454,544	0		0	0				

ESTIMATED RECEIPTS/REVENUES

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Bond & Interest	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Site & Construction/ Capital Improvement	(70) Working Cash	(80) Rent	(90) Fire Prevention & Safety
VE - PERKINS	4700									
198. VE - Perkins - Title IIA State Leadership	4720									
199. VE - Perkins - Title IIC Secondary	4745	72,690								
200. VE - Perkins - Title IIC Postsecondary/Adult	4750									
201. VE-Perkins-Title IIIE Tech. Prep.	4770									
202. VE-Education to Careers-Implementation (DOL)	4777									
203. VE-Other (Describe & Itemize)	4799									
204. Total Vocational Education		72,690	0			0				
205. Federal - Adult Education	4810									
206. Emergency Immigrant Assistance	4905									
207. Title III-English Language Acquisition	4909	250,803								
208. Learn & Serve America	4910	13,200								
209. McKinney Education for Homeless Children	4920	50,015								
210. Title II - Eisenhower - Professional Development Formula	4930	497,872								
211. Title II-Teacher Quality	4932									
212. Goals 2000	4945									
213. Goals 2000 - Leadership	4946									
214. Department of Rehabilitation Services	4950									
215. Federal Charter Schools	4960									
216. School Renovation	4980									
217. IDEA Part B-Supplemental Activities	4981									
218. School Renovation-Technology	4982									
219. Federal Emergency Management Aid (FEMA/IEMA)	4990									
220. Medicaid Matching Funds - Administrative Outreach	4991	236,188								
221. Medicaid Matching Funds - Fee-For-Service Program	4992	304,693								
222. Other Restricted Revenue From Federal Sources (Describe & Itemize)	4999	785,539								
223. Total Restricted Grants-In-Aid Received from Federal Government Thru the State (Total of Lines 167, 174,184, 190, 197, 204-222)		15,078,457	0		0	0	0			0
224. TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES (Total of Lines 150, 160, 223)		15,078,457	0	0	0	0	0	0	0	0
225. TOTAL DIRECT RECEIPTS/REVENUES (Total of Lines 83, 87, 147, 224)		125,930,101	6,442,801	5,986,177	9,080,474	3,849,951	0	285,911	517,637	529,207

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
10 - EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
	1000									
1. Regular Programs	1100	32,347,863	4,296,816	737,553	1,656,520	124,648	32,200		3,850	39,199,450
2. Special Education Programs (Function 1200-1220)	1200	13,532,184	2,326,422	42,000	290,479	58,832			10,000	16,259,917
3. Educationally Deprived/Remedial Programs	1250	3,193,249	555,769	435,450	1,144,694	341,195	1,000		2,862,000	8,533,357
4. Adult/Continuing Education Programs	1300									0
5. Vocational Programs	1400			72,040		35,293			500,000	607,333
6. Interscholastic Programs	1500	618,200	21,840	91,502	40,122	18,500	2,000			792,164
7. Summer School Programs	1600	105,000	2,100		7,000		1,000			115,100
8. Gifted Programs	1650	8,000	300	35,000	6,700					50,000
9. Bilingual Programs	1800	9,054,153	1,337,002	2,000	286,523	700	500			10,680,878
10. Truant Alternative & Optional Programs	1900	696,000	82,640	375,000	63,234	20,000				1,236,874
11. Total Instruction¹⁴		59,554,649	8,622,889	1,790,545	3,495,272	599,168	36,700		3,375,850	77,475,073
SUPPORT SERVICES (ED)										
	2000									
Support Services - Pupil										
	2100									
12. Attendance & Social Work Services	2110	3,206,020	509,289	111,009	51,384	51,800				3,929,502
13. Guidance Services	2120	1,960,000	210,990	41,100	45,300	4,700	1,000			2,263,090
14. Health Services	2130	2,454,012	313,633	70,050	49,050	45,110	4,799			2,936,654
15. Psychological Services	2140	1,398,303	199,405	47,500	48,450					1,693,658
16. Speech Pathology & Audiology Services	2150	1,312,996	174,631	1,731,929	18,500	10,000				3,248,056
17. Other Support Services - Pupils (Describe & Itemize)	2190									0
18. Total Support Services - Pupil		10,331,331	1,407,948	2,001,588	212,684	111,610	5,799			14,070,960
Support Services - Instructional Staff										
	2200									
19. Improvement of Instruction Services	2210	3,133,961	394,925	1,457,847	241,132	259,146				5,487,011
20. Educational Media Services	2220	1,042,000	170,730	33,238	129,372	80,605				1,455,945
21. Assessment & Testing	2230	174,000	9,950	81,748	33,298					298,996
22. Total Support Services - Instructional Staff		4,349,961	575,605	1,572,833	403,802	339,751	0			7,241,952
Support Services - General Administration										
	2300									
23. Board of Education Services	2310			716,561	15,000		179,507			911,068
24. Executive Administration Services	2320	512,000	23,970	40,500	14,300	5,200	6,000			601,970
25. Special Area Administration Services	2330									0
26. Total Support Services - General Administration		512,000	23,970	757,061	29,300	5,200	185,507			1,513,038
Support Services - School Administration										
	2400									
27. Office of the Principal Services	2410	5,113,250	606,429	12,900		33,500	2,000			5,768,079
28. Other Support Services - School Administration (Describe & Itemize)	2490									0
29. Total Support Services - School Administration		5,113,250	606,429	12,900	0	33,500	2,000			5,768,079
Support Services - Business										
	2500									
30. Direction of Business Support Services	2510	245,000	15,300	36,000	4,500	1,000	13,847			315,647
31. Fiscal Services	2520	545,000	56,100	3,000	17,500		500			622,100
32. Operation & Maintenance of Plant Services	2540	3,709,426	415,018	433,932						4,558,376
33. Pupil Transportation Services	2550			415,535						415,535
34. Food Services	2560	440,000	112,200	150,000	3,857,000	40,000	500			4,599,700
35. Internal Services	2570	278,000	20,400	5,700	39,000		(60,000)			283,100
36. Total Support Services - Business		5,217,426	619,018	1,044,167	3,918,000	41,000	(45,153)			10,794,458

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
Support Services - Central	2600									
37. Direction of Central Support Services	2610									0
38. Planning, Research, Development & Evaluation Services	2620									0
39. Information Services	2630									0
40. Staff Services	2640	588,500	250,624	122,579	39,657	2,400	500			1,004,260
41. Data Processing Services	2660	436,141	50,909	393,000	52,040	105,000	500			1,037,590
42. Total Support Services - Central		1,024,641	301,533	515,579	91,697	107,400	1,000			2,041,850
43. Other Support Services (Describe & Itemize)	2900	1,007,963	218,457	2,563,691	400,000	80,000	472,535			4,742,646
44. Total Support Services (Total Lines 18, 22, 26, 29, 36, 42, & 43)		27,556,572	3,752,960	8,467,819	5,055,483	718,461	621,688			46,172,983
45. COMMUNITY SERVICES (ED)	3000	746,994	162,382	522,036	112,030	14,000				1,557,442
NONPROGRAMMED CHARGES (ED)	4000									
Payments to Other Govt. Units (In-State)	4100									
46. Payments for Regular Programs	4110									0
47. Payments for Special Education Programs	4120			256,500			250,000			506,500
48. Payments for Adult/Continuing Education Programs	4130									0
49. Payments for Vocational Education Programs	4140									0
50. Payments for Community College Program	4170									0
51. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
52. Total Payments to Other Govt. Units (In-State)				256,500			250,000	0	0	506,500
53. PAYMENTS TO OTHER GOVT. UNITS (OUT-OF-STATE)	4200									0
54. Total Nonprogrammed Charges (Total Lines 52 & 53)				256,500			250,000	0	0	506,500
DEBT SERVICES (ED)	5000									
Debt Services - Interest	5100									
55. Tax Anticipation Warrants	5110									0
56. Tax Anticipation Notes	5120									0
57. Teachers'/Employees' Orders	5130									0
58. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
59. State Aid Anticipation Certificates	5160									0
60. Other (Describe & Itemize)	5190									0
61. Total Debt Service - Interest							0			0
62. Debt Services - Lease/Purchase Principal Retired¹⁵	5300									0
63. Total Debt Services (Total Lines 61 & 62)							0			0
64. PROVISION FOR CONTINGENCIES (ED)	6000									0
65. Total Direct Disbursements/Expenditures (Total Lines 11, 44, 45, 54, 63 & 64)		87,858,215	12,538,231	11,036,900	8,662,785	1,331,629	908,388	0	3,375,850	125,711,998
66. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										218,103

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
	2000									
Support Services - Pupil	2100									
67. Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
68. Direction of Business Support Services	2510									0
69. Facilities Acquisition & Construction Services	2530									0
70. Operation & Maintenance of Plant Services	2540	1,522,000	77,500	1,492,000	2,930,000	195,000				6,216,500
71. Pupil Transportation Services	2550									0
72. Food Services	2560									0
73. Total Support Services - Business		1,522,000	77,500	1,492,000	2,930,000	195,000	0			6,216,500
74. Other Support Services (Describe & Itemize)	2900									0
75. Total Support Services (Total Lines 67, 73, & 74)		1,522,000	77,500	1,492,000	2,930,000	195,000	0			6,216,500
76. COMMUNITY SERVICES (O&M)										
NONPROGRAMMED CHARGES (O&M)										
	4000									
Payments to Other Govt. Units (In-State)	4100									
77. Payments for Special Education Programs	4120									0
78. Payments for Vocational Education Program	4140									0
79. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
80. Total Payments to Other Govt. Units (In-State)				0			0	0		0
81. Payments to Other Govt. Units (Out of State)	4200									0
82. Total Nonprogrammed Charges (Total Lines 80 & 81)				0			0	0		0
DEBT SERVICES (O&M)										
	5000									
Debt Services - Interest	5100									
83. Tax Anticipation Warrants	5110									0
84. Tax Anticipation Notes	5120									0
85. Corporate Personal Prop. Replacement Tax Anticip. Notes	5150									0
86. State Aid Anticipation Certificates	5160									0
87. Other (Describe & Itemize)	5190						20,000			20,000
88. Total Debt Services - Interest							20,000			20,000
89. Debt Services-Lease/Purchase Principal Retired ¹⁵	5300						100,000			100,000
90. Total Debt Services							120,000			120,000
91. PROVISION FOR CONTINGENCIES (O&M)										
	6000									
92. Total Direct Disbursements/Expenditures (Total Lines 75, 76, 82, 90, 91)		1,522,000	77,500	1,492,000	2,930,000	195,000	120,000	0		6,336,500
93. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										106,301

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
30 - BOND & INTEREST FUND (B&I)										
NONPROGRAMMED CHARGES (B&I)	4000									
94. Payments to Other Govt. Units (In-State)	4100									0
95. Total Nonprogrammed Charges								0		0
DEBT SERVICES (B&I)	5000									
Debt Services - Interest	5100									
96. Tax Anticipation Warrants	5110									0
97. Tax Anticipation Notes	5120									0
98. Bonds	5140						1,468,776			1,468,776
99. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
100. State Aid Anticipation Certificates	5160									0
101. Other - (Attach Itemization)	5190									0
102. Total Debt Service - Interest							1,468,776			1,468,776
103. Debt Services - Bond Principal Retired	5200						4,370,000			4,370,000
104. Debt Services - Other (Describe & Itemize)	5900			10,000						10,000
105. Total Debt Services (Total of Lines 102, 103 & 104)				10,000			5,838,776	0		5,848,776
106. PROVISION FOR CONTINGENCIES (B&I)	6000									0
107. Total Direct Disbursements/Expenditures (Total of Lines 95, 105 & 106)				10,000			5,838,776	0		5,848,776
108. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										137,401

Description	Func #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
40 - TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)	2000									
Support Services - Pupil	2100									
109. Other Support Services - Pupils (Describe & Itemize)	2190									0
Support Services - Business	2500									
110. Pupil Transportation Services	2550	12,000	1,500	8,859,348	650,000					9,522,848
111. Other Support Services (Describe & Itemize)	2900									0
112. Total Support Services (Total Lines 109, 110, 111)		12,000	1,500	8,859,348	650,000	0	0			9,522,848
113. COMMUNITY SERVICES (TR)	3000									0
NONPROGRAMMED CHARGES (TR)	4000									
Payments to Other Govt. Units (In-State)	4100									
114. Payments for Regular Program	4110									0
115. Payments for Special Education Programs	4120									0
116. Payments for Adult/Continuing Education Programs	4130									0
117. Payments for Vocational Education Programs	4140									0
118. Payments for Community College Programs	4170									0
119. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
120. Total Payments to Other Govt. Units (In-State)				0			0	0		0
121. Payments to Other Govt. Units (Out-of-State) (Describe & Itemize)	4200									0
122. Total Nonprogrammed Charges (Total Lines 120 & 121)				0			0	0		0
DEBT SERVICES (TR)	5000									
Debt Service - Interest	5100									
123. Tax Anticipation Warrants	5110									0
124. Tax Anticipation Notes	5120									0
125. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
126. State Aid Anticipation Certificates	5160									0
127. Other (Describe and Itemization)	5190									0
128. Total Debt Service - Interest							0			0
129. Debt Services-Lease/Purchase Principal Retired ¹⁵	5300									0
130. Total Debt Service							0			0
131. PROVISION FOR CONTINGENCIES (TR)	6000									0
132. Total Direct Disbursements/Expenditures (Total Lines 112, 113, 122, 130 & 131)		12,000	1,500	8,859,348	650,000	0	0	0		9,522,848
133. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(442,374)

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
INSTRUCTION (MR/SS) 1000										
134. Regular Program	1100		705,254							705,254
135. Special Education Programs (Functions 1200-1220)	1200		801,220							801,220
136. Educationally Deprived/Remedial Programs	1250		95,593							95,593
137. Adult/Continuing Education Programs	1300									0
138. Vocational Programs	1400									0
139. Interscholastic Programs	1500		31,446							31,446
140. Summer School Programs	1600		2,839							2,839
141. Gifted Programs	1650									0
142. Bilingual Programs	1800		139,445							139,445
143. Truant Alternative & Optional Programs	1900		17,937							17,937
144. Total Instruction			1,793,734							1,793,734
SUPPORT SERVICES (MR/SS) 2000										
Support Services - Pupil 2100										
145. Attendance & Social Work Services	2110		339,665							339,665
146. Guidance Services	2120		64,815							64,815
147. Health Services	2130		238,091							238,091
148. Psychological Services	2140		36,672							36,672
149. Speech Pathology & Audiology Services	2150		40,071							40,071
150. Other Support Services - Pupils (Describe & Itemize)	2190									0
151. Total Support Services - Pupil			719,314							719,314
Support Services - Instructional Staff 2200										
152. Improvement of Instruction Services	2210		75,424							75,424
153. Educational Media Services	2220		92,815							92,815
154. Assessment & Testing	2230		926							926
155. Total Support Services - Instructional Staff			169,165							169,165
Support Services - General Administration 2300										
156. Board of Education Services	2310		63,796							63,796
157. Executive Administration Services	2320		16,593							16,593
158. Special Area Administrative Services	2330									0
159. Total Support Services - General Administration			80,389							80,389
Support Services - School Administration 2400										
160. Office of the Principal Services	2410		299,427							299,427
161. Other Support Services - School Administration (Describe & Itemize)	2490									0
162. Total Support Services - School Administration			299,427							299,427
Support Services - Business 2500										
163. Direction of Business Support Services	2510		38,095							38,095
164. Fiscal Services	2520		89,845							89,845
165. Facilities Acquisition & Construction Services	2530									0
166. Operation & Maintenance of Plant Service	2540		895,122							895,122
167. Pupil Transportation Services	2550									0
168. Food Services	2560		72,016							72,016
169. Internal Services	2570		36,134							36,134
170. Total Support Services - Business			1,131,212							1,131,212

ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
Support Services - Central	2600									
171. Direction of Central Support Services	2610		92,280							92,280
172. Planning, Research, Development & Evaluation Services	2620									0
173. Information Services	2630									0
174. Staff Services	2640		69,109							69,109
175. Data Processing Services	2660		70,341							70,341
176. Total Support Services - Central			231,730							231,730
177. Other Support Services (Describe & Itemize)	2900		45,776							45,776
178. Total Support Services (Total Lines 151, 155, 159, 162, 170, 176 & 177)			2,677,013							2,677,013
179. COMMUNITY SERVICES (MR/SS)	3000		46,266							46,266
NONPROGRAMMED CHARGED (MR/SS)	4000									
180. Payments for Special Education Programs	4120									0
181. Payments for Vocational Education Programs	4140									0
182. Total Nonprogrammed Charges			0							0
DEBT SERVICES (MR/SS)	5000									
Debt Services - Interest	5100									
183. Tax Anticipation Warrants	5110									0
184. Tax Anticipation Notes	5120									0
185. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
186. State Aid Anticipation Certificates	5160									0
187. Other (Describe & Itemize)	5190						1,616,468			1,616,468
188. Total Debt Services - Interest							1,616,468			1,616,468
189. PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
190. Total Direct Disbursements/Expenditures (Total Lines 144, 178, 179, 182, 188 & 189)			4,517,013				1,616,468			6,133,481
191. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,283,530)

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
60 - SITE & CONSTRUCTION/CAPITAL IMPROVEMENT (S&C/CI)										
SUPPORT SERVICES (S&C/CI)										
2000										
Support Services - Business										
2500										
192. Facilities Acquisition & Construction Services	2530									0
193. Other Support Services (Describe & Itemize)	2900									0
194. Total Support Services		0	0	0	0	0	0			0
NONPROGRAMMED CHARGES (S&C/CI)										
4000										
Payments to Other Govt. Units (In-State)										
4100										
195. Payment for Special Education Programs	4120									0
196. Payment for Vocational Education Programs	4140									0
197. Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
198. Total Payments to Other Govt. Units (In-State)								0		0
199. Payments to Other Govt. Units (Out-of-State)	4200									0
200. Total Nonprogrammed Charges (Total Lines 198 & 199)								0		0
201. PROVISION FOR CONTINGENCIES (S&C/CI)										
6000										
202. Total Direct Disbursements/Expenditures (Total of 194, 200, & 201)		0	0	0	0	0	0	0		0
203. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

70 - WORKING CASH FUND (WC)										
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80 - RENT FUND (RT)										
Debt Services (RT)										
Debt Services - Interest										
5000										
204. Corporate Personal Prop. Repl. Tax Anticipation Notes	5150									0
205. State Aid Anticipation Certificates	5160									0
206. Debt Service - Other (Describe & Itemize)	5900			500,000						500,000
207. Total Debt Services				500,000			0	0		500,000
208. Total Direct Disbursements/Expenditures				500,000			0	0		500,000
209. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,637

Description	Funct #	(10) Salaries	(20) Employee Benefits	(30) Purchased Services	(40) Supplies & Materials	(50) Capital Outlay	(60) Other Objects	(70) Transfers	(80) Tuition	(90) Total
90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
SUPPORT SERVICES (FP&S)	2000									
Support Services - Business	2500									
210. Facilities Acquisition & Construction Services	2530			451,000						451,000
211. Operation & Maintenance of Plant Service	2540									0
212. Total Support Services - Business		0	0	451,000	0	0	0			451,000
213. Other Support Services (Describe & Itemize)	2900									0
214. Total Support Services (Total Lines 212 & 213)		0	0	451,000	0	0	0			451,000
NONPROGRAMMED CHARGES (FP&S)	4000									
215. Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
216. Total Nonprogrammed Charges								0		0
DEBT SERVICES (FP&S)	5000									
Debt Services - Interest	5100									
217. Tax Anticipation Warrants	5110									0
218. Total Debt Services - Interest							0			0
219. PROVISION FOR CONTINGENCIES (FP&S)	6000									0
220. Total Direct Disbursements/Expenditures (Total Lines 214, 216, 218 & 219)		0	0	451,000	0	0	0	0		451,000
221. Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										78,207

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

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

WaukeganCommunity Unit School District 60
34-049-0600-26

**DEFICIT BUDGET SUMMARY INFORMATION
OPERATING FUNDS ONLY**

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
1. Direct Revenues	125,930,101	6,442,801	9,080,474	285,911	141,739,287
2. Direct Expenditures	125,711,998	6,336,500	9,522,848		141,571,346
3. Difference	218,103	106,301	(442,374)	285,911	167,941
4. Estimated Fund Balance - June 30, 2007	(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)

Balanced Budget, no deficit reduction plan is required.

* A deficit reduction plan is required if the local board of education adopts (or amends) the 2006-07 school district budget in which the "operating funds" listed above result in direct revenues (line 1) being less than direct expenditures (line 2) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 4).

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 (See Tab FinPlan 2007-10).

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

34-049-0600-26 <i>District Number</i> WaukeganCommunity Unit School District 60 <i>District Name</i> Lake <i>County</i>		ESTIMATED BUDGET FY2006-07				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		(16,314,491)	(2,887,685)	(8,475,897)	21,862,382	(5,815,691)
RECEIPTS/REVENUES						
2. Local Sources	Acct No. 1000	49,442,173	6,042,801	2,670,674	285,911	58,441,559
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0		0
4. State Sources	3000	61,409,471	400,000	6,409,800	0	68,219,271
5. Federal Sources	4000	15,078,457	0	0	0	15,078,457
6. Total Receipts/Revenues		125,930,101	6,442,801	9,080,474	285,911	141,739,287
DISBURSEMENTS/EXPENDITURES						
7. Instruction	Funct No. 1000	77,475,073				77,475,073
8. Support Services	2000	46,172,983	6,216,500	9,522,848		61,912,331
9. Community Services	3000	1,557,442	0	0		1,557,442
10. Nonprogrammed Charges	4000	506,500	0	0		506,500
11. Debt Services	5000	0	120,000	0		120,000
12. Provisions for Contingencies	6000	0	0	0		0
13. Total Disbursements/Expenditures		125,711,998	6,336,500	9,522,848		141,571,346
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		218,103	106,301	(442,374)	285,911	167,941
OTHER FINANCING SOURCES						
15. Transfers from Other Funds	7100	0	0	0	0	0
16. Sale of Bonds	7200	0	0	0	0	0
17. Sale or Compensation for Fixed Assets	7300	0	0	0		0
18. School Technology Revolving Loan Program	7500	0	0			0
19. Other Sources	7900	0	0	0	0	0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100	0	0	0	0	0
22. Other Uses	8190	0	0	0		0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)

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

34-049-0600-26 <i>District Number</i> WaukeganCommunity Unit School District 60 <i>District Name</i> Lake <i>County</i>		ESTIMATED BUDGET FY2007-08				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)
RECEIPTS/REVENUES						
	Acct No.					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. Total Disbursements/Expenditures		0	0	0		0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)

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

34-049-0600-26 <i>District Number</i> WaukeganCommunity Unit School District 60 <i>District Name</i> Lake <i>County</i>		ESTIMATED BUDGET FY2008-09				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)
RECEIPTS/REVENUES						
	Acct No.					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. Total Disbursements/Expenditures		0	0	0		0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)

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

34-049-0600-26 <i>District Number</i> WaukeganCommunity Unit School District 60 <i>District Name</i> Lake <i>County</i>		ESTIMATED BUDGET FY2009-10				
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)
RECEIPTS/REVENUES						
	Acct No.					
2. Local Sources	1000					0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000					0
4. State Sources	3000					0
5. Federal Sources	4000					0
6. Total Receipts/Revenues		0	0	0	0	0
DISBURSEMENTS/EXPENDITURES						
	Funct No.					
7. Instruction	1000					0
8. Support Services	2000					0
9. Community Services	3000					0
10. Nonprogrammed Charges	4000					0
11. Debt Services	5000					0
12. Provisions for Contingencies	6000					0
13. Total Disbursements/Expenditures		0	0	0		0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
OTHER FINANCING SOURCES						
15. Transfers from Other Funds	7100					0
16. Sale of Bonds	7200					0
17. Sale or Compensation for Fixed Assets	7300					0
18. School Technology Revolving Loan Program	7500					0
19. Other Sources	7900					0
20. Total Other Financing Sources		0	0	0	0	0
OTHER FINANCING USES						
21. Transfers to Other Funds	8100					0
22. Other Uses	8190					0
22. Total Other Financing Uses		0	0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		(16,096,388)	(2,781,384)	(8,918,271)	22,148,293	(5,647,750)

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

34-049-0600-26 <i>District Number</i> WaukeganCommunity Unit School District 60 <i>District Name</i> Lake <i>County</i>		SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET <i>Date of Adoption:</i> December 6, 2006 (Enter as MM/DD/YY)			
		FY2006-07	FY2007-2008	FY2008-2009	FY2009-2010
1. ESTIMATED BEGINNING FUND BALANCES (must equal prior Ending Fund Balance)		(5,815,691)	(5,647,750)	(5,647,750)	(5,647,750)
RECEIPTS/REVENUES					
	Acct No.				
2. Local Sources	1000	58,441,559	0	0	0
3. Flow-through Receipts/Revenue from One LEA to Another LEA	2000	0	0	0	0
4. State Sources	3000	68,219,271	0	0	0
5. Federal Sources	4000	15,078,457	0	0	0
6. Total Receipts/Revenues		141,739,287	0	0	0
DISBURSEMENTS/EXPENDITURES					
	Funct No.				
7. Instruction	1000	77,475,073	0	0	0
8. Support Services	2000	61,912,331	0	0	0
9. Community Services	3000	1,557,442	0	0	0
10. Nonprogrammed Charges	4000	506,500	0	0	0
11. Debt Services	5000	120,000	0	0	0
12. Provisions for Contingencies	6000	0	0	0	0
13. Total Disbursements/Expenditures		141,571,346	0	0	0
14. Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		167,941	0	0	0
OTHER FINANCING SOURCES					
15. Transfers from Other Funds	7100	0	0	0	0
16. Sale of Bonds	7200	0	0	0	0
17. Sale or Compensation for Fixed Assets	7300	0	0	0	0
18. School Technology Revolving Loan Program	7500	0	0	0	0
19. Other Sources	7900	0	0	0	0
20. Total Other Financing Sources		0	0	0	0
OTHER FINANCING USES					
21. Transfers to Other Funds	8100	0	0	0	0
22. Other Uses	8190	0	0	0	0
22. Total Other Financing Uses		0	0	0	0
23. TOTAL OTHER FINANCING SOURCES AND (USES) (Line 20 minus Line 23)		0	0	0	0
24. ESTIMATED ENDING FUND BALANCE (Total of Lines 1, 14, 24)		(5,647,750)	(5,647,750)	(5,647,750)	(5,647,750)

Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2007 through Fiscal Year 2010

34-049-0600-26

WaukeganCommunity Unit School District 60

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/2007/budget.htm

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short and Long Term Borrowing:

- Educational Impact:

- Other Assumptions:

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 increase of FY2007 to estimate the district's percent budgeted expenditures over FY2006 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 www.isbe.net/sfms/AdminCaps/AdminCaps.htm .

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: WaukeganCommunity Unit School Dist

School District Number: 34-049-0600-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2006			Budgeted Expenditures, Fiscal Year 2007		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	339,989		339,989	601,970		601,970
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	303,124		303,124	315,647	0	315,647
5. Internal Services	2570	268,705		268,705	283,100		283,100
6. Direction of Central Support Services	2610	651,769		651,769	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		1,563,587	0	1,563,587	1,200,717	0	1,200,717
9. Estimated Percent Increase (Decrease) for FY2007 (Budgeted) over FY2006 (Actual)							-23%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #703 and #704 (audit figures, if available).
- 2 GASB Statement No 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf Of" Payments should only be reflected on this page (Budget Summary, Lines 7 and 16).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 4 Principal on Bonds Sold:
 - (1) Funding Bonds or Tort Immunity Bonds can be entered in the Ed., O & M or Transp. Funds only.
 - (2) Refunding Bonds can be entered in the B & I Fund only.
 - (3) Building Bonds can be entered in the Site & Construction Fund only.
 - (4) Fire Prevention and Safety 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.
- 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 6) and Other Financing Sources (Line 33).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 15) and Other Financing Uses (Line 43).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- 11 Include taxes for bonds sold that are in addition to those identified separately.
- 12 Educational Fund (10) - Computer Technology only.
- 13 Corporate personal property replacement tax revenue must be first applied to the Bond and Interest Fund (Bonds issued prior to Jan. 1, 1979) and then 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 Tuition Object 80: Only tuition payments made to private facilities. See Function 4100 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g. alternate revenue bonds. (Describe & Itemize)