

1975

A Proposed School Budget and Faculty Handbook for Salem Elementary Schools, District # 111

Galen Brant

Eastern Illinois University

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A PROPOSED SCHOOL BUDGET AND FACULTY HANDBOOK

FOR SALEM ELEMENTARY SCHOOLS, DISTRICT # 111
(TITLE)

BY

GALEN BRANT
=

THESIS

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
FOR THE DEGREE OF

SPECIALIST IN EDUCATION

IN THE GRADUATE SCHOOL, EASTERN ILLINOIS UNIVERSITY
CHARLESTON, ILLINOIS

1975
YEAR

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Appendix A Salem Elementary School Budget for fiscal year
1974-1975.

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Chapter I

Selection of Suitable Project

Purpose

In final preparation for the degree Specialist in Educational Administration, one of the most important phases of the program is the comprehensive field experience. This experience provides first hand in-service training with the local school system.

During the summer of 1974, with the cooperation of Dr. Robert Shuff of Eastern Illinois University, an agreement was established between Dr. Richard Farmer, Superintendent of Salem Elementary School District # 111 and myself. Verbal agreement was expressed that Galen Brant, Principal of Hawthorn Elementary School in Salem would be given the opportunity to carry out the field experience in school administration.

The field experience was to be especially for preparing and presenting the school district budget for the fiscal year 1974-75, and the preparation of a faculty handbook to be presented to the faculty in the fall of 1974.

Expectation for the Study

The office of superintendent involves many areas of concentration of which one should become aware. The field

study experience was the preparation and presentation of the Salem Elementary School 1974-75 school year budget and preparation of a faculty handbook. Through discussion with Dr. Farmer, we agreed to provide involvement in the operations of the superintendent's office with particular emphasis of the experience on school finance and a faculty handbook.

In the area of school finance and preparing the budget we were involved with:

1. tax rates
2. collection of state, federal and local funds
3. understanding and determining financial needs of a district
4. process of determining the budget and preparing the actual budget for school year 1974-75
5. accounting and auditing process of district funds
6. ways of making effective educational expenditures
7. financial planning for the future

Through the experience of preparing a faculty handbook for the district it was felt that such a handbook was needed and would be a welcome aid to inform the faculty of basic routines and procedures.

Delimitations

This experience was limited to one particular school's financial situation and at the same time only the opinions of Dr. Farmer, the head bookkeeper, and myself were involved. The budgets from previous years were used for comparison.

Only school publications and past material which were pertinent to the present school budget were used.

Other examples of faculty handbooks were used to determine items to be included; however, it was mainly the opinions of the school council, Dr. Farmer, and myself who actually produced the handbook.

Definitions

As used in this paper, a school budget will be the actual working budget for the fiscal year 1974-75 for Salem Elementary School District # 111.

The faculty handbook will be defined as a looseleaf pamphlet consisting of pertinent facts and expectations. It is a tool whereby a faculty member may find the answer to day to day procedures established by Salem Elementary Schools. The handbook will attempt to answer questions which are frequently asked and which apply to the teaching staff in general. It is hoped that the handbook will become a handy reference and aid to a teacher.

Chapter II

Development of the Project

Procedure

Budget

A committee of three was formed to plan the budget. Dr. Richard Farmer, Superintendent, Mr. Galen Brant, Principal of Hawthorn School and Mr. Don Armstrong, President of local teacher's association, worked together in preparing the budget. The final budget was presented to the Salem Elementary Board of Education by Dr. Farmer and myself.

The experience was very worthwhile as we learned many aspects of school finance. The budget at first seems to be very complicated but as work progresses one realizes that it is a guideline or proposal for the coming year's finances. This is not to give the impression that the budget be taken lightly, but, for example, the state aid figure was changed several times.

We met several times and spent many hours in going over each item of this budget document. Dr. Farmer answered questions concerning items we felt needed explanation.

Being realistic, it would be our consensus of opinion

that quality education is directly tied to money, and the administrator who understands the budget is one who can aid the instructional program.

Handbook

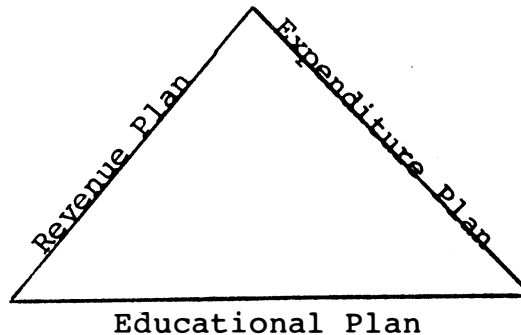
During the school year of 1973-74 the all-school council for the district was organized. Each building of the district selected two representatives, plus each building principal and district superintendent to be members of the council. The group meet after school the first Monday of each month to discuss many subjects relevant to the educational program of District # 111. During the months of April and May the council discussed the district faculty handbook. As work on my field study through the direction of our superintendent Dr. Richard Farmer, he suggested I prepare this booklet.

General School Budgeting Information

This school budget is an estimate of receipts and expenditures for the fiscal year 1974-75. Many things affect the school budget; local tax rates, assessed valuations, school enrollments, standards of living, type of educational program the local community desires and is willing to support, etc.

The budget itself is a combination of a long term plan of a community and an organized priority plan which provides

those things which are deemed most necessary while other facets are taken care of as the community, through the Board of Education, sees fit to provide them. This budget can be visualized as a triangle, with the educational plan as the basis, supported by the revenue plan and the expenditure plan.



This school budget is prepared through the cooperation of all school personnel. The general policies for budget planning are laid down by the Board of Education. Besides those items required by the State of Illinois, the general educational plan is formulated by the administration in consultation with the professional staff and approved by the Board of Education.

The Educational Plan

The Salem Elementary Schools are totally committed to maximizing the individualization of the total program for each child.

Opportunities must be provided for all children, not only to gain academic proficiency and educational skills, but to satisfy curiosities, to promote the desire to learn and to help develop the ability to interrelate in a positive way with other members of society.

Our schools must help to create an individual who can be independent in his thinking and actions and who is self-disciplined. Our major task will be complete when the child is able to educate himself without the aid and guidance of the teacher.

We ask no more than that the child work to the best of his abilities as we are able to identify them.

The kindergarten program consists of attendance all year for one-half day only. For the first time this year all kindergarten students attend Hawthorn School which is our kindergarten center. All regular bus students attend the A.M. session of kindergarten. Through the use of the center we are now able to have more uniformity in size of rooms, numbers of pupils per class and instruction. The principal objective of our kindergarten program is to equalize experience, background and social adjustment of each student so as to compensate for the variety of home backgrounds and environmental factors which have thus far

existed in the child's life. The classroom teacher teaches all activities including music, art and physical education.

The elementary program stresses the basic skills of learning through the academic program as a basis for continuing their education throughout high school and their lifetime. The basic skills are taught at each grade level that will be needed to successfully continue to progress at a higher level.

The language arts or communication skills are taught as a unified social studies course and is important as an enrichment course for developing the basic skills of reading, writing, etc. As well as providing the all important social background for continuous study and progress in teaching people how to live and get along with each other.

Each building in the K-5 areas has its own unique programs. Hawthorn is a semi-open concept in instruction and all reading and math classes are on levels. Oak Park uses the Ginn reading series and this works as a levels approach for them. Central uses special reading teachers to acquire levels as they have only one room of each grade.

The required state law for health and safety is followed.

The arithmetic program is continuous from grade 1

through 8 with the course of study and text (Holt, Rinehart and Winston) being such that the foundation for the learning of arithmetic concepts are sequential. There is enrichment for the more capable student through the districts gifted education program.

Art is taught by the classroom teachers. The principal objective in art is to give the student an opportunity for free expression through creative activity.

Physical education is taught by a special teacher.

The junior high school program is a continuation of the elementary program in as much as the basic skills of reading, writing and arithmetic are emphasized as being most important with a gradual emphasis toward a more practical application of the various skills.

The junior high is departmentalized with students in grades six, seven, and eight having two or more instructors in the academic subjects. The junior high now has an open concept in their new learning center. The center is used mainly for language arts. The junior high makes it possible to develop further interests and aesthetic values.

Working Budget Notes

The working budget notes is a written account of each budget line expenditure. The writer has tried to clarify

the use of funds in each category. This process was useful because it helped make the budget process very realistic and meaningful. It is this information that would help one in preparing the actual budget another year. If there were questions as to what reasoning was used or decided upon, these notes would be most helpful as to why certain expenditures were made.

Educational Fund Revenue

- 401.110 (1) It would be unwise to plan on any income in the category. Back taxes are always uncertain income and if there is such, it is always in small amounts.
- 401.111 (2) The tax rate for the district is 1.07. When a district wishes to secure the maximum allowed in a given fund, it is wise to ask for a levy several thousand dollars beyond what the maximum rate can secure. The tax office will only extend to the extend of the maximum rate anyway and if there should be an unexpected increase in assessed valuation we can automatically take advantage of the higher amount.

Due to the fee for the Treasurer's Office and Clerk's Office, delinquency abatements and objections, all taxing districts must plan on less than extended in their name.

The tax extension for 1973 is \$254,935.00 for the line item. Five percent of this was deducted for taxes that will not be collected and another \$15,000.00 is deducted for funds used ahead of the fiscal year beginning July 1.

- 401.112 (3) It is necessary to calculate here the probable advance taxes necessary before the close of the fiscal year. In this case the amount is -0-.

- 401.120 (5) No back taxes are expected here.
- 401.121 (6) This amount of \$2,489.00 includes the receipt of taxes that apply to prior year's levies as well as those levied for use in the current school year.
- 401.122 (7) None
- (8) Total taxes from Tort Immunity Levy, current and back.
- 401.150 (9) None)
- 401.151 (10) None) Taxes for Junior College Tuition
- 401.152 (11) None) Levy current and back.
- (12) Total None
- 401.2 (13) Payment in lieu of taxes (none)
- (14) Total of Estimated Revenue in taxes.
GOVERNMENTAL DIVISION COMMON SCHOOL FUND
- 402.11 (15) General State Aid. This is the latest figure available to us and is calculated on last report from O.S.P.I. This represents the general apportionment (flat grant) and the equalization portions of the state aid for educational purposes.
- 402.12 (16) None (Orphans Tuition) tuition of orphanages and childrens homes
- 402.14 (17) None (State Owned Housing) children living in state housing
- 402.15 (18) None (Tax Equivalent Grants) students of families who work in state institutions
- 402.16 (19) None (State Impaction Aid) children of state employees as in Sec. 18-8 School Code.
- (20) Total cost of General State Aid
- 402.3 (21) None (Bilingual Educ.) state reimbursement for a bilingual education

- 402.4 (22) None (Driver Educ.) reimbursement for driver education course
- 402.5 (23) Amount from state representing reimbursement for a portion of the cost of transporting special education students.
- 402.6 (24) None (Vocational Educ.) Amounts from state representing reimbursement for a vocational education program.
- 402.7 (25) Represents payments as a reimbursement for gifted education program
- 402.81 (26) Federal Aid - Revenue from Federal Government for construction of school buildings in accordance with Public Law 815. In our case, this is none.
- 402.82 (27) Amounts from Federal Government for school districts having increased enrollments due to federal activities. District # 111 has none.
- 402.83 (28) N.D.E.A. Title III Federal funds improvement and strengthening of instruction. Payments are disbursed by the State of Illinois.
- 402.861 (29) All funds here represent funds in accordance with Elementary and Secondary Education Act 402.861 Title I.
- 402.862 (30) Particular materials for Title II represents funds in accordance with Elementary and Secondary Education Act.
- 402.863 (31) 402.863 - Innovative Title III
- (32) 402.866 - Handicapped Title VI
- (33) 402.867 - Bilingual Title VII
- (34) 402.868 - Dropout Title VIII

All the above are federal funds in accordance with the Elementary and Secondary Education Act.

- (35) Total of all funds in E.S.E.A. P.L. 89-10
- 402.87 (36) None - This would be used for federal funds to implement Educational Professional Development Act.
- (37) Total federal aid
- 402.91 (38) None (Would be place for any federal funds not provided for otherwise.)
- 402.92 (39) None (Place for state aid not provided for otherwise.)
- 402.93 (40) None (Municipal aid not provided for otherwise.)
- (41) Total for federal, state and municipal aid not provided for otherwise.
- (42) Total of all governmental division funds.
- 403.1 (43) None (Place for principal amount or face value of bonds is credited here when bonds are sold.)
- 403.2 (44) None (If bonds were sold at more than face value, credit the premium to this account.)
- 403.3 (45) None (If bonds were sold at a later date than the nominal issue date of the bonds, the selling price often includes the principal of bonds, amount representing interest that has accrued since nominal issue date. The excess of this amount over the principal may be credited to account 403.3 in Bond and Interest Fund or Site and Construction.)
- (46) Total for sale of bonds.
- 404.0 (47) This amount represents any interest and dividends on investments. All earnings shall be credited to fund from which investments were made.
- 405.1 (48) None (Would represent any sale of equipment such as school buses, cafeteria equipment, instructional equipment.)

- (49) Total of sale of property.
- 406.1 (50) None (For any regular tuition paid to the district.)
- 406.2 (51) None (Tuition from school districts participating in joint agreements.)
- 406.9 (52) None (Tuition from private sources.)
- (53) Total of all tuition paid to a district.
- 409.0 (54) \$4,000.00 - Revenue that is not provided for elsewhere. In our case it is.
- 411.3 (55) Lines 55 to 63 pertain to Adult Education. District # 111 has participated in this program, however, for the present time is not. Funds included here could be (1) Rental of texts (2) sale of texts (3) tuition (4) state reimbursement (5) any other revenue.
- 412.0 (64) Lines 64 to 70 for summer school. The only line items used by District # 111 is state reimbursement (412.6) in amount of \$13, 000.00. Enrollment in our summer school program is approximately 200 students and has been in operation for the past 8 years.
- 413.1 (71) \$2,000.00 - This is strictly for admission to athletic events.
- 413.9 (72) \$200.00 - Revenue of the athletic program not provided for in the other 413.0 series of accounts.
- (73) Total atheletic revenue.
- 414.3 (74) \$11,000.00 - Rental of textbooks used in regular program.
- 414.4 (75) None - District # 111 does not sell textbooks.
- 414.9 (76) None - Would be any revenue from textbook operations not included elsewhere in the 414.0 account.
- (77) Total revenue from textbook program.

- 415.41 (78) \$28,000.00 is amount paid by students for regular lunch programs.
- 415.42 (79) \$4,000.00 is adult payment for regular lunch program
- (80) Total revenue from lunch program (sale of food only).
- 415.61 (81) Lines 81 and 82 include funds from state reimbursement for lunch program.
- (83) Total of state reimbursement for lunches.
- 415.71 (84) \$33,000.00 - Federal reimbursement for regular and reduced lunch.
- 415.72 (85) School milk - \$800.00
- 415.73 (86) None - Breakfast is not served by District # 111
- 415.74 (87) None - Non-food items such as purchase of equipment for school lunch program.
- 415.75 (88) This amount is included in 415.71 line 84.
- (89) Total federal reimbursement for lunch program.
- 415.9 (90) None - This would be for any federal revenue not provided for elsewhere in the 415.0 series
- (91) Total funds available for lunch program. This includes local, state and federal income
- 416.0 (92) None - Lines 92-101 are Economic Opportunity Projects, such as federal grants for conducting projects, implementation of projects.
- 417.0 (102) None - Lines 102-104 Manpower Development and Training Act. Funds would be for revenues of any project under these guidelines.
- 419.0 (105) None - Lines 105-108 Admission to programs and events other than athletic, fee not included elsewhere in 410.0 through 419.0 accounts.

- 482.0 (109) \$11,300.00 - This is a transfer to the Education Fund when the working cash fund is abolished.
- 483.0 (110) None - This would be a permanent transfer of interest to the Education Fund or the Building Fund from the Working Cash Fund.

(111) Total of transfers to Education Fund.

Educational Fund Expenditures

- 501.0 Administration
- 501.1 (113) \$30,877.00 - This item includes salary for superintendent and his secretary.
- 501.2 (114) \$3,000.00 - This item is for attorneys fees, etc.
- 501.3 (115) \$3,500.00 - Consumable supplies used in the administrative office. Includes paper office forms, postage, pencils, paper clips, checks, etc.
- 501.7 (116) \$5,000.00 - This is travel expense of the superintendent and board to conferences, conventions and other approvable business. This would include any trip necessary in the function of administration.
- 501.9 (117) \$2,500.00 - Includes dues (I.A.S.B. membership, N.A.S.B. membership) fees, postage, etc.
- (118) Total of administrative expenditures. \$44,877.00
- 502.11 (119) \$67,000.00 - Includes four building principals. All principals of the district are full time.
- 502.12 (120) None - Would be for services rendered as general or subject consultants, supervisor of general instruction.
- 502.13 (121) \$720,000.00 - Includes teachers of district, substitutes. Speech Correction, Special Education and Title I teachers are paid proportionately with local, state, federal funds.

- 502.14 (122) None - Pertains to Secondary Education.
- 502.15 (123) \$9,000.00 - Teachers Aides. All but one aid of the district are Title I.
- 502.16 (124) None - For teachers teaching in different districts.
- 502.17 (125) None
- 502.18 (126) \$17,600.00 - Includes four full time (9 mo.) building secretaries and a porportion of one other.
- 502.19 (127) None
- (128) Total instructional salaries
- 502.2 (129) None
- 502.31 (130) None - All textbooks bought this year are recorded in account 514.3 (for retal or sale).
- 502.32 (131) \$9,000.00 - This is up from last year. Will be used especially for materials used by students, library books, audiovisual materials. Each of the four buildings have a porportionate share of this per student.
- 502.33 (132) None
- 502.39 (133) \$20,000.00 - Again this item is divided between the four buildings on a per student basis. Used mainly for general teaching supplies and materials.
- (134) Total Instructional Supplies
- 502.7 (135) \$2,200.00 - Divided among buildings same as instructional supplies, textbooks, and travel.
- 502.81 (136) None
- 502.82 (137) \$65,000.00 - This is from rent on building for co-op special education classes and special education class in general.
- 502.83 (138) None
- (139) Total tuition

- 502.9 (140) None
- (141) Total of all instructional supplies
- 503.1 (142) Lines 142 to 147 do not apply to us.
- 504.1 (148) \$8,350.00 - Nurses salary.
- 504.2 (149) \$100.00 - Physical exams for cooks.
- 504.3 (150) \$150.00 - Health supplies for the students in the district.
- 504.7 (151) \$150.00 - Nurses expenses in travel from building to building and home visits.
- 504.9 (152) \$50.00 - Any other expenditures which might occur for the health department.
- (153) Total Health Expenditures
- 506.1 (154) None - amount here is paid in building fund by resolution of board.
- 506.2 (155) \$3,500.00 - Contractual service for garbage and various services performed through the year.
- 506.3 (156) \$5,800.00 - General supplies needed for operation of physical plant.
- 506.4 (157) None - This item by board resolution is paid in building fund.
- 506.5 (158) \$30,000.00 - Gas, electricity, water and fuel oil for district.
- 506.7 (159) None
- 506.9 (160) None
- (161) Total operational expenses
- 507.1 (162) None
- 507.2 (163) \$1,000.00 - Labor for repair and upkeep of grounds, buildings, etc. by personnel not on the payroll of the school district.
- 507.3 (164) \$800.00 General supplies.

507.7 (165) \$400.00 - Travel for performing of duties plus
to workshops.

507.9 (166) None

(167) Total of Maintenance Expenses

508.41 (168) \$1,500.00 - Contribution to M.R.F.

508.42 (169) None

(170) Total Retirement Contributions

508.5 (171) \$21,000.00 includes insurance package for district.

508.8 (173- None
178)

(179) Total Fixed Charges

509.0 (180) Other expenditures - none

511.0 (181- No adult education this year.
186)

512.1 (187) \$12,000.00 - Reimbursed Summer School Program

(188- None
191)

(192) Total Summer School Program \$12,000.00

513.1 (193) \$1,100.00 - Athletic Program salary to head and
assistant coaches.

513.2 (194) \$450.00 - Referee's salary

513.3 (195) \$400.00 - Athletic materials, not materials
purchased primarily for P.E.

513.7 (196) \$125.00 - Travel for scouting, conference
meetings, etc.

513.9 (197) \$400.00 - Meals for players and other not listed

(198) Total Athletic

514.1 (199) None - No major textbook adaption.

514.2 (200) None

514.3 (201) \$17,000.00 - Instructional workbooks, etc.

514.7 (202) None

514.9 (203) None

(204) Total textbooks

515.1 (205) \$26,500.00 - Salary for cooks

515.2 (206) None

515.31 (207) \$45,000.00 - Food for lunches raised proportionately for inflation.

515.39 (208) \$2,000.00 - Such items as clean towel service, non-eatable materials and supplies.

(209) Total materials and supplies for lunch program

515.7 (210) \$150.00 - Travel to workshop for lunch program personnel

515.9 (211) None

(212) Total lunch program

(213-236) Do not apply

563.0 (237) \$10,000.00 - Capital Outlay - Mainly new furniture for learning center at S.J.H.S.

564.0 (238) \$12,460.25 - Replace old and unuseable equipment throughout all buildings.

(239) Total capital outlay

584.0 (240) \$11,300.00 - Working cash was transfered to Education Fund and is now being transfered to Operating-Building Maintenance Fund.

590.0 (241) None

(242) Total all Education Fund Expenditures.

SALEM ELEMENTARY SCHOOLS

RICHARD F. FARMER, SUPERINTENDENT

426 EAST OGLESBY

SALEM, ILLINOIS 62881

To: The Board of Education
Salem Elementary District # 111
Salem, Illinois 62881

From: Dr. Richard Farmer, Superintendent and Galen Brant,
Hawthorn Principal

Subject: School Budget for Fiscal Year beginning July 1,
1974 through June 30, 1975

Transmitted, herewith, is the tentative budget for the school year 1974-75. I have also included other pertinent data to this community's school budget and program of education.

This budget summary represents the thinking, planning, and best judgement of the administration and personnel of Salem Elementary School District # 111. The educational needs of our children are directly connected to the recognition that costs must be held to a minimum consistent with reasonably good education.

The budget summary is based on these major factors:

1. A stable school population. The student population of District # 111 has remained the same even though the trend of the area is fewer students.
2. Continuing efforts on the part of the School Board to draft a realistic budget consistent with meeting rising costs; educational needs of our children, and keeping budgetary items within our means.

It is the purpose of this budget and information contained herein to serve the Board of Education and all interested parties with information, facts and details that will give a picture of an interest in the education of our children.

Respectfully submitted,

Galen Brant

Chapter III

Summary and Evaluation of Field Study

Summary

Through the work of the field study the writer was able to accomplish most items outlined in the prospectus.

It became even more obvious that the office of superintendent of schools involves many areas of concentration. As the area of finance is a very crucial part of most of these, an understanding of a school's finances is imperative.

Items covered were:

1. tax rates
2. collection of state, federal and local funds
3. understanding and determining financial needs of a district
4. determining and preparing the actual budget for school year 1974-75
5. understanding of accounting and auditing process of district funds
6. financial planning for the future

Evaluation

Budget

The actual school year budget for 1974-75 and the School

Faculty Handbook would be the most tangible evaluation instruments, of which both are enclosed in the appendix.

In working on the study many insights were gained into the various aspects of administration. The writer received much co-operation from all persons involved in receiving the needed information. The actual work of the budget and faculty handbook was done by the writer.

Recommendations

Budget

The district budget will need to be updated as the year progresses. In which case there will be some transfer of funds. At which time funds are needed the working cash fund will need to be transferred as stated in the budget.

Handbook

It is the writer's opinion that it is not possible in a handbook of the sort prepared for this paper, to anticipate all questions or to answer questions which may concern only one individual or a small group. The administrative approach to school problems should always be dynamic. As our school grows, as the school population changes, as we learn new and better methods of accomplishing our educational task, there will be need for revision of this handbook.

In deciding what to include in the handbook the writer wrote to several other school districts for their handbooks. Suggestions were taken from these as well as a list of many things from the Salem faculty.

Each member of the faculty was asked to submit a topic to be covered in the handbook. The all school council met to discuss the items. Each item was placed on a 3 x 5" card as a main topic. General discussion was held on each topic as the writer took notes as to what was discussed. The final handbook was then prepared by the writer by collecting ideas from the notes and other handbooks.

The faculty handbook is only a start in bringing together materials needed for smooth operations and understanding of policy.

Chapter IV

Log of Field Study

March 18 Meet with Dr. Farmer to discuss Prospectus for field study

March 20 Dr. Farmer and myself meet with Dr. Shuff at E.I.U. to have the field study prospectus approved.

April & May During the months of April and May Dr. Farmer meet with the president of the S.E.T.A. (Salem Elementary Teachers Association) and myself to go over the mechanics of last years budget. Such things as, where figures came from, how the budget had been met in some cases also gone in the red in others. We also went into the mechanics as how to make budget adjustments. During this two month time we met every Tuesday when possible.

June & July I was given the needed figures from audit reports to begin work on the proposed District # 111 School Budget for 1974-75. The educational fund was the first revenue worked with. In arriving at the needed figures last years budget was used in determining need to maintain present needs, then any anticipated change was considered. This same process was used in each fund such as

Educational, Operational Building and Maintenance, Bond and Interest, Transportation, Municipal Retirement, Site and Construction, Working Cash, Rent, Capital Improvement.

Salem Elementary District # 111 to this time did not have a district handbook for the faculty. Through the school year of 1973-74 an all school council made up of representatives of each school in the district met to evaluate our system. The faculty handbook was one item they felt was necessary. The council submitted suggestions as to items necessary in the booklet. Dr. Farmer and myself discussed these items and I prepared a teachers handbook for the district.

This booklet was presented to the faculty during the beginning of school workshops. It was well received as a needed item and will be updated each year.

August

After arriving at the revenue and expenditure figures for each area I met with Dr. Farmer again to go over the budget to re-check items which only he and the bookkeeper might be aware of.

Some changes were made and the budget was then

copied for each board member to receive prior to the presentation.

September
10

The budget was presented to the Board of Education of District # 111 by myself along with Dr. Farmer. One question was discussed as to the function and figures of the working cash fund.

The budget summary was very useful in making the presentation and the actual budget was adopted in the 16th day of September 1974.

Appendix A

Salem Elementary School

Budget for Fiscal Year

1974-1975

INSTRUCTIONS FOR SCHOOL DISTRICT BUDGETING
1974-1975

STATE OF ILLINOIS
OFFICE OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION
MICHAEL J. BAKALIS, SUPERINTENDENT

Finance and Claims Section
325 South Fifth Street
Springfield, Illinois 62706

SCHOOL DISTRICT BUDGETS

I. LEGAL REQUIREMENTS

Section 17-1, The School Code of Illinois, requires that the board of education of each school district under 500,000 inhabitants shall adopt an annual budget within or before the first quarter of each fiscal year. School districts governed by a board of directors are not legally required to adopt a budget, but the expenditures shall be approved in advance by the Superintendent, Educational Service Region. However, it is recommended that such districts develop a budget to aid in the planning of educational programs and to provide sound fiscal controls.

II. PROCEDURE FOR PREPARATION AND ADOPTION OF BUDGET

Establish a Fiscal Year - The board of education shall establish a fiscal year for the school district - (Section 17-1). It is common practice to establish July 1 of one year through June 30 of the following year as the fiscal year.

Designate a Person or Persons to Prepare a Tentative Budget - The board of education, by resolution, shall designate some person or persons to prepare a tentative budget. A suggested resolution follows:

BE IT RESOLVED by the Board of Education of School District Number _____ in the County of _____, State of Illinois, that _____ is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning _____, 19 __, and ending _____, 19 __, which tentative budget shall be filed with the Secretary of this Board.

Prepare a Budget in Tentative Form - The person or persons designated to prepare the tentative budget may use Form OSPI 50-06, which was prepared to meet requirements of the School Code of Illinois and to provide a standard budget format for all districts. Certain districts may need more detail than is provided on the Form. In this case, a summary work schedule may be prepared and maintained as a part of the district's records. The budget may also be expanded to include more detail utilizing the Chart of Accounts provided in the Illinois Financial Accounting Manual for Local School Systems, Circular Series A, Number 246 (Revised January 1972).

Make the Tentative Budget Available to Public Inspection - The Secretary of the Board of Education shall make the tentative budget available for public inspection at least 30 days prior to final action.

Hold at Least One Public Hearing - The board of education shall hold at least one public hearing on the proposed budget prior to final action. A notice stating the location, date, and hour of the public hearing shall be placed in a newspaper published in such district, at least 30 days prior to the time of the hearing. If there should not be a newspaper published in such district, notices of the public hearing shall be posted thereof in five of the most public places of such district. Notices of the public hearing, whether published or posted, should read substantially as follows:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each County in which the School District is located on or before the 1st Tuesday in September.

DISTRICT NAME Salem Elementary Schools	DISTRICT NUMBER 111	COUNTY Marion
--	-------------------------------	-------------------------

AMOUNT OF LEVY

Educational	\$ <u>300,000.00</u>	Tort Immunity	\$ <u>3,200.00</u>
Operations, Building, and Maintenance	\$ <u>75,000.00</u>	Capital Improvements	\$ _____
Transportation	\$ <u>35,000.00</u>	Special Education Building	\$ <u>6,000.00</u>
Working Cash	\$ <u>14,000.00</u>	Summer School	\$ _____
Illinois Municipal Retirement	\$ <u>20,000.00</u>	Area Vocational Education Building	\$ _____
Rent	\$ _____	Junior College Tuition	\$ _____
Fire Prevention & Safety	\$ _____	Other	\$ _____
Total Levy		\$ <u>453,200.00</u>	

See explanation reverse side

Whereby certify that we require the sum of 300,000.00 dollars to be levied as a special tax for educational purposes, and

the sum of 75,000.00 dollars to be levied as a special tax for operations, building, and maintenance purposes, and

the sum of 35,000.00 dollars to be levied as a special tax for transportation purposes, and

the sum of 14,000.00 dollars to be levied as a special tax for working cash purposes, and

the sum of 20,000.00 dollars to be levied as a special tax for Illinois Municipal Retirement purposes, and

the sum of - dollars to be levied as a special tax for rental of facilities owned by the State of Illinois as provided by the Capital Development Board, and

the sum of - dollars to be levied as a special tax for fire prevention and safety purposes, and

the sum of 3,200.00 dollars to be levied as a special tax for tort immunity purposes, and

the sum of - dollars to be levied as a special tax for capital improvement purposes, and

the sum of 6,000.00 dollars to be levied as a special tax for special education building purposes, and

the sum of _____ dollars to be levied as a special tax for summer school purposes, and

the sum of _____ dollars to be levied as a special tax for Area Vocational educational building purposes, and

the sum of _____ dollars to be levied as a special tax for Junior College Tuition purposes, and

the sum of _____ dollars to be levied as a special tax for _____

on the taxable property of our school district for the year 19 74

Signed this 16th day of September, 19 74

[Signature]
 District Superintendent
[Signature]
 Clerk of Board of Education

When authorized to issue bonds, the school board shall file a certificate with the county clerk of the county in which the district is situated, to provide for the issuance of the bonds and to pay the tax levied thereon for bonds and other purposes, and to provide a copy of the resolution, certificate, and tax levied for bonds and other purposes, and to provide a copy of the tax levied for bonds and other purposes, and to provide a copy of the tax levied for bonds and other purposes.

SALEM ELEMENTARY SCHOOLS

RICHARD F. FARMER PH. D. SUPERINTENDENT

426 EAST OGLESBY

SALEM, ILLINOIS 62881

Motion by Crooks and second by Jose

that the following tax levy resolution be adopted.

WHEREAS Common School District #111, Marion County, Illinois has carefully projected a school, budget, and

WHEREAS one or more funds are expected to require monies for expenditures beyond the expected income of those funds,

A tax levy for Working Cash in the amount of \$14,000.00 is hereby made pursuant to the purposes and authority established in Article 20, Chapter 122 of the Illinois Revised Statutes.

Signed: Eileen Cheatum
Eileen Cheatum, Secretary
District #111
Board of Education

Dated: September 16, 1974

Budget 1973-74

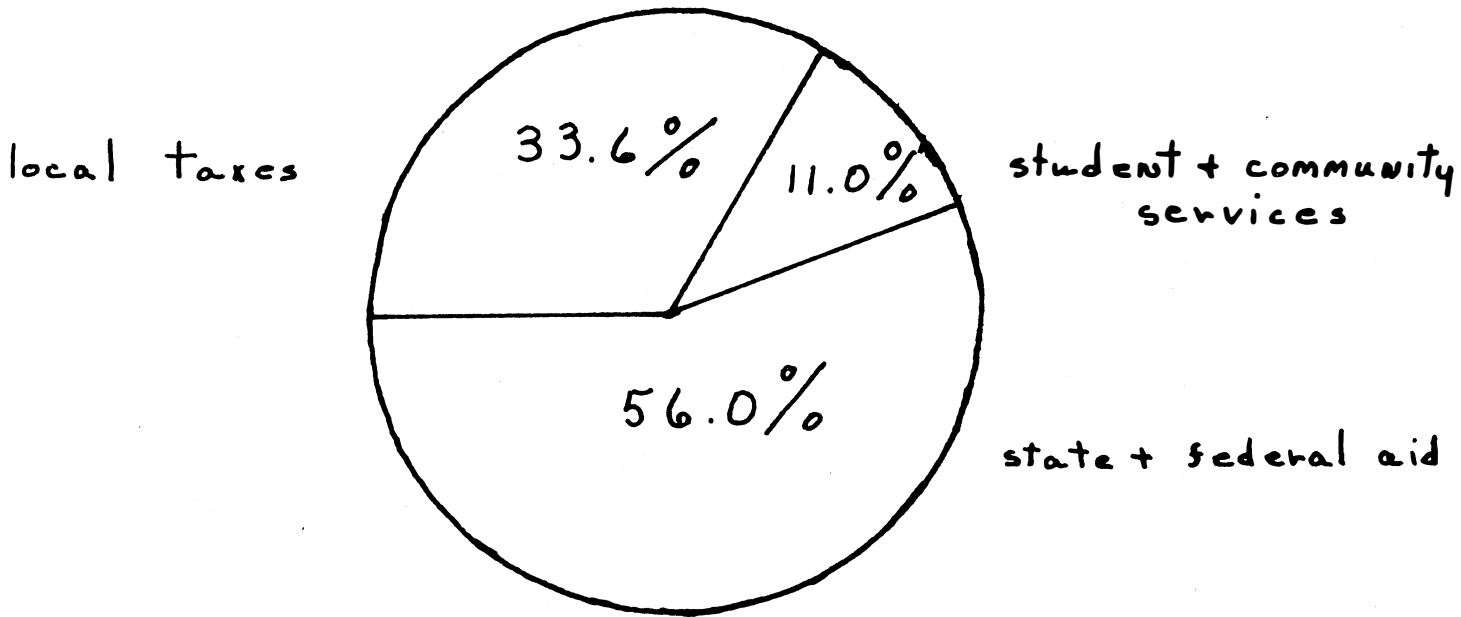
SALEM ELEMENTARY SCHOOLS

RICHARD F. FARMER PH. D. SUPERINTENDENT

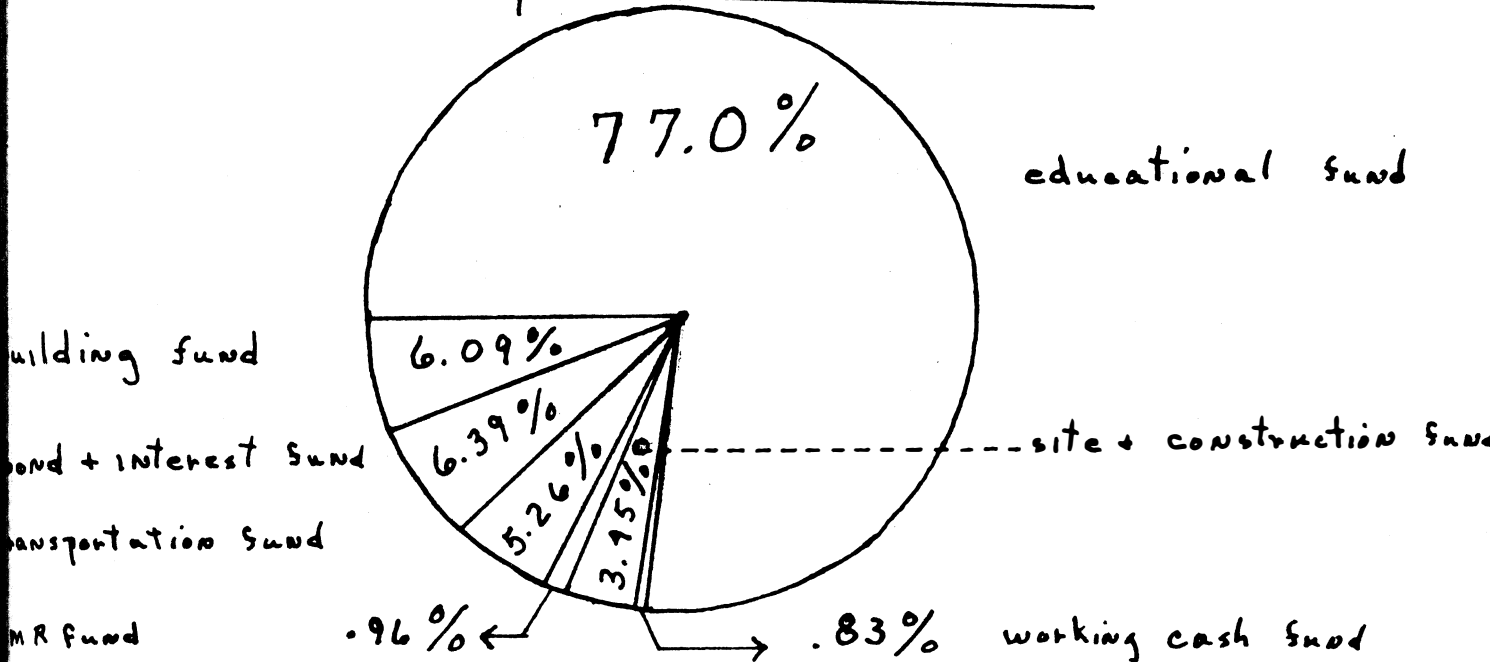
426 EAST OGLESBY

SALEM, ILLINOIS 62881

Revenue



Expenditures



Local Taxes all funds

Local Taxes for Ed. Fund

State & Federal aid all funds

State & Federal aid for Ed. Fund

General state aid for Ed. Fund

General & contingent aid for Transportation

Textbook rental as a % of textbook costs

Ed. Fund as a % of all funds

Building Fund as a % of all funds

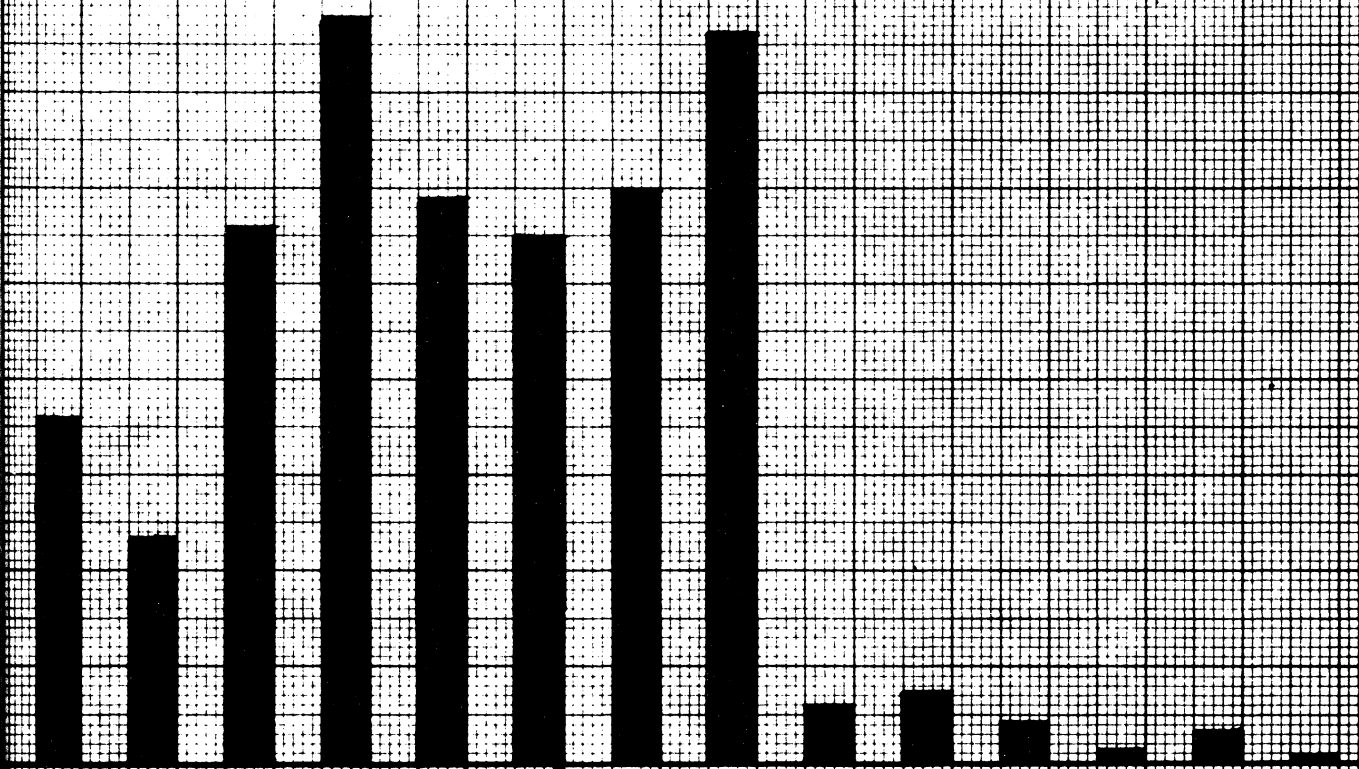
Bond & interest fund as a % of all funds

Transportation Fund as a % of all funds

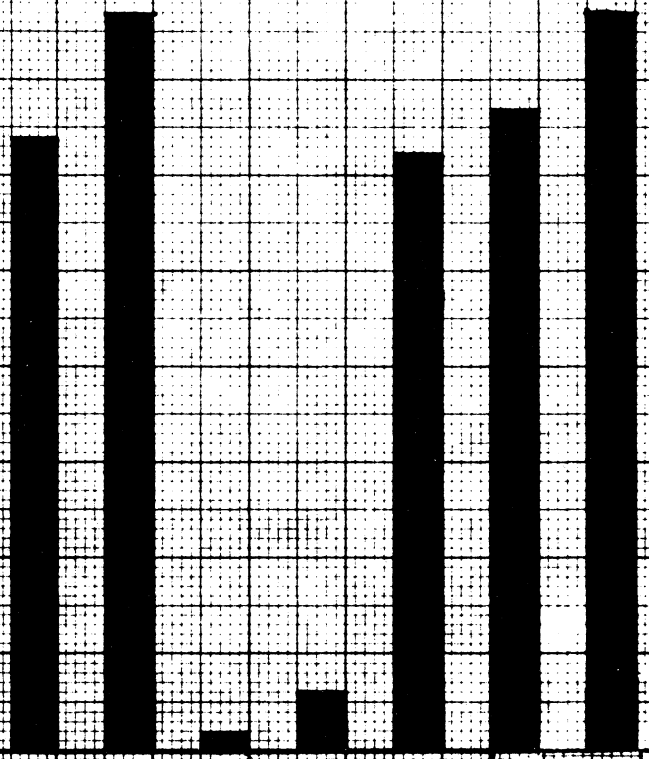
I.M.R.F. as a % of all funds

Site & construction as a % of all funds

Working cash as a % of all funds



Apprentice Percentages for Wages 1913-17



Salaries for all funds are a % of all costs.

Ed Fund salaries are a % of Ed Fund costs.

Supplies salaries are a % of Ed Fund costs.

Printing salaries are a % of Ed Fund costs.

Postage salaries are a % of Ed Fund costs.

Building Fund salaries are a % of Ed Fund costs.

Ed Fund costs are a % of all costs.

Ed Fund costs are a % of all fund costs.

Board + Ed Fund costs are a % of costs in all funds.

Transportation costs are a % of costs in all funds.

U.M.W. costs are a % of costs in all funds.

State & Construction costs are a % of all costs.

Working Cost costs are a % of all costs.

STATE OF ILLINOIS
OFFICE OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION
MICHAEL J. BAKALIS, SUPERINTENDENT
Finance and Claims Section
325 South Fifth Street
Springfield, Illinois 62708

Marion
COUNTY

Salem Elementary, SCHOOL DISTRICT NO. 111
NAME

426 East Oglesby
STREET ADDRESS

Salem
CITY

62881
ZIP CODE

SCHOOL DISTRICT BUDGET FORM
July 1, 1974 - June 30, 1975
(Section 17-1 School Code of Illinois)

Budget of Salem Elementary School District No. 111 County of Marion
State of Illinois, for the Fiscal Year beginning July 1, 1974, and ending June 30, 1975.

WHEREAS the Board of Education of Salem Elementary School District No. 111, County of Marion, 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 16th day of September 19 74, 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, 19 74, and ending June 30, 19 75.

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

Part I: Estimated Revenue

1-401.0 TAXES

1-401.11 Taxes, Educational Fund Levy, Current and Back

1-401.110	Back Taxes (1972 and prior levies) expected to be received during the current year	\$ 0
1-401.111	1973 Taxes (Amount of extension \$ <u>254,935.00</u>) Amount to be received after June 30, 1974	<u>242 188.25</u>
1-401.112	1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	<u>- 15 000.00</u>

Total \$ 227 188.25

1-401.12 Taxes, Tort Immunity Levy, Current and Back

1-401.120	Back Taxes (1972 and prior levies) expected to be received during the current year	0
1-401.121	1973 Taxes (Amount of extension \$ <u>2 620.00</u>) Amount to be received after June 30, 1974	<u>2 489.00</u>
1-401.122	1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	

Total 2 489.00

1-401.15 Taxes, Junior College Tuition Levy, Current and Back

1-401.150	Back Taxes (1972 and prior levies) expected to be received during the current year	
1-401.151	1973 Taxes (Amount of extension \$ _____) Amount to be received after June 30, 1974	
1-401.152	1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	

Total

1-401.2 Payment in Lieu of Taxes

Total \$ 229 677.25

1-402.0 GOVERNMENTAL DIVISIONS

1-402.1 Common School Fund

1-402.11	General State Aid	<u>742 785.00</u>
1-402.12	Orphans Tuition	
1-402.14	State Owned Housing	
1-402.15	Tax Equivalent Grants	

19	1-402.16 State Impaction Aid	\$	_____	
20	Total	\$	<u>742 785.00</u>	
21	1-402.3 Bilingual Education		_____	
22	1-402.4 Driver Education		_____	
23	1-402.5 Special Education		<u>33 000.00</u>	
24	1-402.6 Vocational Education		_____	
25	1-402.7 Gifted Education		<u>3 100.00</u>	
26	1-402.8 Federal Aid			
27	1-402.81 P.L. 815		_____	
28	1-402.82 P.L. 874		_____	
29	1-402.83 NDEA-Title III		<u>2 000.00</u>	
30	1-402.86 ESEA, P.L. 89-10.			
31	1-402.861 Title I Compensatory	\$	<u>40 000.</u>	
32	1-402.862 Title II Instructional			
33	Materials		<u>2 000.</u>	
34	1-402.863 Title III Innovative		_____	
35	1-402.866 Title VI Handicapped		_____	
36	1-402.867 Title VII Bilingual		_____	
37	1-402.868 Title VIII Dropout		_____	
38	Total		<u>42 000.00</u>	
39	1-402.87 Part B-2, P.L. 90-35, Educational			
40	Professional Development			
41	Act		_____	
42	Total		<u>44 000.00</u>	
43	1-402.9 Other Governmental Aid			
44	1-402.91 Other Federal Aid		_____	
45	1-402.92 Other State Aid		_____	
46	1-402.93 Other Municipal Aid		_____	
47	Total		_____	
48	Total Governmental Divisions			\$ <u>822 885.00</u>
49	1-403.0 <u>SALE OF BONDS</u>			
50	1-403.1 Principal on Bonds Sold		_____	
51	1-403.2 Premium on Bonds Sold		_____	
52	1-403.3 Accrued Interest on Sale of Bonds		_____	
53	Total		_____	
54	1-404.0 <u>INTEREST ON INVESTMENTS</u>			<u>500.00</u>
55	1-405.0 <u>SALE OF PROPERTY</u>			
56	1-405.1 Sale of Equipment		_____	
57	Total		_____	
58	1-406.0 <u>TUITION</u>			
59	1-406.1 Regular		_____	

No.	Description	Amount
51	1-406.2 Joint Agreement-Administrative District Only	\$
52	1-406.9 Other	
53	Total	\$
54	1-409.0 <u>OTHER REVENUE</u>	4 000.00
	1-410.0 - 1-419.0 <u>STUDENT & COMMUNITY SERVICE</u>	
	1-411.0 <u>ADULT EDUCATION</u>	
55	1-411.3 Rental of Textbooks	
56	1-411.4 Sale of Textbooks	
57	1-411.5 Tuition	
	1-411.6 Reimbursement	
58	1-411.61 General	\$
59	1-411.62 Public Aid Recipients (Section 10.22.20)	
60	1-411.63 Adult Basic Education (P.L. 91.230, Title III)	
61	Total	
62	1-411.9 Other	
63	Total	
	1-412.0 <u>SUMMER SCHOOL</u>	
64	1-412.2 Taxes	
65	1-412.3 Rental of Textbooks	
66	1-412.4 Sale of Textbooks	
67	1-412.5 Tuition	
68	1-412.6 State Reimbursement	13 000.00
69	1-412.9 Other	
70	Total	13 000.00
	1-413.0 <u>ATHLETIC PROGRAM</u>	
71	1-413.1 Admissions	2 000.00
72	1-413.9 Other	200.00
73	Total	2 200.00
	1-414.0 <u>TEXTBOOKS-REGULAR PROGRAM</u>	
74	1-414.3 Rental of Textbooks	11 000.00
75	1-414.4 Sale of Textbooks	
76	1-414.9 Other	
77	Total	11 000.00
	1-415.0 <u>LUNCH PROGRAM</u>	
	1-415.4 Sale of Food	
78	1-415.41 Student Payments	28 000.00
79	1-415.42 Adult Payments	4 000.00
		32 000.00

Line No. 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109

1-415.6 State Reimbursement

1-415.61 School Lunch - Free \$ 6 000.00

1-415.62 School Breakfast - Free

Total \$ 6 000.00

1-415.7 Federal Reimbursement

1-415.71 School Lunch - Reduced and Regular .. 33 000.00

1-415.72 School Milk 800.00

1-415.73 Breakfast

1-415.74 Non-food

1-415.75 School Lunch - Free

Total 33 800.00

1-415.9 Other

Total \$ 71 800.00

1-416.0 ECONOMIC OPPORTUNITY PROJECT

1-416.7 Federal Reimbursement

1-416.71 Title I, Job Corps

1-416.72 Headstart

1-416.73 Follow-Through

1-416.74 Title V, Work Training

1-416.75 Child Development

1-416.76 Neighborhood Youth Corps

1-416.79 Other

Total

1-416.9 Other

Total

1-417.0 MANPOWER DEVELOPMENT & TRAINING ACT

1-417.7 Federal Reimbursement

1-417.9 Other

Total

1-419.0 OTHER STUDENT AND COMMUNITY SERVICES

1-419.1 Admissions

1-419.3 Rentals

1-419.9 Other

Total

1-480.0 TRANSFERS IN

1-482.0 Permanent Transfer from Working Cash Fund (Abolishment) 11 300.00

No.

0	1-483.0 Permanent Transfer of Interest from Working Cash Fund	\$	
1	Total	\$	11 300.00
2	TOTAL REVENUE		<u>1 166 362.25</u>

Part II: Estimated Expenditures

3	1-501.0 ADMINISTRATION		
3	1-501.1 Salaries		30 877.00
4	1-501.2 Contractual Services		3 000.00
5	1-501.3 Supplies		3 500.00
6	1-501.7 Travel		5 000.00
7	1-501.9 Other		2 500.00
8	Total		<u>44 877.00</u>

1-502.0 INSTRUCTION

9	1-502.1 Salaries		
9	1-502.11 Principals	\$	67 000.00
0	1-502.12 Consultants or Supervisors		
1	1-502.13 Teachers - Elementary		720 000.00
2	1-502.14 Teachers - Secondary		
3	1-502.15 Teachers - Aides		9 000.00
4	1-502.16 Teachers - Divided Time		
5	1-502.17 Other Instructional Staff		
6	1-502.18 Secretaries and Clerks		17 600.00
7	1-502.19 Other Salaries		
8	Total		<u>813 600.00</u>

9	1-502.2 Contractual Services		
---	------------------------------------	--	--

0	1-502.3 Supplies		
0	1-502.31 Textbooks		
1	1-502.32 Library and Audio-Visual (Cataloged)		9 000.00
2	1-502.33 Library and Audio-Visual (Not Cataloged)		
3	1-502.39 Other Instructional Supplies		20 000.00
4	Total		<u>29 000.00</u>

5	1-502.7 Travel		2 200.00
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6	1-502.8 Tuition		
6	1-502.81 Regular		
7	1-502.82 Joint Agreement		65 000.00
8	1-502.83 Junior College		
9	Total		<u>65 000.00</u>

0	1-502.9 Other		
---	---------------------	--	--

1-503.0 ATTENDANCE

1-503.1	Salaries	\$	
1-503.2	Contractual Services		
1-503.3	Supplies		
1-503.7	Travel		
1-503.9	Other		
	Total	\$	

1-504.0 HEALTH

1-504.1	Salaries	8 350.00
1-504.2	Contractual Services	100.00
1-504.3	Supplies	150.00
1-504.7	Travel	150.00
1-504.9	Other	50.00
	Total	8 800.00

1-506.0 OPERATION

1-506.1	Salaries	
1-506.2	Contractual Services	3 500.00
1-506.3	Supplies	5 800.00
1-506.4	Heating	
1-506.5	Utilities	30 000.00
1-506.7	Travel	
1-506.9	Other	
	Total	39 300.00

1-507.0 MAINTENANCE

1-507.1	Salaries	
1-507.2	Contractual Services	1 000.00
1-507.3	Supplies	800.00
1-507.7	Travel	400.00
1-507.9	Other	
	Total	2 200.00

1-508.0 FIXED CHARGES

1-508.4	Retirement Contributions	
1-508.41	Teachers' Retirement	\$ 1 500.00
1-508.42	Municipal Retirement	
	Total	1 500.00
1-508.5	Insurance	21 000.00
1-508.6	Rental (equipment)	
1-508.8	Interest	
1-508.81	Anticipation Warrants	
1-508.82	Teachers' Orders	
1-508.85	Anticipation Notes	
1-508.89	Other	

No.			
78	1-508.9	Other	\$
79		Total	\$ 22 500.00
80	1-509.0	<u>OTHER EXPENDITURES</u>	
	1-510.0 - 1-519.0	<u>STUDENT AND COMMUNITY SERVICES</u>	
	1-511.0	<u>ADULT EDUCATION</u>	
81	1-511.1	Salaries	
82	1-511.2	Contractual Services	
83	1-511.3	Materials and Supplies	
84	1-511.7	Travel	
85	1-511.9	Other	
86		Total	
	1-512.0	<u>SUMMER SCHOOL</u>	
87	1-512.1	Salaries	12 000.00
88	1-512.2	Contractual Services	
89	1-512.3	Materials and Supplies	
90	1-512.7	Travel	
91	1-512.9	Other	
92		Total	12 000.00
	1-513.0	<u>ATHLETIC PROGRAM</u>	
93	1-513.1	Salaries	1 100.00
94	1-513.2	Contractual Services	450.00
95	1-513.3	Materials and Supplies	400.00
96	1-513.7	Travel	125.00
97	1-513.9	Other	400.00
98		Total	2 475.00
	1-514.0	<u>TEXTBOOKS (for Rental or Sale)</u>	
99	1-514.1	Salaries	
00	1-514.2	Contractual Services	
01	1-514.3	Materials and Supplies	17 000.00
02	1-514.7	Travel	
03	1-514.9	Other	
04		Total	17 000.00
	1-515.0	<u>LUNCH PROGRAM</u>	
05	1-515.1	Salaries	26 500.00
06	1-515.2	Contractual Services	
	1-515.3	Materials and Supplies	
07	1-515.31	Food	45 000.00
08	1-515.39	Other	2 000.00
09		Total	47 000.00

No.

10	1-515.7 Travel	\$	150.00
11	1-515.9 Other		
			<hr/>
12	Total		\$ 73 650.00
	<u>1-516.0 ECONOMIC OPPORTUNITY PROJECTS</u>		
13	1-516.1 Salaries		
14	1-516.2 Contractual Services		
15	1-516.3 Materials and Supplies		
16	1-516.7 Travel		
17	1-516.9 Other		
			<hr/>
18	Total		
	<u>1-517.0 MANPOWER DEVELOPMENT AND TRAINING ACT OF 1962</u>		
19	1-517.1 Salaries		
20	1-517.2 Contractual Services		
21	1-517.3 Materials and Supplies		
22	1-517.7 Travel		
23	1-517.9 Other		
			<hr/>
24	Total		
	<u>1-519.0 OTHER STUDENT AND COMMUNITY SERVICES</u>		
25	1-519.1 Salaries		
26	1-519.2 Contractual Services		
27	1-519.3 Materials and Supplies		
28	1-519.7 Travel		
29	1-519.9 Other		
			<hr/>
30	Total		
	<u>1-520.0 VOCATIONAL EDUCATION, RESEARCH AND DEVELOPMENT</u>		
31	1-520.1 Salaries		
32	1-520.2 Contractual Services		
33	1-520.3 Materials and Supplies		
34	1-520.7 Travel		
35	1-520.9 Other		
			<hr/>
36	Total		
	<u>1-560.0 CAPITAL OUTLAY</u>		
37	1-563.0 Additional Equipment		10 000.00
38	1-564.0 Replacement Equipment		12 460.25
			<hr/>
39	Total		22 460.25
			<hr/>
40	1-584.0 <u>PERMANENT TRANSFER TO OPER-BLDG-MAINT FUND</u>		11 300.00
			<hr/>

No.			
41	1-590.0	PROVISION FOR CONTINGENCIES	\$ _____
42		TOTAL EXPENDITURES.....	<u>1 166 362.25</u>

Part III: Budget Summary

43	ESTIMATED BALANCE ON HAND, July 1, 1974 (Cash plus investments at cost)		<u>2 707.11</u>
44	Total Revenue (Line 112)	\$ 1 166 362.25	
	Add Other Receipts		
45	Loans from other funds	_____	
46	Loan repayments from other funds	_____	
47	Anticipation Warrants Issued	_____	
48	Anticipation Notes Issued	_____	
49	Sales of Vocational Projects for resale	_____	
50	Teachers' Interest-bearing Orders issued	_____	
51	Other	_____	
52	Total		<u>1 166 362.25</u>
53	Total Amount Available		<u>1 669 069.36</u>
54	Total Expenditures (Line 242).....	<u>1 166 362.25</u>	
	Add Other Disbursements		
55	Loans to other funds	_____	
56	Loan repayments to other funds	_____	
57	Anticipation Warrants redeemed	_____	
58	Anticipation Notes redeemed	_____	
59	Disbursements for Vocational Projects for Resale	_____	
60	Teachers' Interest-bearing Orders redeemed ..	_____	
61	Other	_____	
62	Total		<u>1 166 362.25</u>
63	ESTIMATED BALANCE ON HAND, June 30, 1975 (Cash plus investments at cost)		<u>2 707.11</u>

Part I: Estimated Revenue

2-401.0 TAXES		
Line No.	2-401.11 Taxes, Operations, Building and Maintenance Fund Levy, Current and Back....	
1	2-401.110 Back Taxes (1972 and prior levies) expected to be received during the current year	\$ _____
2	2-401.111 1973 Taxes (Amount of extension \$ 59 564.00) Amount to be received after June 30, 1974	56 585.80
3	2-401.112 1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	_____
4	Total	\$ 56 585.80
	2-401.12 Taxes, Tort Immunity Levy, Current and Back	
5	2-401.120 Back Taxes (1972 and prior levies) expected to be received during the current year	_____
6	2-401.121 1973 Taxes (Amount of extension \$ _____) Amount to be received after June 30, 1974	_____
7	2-401.122 1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	_____
8	Total	_____
	2-401.13 Taxes, Fire Prevention and Safety Purposes Levy, Current and Back	
9	2-401.130 Back Taxes (1972 and prior levies) expected to be received during the current year	_____
10	2-401.131 1973 Taxes (Amount of extension \$ _____) Amount to be received after June 30, 1974	_____
11	2-401.132 1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	_____
12	Total	_____
	2-401.14 Taxes, Special Education Construction Levy, Current and Back	
13	2-401.140 Back Taxes (1972 and prior levies) expected to be received during the current year	_____
14	2-401.141 1973 Taxes (Amount of extension \$ 4 765.00) Amount to be received after June 30, 1974	4 526.75
15	2-401.142 1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975	_____

16	Total	\$ 4 526.75	
	2-401.16 Taxes, Area Vocational Construction Levy		
17	2-401.160 Back Taxes (1972 and prior levies) expected to be received during the current year	\$	
18	2-401.161 1973 Taxes (Amount of extension \$ _____) Amount to be received after June 30, 1974		
19	2-401.162 1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975		
20	Total		
21	2-401.2 Payment in Lieu of Taxes		
22	Total	\$ 61 112.55	
	<u>2-402.0 GOVERNMENTAL DIVISIONS</u>		
23	2-402.11 General State Aid		
24	2-402.4 Driver Education		
25	2-402.5 Special Education	7 900.00	
26	2-402.6 Vocational Education		
	2-402.8 Federal Aid		
27	2-402.81 Public Law 815		
28	2-402.82 Public Law 874		
29	2-402.83 NDEA - Title III		
	2-402.86 ESEA, P. L. 89-10		
30	2-402.861 Title I Compensatory \$ _____		
31	2-402.863 Title III Innovative _____		
32	2-402.866 Title VI Handicapped _____		
33	Total ESEA		
34	Total Federal Aid.....		
	2-402.9 Other Governmental Aid		
35	2-402.91 Other Federal Aid		
36	2-402.92 Other State Aid		
37	Total		
38	Total Governmental Divisions.....		7 900.00
39	<u>2-404.0 INTEREST ON INVESTMENTS</u>		
	<u>2-405.0 SALE OF PROPERTY</u>		
40	2-405.1 Sale of Equipment		
41	2-405.2 Sale of Building and Grounds		
42	Total		
43	<u>2-408.0 PAYMENTS FROM OTHER DISTRICTS</u>		

44	2-409.0	<u>OTHER REVENUE</u>		\$	
	2-411.0	<u>ADULT EDUCATION</u>			
45	2-411.6	Reimbursement		\$	
46		Total			
	2-419.0	<u>STUDENT AND COMMUNITY SERVICES</u>			
47	2-419.1	Admissions			
48	2-419.3	Rentals			2 500.00
49	2-419.9	Other			
50		Total			2 500.00
	2-480.0	<u>TRANSFERS IN</u>			
51	2-481.0	Permanent Transfer from Bond and Interest Fund			
52	2-483.0	Permanent Transfer of Interest from Working Cash Fund			11 300.00
53	2-484.0	Permanent Transfer from Educational Fund..			
54		TOTAL REVENUE			82 812.55

Part II: Estimated Expenditures

	2-506.0	<u>OPERATION</u>			
55	2-506.1	Salaries			51 150.00
56	2-506.2	Contractual Services			2 200.00
57	2-506.3	Supplies			3 000.00
58	2-506.4	Heating			
59	2-506.5	Utilities			
60	2-506.7	Travel			
61	2-506.8	Payments to Other Districts.....			
62	2-506.9	Other			
63		Total			56 350.00
	2-507.0	<u>MAINTENANCE</u>			
64	2-507.1	Salaries			12 100.00
65	2-507.2	Contractual Services			6 000.00
66	2-507.3	Supplies			7 668.00
67	2-507.7	Travel			
68	2-507.9	Other			
69		Total			25 768.00
	2-508.0	<u>FIXED CHARGES</u>			
70	2-508.4	Employer's Share of Retirement Systems ..			
71	2-508.5	Insurance			12 000.00
72	2-508.6	Rental			
	2-508.8	Interest			
73	2-508.81	Anticipation Warrants			
74	2-508.85	Anticipation Notes			

76	Total	\$	
77	2-508.9 Other Fixed Charges		
78	Total	\$	12 000.00
79	2-509.0 <u>OTHER EXPENDITURES</u>		
	2-511.0 <u>ADULT EDUCATION</u>		
80	2-511.1 Salaries		
81	2-511.2 Contractual Services		
82	2-511.3 Materials and Supplies		
83	2-511.7 Travel		
84	2-511.9 Other		
85	Total		
	2-519.0 <u>STUDENT AND COMMUNITY SERVICES</u>		
86	2-519.1 Salaries		
87	2-519.2 Contractual Services		
88	2-519.3 Materials and Supplies		
89	2-519.7 Travel		
90	2-519.9 Other		
91	Total		
	2-560.0 <u>CAPITAL OUTLAY</u>		
92	2-561.0 Site Acquisition and Improvements		
93	2-562.0 New Buildings and Improvements		
94	2-563.0 Additional Equipment		13 324.00
95	2-564.0 Replacement Equipment		2 500.00
96	Total		15 824.00
97	2-590.0 <u>PROVISION FOR CONTINGENCIES</u>		
98	TOTAL EXPENDITURES		109 942.00

Part III: Budget Summary

99	ESTIMATED BALANCE ON HAND, July 1, 1974 (Cash plus investments at cost)		14 771.60
100	Total Revenue (Line 54)	82 812.55	
	Add Other Receipts		
101	Loans from other funds		
102	Loan Repayments from other funds		
103	Anticipation Warrants Issued		
104	Anticipation Notes Issued	12 357.85	
105	Other		
106	Total		95 170.40
107	TOTAL AMOUNT AVAILABLE		109 942.00

08	Total Expenditures (Line 98)	\$	<u>109 942.00</u>
	Add Other Disbursements		
09	Loans to other funds		
10	Loan repayments to other funds		
11	Anticipation Warrants redeemed		
12	Anticipation Notes redeemed		
13	Other		
14	Total	\$	<u>109 942.00</u>
15	ESTIMATED BALANCE ON HAND, June 30, 1975		
	(Cash plus investments at cost)		<u>-</u>

Part I: Estimated Revenue

3-401.0 <u>TAXES</u>			
Line			
No.	3-401.11 Taxes, Bond and Interest Fund Levy, Current and Back		
1	3-401.110 Back Taxes (1972 and prior levies) expected to be received during the current year	\$ _____	
2	3-401.111 1973 Taxes (Amount of extension \$ <u>96 969.00</u>) Amount to be re- ceived after June 30, 1974	-5% <u>92 120.55</u>	
3	3-401.112 1974 Taxes (Amount of extension \$ _____) Amount expected to be received prior to July 1, 1975	- <u>13 000.00</u>	
4	Total	\$ <u>79 120.44</u>	
5	3-401.2 Payment in Lieu of Taxes	_____	
6	Total		\$ _____
3-402.0 <u>GOVERNMENT DIVISIONS</u>			
7	3-402.11 General State Aid	_____	
8	3-402.17 State Reimbursement-Capital Development Bd.	_____	
9	Total		_____
3-403.0 <u>SALE OF BONDS</u>			
10	3-403.2 Premium on Bonds Sold	_____	
11	3-403.3 Accrued Interest on Sale of Bonds	_____	
12	Total		_____
13	3-404.0 <u>INTEREST ON INVESTMENTS</u>		<u>300.00</u>
14	3-408.0 <u>PAYMENTS FROM OTHER DISTRICTS</u>		_____
15	3-409.0 <u>OTHER REVENUE</u>		_____
16	TOTAL REVENUE		<u>79 420.44</u>

Part II: Estimated Expenditures

3-506.0 <u>OPERATION</u>			
17	3-506.8 Payments to other Districts		_____
3-508.0 <u>FIXED CHARGES</u>			
3-508.8 Interest			
18	3-508.81 Anticipation Warrants		<u>50.00</u>
19	3-508.83 Bonds		<u>46 565.00</u>
20	3-508.84 Service on Bonds		<u>50.00</u>

22	3-508.89 Other	\$	
23	Total	\$	<u>46 665.00</u>
24	3-509.0 <u>OTHER EXPENDITURES</u>		
25	3-570.0 <u>BOND PRINCIPAL RETIRED</u>		<u>49 000.00</u>
26	3-581.0 <u>PERMANENT TRANSFER TO OPER-BLDG-MAINT FUND</u>		
27	TOTAL EXPENDITURES		<u>95 665.00</u>

Part III: Budget Summary

28	<u>ESTIMATED BALANCE ON HAND, July 1, 1974</u> (Cash plus investments at cost)		<u>32 028.00</u>
29	Total Revenue (Line 16)	<u>79 420.44</u>	
	Add Other Receipts		
30	Anticipation Warrants issued		
31	Anticipation Notes issued		
32	Total		<u>79 420.44</u>
33	TOTAL AMOUNT AVAILABLE		<u>111 448.44</u>
34	Total Expenditures (Line 27)	<u>95 665.00</u>	
	Add Other Disbursements		
35	Anticipation Warrants redeemed		
36	Anticipation Notes redeemed		
37	Total		<u>95 665.00</u>
38	<u>ESTIMATED BALANCE ON HAND, June 30, 1975</u> (Cash plus investments at cost)		<u>15 783.44</u>

Part I: Estimated Revenue

4-401.0 TAXES

Line No.	4-401.11	Taxes, Transportation Fund Levy Current and Back		
1	4-401.110	Back Taxes (1972 and prior levies) expected to be received during the current year		
2	4-401.111	1973 Taxes (Amount of extension \$ <u>28 590.00</u>) Amount to be re- ceived after June 30, 1974	<u>21 500.00</u>	
3	4-401.112	1974 Taxes (Amount of extension \$ _____) Amount expected to be received prior to July 1, 1975		
4		Total	\$ <u>21 500.00</u>	
	4-401.12	Taxes, Tort Immunity Levy, Current and Back		
5	4-401.120	Back Taxes (1972 and prior levies) expected to be received during the current year		
6	4-401.121	1973 Taxes (Amount of extension \$ _____) Amount to be received after June 30, 1974		
7	4-401.122	1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975		
8		Total		
9	4-401.2	Payment in Lieu of Taxes		
10		Total		\$ <u>21 500.00</u>

4-402.0 GOVERNMENTAL DIVISIONS

11	4-402.11	General State Aid		
	4-402.2	State Transportation Aid		
12	4-402.21	Regular Students	<u>49 070.00</u>	
13	4-402.22	Special Education	<u>2 600.00</u>	
14	4-402.23	Vocational Education		
15		Total	<u>51 670.00</u>	
	4-402.8	Federal Aid		
16	4-402.82	Public Law 874		
17	4-402.86	E. S. E. A. P. L. 89-10		
18	4-402.861	Title I Compensatory		
19	4-402.863	Title III Innovative		
20	4-402.866	Title VI Handicapped		
		Total ESEA		
21		Total Federal Aid		

4-402.9 Other Governmental Aid

22 4-402.91 Other Federal Aid \$
23 4-402.92 Other State Aid

24 Total

25 Total Governmental Divisions

\$ 51 670.00

26 4-404.0 INTEREST ON INVESTMENTS

300.00

4-405.0 SALE OF PROPERTY

27 4-405.1 Sale of Equipment

4-408.0 PAYMENTS FROM OTHER DISTRICTS FOR TRANSPORTATION

28 4-408.1 Regular

29 4-408.2 Vocational

30 4-408.3 Special

31 Total

32 4-409.0 OTHER REVENUE

400.00

4-419.0 STUDENT AND COMMUNITY SERVICES

33 4-419.2 Fees

180.00

34 TOTAL REVENUE

74 050.00

Part II: Estimated Expenditures

4-504.0 HEALTH

35 4-504.2 Contractual Services

4-506.0 OPERATION

36 4-506.1 Salaries

37 4-506.2 Contractual Services

75 850.00

38 4-506.3 Supplies

39 4-506.7 Travel

40 4-506.8 Payments to Other Districts

41 4-506.9 Other

42 Total

75 850.00

4-507.0 MAINTENANCE

43 4-507.1 Salaries

44 4-507.2 Contractual Services

45 4-507.3 Supplies

46 4-507.7 Travel

47 4-507.9 Other

48 Total

4-508.0	<u>FIXED CHARGES</u>		
49	4-508.4 Employer's Share of Retirement System ..	\$	
50	4-508.5 Insurance		
51	4-508.6 Rental (Equipment).....		
	4-508.8 Interest		
52	4-508.81 Anticipation Warrants	\$	100.00
53	4-508.85 Anticipation Notes		
54	4-508.89 Other		
55	Total		100.00
56	4-508.9 Other		
57	Total	\$	100.00
58	4-509.0 <u>OTHER EXPENDITURES</u>		
4-560.0	<u>CAPITAL OUTLAY</u>		
59	4-563.0 Additional Equipment		
60	4-564.0 Replacement Equipment		
61	Total		
62	4-590.0 <u>PROVISION FOR CONTINGENCIES</u>		75 950.00
63	TOTAL EXPENDITURES		

Part III: Budget Summary

64	<u>ESTIMATED BALANCE ON HAND, July 1, 1974</u> (Cash plus investments at cost)		14.78
65	Total Revenue (Line 34)	74 050.00	
	Add Other Receipts		
66	Loans from other funds		
67	Loan repayments from other funds		
68	Anticipation Warrants issued	1 885.22	
69	Anticipation Notes issued		
70	Other		
71	Total		75 935.22
72	TOTAL AMOUNT AVAILABLE		75 950.00
73	Total Expenditures (Line 63)	75 950.00	
	Add Other Expenditures		
74	Loans to other funds		
75	Loan repayments to other funds		
76	Anticipation Warrants redeemed		
77	Anticipation Notes redeemed		
78	Other		
79	Total		75 950.00

80 ESTIMATED BALANCE ON HAND, June 30, 1975
(Cash plus investments at cost)

Part I: Estimated Revenue

	5-401.0	<u>TAXES</u>		
	5-401.11	Taxes, Municipal Retirement Fund Levy, Current and Back		
Line No.				
1	5-401.110	Back Taxes (1972 and prior levies) expected to be received during the current year	\$	
2	5-401.111	1973 Taxes (Amount of extension \$ <u>17 154.00</u>) Amount to be received after June 30, 1974	-5%	-4 000. <u>12 297.00</u>
3	5-401.112	1974 Taxes (Amount of extension \$ _____) Amount to be received prior to July 1, 1975		
4		Total	\$	<u>12 297.00</u>
5	5-401.2	Payment in Lieu of Taxes		
6		Total		\$ <u>12 297.00</u>
	5-402.0	<u>GOVERNMENTAL DIVISIONS</u>		
7	5-402.11	General State Aid		
	5-402.8	Federal Aid		
8	5-402.82	Public Law 874		
	5-402.86	FSEA P. L. 89-10		
9	5-402.861	Title I Compensatory		<u>1 000.00</u>
10	5-402.863	Title III Innovative		
11	5-402.866	Title VI Handicapped		
12		Total ESEA		<u>1 000.00</u>
	5-402.9	Other Governmental Aid		
13	5-402.91	Other Federal Aid		
14		Total Govern- mental Divisions		<u>1 000.00</u>
15	5-404.0	<u>INTEREST ON INVESTMENTS</u>		
16	5-409.0	<u>OTHER REVENUE</u>		<u>2 740.00</u>
17		TOTAL REVENUE		<u>16 037.00</u>

Part II: Estimated Expenditures

5-508.0 <u>FIXED CHARGES</u>		
Line No.		
18	5-508.4 Employer's Share of Retirement Systems ..	\$ 17 596.51
	5-508.8 Interest	
19	5-508.81 Anticipation Warrants	\$ 65.00
20	5-508.85 Anticipation Notes	
21	5-508.89 Other	
22	5-508.9 Other Fixed Charges	
23	Total	65.00
24	5-590.0 <u>PROVISION FOR CONTINGENCIES</u>	
25	TOTAL EXPENDITURES.....	17 661.51

Part III: Budget Summary

26	ESTIMATED BALANCE ON HAND, July 1, 1974 (Cash plus investments at cost)	1 624.51
27	Total Revenue (Line 17)	16 037.00
	Add Other Receipts	
28	Anticipation Warrants issued	
29	Anticipation Notes issued	
30	Other	
31	Total	16 037.00
32	TOTAL AMOUNT AVAILABLE	17 661.51
33	Total Expenditures (Line 25).....	17 661.51
	Add Other Disbursements	
34	Anticipation Warrants redeemed	
35	Anticipation Notes redeemed	
36	Other	
37	Total	17 661.51
38	ESTIMATED BALANCE ON HAND, June 30, 1975 (Cash plus investments at cost)	-0-

Part I: Estimated Revenue

6-402.0 <u>GOVERNMENTAL DIVISIONS</u>			
1	6-402.11 General State Aid	\$	
2	6-402.6 Vocational Education		
	6-402.8 Federal Aid		
3	6-402.81 Public Law 815	\$	
4	6-402.83 Title III (NDEA).....		
5	Total		
6-402.9 Other Governmental Aid			
6	6-402.91 Other Federal Aid.....		
7	6-402.92 Other State Aid		
8	Total		
9	Total Govern- mental Divisions.....		\$
6-403.0 <u>SALE OF BONDS</u>			
10	6-403.1 Principal on Bonds Sold		
11	6-403.2 Premium on Bonds Sold		
12	6-403.3 Accrued Interest-Bond Sales		
13	Total		
14	6-404.0 <u>INTEREST ON INVESTMENTS</u>		
15	6-408.0 <u>PAYMENTS FROM OTHER DISTRICTS</u>		
16	6-409.0 <u>OTHER REVENUE</u>		
17	TOTAL REVENUE		

Part II: Estimated Expenditures

6-506.0 <u>OPERATIONS</u>			
18	6-506.8 Payments to Other Districts.....		
6-508.0 <u>FIXED CHARGES</u>			
19	6-508.4 Employer's Share of Retirement Systems ..		
20	6-508.5 Insurance		
21	6-508.9 Other		
22	Total		
23	6-509.0 <u>OTHER EXPENDITURES</u>		
6-560.0 <u>CAPITAL OUTLAY</u>			

24	6-561.0 Site Acquisition and Improvement.....		
25	6-562.0 New Buildings and Improvements		
26	6-563.0 Additional Equipment		
			14 604.96

27	6-564.0 Replacement Equipment	\$	
28	Total	\$	14 604.96
29	6-590.0 <u>PROVISION FOR CONTINGENCIES</u>		
30	TOTAL EXPENDITURES		14 604.96

Part III: Budget Summary

31	<u>ESTIMATED BALANCE ON HAND, July 1, 1974</u> (Cash plus investments at cost)		14 604.96
32	Total Revenue (Line 17)		
33	TOTAL AMOUNT AVAILABLE		14 604.96
34	Total Expenditures (Line 30)		-
35	<u>ESTIMATED BALANCE ON HAND, June 30, 1975</u> (Cash plus investments at cost)		

Part I: Estimated Revenue

7-401.0 TAXES

Line No.	7-401.11 Taxes, Working Cash Fund Levy, Current and Back		
1	7-401.110 Back Taxes (1972 and prior levies) expected to be received during the current year	\$	
2	7-401.111 1973 Taxes (Amount of extension \$ <u>11 912.00</u>) Amount to be received after June 30, 1974	-5%	<u>11 300.00</u>
3	7-401.112 1974 Taxes (Amount of extension \$) Amount expected to be received prior to July 1, 1975		
4	Total	\$	<u>11 300.00</u>
5	7-401.2 Payment in Lieu of Taxes		
6	Total	\$	<u>11 300.00</u>
	7-403.0 <u>SALE OF BONDS</u>		
7	7-403.1 Principal on Bonds Sold		
8	7-403.2 Premium on Bonds Sold		
9	7-403.3 Accrued Interest-Bond Sales		
10	Total		
11	7-404.0 <u>INTEREST ON INVESTMENTS</u>		
12	7-409.0 <u>OTHER REVENUE</u>		
13	TOTAL REVENUE		<u>11 300.00</u>

Part II: Estimated Expenditures

7-580.0 TRANSFERS OUT

14	7-582.0 Permanent Transfer to Educational Fund (Abolishment)		<u>11 300.00</u>
15	7-583.0 Permanent Transfer of Interest to Educational or Operations, Building and Maintenance Fund		
16	Total		<u>11 300.00</u>
17	TOTAL EXPENDITURES		<u>11 300.00</u>

Part III: Budget Summary

18 ESTIMATED BALANCE ON HAND, July 1, 1974
 (Cash plus investments at cost)

Line No.	Add Other Receipts	.	.	.	.
20	Loan repayments from other funds .....	.	\$	.	.
21	Total .....	.	.	\$	11 300.00
22	TOTAL AMOUNT AVAILABLE .....	.	.	.	11 300.00
23	Total Expenditures (Line 17) .....	.	11 300.00	.	.
	Add Other Disbursements	.	.	.	.
24	Loans to other funds .....	.	.	.	.
25	Total .....	.	.	.	11 300.00
26	<u>ESTIMATED BALANCE ON HAND, June 30, 1975</u>	.	.	.	.
	(Cash plus investments at cost) .....	.	.	.	-

BUDGET SUMMARY

Fund No.	Fund	Pages	Line	Total Revenue	Line	Total Expenditures
1	Educational	1 - 9	112	<u>1 166 362.25</u>	242	<u>1 166 362.25</u>
2	Oper. Bldg. & Maint.	10 - 14	54	<u>82 812.55</u>	98	<u>109 942.00</u>
3	Bond and Interest	15 - 16	16	<u>79 420.44</u>	27	<u>95 665.00</u>
4	Transportation	18 - 19	34	<u>74 050.00</u>	63	<u>75 950.00</u>
5	Municipal Retirement	20 - 21	17	<u>16 037.00</u>	25	<u>17 661.51</u>
6	Site and Construction	22 - 23	17	<u> </u>	30	<u>14 604.96</u>
7	Working Cash	24 - 25	13	<u>11 300.00</u>	17	<u>11 300.00</u>
8	Rent	26	10	<u> </u>	15	<u> </u>
9	Capital Improvements	27 - 28	10	<u> </u>	22	<u> </u>
				<u>1 429 982.24</u>		<u>1 491 485.72</u>

ADOPTION OF BUDGET

The Budget shall be approved and signed below by Members of the
School Board.

Adopted this 16th day of September 19 74, by a roll call vote of 6 Yeas,
and 0 Nays, to-wit:

Members voting Yea:

Members voting Nay:

Appendix B

Salem Elementary School

Teachers Handbook

INTRODUCTION

PURPOSE OF THE HANDBOOK

This handbook is intended to serve as a guide to administrative policy and day to day procedures established here at Salem Elementary Schools. An attempt has been made to answer questions which are frequently asked and which apply to the teaching staff in general.

It is not possible in a handbook of this sort to anticipate all questions or to answer questions which may concern only one individual or a small group. The administrative staff is available at all times to help answer this kind of question.

Our approach to school problems should always be dynamic. As our school grows, as the school population changes, as we learn new and better methods of accomplishing our educational task, there will be need for revision of this handbook. We solicit your comments and suggestions in this effort.

We hope that this handbook will become a handy reference and an aid in your task as a teacher.

PHILOSOPHY OF EDUCATION

The Salem Elementary Schools are totally committed to maximizing the individualization of the total program for each child.

Opportunities must be provided for all children, not only to gain academic proficiency and educational skills, but to satisfy curiosities, to promote the desire to learn and to help develop the ability to inter-relate in a positive way with other members of society.

Our schools must help to create an individual who can be independent in his thinking and actions and who is self-disciplined. Our major task will be complete when the child is able to educate himself without the aid and guidance of the teacher.

We ask no more than that the child work to the best of his abilities as we are able to identify them.

MASTER CONTRACT AND SALARY SCHEDULE

Copy of 1974-75 salary schedule.

List of fringe benefits.

PAYDAY SCHEDULE

All certified school personnel will be paid on the 20th of each month. When the 20th comes on a weekend or holiday, personnel will be paid the last day of regular scheduled school before the 20th.

All other school personnel will be paid on the 15th and the end of each month. Time sheets for these individuals should be submitted to the principals or supervising personnel at least three days before payday. Principals or supervising personnel will sign and submit such time sheets to the district office for payment.

ALL SCHOOL COUNCIL

The all school council membership consists of the superintendent, building principals, and two building representatives from Jr. High, Hawthorn, Oak Park and one representative from Central School.

The council meets to discuss general district educational improvements as well as help set some district policies.

The all school council is a forum for discussion of all district procedures and operations outside the negotiated professional contract; to review, refine and recommend district policies to the Board of Education; to evaluate the A-160 Education Plan, and changes or additions which have been proposed to

ALL SCHOOL COUNCIL Cont.

the plan; to review, refine and recommend to the Board of Education curricular programs and changes.

TRANSCRIPT OF CREDITS

Each teacher must have on file in the Board of Education office, an official and complete transcript of college credits. If additional classes are taken, official transcript of the work must be filed in order to obtain advancement of the salary schedule.

RELATIONSHIP TO NON-CERTIFIED PERSONNEL

The non-certified personnel of the district are very important to the educational program. Such personnel as custodians, cooks, housekeepers, etc. each have specific tasks to complete. If for some reason a member of the certified staff feels a certain task has not been completed or they need assistance in some way, this request should normally be made to the building principal.

This is not to say that certified personnel may not convey a request for service to these people. In most instances it would be best handled by the building principal, as these non-certified personnel are responsible to administrative staff.

BUILDING BUDGET

Individual building budgets are used for library, textbooks, instructional supplies, and building travel.

The amount of funds in each budget is based on student enrollment of the individual building. The building principal is responsible for all expenditures with a budget review turned into the superintendents office at the end of each month. Principals will periodically review building budgets at faculty meetings and seek the counsel of the faculty on its administration.

SICK LEAVE AND ABSENCES

Each teacher shall be entitled to ten days of sick leave per year and any unused days shall accumulate to the credit of the teacher to an aggregate established by statute or master contract.

Excused absences may possibly be arranged for business or pleasure by permission of the superintendent with loss of pay equal to 1/185 of yearly salary.

Excused absence granted by the superintendent may be possible for compassionate reasons. An example of this might be the death of a next door neighbor or close (personal rather than by kinsman) relative. Such leave is not docked against pay.

SICK LEAVE AND ABSENCES Cont.

Excused absences shall be allowed without loss of salary to each teacher in each case where such absence is occasioned by a death of the mother, father, husband, wife, sister, brother, or child of such teacher, or with the consent of the superintendent, in the case of the death of any other person who by reason of close relationship may be considered as a family member of the teacher.

INSTITUTE DAYS

Institute days are a part of the regular school calendar year. Attendance at these meetings is required.

PTO AND OTHER PARENT GROUPS

Attendance of all teachers at the September meeting is requested. The teaching staff is always introduced to the parents at this meeting. Attendance at other meetings is not required, but teachers are urged to attend when possible and to cooperate with the parents group in every way possible. This is a vital public relations activity.

DISCIPLINE

The Board of Education of District #111 expects that every pupil will behave himself in a manner demonstrating good citizenship. While the Board of Education expects the concept of good citizenship to be different and developing as the children progress from the early to late grades, each child is expected to demonstrate good citizenship commensurate with his maturity.

The Board of Education expects each teacher to teach and demonstrate good citizenship to his pupils.

Citizenship is viewed by District #111 to include prominently the characteristics of honesty, integrity, patriotism, respect for civil and human rights, informed personal and civil action, responsibility for the corporate good of society.

Teachers in Salem Elementary Schools are expected as a matter of Illinois law (Sec. 24-24 of the School Code 1969 ed.) and as a matter of Board of Education policy to stand "in loco parentis" to District #111 pupils on all matters relating to discipline in the schools. Relative to teaching and demonstrating good citizenship therefore, Salem Elementary Teachers shall secure pupil discipline supportive of our good citizenship objective. They are expected to use varied and creative approaches to secure and sustain pupil discipline including, finally, corporal punishment where necessary. Corporal punishment is restricted to the use of a ping pong paddle and administered only in the presence of another faculty member.)

It is expected that all pupil punishment will be reasonable; not motivated by malice or anger; relevant to the child's age, sex, size and physical condition, have a reasonable relationship to the cause of punishment.

DUTY ASSIGNMENTS

Certified and non-certified personnel willing to participate in supervision of lunchroom and/or playground during their "duty free lunch period" should make it known to the building principal. Pay for such duty will be \$4.00 per hour.

All other non-instructional duties will be in accordance with the needs of each particular building. Non-instructional duties will be kept to a minimum consistent with the safe and professional supervision of our pupils.

All certified staff will have a duty free lunch time as required by law.

CUMULATIVE RECORDS

Each teacher is responsible for maintaining an up-to-date cumulative folder for each of his students. Upon this folder or inside it the following information should be recorded: personal and family history, school attendance, all standardized test results, health record, academic achievement record, and all other pertinent information important to the students development. This folder follows the student from school to school when requested by the new school.

The permanent record sheet usually kept in a separate folder should have a grade for each subject at the close of the school year and/or each semester.

Please be aware that a certain degree of confidentiality is attached to a child's permanent and cumulative records. Access to a child's records is decided on a "need to know" basis only. For example, a teacher of a child, the principal, psychologist, etc. need to know about a child. A teacher who does not teach a child, a business man, police officer, etc. do not need to know. When you are in doubt, deny access; the requester can always get a court order if he has a legitimate reason. Caution. The records are technically owned by the pupils and parents or guardian have access to the record. The school, however, is the custodian of the record which means they remain in the building. A parent may take the record upon leaving the district although we prefer to mail them to the child's new school.

FACULTY MEETINGS

Notice of all general faculty meetings will be placed on the building bulletin boards with a weeks notice. An emergency meeting may be called at anytime at the discretion of the building principal.

Teachers are expected to be punctual and faithful in attendance. If an absence is necessary, it must be cleared in advance with the building principal or the superintendent.

PLAN BOOKS

Teacher plan books should be maintained at least two days in advance. The books should be available for the building principal to see at any time and should be left on the desk at the end of each day for a substitute in case one is needed.

SUBSTITUTE TEACHERS AND PROCEDURE

The necessity of calling for a substitute teacher is something every teacher faces every day. Because at any time someone may have to take over the work of a regular teacher it ought to be possible for the substitute to take over and achieve the maximum results.

The following will help the substitute teacher.

1. Except in case of an emergency, the request for a substitute should come the evening before, or before 7:00 A.M. to the building principal.
2. There must be specific teaching plans available; these plans must be made not only to guide the teacher, but to also guide the substitute.
3. The teaching plans take the form of long range planning and the day by day activity. They should be clear and intelligible, not only to the regular teacher, but to the second party who cannot discuss them but must get the full meaning from the written work. Nothing does more to reflect well the regular teacher than this phase of his work. It means that purposeful and clear planning has taken place by the regular teacher.
4. A seating chart should be available.
5. Instructional materials should be filed or placed so that they are easily accessible.
6. Supplementary books should be placed for quick and easy reference.
7. A list of duties for the week should be on file with the regular lesson plans.

If the work of the regular teacher is done well, the work of the good substitute will be successful.

EMERGENCY CLOSING OF SCHOOL

When it is necessary to close the school due to bad weather or other emergencies, announcement will be made over radio station WJBD as soon as possible.

At times school will be open with buses running emergency routes. On such days all school personnel will be expected to work as usual. Emergency routes are as follows:

Mrs. Garner's bus: To Red School south on Highway 37 and back to town.

Mrs. Weem's bus: Along Highway 37 through Southern Garden Mobile Homes and Lakeview Sub-division. This is the Colony Mobile Home bus.

Delmer Weems bus: North along Highway 27 to Hilmes residence south of Brubaker Road. This is the Hickory Grove Sub-division bus.

EMERGENCY CLOSING OF SCHOOL Contd.

Mr. Cantrell's bus: East through Lakewood and North Lakewood.

Dorvin Weem's bus: North along Highway 27 to Price's Sale Barn.

Mr. Raguse's bus: East to the Bannister Road and Eastgate Sub-division.

Mr. Woolridge's bus: East on U.S. 50 to Frank Duncan and Frank Jones residence.

FIELD TRIPS

Field trips are of value only if they add to or enrich the learning taking place in the classroom. A field trip must be carefully planned if it is to be educationally beneficial.

Teachers must also plan carefully to provide for discipline and safety of the students while on a field trip. The teacher taking the trip is responsible for the supervision and safety of the students while they are on the trip.

All field trips must be approved in the office before final plans and arrangements are made for them.

PROMOTION POLICY

Whether to retain a child cannot be based solely upon the grades he has achieved. When a child is being considered for retention, there should be careful weighing of all the possible advantages as opposed to all the possible disadvantages before a decision is made; these deliberations should be made jointly by the teacher, the parents, and the administration.

Retention of any child is most successful if done at the earliest possible age. Retention after grade four should be considered only in rare situations.

Parents and the administration should be made aware by the end of the first semester grading period if a retention is being considered.

BOUNDARY REGULATIONS

Pupils are required to attend the school in the attendance unit in which they live unless special transfer has been granted by the superintendent.

Such request should be made to the building principal who will make the request known to the superintendent. The request will be granted according to the pupil teacher ratio and any specific reasonable request of the parent.

TIME OF TEACHER ARRIVAL AND DEPARTURE

Punctuality is one mark of a professional teacher. The professional day of each teacher will be from 8 A.M. until 3:30 P.M.

Each teacher will have their duty free lunch time according to each building schedule.

TIME OF TEACHER ARRIVAL & DEPARTURE Contd.

No one should leave the building during these hours except for lunch without clearance from the building principal. Leaving early after school is not permitted except when absolutely necessary and this also must be cleared by the building principal. Teachers should be readily available to students and parents for individual conferences immediately after the class day closes.

TEMPORARY ABSENCE WITHIN WORK DAY

When something of a personal or emergency nature must be taken care of during professional business hours, permission from the building principal may be given for the temporary absence from school. Teachers are expected to go about their professional duties throughout the entire school business day except the lunch period.

ACCIDENTS

All work-related accidents by employees should be reported to the building principal as soon as possible. Principals are required to file work-related accidents through established channels for workmen's compensation and O.S.H.A. reports.

Student accidents should be reported to the building principal immediately. Please have all the relevant data recorded in the office; student accident report forms will guide you in recording the vital information.

MEDICATION

Student & Employee

Due to an increasing number of children taking medication during school hours, which has been prescribed by a physician, and drug abuse by children, it is necessary to establish strict guidelines in this area, which are as follows:

1. Teachers are not permitted to store or dispense any type of medication.
2. Students are permitted to have only one (1) day's dosage in their desks or lockers (Grades 6, 7, 8, only).
3. For grades K, 1, 2, 3, 4, 5, the above mentioned one day dosage should be brought to the office by the teacher, who will in turn try to help the student remember the time for medication. All such medication of this nature must be accompanied by a note from the parents.
4. Teachers are expected to become knowledgeable of ALL children taking medication during regular school hours.

MEDICATION Contd.

5. Teachers should check each child's registration slip for further guidance in this area.
6. Teachers who become suspicious of children who may be abusing themselves with drugs should report the suspicion to the building principal and/or school nurse.
7. Any exceptions to the above should be cleared by the superintendent.

DUTIES AND FUNCTIONS OF SCHOOL NURSE

Check all physical, dental, and immunization records of all kindergarten, first, fifth grade, and new students. Evaluate and follow-up.

Vision screening and referrals on all students. Record and follow-up.

Hearing screening, audiograms, referrals on all students and record and follow-up.

Teacher-parent conferences on all children with health problems, when indicated.

Care of injuries and illness which occur at school. Parent is to come for child when necessary. (I will transport only when parent is unable to come).

Individual student conferences regarding health problems, when indicated or necessary. Home visits when necessary.

Take developmental histories for all psychological testing.

Obtain histories for children who are referred to Crippled Children's Clinic.

Order and maintain health and first-aid supplies.

Help present dental health program.

Exclusion of children from school who might have communicable diseases and illnesses and refer to a doctor.

Check on children who are repeatedly absent as to possible illness as reason for absenteeism.

Alert teachers to children who have any significant health problem.

Try to find financial help for children who need glasses, immunizations, hearing aids, etc.

Act as resource for teachers. Obtain health education materials when needed.

Examine and file all accident reports. Keep health records up to date.

The nurses office will be located at the Junior High School, 426 Oglesby. You may call 548-1845. If the nurse is not there, they will know where to locate her.

PSYCHOLOGICAL REFERRALS

No psychological referrals should be made without conference or discussion with parents.

Students not achieving up to their ability should have some type of testing to determine the reasons. The psychological tests by the Kaskaskia Special Education District will be given after:

1. Conference with parents.
2. Parents permission for psychological test.
3. Written referral completed by teacher.
4. Completed developmental history of student to be tested.

It is suggested that all parties involved arrange for an evaluation conference after the tests are administered.

The teacher is responsible for any follow up study and make note in students cumulative record of any progress following the psychologists recommendations. This should be completed by the end of the current school year.

The building principal will be responsible for submitting the referral to the Kaskaskia Special Education District and will assist in setting up the evaluation conference.

The school nurse will be available for assistance in completing the students developmental history form.

HOMEWORK

Home work should not be assigned as busy work simply to be sure pupils have an assignment; it should serve a purpose that is fully understood by the pupil.

A major value in homework assignments is the application of recent learning. Class periods do not always allow opportunities for pupils to apply what has been learned during the period; experiences in applying the learning will often reinforce it. These applications can be undertaken independently, and they will often be more valuable if they are done immediately.

Homework assignments shall:

1. Serve a valid purpose.
2. Be within the capabilities of the pupil.
3. Be assigned after the class has been properly motivated.
4. Grow out of the school experience of the pupil.
5. Be clearly understood by the pupil.
6. Be of such a nature that they may be completed without unreasonable assistance by the parent or others.
7. Avoid the mere copying of information.
8. Be checked regularly to determine satisfactory progress.
9. Be evaluated thoughtfully and fairly and returned to the pupil.

PROFESSIONAL TRAVEL

Travel to educational workshops, visits to other schools and other such professional travel approved by the building principal or superintendent is reimbursed according to board policy at price per mile.

CERTIFICATION

All certified staff should have their teaching certificate registered with the Region County Superintendent of Schools by the opening of school.

A copy of the teachers transcript and credentials should be up to date and maintained on file at the Board of Education Office, 426 E. Oglesby.

ATTENDANCE PROCEDURES

Daily attendance should be taken in A.M. and P.M.

Such attendance should be submitted to the office according to building policy.

It is the teachers responsibility to see that such information is received in the office

RETIREMENT POLICY

All employees of the school district shall be retired at the end of the fiscal year in which age 65 is attained, provided, however, that any such employees may be employed as a substitute or on a part-time basis from year to year.

Any employee desiring to resign shall give to the Superintendent of Schools written notice at least thirty days prior to the effective date of resignation.

LUNCH PERIOD

All teachers will have a duty free lunch period according to the various building schedules. Teachers are permitted to leave the building during this time.

Price of lunch for the 74-75 school year will be 30¢ for students and 45¢ for adults. Federal guidelines require that teachers pay 15¢ more per lunch than students.

TEXTBOOK LIST AND ADOPTION PROCEDURE

All textbooks of Salem Elementary Schools are first appraised by a faculty committee with final approval by the Board of Education.

When possible, textbooks are revised or replaced every five years.

Rental fee for textbooks are Kindergarten \$5.00 and all other grades \$10.00.

SPECIAL EDUCATION SERVICES

Special Education services are through the Co-operative Kaskaskia Special Education District. The Salem Elementary District houses primary, intermediate and upper level EMH classes as well as Learning Disabilities and Speech teachers.

The Salem Elementary District accepts students from other area schools in EMH and TMH classes.

STUDENT TEACHERS

No teacher of the district is required to have a student teacher.

Student teachers are permitted from Eastern Illinois University and Southern Illinois University as well as other area universities at their request.

PLACEMENT OF LATE ENTERING STUDENTS

Late entering students will attend the school in their inter-district boundary unless student-teacher ratio is unbalanced in that particular grade. In such case the final decision will rest with the Superintendent.

GRADING SYSTEM

In the past few years the district has experimented with several approaches to grading students. Each building of the district has its own unique system which will be continued, as each meets the needs of the building.

DISTRICT FIRE & DISASTER PLAN

District #111 does have a formal approved fire and disaster plan.

A copy of such plan is on file in the building offices and it is each teachers responsibility to know what his responsibilities are in case of fire or disaster.

Since each building is different a copy of the plan will usually be made available through a building bulletin or a master copy placed on the bulletin board.

STUDENT USE OF PHONE

In order to develop student responsibility, students are prohibited from using the office phone for trivial matters. If there is an important reason for calling, the student will be allowed to use the phone if he is accompanied by his teacher or has a note from his teacher requesting that he be allowed to do so.

FLAG SALUTE

It is recommended that the flag salute be given daily and at all regular and special assemblies.

CARE OF MATERIALS AND EQUIPMENT

Teachers are responsible for the careful use of educational supplies and equipment. Loss, damage or malfunctions are to be reported to the principal.

SALEM SCHOOL SYSTEM CREDIT UNION

What is a credit union?

A credit union is a cooperative association that makes small loans to members from funds saved in it by members. The purpose of a credit union is to promote thrift among its members by encouraging regular savings, by providing attractive savings features, and by providing low cost loans.

Who may join the Salem School Credit Union?

Any regular employee of the school systems in Marion County included in the following grade and high school districts. Also, the spouse and unmarried children of members domiciled in the same house may become members.

District Numbers:	C-1	C-2	CC-7	CC-10	100	111
	122	123	301	501	600	700

The Salem Elementary Teacher's Association

The Salem Elementary Teacher's Association (SETA) is dedicated to the strengthening of professionalism in education. The association is affiliated with the Illinois Education Association and the National Education Association. Together, we work with pupils, parents, and administrators to strive to provide a better educational environment for all in our public schools.

We welcome you to the Salem Elementary School District and if we can be of service to you please let us know.

Sincerely,

President,

Salem Elementary Teacher's Association