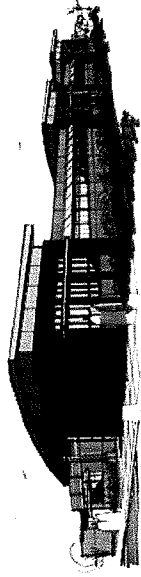
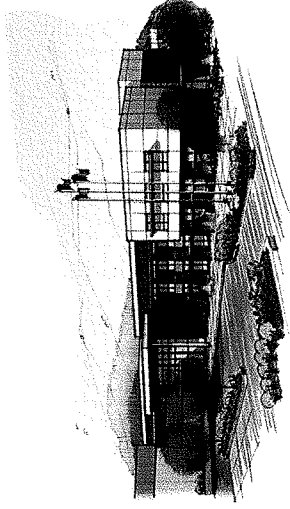




2011-2012 Adopted Budget



**195 SW Third Avenue, Ontario, Oregon 97914
(541) 889-5374 * www.ontario.k12.or.us**



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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

The budget presented in this document represents the financial plan for Ontario School District. It contains estimates of the revenues and expenditures needed to support the program offerings of the district for a single fiscal year.

The proposed 2011-12 budget document parallels the decline in state revenue since the 2007-09 and the 2009-11 biennia. Originally, K-12 schools were funded at an optimistic \$6.2 billion level in 2007-09; but throughout the biennia as the state economy declined, state revenue to districts also took a severe decrease that dropped funding to a \$5.7 billion level.

For the 2011-13 biennium, districts will see flat funding. The Legislature approved an early decision on funding for K-12 at \$5.6 billion but with add backs of \$100 million tied to retention of student contact days and reduction of class size. This document reflects funding at the \$5.7 billion level.

Statewide Revenue Picture

Over the past two decades, several citizen initiatives have changed how Oregon funds public education. Starting in 1990, Oregon voters approved Ballot Measure 5, shifting the responsibility of funding schools from local property taxes and state operating levies to state income taxes and lottery proceeds. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon. When the economy decreases and there is high unemployment rate, public programs and services such as schools are directly impacted because the state's primary source of revenue is based on income taxes.

As a result of the economic downturn, unemployment statistics is not favorable for a fast recovery; thus income tax collections have decreased and lessened the overall amount of revenue allocated to public programs.

Unemployment Rates for States* Monthly Rankings Seasonally Adjusted Mar. 2011

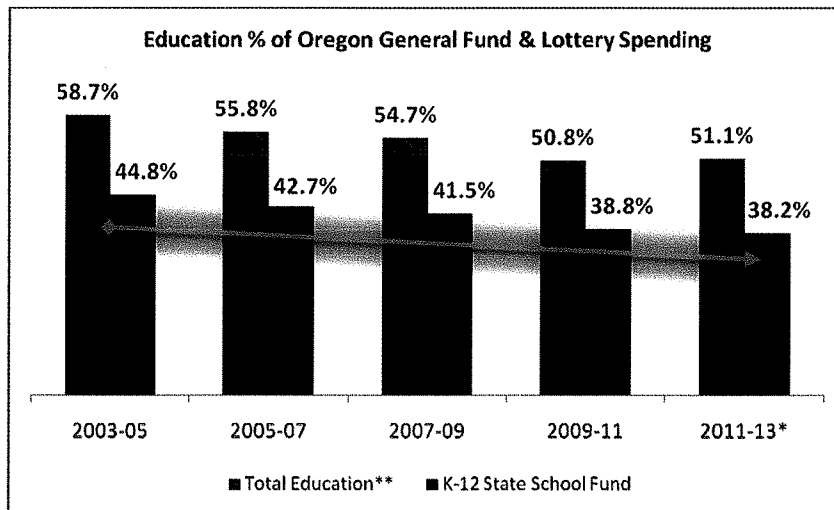
RANK	STATE	RATE
43	GEORGIA	10.0
43	OREGON	10.0
45	KENTUCKY	10.2
45	MISSISSIPPI	10.2
47	MICHIGAN	10.3
48	RHODE ISLAND	11.0
49	FLORIDA	11.1
50	CALIFORNIA	12.0
51	NEVADA	13.2

*Bureau of Labor Statistics

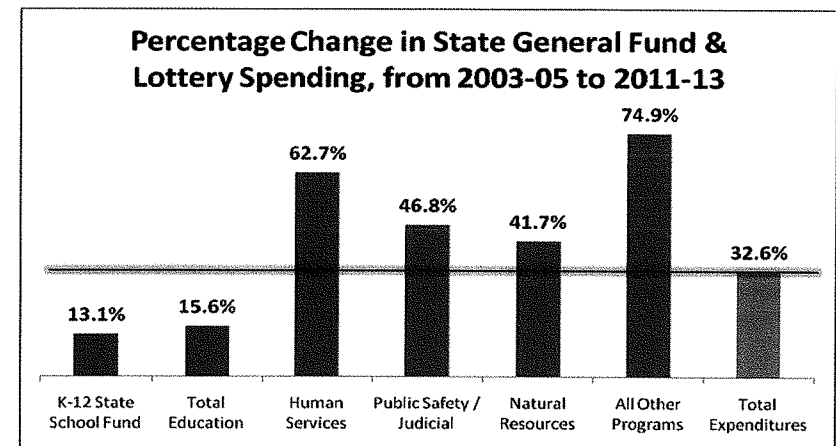
Oregon ranks 43rd and 44th with Georgia, both states at 10% levels of unemployment.

K-12 Revenue Picture

K-12's share of state total revenue has been declining steadily since 2003-05 biennium. In 2003-05 K-12 was allocated 44.8% of the state revenue and 2011-13 will receive 38.2%, a decrease of 6.6%.



Human Services, Public Safety and other budget categories have received a greater share of the state general fund and lottery budget, and a smaller share has been spent on Education since the 2003-05 biennium. Oregon's K-12 public schools at 13.1% and Total Education at 15.6% budgets have received less than half of the average overall increase in the state's Total Expenditures since 2003. Education has remained well below the increases that other state agencies have received.



As noted in the Statewide Revenue Picture schools are funded mainly through income taxes. The revenue shortfall has also affected the number of positions in school districts. School budgets are heavily weighted on personnel costs, wages and benefits, usually about 80 to 85% of the total budget. According to a survey of Oregon school districts, in the past two years, 8.9% of teachers have lost their jobs, 8.1% of classified have lost jobs, and 9.1% of administrators have lost their jobs.

Ontario School District Belief Statement

We believe children are our wealth; of all that we have, our children are our greatest value. Children are our strength; through their efforts, weaknesses and challenges will be overcome. Children indeed are our future. We look forward to the future anticipating many successes. Therefore, we pledge...

Our commitment to Achievement

We believe family, students, staff, and community members are responsible for the progress of all students. A community thrives when its members recognize and value their interdependence and cultural diversity.

Our commitment to Educating the Whole Child

We believe all students deserve the opportunity to reach their potential; therefore, the District will provide a wide range of opportunities, resources, and experiences in an equitable manner in all schools.

Our commitment to Excellence and Accountability

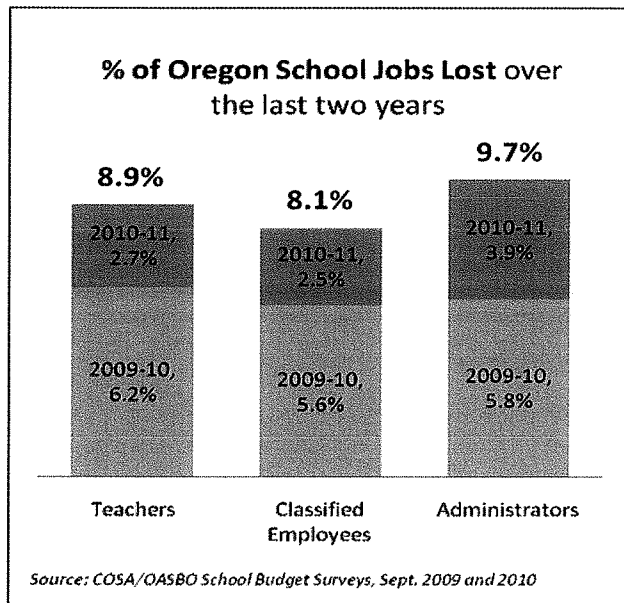
We believe in a commitment to excellence. Educational excellence requires that students, staff, and Board strive for continual growth and improvement as measured through established criteria.

Our commitment to Resources

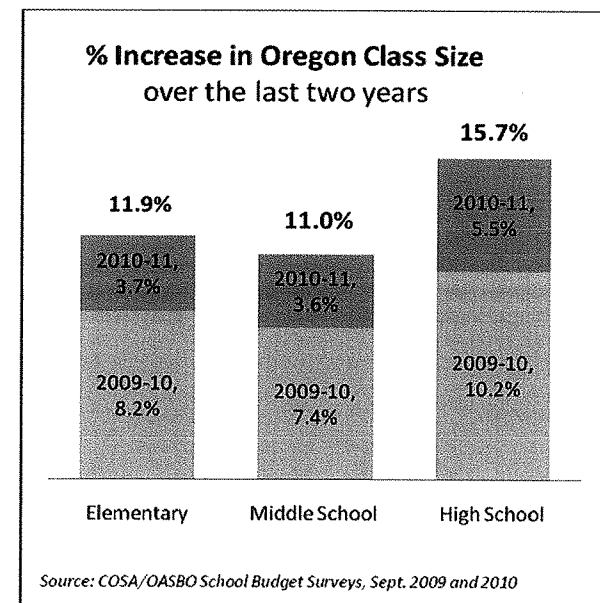
We believe that human, financial, and physical resources are critical to education and that we are responsible for the equitable and effective use of District resources. We believe the District's physical resources should exemplify a 21st century learning environment.

Our commitment to Safety

We believe students should be valued, safe, and secure. Mutual integrity, trust, and respect are essential for positive relationships



The loss of teaching personnel in the past two years has had a direct impact on class size increases statewide. Elementary has seen an increase in class size of 11.9%; middle school has seen an increase of 11% and high school has seen an increase of 15.7%.



Ontario School District Mission

All students will be equipped with the skills for lifelong learning and graduate as responsible adults prepared for college or career.

Ontario 8C Budget Guidelines

OSD Board set the following 2011-12 budget goals to guide the budget document:

- Keep sufficient reserves to meet policy and cash flow needs.
- Support co- and extra-curricular activities, extended learning and dropout prevention programs for all students.
- Ensure reasonable class sizes at all levels, but particularly at the elementary level (evaluate programs in the middle and high school that have fewer than 15 students).
- Ensure facilities plan is consistent with the needs of the district strategic planning and school population size. (Examine school closure and opening charter school.)
- Develop budget calendar to use as a planning guide.

Increases to the Budget Document

Some increases to the budget naturally occur such as increases needed to meet needs of supplies, materials, equipment, and utilities. Some program areas that were reduced in the 2010-11 budget document were considered one-year decreases. Replacement buses or textbook adoption, for example, must be brought back to prevent an escalation of increased expenses.

Increases from 2010-11 Budget

PERS	720,000
PERS Bond	30,000
Salary and Benefits	
▪ Licensed	320,000
▪ Classified	70,000
▪ Administrative	37,500
School Resource Officer	75,000
After-school Programs	35,000
HS TRC Replacement	15,000
Utility costs	25,000
UIC	50,000
Board Prof. Services/Grant Writing	30,000
Textbook Adoption	90,000
Early Retirement	63,000
Bus Replacement	45,000
ARRA-funded Positions Absorbed	269,000
TOTAL	\$1,874,500

- Increases to PERS are non-negotiable costs. When a shortfall in the economy occurs, that shortfall impacts the rate of the PERS return. Districts are required to make up the difference.
- The negotiated licensed contract provided a step increase for licensed staff; classified staff and administrative staff are currently in negotiations.
- Transportation requirements obligate the district to use transportation reimbursement money, attributable to depreciation of buses, to purchase new buses. Any money spent on transportation is reimbursed at 70% and is mandated to be used on new buses.
- Resource officer for the middle school was brought back
- Board approved after-school programs not part of the 2010-11 budget, which are now part of the 2011-12 budget.

- Technology-Rich Classrooms (TRC) require a five-year replacement cycle.
- Utility costs will increase at the high school as a result of HVAC upgrades.
- A new underground injection control for storm water drainage must be upgraded to be in compliance with federal law.

Decreases in the General Fund Budget

Decreases from 2011-12 General Fund Budget

Certified Staff 8.6 FTE	(640,000)
Reduction 5 school days	(330,000)
Communication Coordinator	(57,000)
Unemployment Transfer	(160,000)
Reduction Ending fund 1.86%	(190,000)

Total General Fund Reductions (1,377,000)

Key Issues Affecting the Budget Shortfall

Declining Enrollment: The District has seen a decline in average daily membership (ADMr) from 2,724 in 2006-07 to an estimated 2580 for 2011-12, a loss of 144 students. This enrollment number, however, is an increase from 2011-12 estimates of 2455 ADMr.

Declining Fund Balance: The District has used cash reserves to avoid making cuts to personnel and programs and to make facility improvements

- 2007-08 used \$2.2 million
- 2008-09 used \$1.2 million
- 2009-10 used \$1.3 million
- 2010-11 used \$750,000
- This document uses \$190,000

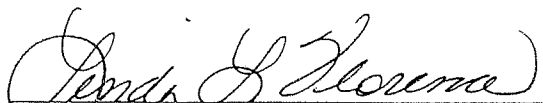
By 2012-13 the district should balance the budget without further dependency on the ending fund balance.

Closing Statement

This budget document helps position the District to meet the next challenges on more equal grounds. The 2011-12 budget document nearly closes the gap between revenue and budget, but it still uses \$190,000 of the District's cash reserves, considerably less than the \$750,000 used in 2010-11 budget document, while maintaining over 6% in cash reserves.

Even in a time of scarce resources, this document supports the District's mission and goals for a quality educational program, a safe and secure learning environment for our students, and resources to continue to attract and maintain a quality workforce.

Respectfully submitted,

A handwritten signature in cursive script, reading "Linda L. Florence", written over a horizontal line.

Linda L. Florence
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	George Craig	Mar 19, 2009	3	Jun 30, 2011
Position B	Darlene Butler	Jan 26, 2010	3	Jun 30, 2012
Position C	Bob Kemble	Jan 26, 2010	3	Jun 30, 2012
Position D	Nancy Haidle	Sep 15, 2010	3	Jun 30, 2013
Position E	Vacant			

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Nancy Alvarado	2007	4	Jun 30, 2011
Position 2	Renae Corn, Vice Chair	2009	4	Jun 30, 2013
Position 3	Dr. Ann Easley-DeBisschop, Chair	2009	4	Jun 30, 2013
Position 4	Dr. David Cox	2009	4	Jun 30, 2013
Position 5	Vacant			

Ontario School District 8C Budget Calendar 2011-2012

July 15, 2010	Board Adopts Budget Calendar
July 16, 2010	Advertise For Open Budget Committee Positions (Haidle, Redland)
August 19, 2010	Appoint Budget Committee Members
January 20, 2011.....	Board meets to review budget goals for 2011-12 fiscal year
January 31, 2011	Preliminary Revenue Forecast
February	Community and Staff Meetings
February 28, 2011	Building Principals and Department Heads submit requests
March 29, 2011	Budget Committee 101
April 26, 2011	Publish First Notice of Budget Meeting
May 3, 2011.....	Publish Second Notice of Budget Meeting
May 9, 2011.....	First Budget Committee Meeting
May 31, 2011.....	Deadline for approval of budget by Budget Committee
June 7, 2011.....	Publish Notice of Budget Hearing and Financial Summary
June 16, 2011.....	Public Hearing
June 16, 2011.....	Adopt Budget, Make Appropriations, Declare Levy
July 15, 2011	Deadline to certify the tax rate to the County Assessor
July 15, 2011	Deadline to submit budget to ODE

The following is the list of account codes used by the District. These account codes are mandated by the Oregon Department of Education.

FUNDS

A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, or changes therein. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, Ontario School District 8C.

100 General Fund Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

200 Special Revenue Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

The special revenue funds used by Ontario School District are as follows:

Various Federal Programs
Various State and Local Programs
201 Cafeteria
202 Student Body Funds
292 Equipment Replacement
294 Technology

300 Debt Service Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise.

300 Bond Debt Service Fund
301 PERS Bond Debt Service Fund

400 Capital Projects	Used to account for financial resources to be used for the acquisition or construction of major capital facilities.
	420 Building Improvement Fund
600 Internal Service	Used to account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units on a cost- reimbursable basis.
	601 Unemployment Fund

REVENUES

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

- 1111 Current Taxes
- 1112 Delinquent Taxes
- 1190 Penalties and Interest on Taxes
- 1200 Revenue from Local Government
- 1311 Tuition from Individuals
- 1312 Tuition from Oregon Districts
- 1330 Summer School Tuition
- 1411 Transportation Fees from Individuals
- 1412 Transportation Fees from Other Districts Within the State
- 1510 Interest on Investments
- 1600 Sale of Lunches

1710 Admissions & Gate Receipts
1790 Miscellaneous Co-Curricular Revenue
1910 Rentals
1920 Donations
1980 Fees Charged to Grants
1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

2101 County School Fund
2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

3101 State School Support Fund
3102 State School Support Fund - School Lunch Match
3103 Common School
3204 Driver Education
3299 Miscellaneous State Revenue

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

4300 Restricted Revenue Direct from the Federal Government
4500 Restricted Revenue from the Federal Government through the State

5000 Other Sources

5200 Transfers In

5300 Compensation for Loss of Assets

5400 Cash on Hand

FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

1000 Instruction

Activities dealing directly with the teaching of students, or the interaction between the teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone and correspondence. Included here are the activities of instructional assistants of any type who assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

The following instruction numbers are used by the district.

1111 Primary Instruction

1112 Intermediate Instruction

1113 Elementary Co-Curricular

1121 Middle Instruction

1122 Middle Co-Curricular

1131 High School Instruction

1132 High School Co-Curricular

1210 Talented and Gifted

1226 Home Instruction

1233 Health Impaired (Home Instruction)

1250 Special Education

1271 Remediation

1272 Title I

1283 Alternative Education
1288 Charter Schools
1291 English Second Language Learners
1292 Teen Parent
1293 Migrant Education
1299 Special Programs
1300 Adult/Continuing Education Programs
1410 Intermediate Summer School
1420 Middle Summer School
1430 High School Summer School
1440 Primary Summer School

2000 Support Services

Support Services are those services which provide administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

The following Support Services functions are used by the District.

2110 Social Services
2115 Student Safety
2117 Identification and Recruitment of Students
2122 Counseling
2134 Nursing Services
2139 Health Services
2190 Student Support Services
2213 Director of Improvement of Instruction
2219 Other Improvement of Instruction Services
2222 Library
2223 Multi-Media Services
2230 Assessment and Testing
2240 Instructional Staff Development
2310 Board of Education
2321 Superintendent's Office
2324 State Relations

2410 Principal's Office
2521 Business Services
2524 Payroll Services
2525 Financial Accounting Services
2541 Direction of Facilities
2542 Care & Upkeep of Buildings
2543 Care & Upkeep of Grounds
2551 Director of Transportation
2552 Vehicle Operation Services
2559 Other Student Transportation
2573 Warehouse and Distributing Services
2620 Statistics, Planning and Research
2626 Grant Writing
2630 Parent Center Coordinator
2633 Public Information
2640 Volunteer Services
2641 Personnel
2660 Technology
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction
3120 Food Preparation
3130 Food Delivery
3300 Building Services

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general

obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long Term Debt

5120 Short Term Debt

5200 Transfer of Funds

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

100 Salaries

Amounts paid to employees of the district who are considered to be in the positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

- 111 Licensed Salaries
- 112 Classified Salaries
- 113 Administrators
- 114 Supervisors
- 116 Supplemental Retirement Stipends
- 117 Unused Leave
- 121 Licensed Substitutes
- 122 Classified Substitutes
- 123 Licensed Temporary
- 124 Classified Temporary
- 130 Additional Salary (Extra Duty, Overtime)

200 Employee Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

- 210 Retirement
- 213 PERS UAL Bond
- 216 OPSRP Tier III
- 220 Social Security
- 231 Workers Compensation
- 232 Unemployment
- 240 Health Insurance

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other

than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

- 311 Instruction Services
- 312 Program Improvement
- 313 Medical
- 317 Statistical Services
- 318 Professional Development Non-Instructional
- 319 Professional Services
- 322 Maintenance and Repair
- 324 Rental
- 325 Electricity
- 326 Heat
- 327 Water & Sewage
- 328 Garbage Disposal
- 329 Other Property Services
- 332 Charter Bus
- 340 Travel
- 349 Other Student Travel
- 351 Telephone
- 353 Postage
- 354 Advertising
- 355 Printing
- 360 Charter School Payments
- 370 Tuition
- 381 Audit
- 382 Legal
- 383 Architect Fees
- 384 Negotiation Services
- 388 Election
- 390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

- 410 Supplies
- 411 Gasoline, Oil, Lubricants
- 412 Tires and Batteries
- 413 Vehicle Repair Parts
- 414 Garage Supplies
- 415 Other Vehicle Supplies
- 416 Coveralls and Grease Rags
- 419 School Lunch Commodities
- 420 Textbooks
- 430 Library Books
- 440 Periodicals
- 450 Food
- 460 Non-consumable Supplies
- 470 Computer Software

500 Capital Outlay

Expenditures for the acquisition of fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

- 520 Building Remodel
- 530 Improvements other than Buildings
- 541 Initial or Additional Equipment
- 542 Replacement Equipment
- 550 Technology Equipment
- 564 Bus and Bus Improvements

600 Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and payments of dues and fees.

- 610 Principal
- 620 Interest

621 Interest, Excluding bus and bus improvements
622 Interest, Bus and bus improvements
640 Dues and Fees
651 Liability Insurance
652 Fidelity Bonds
653 Property Insurance
670 Taxes and License
690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

RESPONSIBILITY CENTER

An organizational cost center.

000	District Wide Expenditures
010	Aiken
020	Alameda
030	Cairo
050	Pioneer
060	May Roberts
070	Middle School
080	High School
085	OHS Alternative School

**Summary of Revenues by Fund and Function
For the Fiscal Year 2011-2012**

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	3,807,585	10,000	16,948,280	562,290	2,205,000	23,533,155
Federal Grants				4,438,452		4,438,452
State & Local Grants	-		23,976		48,187	72,163
Cafeteria	260,000		16,000	1,140,000	350,781	1,766,781
Student Body Funds	223,525				109,169	332,694
Equipment Replacement					88,000	88,000
Technology					68,000	68,000
Debt Service Fund	2,704,040					2,704,040
PERS Bond Debt Service Fund		651,259			500	651,759
Building Improvement	900				174,500	175,400
Bond Projects	27,230				-	27,230
Unemployment-Internal Service	180,300				90,000	270,300
TOTAL	7,203,580	661,259	16,988,256	6,140,742	3,134,137	34,127,974

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2011-2012**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	13,750,043	8,272,512	1,000	150,000	49,600	250,000	1,060,000	23,533,155
Federal Grants	2,571,509	1,866,943	-					4,438,452
State & Local Grants	24,173	47,990						72,163
Cafeteria			1,557,977				208,804	1,766,781
Student Body Funds	194,902						137,792	332,694
Equipment Replacement		88,000						88,000
Technology							68,000	68,000
Debt Service Fund		135			1,033,040		1,670,865	2,704,040
PERS Bond Debt Service Fund		125			651,634			651,759
Building Improvement				175,400				175,400
Bond Projects				17,654,755				17,654,755
Unemployment-Internal Service		270,300						270,300
TOTAL	16,540,627	10,546,005	1,558,977	17,980,155	1,734,274	250,000	3,145,461	51,755,499

NOTICE OF BUDGET HEARING

Form ED-1

A meeting of the Board of Directors will be held on June 16, 2011, at 7:00 PM in the District Meeting Room, 195 SW 3rd Ave, Ontario, Oregon. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2011 as approved by the Ontario School District 8C Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the School District Office, 195 SW 3rd Avenue, Ontario, Oregon between the hours of 7:30 AM and 5:00 PM. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceeding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period.

Dr. Ann Easley-DeBisschop, Chairman, Ontario School District 8C, Ontario, Malheur County, Oregon.

Dated June 2, 2011

Telephone: 541-889-5374

FINANCIAL SUMMARY

Total of All Funds		Adopted Budget This Year: 2010-11	Approved Budget Next Year: 2011-12
ANTICIPATED REQUIREMENTS	1. Total Instruction	16,810,626	16,540,627
	2. Total Support Services	10,462,914	10,546,005
	3. Total Enterprise and Community Services	1,423,686	1,558,977
	4. Total Facilities Acquisition and Construction	273,900	17,980,155
	5. Total Other Uses (incl. Debt Service & Transfers)	1,226,033	1,734,274
	6. Total Contingencies	250,000	250,000
	7. Total Special Payments	-	-
	8. Total Unappropriated and Reserved for Future Expenditure	2,059,951	3,145,461
	9. Total Requirements - add lines 1 through 8	32,507,110	51,755,499
ANTICIPATED RESOURCES	10. Total Resources Except Property Taxes	28,024,187	47,335,409
	11. Total Property Taxes to be Received	4,482,923	4,420,090
	12. Total Resources - add lines 10 and 11	32,507,110	51,755,499
ANTICIPATED TAX LEVY	13. Total Property Taxes to be Received (Line 11)	4,482,923	4,420,090
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	94,805	115,177
	B. Discounts Allowed, Other Uncollected Amount	195,467	327,529
	15. Total Tax Levy - Add Lines 13 and 14	4,773,195	4,862,796
TAX LEVIES BY TYPE		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit 3.9293)	3.9293	3.9293
	17. Local Option Levy	0	0
	18. Levy for Payment of Bonded Debt	1,122,437	974,013

Statement of Indebtedness

Debt Outstanding: As summarized below

Debt Authorized, Not Incurred: None

Publish Below Only If Completed

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2011	July 1, 2011
Bonds.....	\$ 27,262,562	\$ -
Total Indebtedness	\$ 27,262,562	\$ -

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

___ Republication

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
FEDERAL GRANTS			
1. Total Instruction.....	2,326,869	3,104,369	2,571,509
2. Total Support Services	1,063,262	2,228,397	1,866,943
3. Total Enterprise & Community Services		2,968	-
9. Total Requirements	3,390,131	5,335,734	4,438,452
10. Total Resources Except Property Taxes	3,390,131	5,335,734	4,438,452

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
STATE & LOCAL GRANTS			
1. Total Instruction.....	14,875	27,886	24,173
2. Total Support Services	2,305	63,019	47,990
8. Total Unappropriated and Reserved for Future Expenditure	53,462		
9. Total Requirements	70,643	90,905	72,163
10. Total Resources Except Property Taxes	70,643	90,905	72,163

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
CAFETERIA			
3. Total Enterprise & Community Services	1,296,054	1,419,718	1,557,977
4. Total Facilities Acquisition and Construction			
8. Total Unappropriated and Reserved for Future Expenditure	586,628	99,988	208,804
9. Total Requirements	1,882,682	1,519,706	1,766,781
10. Total Resources Except Property Taxes	1,882,682	1,519,706	1,766,781

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
STUDENT BODY FUNDS			
1. Total Instruction.....		285,083	194,902
8. Total Unappropriated and Reserved for Future Expenditure	-	115,163	137,792
9. Total Requirements	-	400,246	332,694
10. Total Resources Except Property Taxes	-	400,246	332,694

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
EQUIPMENT REPLACEMENT			
1. Total Instruction.....	69,024	-	-
2. Total Support Services	28,305	30,000	88,000
8. Total Unappropriated and Reserved for Future Expenditure	87,749		
9. Total Requirements	185,078	30,000	88,000
10. Total Resources Except Property Taxes	185,078	30,000	88,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

___ Republication

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
TECHNOLOGY			
2. Total Support Services	110,000	-	-
8. Total Unappropriated and Reserved for Future Expenditure	-	25,000	68,000
9. Total Requirements	110,000	25,000	68,000
10. Total Resources Except Property Taxes	110,000	25,000	68,000

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
BUILDING IMPROVEMENT			
4. Total Facilities Acquisition and Construction	580,803	173,900	175,400
8. Total Unappropriated and Reserved for Future Expenditure	96,108		
9. Total Requirements	676,911	173,900	175,400
10. Total Resources Except Property Taxes	676,911	173,900	175,400

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
BOND PROJECTS			
4. Total Facilities Acquisition and Construction		-	17,654,755
9. Total Requirements	-	-	17,654,755
10. Total Resources Except Property Taxes	-	-	17,654,755

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
PENSION BOND DEBT SERVICE			
2. Total Support Services	121	125	125
5. Total Other Uses	586,633	616,633	651,634
8. Total Unappropriated and Reserved for Future Expenditure	1,839	-	-
9. Total Requirements	588,592	616,758	651,759
10. Total Resources Except Property Taxes	588,592	616,758	651,759

Name of Fund	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
INTERNAL SERVICE FUND - UNEMPLOYMENT			
2. Total Support Services	55,935	396,360	270,300
8. Total Unappropriated and Reserved for Future Expenditure	16,709		
9. Total Requirements	72,644	396,360	270,300
10. Total Resources Except Property Taxes	72,644	396,360	270,300

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-3

Publish ONLY completed portion of this page.

____ Republication

NAME OF FUND GENERAL	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
1. Total Instruction	13,834,567	13,393,288	13,750,043
2. Total Support Services	7,920,926	7,745,013	8,272,512
3. Total Enterprise and Community Services	-	1,000	1,000
4. Total Facilities Acquisition and Construction	91,915	100,000	150,000
5. Total Other Uses	149,962	106,500	49,600
6. Total Contingencies		250,000	250,000
8. Total Unappropriated or Ending Fund Balance	2,804,694	1,250,000	1,060,000
9. Total Requirements	24,802,064	22,845,801	23,533,155
10. Total Resources Except Property Taxes	21,379,749	19,435,578	20,018,655
11. Property Taxes To be Received	3,422,316	3,410,223	3,514,500
12. Total Resources (add lines 10 and 11)	24,802,064	22,845,801	23,533,155
13. Property Taxes To be Received (from line 11)		3,410,223	3,514,500
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		94,805	115,177
B. Discounts, Other Uncollected Amounts		195,467	259,106
15. Total Tax Levy (add lines 13 and 14)		3,700,495	3,888,783
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 3.9293)		3.9293	3.9293

NAME OF FUND BOND DEBT SERVICE	Actual Data Last Year 2009-10	Adopted Budget This Year 2010-11	Approved Budget Next Year 2011-12
2. Total Support Services		-	135
5. Total Other Uses		502,900	1,033,040
8. Total Unappropriated or Ending Fund Balance		569,800	1,670,865
9. Total Requirements		1,072,700	2,704,040
10. Total Resources Except Property Taxes		-	1,798,450
11. Property Taxes To be Received		1,072,700	905,590
12. Total Resources (add lines 10 and 11)		1,072,700	2,704,040
13. Property Taxes To be Received (from line 11)		1,072,700	905,590
B. Discounts, Other Uncollected Amounts		49,737	68,423
15. Total Tax Levy (add lines 13 and 14)		1,122,437	974,013
		Rate or Amount	Rate or Amount
18. Levy for Payment of Bonded Debt		1,122,437	974,013

Budget Resources
General Fund

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-2011	2011-2012 Budget		
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,180,184	3,284,588	3,340,066	3,442,400	3,442,400	3,442,400
1112 Delinquent Taxes	120,342	137,414	69,157	71,100	71,100	71,100
1190 Penalties and Interest on Taxes	1,592	313	1,000	1,000	1,000	1,000
1200 Revenue from Local Government	70,020	70,405	70,000	71,750	71,750	71,750
1311 Tuition From Individuals	8,510	1,500	3,000	3,000	3,000	3,000
1312 Tuition from Oregon Districts	1,970	2,741				
1330 Summer School Tuition	9,125	9,496				
1412 Transportation Fees from Other Districts	8,330	7,469	8,000	1,935	1,935	1,935
1510 Interest on Investments	369,110	112,874	40,000	40,000	40,000	40,000
1710 Admissions	25,887	30,652	30,000	30,000	30,000	30,000
1750 Concessions		573				
1790 Other Co-Curricular Revenue	23,891	24,416	15,000	15,000	15,000	15,000
1910 Rentals	600	600	1,000	400	400	400
1920 Donations	3,429	9,942	11,000	11,000	11,000	11,000
1980 Fees Charged to Grants	78,512	75,691	135,000	115,000	115,000	115,000
1990 Misc Revenue	13,871	40,583	5,000	5,000	5,000	5,000
Total Revenue From Local Sources	3,915,373	3,809,257	3,728,223	3,807,585	3,807,585	3,807,585
2101 County School Fund	2,156	2,643	0	0	0	0
2102 ESD Apportionment				10,000	10,000	10,000
2200 Misc County Funding		5,840				
Total Revenue From Intermediate Sources	2,156	8,483	0	10,000	10,000	10,000
3101 State School Fund - General Support	17,033,369	16,448,689	15,833,724	16,209,790	16,209,790	16,209,790
3103 Common School Fund	219,801	207,909	207,437	232,000	232,000	232,000
3204 Driver Education	4,830	1,260				
3299 Restricted State Grants	622,115			506,490	506,490	506,490
Total 3000 Revenue From State Sources	17,880,115	16,657,857	16,041,161	16,948,280	16,948,280	16,948,280
4500 Restricted Federal Revenue	572,566	779,297	310,000	562,290	562,290	562,290
Total 4000 Revenue From Federal Sources	572,566	779,297	310,000	562,290	562,290	562,290
5300 Compensation for Loss of Fixed Asset	39,623	40,707	5,000	5,000	5,000	5,000
5400 Beginning Fund Balance	4,698,171	3,506,463	2,761,417	2,200,000	2,200,000	2,200,000
Total 5000 Revenue From Other Sources	4,737,794	3,547,170	2,766,417	2,205,000	2,205,000	2,205,000
Total General Fund Resources	27,108,003	24,802,064	22,845,801	23,533,155	23,533,155	23,533,155

STATE SCHOOL FUND GRANT

2011-2012

\$5.700 Billion budget. Excludes \$100 Million in School Year SubAccount Funds as of 4/29/2011
 Malheur County, Ontario SD 8C

District ID: 2108

2011-2012 ADMw Components

ADM:	2,580.0 X 1.00 =	2,580.0
Students in ESL programs:	506.0 X 0.50 =	253.0
334.0 IEP Students capped at 11% of ADM:	283.8 X 1.00 =	283.8
Students on IEP Above 11% of ADM:	0.0 X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	18.0 X 1.00 =	18.0
Students in Poverty:	773.3 X 0.25 =	193.3
Students in Foster Care and Neglected/Delinquent:	14.0 X 0.25 =	3.5
Remote Elementary School Correction:	0.0 X 1.00 =	0.0
Small High School Correction:	0.0 X 1.00 =	0.0
Estimated ADMw:		<u>3,331.6</u>

2011-2012 Extended ADMw

2011-2012 Estimated ADMw	=	3,331.6
2010-2011 Estimated ADMw	=	3,321.9
Extended ADMw - Greater of		
Or 2011-2012 Estimated ADMw	=	3,331.6
Or 2010-2011 Estimated ADMw		

2011-2012 Experience Adjustment

District Average Teacher Experience	=	12.64
State Average Teacher Experience	=	12.63
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.01

2011-2012 Local Revenue

Property Taxes and In-lieu of property taxes from local sources	=	\$3,515,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$232,615.28
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	
Local Revenue	=	<u>\$3,747,615.28</u>

2011-2012 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$843,000.00
Trans per ADM Rank.	6%	Transportation Reimburs. Rate
Grant (Rate* Net Eligible Expend)	=	\$590,100.00

2011-2012 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,331.6 x [\$4500 + (\$25 x 0.01)]) X 1.29130277817 = **\$19,360,647**

2011-2012 Total Formula Revenue

General Purpose Grant + Transportation Grant
\$19,360,647 + \$590,100 = \$19,950,747

2011-2012 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$19,950,747 - \$3,747,615 = **\$16,203,131**

General Purpose Grant per Extended ADMw= \$5,811
 Total Formula Revenue per Extended ADMw= \$5,988
 Charter Schools Rate(ORS 338.155)= \$5,811

Total Paid To date
 SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due
 SSF Small HS Grant Facility Grant High Cost Disability

**Budget Summary by Major Function
General Fund**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	10,498,764	9,687,673	9,131,926	149.82	9,212,638	146.14	9,212,638	9,212,638
1000 Co-Curricular Programs	563,371	531,664	372,966	30.50	438,630	50.00	438,630	438,630
1200 Special Programs	3,728,955	3,604,348	3,888,396	42.97	4,098,775	45.16	4,098,775	4,098,775
1400 Summer School Programs	5,585	10,882						
Total 1000 Instruction	14,796,675	13,834,567	13,393,288	223.29	13,750,043	241.30	13,750,043	13,750,043
2100 Support Services - Students	665,501	566,232	468,035	11.84	616,534	14.35	616,534	616,534
2200 Support Services - Instruction Staff	852,587	748,092	675,041	17.66	569,804	14.20	569,804	569,804
2300 General Administration	458,499	456,446	401,419	2.00	435,204	2.00	435,204	435,204
2400 School Administration	1,901,416	1,777,289	1,480,953	19.50	1,598,637	20.50	1,598,637	1,598,637
2500 Business	3,571,839	3,424,142	3,557,808	44.44	3,801,875	50.46	3,801,875	3,801,875
2600 Support Services - Central Activities	799,161	810,547	1,039,675	14.00	1,041,505	13.30	1,041,505	1,041,505
2700 Supplemental Retirement	122,617	138,177	122,082	32.00	208,953	43.00	208,953	208,953
Total 2000 Support Services	8,371,620	7,920,926	7,745,013	141.44	8,272,512	157.81	8,272,512	8,272,512
Total 3000 Community Services	910		1,000		1,000		1,000	1,000
Total 4000 Building Acq. & Const.	84,483	91,915	100,000		150,000		150,000	150,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	347,852	149,962	106,500		49,600		49,600	49,600
Total 6000 Contingency			250,000		250,000		250,000	250,000
Total 7000 Unappropriated EFB	3,506,463	2,804,694	1,250,000		1,060,000		1,060,000	1,060,000
Total General Fund Requirements	27,108,003	24,802,064	22,845,801	364.73	23,533,155	399.11	23,533,155	23,533,155

**Budget Summary by Function
General Fund**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	3,047,927	2,328,524	2,335,985	43.27	3,831,533	64.13	3,831,533	3,831,533
1112 Intermediate Instruction	1,443,756	1,236,198	1,357,706	21.11				
1113 Elementary Co-Curricular	699		500		500		500	500
1121 Middle Instruction	2,894,649	2,872,129	2,510,655	38.92	2,411,100	35.92	2,411,100	2,411,100
1122 Middle Co-Curricular	93,167	94,389	87,134	10.25	95,935	17.25	95,935	95,935
1131 High School Instruction	3,112,431	3,250,822	2,927,580	46.52	2,970,005	46.09	2,970,005	2,970,005
1132 High School Co-Curricular	469,504	437,275	285,332	20.25	342,195	32.75	342,195	342,195
1210 Talented & Gifted	165,043	96,127	15,504	0.05	15,364	0.05	15,364	15,364
1226 Home Instruction	6,370	1,055	5,549		5,784		5,784	5,784
1250 Special Education	1,413,385	1,225,083	1,466,765	32.37	1,693,714	37.14	1,693,714	1,693,714
1271 Remediation			5,049		40,921		40,921	40,921
1283 Alternative Education	253,834	190,938	109,438	2.00	62,277	0.67	62,277	62,277
1288 Charter School	1,292,465	1,540,453	1,697,500		1,693,135		1,693,135	1,693,135
1291 ESL	597,859	550,693	588,591	8.55	587,580	7.30	587,580	587,580
1430 High School Summer School	5,585	10,882						
Total 1000 Instruction	14,796,675	13,834,567	13,393,288	223.29	13,750,043	241.30	13,750,043	13,750,043

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety (Crossing Guards & SROs)	95,632	102,960	58,416	4.00	134,451	6.00	134,451	134,451
2122 Counseling	468,008	371,464	264,511	7.00	333,066	7.51	333,066	333,066
2134 Nursing Services		29,054	45,000		46,000		46,000	46,000
2139 Health Services	38,384	959	2,280		1,450		1,450	1,450
2190 Student Support Services	63,477	61,795	97,828	0.84	101,567	0.84	101,567	101,567
2213 Director of Improvement of Instruction	194,334	182,724	91,726	0.80	56,206	0.30	56,206	56,206
2219 Improvement of Instruction	1,610	1,244	12,016	5.00	10,673	4.00	10,673	10,673
2222 Library	428,811	350,506	290,026	7.46	216,203	6.50	216,203	216,203
2223 Multi-Media Services	804	2,189	6,700		4,700		4,700	4,700
2230 Assessment & Testing	146,998	150,485	193,282	4.40	196,664	3.40	196,664	196,664
2240 Instructional Staff Development	80,030	60,944	81,291		85,358		85,358	85,358
2310 Board of Education (Local Board)	144,482	168,822	157,700		181,800		181,800	181,800
2321 Superintendent's Office	314,017	287,624	243,719	2.00	253,404	2.00	253,404	253,404
2410 Principal's Office	1,901,416	1,777,289	1,480,953	19.50	1,598,637	20.50	1,598,637	1,598,637
2521 Business Services	160,764	167,905	177,849	0.30	190,422	1.00	190,422	190,422
2524 Payroll Services	66,605	72,615	68,135	1.00	66,666	1.00	66,666	66,666
2525 Financial Accounting Services	40,064	32,795	40,216	0.75	42,788	0.75	42,788	42,788
2541 Direction of Facilities	120,315	116,366	79,679	0.95	71,008	0.80	71,008	71,008
2542 Care & Upkeep of Buildings	1,978,982	1,962,825	1,998,637	21.76	2,078,572	21.26	2,078,572	2,078,572
2543 Care & Upkeep of Grounds	127,094	104,073	107,228	1.68	114,802	3.00	114,802	114,802
2551 Direction of Transportation	133,707	139,520	109,014	2.00	149,271	2.15	149,271	149,271
2552 Vehicle Operation Services	843,337	736,603	880,044	16.00	981,078	20.00	981,078	981,078
2559 Other Student Transportation	70,505	60,182	65,500		74,050		74,050	74,050
2573 Warehouse & Distributing Services	30,466	31,259	31,506	0.50	33,218	0.50	33,218	33,218
2626 Grant Writing		33	0		10,000		10,000	10,000
2630 Parent Center			1,000		3,000		3,000	3,000
2633 Public Information	59,424	62,126	62,767	1.00	18,600		18,600	18,600
2640 Volunteer Services	1,576	238	3,950		3,950		3,950	3,950
2641 Personnel	144,455	146,155	79,257	1.00	82,843	1.00	82,843	82,843
2660 Technology	593,707	601,996	892,701	12.00	923,112	12.30	923,112	923,112
2700 Supplemental Retirement	122,617	138,177	122,082	32.00	208,953	43.00	208,953	208,953
Total 2000 Support Services	8,371,620	7,920,926	7,745,013	141.94	8,272,512	157.81	8,272,512	8,272,512

**Budget Summary by Function
General Fund**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	910		1,000		1,000		1,000	1,000
Total 4000 Building Acq. & Const.	84,483	91,915	100,000		150,000		150,000	150,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	347,852	149,962	106,500		49,600		49,600	49,600
Total 5000 Other Uses	347,852	149,962	106,500		49,600		49,600	49,600
Total 6000 Contingency			250,000		250,000		250,000	250,000
Total 7000 Unappropriated EFB	3,506,463	2,804,694	1,250,000		1,060,000		1,060,000	1,060,000
Total General Fund Requirements	27,108,003	24,802,064	22,845,801	365.23	23,533,155	399.11	23,533,155	23,533,155

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	891,587	14.71	984,213	17.71	438,340	7.50	434,404	7.70	865,384	16.51					217,605	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											2,354,100	35.92			57,000	
1121 Middle Instruction											95,435	17.25			500	
1122 Middle Co-Curricular													2,902,805	46.09	67,200	
1131 High School Instruction													340,945	32.75	1,250	
1132 High School Co-Curricular															14,514	0.05
1210 Talented and Gifted	100		100		100		100		200		250				5,784	
1226 Home Instruction															120,187	1.00
1250 Special Education	202,942	5.80	205,134	6.07	61,839	2.00	148,616	3.77	326,604	7.50	305,866	6.00	322,526	5.00	40,921	
1271 Remediation															5,445	
1283 Alternative Education											400		56,432	0.67	1,693,135	
1288 Charter School															30,082	0.05
1291 ESL	86,513	1.00	88,926	1.00	46,064	0.50	30,292	0.50	88,713	1.00	119,743	2.00	97,247	1.25		
Total 1000 Instruction	1,181,142	21.51	1,278,373	24.78	546,343	10.00	613,412	11.97	1,280,901	25.01	2,875,794	61.17	3,719,955	85.76	2,254,123	1.10
2115 Student Safety															134,451	6.00
2122 Counseling	16,618	0.25	17,618	0.25	8,308	0.13	8,408	0.13	16,618	0.25	67,632	2.00	197,864	4.50		
2134 Nursing Services															46,000	
2139 Health Services			250		90		110		500		500				101,567	0.84
2190 Student Support Services															56,206	0.30
2213 Director of Improvement of Instruction															10,673	4.00
2219 Improvement of Instruction															2,000	
2222 Library	30,968	1.00	32,641	1.00	32,451	1.00	33,918	1.00	30,531	1.00	33,631	1.00	20,063	0.50		
2223 Multi-Media Services			1,500						100		1,900		1,200			
2230 Assessment & Testing	15,205	0.50	18,092	0.50					17,944	0.50	16,893	0.50	17,667	0.50	110,863	0.90
2240 Instructional Staff Development	12,139		9,639		3,620		3,245		16,639		11,700		15,882		12,494	
2310 Board of Education (Local Board)															181,800	
2321 Superintendent's Office															253,404	2.00
2410 Principal's Office	185,596	2.50	183,844	2.50	106,323	1.50	105,154	1.50	185,288	2.50	345,757	4.00	471,875	6.00	14,800	
2521 Business Services															190,422	1.00
2524 Payroll Services															66,666	1.00
2525 Financial Accounting Services															42,788	0.75
2541 Direction of Facilities															71,008	0.80
2542 Care & Upkeep of Buildings	130,140	1.50	143,852	2.25	72,675	0.88	79,569	0.88	177,630	2.00	313,282	3.50	411,939	4.00	749,485	6.25
2543 Care & Upkeep of Grounds															114,802	3.00
2551 Direction of Transportation															149,271	2.15
2552 Vehicle Operation Services	500		1,000		1,200		1,200		500		1,000				975,678	20.00
2559 Other Student Transportation											9,850		56,400		7,800	
2573 Warehouse and Distributing Services															33,218	0.50
2620 Statistics, Planning, & Research															10,000	
2626 Grant Writing															3,000	
2630 Parent Center															18,600	
2633 Public Information															3,950	
2640 Volunteer Services															82,843	1.00
2641 Personnel															903,898	12.30
2660 Technology	7,514		4,100						1,600		5,000		1,000		208,953	43.00
2700 Supplemental Retirement																
Total 2000 Support Services	398,680	5.75	412,536	6.50	224,667	3.51	231,604	3.51	447,350	6.25	807,145	11.00	1,193,890	15.50	4,556,640	105.79

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services															1,000	
Total 4000 Building Acq. & Const.															150,000	
5120 Short Term Debt															49,600	
5200 Transfers of Funds															49,600	
Total 5000 Other Uses																
Total 6000 Contingency															250,000	
Total 7000 Unappropriated EFB															1,060,000	
Total General Fund Requirements	1,579,822	27.26	1,690,909	31.28	771,010	13.51	845,016	15.48	1,728,251	31.26	3,682,939	72.17	4,913,845	101.26	8,321,363	106.89

**Budget Summary by Major Object
General Fund**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	12,912,241	12,264,200	10,936,547	365.23	10,901,691	399.11	10,901,691	10,901,691
200 Employee Benefits	6,241,764	5,444,711	5,604,090		6,227,945		6,227,945	6,227,945
300 Purchased Services	2,530,143	2,907,774	3,124,273		3,302,360		3,302,360	3,302,360
400 Supplies and Materials	1,051,254	882,049	1,050,541		1,162,359		1,162,359	1,162,359
500 Capital Outlay	348,731	178,699	346,000		391,000		391,000	391,000
600 Other Objects	169,555	169,975	177,850		188,200		188,200	188,200
700 Transfers	347,852	149,962	106,500		49,600		49,600	49,600
800 Other Uses of Funds	3,506,463	2,761,417	1,500,000		1,310,000		1,310,000	1,310,000
Total	27,108,003	24,758,787	22,845,801	365.23	23,533,155	399.11	23,533,155	23,533,155

Budget Summary by Object
Budget Detail Sheet
 JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	8,029,503	7,449,724	6,667,835	137.39	6,432,108	132.39	6,432,108	6,432,108
112 Classified Salaries	2,376,998	2,356,987	2,202,593	103.52	2,293,425	110.58	2,293,425	2,293,425
113 Administrators	1,479,260	1,435,281	1,171,378	12.80	1,178,135	13.80	1,178,135	1,178,135
114 Supervisors	164,619	169,063	121,517	2.34	122,732	2.34	122,732	122,732
116 Early Retirement	118,500	134,000	109,250	32.00	172,350	43.00	172,350	172,350
117 Unused Leave	13,022							
121 Substitutes - Licensed	336,444	332,507	347,282		381,986		381,986	381,986
122 Substitutes - Classified	66,353	62,714	36,688		30,748		30,748	30,748
123 Temporaries - Licensed	5,005	845	11,934		11,934		11,934	11,934
124 Temporaries - Classified	19,415	21,767	34,944	4.68	36,720	6.00	36,720	36,720
130 Additional Salary	303,121	301,312	233,126	72.50	241,553	91.00	241,553	241,553
Total Salaries	12,912,241	12,264,200	10,936,547	365.23	10,901,691	399.11	10,901,691	10,901,691
210 Retirement	1,568,846	1,168,949	1,099,118					
211 PERS-Employer Contribution					989,941		989,941	989,941
212 PERS-Pickup					637,374		637,374	637,374
213 PERS UAL Bond	482,995	495,588	524,463		552,386		552,386	552,386
216 OPSRP Tier III	372,178	242,995	195,242		383,693		383,693	383,693
220 Social Security	936,281	878,082	822,729		827,305		827,305	827,305
231 Workers Comp	115,431	91,687	76,361		85,497		85,497	85,497
232 Unemployment	16,633		322,391		161,255		161,255	161,255
240 Employee Insurance	2,749,400	2,567,411	2,563,786		2,590,494		2,590,494	2,590,494
Total Benefits	6,241,764	5,444,711	5,604,090		6,227,945		6,227,945	6,227,945
310 Professional Services			4,000					
311 Instruction Services	4,000	5,110	4,350		3,000		3,000	3,000
312 Instruct Programs Improvement Services			500					
313 Student Services (Medical)	2,613	1,804	4,000		3,000		3,000	3,000
318 Prof & Improvement Costs: Non-Instruct	44,142	44,106	47,850		41,400		41,400	41,400
319 Other Instr., Prof & Tech. Services	103,808	105,607	61,000		128,300		128,300	128,300
322 Maintenance & Repair	119,844	182,433	197,200		242,400		242,400	242,400
324 Rental	35,787	29,932	37,000		37,750		37,750	37,750
325 Electricity	216,701	253,457	240,000		264,500		264,500	264,500
326 Heat	207,813	179,433	203,100		203,100		203,100	203,100
327 Water & Sewage	64,985	62,541	77,400		77,400		77,400	77,400
328 Garbage	53,768	62,415	63,900		63,900		63,900	63,900
329 Other Property Services	71,191	48,627	97,150		97,150		97,150	97,150

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	109,464	107,089	85,512		115,725		115,725	115,725
351 Telephone	(61)	13,536	13,500		12,000		12,000	12,000
353 Postage	19,863	16,975	20,600		21,300		21,300	21,300
354 Advertising	2,820	3,246	3,450		3,450		3,450	3,450
355 Printing	8,949	9,695	14,100		12,850		12,850	12,850
360 Charter School	1,292,465	1,540,453	1,697,500		1,693,135		1,693,135	1,693,135
374 Other Tuition	1,739	115	1,000		1,000		1,000	1,000
381 Audit	19,608	19,608	20,000		22,000		22,000	22,000
382 Legal	27,876	63,705	50,000		40,000		40,000	40,000
383 Architect Fees			2,500		2,500		2,500	2,500
384 Negotiation Services	539	519	7,500		17,500		17,500	17,500
388 Election	2,355	941	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	119,873	156,428	167,661		195,500		195,500	195,500
Total Purchased Services	2,530,143	2,907,774	3,124,273		3,302,360		3,302,360	3,302,360
410 Supplies	571,246	442,843	537,419		549,359		549,359	549,359
411 Gasoline, Oil, Lubricants	88,548	98,592	111,500		110,500		110,500	110,500
412 Tires & Batteries	16,430	12,807	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	24,204	31,823	35,000		35,000		35,000	35,000
414 Garage Supplies	4,840	5,986	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	778	3,175	2,350		2,350		2,350	2,350
420 Textbooks	166,010	171,456	93,150		201,450		201,450	201,450
430 Library Books	23,777	21,888	14,700		13,200		13,200	13,200
440 Periodicals	2,415	1,381	3,925		2,425		2,425	2,425
460 Non-Consumable Supplies	65,697	32,795	152,547		147,800		147,800	147,800
470 Computer Software	87,308	59,302	84,950		85,275		85,275	85,275
Total Supplies & Materials	1,051,254	882,049	1,050,541		1,162,359		1,162,359	1,162,359
520 Building Remodel	63,819	58,103	75,000		75,000		75,000	75,000
530 Improvements Other Than Building	14,381							
541 New Equipment	10,519							
542 Replacement Equipment	62,479	27,012	50,000		50,000		50,000	50,000
550 Technology Equipment	7,783		56,000		56,000		56,000	56,000
564 Bus & Bus Improvements	189,750	93,584	165,000		210,000		210,000	210,000
Total Capital Outlay	348,731	178,699	346,000		391,000		391,000	391,000
640 Dues & Fees	37,589	34,027	35,850		34,550		34,550	34,550
651 Liability Insurance	45,809	36,033	37,500		39,600		39,600	39,600

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
653 Property Insurance	86,157	99,476	103,500		113,050		113,050	113,050
670 Taxes & License		439	1,000		1,000		1,000	1,000
Total Other Objects	169,555	169,975	177,850		188,200		188,200	188,200
Technology Transfer	210,000	110,000	25,000		43,000		43,000	43,000
Equipment Fund Transfer	131,719	34,250						
Building Fund Transfer			75,000					
SMILE Transfer	6,132	5,712	6,500		6,600		6,600	6,600
Total Transfers	347,852	149,962	106,500		49,600		49,600	49,600
810 Planned Reserve			250,000		250,000		250,000	250,000
820 Reserve For Next Year	3,506,463	2,761,417	1,250,000		1,060,000		1,060,000	1,060,000
Total Other Uses of Funds	3,506,463	2,761,417	1,500,000		1,310,000		1,310,000	1,310,000
Total	27,108,003	24,758,787	22,845,801	365.23	23,533,155	399.11	23,533,155	23,533,155

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	638,872	13.96	694,147	14.96	294,209	6.13	330,453	7.33	681,588	14.76	1,637,024	33.67	2,057,912	40.08	97,903	1.50
112 Classified Salaries	168,715	9.30	191,427	10.32	97,186	4.88	101,146	5.65	203,435	10.50	237,511	12.25	274,623	11.93	1,019,382	45.75
113 Administrators	78,569	1.00	80,110	1.00	41,595	0.50	41,595	0.50	83,191	1.00	185,854	2.25	265,161	3.25	402,060	4.30
114 Supervisors															122,732	2.34
116 Early Retirement															172,350	43.00
121 Substitutes - Licensed	10,829		6,329		1,914		1,914		13,829		65,085		107,197		174,889	
122 Substitutes - Classified			2,500						1,117						27,131	
123 Temporaries - Licensed															11,934	
124 Temporaries - Classified															36,720	6.00
130 Additional Salary	2,403	3.00	4,005	5.00	6,407	2.00	12,108	2.00	4,005	5.00	48,647	24.00	119,233	46.00	44,745	4.00
Total Salaries	899,388	27.26	978,518	31.28	441,311	13.51	487,216	15.48	987,165	31.26	2,174,121	72.17	2,824,126	101.26	2,109,846	106.89
211 PERS-Employer Contribution	78,394		89,911		44,482		44,363		66,661		183,388		287,846		194,896	
212 PERS-Pickup	53,544		58,230		26,189		28,603		58,564		126,337		168,019		117,888	
213 PERS UAL Bond	46,404		50,466		22,698		24,790		50,755		109,492		145,610		102,171	
216 OPSRP Tier III	36,463		35,522		12,392		17,274		56,810		87,439		77,289		60,504	
220 Social Security	68,268		74,475		33,394		36,470		74,667		166,320		215,907		157,804	
231 Workers Comp	5,605		6,312		2,878		3,032		6,493		13,336		16,920		30,921	
232 Unemployment	13,387		14,603		6,548		7,152		14,642		32,611		42,337		29,975	
240 Employee Insurance	264,105		262,317		124,028		135,431		284,094		507,292		610,779		402,448	
Total Benefits	566,170		591,836		272,609		297,115		612,686		1,226,215		1,564,707		1,096,607	
311 Instructional Services											1,000				2,000	
313 Student Services (Medical)															3,000	
318 Prof & Improvement Costs			2,000		500		500		1,500		3,000		1,500		32,400	
319 Other Instructional Services					800										127,500	
322 Maintenance & Repair	2,000		10,500		3,000		3,600		10,350		22,600		13,350		177,000	
324 Rental											300		18,250		19,200	
325 Electricity	17,300		25,300		8,300		13,200		30,000		72,500		77,200		20,700	
326 Heat	20,200		12,600		16,000		18,100		10,500		25,200		85,000		15,500	
327 Water & Sewage	6,500		5,500						18,700		20,600		20,600		3,000	
328 Garbage	4,000		10,000		1,000		2,800		9,500		15,500		16,200		4,900	
329 Other Property Services					150										97,000	
340 Travel	1,500		2,000		2,525		2,400		1,600		12,650		109,100		(16,050)	
351 Telephone	200		1,000		300		400		1,000		1,500		2,300		5,300	
353 Postage	500		1,200		200		100		700		3,500		6,000		9,100	
354 Advertising															3,450	
355 Printing			600		275		225		350		1,500		1,500		8,400	
360 Charter School															1,693,135	
374 Other Tuition													1,000			
381 Audit															22,000	
382 Legal															40,000	
383 Architect Fees															2,500	
384 Negotiation Services															17,500	
388 Election															3,500	
390 Other General Prof Services			400		50		100				7,250		22,600		165,100	
Total Purchased Services	52,200		71,100		33,100		41,425		84,200		189,600		374,600		2,456,135	
410 Supplies	35,464		32,355		16,040		11,685		38,000		69,703		113,812		232,300	
411 Gasoline, Oil, Lubricants															110,000	
412 Transportation Supplies															52,350	
420 Textbooks	20,250		15,150				4,100		3,400		10,500		5,000		139,000	
430 Library Books	1,100		700		4,050		1,200		500		2,000		4,500		2,000	
440 Periodicals			100		1,200		125				500		1,400		300	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
 JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
460 Non-Consumable Supplies											7,300		8,000		132,500	
470 Computer Software	5,250		1,150		2,600		2,050		2,300		3,000		6,500		62,425	
Total Supplies & Materials	62,064		49,455		23,890		19,160		44,200		93,003		139,712		730,875	
520 Building Remodel															75,000	
542 Replacement Equipment															50,000	
550 Technology Equipment															56,000	
564 Bus & Bus Improvements															210,000	
Total Capital Outlay															391,000	
621 Interest																
640 Dues & Fees					100		100								23,650	
651 Liability Insurance															39,600	
653 Property Insurance															113,050	
670 Taxes & License															1,000	
Total Other Objects					100		100						10,700		177,300	
710 Technology Transfer													10,700		43,000	
710 SMILE Transfer															6,600	
Total Transfers															49,600	
810 Planned Reserve															250,000	
820 Reserve For Next Year															1,060,000	
Total Other Uses of Funds															1,310,000	
Total	1,579,822	27.26	1,690,909	31.28	771,010	13.51	845,016	15.48	1,728,251	31.26	3,682,939	72.17	4,913,845	101.26	8,321,363	106.89

**Federal Grants
Resources**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	433,586	411,395	577,478		781,336		781,336	781,336
Title I A	1,127,231	1,072,577	1,250,000		1,310,000		1,310,000	1,310,000
Reading First	19,135							
K-3 Statewide Literacy Outreach	4,000							
Supporting All Students in Reading	2,316							
Title II (D) Enhancing Teaching Thr. Tech	8,150	9,039	11,950					
Title III ESL	43,610	55,544	97,000		100,000		100,000	100,000
IDEA	393,080	405,442	547,000		588,000		588,000	588,000
EBISS	13,597	9,217	15,000		10,000		10,000	10,000
Enhancement & Ext. Assessment Trng		1,458			3,500		3,500	3,500
Title VI (B) Rural Education Initiative Grant	69,504	68,412	64,566		67,247		67,247	67,247
Title II (A) Quality Teachers	200,494	199,550	258,000		270,000		270,000	270,000
Title II (A) Competitive Grant	33,584							
Alcohol Abuse Reduction Grant	146,214	6,367						
Drug and Alcohol	17,641	7,649	3,000					
IDEA - ARRA	43,288	283,764	220,000		25,000		25,000	25,000
Title IA - ARRA		639,942	77,000					
Title IA - School Improvement		33,515	88,169		73,569		73,569	73,569
Title IID - ARRA		142,142	69,371					
School Improvement - OHS		11,107	2,000,000		1,209,800		1,209,800	1,209,800
Title X - Homeless (RRA)		656	7,200					
Moving Math Education Forward		7,194						
Teacher Induction/Coaching			50,000					
State Energy Grant		25,163						
4500 Total Restricted Federal Revenue	2,555,432	3,390,131	5,335,734		4,438,452		4,438,452	4,438,452
Total Resources	2,555,432	3,390,131	5,335,734		4,438,452		4,438,452	4,438,452

**Federal Grants
Requirements**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries		313,122	124,108	1.00	102,838	1.87	102,838	102,838
200 Total Benefits	(700)	176,994	65,716		48,685		48,685	48,685
300 Total Purchased Services								
400 Total Supplies & Materials	17,217	26,211						
600 Total Other Objects	8,309	23,249						
1111 Total Primary Instruction	24,826	539,576	189,824	1.00	151,523	1.87	151,523	151,523
1121 Middle School Instruction								
300 Total Purchased Services	125		6,875					
400 Total Supplies & Materials	4,436	123,031	1,201					
600 Total Other Objects		3,210	201					
1121 Total Middle School Instruction	4,561	126,241	8,277		-		-	-
1131 High School Instruction								
100 Total Salaries			125,000		7,890		7,890	7,890
200 Total Benefits			36,070		2,110		2,110	2,110
300 Total Purchased Services			30,000		177,261		177,261	177,261
400 Total Supplies & Materials			466,508		143,700		143,700	143,700
600 Total Other Objects			75,000		49,180		49,180	49,180
1131 Total High School Instruction	-	-	732,578		380,141		380,141	380,141
1140 Pre-Kindergarten Program								
100 Total Salaries		8,492	25,441		25,441		25,441	25,441
200 Total Benefits		2,042	8,146		7,182		7,182	7,182
300 Total Purchased Services			500		500		500	500
400 Total Supplies & Materials		1,590	2,414		2,414		2,414	2,414
600 Total Other Objects			791		1,591		1,591	1,591
1140 Pre-Kindergarten Program		12,125	37,292		37,128		37,128	37,128
1210 Talented and Gifted								
100 Total Salaries								
200 Total Benefits								
400 Total Supplies & Materials								
1210 Total Talented and Gifted	-	-						

**Federal Grants
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Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1250 Special Education								
100 Total Salaries	200,353	322,988	324,735	20.66	329,493	14.20	329,493	329,493
200 Total Benefits	129,324	208,473	287,365		195,007		195,007	195,007
300 Total Purchased Services	13,359	63,543	88,090		50,000		50,000	50,000
400 Total Supplies & Materials	49,333	9,002	9,181		25,000		25,000	25,000
600 Total Other Objects	1,500							
1250 Total Special Education	393,870	604,007	709,371	20.66	599,500	14.20	599,500	599,500
1271 Remediation								
100 Total Salaries			41,530		41,530		41,530	41,530
200 Total Benefits			12,010		12,010		12,010	12,010
300 Total Purchased Services			11,000					
400 Total Supplies & Materials		293	23,851		7,000		7,000	7,000
600 Total Other Objects		24	249					
1271 Total Remediation	-	317	88,640		60,540		60,540	60,540
1272 Title I								
100 Total Salaries	451,020	425,955	316,727	15.24	417,735	15.83	417,735	417,735
200 Total Benefits	219,571	184,517	192,521		245,613		245,613	245,613
400 Total Supplies & Materials	97,027	85,158	72,689		10,513		10,513	10,513
600 Total Other Objects	49,743	39,131	46,655		52,400		52,400	52,400
1272 Total Title I	817,361	734,761	628,592	15.24	726,261	15.83	726,261	726,261
1283 Alternative Education								
100 Total Salaries			118,186	2.00				
200 Total Benefits			56,940					
300 Total Purchased Services			20,000					
400 Total Supplies & Materials			20,000					
1283 Total Alternative Education	-	-	215,126	2.00	-		-	-
1288 Charter School								
300 Total Purchased Services	88,188	105,129	114,345		96,000		96,000	96,000
1288 Total Charter School	88,188	105,129	114,345		96,000		96,000	96,000
1291 English Second Language								
100 Total Salaries		8,575	18,499		26,000		26,000	26,000
200 Total Benefits		2,083	4,750					
300 Total Purchased Services								
400 Total Supplies & Materials	1,290	6,761	3,492					
600 Total Other Objects		255			4,000		4,000	4,000
1291 Total English Second Language	1,290	17,674	26,741		30,000		30,000	30,000

**Federal Grants
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Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	39,329	40,193	56,340	0.98	58,184	0.82	58,184	58,184
200 Total Benefits	18,455	17,866	28,937		19,896		19,896	19,896
300 Total Purchased Services	12,622	3,190	9,678		17,000		17,000	17,000
400 Total Supplies & Materials	4	5,055	14,500		21,258		21,258	21,258
600 Total Other Objects	9,575		18,402		18,400		18,400	18,400
1293 Total Migrant Education	79,984	66,304	127,857	0.98	134,738	0.82	134,738	134,738
1299 Other Programs								
100 Total Salaries	45,890							
200 Total Benefits	11,990							
300 Total Purchased Services	1,191							
400 Total Supplies & Materials	1,082							
600 Total Other Objects	6,390							
1299 Total Other Programs	66,543	-			-		-	-
1300 Adult/Continuing Education								
300 Total Purchased Services					5,000		5,000	5,000
400 Total Supplies & Materials					1,500		1,500	1,500
1300 Total Adult/Continuing Education					6,500		6,500	6,500
1490 Summer School Programs								
100 Total Salaries	90,735	68,019	162,511		191,743		191,743	191,743
200 Total Benefits	25,021	16,952	24,632		61,935		61,935	61,935
300 Total Purchased Services	4,625	8,359	1,200		300		300	300
400 Total Supplies & Materials	5,254	27,405	33,683		88,400		88,400	88,400
600 Total Other Objects			3,700		6,800		6,800	6,800
1490 Total Summer School Programs	125,635	120,736	225,726		349,178		349,178	349,178
1000 Total Instruction	1,602,258	2,326,869	3,104,369	39.88	2,571,509	32.72	2,571,509	2,571,509
2110 Social Services								
100 Total Salaries	4,444	4,829	5,584	0.15	5,066	0.15	5,066	5,066
200 Total Benefits	2,494	2,456	3,019		3,141		3,141	3,141
400 Total Supplies & Materials	3,524				10,000		10,000	10,000
600 Total Other Objects								
2110 Total Social Services	10,461	7,285	8,603	0.15	18,207	0.15	18,207	18,207

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Requirements**

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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2117 Identification & Recruitment								
100 Total Salaries	63,274	69,735	66,874	1.85	66,942	1.85	66,942	66,942
200 Total Benefits	34,167	33,152	32,773		41,797		41,797	41,797
300 Total Purchased Services	7,352	4,385	7,600		8,000		8,000	8,000
400 Total Supplies & Materials								
2117 Total Identification & Recruitment	104,793	107,271	107,247	1.85	116,739	1.85	116,739	116,739
2122 Counseling								
100 Total Salaries		76,502	138,445	3.00				
200 Total Benefits		40,962	74,083					
300 Total Purchased Services			5,000					
400 Total Supplies & Materials			2,000					
600 Total Other Objects			1,761					
2122 Total Counseling	-	117,464	221,289	3.00	-		-	-
2139 Health Services								
300 Total Purchased Services		1,291	7,965		6,000		6,000	6,000
2139 Total Health Services	-	1,291	7,965		6,000		6,000	6,000
2190 Student Support Services								
100 Total Salaries	149,202	115,118	87,586	1.36	98,940	1.36	98,940	98,940
200 Total Benefits	58,082	46,538	38,926		50,461		50,461	50,461
300 Total Purchased Services	12,283	9,953	13,263		15,500		15,500	15,500
400 Total Supplies & Materials	5,214	1,573	830		9,100		9,100	9,100
2190 Total Student Support Services	224,781	173,182	140,605	1.36	174,001	1.36	174,001	174,001
2213 Curriculum Development								
100 Total Salaries	135,208	209,938	509,173	9.00	565,177	10.00	565,177	565,177
200 Total Benefits	69,812	98,508	246,631		311,207		311,207	311,207
300 Total Purchased Services			40,000					
400 Total Supplies & Materials			14,000		9,000		9,000	9,000
600 Total Other Objects		6,719	8,200		13,565		13,565	13,565
2213 Total Curriculum Development	205,020	315,164	818,004	9.00	898,949	10.00	898,949	898,949
2219 Improvement of Instruction Services								
100 Total Salaries	20,372	13,753	63,625		29,390		29,390	29,390
200 Total Benefits	4,449	2,563	17,100		2,110		2,110	2,110
300 Total Purchased Services	118	395						
400 Total Supplies & Materials	278	855	2,500		8,500		8,500	8,500
600 Total Other Objects	326	1,353	100					
2219 Total Impr. of Instr. Services	25,543	18,919	83,325		40,000		40,000	40,000

**Federal Grants
Requirements**

Budget Detail Sheet
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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2222 Library								
100 Total Salaries	6,961	5,188	2,624					
200 Total Benefits	1,982	1,268	744					
300 Total Purchased Services	678	698	1,450		1,200		1,200	1,200
400 Total Supplies & Materials		3,017	400		300		300	300
2222 Total Library	9,621	10,171	5,218		1,500		1,500	1,500
2230 Assessment & Testing								
100 Total Salaries		28,624	38,952	0.50				
200 Total Benefits		12,621	17,160					
300 Total Purchased Services			35,000					
400 Total Supplies & Materials			2,000					
2230 Total Assessment and Testing	-	41,245	93,112	0.50	-		-	-
2240 Instructional Staff Development								
100 Total Salaries	73,499	65,224	147,204		105,403		105,403	105,403
200 Total Benefits	12,992	10,265	34,860		14,497		14,497	14,497
300 Total Purchased Services	92,549	79,927	256,368		150,155		150,155	150,155
400 Total Supplies & Materials	6,099	3,222	23,525		99,000		99,000	99,000
600 Total Other Objects	1,798	1,346	3,320					
2240 Total Instructional Staff Development	186,938	159,984	465,277		369,055		369,055	369,055
2410 Principal's Office								
100 Total Salaries	4,570		50,764	0.50	38,430	0.50	38,430	38,430
200 Total Benefits	1,328		17,674		20,227		20,227	20,227
300 Total Purchased Services	124		40,000		21,000		21,000	21,000
400 Total Supplies & Materials			2,000		7,000		7,000	7,000
2410 Total Principal's Office	6,022	-	110,438	0.50	86,657	0.50	86,657	86,657
2542 Care & Upkeep of Building								
100 Total Salaries	6,560	4,307	2,177		6,737		6,737	6,737
200 Total Benefits	1,133	1,156	617		2,201		2,201	2,201
300 Total Purchased Services	4,400	31,127	4,920		4,800		4,800	4,800
400 Total Supplies & Materials								
2542 Total Care & Upkeep of Building	12,094	36,590	7,714		13,738		13,738	13,738

**Federal Grants
Requirements**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2552 Vehicle Operation Services								
100 Total Salaries	1,652	1,862	1,392		3,380		3,380	3,380
200 Total Benefits	508	462	395		1,154		1,154	1,154
300 Total Purchased Services	13,177	10,147	83,077		42,350		42,350	42,350
2552 Total Vehicle Operation Services	15,337	12,471	84,864		46,884		46,884	46,884
2626 Grant Writing								
100 Total Salaries		5,262						
200 Total Benefits		1,306						
300 Total Purchased Services		1,947						
400 Total Supplies & Materials		1,496						
600 Total Other Objects		404						
2626 Grant Writing	-	10,414	-		-		-	-
2630 Information Services								
100 Total Salaries	107,813	34,668	34,345	2.85	37,911	2.33	37,911	37,911
200 Total Benefits	39,451	14,958	30,291		32,702		32,702	32,702
300 Total Purchased Services	3,302	26	1,008		300		300	300
400 Total Supplies & Materials	1,998	2,159	9,092		24,300		24,300	24,300
2630 Total Information Services	152,564	51,811	74,736	2.85	95,213	2.33	95,213	95,213
2660 Technology								
300 Total Purchased Services								
400 Total Supplies & Materials								
2660 Total Technology	-	-	-		-		-	-
2000 Total Support Services	953,173	1,063,262	2,228,397	19.21	1,866,943	16.19	1,866,943	1,866,943
3370 Non Public School Student Services								
100 Total Salaries			2,088					
200 Total Benefits			880					
3370 Total Non Public School Services			2,968		-		-	-
3000 Total Enterprise & Community Serv.			2,968		-		-	-
Total Requirements	2,555,432	3,390,131	5,335,734	59.09	4,438,452	48.91	4,438,452	4,438,452

State and Local Grants Resources

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	6,100	2,000	4,000		-		-	-
Ford Family Foundation Grant	(2,500)							
1990 Total Miscellaneous	3,600	2,000	4,000		-		-	-
3299 Restricted State Grants								
Physical Education Expansion K-8	19,908							
SMILE	9,883	9,360	11,400		8,000		8,000	8,000
Project Lead the Way			15,976		15,976		15,976	15,976
3299 Total Restricted State Grants	29,791	9,360	27,376		23,976		23,976	23,976
5200 Transfers In								
SMILE	6,132	5,712	6,500		6,600		6,600	6,600
5200 Total Transfers In	6,132	5,712	6,500		6,600		6,600	6,600
5400 Beginning Fund Balance								
Response to Intervention	1,815	1,301	2,000		3,000		3,000	3,000
MESD Capacity Grant	4,500							
Ford Family Foundation Grant	2,500							
SMILE	1,766	2,240	1,000		587		587	587
SB 622 Video Conferencing	51,405	50,029	50,029		38,000		38,000	38,000
5400 Total Beginning Fund Balance	61,987	53,571	53,029		41,587		41,587	41,587
Total Resources	101,511	70,643	90,905		72,163		72,163	72,163

**State and Local Grants
Requirements**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1121 Middle School Instruction								
400 Total Supplies & Materials			4,155		4,155		4,155	4,155
1121 Total Middle School Instruction			4,155		4,155		4,155	4,155
1131 High School Instruction								
100 Total Salaries	1,550							
200 Total Benefits	413							
400 Total Supplies & Materials	2,537		4,831		4,831		4,831	4,831
1131 Total High School Instruction	4,500	-	4,831		4,831		4,831	4,831
1299 Other Programs								
100 Total Salaries	11,200	11,275	12,732	6.00	10,700		10,700	10,700
200 Total Benefits	3,132	2,712	3,602		3,587		3,587	3,587
300 Total Purchased Services	605	179	1,666		-		-	-
400 Total Supplies & Materials	605	709	900		900		900	900
1299 Total Other Programs	15,542	14,875	18,900		15,187	-	15,187	15,187
1000 Total Instruction	20,042	14,875	27,886	6.00	24,173	-	24,173	24,173
2240 Instructional Staff Development								
100 Total Salaries	11,917	840	2,500					
200 Total Benefits	2,324	126	500					
300 Total Purchased Services	10,717	1,298	9,490		9,490		9,490	9,490
400 Total Supplies & Materials	695	41	500		500		500	500
600 Total Other Objects	870							
2240 Total Instructional Staff Development	26,522	2,305	12,990		9,990		9,990	9,990
2542 Care & Upkeep of Building								
300 Total Purchased Services								
2542 Total Care & Upkeep of Building								
2660 Technology								
300 Total Purchased Services			4,000					
400 Total Supplies & Materials	1,376		32,405					
500 Total Capital Outlay			13,624		38,000		38,000	38,000
2660 Total Technology	1,376	-	50,029		38,000		38,000	38,000
2000 Total Support Services	27,899	2,305	63,019		47,990		47,990	47,990
7000 Unappropriated Ending Fund Balance	53,571	53,462	-		-		-	-
Total Requirements	101,511	70,643	90,905	6.00	72,163	-	72,163	72,163

Fund 201 Cafeteria

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	214,889	201,660	200,000		230,000		230,000	230,000
1990 Misc Revenue	36,087	30,136	25,000		30,000		30,000	30,000
3102 State School Fund - School Lunch	13,576	13,310	14,000		14,000		14,000	14,000
3299 Restricted State Grant	458	2,956			2,000		2,000	2,000
4500 Restricted Federal Revenue	942,962	1,135,349	950,000		1,080,000		1,080,000	1,080,000
4900 Commodity Revenue	58,056	73,005	66,000		60,000		60,000	60,000
5400 Cash on Hand	363,442	426,266	264,706		350,781		350,000	350,000
Total Resources	1,629,470	1,882,682	1,519,706		1,766,781		1,766,000	1,766,000
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	43,303	46,944	57,571	1.00	76,160	2.00	76,160	76,160
200 Total Benefits	23,912	23,001	27,950		46,932		46,780	46,780
300 Total Purchased Services	1,759	1,479	5,948		5,948		5,948	5,948
600 Total Other Objects			200		200		200	200
3110 Total Food Services Director	68,973	71,424	91,669	1.00	129,240	2.00	129,088	129,088

Fund 201 Cafeteria

Budget Detail Sheet

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ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	287,019	303,231	316,029	19.00	309,395	19.00	309,395	309,395
200 Total Benefits	196,774	184,321	254,989		248,599		248,010	248,010
300 Total Purchased Services	22,881	31,080	25,975		30,975		30,975	30,975
400 Total Supplies & Materials	593,151	652,515	652,000		740,000		740,000	740,000
500 Total Capital Outlay		16,840	40,000		60,000		70,000	70,000
600 Total Other Objects								
3120 Total Food Preparation	1,099,825	1,187,988	1,288,993	19.00	1,388,969	19.00	1,398,380	1,398,380
3130 Food Delivery								
100 Total Salaries	19,035	20,729	20,669	0.50	19,866	0.50	19,866	19,866
200 Total Benefits	11,430	11,365	11,837		13,352		13,312	13,312
300 Total Purchased Services		1,409	2,550		2,550		2,550	2,550
400 Total Supplies & Materials	3,940	3,140	4,000		4,000		4,000	4,000
3130 Total Food Delivery	34,406	36,643	39,056	0.50	39,768	0.50	39,728	39,728
3000 Total Enterprise & Community Serv.	1,203,204	1,296,054	1,419,718	20.50	1,557,977	21.50	1,567,196	1,567,196
7000 Unappropriated Ending Fund Balance	426,266	586,628	99,988		208,804		198,804	198,804
Total Requirements	1,629,470	1,882,682	1,519,706		1,766,781		1,766,000	1,766,000

Fund 202 Student Body Funds

Budget Detail Sheet

JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees			35,950		37,256		37,256	37,256
1760 Club Fund Raising			259,751		180,504		180,504	180,504
1790 Other Co-Curricular					5,765		5,765	5,765
5200 Transfers In			104,545					
5400 Cash on Hand					109,169		109,169	109,169
Total Resources			400,246		332,694		332,694	332,694
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services			2,275		10,891		10,891	10,891
400 Total Supplies & Materials			282,808		184,011		184,011	184,011
1299 Total Special Programs			285,083		194,902		194,902	194,902
1000 Total Instructional Services			285,083		194,902		194,902	194,902
7000 Unappropriated Ending Fund Balance			115,163		137,792		137,792	137,792
Total Requirements			400,246		332,694		332,694	332,694

Fund 292 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donations	3,541	8,528						
1990 Misc Revenue	1,000	1,000						
5200 Transfers In	131,719	34,250						
5400 Cash on Hand	115,281	141,300	30,000		88,000		88,000	88,000
Total Resources	251,541	185,078	30,000		88,000		88,000	88,000
Requirements:								
1000 Instructional Services								
1111 Primary Instruction								
400 Total Supplies & Materials	14,734	25,999						
1111 Total Primary Instruction	14,734	25,999						
1112 Intermediate Instruction								
400 Total Supplies & Materials	9,029	6,648						
1112 Total Intermediate Instruction	9,029	6,648						
1121 Middle Instruction								
400 Total Supplies & Materials	21,259	12,240						
1121 Total Middle Instruction	21,259	12,240						
1131 High School Instruction								
300 Total Purchased Services	1,250	826						
400 Total Supplies & Materials	29,195	23,311						
500 Total Capital Outlay	3,101							
1131 Total High School Instruction	33,545	24,137						
1000 Total Instructional Services	78,568	69,024						

Fund 292 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	13,697	11,894						
2410 Total Principal's Office	13,697	11,894						
2521 Business Services								
400 Total Supplies & Materials			15,000		15,000		15,000	15,000
500 Total Capital Outlay			15,000		15,000		15,000	15,000
2521 Total Business Services			30,000		30,000		30,000	30,000
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials		1,589						
2542 Total Care & Upkeep of Buildings		1,589						
2660 Technology								
300 Total Purchased Services	550							
400 Total Supplies & Materials	17,427	14,823						
500 Total Capital Outlay					58,000		58,000	58,000
2660 Total Technology	17,977	14,823			58,000		58,000	58,000
2000 Support Services	31,674	28,305	30,000		88,000		88,000	88,000
7000 Unappropriated Ending Fund Balance	141,300	87,749						
Total Requirements	251,541	185,078	30,000		88,000		88,000	88,000

Fund 294 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
2200 Misc County Funding								
5200 Transfers In	210,000	110,000	25,000		43,000		43,000	43,000
5300 Compensation for Loss of Asset								
5400 Cash on Hand	6,829				25,000		25,000	25,000
Total Resources	216,829	110,000	25,000		68,000		68,000	68,000
Requirements:								
2000 Support Services								
2660 Technology								
300 Total Purchased Services								
400 Total Supplies & Materials	150,762	35,495						
500 Total Capital Outlay	66,067	74,505						
2660 Total Technology	216,829	110,000						
2000 Total Support Services	216,829	110,000						
7000 Unappropriated Ending Fund Balance			25,000		68,000		68,000	68,000
Total Requirements	216,829	110,000	25,000		68,000		68,000	68,000

Fund 300 Bond Debt Service Fund
Budget Detail Sheet

JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes			1,072,700		905,590		905,590	905,590
1510 Interest on Investments					6,000		6,000	6,000
4500 Restricted Federal Revenue					974,950		974,950	974,950
5400 Cash on Hand					817,500		817,500	817,500
Total Resources			1,072,700		2,704,040		2,704,040	2,704,040
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services					135		135	135
2521 Business Services			0		135		135	135
2000 Total Support Services			0		135		135	135
5000 Other Uses								
5110 Debt Service								
610 Bond Principal			255,000					
621 Interest, Excl. Bus & Bus Improve			247,900		1,033,040		1,033,040	1,033,040
600 Total Other Objects			502,900		1,033,040		1,033,040	1,033,040
5110 Total Debt Service			502,900		1,033,040		1,033,040	1,033,040
5000 Total Other Uses			502,900		1,033,040		1,033,040	1,033,040
820 Reserve For Next Year			569,800		1,670,865		1,670,865	1,670,865
7000 Unappropriated Ending Fund Balance			569,800		1,670,865		1,670,865	1,670,865
Total Requirements			1,072,700		2,704,040		2,704,040	2,704,040

**Fund 301 Pension Bond
Debt Service Fund**

Budget Detail Sheet

JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	4,545	1,682	1,450		1,000		1,000	1,000
1970 Services Provided Other Funds	546,907	581,994	614,308		650,259		650,259	650,259
5110 Bond Proceeds								
5400 Cash on Hand	10,217	4,916	1,000		500		500	500
Total Resources	561,669	588,592	616,758		651,759		651,759	651,759
Requirements:								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		125		125	125
2649 Total Other Staff Services	121	121	125		125		125	125
2000 Total Support Services	121	121	125		125		125	125
5000 Other Uses								
5110 Debt Service								
600 Total Other Objects	556,633		616,633		651,634		651,634	651,634
5110 Total Debt Service	556,633	586,633	616,633		651,634		651,634	651,634
5000 Total Other Uses	556,633	586,633	616,633		651,634		651,634	651,634
7000 Unappropriated Ending Fund Balance	4,916	1,839						
Total Requirements	561,670	588,592	616,758		651,759		651,759	651,759

Fund 410 Bond Projects

Budget Detail Sheet

JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments			110,000		27,230		27,230	27,230
5110 Bond Proceeds			18,500,000		17,627,525		17,627,525	17,627,525
5400 Cash on Hand								
Total Resources			18,610,000		17,654,755		17,654,755	17,654,755
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services			2,631,500		1,927,645		1,927,645	1,927,645
500 Total Capital Outlay			15,878,500		15,627,110		15,627,110	15,627,110
600 Total Other Objects			100,000		100,000		100,000	100,000
4150 Total Bldg Acq., Const., & Imp			18,610,000		17,654,755		17,654,755	17,654,755
4000 Total Facilities Acq. and Const.			18,610,000		17,654,755		17,654,755	17,654,755
7000 Unappropriated EFB								
Total Requirements			18,610,000		17,654,755		17,654,755	17,654,755

Fund 420 Building Improvement
Budget Detail Sheet

JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	76,083	1,807	900		900		900	900
1920 Donations	5,000	14,403						
1990 Miscellaneous Revenue	5,449							
3299 Restricted State Grant		60,368						
5200 Transfers In			75,000					
5400 Cash on Hand	3,789,365	600,332	98,000		174,500		174,500	174,500
Total Resources	3,875,897	676,911	173,900		175,400		175,400	175,400
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	7,489				25,400		25,400	25,400
400 Total Supplies & Materials		1,604						
500 Total Capital Outlay	3,268,076	579,199	173,900		150,000		150,000	150,000
4150 Total Bldg Acq., Const., & Imp	3,275,565	580,803	173,900		175,400		175,400	175,400
4000 Total Facilities Acq. & Const.	3,275,565	580,803	173,900		175,400		175,400	175,400
7000 Unappropriated Ending Fund Balance	600,332	96,108						
Total Requirements	3,875,897	676,911	173,900		175,400		175,400	175,400

**Fund 601 Internal Service Fund
Unemployment**

Budget Detail Sheet
JULY 1, 2011 TO JUNE 30, 2012

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2010-11		2011-2012 Budget			
	SECOND YEAR 2008-2009	FIRST YEAR 2009-2010	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	3,035	510	360		300		300	300
1970 Services Provided Other Funds	18,667		385,000		180,000		180,000	180,000
5400 Cash on Hand	69,452	72,134	11,000		90,000		90,000	90,000
Total Resources	91,153	72,644	396,360		270,300		270,300	270,300
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	19,019	55,935	396,360		270,300		270,300	270,300
2649 Total Other Staff Services	19,019	55,935	396,360		270,300		270,300	270,300
2000 Total Support Services	19,019	55,935	396,360		270,300		270,300	270,300
7000 Unappropriated Ending Fund Balance	72,134	16,709						
Total Requirements	91,153	72,644	396,360		270,300		270,300	270,300

