



2013-2014 Adopted Budget



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



Table of Contents

<i>BUDGET MESSAGE</i>	1
<i>BUDGET COMMITTEE MEMBERS</i>	5
<i>CHART OF ACCOUNTS</i>	6
<i>ALL FUNDS SUMMARY BY FUND AND FUNCTION</i>	18
<i>FORM ED-1 NOTICE OF BUDGET HEARING</i>	20
<i>FORM ED-2 FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED</i>	22
<i>FORM ED-3 FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED</i>	24
<i>GENERAL FUND REVENUES</i>	25
GENERAL FUND	
<i>BUDGET SUMMARIES BY FUNCTION</i>	27
<i>BUDGET SUMMARIES BY OBJECT</i>	33
<i>FEDERAL GRANTS</i>	39
<i>STATE AND LOCAL GRANTS</i>	48
OTHER SPECIAL REVENUE FUNDS	
<i>CAFETERIA</i>	50
<i>STUDENT BODY</i>	52
<i>EQUIPMENT REPLACEMENT</i>	53
<i>TECHNOLOGY</i>	54
DEBT SERVICE FUNDS	
<i>BOND DEBT SERVICE</i>	55
<i>PERS BOND DEBT SERVICE</i>	56
CAPITAL PROJECTS FUND	
<i>BOND PROJECTS</i>	57
<i>BUILDING IMPROVEMENT FUND</i>	58
INTERNAL SERVICE FUND	
<i>UNEMPLOYMENT</i>	59

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 2013-14 budget document is based on increased state school funding of \$6.55 billion. This increased funding will also be coupled with PERS reform that will provide relief in the form of a much less dramatic increase to the district's PERS rate. The PERS rate was originally set to increase by more than 6%, but with the passage of Oregon Senate Bill 822 the revised increase will amount to approximately 2%. During the preparation of this proposed budget, we have elected to include the PERS rate savings at 4% although the estimated savings issued by PERS is 4.4%. This approach will allow the district to absorb additional PERS expense within the wall of this budget, just in case this estimated savings is overstated. There are many factors that go into calculating the district's imposed PERS rate and the district's rate is calculated individually due to the PERS bond issued in 2002. A revised actuarial study reflecting SB 822 has not yet been published, but should be before the start of 2013-14. Further PERS reform savings is not reflected in this proposed budget.

For the 2013-15 biennium, districts will see increased funding. With this funding, the district will be able to give compensation increases to staff after many years without, continue to not rely on furlough days, add back some instructional positions lost to budget cuts, and maintain a stable ending fund balance.

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 2013-15 we are slated to receive 37.9%. This results in a decrease of 6.9%.

The trend of decreasing state school allocation has been slowing in the last three biennia, which is encouraging news for the future.

Ontario 8C Budget Goals

OSD Board set the following 2013-14 budget goals to guide the budget document and the manner in which these goals are addressed and accomplished in the proposed budget:

1. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate unfunded policies and mandates
 - The proposed budget meets the board policy of unappropriated reserves equal to 10% of General Fund expenditures
 - The proposed budget does use some of the beginning fund balance, but the amount used will be replenished with the larger allocation of State School Funds in year two of the biennium, which creates sustainability of additions.
 - There is also a proposed increase to budgeted contingency, which is not anticipated to require use in 2013-14
2. Support curriculum and professional development to improve teaching and learning
 - The proposed budget includes a larger allocation for licensed substitutes to give staff opportunities for professional development, peer observation, and data analysis

- In curriculum/software, there are increases to budget to support common core materials, language arts adoption, Project Lead The Way materials and trainings, and other programs.
3. Identify and sustain successful programs no longer covered by SIG grant at Ontario High School
 - In the proposed budget, the General Fund has sustained or absorbed the following positions:
 - .5 Administrator
 - Coach or TOSA
 - In School Suspension IA
 - Alternative Ed IA
 - Parent Involvement Coordinator / Career & College Coordinator
 4. Address the needs of ESL, Migrant, Homeless, Special Education, and TAG subgroups
 - ESL – The proposed budget adds substitutes to allow for district-wide ESL collaboration meetings. Budgets for additional textbooks, supplies, and other items.
 - SPED – Includes adding two Learning Specialist positions, one of which will be funded by Malheur ESD pass-through funds, as well as a district Autism Specialist at .5 FTE. The budget also includes an increase for nursing services.
 - TAG – Creates an enrichment program for all schools, except OHS. Additional budget for licensed substitutes will allow time for more testing, planning, and coordination of district program.
 5. Maintain co-curricular and extra-curricular activities
 - The proposed budget includes maintaining FTE count, salary budget, supplies, and transportation. Funds have been reallocated from transportation to supplies with the hope of improving opportunities and may include an intramural program for the sixth grade. The transportation budgets were left at the level used in the past, but appeared to have been budgeted in excess of actual needs.
 6. Maintain extended learning opportunities and support improved dropout prevention programs for all students
 - This budget will maintain the efforts that were funded through the SIG grant at OHS.
 - By having the General Fund absorb the full salary of all kindergarten teachers one year early, the federal programs will have minimal impact due to sequestration.
 7. Maintain reasonable K-2 class sizes to improve student achievement
 - This proposed budget maintains kindergarten position added in 2012-13.
 - Creates an additional 1st grade teacher
 - Added bus driver position to help with transportation needs created by balance student among elementary schools.

8. Identify and reinstate key positions previously eliminated by budget shortfalls

- The proposed budget creates the following positions in the General Fund
 - Classified substitutes for IAs, custodians, and bus drivers
 - 1st grade teacher
 - Elementary counselor
 - Elementary music teacher
 - High School math teacher
 - Middle School In School Suspension IA
 - RTI Specialist extended to full time (1 FTE added total) for Cairo and Pioneer
 - 2 - SPED Learning specialists
 - Bus Driver
 - Groundsman
 - Alternative Ed teacher
- In the proposed budget, the General Fund will absorb the following federally funded positions as a result of the end of the SIG at OHS and sequestration reductions:
 - 25% of all kindergarten teachers
 - High School Coach
 - High School In School Suspension IA
 - .5 Administrator
 - Alt Ed IA
 - .5 High School PIC
 - .5 High School Career & College Coordinator

CLOSING STATEMENT

This budget document is based on conservative estimates of revenues while budgeting more aggressively for expenditures, which should arrive at a higher than ending fund balance at June 30, 2014 than what is included in unappropriated ending fund balance. The added positions and absorption of previously federally funded positions is budgeted to use \$948,070 of the beginning fund balance estimate at July 1, 2013. The anticipated State School Fund revenue for 2014-15 shows an increase of \$682,274. This increase coupled with one time higher expenditures for curriculum adoption, makes the budget sustainable into the future.

The district has successfully negotiated a contract through June 30, 2014 with the licensed union. The result of that agreement is reflected in this document along with estimates offered to the other two groups. We do not foresee any additional salary increases not included herein.

Another area of change implemented in this budget document involves building maintenance projects. With the passage of the construction bonds and budget deficits, transfers to the Building Improvement Fund had stopped. This budget reinstates the transfers and the maintenance projects will be expended out of that fund.

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,

Nicole Albisu
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	John Gaskill	Mar 19, 2009	3	Jun 30, 2014
Position B	Brett Leavitt	Mar 21, 2013	3	Jun 30, 2015
Position C	Bob Kemble	Jan 26, 2010	3	Jun 30, 2015
Position D	Nancy Haidle	Sep 15, 2010	3	Jun 30, 2016
Position E	Everett Kyniston		3	Jun 30, 2014

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Michael Blackaby	2011	4	June 30, 2013
Position 2	Renae Corn, Chair	2009	4	June 30, 2013
Position 3	Dr. Ann Easley-DeBisschop, Vice-Chair	2009	4	June 30, 2013
Position 4	Dr. David Cox	2009	4	June 30, 2013
Position 5	OPEN		4	

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
- 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 2013-2014**

	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	3,845,420	117,020	18,695,701	-	4,001,000	26,659,141
Federal Grants	-	-	-	3,338,203	-	3,338,203
State & Local Grants	3,000	-	7,370		44,775	55,145
Cafeteria	201,000	-	13,750	1,375,000	855,000	2,444,750
Student Body Funds	295,765	-	-	-	100,900	396,665
Equipment Replacement	-	-	-	-	88,000	88,000
Technology	250	-	-	-	153,000	153,250
Debt Service Fund	993,230			974,950	2,555,000	4,523,180
PERS Bond Debt Service Fund	688,762	-			150,000	838,762
Building Improvement	4,000				990,000	994,000
Bond Projects	-				-	-
Unemployment-Internal Service	65,300				365,000	430,300
TOTAL	6,096,727	117,020	18,716,821	5,688,153	9,302,675	39,921,396

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2013-2014**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	14,422,608	9,004,604	-	60,000	135,000	348,500	2,688,429	26,659,141
Federal Grants	2,568,786	736,221	33,196					3,338,203
State & Local Grants	12,370	42,775						55,145
Cafeteria	-	-	1,695,385	-	-	-	749,365	2,444,750
Student Body Funds	296,665	-	-	-	-	-	100,000	396,665
Equipment Replacement	-	88,000	-	-	-	-	-	88,000
Technology	-	153,250	-	-	-	-	-	153,250
Debt Service Fund	-	140	-	-	1,033,040	-	3,490,000	4,523,180
PERS Bond Debt Service Fund	-	125	-	-	714,073	-	124,564	838,762
Building Improvement	-	-	-	994,000	-	-	-	994,000
Bond Projects	-	-	-	-	-	-	-	-
Unemployment-Internal Service	-	430,300	-	-	-	-	-	430,300
TOTAL	17,300,429	10,455,415	1,728,581	1,054,000	1,882,113	348,500	7,152,358	39,921,396

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Ontario School District 8C will be held on June 20, 2013 at 7:00 pm in the District Board Room located at 195 SW 3rd Avenue, Ontario, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2013 as approved by the Ontario School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 195 SW 3rd Avenue, Ontario between the hours of 8:00 a.m. and 5:00 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Renae Corn, Chairman

Telephone: 541-889-5374

Email: rcorn@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance	\$22,158,262	\$18,615,686	\$9,166,675
Current Year Property Taxes, other than Local Option	4,403,135	4,296,592	4,538,500
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,911,502	1,534,894	1,558,227
Revenue from Intermediate Sources	12,467	0	117,020
Revenue from State Sources	17,499,181	16,780,735	18,716,821
Revenue from Federal Sources	6,770,539	6,332,350	5,688,153
Interfund Transfers	49,600	49,600	135,000
All Other Budget Resources	665,000	1,000	1,000
Total Resources	\$53,469,686	\$47,610,857	\$39,921,396

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$13,192,354	\$13,470,033	\$13,842,940
Other Associated Payroll Costs	7,147,266	7,704,445	7,895,331
Purchased Services	3,525,674	4,555,300	3,833,442
Supplies & Materials	2,308,048	2,694,866	2,787,433
Capital Outlay	12,230,108	10,180,960	1,641,525
Other Objects (except debt service & interfund transfers)	400,491	453,553	372,754
Debt Service*	2,317,339	1,684,674	1,747,113
Interfund Transfers*	49,600	49,600	135,000
Operating Contingency		250,000	348,500
Unappropriated Ending Fund Balance & Reserves	12,298,806	6,567,426	7,302,358
Total Requirements	\$53,469,686	\$47,610,857	\$39,906,396

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$15,484,316	\$15,849,496	17,300,429
FTE	263	262.6	281.20
2000 Support Services	9,500,688	11,028,902	10,455,415
FTE	165	164.93	148.30
3000 Enterprise & Community Service	1,392,410	1,511,829	1,728,581
FTE	20.5	21.5	20.50
4000 Facility Acquisition & Construction	12,426,527	10,668,930	1,054,000
FTE	0	0	0
5000 Other Uses	2,366,939	1,734,274	1,882,113
5100 Debt Service*	2,317,339	1,684,674	1,747,113
5200 Interfund Transfers*	49,600	49,600	135,000
6000 Contingency	0	250,000	348,500
7000 Unappropriated Ending Fund Balance	12,298,806	6,567,426	7,302,358
Total Requirements	\$53,469,686	\$47,610,857	\$40,071,396
Total FTE	448.5	449.03	450

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
There is a substantial decrease in expenditures for Facility Acquisition & Construction due to the completion of the bond projects. In addition, funds will be transferred to the Building Improvement Fund for various projects instead of budgeting for these expenditures within the General Fund.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.9293 per \$1,000)	3.9293	3.9293	3.9293
Local Option Levy	-	-	-
Levy For General Obligation Bonds	-	943,423	955,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$26,960,292	\$0
Other Borrowings	\$0	\$0
Total	\$26,960,292	\$0

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
FEDERAL GRANTS			
1. Total Instruction.....	1,975,908	2,069,108	2,568,786
2. Total Support Services	1,915,230	1,913,292	736,221
3. Total Enterprise & Community Services		-	33,196
9. Total Requirements	3,891,138	3,982,400	3,338,203
10.Total Resources Except Property Taxes	3,891,198	3,982,400	3,338,203
STATE & LOCAL GRANTS			
1. Total Instruction.....	15,580	14,600	12,370
2. Total Support Services	4,822	44,500	42,775
8. Total Unappropriated and Reserved for Future Expenditure	-		
9. Total Requirements	20,402	59,100	55,145
10.Total Resources Except Property Taxes	42,051	59,100	55,145
CAFETERIA			
3. Total Enterprise & Community Services	1,392,350	1,510,829	1,545,385
4. Total Facilities Acquisition and Construction			
8. Total Unappropriated and Reserved for Future Expenditure	198,804	1,205,493	899,365
9. Total Requirements	1,591,154	2,716,322	2,444,750
10.Total Resources Except Property Taxes	2,250,369	2,716,322	2,444,750
STUDENT BODY FUNDS			
1. Total Instruction.....	265,498	194,902	296,665
8. Total Unappropriated and Reserved for Future Expenditure	95,711	137,792	100,000
9. Total Requirements	361,209	332,694	396,665
10.Total Resources Except Property Taxes	361,209	332,694	396,665
EQUIPMENT REPLACEMENT			
1. Total Instruction.....	-	-	-
2. Total Support Services	-	88,000	88,000
8. Total Unappropriated and Reserved for Future Expenditure	87,749		
9. Total Requirements	87,749	88,000	88,000
10.Total Resources Except Property Taxes	87,749	88,000	88,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund TECHNOLOGY	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
2. Total Support Services	-	111,000	153,250
8. Total Unappropriated and Reserved for Future Expenditure	68,000	-	-
9. Total Requirements	68,000	111,000	153,250
10.Total Resources Except Property Taxes	68,000	111,000	153,250

Name of Fund BUILDING IMPROVEMENT	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
4. Total Facilities Acquisition and Construction	49,460	188,128	994,000
8. Total Unappropriated and Reserved for Future Expenditure	139,449		
9. Total Requirements	188,909	188,128	994,000
10.Total Resources Except Property Taxes	188,909	188,128	994,000

Name of Fund BOND PROJECTS	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
1. Total Instruction.....	-	-	-
2. Total Support Services	-	-	-
3. Total Enterprise & Community Services	-	-	-
4. Total Facilities Acquisition and Construction	12,377,067	10,330,802	-
5. Total Other Uses	-	-	-
6. Total Contingencies	-	-	-
7. Total Special Payments.....	-	-	-
8. Total Unappropriated and Reserved for Future Expenditure	4,796,849	-	-
9. Total Requirements	17,173,916	10,330,802	-
10.Total Resources Except Property Taxes	17,173,916	10,330,802	-

Name of Fund PENSION BOND DEBT SERVICE	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
2. Total Support Services	20,482	125	125
5. Total Other Uses	1,284,299	651,634	714,073
8. Total Unappropriated and Reserved for Future Expenditure	62,884	-	-
9. Total Requirements	1,367,665	651,759	714,198
10.Total Resources Except Property Taxes	1,367,665	653,209	838,762

Name of Fund INTERNAL SERVICE FUND - UNEMPLOYMENT	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
2. Total Support Services	53,846	327,822	430,300
8. Total Unappropriated and Reserved for Future Expenditure	228,914		
9. Total Requirements	282,760	327,822	430,300
10.Total Resources Except Property Taxes	282,760	327,822	430,300

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-3

For information only - publication no longer required.

NAME OF FUND GENERAL	Actual Data Last Year 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
1. Total Instruction	13,174,195	13,570,886	14,422,608
2. Total Support Services	7,500,181	8,544,028	8,989,604
3. Total Enterprise and Community Services	-	1,000	-
4. Total Facilities Acquisition and Construction	-	150,000	60,000
5. Total Other Uses	49,600	49,600	135,000
6. Total Contingencies		250,000	363,500
8. Total Unappropriated or Ending Fund Balance	1,060,000	2,679,173	2,688,429
9. Total Requirements	21,783,976	25,244,687	26,659,141
10. Total Resources Except Property Taxes	21,439,944	21,836,095	23,099,141
11. Property Taxes To be Received	3,498,314	3,408,592	3,560,000
12. Total Resources (add lines 10 and 11)	24,938,258	25,244,687	26,659,141
13. Property Taxes To be Received (from line 11)		3,408,592	3,560,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		164,718	175,000
B. Discounts, Other Uncollected Amounts		309,834	340,000
15. Total Tax Levy (add lines 13 and 14)		3,883,144	4,075,000
		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 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
2. Total Support Services	125	135	140
5. Total Other Uses	1,033,040	1,033,040	1,033,040
8. Total Unappropriated or Ending Fund Balance	1,699,147	2,543,518	3,490,000
9. Total Requirements	2,732,312	3,576,693	4,523,180
10. Total Resources Except Property Taxes	845,768	2,701,693	3,568,180
11. Property Taxes To be Received	903,068	875,000	955,000
12. Total Resources (add lines 10 and 11)	1,748,836	3,576,693	4,523,180
13. Property Taxes To be Received (from line 11)		875,000	955,000
B. Discounts, Other Uncollected Amounts		68,423	69,000
15. Total Tax Levy (add lines 13 and 14)		943,423	1,024,000
		Rate or Amount	Rate or Amount
18. Levy for Payment of Bonded Debt		943,423	1,024,000

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013	2013-2014 Budget		
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,400,651	3,136,688	3,335,270	3,450,000	3,450,000	3,450,000
1112 Delinquent Taxes	186,001	355,015	72,822	110,000	110,000	110,000
1113 County Land Sales	0	6,602				
1190 Penalties and Interest on Taxes	305	9	500	0	0	0
1200 Revenue from Local Government	70,020	64,185	71,750	73,020	73,020	73,020
1311 Tuition From Individuals	0	71	3,000	500	500	500
1312 Tuition from Oregon Districts	2,102	2,747		3,000	3,000	3,000
1330 Summer School Tuition	0	0		0	0	0
1412 Transportation Fees from Other Districts	2,695	4,345	2,100	2,000	2,000	2,000
1510 Interest on Investments	54,706	39,810	29,000	30,000	30,000	30,000
1710 Admissions	36,047	37,033	30,000	30,000	30,000	30,000
1750 Concessions	0	0				
1790 Other Co-Curricular Revenue	26,696	14,557	15,000	20,000	20,000	20,000
1910 Rentals	600	2,800	3,360	5,800	5,800	5,800
1920 Donations	3,492	0	100	100	100	100
1941 Service to Other Districts	0	1,000		1,000	1,000	1,000
1980 Fees Charged to Grants	112,119	168,262	95,000	100,000	100,000	100,000
1990 Misc Revenue	50,068	108,407	30,000	20,000	20,000	20,000
Total Revenue From Local Sources	3,945,501	3,941,531	3,687,902	3,845,420	3,845,420	3,845,420
2101 County School Fund	1,952	2,467	0	0	0	0
2102 ESD Apportionment	10,000	10,000	0	0	0	0
2200 Misc County Funding	0	0		117,020	117,020	117,020
Total Revenue From Intermediate Sources	11,952	12,467	0	117,020	117,020	117,020
3101 State School Fund - General Support	15,697,874	16,613,295	16,529,785	18,465,701	18,465,701	18,465,701
3103 Common School Fund	221,566	223,710	226,000	230,000	230,000	230,000
3204 Driver Education	5,670	0				
3299 Restricted State Grants	67,513	631,526	0	0	0	0
Total 3000 Revenue From State Sources	15,992,623	17,468,531	16,755,785	18,695,701	18,695,701	18,695,701
4500 Restricted Federal Revenue	309,895	526,169	0	0	0	0
Total 4000 Revenue From Federal Sources	309,895	526,169	0	0	0	0
5300 Compensation for Loss of Fixed Asset	150	0	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	2,920,365.72	2,989,560.00	4,800,000	4,000,000	4,000,000	4,000,000
Total 5000 Revenue From Other Sources	2,920,516	2,989,560	4,801,000	4,001,000	4,001,000	4,001,000
Total General Fund Resources	23,180,487	24,938,257.77	25,244,687	26,659,141	26,659,141	26,659,141

STATE SCHOOL FUND GRANT

2013-2014

Based on \$6.55 Billion Co-Chairs Budget with 49/51 split as of 3/30/2013

Malheur County, Ontario SD 8C

District ID: 2108

2013-2014 Local Revenue		2013-2014 Transportation Grant	
Property Taxes and In-lieu of property taxes from local sources =	\$3,550,000.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$218,656.62	Purchased Services =	N/A
County School Fund =	\$0.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	\$3,768,656.62	Non-Reimbursable =	N/A
2013-2014 Experience Adjustment		Net Eligible Trans. Expend. =	\$930,000.00
District Average Teacher Experience =	13.82	Trans per ADM Rank =	19%
State Average Teacher Experience =	13.04	Transportation Reimburs. Rate =	70.00%
Experience Adjustment (Difference in District and State Teacher Experience) =	0.78	Grant (Rate* Net Eligible Expend) =	\$651,000.00

2013-2014 Extended ADMw			
	2013-2014 ADMw	2012-2013 ADMw	Extended ADMw
Ontario SD 8C (non-charter)	3,020.64	2,926.61	3,020.64
Four Rivers Community School	258.50	273.68	273.68
District Extended ADMw			3,294.31

2013-2014 General Purpose Grant
 (Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,294.31 x [\$4500 + (\$25 x 0.78)]) X 1.449653329899 = **\$21,583,358**

2013-2014 Total Formula Revenue
 General Purpose Grant + Transportation Grant
 = **\$21,583,358 + \$651,000 = \$22,234,358**

2013-2014 State School Fund Grant
 Total Formula Revenue - Local Revenue
 = **\$22,234,358 - \$3,768,657 = \$18,465,701**

General Purpose Grant per Extended ADMw= \$6,552
 Total Formula Revenue per Extended ADMw= \$6,749
 Charter Schools Rate(ORS 338.155)= \$6,582

Total Paid To date			Estimated Remaining Balance Due			High Cost Disability
SSF	Small HS Grant	Facility Grant	SSF	Small HS Grant	Facility Grant	

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	8,926,855	8,899,720	9,147,575	136.54	9,844,741	142.93	9,844,741	9,844,741
1000 Co-Curricular Programs	366,785	387,779	435,123	46.50	424,882	46.50	424,882	424,882
1200 Special Programs	3,570,623	3,886,696	3,988,188	47.24	4,152,985	47.33	4,152,985	4,152,985
1400 Summer School Programs								
Total 1000 Instruction	12,864,263	13,174,195	13,570,886	230.28	14,422,608	236.76	14,422,608	14,422,608
2100 Support Services - Students	439,692	554,833	615,318	11.84	700,180	8.84	700,180	700,180
2200 Support Services - Instruction Staff	560,394	522,870	849,313	17.67	917,730	14.93	917,730	917,730
2300 General Administration	385,105	356,507	428,800	2.00	453,378	2.00	453,378	453,378
2400 School Administration	1,468,901	1,626,822	1,587,752	21.00	1,680,355	23.50	1,680,355	1,680,355
2500 Business	3,290,155	3,259,657	3,731,472	45.10	3,881,493	45.85	3,881,493	3,881,493
2600 Support Services - Central Activities	911,266	1,010,934	1,154,932	13.70	1,197,646	15.65	1,197,646	1,212,646
2700 Supplemental Retirement	113,839	168,558	176,441	39.00	158,822	33.00	158,822	158,822
Total 2000 Support Services	7,169,352	7,500,181	8,544,028	150.31	8,989,604	143.77	8,989,604	9,004,604
Total 3000 Community Services	162		1,000					
Total 4000 Building Acq. & Const.	51,234		150,000		60,000		60,000	60,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	105,917	49,600	49,600		135,000		135,000	135,000
Total 6000 Contingency			250,000		363,500		363,500	348,500
Total 7000 Unappropriated EFB	1,250,000	1,060,000	2,679,173		2,688,429		2,688,429	2,688,429
Total General Fund Requirements	21,440,928	21,783,976	25,244,687	380.59	26,659,141	380.53	26,659,141	26,659,141

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	2,311,119	3,720,130	4,533,979	70.38	5,317,057	74.43	5,317,057	5,317,057
1112 Intermediate Instruction	1,360,220	0						
1113 Elementary Co-Curricular		0	500		500		500	500
1121 Middle Instruction	2,449,951	2,321,259	1,706,490	23.27	1,569,169	22.13	1,569,169	1,569,169
1122 Middle Co-Curricular	79,420	82,134	84,301	13.25	59,060	13.25	59,060	59,060
1131 High School Instruction	2,805,565	2,858,331	2,907,106	42.89	2,958,515	46.37	2,958,515	2,958,515
1132 High School Co-Curricular	287,365	305,645	350,322	33.25	365,322	33.25	365,322	365,322
1210 Talented & Gifted	9,770	9,195	31,088	0.21	26,745	0.05	26,745	26,745
1226 Home Instruction	0	0	5,806		500		500	500
1250 Special Education	1,328,251	1,554,862	1,650,649	38.13	1,765,936	39.13	1,765,936	1,765,936
1271 Remediation	3,959	0	38,756		17,026	1.00	17,026	17,026
1272 Title IA	0	3,342						
1283 Alternative Education	143,898	66,544	51,220	0.50	45,645	0.50	45,645	45,645
1288 Charter School	1,548,085	1,714,387	1,628,200		1,750,000		1,750,000	1,750,000
1291 ESL	536,660	538,366	582,469	8.40	547,133	6.65	547,133	547,133
1430 High School Summer School	0	0						
Total 1000 Instruction	12,864,263	13,174,195	13,570,886	230.28	14,422,608	236.76	14,422,608	14,422,608

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Attendance and Social Work	0	168						
2115 Student Safety (Crossing Guards & SROs)	53,423	111,922	131,352	4.00	125,000	0.00	125,000	125,000
2117 Identification and Recruitment	0	138						
2122 Counseling	255,737	304,516	330,622	7.00	405,133	8.00	405,133	405,133
2134 Nursing Services	43,591	38,621	46,000		60,600		60,600	60,600
2139 Health Services	624	462	1,450		1,650		1,650	1,650
2190 Student Support Services	86,318	99,006	105,894	0.84	107,797	0.84	107,797	107,797
2213 Director of Improvement of Instruction	43,971	76,073	327,969	3.54	197,384	2.50	197,384	197,384
2219 Improvement of Instruction	0	0	11,281	4.00	0	0.00	0	0
2222 Library	275,591	195,999	193,276	6.23	210,250	6.23	210,250	210,250
2223 Multi-Media Services	1,491	2,029	4,700		4,450		4,450	4,450
2230 Assessment & Testing	166,315	173,652	219,770	3.90	193,931	4.20	193,931	193,931
2240 Instructional Staff Development	73,027	75,117	92,317		311,715	2.00	311,715	311,715
2310 Board of Education (Local Board)	139,089	91,776	181,800		197,209		197,209	197,209
2321 Superintendent's Office	246,016	264,731	247,000	2.00	256,169	2.00	256,169	256,169
2410 Principal's Office	1,468,901	1,547,859	1,587,752	21.00	1,593,071	22.50	1,593,071	1,593,071
2490 Other Support Services		78,963			87,284	1.00	87,284	87,284
2521 Business Services	177,976	170,932	190,446	1.00	195,990	1.00	195,990	195,990
2524 Payroll Services	66,814	70,411	68,910	1.00	70,699	1.00	70,699	70,699
2525 Financial Accounting Services	37,008	40,057	41,811	0.75	50,956	0.75	50,956	50,956
2541 Direction of Facilities	78,839	99,940	102,871	1.40	127,358	1.40	127,358	127,358
2542 Care & Upkeep of Buildings	1,879,656	1,778,332	2,120,236	20.00	2,125,907	20.00	2,125,907	2,125,907
2543 Care & Upkeep of Grounds	90,982	88,974	87,152	1.00	139,236	2.00	139,236	139,236
2551 Direction of Transportation	131,901	138,183	127,583	2.20	141,181	2.10	141,181	141,181
2552 Vehicle Operation Services	748,830	808,526	887,175	17.25	948,055	17.10	948,055	948,055
2559 Other Student Transportation	48,360	31,346	70,838		46,688		46,688	46,688
2573 Warehouse & Distributing Services	29,789	32,956	34,450	0.50	35,423	0.50	35,423	35,423
2626 Grant Writing	0	0	10,000		10,000		10,000	10,000
2630 Parent Center	1,316	22,486	49,278	2.05	111,502	5.00	111,502	126,502
2633 Public Information	27,324	6,162	18,600	0.00	13,500	0.00	13,500	13,500
2640 Volunteer Services	648	895	3,950		1,645		1,645	1,645
2641 Personnel	69,864	144,081	149,512	1.50	158,308	1.50	158,308	158,308
2660 Technology	812,114	837,310	923,592	10.15	902,691	9.15	902,691	902,691
2700 Supplemental Retirement	113,839	168,558	176,441	39.00	158,822	33.00	158,822	158,822
Total 2000 Support Services	7,169,352	7,500,181	8,544,028	150.31	8,989,604	143.77	8,989,604	9,004,604

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	162	0	1,000		0		0	0
Total 4000 Building Acq. & Const.	51,234	0	150,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	105,917	49,600	49,600		135,000		135,000	135,000
Total 5000 Other Uses	105,917	49,600	49,600		135,000		135,000	135,000
Total 6000 Contingency			250,000		363,500		363,500	348,500
Total 7000 Unappropriated EFB	1,250,000	1,060,000	2,679,173		2,688,429		2,688,429	2,688,429
Total General Fund Requirements	21,440,928	21,783,976	25,244,687	380.59	26,659,141	380.53	26,659,141	26,659,141

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

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	948,912	14.90	1,474,021	22.20	577,463	8.10	552,516	8.33	1,413,145	20.90					351,000	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,566,169	22.13			3,000	
1121 Middle Instruction											58,560	13.25			500	
1122 Middle Co-Curricular													2,886,515	46.37	72,000	
1131 High School Instruction													364,072	33.25	1,250	
1132 High School Co-Curricular													1,248		8,813	0.05
1210 Talented and Gifted	1,904		1,904		1,804		1,804		1,904		7,364				500	
1226 Home Instruction															500	
1250 Special Education	178,486	5.25	313,431	7.50	113,841	2.75	126,811	3.38	285,633	7.50	293,213	5.00	337,818	6.00	116,703	1.75
1271 Remediation													17,026	1.00		
1283 Alternative Education											400		45,245	0.50		
1288 Charter School															1,750,000	
1291 ESL	64,893	0.70	40,699	0.40	32,760	0.30	29,884	0.30	65,235	0.70	83,958	1.50	118,075	1.70	111,629	1.05
Total 1000 Instruction	1,194,195	20.85	1,830,055	30.10	725,868	11.15	711,015	12.01	1,765,917	29.10	2,009,664	41.88	3,769,999	88.82	2,415,895	2.85
2115 Student Safety															125,000	
2122 Counseling	30,738	0.50	31,318	0.50	15,084	0.25	15,284	0.25	30,467	0.50	74,504	2.00	207,738	4.00		
2134 Nursing Services															60,600	
2139 Health Services			250		150		150		600		500					
2190 Student Support Services															107,797	0.84
2213 Director of Improvement of Instruction													98,401	2.00	98,983	0.50
2219 Improvement of Instruction																
2222 Library	34,215	1.00	35,418	1.00	35,861	1.00	26,382	1.00	25,624	1.00	34,564	1.00	16,186	0.23	2,000	
2223 Multi-Media Services			1,500						750		1,000		1,200			
2230 Assessment & Testing	17,626	0.50	10,673	0.50					12,216	0.50	12,216	0.50	18,048	1.00	123,152	1.20
2240 Instructional Staff Development			5,000		49,612	0.50	28,266	0.50	5,700		9,050		92,087	1.00	122,000	
2310 Board of Education (Local Board)															197,209	
2321 Superintendent's Office															256,169	2.00
2410 Principal's Office	193,915	3.00	196,665	3.00	101,862	1.50	102,394	1.50	205,351	3.00	344,701	5.00	421,903	5.50	26,280	
2490 Other Support Services											87,284	1.00				
2521 Business Services															195,990	1.00
2524 Payroll Services															70,699	1.00
2525 Financial Accounting Services															50,956	0.75
2541 Direction of Facilities															127,358	1.40
2542 Care & Upkeep of Buildings	126,670	1.54	164,210	2.00	71,642	1.00	79,522	1.00	189,937	2.00	319,625	3.00	457,267	4.26	717,034	5.20
2543 Care & Upkeep of Grounds															139,236	2.00
2551 Direction of Transportation															141,181	2.10
2552 Vehicle Operation Services	500		1,500		200		1,200		1,150		500		500		942,505	17.10
2559 Other Student Transportation											5,000		38,188		3,500	
2573 Warehouse and Distributing Services															35,423	0.50
2620 Statistics, Planning, & Research															10,000	
2626 Grant Writing																
2630 Parent Center	13,593	1.00	10,673	0.50	8,051	0.25	5,416	0.25	13,310	0.50	20,964	1.00	39,495	1.50		
2633 Public Information															13,500	
2640 Volunteer Services															1,645	
2641 Personnel															158,308	1.50
2660 Technology	7,800		5,000		1,000		2,500		2,200		5,000		1,000		878,191	9.15
2700 Supplemental Retirement															158,822	33.00
Total 2000 Support Services	425,057	7.54	462,207	7.50	283,462	4.50	261,114	4.50	487,305	7.50	914,908	13.50	1,392,013	19.49	4,763,538	79.24

**Budget Summary by Function and Location
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

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																
Total 4000 Building Acq. & Const.																60,000
5120 Short Term Debt																135,000
5200 Transfers of Funds																135,000
Total 5000 Other Uses																363,500
Total 6000 Contingency																2,688,429
Total 7000 Unappropriated EFB																10,426,362
Total General Fund Requirements	1,619,252	28.39	2,292,262	37.60	1,009,330	15.65	972,129	16.51	2,253,222	36.60	2,924,572	55.38	5,162,012	108.31	10,426,362	82.09

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	10,879,593	10,672,325	11,035,325	381.59	11,628,655	380.53	11,628,655	11,642,498
200 Employee Benefits	5,235,680	5,782,349	6,019,781		6,271,847		6,271,847	6,273,004
300 Purchased Services	2,647,890	2,754,279	3,268,771		3,545,046		3,545,046	3,545,046
400 Supplies and Materials	914,985	1,069,865	1,363,737		1,450,455		1,450,455	1,450,455
500 Capital Outlay	238,623	218,420	391,000		328,500		328,500	328,500
600 Other Objects	168,240	177,138	187,300		247,709		247,709	247,709
700 Transfers	105,917	49,600	49,600		135,000		135,000	135,000
800 Other Uses of Funds	2,761,417	1,310,000	2,929,173		3,051,929		3,051,929	3,036,929
Total	22,952,345	22,033,976	25,244,687	381.59	26,659,141	380.53	26,659,141	26,659,141

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,734,066	6,325,259	6,617,687	129.13	6,920,492	136.32	6,920,492	6,920,492
112 Classified Salaries	2,149,804	2,206,115	2,272,823	106.41	2,562,184	105.29	2,562,184	2,576,027
113 Administrators	1,184,445	1,184,570	1,220,026	14.80	1,184,354	15.00	1,184,354	1,184,354
114 Supervisors	125,433	159,139	164,243	3.34	181,368	3.34	181,368	181,368
116 Early Retirement	109,250	159,950	161,650	39.00	144,000	33.00	144,000	144,000
117 Unused Leave								
121 Substitutes - Licensed	312,647	318,091	324,862		397,907		397,907	397,907
122 Substitutes - Classified	31,587	66,739	30,127	1.33	57,500		57,500	57,500
123 Temporaries - Licensed	4,298	8,203	11,934					
124 Temporaries - Classified	25,681	21,100	23,232	1.00	24,000	1.00	24,000	24,000
130 Additional Salary	202,380	223,159	208,741	86.58	156,850	86.58	156,850	156,850
Total Salaries	10,879,593	10,672,325	11,035,325	381.59	11,628,655	380.53	11,628,655	11,642,498
210 Retirement	1,063,248	1,565,647	1,583,262		1,624,565		1,624,565	1,624,565
211 PERS-Employer Contribution								
212 PERS-Pickup								
213 PERS UAL Bond	551,642	524,756	641,357		582,898		582,898	582,898
216 OPSRP Tier III	272,971	428,283	434,173		599,700		599,700	599,700
220 Social Security	785,999	768,369	843,301		847,998		847,998	849,057
231 Workers Comp	91,457	42,757	37,701		38,010		38,010	38,039
232 Unemployment	152,860	150,825	165,529		55,441		55,441	55,510
240 Employee Insurance	2,317,503	2,301,712	2,314,458		2,523,235		2,523,235	2,523,235
Total Benefits	5,235,680	5,782,349	6,019,781		6,271,847		6,271,847	6,273,004
310 Professional Services	75							
311 Instruction Services	30		2,650		2,750		2,750	2,750
312 Instruct Programs Improvement Services								
313 Student Services (Medical)	123	420	27,780		11,663		11,663	11,663
318 Prof & Improvement Costs: Non-Instruct	19,639	20,606	44,200		75,480		75,480	75,480
319 Other Instr., Prof & Tech. Services	48,638	122,149	131,500		136,050		136,050	136,050
322 Maintenance & Repair	128,126	106,350	251,250		261,290		261,290	261,290
324 Rental	16,314	25,864	37,650		69,810		69,810	69,810
325 Electricity	257,661	276,055	273,200		306,900		306,900	306,900
326 Heat	154,496	129,604	194,100		194,100		194,100	194,100
327 Water & Sewage	55,259	41,606	77,400		77,400		77,400	77,400
328 Garbage	64,266	60,917	63,900		74,900		74,900	74,900
329 Other Property Services	34,116	25,185	97,150		97,150		97,150	97,150

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	50,483	40,251	113,008		107,633		107,633	107,633
351 Telephone	2,403	10,582	8,200		14,200		14,200	14,200
353 Postage	18,368	19,686	15,300		22,900		22,900	22,900
354 Advertising	1,826	5,959	3,450		1,950		1,950	1,950
355 Printing	10,499	9,079	16,900		14,825		14,825	14,825
360 Charter School	1,548,085	1,714,387	1,628,200		1,750,000		1,750,000	1,750,000
374 Other Tuition	8,823				20,000		20,000	20,000
381 Audit	20,196	20,802	22,000		24,000		24,000	24,000
382 Legal	26,143	3,529	40,000		40,000		40,000	40,000
383 Architect Fees			2,500		2,500		2,500	2,500
384 Negotiation Services	18,564		17,500		15,500		15,500	15,500
388 Election	1,429		3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	162,326	121,248	197,433		220,545		220,545	220,545
Total Purchased Services	2,647,890	2,754,279	3,268,771		3,545,046		3,545,046	3,545,046
410 Supplies	430,784	408,952	545,632		667,255		667,255	667,255
411 Gasoline, Oil, Lubricants	113,072	122,193	125,500		140,500		140,500	140,500
412 Tires & Batteries	6,939	8,379	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	17,889	24,961	35,000		35,000		35,000	35,000
414 Garage Supplies	7,878	18,918	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	974	652	2,350		2,350		2,350	2,350
420 Textbooks	55,962	128,603	201,728		312,175		312,175	312,175
430 Library Books	13,360	9,606	11,700		15,400		15,400	15,400
440 Periodicals	1,699	1,499	2,100		1,400		1,400	1,400
460 Non-Consumable Supplies	166,528	263,022	340,552		165,000		165,000	165,000
470 Computer Software	99,899	81,080	84,175		96,375		96,375	96,375
480 Computer Hardware		2,000						
Total Supplies & Materials	914,985	1,069,865	1,363,737		1,450,455		1,450,455	1,450,455
520 Building Remodel	41,191		75,000					
530 Improvements Other Than Building								
540 Depreciable Equipment		22,373						
541 New Equipment		1,470						
542 Replacement Equipment	10,573		50,000		52,500		52,500	52,500
550 Technology Equipment	33,079	37,780	56,000		56,000		56,000	56,000
564 Bus & Bus Improvements	153,780	155,072	210,000		220,000		220,000	220,000
590 Other Capital - Classroom Improvements		1,725						
Total Capital Outlay	238,623	218,420	391,000		328,500		328,500	328,500

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	29,264	28,266	33,650		36,700		36,700	36,700
651 Liability Insurance	36,007	37,930	39,600		55,009		55,009	55,009
653 Property Insurance	102,748	110,707	113,050		155,000		155,000	155,000
670 Taxes & License	220	235	1,000		1,000		1,000	1,000
Total Other Objects	168,240	177,138	187,300		247,709		247,709	247,709
Technology Transfer	25,000	43,000	43,000		43,000		43,000	43,000
Equipment Fund Transfer								
Building Fund Transfer	75,000				90,000		90,000	90,000
SMILE Transfer	5,917	6,600	6,600		2,000		2,000	2,000
Total Transfers	105,917	49,600	49,600		135,000		135,000	135,000
810 Planned Reserve		250,000	250,000		363,500		363,500	348,500
820 Reserve For Next Year	2,761,417	1,060,000	2,679,173		2,688,429		2,688,429	2,688,429
Total Other Uses of Funds	2,761,417	1,310,000	2,929,173		3,051,929		3,051,929	3,036,929
Total	22,952,345	22,033,976	25,244,687	381.59	26,659,141	380.53	26,659,141	26,659,141

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014

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	659,190	14.10	1,031,933	20.10	438,131	8.15	426,848	8.38	987,430	20.10	1,185,120	30.53	2,061,917	39.87	128,269	2.66
112 Classified Salaries	171,466	10.79	232,267	11.50	101,275	5.00	101,659	5.63	226,524	11.50	265,757	11.50	481,879	17.94	981,357	34.79
113 Administrators	83,586	1.00	78,493	2.00	43,370	0.50	43,370	0.50	86,740	1.00	185,875	3.25	235,440	3.00	427,480	7.30
114 Supervisors															181,368	3.34
116 Early Retirement															144,000	33.00
121 Substitutes - Licensed	3,200		3,200		1,500		1,500		5,400		41,500		98,407		243,200	
122 Substitutes - Classified															57,500	
123 Temporaries - Licensed																
124 Temporaries - Classified															24,000	1.00
130 Additional Salary	4,081	2.50	3,236	4.00	1,618	2.00	1,618	2.00	3,642	4.00	16,705	10.10	115,604	47.50	12,000	
Total Salaries	921,523	28.39	1,349,129	37.60	585,894	15.65	574,995	16.51	1,309,736	36.60	1,694,957	55.38	2,993,247	108.31	2,199,174	82.09
211 PERS-Employer Contribution	136,204		188,880		105,307		96,434		151,934		210,093		463,411		272,302	
212 PERS-Pickup																
213 PERS UAL Bond	50,418		68,608		32,048		31,449		71,198		86,813		148,594		93,770	
216 OPSRP Tier III	53,537		69,770		17,714		23,399		110,818		113,463		122,969		88,030	
220 Social Security	70,127		102,837		44,578		43,745		99,610		125,754		218,363		142,984	
231 Workers Comp	2,589		3,565		1,610		1,582		3,616		4,564		7,878		12,606	
232 Unemployment	4,584		6,723		2,914		2,860		6,510		8,220		14,268		9,362	
240 Employee Insurance	248,700		336,000		150,600		108,000		315,600		384,660		607,627		372,048	
Total Benefits	566,159		776,383		354,771		307,469		759,286		933,567		1,583,110		991,102	
311 Instructional Services											750				2,000	
313 Student Services (Med/El)															11,663	
318 Prof & Improvement Costs	500		2,500		3,600		600		3,500		6,800		11,000		46,980	
319 Other Instructional Services			1,000		1,500		1,500						4,050		128,000	
322 Maintenance & Repair	5,000		23,500		5,440		7,500		13,050		14,800		36,000		156,000	
324 Rental	5,500		6,000		500		6,000		8,000		6,000		16,250		21,560	
325 Electricity	17,300		27,000		8,300		13,200		40,000		95,000		82,200		23,900	
326 Heat	20,200		12,600		14,000		16,100		10,500		25,200		80,000		15,500	
327 Water & Sewage	6,500		5,500						18,700		23,100		20,600		3,000	
328 Garbage	4,000		10,000		1,000		2,800		9,500		15,500		27,200		4,900	
329 Other Property Services					150										97,000	
340 Travel	2,270		2,650		1,300		2,900		3,775		9,750		92,888		(7,900)	
351 Telephone	200		500		300		400		500		750		2,250		9,300	
353 Postage	650		1,300		400		600		800		3,600		6,600		8,950	
354 Advertising															1,950	
355 Printing			1,000		275		400		750		500		2,000		9,900	
360 Charter School															1,750,000	
374 Other Tuition													20,000			
381 Audit															24,000	
382 Legal															40,000	
383 Architect Fees															2,500	
384 Negotiation Services															15,500	
388 Election															3,500	
390 Other General Prof Services			1,000		100		300				13,900		22,600		182,645	
Total Purchased Services	62,120		94,550		36,865		52,300		109,075		215,650		423,638		2,550,848	
410 Supplies	49,750		46,200		21,075		22,215		58,225		57,248		104,267		308,275	
411 Gasoline, Oil, Lubricants															140,000	
412 Transportation Supplies													500		10,000	
413 Vehicle Repair Parts															35,000	
414 Garage Supplies															5,000	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014

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
415 Other Vehicle Expense																2,350
420 Textbooks	15,000		23,000		4,825		8,850		8,000		9,500		8,000		235,000	
430 Library Books	3,000		700		1,500		1,000		1,200		1,000		5,000		2,000	
440 Periodicals			100				100				100		800		300	
460 Non-Consumable Supplies											8,500		22,000		134,500	
470 Computer Software	1,700		2,200		4,200		5,000		7,700		4,050		7,500		64,025	
Total Supplies & Materials	69,450		72,200		31,600		37,165		75,125		80,398		148,067		936,450	
520 Building Remodel																
542 Replacement Equipment													2,500		50,000	
550 Technology Equipment															56,000	
564 Bus & Bus Improvements															220,000	
Total Capital Outlay													2,500		326,000	
621 Interest																
640 Dues & Fees					200		200								24,850	
651 Liability Insurance															55,009	
653 Property Insurance															155,000	
670 Taxes & License													11,450		1,000	
Total Other Objects					200		200						11,450		235,859	
710 Technology Transfer															43,000	
710 Building Fund Transfer															90,000	
710 SMILE Transfer															2,000	
Total Transfers															135,000	
810 Planned Reserve															363,500	
820 Reserve For Next Year															2,688,429	
Total Other Uses of Funds															3,051,929	
Total	1,619,252	28.39	2,292,262	37.60	1,009,330	15.65	972,129	16.51	2,253,222	36.60	2,924,572	55.38	5,162,012	108.31	10,426,362	82.09

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	411,395	677,956	595,000		529,011		529,011	529,011
Title I A	1,072,577	1,299,405	1,208,000		1,553,427		1,553,427	1,553,427
Reading First								
K-3 Statewide Literacy Outreach								
Supporting All Students in Reading								
Title II (D) Enhancing Teaching Thr. Tech	9,039							
Title III ESL	55,544	75,749	85,000		88,815		88,815	88,815
IDEA	405,442	388,547	693,000		840,000		840,000	840,000
EBISS	9,217	9,591	10,000		7,023		7,023	7,023
Enhancement & Ext. Assessment Trng	1,458		3,500					
Title VI (B) Rural Education Initiative Grant	68,412	57,357	50,000		60,000		60,000	60,000
Title II (A) Quality Teachers	199,550	172,891	190,500		194,927		194,927	194,927
Title II (A) Competitive Grant								
Alcohol Abuse Reduction Grant	6,367							
Drug and Alcohol	7,649							
IDEA - ARRA	283,764							
Title IA - ARRA	639,942							
Title IA - School Improvement	33,515	64,023	37,600					
Title IID - ARRA	142,142							
School Improvement - OHS	11,107	1,145,679	1,109,800		65,000		65,000	65,000
Title X - Homeless (RRA)	656							
Moving Math Education Forward	7,194							
Teacher Induction/Coaching								
State Energy Grant	-							
4500 Total Restricted Federal Revenue	3,364,968	3,891,198	3,982,400		3,338,203		3,338,203	3,338,203
Total Resources	3,364,968	3,891,198	3,982,400		3,338,203		3,338,203	3,338,203

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	74,096	95,469	123,677	2.00	228,559	3.00	228,559	228,559
200 Total Benefits	38,543	53,192	77,020		86,056		86,056	86,056
300 Total Purchased Services	7,335							
400 Total Supplies & Materials	2,449	4,868			9,477		9,477	9,477
600 Total Other Objects	-	1,506			3,183		3,183	3,183
1111 Total Primary Instruction	122,422	155,035	200,697	2.00	327,275	3.00	327,275	327,275
1121 Middle School Instruction								
400 Total Supplies & Materials	46,190							
1121 Total Middle School Instruction	46,190	-	-		-		-	-
1131 High School Instruction								
100 Total Salaries	10,982	12,055	27,000					
200 Total Benefits	2,966	2,864	7,000					
300 Total Purchased Services	2,918	23,677	36,000					
400 Total Supplies & Materials	133,897	147,182	73,041					
500 Total Capital Outlay		12,081						
600 Total Other Objects	68,004	43,524	39,217					
1131 Total High School Instruction	218,768	241,383	182,258		-		-	-
1140 Pre-Kindergarten Program								
100 Total Salaries	12,304	26,738	11,500					
200 Total Benefits	3,380	8,995	4,500					
400 Total Supplies & Materials	5,127	1,482	1,648					
600 Total Other Objects	441	1,961	852					
1140 Pre-Kindergarten Program	21,252	39,176	18,500		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1250 Special Education								
100 Total Salaries	282,773	185,615	283,239	12.25	426,079	23.75	426,079	426,079
200 Total Benefits	198,540	142,711	213,219		309,849		309,849	309,849
300 Total Purchased Services	24,584	238	60,000		20,000		20,000	20,000
400 Total Supplies & Materials	13,687	20,534	27,500		10,000		10,000	10,000
600 Total Other Objects	8,651	13,876	28,542		24,072		24,072	24,072
1250 Total Special Education	528,235	362,974	612,500	12.25	790,000	23.75	790,000	790,000
1271 Remediation								
100 Total Salaries	22,466	61,136	41,000					
200 Total Benefits	6,213	19,197	10,000					
300 Total Purchased Services	-	4,815	-					
400 Total Supplies & Materials	23,107	317	18,730					
500 Total Capital Outlay		13,000						
600 Total Other Objects	249		-					
1271 Total Remediation	52,035	98,465	69,730		-		-	-
1272 Title I								
100 Total Salaries	344,433	325,046	306,353	12.84	610,236	17.62	610,236	610,236
200 Total Benefits	191,646	196,934	192,585		340,941		340,941	340,941
400 Total Supplies & Materials	34,919	968	13,500		23,000		23,000	23,000
600 Total Other Objects	43,030	44,909	51,461		81,121		81,121	81,121
1272 Total Title I	614,028	567,857	563,899	12.84	1,055,298	17.62	1,055,298	1,055,298
1288 Charter School								
300 Total Purchased Services	69,835	76,572	55,500		40,000		40,000	40,000
1288 Total Charter School	69,835	76,572	55,500		40,000		40,000	40,000
1291 English Second Language								
100 Total Salaries	11,023	10,458	14,487		9,000		9,000	9,000
200 Total Benefits	3,118	3,387	-		3,000		3,000	3,000
400 Total Supplies & Materials	43,751	1,769	1,500		4,065		4,065	4,065
600 Total Other Objects	1,650		1,065		2,000		2,000	2,000
1291 Total English Second Language	59,541	15,614	17,052		18,065		18,065	18,065

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	46,451	61,124	82,174	0.23	22,456	0.07	22,456	22,456
200 Total Benefits	18,494	24,894	29,090		7,160		7,160	7,160
300 Total Purchased Services	7,659	12,181	16,900		44,520		44,520	44,520
400 Total Supplies & Materials	10,863	15,505	5,829		86,595		86,595	86,595
600 Total Other Objects	4,377	31,377	27,835		18,271		18,271	18,271
1293 Total Migrant Education	87,844	145,081	161,828	0.23	179,002	0.07	179,002	179,002
1300 Adult/Continuing Education								
100 Total Salaries		3,733	2,625					
200 Total Benefits		1,181	525					
300 Total Purchased Services	3,448	5,576	6,000					
400 Total Supplies & Materials	498	821	2,000					
1300 Total Adult/Continuing Education	3,946	11,311	11,150		-		-	-
1490 Summer School Programs								
100 Total Salaries	78,337	172,718	112,740		104,093		104,093	104,093
200 Total Benefits	21,420	54,411	36,354		27,749		27,749	27,749
300 Total Purchased Services	2,320		200		14,000		14,000	14,000
400 Total Supplies & Materials	37,422	22,144	20,000		7,255		7,255	7,255
600 Total Other Objects		13,167	6,700		6,049		6,049	6,049
1490 Total Summer School Programs	139,499	262,441	175,994		159,146		159,146	159,146
1000 Total Instruction	1,963,595	1,975,908	2,069,108	27.32	2,568,786	44.44	2,568,786	2,568,786

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	28,739	8,418	20,741	0.15	25,879	1.15	25,879	25,879
200 Total Benefits	8,427	4,385	10,607		10,994		10,994	10,994
400 Total Supplies & Materials			14,900		60,000		60,000	60,000
600 Total Other Objects								
2110 Total Social Services	37,167	12,803	46,248	0.15	96,873	1.15	96,873	96,873
2117 Identification & Recruitment								
100 Total Salaries	65,600	66,318	77,042	1.85	67,911	1.85	67,911	67,911
200 Total Benefits	32,001	36,315	41,883		41,567		41,567	41,567
300 Total Purchased Services	4,128	4,011	6,100		8,000		8,000	8,000
400 Total Supplies & Materials								
2117 Total Identification & Recruitment	101,728	106,644	125,025	1.85	117,478	1.85	117,478	117,478
2122 Counseling								
100 Total Salaries	83,703	13,198	16,341	0.50	3,300		3,300	3,300
200 Total Benefits	43,456	4,777	12,238		825		825	825
300 Total Purchased Services	5,871	600			5,000		5,000	5,000
400 Total Supplies & Materials	2,218	303	2,500					
600 Total Other Objects	5,350	2,734						
2122 Total Counseling	140,597	21,612	31,079	0.50	9,125		9,125	9,125
2132 Medical Services								
100 Total Salaries								
300 Total Purchased Services					6,000		6,000	6,000
400 Total Supplies & Materials								
600 Total Other Objects								
2132 Total Counseling	-	-	-		6,000		6,000	6,000
2139 Health Services								
300 Total Purchased Services	4,633	1,886	3,500					
2139 Total Health Services	4,633	1,886	3,500		-		-	-
2190 Student Support Services								
100 Total Salaries	92,184	104,150	95,970	1.36	74,395	1.03	74,395	74,395
200 Total Benefits	39,571	52,525	49,827		39,949		39,949	39,949
300 Total Purchased Services	4,729	953	13,585		6,235		6,235	6,235
400 Total Supplies & Materials	5,616	1,344	4,800		13,670		13,670	13,670
600 Total Other Objects		120						
2190 Total Student Support Services	142,100	159,093	164,182	1.36	134,249	1.03	134,249	134,249

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2213 Curriculum Development								
100 Total Salaries	508,386	671,080	508,573	7.76				
200 Total Benefits	233,286	350,084	244,725					
300 Total Purchased Services		7,210	13,500					
400 Total Supplies & Materials	10,728	3,211	19,750		10,553		10,553	10,553
600 Total Other Objects	9,122	8,811	10,246		11,056		11,056	11,056
2213 Total Curriculum Development	761,521	1,040,396	796,794	7.76	21,609		21,609	21,609
2219 Improvement of Instruction Services								
100 Total Salaries	943	19,766	21,000		87,541		87,541	87,541
200 Total Benefits	638	5,890	3,500		49,007		49,007	49,007
300 Total Purchased Services	19,968							
400 Total Supplies & Materials	3,924	831	3,750					
600 Total Other Objects	-	-						
2219 Total Impr. of Instr. Services	25,473	26,487	28,250		136,548		136,548	136,548
2222 Library								
100 Total Salaries	1,234	1,361						
200 Total Benefits	345	454						
300 Total Purchased Services	931	1,740	2,000					
400 Total Supplies & Materials	152		150					
2222 Total Library	2,662	3,555	2,150		-		-	-
2230 Assessment & Testing								
100 Total Salaries	639	1,461						
200 Total Benefits	66	401						
2230 Total Assessment and Testing	705	1,862	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	118,134	141,900	179,408	1.00	97,706		97,706	97,706
200 Total Benefits	24,606	50,717	62,831		11,911		11,911	11,911
300 Total Purchased Services	182,908	54,429	127,620		37,450		37,450	37,450
400 Total Supplies & Materials	29,272	28,778	6,000		5,500		5,500	5,500
600 Total Other Objects	4,362	1,556			6,390		6,390	6,390
2240 Total Instructional Staff Development	359,281	277,379	375,859		158,957		158,957	158,957

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2410 Principal's Office								
100 Total Salaries	53,300	68,282	48,952	0.50				
200 Total Benefits	19,972	28,273	26,430					
300 Total Purchased Services	32,887	14,341	17,500					
400 Total Supplies & Materials	7,287	3,340	5,100					
2410 Total Principal's Office	113,446	114,236	97,982	0.50	-		-	-
2490 Other Support Services								
100 Total Salaries					14,407	0.33	14,407	14,407
200 Total Benefits					9,458		9,458	9,458
300 Total Purchased Services					1,450		1,450	1,450
2410 Total Principal's Office	-	-	-		25,315	0.33	25,315	25,315
2542 Care & Upkeep of Building								
100 Total Salaries	3,261	11,673	5,090					
200 Total Benefits	501	3,947	1,593					
300 Total Purchased Services	4,750	4,800	700					
2542 Total Care & Upkeep of Building	8,512	20,420	7,383		-		-	-
2551 Direction of Transportation								
100 Total Salaries		3,313	3,055					
200 Total Benefits		1,141	1,025					
300 Total Purchased Services					5,000		5,000	5,000
2551 Total Direction of Transportation	-	4,454	4,080		5,000		5,000	1,000
2552 Vehicle Operation Services								
100 Total Salaries	1,939	8,991	-					
200 Total Benefits	533	3,076	-					
300 Total Purchased Services	15,553	26,000	14,500		1,000		1,000	1,000
2552 Total Vehicle Operation Services	18,024	38,066	14,500		1,000		1,000	5,000

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Information Services								
100 Total Salaries	47,265	54,540	36,697	1.50	9,650	0.50	9,650	9,650
200 Total Benefits	24,951	25,073	19,293		3,417		3,417	3,417
300 Total Purchased Services	1,388	2,597	1,500		1,000		1,000	1,000
400 Total Supplies & Materials	5,459	4,126	8,770		10,000		10,000	10,000
2630 Total Information Services	79,064	86,336	66,260	1.50	24,067	0.50	24,067	24,067
2660 Technology								
400 Total Supplies & Materials			150,000					
2660 Total Technology	-	-	150,000		-		-	-
2000 Total Support Services	1,794,913	1,915,230	1,913,292	13.62	736,221	4.53	736,221	736,221

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3370 Non Public School Student Services								
100 Total Salaries					16,642	2.00	10,149	10,149
200 Total Benefits					4,405		10,898	10,898
300 Total Purchased Services					1,473		1,473	1,473
400 Total Supplies & Materials		60	150,000		10,676		10,676	10,676
3370 Total Non Public School Services			-		33,196		33,196	33,196
3000 Total Enterprise & Community Serv.		60	-		33,196		33,196	33,196
Total Requirements	3,758,509	3,891,198	3,982,400	40.94	3,338,203	48.97	3,338,203	3,338,203

State and Local Grants
Resources

Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	6,639	2,001	-		-		-	-
Challenge Day					3,000		3,000	3,000
Lowe's Grants		10,000						
1990 Total Miscellaneous	6,639	12,001	-		3,000		3,000	3,000
3299 Restricted State Grants								
ASPIRE		8,000			3,000		3,000	3,000
SMILE	6,947	5,400	8,000		4,370		4,370	4,370
Project Lead the Way	15,976		-		-		-	-
3299 Total Restricted State Grants	22,923	13,400	8,000		7,370		7,370	7,370
5200 Transfers In								
SMILE	5,917	6,600	6,600		2,000		2,000	2,000
5200 Total Transfers In	5,917	6,600	6,600		2,000		2,000	2,000
5400 Beginning Fund Balance								
Response to Intervention	-	-	1,500					
Project Lead the Way		10,050	-					
Ford Family Foundation Grant			-					
SMILE	2,437	-	-					
Lowe's Grants			7,500		5,000		5,000	5,000
SB 622 Video Conferencing	-	-	35,500		37,775		37,775	37,775
5400 Total Beginning Fund Balance	2,437	10,050	44,500		42,775		42,775	42,775
Total Resources	37,917	42,051	59,100		55,145		55,145	55,145

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	Requirements:							
1000 Instruction								
1121 Middle School Instruction								
400 Total Supplies & Materials	534	3,409	-		-		-	-
1121 Total Middle School Instruction	534	3,409	-		-		-	-
1131 High School Instruction								
100 Total Salaries					3,000		3,000	3,000
200 Total Benefits					-		-	-
300 Total Purchased Services					3,000		3,000	3,000
400 Total Supplies & Materials	2,320	1,819	-					
1131 Total High School Instruction	2,320	1,819	-		6,000		6,000	6,000
1299 Other Programs								
100 Total Salaries	10,700	7,500	9,311	-	4,800		4,800	4,800
200 Total Benefits	2,918	2,480	3,174		970		970	970
300 Total Purchased Services	-	372	1,215					
400 Total Supplies & Materials	483		900		600		600	600
1299 Total Other Programs	14,101	10,352	14,600		6,370	-	6,370	6,370
1000 Total Instruction	16,955	15,580	14,600	-	12,370	-	12,370	12,370
2122 Counseling								
400 Total Supplies & Materials		4,000	500					
2122 Counseling	-	4,000	500		-		-	-
2240 Instructional Staff Development								
100 Total Salaries		1,757	-					
200 Total Benefits		572	-					
300 Total Purchased Services	3,606	2,493	1,000					
400 Total Supplies & Materials	6,355		500					
600 Total Other Objects	284		-					
2240 Total Instructional Staff Development	10,246	4,822	1,500		-		-	-
2542 Care & Upkeep of Building								
300 Total Purchased Services			7,500		5,000		5,000	5,000
2542 Total Care & Upkeep of Building	-	-	7,500		5,000		5,000	5,000
2660 Technology								
300 Total Purchased Services			-					
400 Total Supplies & Materials			-					
500 Total Capital Outlay	-	-	35,500		37,775		37,775	37,775
2660 Total Technology	-	-	35,500		37,775		37,775	37,775
2000 Total Support Services	10,246	4,822	44,500		42,775		42,775	42,775
7000 Unappropriated Ending Fund Balance	10,717		-		-		-	-
Total Requirements	37,917	20,402	59,100	-	55,145	-	55,145	55,145

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	196,218	203,679	200,000		200,000		200,000	200,000
1990 Misc Revenue	28,132	12,271	10,000		1,000		1,000	1,000
3102 State School Fund - School Lunch	12,984	13,276	13,750		13,750		13,750	13,750
3299 Restricted State Grant	3,352	3,974	3,200					
4500 Restricted Federal Revenue	1,146,564	1,185,950	1,300,000		1,300,000		1,300,000	1,300,000
4900 Commodity Revenue	88,856	82,956	75,000		75,000		75,000	75,000
5400 Cash on Hand	586,628	748,263	1,114,372		855,000		855,000	855,000
Total Resources	2,062,733	2,250,369	2,716,322		2,444,750		2,444,750	2,444,750
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	58,843	74,184	76,160	2.00	83,615	2.00	83,615	83,615
200 Total Benefits	28,662	36,892	46,932		51,784		51,784	51,784
300 Total Purchased Services	272	1,286	5,948		5,823		5,823	5,823
600 Total Other Objects			200		200		200	200
3110 Total Food Services Director	87,777	112,362	129,240	2.00	141,422	2.00	141,422	141,422

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	276,013	286,130	309,395	19.00	296,352	18.00	296,352	296,352
200 Total Benefits	190,445	190,650	248,599		165,363		165,363	165,363
300 Total Purchased Services	24,049	30,398	30,975		34,775		34,775	34,775
400 Total Supplies & Materials	699,994	669,718	740,000		759,000		759,000	759,000
500 Total Capital Outlay		64,625	10,000		105,000		105,000	255,000
600 Total Other Objects								
3120 Total Food Preparation	1,190,501	1,241,521	1,338,969	19.00	1,360,490	18.00	1,360,490	1,510,490
3130 Food Delivery								
100 Total Salaries	20,231	21,193	22,178	0.50	22,569	0.50	22,569	22,569
200 Total Benefits	11,681	13,758	13,892		14,354		14,354	14,354
300 Total Purchased Services	905	110	2,550		2,550		2,550	2,550
400 Total Supplies & Materials	3,375	3,406	4,000		4,000		4,000	4,000
3130 Total Food Delivery	36,192	38,467	42,620	0.50	43,473	0.50	43,473	43,473
3000 Total Enterprise & Community Serv.	1,314,470	1,392,350	1,510,829	21.50	1,545,385	20.50	1,545,385	1,695,385
7000 Unappropriated Ending Fund Balance	748,263	198,804	1,205,493		899,365		899,365	749,365
 Total Requirements	2,062,733	1,591,154	2,716,322		2,444,750	20.50	2,444,750	2,444,750

Fund 202 Student Body Funds

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-13		2013-2014 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees	37,256	15,081	37,256		30,000		30,000	30,000
1760 Club Fund Raising	180,504	258,235	180,504		260,000		260,000	260,000
1790 Other Co-Curricular	5,765		5,765		5,765		5,765	5,765
5200 Transfers In								
5400 Cash on Hand	109,169	87,893	109,169		100,900		100,900	100,900
Total Resources	332,694	361,209	332,694		396,665		396,665	396,665
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services	10,891		10,891		11,000		11,000	11,000
400 Total Supplies & Materials	184,011	265,498	184,011		285,665		285,665	285,665
1299 Total Special Programs	194,902	265,498	194,902		296,665		296,665	296,665
1000 Total Instructional Services	194,902	265,498	194,902		296,665		296,665	296,665
7000 Unappropriated Ending Fund Balance	137,792	95,711	137,792		100,000		100,000	100,000
Total Requirements	332,694	361,209	332,694		396,665		396,665	396,665

Fund 430 Equipment Replacement
 Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2013 TO JUNE 30, 2014

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donations								
1990 Misc Revenue								
5200 Transfers In								
5400 Cash on Hand	87,749	87,749	88,000		88,000		88,000	88,000
Total Resources	87,749	87,749	88,000		88,000		88,000	88,000
Requirements:								
2000 Support Services								
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
2660 Technology								
400 Total Supplies & Materials								
500 Total Capital Outlay			58,000		58,000		58,000	58,000
2660 Total Technology			58,000		58,000		58,000	58,000
2000 Support Services			88,000		88,000		88,000	88,000
7000 Unappropriated Ending Fund Balance	87,749	87,749						
Total Requirements	87,749	87,749	88,000		88,000		88,000	88,000

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2013 TO JUNE 30, 2014

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments					250		250	250
5200 Transfers In	25,000	43,000	43,000		43,000		43,000	43,000
5400 Cash on Hand		25,000	68,000		110,000		110,000	110,000
Total Resources	25,000	68,000	111,000		153,250		153,250	153,250
Requirements:								
2000 Support Services								
2660 Technology								
542 Replacement Equipment			50,000		75,000		75,000	75,000
550 Technology Equipment			61,000		78,250		78,250	78,250
2660 Total Technology			111,000		153,250		153,250	153,250
2000 Total Support Services			111,000		153,250		153,250	153,250
7000 Unappropriated Ending Fund Balance	25,000	68,000						
Total Requirements	25,000	68,000	111,000		153,250		153,250	153,250

Fund 300 Bond Debt Service Fund

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	890,694	837,424	875,000		955,000		955,000	955,000
1112 Delinquent Taxes	1,996	65,644	13,500		23,500		23,500	23,500
1113 County Land Sales	0	1,762						
1510 Interest on Investments	2,516	7,364	5,500		14,730		14,730	14,730
4500 Restricted Federal Revenue	839,540	974,950	974,950		974,950		974,950	974,950
5400 Cash on Hand	0	845,168	1,707,743		2,555,000		2,555,000	2,555,000
Total Resources	1,734,746	2,732,312	3,576,693		4,523,180		4,523,180	4,523,180
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	94	125	135		140		140	140
2521 Business Services	94	125	135		140		140	140
2000 Total Support Services			135		140		140	140
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	0	0	0		0		0	0
621 Interest, Excl. Bus & Bus Improve	889,562	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
600 Total Other Objects								
5110 Total Debt Service	889,562	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
5000 Total Other Uses			1,033,040		1,033,040		1,033,040	1,033,040
820 Reserve For Next Year	845,090	1,699,147	2,543,518		3,490,000		3,490,000	3,490,000
7000 Unappropriated Ending Fund Balance	845,090	1,699,147	2,543,518		3,490,000		3,490,000	3,490,000
Total Requirements	1,734,746	2,732,312	3,576,693		4,523,180		4,523,180	4,523,180

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,442	1,995	2,950		2,000		2,000	2,000
1970 Services Provided Other Funds	614,955	699,188	650,259		686,762		686,762	686,762
5110 Bond Proceeds	0	665,000	0		0		0	0
5400 Cash on Hand	1,839	1,482	0		150,000		150,000	150,000
Total Resources	618,235	1,367,665	653,209		838,762		838,762	838,762
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	0	6,650	0		0		0	0
640 Dues & Fees	0	13,711	0		0		0	0
600 Total Other Objects	0	13,711	0		0		0	0
2521 Business Services	0	20,361	0		0		0	0
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	20,482	125		125		125	125
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	148,905	796,304	161,304		178,035		178,035	178,035
621 Interest, Excluding Bus and Bus Improve	467,728	487,995	490,330		536,038		536,038	536,038
5110 Total Debt Service	616,633	1,284,299	651,634		714,073		714,073	714,073
5000 Total Other Uses	616,633	1,284,299	651,634		714,073		714,073	714,073
7000 Unappropriated Ending Fund Balance	1,482	62,884	1,450		124,564		124,564	124,564
Total Requirements	618,235	1,367,665	653,209		838,762		838,762	838,762

Fund 410 Bond Projects

Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	84,911	68,359	7,500					
5110 Bond Proceeds	18,500,000							
5400 Cash on Hand		17,105,557	10,323,302					
Total Resources	18,584,911	17,173,916	10,330,802					
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
354 Advertising	9,047	5,587	13,570					
355 Printing	35,565	3,746	12,000					
382 Legal	45,843	2,808	7,500					
383 Architect/Engineer Services	680,014	220,342	150,000					
385 Management Services	67,945	143,380	500,000					
390 Professional Services	158,634	95,896	150,000					
300 Total Purchased Services	997,047	471,759	833,070					
410 Supplies		298						
400 Total Supplies & Materials		298						
510 Land Acquisition								
520 Building Remodel	82,112	9,235,336	4,926,314					
530 Improvements Other Than Buildings	308,516	2,637,186	4,471,418					
500 Total Capital Outlay	390,628	11,872,522	9,397,732					
640 Dues & Fees	91,678	32,488	100,000					
600 Total Other Objects	91,678	32,488	100,000					
4150 Total Bldg Acq., Const., & Imp	1,479,354	12,377,067	10,330,802					
4000 Total Facilities Acq. and Const.	1,479,354	12,377,067	10,330,802					
7000 Unappropriated EFB	17,105,557	4,796,849						
Total Requirements	18,584,911	17,173,916	10,330,802					

Fund 420 Building Improvement

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	861	1,031	250		4,000		4,000	4,000
1920 Donations	2,443							
3299 Restricted State Grant	19,053							
5200 Transfers In	75,000				90,000		90,000	90,000
5300 Compensation for Loss of Assets	22,745							
5400 Cash on Hand	96,108	187,878	187,878		900,000		900,000	900,000
Total Resources	216,210	188,909	188,128		994,000		994,000	994,000
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	20,028		25,400		50,000		50,000	50,000
400 Total Supplies & Materials	1,604							
500 Total Capital Outlay	8,305	49,460	162,728		944,000		944,000	944,000
4150 Total Bldg Acq., Const., & Imp	29,937	49,460	188,128		994,000		994,000	994,000
4000 Total Facilities Acq. & Const.	29,937	49,460	188,128		994,000		994,000	994,000
7000 Unappropriated Ending Fund Balance	187,878	139,449						
Total Requirements	217,814	188,909	188,128		994,000		994,000	994,000

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2013 TO JUNE 30, 2014**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2012-2013		2013-2014 Budget			
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	366	1,199	100		300		300	300
1970 Services Provided Other Funds	184,995	187,272	155,000		65,000		65,000	65,000
5400 Cash on Hand	16,709	94,289	172,722		365,000		365,000	365,000
Total Resources	202,070	282,760	327,822		430,300		430,300	430,300
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	107,781	53,846	327,822		430,300		430,300	430,300
2649 Total Other Staff Services	107,781	53,846	327,822		430,300		430,300	430,300
2000 Total Support Services	107,781	53,846	327,822		430,300		430,300	430,300
7000 Unappropriated Ending Fund Balance	94,289	228,914						
Total Requirements	202,070	282,760	327,822		430,300		430,300	430,300