



2014-2015 Adopted Budget



**195 SW Third Avenue, Ontario, Oregon 97914
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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

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

The proposed 2014-15 budget document is based on increased state school funding of \$6.65 billion for the biennium. The PERS rate contained in this budget document is the same rate that the district is currently paying. The rate should not be changed until fiscal year 2015-16.

For the 2013-15 biennium, districts have seen increased funding. In the first year of the biennium the district was able to add back instructional positions. In the 2014-15 budget document the district is now able to provide additional support to our teachers in addition to maintaining those positions added in 2013-14.

During fiscal year 2013-14, the district entered into an agreement with Malheur ESD to accept flow-through funds in lieu of services. These funds must be spent on special education services and has been included in the budget of those functions.

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 2014-15 budget goals to guide the budget document and the manner in which these goals are addressed and accomplished in the proposed budget:

1. Maintain (roll-up) existing programs and staff; no reductions.
 - The proposed budget was able to achieve this goal with a few additional positions, but no reductions in staff or school days.
2. Maintain sufficient reserves to meet policy and cash flow needs as well as anticipate future debt and unfunded policy/mandates.
 - The proposed budget meets the board policy of unappropriated reserves equal to 10% of General Fund expenditures
3. Allocated resources to effectively communicate information and engage stakeholders about school district goals, policies, programs, and information.
 - The proposed budget includes an allocation for each school to give additional salary to a staff member who will be responsible for keeping the calendars and websites up to date.
 - Additional hours for the Parent Involvement Coordinator at Pioneer and Cairo are included as well.
 - Provides funding for interpreters at parent teacher conferences for all schools

4. Provide an educational infrastructure to support the maintenance of existing and expanding technology requirements, including SMARTER Balanced Assessment system.
 - Reserves have been included for additional testing fees
 - The proposed budget includes an allocation to restart the ED Tech committee to help in consistent technology integration throughout the district.
5. Maintain warm, safe and dry facilities that support student learning and success.
 - The proposed budget maintains budget expended for maintenance projects, staff, and supplies.
6. Continue to build our staff capacity to perform at a high level in order to increase achievement for every student and close the gap through:
 - ① Effective Education evaluation programs
 - The proposed budget creates two additional support positions who will be tasked with professional development coordination, training sessions and will help principals with the evaluation process while the other focuses on vertical alignment, common core instructional fluency and strengthening math instruction district-wide
 - ② Ongoing professional development
 - The proposed budget will support district-wide training on the impacts of poverty
 - Professional development on the newly adopted language arts adoption and supplemental math curriculum
 - ③ Implementation of CCSS (Common Core State Standards)
 - Additional support positions are provided in the proposed budget document
 - ④ Data collection and analysis of formative and summative assessments
 - Additional support positions are provided in the proposed budget document

CLOSING STATEMENT

The biggest challenge for the District in the coming fiscal year will be the integration of the ESD's special education programs. With the new biennium in 2015-16 come new challenges in the form of where the funding level will be and the new PERS rates which directly affect the District's ability to sustain programs. Currently, the PERS reforms from 2013-14 are being legally challenged and the outcome of that litigation will also have a direct effect on the District.

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	June 30, 2014
Position B	Brett Leavitt	Mar 21, 2013	3	June 30, 2015
Position C	Bob Kemble	Jan 26, 2010	3	June 30, 2015
Position D	Nancy Haidle	Sep 15, 2010	3	June 30, 2016
Position E	Everett Kyniston		3	June 30, 2014

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Michael Blackaby	2011	4	June 30, 2015
Position 2	Renae Corn, Chair	2009	4	June 30, 2017
Position 3	Dr. Ann Easley-DeBisschop, Vice-Chair	2009	4	June 30, 2017
Position 4	Doug Iwasa	2013	4	June 30, 2017
Position 5	Dr. Paul Kraft	2013	4	June 30, 2017

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
- 2119 Other Attendance Services
- 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 2014-2015**

	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	4,202,870	675,000	18,611,962	-	3,201,000	26,690,832
Federal Grants	-	-	-	3,230,098	-	3,230,098
State & Local Grants	31,114	-	33,494		41,270	105,878
Cafeteria	155,000	-	14,500	1,375,000	855,000	2,399,500
Student Body Funds	295,765	-	-	-	100,900	396,665
Equipment Replacement	250	-	-	-	94,000	94,250
Technology	250	-	-	-	171,000	171,250
Debt Service Fund	1,144,740	-	-	974,950	3,388,500	5,508,190
PERS Bond Debt Service Fund	737,200	-	-	-	-	737,200
Building Improvement	4,000	-	-	-	906,250	910,250
Bond Projects	-	-	-	-	-	-
Unemployment-Internal Service	2,000	-	-	-	399,000	401,000
TOTAL	6,573,189	675,000	18,659,956	5,580,048	9,156,920	40,645,113

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2014-2015**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	15,002,559	9,088,195	-	60,000	47,000	73,304	2,419,774	26,690,832
Federal Grants	2,580,463	612,295	37,340					3,230,098
State & Local Grants	12,370	93,508						105,878
Cafeteria	-	-	1,949,500	-	-	-	450,000	2,399,500
Student Body Funds	296,665	-	-	-	-	-	100,000	396,665
Equipment Replacement	-	94,250	-	-	-	-	-	94,250
Technology	-	171,250	-	-	-	-	-	171,250
Debt Service Fund	-	150	-	-	1,033,040	-	4,475,000	5,508,190
PERS Bond Debt Service Fund	-	125	-	-	737,075	-	-	737,200
Building Improvement	-	-	-	910,250	-	-	-	910,250
Bond Projects	-	-	-	-	-	-	-	-
Unemployment-Internal Service	-	401,000	-	-	-	-	-	401,000
TOTAL	17,892,057	10,460,773	1,986,840	970,250	1,817,115	73,304	7,444,774	40,645,113

FORM ED-1**NOTICE OF BUDGET HEARING**

A public meeting of the Ontario School District 8C will be held on June 19, 2014 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, 2014 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: Dr. Ann Easley-DeBisschop, Chairman

Telephone: 541-889-5374

Email: aeasley@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$12,500,682	\$9,166,675	\$9,108,920
Current Year Property Taxes, other than Local Option	4,698,584	4,538,500	5,038,500
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,646,539	1,558,227	1,534,689
Revenue from Intermediate Sources	2,126	117,020	675,000
Revenue from State Sources	17,351,717	18,716,821	18,659,956
Revenue from Federal Sources	5,477,347	5,688,153	5,580,048
Interfund Transfers	804,772	135,000	47,000
All Other Budget Resources	44,860	1,000	1,000
Total Resources	\$42,526,627	\$39,921,396	\$40,645,113

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$12,791,587	\$13,842,940	\$13,895,613
Other Associated Payroll Costs	6,697,802	7,895,331	7,929,759
Purchased Services	3,523,082	3,833,442	4,492,050
Supplies & Materials	2,497,853	2,787,433	2,734,664
Capital Outlay	4,989,274	1,641,525	1,876,463
Other Objects (except debt service & interfund transfers)	360,042	372,754	381,221
Debt Service*	1,712,099	1,747,113	1,770,265
Interfund Transfers*	804,772	135,000	47,000
Operating Contingency		363,500	73,304
Unappropriated Ending Fund Balance & Reserves	9,150,116	7,302,358	7,444,774
Total Requirements	\$42,526,627	\$39,921,396	\$40,645,113

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$15,545,892	\$17,300,429	17,892,057
FTE	263	281.2	198
2000 Support Services	9,119,828	10,440,415	10,460,773
FTE	165	148.3	141.37
3000 Enterprise & Community Service	1,426,535	1,578,581	1,986,840
FTE	20.5	20.5	22.57
4000 Facility Acquisition & Construction	4,767,385	1,054,000	970,250
FTE	0	0	0
5000 Other Uses	2,516,871	1,882,113	1,817,115
5100 Debt Service*	1,712,099	1,747,113	1,770,115
5200 Interfund Transfers*	804,772	135,000	47,000
6000 Contingency	0	363,500	73,304
7000 Unappropriated Ending Fund Balance	9,150,116	7,302,358	7,444,774
Total Requirements	\$42,526,627	\$39,921,396	\$40,645,113
Total FTE	448.5	450	361.79

* 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 change in the reporting of FTE numbers. The 2014-15 budget includes only regular full-time and part-time positions in this calculation. No stipends, additional salary allocations, or coaching positions are included.	

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	1,105,000

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	\$26,782,257	\$0
Other Borrowings	\$0	\$0
Total	\$26,782,257	\$0

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund	Actual Data Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
FEDERAL GRANTS			
1. Total Instruction.....	2,160,219	2,568,786	2,580,463
2. Total Support Services	992,891	736,221	612,295
3. Total Enterprise & Community Services	23,215	33,196	37,340
9. Total Requirements	3,176,325	3,338,203	3,230,098
10.Total Resources Except Property Taxes	3,188,136	3,338,203	3,230,098
STATE & LOCAL GRANTS			
1. Total Instruction.....	17,048	12,370	12,370
2. Total Support Services	7,134	42,775	93,508
8. Total Unappropriated and Reserved for Future Expenditure	-		
9. Total Requirements	24,182	55,145	105,878
10.Total Resources Except Property Taxes	76,402	55,145	105,878
CAFETERIA			
3. Total Enterprise & Community Services	1,425,894	1,695,385	1,949,500
4. Total Facilities Acquisition and Construction			
8. Total Unappropriated and Reserved for Future Expenditure	951,110	749,365	450,000
9. Total Requirements	2,377,005	2,444,750	2,399,500
10.Total Resources Except Property Taxes	2,377,005	2,444,750	2,399,500
STUDENT BODY FUNDS			
1. Total Instruction.....	299,041	296,665	296,665
8. Total Unappropriated and Reserved for Future Expenditure	116,040	100,000	100,000
9. Total Requirements	415,080	396,665	396,665
10.Total Resources Except Property Taxes	415,080	396,665	396,665
EQUIPMENT REPLACEMENT			
1. Total Instruction.....	-	-	-
2. Total Support Services	-	88,000	94,250
8. Total Unappropriated and Reserved for Future Expenditure	87,749		
9. Total Requirements	87,749	88,000	94,250
10.Total Resources Except Property Taxes	87,749	88,000	94,250

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund	Actual Data	Adopted Budget	Approved Budget
TECHNOLOGY	Last Year 2012-13	This Year 2013-14	Next Year 2014-15
2. Total Support Services	1,469	153,250	171,250
8. Total Unappropriated and Reserved for Future Expenditure	109,531	-	-
9. Total Requirements	111,000	153,250	171,250
10.Total Resources Except Property Taxes	111,000	153,250	171,250

Name of Fund	Actual Data	Adopted Budget	Approved Budget
BUILDING IMPROVEMENT	Last Year 2012-13	This Year 2013-14	Next Year 2014-15
4. Total Facilities Acquisition and Construction	-	994,000	910,250
8. Total Unappropriated and Reserved for Future Expenditure	901,261		
9. Total Requirements	901,261	994,000	910,250
10.Total Resources Except Property Taxes	901,261	994,000	910,250

Name of Fund	Actual Data	Adopted Budget	Approved Budget
BOND PROJECTS	Last Year 2012-13	This Year 2013-14	Next Year 2014-15
1. Total Instruction.....	-	-	-
2. Total Support Services	-	-	-
3. Total Enterprise & Community Services	-	-	-
4. Total Facilities Acquisition and Construction	4,678,794	-	-
5. Total Other Uses	-	-	-
6. Total Contingencies	-	-	-
7. Total Special Payments.....	-	-	-
8. Total Unappropriated and Reserved for Future Expenditure	127,361	-	-
9. Total Requirements	4,806,155	-	-
10.Total Resources Except Property Taxes	4,806,155	-	-

Name of Fund	Actual Data	Adopted Budget	Approved Budget
PENSION BOND DEBT SERVICE	Last Year 2012-13	This Year 2013-14	Next Year 2014-15
2. Total Support Services	121	125	125
5. Total Other Uses	679,072	651,634	737,075
8. Total Unappropriated and Reserved for Future Expenditure	(72,989)	1,450	-
9. Total Requirements	606,204	653,209	737,200
10.Total Resources Except Property Taxes	606,204	653,209	737,200

Name of Fund	Actual Data	Adopted Budget	Approved Budget
INTERNAL SERVICE FUND - UNEMPLOYMENT	Last Year 2012-13	This Year 2013-14	Next Year 2014-15
2. Total Support Services	38,300	430,300	401,000
8. Total Unappropriated and Reserved for Future Expenditure	371,415		
9. Total Requirements	409,715	430,300	401,000
10.Total Resources Except Property Taxes	409,715	430,300	401,000

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 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
1. Total Instruction	13,070,562	14,422,608	15,002,559
2. Total Support Services	8,083,448	9,004,604	9,088,195
3. Total Enterprise and Community Services	-	-	-
4. Total Facilities Acquisition and Construction	88,570	60,000	60,000
5. Total Other Uses	804,772	135,000	47,000
6. Total Contingencies		348,500	73,304
8. Total Unappropriated or Ending Fund Balance	2,929,173	2,688,429	2,419,774
9. Total Requirements	24,976,525	26,659,141	26,690,832
10. Total Resources Except Property Taxes	22,216,557	23,099,141	22,780,832
11. Property Taxes To be Received	3,755,274	3,560,000	3,910,000
12. Total Resources (add lines 10 and 11)	25,971,831	26,659,141	26,690,832
13. Property Taxes To be Received (from line 11)		3,560,000	3,910,000
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		175,000	175,000
B. Discounts, Other Uncollected Amounts		340,000	340,000
15. Total Tax Levy (add lines 13 and 14)		4,075,000	4,425,000
		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 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
2. Total Support Services	125	135	150
5. Total Other Uses	1,033,040	1,033,040	1,033,040
8. Total Unappropriated or Ending Fund Balance	1,699,147	3,490,000	4,475,000
9. Total Requirements	2,732,312	4,523,175	5,508,190
10. Total Resources Except Property Taxes	845,768	3,568,180	4,403,190
11. Property Taxes To be Received	903,068	955,000	1,105,000
12. Total Resources (add lines 10 and 11)	1,748,836	4,523,180	5,508,190
13. Property Taxes To be Received (from line 11)		955,000	1,105,000
B. Discounts, Other Uncollected Amounts		69,000	69,000
15. Total Tax Levy (add lines 13 and 14)		1,024,000	1,174,000
		Rate or Amount	Rate or Amount
18. Levy for Payment of Bonded Debt		1,024,000	1,174,000

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014	2014-2015 Budget		
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,136,688	3,496,625	3,450,000	3,800,000	3,800,000	3,800,000
1112 Delinquent Taxes	355,015	253,081	110,000	110,000	110,000	110,000
1113 County Land Sales	6,602	5,282	0	0	0	0
1190 Penalties and Interest on Taxes	9	285	0	0	0	0
1200 Revenue from Local Government	64,185	76,155	73,020	73,270	73,270	73,270
1311 Tuition From Individuals	71	0	500	500	500	500
1312 Tuition from Oregon Districts	2,747	3,477	3,000	3,000	3,000	3,000
1330 Summer School Tuition	0	0	0	0	0	0
1412 Transportation Fees from Other Districts	4,345	4,068	2,000	2,000	2,000	2,000
1510 Interest on Investments	39,810	43,934	30,000	35,000	35,000	35,000
1710 Admissions	37,033	35,966	30,000	30,000	30,000	30,000
1750 Concessions	0	0				
1790 Other Co-Curricular Revenue	14,557	24,997	20,000	20,000	20,000	20,000
1910 Rentals	2,800	3,183	5,800	8,000	8,000	8,000
1920 Donations	0	0	100	100	100	100
1941 Service to Other Districts	1,000	7,176	1,000	1,000	1,000	1,000
1970 Service to Other Funds	0	8,772				
1980 Fees Charged to Grants	168,262	146,851	100,000	100,000	100,000	100,000
1990 Misc Revenue	108,407	34,761	20,000	20,000	20,000	20,000
Total Revenue From Local Sources	3,941,531	4,144,614	3,845,420	4,202,870	4,202,870	4,202,870
2101 County School Fund	2,467	715	0	0	0	0
2102 ESD Apportionment	10,000	0	0	0	0	0
2200 Misc County Funding	0	1,411	117,020	675,000	675,000	675,000
Total Revenue From Intermediate Sources	12,467	2,126	117,020	675,000	675,000	675,000
3101 State School Fund - General Support	16,613,295	16,317,155	18,465,701	18,391,962	18,391,962	18,391,962
3103 Common School Fund	223,710	243,243	230,000	220,000	220,000	220,000
3204 Driver Education	0	0				
3299 Restricted State Grants	631,526	759,772	0	0	0	0
Total 3000 Revenue From State Sources	17,468,531	17,320,169	18,695,701	18,611,962	18,611,962	18,611,962
4500 Restricted Federal Revenue	526,169	44,430	0	0	0	0
Total 4000 Revenue From Federal Sources	526,169	44,430	0	0	0	0
5300 Compensation for Loss of Fixed Asset	0	44,560	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	2,989,560.00	4,415,931	4,000,000	3,200,000	3,200,000	3,200,000
Total 5000 Revenue From Other Sources	2,989,560	4,460,491	4,001,000	3,201,000	3,201,000	3,201,000
Total General Fund Resources	24,938,258	25,971,831	26,659,141	26,690,832	26,690,832	26,690,832

STATE SCHOOL FUND GRANT
2014-2015

Based on \$6.65 Billion Legislatively Approved Budget with 49/51 split as of 5/16/2014

Malheur County, Ontario SD 8C

District ID: 2108

2014-2015 Local Revenue	2014-2015 Transportation Grant
Property Taxes and in-lieu of property taxes from local sources = \$4,000,000.00	Salaries = N/A
Federal Forest Fees = \$0.00	Payroll = N/A
Common School Fund = \$225,934.63	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 = \$4,225,934.63	Non-Reimbursable = N/A
2014-2015 Experience Adjustment	Net Eligible Trans. Expend. = \$950,000.00
District Average Teacher Experience = 13.21	Trans per ADMr Rank. 11% Transportation Reimburs. Rate 70.00%
State Average Teacher Experience = 13.18	Grant (Rate* Net Eligible Expend) = \$665,000.00
Experience Adjustment (Difference in District and State Teacher Experience) = 0.03	

2014-2015 Extended ADMw			
	2014-2015 ADMw	2013-2014 ADMw	Extended ADMw
Ontario SD 8C (non-charter)	2,905.92	2,885.01	2,905.92
Four Rivers Community School	297.35	288.24	297.35
	District Extended ADMw		3,203.27

2014-2015 General Purpose Grant
(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (3,203.27 x [\$4500 + (\$25 x 0.03)]) X 1.522697628050 = \$21,952,897

2014-2015 Total Formula Revenue
General Purpose Grant + Transportation Grant
 = \$21,952,897 + \$665,000 = \$22,617,897

2014-2015 State School Fund Grant
Total Formula Revenue - Local Revenue
 = \$22,617,897 - \$4,225,935 = **\$18,391,962**

General Purpose Grant per Extended ADMw= \$6,853
 Total Formula Revenue per Extended ADMw= \$7,061
 Charter Schools Rate(ORS 338.155)= \$6,853

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, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-14		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	8,899,720	8,743,549	9,844,741	142.93	9,717,550	109.94	9,717,550	9,649,652
1000 Co-Curricular Programs	387,779	417,252	424,882	46.50	406,147	1.00	406,147	406,147
1200 Special Programs	3,886,696	3,909,761	4,152,985	47.33	4,878,862	47.26	4,878,862	4,947,960
1400 Summer School Programs								
Total 1000 Instruction	13,174,195	13,070,562	14,422,608	236.76	15,002,559	158.20	15,002,559	15,002,559
2100 Support Services - Students	554,833	569,310	700,180	8.84	846,804	9.65	846,804	846,804
2200 Support Services - Instruction Staff	522,870	559,086	917,730	14.93	587,230	10.79	587,230	587,230
2300 General Administration	356,507	342,058	453,378	2.00	406,921	2.31	406,921	406,921
2400 School Administration	1,626,822	1,659,722	1,680,355	23.50	2,163,536	27.29	2,163,536	2,163,536
2500 Business	3,259,657	3,713,561	3,881,493	45.85	3,809,754	45.75	3,809,754	3,809,754
2600 Support Services - Central Activities	1,010,934	1,037,928	1,212,646	15.65	1,178,479	13.15	1,178,479	1,178,479
2700 Supplemental Retirement	168,558	201,783	158,822	33.00	95,471	29.00	95,471	95,471
Total 2000 Support Services	7,500,181	8,083,448	9,004,604	143.77	9,088,195	137.94	9,088,195	9,088,195
Total 3000 Community Services								
Total 4000 Building Acq. & Const.		88,570	60,000		60,000		60,000	60,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	49,600	804,772	135,000		47,000		47,000	47,000
Total 6000 Contingency			348,500		73,304		73,304	73,304
Total 7000 Unappropriated EFB	1,060,000	2,929,173	2,688,429		2,419,774		2,419,774	2,419,774
Total General Fund Requirements	21,783,976	24,976,525	26,659,141	380.53	26,690,832	296.14	26,690,832	26,690,832

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	3,720,130	4,612,958	5,317,057	74.43	5,193,472	60.80	5,193,472	5,193,472
1113 Elementary Co-Curricular	0	0	500		500		500	500
1121 Middle Instruction	2,321,259	1,507,832	1,569,169	22.13	1,545,317	18.13	1,545,317	1,545,317
1122 Middle Co-Curricular	82,134	82,811	59,060	13.25	65,092	0.25	65,092	65,092
1131 High School Instruction	2,858,331	2,622,759	2,958,515	46.37	2,978,761	32.01	2,978,761	2,910,863
1132 High School Co-Curricular	305,645	334,441	365,322	33.25	340,555	0.75	340,555	340,555
1210 Talented & Gifted	9,195	9,254	26,745	0.05	21,174	0.05	21,174	21,174
1226 Home Instruction	0	215	500		500		500	500
1250 Special Education	1,554,862	1,582,533	1,765,936	39.13	2,319,788	38.15	2,319,788	2,319,788
1271 Remediation	0	0	17,026	1.00	0	0.00	0	0
1272 Title IA	3,342	0						
1283 Alternative Education	66,544	44,074	45,645	0.50	112,910	1.00	112,910	112,910
1288 Charter School	1,714,387	1,798,849	1,750,000		1,950,000		1,950,000	1,950,000
1291 ESL	538,366	474,836	547,133	6.65	451,668	5.92	451,668	519,566
1292 Teen Parent	0	0	0		22,822	1.14	22,822	22,822
1430 High School Summer School	0	0	0		0		0	0
Total 1000 Instruction	13,174,195	13,070,562	14,422,608	236.76	15,002,559	158.20	15,002,559	15,002,559

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Attendance and Social Work	168	0						
2115 Student Safety (Crossing Guards & SROs)	111,922	128,540	125,000	0.00	125,000	0.00	125,000	125,000
2117 Identification and Recruitment	138	0						
2119 Other Attendance Services	0	0	0		51,378	2.00	51,378	51,378
2122 Counseling	304,516	306,536	405,133	8.00	413,774	6.00	413,774	413,774
2134 Nursing Services	38,621	38,624	60,600		60,600		60,600	60,600
2139 Health Services	462	896	1,650		1,600		1,600	1,600
2190 Student Support Services	99,006	94,714	107,797	0.84	194,452	1.65	194,452	194,452
2213 Director of Improvement of Instruction	76,073	66,085	197,384	2.50	13,000		13,000	13,000
2219 Improvement of Instruction	0	1,044	0	0.00	0		0	0
2222 Library	195,999	191,935	210,250	6.23	229,020	6.85	229,020	229,020
2223 Multi-Media Services	2,029	100	4,450		3,200		3,200	3,200
2230 Assessment & Testing	173,652	197,456	193,931	4.20	214,660	3.94	214,660	214,660
2240 Instructional Staff Development	75,117	102,466	311,715	2.00	127,350		127,350	127,350
2310 Board of Education (Local Board)	91,776	99,643	197,209		134,700		134,700	134,700
2321 Superintendent's Office	264,731	242,415	256,169	2.00	272,221	2.31	272,221	272,221
2410 Principal's Office	1,547,859	1,579,464	1,593,071	22.50	1,826,801	23.00	1,826,801	1,826,801
2490 Other Support Services	78,963	80,258	87,284	1.00	336,735	4.29	336,735	336,735
2521 Business Services	170,932	221,579	195,990	1.00	203,937	1.00	203,937	203,937
2524 Payroll Services	70,411	70,727	70,699	1.00	71,612	1.00	71,612	71,612
2525 Financial Accounting Services	40,057	42,433	50,956	0.75	51,123	0.75	51,123	51,123
2541 Direction of Facilities	99,940	107,343	127,358	1.40	132,136	1.40	132,136	132,136
2542 Care & Upkeep of Buildings	1,778,332	2,109,816	2,125,907	20.00	2,064,360	21.00	2,064,360	2,064,360
2543 Care & Upkeep of Grounds	88,974	83,132	139,236	2.00	154,442	2.00	154,442	154,442
2551 Direction of Transportation	138,183	133,993	141,181	2.10	144,989	2.10	144,989	144,989
2552 Vehicle Operation Services	808,526	897,201	948,055	17.10	904,804	16.00	904,804	904,804
2559 Other Student Transportation	31,346	13,438	46,688		46,688		46,688	46,688
2573 Warehouse & Distributing Services	32,956	33,899	35,423	0.50	35,663	0.50	35,663	35,663
2626 Grant Writing	0	0	10,000		0		0	0
2630 Parent Center	22,486	51,248	126,502	5.00	108,353	3.50	108,353	108,353
2633 Public Information	6,162	0	13,500	0.00	20,000	0.00	20,000	20,000
2640 Volunteer Services	895	1,031	1,645		1,545		1,545	1,545
2641 Personnel	144,081	155,271	158,308	1.50	166,373	1.50	166,373	166,373
2660 Technology	837,310	830,378	902,691	9.15	882,208	8.15	882,208	882,208
2700 Supplemental Retirement	168,558	201,783	158,822	33.00	95,471	29.00	95,471	95,471
Total 2000 Support Services	7,500,181	8,083,448	9,004,604	143.77	9,088,195	137.94	9,088,195	9,088,195

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	0	0	0		0		0	0
Total 4000 Building Acq. & Const.	0	88,570	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	49,600	804,772	135,000		47,000		47,000	47,000
Total 5000 Other Uses	49,600	804,772	135,000		47,000		47,000	47,000
Total 6000 Contingency			348,500		73,304		73,304	73,304
Total 7000 Unappropriated EFB	1,060,000	2,929,173	2,688,429		2,419,774		2,419,774	2,419,774
Total General Fund Requirements	21,783,976	24,976,525	26,659,141	380.53	26,690,832	296.14	26,690,832	26,690,832

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

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

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	977,080	12.00	1,562,430	19.50	432,677	4.95	440,540	5.95	1,561,745	18.40					219,000	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,502,317	18.13			43,000	
1121 Middle Instruction											64,592	0.25			500	
1122 Middle Co-Curricular													2,791,863	32.01	119,000	
1131 High School Instruction													339,305	0.75	1,250	
1132 High School Co-Curricular															19,926	0.05
1210 Talented and Gifted	250		250		125		125		250		248				500	
1226 Home Instruction															838,814	2.75
1250 Special Education	161,067	5.47	265,920	8.00	83,023	1.75	110,208	3.63	293,167	7.50	220,153	3.05	347,436	6.00		
1271 Remediation											400		135,332	2.14		
1283 Alternative Education															1,950,000	
1288 Charter School															109,144	1.00
1291 ESL	56,507	0.60	58,051	0.60	41,471	0.40	34,211	0.40	68,621	0.70	75,863	1.22	75,698	1.00		
Total 1000 Instruction	1,194,904	18.07	1,886,651	28.10	557,296	7.10	585,084	9.98	1,923,783	26.60	1,863,573	22.65	3,689,634	41.90	3,301,634	3.80
2115 Student Safety															125,000	
2119 Other Attendance Services											19,968	1.00	31,410	1.00		
2122 Counseling	31,778	0.50	32,608	0.50	15,831	0.25	15,931	0.25	31,908	0.50	74,944	1.00	210,774	3.00		
2134 Nursing Services															60,600	
2139 Health Services			250		150				700		500					
2190 Student Support Services															194,452	1.65
2213 Director of Improvement of Instruction															13,000	
2219 Improvement of Instruction																
2222 Library	32,088	1.00	36,848	0.92	34,815	1.00	25,525	1.00	25,056	1.00	34,092	1.00	37,366	0.93	3,230	
2223 Multi-Media Services			1,000						500		1,000		700			
2230 Assessment & Testing	17,638	0.53	13,084	0.58					15,481	0.50	13,747	0.50	18,017	0.58	136,693	1.25
2240 Instructional Staff Development			4,000				1,050		3,500		4,800		1,000		113,000	
2310 Board of Education (Local Board)															134,700	
2321 Superintendent's Office															272,221	2.31
2410 Principal's Office	186,102	2.50	254,030	3.50	103,634	1.50	103,391	1.50	264,174	3.50	335,939	4.00	553,251	6.50	26,280	
2490 Other Support Services					95,144	1.00	61,849	1.00			76,006	1.00	103,736	1.29		
2521 Business Services															203,937	1.00
2524 Payroll Services															71,612	1.00
2525 Financial Accounting Services															51,123	0.75
2541 Direction of Facilities															132,136	1.40
2542 Care & Upkeep of Buildings	116,253	1.46	156,132	2.00	69,860	1.00	77,262	1.00	169,218	2.00	298,632	3.00	434,215	4.54	742,788	6.00
2543 Care & Upkeep of Grounds															154,442	2.00
2551 Direction of Transportation															144,989	2.10
2552 Vehicle Operation Services	100		1,000		200		1,200		1,150		500		500		900,154	16.00
2559 Other Student Transportation											5,000		38,188		3,500	
2573 Warehouse and Distributing Services															35,663	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	16,227	0.50	13,199	0.50	16,227	0.50	10,897	0.50	14,717	0.50	10,737	0.50	22,849	0.50	3,500	
2633 Public Information															20,000	
2640 Volunteer Services															1,545	
2641 Personnel															166,373	1.50
2660 Technology	7,408		5,100		1,000				2,200		5,000		1,000		860,500	8.15
2700 Supplemental Retirement															95,471	29.00
Total 2000 Support Services	407,594	6.49	517,251	8.00	336,861	5.25	297,105	5.25	528,604	8.00	880,865	12.00	1,453,006	18.34	4,666,909	74.61

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

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

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																47,000
5200 Transfers of Funds																47,000
Total 5000 Other Uses																73,304
Total 6000 Contingency																2,419,774
Total 7000 Unappropriated EFB																
Total General Fund Requirements	1,602,498	24.56	2,403,902	36.10	894,157	12.35	882,189	15.23	2,452,387	34.60	2,744,438	34.65	5,142,640	60.24	10,568,621	78.41

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	10,672,325	10,766,488	11,642,498	380.53	11,854,684	296.14	11,854,684	11,854,684
200 Employee Benefits	5,782,349	5,611,886	6,273,004		6,385,366		6,385,366	6,385,366
300 Purchased Services	2,754,279	3,086,238	3,545,046		4,136,272		4,136,272	4,136,272
400 Supplies and Materials	1,069,865	1,211,412	1,450,455		1,212,132		1,212,132	1,212,132
500 Capital Outlay	218,420	363,684	328,500		328,500		328,500	328,500
600 Other Objects	177,138	202,872	247,709		233,800		233,800	233,800
700 Transfers	49,600	804,772	135,000		47,000		47,000	47,000
800 Other Uses of Funds	1,310,000	2,929,173	3,036,929		2,493,078		2,493,078	2,493,078
Total	22,033,976	24,976,525	26,659,141	380.53	26,690,832	296.14	26,690,832	26,690,832

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,325,259	6,232,087	6,920,492	136.32	7,184,076	139.51	7,184,076	7,184,076
112 Classified Salaries	2,206,115	2,438,149	2,576,027	105.29	2,411,663	108.99	2,411,663	2,411,663
113 Administrators	1,184,570	1,220,056	1,184,354	15.00	1,363,549	15.30	1,363,549	1,363,549
114 Supervisors	159,139	168,000	181,368	3.34	184,419	3.34	184,419	184,419
116 Early Retirement	159,950	190,100	144,000	33.00	87,900	29.00	87,900	87,900
117 Unused Leave								
121 Substitutes - Licensed	318,091	263,619	397,907		418,707		418,707	418,707
122 Substitutes - Classified	66,739	40,033	57,500		45,200		45,200	45,200
123 Temporaries - Licensed	8,203							
124 Temporaries - Classified	21,100	13,759	24,000	1.00				
130 Additional Salary	223,159	200,685	156,850	86.58	159,170		159,170	159,170
Total Salaries	10,672,325	10,766,489	11,642,498	380.53	11,854,684	296.14	11,854,684	11,854,684
210 Retirement	1,565,647	1,408,620	1,624,565		1,528,274		1,528,274	1,528,274
211 PERS-Employer Contribution								
212 PERS-Pickup								
213 PERS UAL Bond	524,756	454,825	582,898		756,500		756,500	756,500
216 OPSRP Tier III	428,283	488,807	599,700		657,647		657,647	657,647
220 Social Security	768,369	767,766	849,057		865,076		865,076	865,076
231 Workers Comp	42,757	43,181	38,039		79,530		79,530	79,530
232 Unemployment	150,825	150,482	55,510					
240 Employee Insurance	2,301,712	2,298,206	2,523,235		2,498,339		2,498,339	2,498,339
Total Benefits	5,782,349	5,611,886	6,273,004		6,385,366		6,385,366	6,385,366
310 Professional Services								
311 Instruction Services			2,750		2,650		2,650	2,650
312 Instruct Programs Improvement Services								
313 Student Services (Medical)	420	682	11,663		11,663		11,663	11,663
318 Prof & Improvement Costs: Non-Instruct	20,606	52,262	75,480		65,680		65,680	65,680
319 Other Instr., Prof & Tech. Services	122,149	126,573	136,050		129,900		129,900	129,900
322 Maintenance & Repair	106,350	175,025	261,290		226,700		226,700	226,700
324 Rental	25,864	53,617	69,810		74,810		74,810	74,810
325 Electricity	276,055	305,509	306,900		311,600		311,600	311,600
326 Heat	129,604	108,952	194,100		129,800		129,800	129,800
327 Water & Sewage	41,606	40,621	77,400		45,500		45,500	45,500
328 Garbage	60,917	62,073	74,900		56,400		56,400	56,400
329 Other Property Services	25,185	14,999	97,150		57,000		57,000	57,000

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	40,251	83,822	107,633		103,833		103,833	103,833
351 Telephone	10,582	35,854	14,200		30,900		30,900	30,900
353 Postage	19,686	17,763	22,900		21,350		21,350	21,350
354 Advertising	5,959	755	1,950		1,950		1,950	1,950
355 Printing	9,079	2,423	14,825		12,725		12,725	12,725
360 Charter School	1,714,387	1,798,849	1,750,000		1,950,000		1,950,000	1,950,000
374 Other Tuition		24,350	20,000		20,000		20,000	20,000
381 Audit	20,802	21,426	24,000		24,000		24,000	24,000
382 Legal	3,529	11,405	40,000		30,000		30,000	30,000
383 Architect Fees		2,250	2,500		4,000		4,000	4,000
384 Negotiation Services		770	15,500		15,500		15,500	15,500
388 Election		3,425	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	121,248	142,833	220,545		806,811		806,811	806,811
Total Purchased Services	2,754,279	3,086,238	3,545,046		4,136,272		4,136,272	4,136,272
410 Supplies	408,952	588,877	667,255		585,407		585,407	585,407
411 Gasoline, Oil, Lubricants	122,193	125,656	140,500		140,500		140,500	140,500
412 Tires & Batteries	8,379	8,839	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	24,961	17,964	35,000		35,000		35,000	35,000
414 Garage Supplies	18,918	1,283	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	652	33	2,350		2,350		2,350	2,350
420 Textbooks	128,603	76,550	312,175		167,850		167,850	167,850
430 Library Books	9,606	8,587	15,400		10,150		10,150	10,150
440 Periodicals	1,499	660	1,400		1,400		1,400	1,400
460 Non-Consumable Supplies	263,022	253,673	165,000		149,950		149,950	149,950
470 Computer Software	81,080	122,991	96,375		95,525		95,525	95,525
480 Computer Hardware	2,000	6,300			9,000		9,000	9,000
Total Supplies & Materials	1,069,865	1,211,412	1,450,455		1,212,132		1,212,132	1,212,132
520 Building Remodel		36,969						
530 Improvements Other Than Building								
540 Depreciable Equipment	22,373							
541 New Equipment	1,470							
542 Replacement Equipment		57,111	52,500		52,500		52,500	52,500
550 Technology Equipment	37,780	65,348	56,000		56,000		56,000	56,000
564 Bus & Bus Improvements	155,072	204,257	220,000		220,000		220,000	220,000
590 Other Capital - Classroom Improvements	1,725							
Total Capital Outlay	218,420	363,684	328,500		328,500		328,500	328,500

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	28,266	31,915	36,700		34,800		34,800	34,800
651 Liability Insurance	37,930	45,841	55,009		12,500		12,500	12,500
653 Property Insurance	110,707	124,881	155,000		185,500		185,500	185,500
670 Taxes & License	235	235	1,000		1,000		1,000	1,000
Total Other Objects	177,138	202,872	247,709		233,800		233,800	233,800
Technology Transfer	43,000	43,000	43,000		20,000		20,000	20,000
Equipment Fund Transfer								
Building Fund Transfer		755,172	90,000		25,000		25,000	25,000
SMILE Transfer	6,600	6,600	2,000		2,000		2,000	2,000
Total Transfers	49,600	804,772	135,000		47,000		47,000	47,000
810 Planned Reserve	250,000	250,000	348,500		73,304		73,304	73,304
820 Reserve For Next Year	1,060,000	2,679,173	2,688,429		2,419,774		2,419,774	2,419,774
Total Other Uses of Funds	1,310,000	2,929,173	3,036,929		2,493,078		2,493,078	2,493,078
Total	22,033,976	24,976,526	26,659,141	380.53	26,690,832	296.14	26,690,832	26,690,832

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015

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	675,738	14.10	1,059,578	21.60	378,119	7.10	379,604	8.60	1,115,022	21.60	1,172,159	22.63	2,159,398	39.88	244,458	4.00
112 Classified Salaries	170,515	9.46	248,308	13.00	97,454	4.75	106,758	6.13	222,533	11.50	215,961	9.77	367,726	16.61	982,408	37.77
113 Administrators	84,470	1.00	119,392	1.50	43,860	0.50	43,860	0.50	119,760	1.50	185,234	2.25	320,140	3.75	446,833	4.30
114 Supervisors															184,419	3.34
116 Early Retirement															87,900	29.00
121 Substitutes - Licensed	3,200		3,200		1,500		1,500		3,200		4,000		31,407		370,700	
122 Substitutes - Classified			200												45,000	
123 Temporaries - Licensed																
124 Temporaries - Classified																
130 Additional Salary	2,499		3,332		1,666		1,666		3,332		22,957		106,218		17,500	
Total Salaries	936,422	24.56	1,434,010	36.10	522,599	12.35	533,388	15.23	1,463,847	34.60	1,600,311	34.65	2,984,889	60.24	2,379,218	78.41
211 PERS-Employer Contribution	129,451		196,235		93,623		64,502		173,543		171,410		423,060		276,450	
212 PERS-Pickup																
213 PERS UAL Bond	65,325		92,131		36,478		36,339		99,910		106,304		194,508		125,505	
216 OPSRP Tier III	59,047		71,415		14,446		39,366		110,723		130,157		143,141		89,352	
220 Social Security	71,390		109,441		39,864		40,691		111,740		121,738		222,312		147,900	
231 Workers Comp	5,218		7,864		2,982		3,020		7,934		9,297		16,311		26,904	
232 Unemployment																
240 Employee Insurance	233,167		356,820		125,640		102,960		329,940		348,223		617,889		383,700	
Total Benefits	563,598		833,906		313,033		286,878		833,790		887,129		1,617,221		1,049,811	
311 Instructional Services											650				2,000	
313 Student Services (Med/El)															11,663	
318 Prof & Improvement Costs	500		2,500				600		3,500		3,600		5,000		49,980	
319 Other Instructional Services			500		500		100						800		128,000	
322 Maintenance & Repair	1,500		13,100		2,500		2,000		5,800		9,800		36,000		156,000	
324 Rental	6,000		5,000		500		6,500		10,500		6,500		18,250		21,560	
325 Electricity	17,300		25,000		9,000		10,000		40,000		100,000		82,300		28,000	
326 Heat	10,000		5,300		8,000		16,500		6,000		15,000		60,000		9,000	
327 Water & Sewage	4,000		5,500						6,000		12,000		16,500		1,500	
328 Garbage	3,500		8,000		3,000		2,000		8,500		12,000		16,200		3,200	
329 Other Property Services															57,000	
340 Travel	1,870		2,150		1,300		2,900		3,775		9,900		92,388		(10,900)	
351 Telephone	1,000		1,600		1,500		1,200		1,850		4,000		6,500		13,700	
353 Postage	500		1,200		300		500		700		3,500		6,000		8,650	
354 Advertising															1,950	
355 Printing			500		275		400		750		500		2,000		8,300	
360 Charter School															1,950,000	
374 Other Tuition													20,000			
381 Audit															24,000	
382 Legal															30,000	
383 Architect Fees															4,000	
384 Negotiation Services															15,500	
388 Election															3,500	
390 Other General Prof Services			500				300				13,400		22,600		770,011	
Total Purchased Services	46,170		70,850		26,875		43,000		87,375		190,850		384,538		3,286,614	
410 Supplies	41,308		33,836		17,650		11,523		50,475		49,348		110,492		270,775	
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, 2014 TO JUNE 30, 2015

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	11,500		23,500		4,000		3,850		9,200		9,000		8,800		98,000	
430 Library Books	1,000		500		1,500		750		1,200		1,200		4,000			
440 Periodicals			100				100				100		800		300	
460 Non-Consumable Supplies											2,000		8,950		139,000	
470 Computer Software	2,500		3,200		3,300		2,500		6,500		4,500		9,000		64,025	
480 Computer Hardware			4,000		5,000											
Total Supplies & Materials	56,308		65,136		31,450		18,723		67,375		66,148		142,542		764,450	
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								23,450	
651 Liability Insurance															12,500	
653 Property Insurance															185,500	
670 Taxes & License													10,950		1,000	
Total Other Objects					200		200						10,950		222,450	
710 Technology Transfer															20,000	
710 Building Fund Transfer															25,000	
710 SMILE Transfer															2,000	
Total Transfers															47,000	
810 Planned Reserve															73,304	
820 Reserve For Next Year															2,419,774	
Total Other Uses of Funds															2,493,078	
Total	1,602,498	24.56	2,403,902	36.10	894,157	12.35	882,189	15.23	2,452,387	34.60	2,744,438	34.65	5,142,640	60.24	10,568,621	78.41

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	677,956	383,569	529,011		608,386		608,386	608,386
Title I A	1,299,405	1,291,416	1,553,427		1,630,000		1,630,000	1,630,000
Title II (D) Enhancing Teaching Thr. Tech		24,780						
Title III ESL	75,749	30,005	88,815		65,980		65,980	65,980
IDEA	388,547	450,910	840,000		571,499		571,499	571,499
EBISS	9,591	7,373	7,023		9,400		9,400	9,400
Enhancement & Ext. Assessment Trng								
Title VI (B) Rural Education Initiative Grant	57,357	47,016	60,000		45,126		45,126	45,126
Title II (A) Quality Teachers	172,891	159,838	194,927		215,000		215,000	215,000
Title II (B) Math & Science Partnerships					19,707		19,707	19,707
Kindergarten Readiness		829						
Statewide Data Systems		4,250						
Alcohol Abuse Reduction Grant								
Drug and Alcohol								
IDEA - ARRA								
Title IA - ARRA								
Title IA - School Improvement	64,023							
Title IID - ARRA								
School Improvement - OHS	1,145,679	788,150	65,000		65,000		65,000	65,000
Title X - Homeless (RRA)								
Moving Math Education Forward								
Teacher Induction/Coaching								
State Energy Grant								
4500 Total Restricted Federal Revenue	3,891,198	3,188,136	3,338,203		3,230,098		3,230,098	3,230,098
5400 Total Beginning Fund Balance		(11,632)	-		-		-	-
Total Resources	3,891,198	3,176,504	3,338,203		3,230,098		3,230,098	3,230,098

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	95,469	2,059	228,559	3.00	164,876		164,876	164,876
200 Total Benefits	53,192	683	86,056		40,429		40,429	40,429
300 Total Purchased Services		421						
400 Total Supplies & Materials	4,868	4,685	9,477		89,022		89,022	89,022
600 Total Other Objects	1,506	594	3,183					
1111 Total Primary Instruction	155,035	8,442	327,275	3.00	294,327		294,327	294,327
1121 Middle School Instruction								
100 Total Salaries		212						
200 Total Benefits		69						
400 Total Supplies & Materials		23,440						
1121 Total Middle School Instruction	-	23,720	-		-		-	-
1131 High School Instruction								
100 Total Salaries	12,055	15,787						
200 Total Benefits	2,864	4,812						
300 Total Purchased Services	23,677	21,477						
400 Total Supplies & Materials	147,182	85,276						
500 Total Capital Outlay	12,081							
600 Total Other Objects	43,524	38,605						
1131 Total High School Instruction	241,383	165,957	-		-		-	-
1140 Pre-Kindergarten Program								
100 Total Salaries	26,738							
200 Total Benefits	8,995							
400 Total Supplies & Materials	1,482	7,022						
600 Total Other Objects	1,961							
1140 Pre-Kindergarten Program	39,176	7,022	-		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1250 Special Education								
100 Total Salaries	185,615	232,488	426,079	23.75	316,807	19.53	316,807	316,807
200 Total Benefits	142,711	159,463	309,849		228,042		228,042	228,042
300 Total Purchased Services	238	1,482	20,000					
400 Total Supplies & Materials	20,534	12,102	10,000		11,050		11,050	11,050
600 Total Other Objects	13,876	20,759	24,072					
1250 Total Special Education	362,974	426,293	790,000	23.75	555,899	19.53	555,899	555,899
1271 Remediation								
100 Total Salaries	61,136	33,200						
200 Total Benefits	19,197	8,251						
300 Total Purchased Services	4,815							
400 Total Supplies & Materials	317	1,467			1,177		1,177	1,177
500 Total Capital Outlay	13,000	11,642						
1271 Total Remediation	98,465	54,559	-		1,177		1,177	1,177
1272 Title I								
100 Total Salaries	325,046	709,527	610,236	17.62	622,686	19.05	622,686	622,686
200 Total Benefits	196,934	366,473	340,941		378,259		378,259	378,259
300 Total Purchased Services		3,393						
400 Total Supplies & Materials	968	67,231	23,000		62,700		62,700	62,700
600 Total Other Objects	44,909	60,324	81,121		87,800		87,800	87,800
1272 Total Title I	567,857	1,206,949	1,055,298	17.62	1,151,445	19.05	1,151,445	1,151,445
1288 Charter School								
300 Total Purchased Services	76,572	84,387	40,000		60,000		60,000	60,000
1288 Total Charter School	76,572	84,387	40,000		60,000		60,000	60,000
1291 English Second Language								
100 Total Salaries	10,458	10,412	9,000		23,692		23,692	23,692
200 Total Benefits	3,387	3,348	3,000		9,212		9,212	9,212
300 Total Purchased Services		1,000			5,000		5,000	5,000
400 Total Supplies & Materials	1,769	2,506	4,065		7,854		7,854	7,854
600 Total Other Objects		954	2,000		2,137		2,137	2,137
1291 Total English Second Language	15,614	18,221	18,065		47,895		47,895	47,895

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	61,124	38,817	22,456	0.07	30,397	0.07	30,397	30,397
200 Total Benefits	24,894	13,081	7,160		11,748		11,748	11,748
300 Total Purchased Services	12,181	41,143	44,520		54,520		54,520	54,520
400 Total Supplies & Materials	15,505	30,479	86,595		90,940		90,940	90,940
600 Total Other Objects	31,377	17,121	18,271		36,055		36,055	36,055
1293 Total Migrant Education	145,081	140,641	179,002	0.07	223,660	0.07	223,660	223,660
1300 Adult/Continuing Education								
100 Total Salaries	3,733							
200 Total Benefits	1,181							
300 Total Purchased Services	5,576							
400 Total Supplies & Materials	821							
1300 Total Adult/Continuing Education	11,311	-	-	-	-	-	-	-
1400 Summer School Programs								
100 Total Salaries	172,718	14,208	104,093		149,190		149,190	149,190
200 Total Benefits	54,411	4,617	27,749		57,133		57,133	57,133
300 Total Purchased Services			14,000		13,908		13,908	13,908
400 Total Supplies & Materials	22,144	5,070	7,255		13,605		13,605	13,605
600 Total Other Objects	13,167	134	6,049		12,224		12,224	12,224
1400 Total Summer School Programs	262,441	24,029	159,146	-	246,060	-	246,060	246,060
1000 Total Instruction	1,975,908	2,160,219	2,568,786	44.44	2,580,463	38.65	2,580,463	2,580,463

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	8,418	6,221	25,879	1.15	25,797	0.15	25,797	25,797
200 Total Benefits	4,385	3,423	10,994		11,032		11,032	11,032
400 Total Supplies & Materials		774	60,000		40,364		40,364	40,364
2110 Total Social Services	12,803	10,418	96,873	1.15	77,193	0.15	77,193	77,193
2117 Identification & Recruitment								
100 Total Salaries	66,318	68,289	67,911	1.85	99,281	2.18	99,281	99,281
200 Total Benefits	36,315	39,280	41,567		62,049		62,049	62,049
300 Total Purchased Services	4,011	5,480	8,000		8,000		8,000	8,000
2117 Total Identification & Recruitment	106,644	113,049	117,478	1.85	169,330	2.18	169,330	169,330
2119 Other Attendance Services								
100 Total Salaries		162						
200 Total Benefits		15						
2119 Total Other Attendance Services		177						
2122 Counseling								
100 Total Salaries	13,198	17,702	3,300					
200 Total Benefits	4,777	5,432	825					
300 Total Purchased Services	600	323	5,000		2,000		2,000	2,000
400 Total Supplies & Materials	303	104						
600 Total Other Objects	2,734							
2122 Total Counseling	21,612	23,561	9,125		2,000		2,000	2,000
2132 Medical Services								
400 Total Supplies & Materials		862	6,000		4,000		4,000	4,000
2132 Medical Services		862	6,000		4,000		4,000	4,000
2139 Health Services								
300 Total Purchased Services	1,886	13						
2139 Total Health Services	1,886	13						

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2190 Student Support Services								
100 Total Salaries	104,150	79,837	74,395	1.03	35,115	0.35	35,115	35,115
200 Total Benefits	52,525	39,504	39,949		16,436		16,436	16,436
300 Total Purchased Services	953	824	6,235		15,190		15,190	15,190
400 Total Supplies & Materials	1,344	1,199	13,670		16,143		16,143	16,143
500 Total Capital Outlay					14,438		14,438	14,438
600 Total Other Objects	120				100		100	100
2190 Total Student Support Services	159,093	121,364	134,249	1.03	97,422	0.35	97,422	97,422
2213 Curriculum Development								
100 Total Salaries	671,080	117,344						
200 Total Benefits	350,084	51,901						
300 Total Purchased Services	7,210	3,029						
400 Total Supplies & Materials	3,211	1,824	10,553		10,000		10,000	10,000
600 Total Other Objects	8,811	7,353	11,056					
2213 Total Curriculum Development	1,040,396	181,450	21,609		10,000		10,000	10,000
2219 Improvement of Instruction Services								
100 Total Salaries	19,766	55,009	87,541		57,386	1.00	57,386	57,386
200 Total Benefits	5,890	23,070	49,007		32,187		32,187	32,187
300 Total Purchased Services		1,797						
400 Total Supplies & Materials	831							
600 Total Other Objects	-	1						
2219 Total Impr. of Instr. Services	26,487	79,877	136,548		89,573	1.00	89,573	89,573
2222 Library								
100 Total Salaries	1,361							
200 Total Benefits	454							
300 Total Purchased Services	1,740	1,710						
400 Total Supplies & Materials								
2222 Total Library	3,555	1,710	-		-		-	-
2230 Assessment & Testing								
100 Total Salaries	1,461	727						
200 Total Benefits	401	102						
2230 Total Assessment and Testing	1,862	829	-		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2240 Instructional Staff Development								
100 Total Salaries	141,900	128,187	97,706		58,275		58,275	58,275
200 Total Benefits	50,717	50,994	11,911		8,411		8,411	8,411
300 Total Purchased Services	54,429	46,940	37,450		48,177		48,177	48,177
400 Total Supplies & Materials	28,778	15,636	5,500		13,921		13,921	13,921
600 Total Other Objects	1,556	1,158	6,390		5,398		5,398	5,398
2240 Total Instructional Staff Development	277,379	242,915	158,957		134,182		134,182	134,182
2324 State Relations								
300 Total Purchased Services		7,327						
2324 Total State Relations		7,327						
2410 Principal's Office								
100 Total Salaries	68,282	45,761						
200 Total Benefits	28,273	20,297						
300 Total Purchased Services	14,341	15,460						
400 Total Supplies & Materials	3,340	6,079						
2410 Total Principal's Office	114,236	87,597	-		-		-	-
2490 Other Support Services								
100 Total Salaries		10,574	14,407	0.33				
200 Total Benefits		6,475	9,458					
300 Total Purchased Services			1,450					
400 Total Supplies & Materials		217			1,450		1,450	1,450
2410 Total Principal's Office	-	17,266	25,315	0.33	1,450		1,450	1,450
2542 Care & Upkeep of Building								
100 Total Salaries	11,673	746						
200 Total Benefits	3,947	248						
300 Total Purchased Services	4,800	4,300						
2542 Total Care & Upkeep of Building	20,420	5,293	-		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2550 Direction of Transportation								
100 Total Salaries	3,313	539						
200 Total Benefits	1,141	179						
300 Total Purchased Services			5,000		3,000		3,000	3,000
2550 Total Direction of Transportation	4,454	718	1,000		3,000		3,000	3,000
2552 Vehicle Operation Services								
100 Total Salaries	8,991	164						
200 Total Benefits	3,076	77						
300 Total Purchased Services	26,000	11,937	1,000					
2552 Total Vehicle Operation Services	38,066	12,177	5,000		-		-	-
2630 Information Services								
100 Total Salaries	54,540	38,035	9,650	0.50	9,650	0.50	9,650	9,650
200 Total Benefits	25,073	14,251	3,417		3,495		3,495	3,495
300 Total Purchased Services	2,597	3,832	1,000		1,000		1,000	1,000
400 Total Supplies & Materials	4,126	2,480	10,000		10,000		10,000	10,000
2630 Total Information Services	86,336	58,597	24,067	0.50	24,145	0.50	24,145	24,145
2660 Technology								
400 Total Supplies & Materials		27,689						
2660 Total Technology	-	27,689	-		-		-	-
2000 Total Support Services	1,915,230	992,891	736,221	4.53	612,295	4.18	612,295	612,295
3370 Non Public School Student Services								
100 Total Salaries		12,235	10,149	2.00	19,136	1.07	19,136	19,136
200 Total Benefits		4,448	10,898		4,609		4,609	4,609
300 Total Purchased Services		186	1,473		2,918		2,918	2,918
400 Total Supplies & Materials	60	6,346	10,676		10,677		10,677	10,677
3370 Total Non Public School Services			33,196		37,340		37,340	37,340
3000 Total Enterprise & Community Serv.	60	23,215	33,196		37,340	1.07	37,340	37,340
Total Requirements	3,891,198	3,176,325	3,338,203	48.97	3,230,098	43.90	3,230,098	3,230,098

State and Local Grants
Resources

Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-14		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	2,001	600	-		28,114		28,114	28,114
Challenge Day		2,574	3,000		3,000		3,000	3,000
Lowe's Grants	10,000	-						
Goldman Sachs		2,100						
1990 Total Miscellaneous	12,001	5,274	3,000		31,114		31,114	31,114
3299 Restricted State Grants								
ASPIRE	8,000	3,000	3,000		3,000		3,000	3,000
SMILE	5,400	6,467	4,370		4,370		4,370	4,370
Project Lead the Way			-		-		-	-
Educator Effectiveness State Grants					26,124		26,124	26,124
3299 Total Restricted State Grants	13,400	9,467	7,370		33,494		33,494	33,494
5200 Transfers In								
SMILE	6,600	2,000	2,000		2,000		2,000	2,000
5200 Total Transfers In	6,600	2,000	2,000		2,000		2,000	2,000
5400 Beginning Fund Balance								
Response to Intervention	-	5,571						
Project Lead the Way	10,050	-						
ASPIRE		4,000						
SMILE	-	2,315						
Lowe's Grants		10,000	5,000		1,495		1,495	1,495
SB 622 Video Conferencing	-	37,775	37,775		37,775		37,775	37,775
5400 Total Beginning Fund Balance	10,050	59,661	42,775		39,270		39,270	39,270
Total Resources	42,051	76,402	55,145		105,878		105,878	105,878

State and Local Grants
Requirements

Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
	Requirements:							
1000 Instruction								
1121 Middle School Instruction								
400 Total Supplies & Materials	3,409		-		-		-	-
1121 Total Middle School Instruction	3,409	-	-		-		-	-
1131 High School Instruction								
100 Total Salaries		1,938	3,000		3,000		3,000	3,000
200 Total Benefits		614	-		-		-	-
300 Total Purchased Services		2,560	3,000		3,000		3,000	3,000
400 Total Supplies & Materials	1,819	5,064						
1131 Total High School Instruction	1,819	10,175	6,000		6,000		6,000	6,000
1299 Other Programs								
100 Total Salaries	7,500	5,000	4,800	-	4,800		4,800	4,800
200 Total Benefits	2,480	1,610	970		970		970	970
300 Total Purchased Services	372							
400 Total Supplies & Materials		263	600		600		600	600
1299 Total Other Programs	10,352	6,873	6,370		6,370	-	6,370	6,370
1000 Total Instruction	15,580	17,048	12,370	-	12,370	-	12,370	12,370
2219 Improvement of Instruction								
100 Total Salaries	1,757				12,856	0.25	12,856	12,856
200 Total Benefits	572				7,506		7,506	7,506
300 Total Purchased Services	2,493							
2219 Total Improvement of Instruction	4,822	-	-		20,362	0.25	20,362	20,362
2213 Curriculum Development								
100 Total Salaries	671,080							
200 Total Benefits	350,084							
300 Total Purchased Services	7,210				2,410		2,410	2,410
400 Total Supplies & Materials	3,211		10,553					
600 Total Other Objects	8,811		11,056					
2213 Total Curriculum Development	1,040,396	-	21,609	0.00	2,410	0.00	2,410	2,410
2122 Counseling								
400 Total Supplies & Materials	4,000							
2122 Counseling	4,000	-	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	1,757	552						
200 Total Benefits	572	146						
300 Total Purchased Services	2,493	1,000			25,382		25,382	25,382
400 Total Supplies & Materials		194			3,100		3,100	3,100
600 Total Other Objects					2,984		2,984	2,984
2240 Total Instructional Staff Development	4,822	1,892	-		31,466		31,466	31,466
2542 Care & Upkeep of Building								
300 Total Purchased Services			5,000		-		-	-
400 Total Supplies & Materials		5,079			1,495		1,495	1,495
2542 Total Care & Upkeep of Building	-	5,079	5,000		1,495		1,495	1,495
2660 Technology								
300 Total Purchased Services		163	37,775		37,775		37,775	37,775
400 Total Supplies & Materials								
500 Total Capital Outlay		163						
2660 Total Technology	-	163	37,775		37,775		37,775	37,775
2000 Total Support Services	4,822	7,134	42,775		93,508		93,508	93,508
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	20,402	24,182	55,145	-	105,878	0.25	105,878	105,878

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	203,679	184,108	200,000		150,000		150,000	150,000
1990 Misc Revenue	12,271	255	1,000		5,000		5,000	5,000
3102 State School Fund - School Lunch	13,276	13,500	13,750		14,500		14,500	14,500
3299 Restricted State Grant	3,974	8,581						
4500 Restricted Federal Revenue	1,185,950	1,256,675	1,300,000		1,300,000		1,300,000	1,300,000
4900 Commodity Revenue	82,956	55,567	75,000		75,000		75,000	75,000
5300 Compensation for Loss of Assets		300						
5400 Cash on Hand	748,263	858,019	855,000		855,000		855,000	855,000
Total Resources	2,250,369	2,377,005	2,444,750		2,399,500		2,399,500	2,399,500
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	74,184	83,190	83,615	2.00	84,465	2.00	84,465	84,465
200 Total Benefits	36,892	47,760	51,784		51,227		51,227	51,227
300 Total Purchased Services	1,286	2,004	5,823		5,823		5,823	5,823
600 Total Other Objects		116	200		200		200	200
3110 Total Food Services Director	112,362	133,070	141,422	2.00	141,715	2.00	141,715	141,715

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	286,130	286,740	296,352	18.00	310,198	19.00	310,198	310,198
200 Total Benefits	190,650	168,285	165,363		206,808		206,808	206,808
300 Total Purchased Services	30,398	26,783	34,775		41,775		41,775	41,775
400 Total Supplies & Materials	669,718	680,085	759,000		835,292		835,292	835,292
500 Total Capital Outlay	64,625	95,131	255,000		370,000		370,000	370,000
600 Total Other Objects								
3120 Total Food Preparation	1,241,521	1,257,024	1,510,490	18.00	1,764,073	19.00	1,764,073	1,764,073
3130 Food Delivery								
100 Total Salaries	21,193	21,666	22,569	0.50	22,800	0.50	22,800	22,800
200 Total Benefits	13,758	13,156	14,354		14,362		14,362	14,362
300 Total Purchased Services	110	978	2,550		2,550		2,550	2,550
400 Total Supplies & Materials	3,406		4,000		4,000		4,000	4,000
3130 Total Food Delivery	38,467	35,800	43,473	0.50	43,712	0.50	43,712	43,712
3000 Total Enterprise & Community Serv.	1,392,350	1,425,894	1,695,385	20.50	1,949,500	21.50	1,949,500	1,949,500
7000 Unappropriated Ending Fund Balance	198,804	951,110	749,365		450,000		450,000	450,000
 Total Requirements	1,591,154	2,377,005	2,444,750	20.50	2,399,500	21.50	2,399,500	2,399,500

Fund 202 Student Body Funds

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-14		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees	15,081	32,135	30,000		30,000		30,000	30,000
1760 Club Fund Raising	258,235	287,234	260,000		260,000		260,000	260,000
1790 Other Co-Curricular			5,765		5,765		5,765	5,765
5200 Transfers In								
5400 Cash on Hand	87,893	95,711	100,900		100,900		100,900	100,900
Total Resources	361,209	415,080	396,665		396,665		396,665	396,665
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services		3,619	11,000		11,000		11,000	11,000
400 Total Supplies & Materials	265,498	295,422	285,665		285,665		285,665	285,665
1299 Total Special Programs	265,498	299,041	296,665		296,665		296,665	296,665
1000 Total Instructional Services	265,498	299,041	296,665		296,665		296,665	296,665
7000 Unappropriated Ending Fund Balance	95,711	116,040	100,000		100,000		100,000	100,000
Total Requirements	361,209	415,080	396,665		396,665		396,665	396,665

Fund 300 Bond Debt Service Fund

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	837,424	892,761	955,000		1,105,000		1,105,000	1,105,000
1112 Delinquent Taxes	65,644	49,200	23,500		23,500		23,500	23,500
1113 County Land Sales	1,762	1,349						
1510 Interest on Investments	7,364	12,726	14,730		16,240		16,240	16,240
4500 Restricted Federal Revenue	974,950	932,540	974,950		974,950		974,950	974,950
5400 Cash on Hand	845,168	1,699,148	2,555,000		3,388,500		3,388,500	3,388,500
Total Resources	2,732,312	3,587,723	4,523,180		5,508,190		5,508,190	5,508,190
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	125	125	140		150		150	150
2521 Business Services	125	125	140		150		150	150
2000 Total Support Services			140		150		150	150
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	0	0	0		0		0	0
621 Interest, Excl. Bus & Bus Improve	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
600 Total Other Objects								
5110 Total Debt Service	1,033,040	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	1,699,147	2,554,558	3,490,000		4,475,000		4,475,000	4,475,000
7000 Unappropriated Ending Fund Balance	1,699,147	2,554,558	3,490,000		4,475,000		4,475,000	4,475,000
Total Requirements	2,732,312	3,587,723	4,523,180		5,508,190		5,508,190	5,508,190

**Fund 301 Pension Bond
Debt Service Fund**

Budget Detail Sheet

JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,995	1,802	2,950		1,400		1,400	1,400
1970 Services Provided Other Funds	699,188	541,518	650,259		735,800		735,800	735,800
5110 Bond Proceeds	665,000	0	0		0		0	0
5400 Cash on Hand	1,482	62,884	0		0		0	0
Total Resources	1,367,665	606,204	653,209		737,200		737,200	737,200
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	6,650	0	0		0		0	0
640 Dues & Fees	13,711	0	0		0		0	0
600 Total Other Objects	13,711	0	0		0		0	0
2521 Business Services	20,361	0	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	20,482	121	125		125		125	125
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	796,304	170,967	161,304		161,304		161,304	161,304
621 Interest, Excluding Bus and Bus Improve	487,995	508,105	490,330		575,771		575,771	575,771
5110 Total Debt Service	1,284,299	679,072	651,634		737,075		737,075	737,075
5000 Total Other Uses	1,284,299	679,072	651,634		737,075		737,075	737,075
7000 Unappropriated Ending Fund Balance	62,884	(72,989)	1,450		0		0	0
Total Requirements	1,367,665	606,204	653,209		737,200		737,200	737,200

Fund 410 Bond Projects

Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	68,359	9,306						
5110 Bond Proceeds								
5400 Cash on Hand	17,105,557	4,796,849						
Total Resources	17,173,916	4,806,155						
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
354 Advertising	5,587	610						
355 Printing	3,746	108						
382 Legal	2,808	1,287						
383 Architect/Engineer Services	220,342	62,422						
385 Management Services	143,380	75,619						
390 Professional Services	95,896	11,769						
300 Total Purchased Services	471,759	151,815						
410 Supplies	298							
400 Total Supplies & Materials	298							
510 Land Acquisition								
520 Building Remodel	9,235,336	2,494,401						
530 Improvements Other Than Buildings	2,637,186	2,022,782						
500 Total Capital Outlay	11,872,522	4,517,183						
640 Dues & Fees	32,488	9,796						
600 Total Other Objects	32,488	9,796						
4150 Total Bldg Acq., Const., & Imp	12,377,067	4,678,794						
4000 Total Facilities Acq. and Const.	12,377,067	4,678,794						
7000 Unappropriated EFB	4,796,849	127,361						
Total Requirements	17,173,916	4,806,155						

Fund 420 Building Improvement

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,031	2,040	4,000		4,000		4,000	4,000
1920 Donations								
3299 Restricted State Grant								
5200 Transfers In		759,772	90,000		25,000		25,000	25,000
5300 Compensation for Loss of Assets								
5400 Cash on Hand	187,878	139,449	900,000		881,250		881,250	881,250
Total Resources	188,909	901,261	994,000		910,250		910,250	910,250
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services			50,000		50,000		50,000	50,000
400 Total Supplies & Materials								
500 Total Capital Outlay	49,460		944,000		860,250		860,250	860,250
4150 Total Bldg Acq., Const., & Imp	49,460		994,000		910,250		910,250	910,250
4000 Total Facilities Acq. & Const.	49,460		994,000		910,250		910,250	910,250
7000 Unappropriated Ending Fund Balance	139,449	901,261						
Total Requirements	188,909	901,261	994,000		910,250		910,250	910,250

Fund 430 Equipment Replacement
 Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments					250		250	250
1920 Donations								
1990 Misc Revenue								
5200 Transfers In					-		-	-
5400 Cash on Hand	87,749	87,749	88,000		94,000		94,000	94,000
Total Resources	87,749	87,749	88,000		94,250		94,250	94,250
Requirements:								
2000 Support Services								
2521 Business Services								
400 Total Supplies & Materials			15,000					
500 Total Capital Outlay			15,000					
2521 Total Business Services			30,000		-		-	-
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials								
500 Total Capital Outlay					94,250		94,250	94,250
2521 Total Care & Upkeep of Buildings					94,250		94,250	94,250
2660 Technology								
400 Total Supplies & Materials								
500 Total Capital Outlay			58,000					
2660 Total Technology			58,000		-		-	-
2000 Support Services			88,000		94,250		94,250	94,250
7000 Unappropriated Ending Fund Balance	87,749	87,749						
Total Requirements	87,749	87,749	88,000		94,250		94,250	94,250

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2014 TO JUNE 30, 2015

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments			250		250		250	250
5200 Transfers In	43,000	43,000	43,000		20,000		20,000	20,000
5400 Cash on Hand	25,000	68,000	110,000		151,000		151,000	151,000
Total Resources	68,000	111,000	153,250		171,250		171,250	171,250
Requirements:								
2000 Support Services								
2660 Technology								
542 Replacement Equipment			75,000		115,500		115,500	115,500
550 Technology Equipment		1,469	78,250		55,750		55,750	55,750
2660 Total Technology		1,469	153,250		171,250		171,250	171,250
2000 Total Support Services		1,469	153,250		171,250		171,250	171,250
7000 Unappropriated Ending Fund Balance	68,000	109,531						
Total Requirements	68,000	111,000	153,250		171,250		171,250	171,250

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2014 TO JUNE 30, 2015**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2013-2014		2014-2015 Budget			
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,199	1,710	300		2,000		2,000	2,000
1970 Services Provided Other Funds	187,272	179,091	65,000					
5400 Cash on Hand	94,289	228,914	365,000		399,000		399,000	399,000
Total Resources	282,760	409,715	430,300		401,000		401,000	401,000
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	53,846	38,300	430,300		401,000		401,000	401,000
2649 Total Other Staff Services	53,846	38,300	430,300		401,000		401,000	401,000
2000 Total Support Services	53,846	38,300	430,300		401,000		401,000	401,000
7000 Unappropriated Ending Fund Balance	228,914	371,415						
Total Requirements	282,760	409,715	430,300		401,000		401,000	401,000