



# **2015-2016 Adopted Budget**



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## SUPERINTENDENT'S BUDGET MESSAGE

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### Members of the Ontario School District 8C Budget Committee:

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

The proposed 2015-16 budget document is based on increased state school funding of \$7.255 billion for the biennium. The PERS rate contained in this budget document is a reduction over the 2014-15 rates being paid. The legal challenge of the PERS reforms of 2013 have succeeded and most of the cost savings will not be realized. As a result the PERS rate for the 2017-19 biennium will be adjusted and a large increase is expected. This rate should not be changed until fiscal year 2017-18.

For the 2015-17 biennium, districts have again seen increased funding. The district will now receive full per student funding for all day kindergarten. Currently, the district has provided all day kindergarten to our students while only receiving half per student funding. This additional funding does not require additional expenditures, so the district is in a position to once again add instructional supports.

In 2014-15, the district entered into an agreement with Malheur ESD to accept flow-through funds in lieu of services. The amount of the flow-through funds will be adjusted annually based on student counts and state funding levels. These funds must be spent on special education services and has been included in the budget of those functions.

### K-12 Revenue Picture

In the May revenue forecast for the state of Oregon, there were additional funds of approximately \$100 million added to the State School Fund (SSF). There is also current legislation to change the ADMw hold harmless clause and to eliminate the personal kicker, which if either is passed into law would result in additional funds for the district. Oregon Department of Education

(ODE) has prepared the SSF estimates with an even distribution over both fiscal years in the biennium. The thought being that an increase in property tax collections among districts statewide in the second fiscal year will create the stagger instead of the normal 49%/51% allocation used in the past. OSD has increased the amount budgeted in contingency as well as electing to not recognize the additional \$100 million allocation in 2015-16 to ensure that the SSF to be received in the second year of the biennium will be enough to fund the contractual commitments currently in place and to sustain staffing levels.

### Ontario 8C Budget Goals

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OSD Board set the following 2015-16 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 continues to include 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.

- Increased FTE of all Parent Involvement Coordinators to .75 FTE or 5.25 hours per day. This was consistently discussed in the various School Improvement Plans.
- Provides funding for interpreters at parent teacher conferences for all schools and translation services for additional language needs beyond Spanish.

4. Maintain warm, safe and dry facilities that support student learning and success.

- Includes increase for maintenance supplies and additional landscaping projects
- Additional maintenance/ground position to be used to reorganize and reassign operations responsibilities

5. 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:

❶ Instruction & Supports

- The proposed budget provides additional salary for a licensed staff member for elementary principals to utilize during the summer months at their discretion
- The proposed budget creates classroom support for K-2 in the form of instructional assistants that will work in the classrooms to provide supplemental supports for the teachers

- The proposed budget allocates money towards a new math curriculum adoption K-12.

❷ Assessment & Technology

- Maintains current staffing and funding level for the technology and assessment functions of the district

❸ Professional Development

- The proposed budget maintains the allocation for professional development opportunities and collaboration amongst team members at each building. This includes: Data teams and professional learning communities, Marzano Framework with an emphasis in vocabulary and student engagement, core math instruction and alignment, and culturally responsive awareness and poverty education.

6. Promote, support, and integrate technology into the education of our students.

- Continues to fund stipends for school representatives on the Ed Tech committee which has been tasked with evaluating and introducing technology in the classrooms
- Centralization of district projector purchases with a full replacement cycle plan and transfer to technology reserve for

purchases. Many older projectors slated to be replaced will end up saving the district funds because the replacement bulbs are half the price on the new models

7. Promote student involvement in co-curricular and extra-curricular activities by expanding programs as needed.

- The proposed budget includes an additional allocation to be used for coaching stipends and supplies as needed

- Funding for the travel for FFA and FBLA clubs at OHS that was previously paid through a Perkins grant at Malheur ESD
- Includes an additional stipend for an Athletic Coordinator at OMS tasked with assets safeguards, scheduling, and staffing for sporting events

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### ***CLOSING STATEMENT***

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The biggest challenge for the District in the coming fiscal years will be how to navigate the coming increases in PERS as a result of the Oregon Supreme Court ruling on the PERS reforms of 2013. The district is confident that the legislature will provide for those increases when the time comes. This is a problem for the entire state of Oregon and not just Ontario School District by itself. We will continue to explore options as they arise to minimize the impact on our students.

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

<b>BUDGET COMMITTEE MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position A	John Gaskill	Mar 19, 2009	3	June 30, 2017
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, 2017

<b>BOARD MEMBERS</b>				
<b>Position</b>	<b>Member</b>	<b>Elected or Appointed</b>	<b>Term</b>	<b>Term Expires</b>
Position 1	Michael Blackaby, Vice-Chair	2011	4	June 30, 2019
Position 2	Renae Corn	2009	4	June 30, 2017
Position 3	Dr. Ann Easley-DeBisschop, Chair	2009	4	June 30, 2017
Position 4	Doug Iwasa	2013	4	June 30, 2017
Position 5	Dr. Paul Kraft	2013	4	June 30, 2019

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.
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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.
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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
- 299 Medicaid Reimbursement Fund

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.
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- 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
	430 Equipment Reserve Fund
	440 Technology Reserve Fund
500 Enterprise Funds	Used to account for district activities that are similar to business operations in the private sector.
	510 OHS Bistro Fund
	515 OHS Teen Parent Program
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 2015-2016**

	<b>1000</b>	<b>2000</b>	<b>3000</b>	<b>4000</b>	<b>5000</b>	<b>Total</b>
	<b>Revenue From Local Sources</b>	<b>Revenue From Intermediate Sources</b>	<b>Revenue From State Sources</b>	<b>Revenue From Federal Sources</b>	<b>Other Sources</b>	
<b>General Fund</b>	4,197,600	710,000	20,079,843	-	3,001,000	27,988,443
<b>Federal Grants</b>	-	-	-	3,596,073	-	3,596,073
<b>State &amp; Local Grants</b>	70,405	-	11,983		30,343	112,731
<b>Cafeteria</b>	120,000	-	16,000	1,375,000	850,000	2,361,000
<b>Student Body Funds</b>	295,765	-	-	-	100,900	396,665
<b>Medicaid Reimbursement Fund</b>	10,000	-	-	-	4,000	14,000
<b>Equipment Replacement</b>	25	-	-	-	30,375	30,400
<b>Technology</b>	250	-	-	-	63,000	63,250
<b>Debt Service Fund</b>	1,170,295	-	-	927,995	4,419,900	6,518,190
<b>PERS Bond Debt Service Fund</b>	829,122	-	-	-	-	829,122
<b>Building Improvement</b>	3,000	-	-	-	886,330	889,330
<b>OHS Bistro Fund</b>	15,000	-	-	-	5,000	20,000
<b>OHS Teen Parent Program</b>	35,000	-	-	-	5,000	40,000
<b>Unemployment-Internal Service</b>	2,000	-	-	-	429,870	431,870
<b>TOTAL</b>	<b>6,748,462</b>	<b>710,000</b>	<b>20,107,826</b>	<b>5,899,068</b>	<b>9,825,718</b>	<b>43,291,074</b>

**Summary of Expenditures by Fund and Function  
For the Fiscal Year 2015-2016**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
<b>General Fund</b>	15,542,047	9,535,049	-	60,000	125,000	210,000	2,516,347	27,988,443
<b>Federal Grants</b>	2,845,648	696,012	54,413	-	-	-	-	3,596,073
<b>State &amp; Local Grants</b>	34,888	77,843						112,731
<b>Cafeteria</b>	-	-	1,911,000	-	-	-	450,000	2,361,000
<b>Student Body Funds</b>	296,665	-	-	-	-	-	100,000	396,665
<b>Medicaid Reimbursement Fund</b>	10,000	4,000	-	-	-	-	-	14,000
<b>Equipment Replacement</b>	-	30,400	-	-	-	-	-	30,400
<b>Technology</b>	-	63,250	-	-	-	-	-	63,250
<b>Debt Service Fund</b>	-	150	-	-	1,033,040	-	5,485,000	6,518,190
<b>PERS Bond Debt Service Fund</b>	-	125	-	-	828,997	-	-	829,122
<b>Building Improvement</b>	-	-	-	889,330	-	-	-	889,330
<b>OHS Bistro Fund</b>	19,000	1,000	-	-	-	-	-	20,000
<b>OHS Teen Parent Program</b>	39,000	1,000	-	-	-	-	-	40,000
<b>Unemployment-Internal Service</b>	-	431,870	-	-	-	-	-	431,870
<b>TOTAL</b>	<b>18,787,248</b>	<b>10,840,699</b>	<b>1,965,413</b>	<b>949,330</b>	<b>1,987,037</b>	<b>210,000</b>	<b>8,551,347</b>	<b>43,291,074</b>

# RESOLUTION No. 14-24

## ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Ontario School District 8C hereby adopts the budget for fiscal year 2015-2016 in the total amount of \$43,291,074.\* This budget is now on file at the School District Office in Ontario, Oregon.

## MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2015, for the following purposes:

<b>General Fund</b>		<b>Equipment Replacement</b>	
Instruction.....	15,542,047	Support Services.....	30,400
Support Services.....	9,535,049	<b>Total.....</b>	<b>\$30,400</b>
Enterprise & Community Services	0	<b>Technology Replacement</b>	
Facilities Acquisition .....	60,000	Support Services.....	63,250
Transfers.....	125,000	<b>Total.....</b>	<b>\$63,250</b>
Debt Service .....	0	<b>Building Improvement</b>	
Contingency.....	210,000	Facilities Acq & Const .....	889,330
<b>Total.....</b>	<b>\$25,472,096</b>	<b>Total.....</b>	<b>\$889,330</b>
Unappropriated Ending Fund Balance*	\$2,516,347	<b>Debt Service</b>	
<b>Federal Programs</b>		Support Services.....	275
Instruction.....	2,845,648	Debt Service Pymts.....	1,862,037
Support Services.....	696,012	<b>Total.....</b>	<b>\$1,862,312</b>
Enterprise & Community Services	54,413	Unappropriated Ending Fund Balance*	\$5,485,000
<b>Total.....</b>	<b>\$3,596,073</b>	<b>OHS Bistro Fund</b>	
<b>State &amp; Local Grant Programs</b>		Instruction.....	19,000
Instruction.....	34,888	Support Services.....	1,000
Support Services.....	77,843	<b>Total.....</b>	<b>\$20,000</b>
<b>Total.....</b>	<b>\$112,731</b>	<b>OHS Teen Parent Program</b>	
<b>Food Service</b>		Instruction.....	39,000
Enterprise & Community Services	1,911,000	Support Services.....	1,000
<b>Total.....</b>	<b>\$1,911,000</b>	<b>Total.....</b>	<b>\$40,000</b>
Unappropriated Ending Fund Balance*	\$450,000	<b>Internal Service</b>	
<b>Student Body Funds</b>		Support Services.....	431,870
Instruction.....	296,665	<b>Total.....</b>	<b>\$431,870</b>
<b>Total.....</b>	<b>\$296,665</b>	<b>Medicaid Reimbursement Fund</b>	
Unappropriated Ending Fund Balance*	\$100,000	Instruction.....	10,000
<b>Medicaid Reimbursement Fund</b>		Support Services.....	4,000
Instruction.....	10,000	<b>Total.....</b>	<b>\$14,000</b>
Support Services.....	4,000	<b>Total APPROPRIATIONS, All Funds . . .</b>	
<b>Total.....</b>	<b>\$14,000</b>	<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	
<b>Total APPROPRIATIONS, All Funds . . .</b>		<b>TOTAL ADOPTED BUDGET . . .</b>	
		<b>\$34,739,727</b>	
		<b>8,551,347</b>	
		<b>\$43,291,074 *</b>	

Adopted this 18th day of June, 2015

Signed:

Chairman

Attest:

Superintendent

**RESOLUTION No. 14-25**

**IMPOSING THE TAX**

**BE IT RESOLVED** that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2015-2016 :

- (1) At the rate of \$3.9293 per \$1000 of assessed value for permanent rate tax; and
- (2) In the amount of \$1,170,000 for debt service on general obligation bonds.


**CATEGORIZING THE TAX**

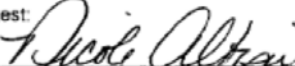
**BE IT RESOLVED** that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	<b>Subject to the Education Limitation</b>	<b>Excluded from Limitation</b>
Permanent Rate Tax.....	\$ 3.9293/\$1000	
General Obligation Bond Debt Service.....		\$1,170,000

The above resolution statements were approved and declared adopted on June 18, 2015.

Signed:

  
\_\_\_\_\_  
Chairman

Attest:   
\_\_\_\_\_  
Superintendent

STATE OF OREGON )  
:SS.  
COUNTY OF MALHEUR)

# AFFIDAVIT OF PUBLICATION

JOHN E DILLON

being first

duly sworn, deposes and says: that (he) (she) is the Agent to the Publisher of the ARGUS OBSERVER newspaper, a newspaper of general circulation as defined by ORS 193.010, printed and published at the City of Ontario in the aforesaid County and State and the hereto attached

LEGAL #87248  
NOTICE OF  
SUPPLEMENTAL  
BUDGET HEARING

was printed and published correctly in the regular and entire issue of said ARGUS OBSERVER for 1 issues, that the first was

made on the 12th day of JUNE 20 15

and last publication thereof was made on the 12th day of

JUNE 20 15

that said publication

was made on each of the following dates, to wit:

06/12/15

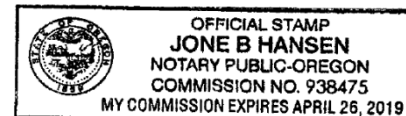
Request of

ONT SCH DIST 8C/LEGALS

By **THE ARGUS  
OBSERVER**

Subscribed and sworn to before me this 12th day of JUNE

20 15



Notary public in and for the County of Malheur, State of Oregon

My commission Expires:

PUBLIC NOTICE	
NOTICE OF BUDGET HEARING	
A public meeting of the Ontario School District 8C will be held in the District Board Room located at 195 SW 3rd Ave. The purpose of this meeting is to discuss the budget for the fiscal year 2015 as approved by the Ontario School District Budget Committee. A copy of the budget may be in the District Office, 195 SW 3rd Avenue, Ontario between the hours of 10 a.m. and 4 p.m. This budget is for an annual budget period. This budget of accounting that is the same as the basis of accounting year.	
Contact: Dr. Ann Easley-DeBisschop, Chairman	Telephone: (541) 889-5374
FINANCIAL SUMMARY - RESOURCES	
TOTALS OF ALL FUNDS	Actual Amount 2013-14
1. Beginning Fund Balance	\$9,053,619
2. Current Year Property Taxes, other than Local Option Taxes	\$4,657,235
3. Current Year Local Option Property Taxes	\$0
4. Other Revenue from Local Sources	\$1,894,210
5. Revenue from Intermediate Sources	\$0
6. Revenue from State Sources	\$17,639,527
7. Revenue from Federal Sources	\$5,093,005
8. Interfund Transfers	\$210,000
9. All Other Budget Sources	\$23,685
10. Total Resources	\$38,571,282
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASS	
11. Salaries	\$13,182,134
12. Other Associated Payroll Costs	\$7,253,714
13. Purchased Services	\$3,427,884
14. Supplies & Materials	\$2,433,769
15. Capital Outlay	\$763,380
16. Other Objects (except debt service & interfund transfers)	\$412,762
17. Debt Service*	\$1,747,112
18. Interfund Transfers*	\$210,000
19. Operating Contingency	\$0
20. Unappropriated Ending Fund Balance & Reserves	\$9,140,526
21. Total Requirements	\$38,571,282
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION	
1000 Instruction	\$16,309,299
FTE	264.46
2000 Support Services	\$9,145,225
FTE	152.96
3000 Enterprise & Community Service	\$1,721,981
FTE	23
4000 Facility Acquisition & Construction	\$297,138
FTE	0
5000 Other Uses	\$1,957,112
5100 Debt Service*	\$1,747,112
5200 Interfund Transfers*	\$210,000
6000 Contingency	\$0
7000 Unappropriated Ending Fund Balance	\$9,140,526
Total Requirements	\$38,571,282
Total FTE	440.42
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCIAL RESOURCES	
There is a change in the reporting of the FTE numbers. The 2015-2016 budget includes only regular positions in the calculation. No stipends, additional salary allocations, or coaching positions are included.	
PROPERTY TAX LEVIES	
Permanent Rate Levy (Rate Limit 3.9293 per \$1,000)	3.9293
Local Option Levy	
Levy For General Obligation Bonds	\$970,335
STATEMENT OF INDEBTEDNESS	
Estimated Debt Outstanding July 1	Estimated
General Obligation Bonds	\$0
Other Bonds	\$26,596,395
Other Borrowings	\$0
Total	\$26,596,395
Legal Number-87248	

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

A public meeting of the Ontario School District 8C will be held on June 18, 2015 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, 2015 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**

<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2013-14</b>	<b>Adopted Budget This Year 2014-15</b>	<b>Approved Budget Next Year 2015-16</b>
Beginning Fund Balance	\$9,053,619	\$9,109,056	9,682,218
Current Year Property Taxes, other than Local Option	4,657,235	5,038,500	5,064,055
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,894,210	1,569,845	1,684,407
Revenue from Intermediate Sources	0	675,000	710,000
Revenue from State Sources	17,639,527	18,732,301	20,107,826
Revenue from Federal Sources	5,093,005	5,655,048	5,899,068
Interfund Transfers	210,000	47,000	125,000
All Other Budget Resources	23,685	1,000	1,000
<b>Total Resources</b>	<b>\$38,571,282</b>	<b>\$40,827,750</b>	<b>\$43,273,574</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$13,182,134	\$14,125,428	\$14,849,197
Other Associated Payroll Costs	7,253,714	7,997,506	7,588,665
Purchased Services	3,427,884	4,588,603	4,659,466
Supplies & Materials	2,433,769	2,583,944	3,266,472
Capital Outlay	763,380	1,859,925	1,734,778
Other Objects (except debt service & interfund transfers)	412,762	337,151	426,612
Debt Service*	1,747,112	1,770,115	1,862,037
Interfund Transfers*	210,000	47,000	125,000
Operating Contingency		73,304	210,000
Unappropriated Ending Fund Balance & Reserves	9,140,526	7,444,774	8,551,347
<b>Total Requirements</b>	<b>\$38,571,282</b>	<b>\$40,827,750</b>	<b>\$43,273,574</b>



FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$16,309,299	\$18,029,057	18,787,248
FTE	264.46	197.85	205.58
2000 Support Services	9,145,225	10,502,602	10,840,699
FTE	152.96	142.37	141.98
3000 Enterprise & Community Service	1,721,981	1,990,648	1,965,413
FTE	23	22.57	19.96
4000 Facility Acquisition & Construction	297,138	970,250	949,330
FTE	0	0	0
5000 Other Uses	1,957,112	1,817,115	1,987,037
5100 Debt Service*	1,747,112	1,770,115	1,862,037
5200 Interfund Transfers*	210,000	47,000	125,000
6000 Contingency	0	73,304	210,000
7000 Unappropriated Ending Fund Balance	9,140,526	7,444,774	8,551,347
<b>Total Requirements</b>	<b>\$38,571,282</b>	<b>\$40,827,750</b>	<b>\$43,291,074</b>
<b>Total FTE</b>	<b>440.42</b>	<b>362.79</b>	<b>367.52</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	

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	970,335	1,105,000	1,130,555

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	\$26,596,395	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$26,596,395</b>	<b>\$0</b>

**Budget Resources**  
**General Fund**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015	2015-2016 Budget		
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,496,625	3,517,373	3,800,000	3,750,000	3,750,000	3,750,000
1112 Delinquent Taxes	253,081	135,586	110,000	160,000	160,000	160,000
1113 County Land Sales	5,282	-	-	-	-	-
1190 Penalties and Interest on Taxes	285	3	-	-	-	-
1200 Revenue from Local Government	76,155	73,020	73,270	-	-	-
1311 Tuition From Individuals	-	-	500	500	500	500
1312 Tuition from Oregon Districts	3,477	22,721	3,000	3,000	3,000	3,000
1330 Summer School Tuition	-	-	-	-	-	-
1412 Transportation Fees from Other Districts	4,068	18,521	2,000	20,000	20,000	20,000
1510 Interest on Investments	43,934	36,642	35,000	35,000	35,000	35,000
1710 Admissions	35,966	39,434	30,000	30,000	30,000	30,000
1750 Concessions	-	-	-	-	-	-
1790 Other Co-Curricular Revenue	24,997	10,552	20,000	20,000	20,000	20,000
1910 Rentals	3,183	11,328	8,000	8,000	8,000	8,000
1920 Donations	-	-	100	100	100	100
1941 Service to Other Districts	7,176	119,265	1,000	1,000	1,000	1,000
1970 Service to Other Funds	8,772	5,521	-	-	-	-
1980 Fees Charged to Grants	146,851	170,025	100,000	150,000	150,000	150,000
1990 Misc Revenue	34,761	16,156	20,000	20,000	20,000	20,000
<b>Total Revenue From Local Sources</b>	<b>4,144,614</b>	<b>4,176,147</b>	<b>4,202,870</b>	<b>4,197,600</b>	<b>4,197,600</b>	<b>4,197,600</b>
2101 County School Fund	715	-	-	-	-	-
2102 ESD Apportionment	-	-	-	-	-	-
2200 Misc County Funding	1,411	-	675,000	710,000	710,000	710,000
<b>Total Revenue From Intermediate Sources</b>	<b>2,126</b>	<b>-</b>	<b>675,000</b>	<b>710,000</b>	<b>710,000</b>	<b>710,000</b>
3101 State School Fund - General Support	16,317,155	17,383,917	18,391,962	19,839,843	19,839,843	19,839,843
3103 Common School Fund	243,243	220,668	220,000	240,000	240,000	240,000
3204 Driver Education	-	-	-	-	-	-
3299 Restricted State Grants	759,772	653	-	-	-	-
<b>Total 3000 Revenue From State Sources</b>	<b>17,320,169</b>	<b>17,605,238</b>	<b>18,611,962</b>	<b>20,079,843</b>	<b>20,079,843</b>	<b>20,079,843</b>
4500 Restricted Federal Revenue	44,430	24,941	-	-	-	-
<b>Total 4000 Revenue From Federal Sources</b>	<b>44,430</b>	<b>24,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5300 Compensation for Loss of Fixed Asset	44,560	15,960	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	4,415,931	3,855,196	3,200,000	3,000,000	3,000,000	3,000,000
<b>Total 5000 Revenue From Other Sources</b>	<b>4,460,491</b>	<b>3,871,156</b>	<b>3,201,000</b>	<b>3,001,000</b>	<b>3,001,000</b>	<b>3,001,000</b>
<b>Total General Fund Resources</b>	<b>25,971,831</b>	<b>25,677,483</b>	<b>26,690,832</b>	<b>27,988,443</b>	<b>27,988,443</b>	<b>27,988,443</b>

**STATE SCHOOL FUND GRANT  
2015-2016**

Based on \$7.255 Billion Budget with 50/50 split as of 4/24/2015

**Malheur County, Ontario SD 8C**

**District ID: 2108**

**2015-2016 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources	=	\$4,000,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$243,609.02
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	<b>\$4,243,609.02</b>

**2015-2016 Experience Adjustment**

District Average Teacher Experience	=	12.75
State Average Teacher Experience	=	12.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.15

**2015-2016 Transportation Grant**

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$950,000.00
Trans per ADMr Rank.	11%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	<b>\$665,000.00</b>

**2015-2016 Extended ADMw**

	2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
Ontario SD 8C (non-charter)	3,047.45	2,920.90	3,047.45
Four Rivers Community School	308.37	254.84	308.37
<b>District Extended ADMw</b>			<b>3,355.83</b>

**2015-2016 General Purpose Grant**

(Extended ADMw x [ \$4500 + ( \$25 x Experience Adjustment ) ] ) x Funding Ratio  
( 3,355.83 x [ \$4500 + ( \$25 x -0.15 ) ] ) X 1.538100264273 = **\$23,207,830**

**2015-2016 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
= **\$23,207,830 + \$665,000 = \$23,872,830**

**2015-2016 State School Fund Grant**

Total Formula Revenue - Local Revenue  
= **\$23,872,830 - \$4,243,609 = \$19,629,221**

General Purpose Grant per Extended ADMw= **\$8,916**  
Total Formula Revenue per Extended ADMw= **\$7,114**  
Charter Schools Rate( ORS 338.155 )= **\$8,916**

Total Paid To date  
SSF Small HS Grant Facility Grant

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

**Budget Summary by Major Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	8,743,549	9,347,470	9,649,652	109.94	9,610,946	117.97	9,610,946	9,610,946
1000 Co-Curricular Programs	417,252	434,175	406,147	1.00	526,478	1.00	526,478	526,478
1200 Special Programs	3,909,761	4,137,024	4,946,760	47.26	5,404,623	53.95	5,404,623	5,404,623
1400 Summer School Programs								
<b>Total 1000 Instruction</b>	<b>13,070,562</b>	<b>13,918,669</b>	<b>15,002,559</b>	<b>158.20</b>	<b>15,542,047</b>	<b>172.92</b>	<b>15,542,047</b>	<b>15,542,047</b>
2100 Support Services - Students	569,310	712,556	846,804	9.65	884,552	9.65	884,552	884,552
2200 Support Services - Instruction Staff	559,086	667,533	587,230	10.79	717,291	11.95	717,291	717,291
2300 General Administration	342,058	347,636	406,921	2.31	412,694	2.31	412,694	412,694
2400 School Administration	1,659,722	1,970,355	2,163,536	27.29	2,071,688	26.07	2,071,688	2,071,688
2500 Business	3,713,561	3,658,358	3,809,754	45.75	4,133,532	44.45	4,133,532	4,133,532
2600 Support Services - Central Activities	1,037,928	1,098,535	1,178,479	13.15	1,201,306	13.80	1,201,306	1,201,306
2700 Supplemental Retirement	201,783	76,337	95,471	29.00	113,986	29.00	113,986	113,986
<b>Total 2000 Support Services</b>	<b>8,083,448</b>	<b>8,531,310</b>	<b>9,088,195</b>	<b>137.94</b>	<b>9,535,049</b>	<b>137.23</b>	<b>9,535,049</b>	<b>9,535,049</b>
<b>Total 3000 Community Services</b>								
<b>Total 4000 Building Acq. &amp; Const.</b>	<b>88,570</b>	<b>42,871</b>	<b>60,000</b>		<b>60,000</b>		<b>60,000</b>	<b>60,000</b>
<b>Total 5000 Debt Service</b>								
<b>Total 5200 Transfer of Funds</b>	<b>804,772</b>	<b>210,000</b>	<b>47,000</b>		<b>125,000</b>		<b>125,000</b>	<b>125,000</b>
<b>Total 6000 Contingency</b>			<b>73,304</b>		<b>210,000</b>		<b>210,000</b>	<b>210,000</b>
<b>Total 7000 Unappropriated EFB</b>	<b>2,929,173</b>	<b>2,974,632</b>	<b>2,419,774</b>		<b>2,516,347</b>		<b>2,516,347</b>	<b>2,516,347</b>
<b>Total General Fund Requirements</b>	<b>24,976,525</b>	<b>25,677,482</b>	<b>26,690,832</b>	<b>296.14</b>	<b>27,988,443</b>	<b>310.15</b>	<b>27,988,443</b>	<b>27,988,443</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	4,612,958	5,018,318	5,193,472	60.80	5,258,707	67.97	5,258,707	5,258,707
1112 Intermediate Instruction	-	-	-	0.00	-	0.00	-	-
1113 Elementary Co-Curricular	-	-	500	0.00	500	0.00	500	500
1121 Middle Instruction	1,507,832	1,553,178	1,545,317	18.13	1,458,294	17.50	1,458,294	1,458,294
1122 Middle Co-Curricular	82,811	93,790	65,092	0.25	105,583	0.25	105,583	105,583
1131 High School Instruction	2,622,759	2,775,974	2,910,863	32.01	2,893,945	33.50	2,893,945	2,893,945
1132 High School Co-Curricular	334,441	340,385	340,555	0.75	420,395	0.75	420,395	420,395
1210 Talented & Gifted	9,254	14,999	21,174	0.05	14,300	0.00	14,300	14,300
1226 Home Instruction	215	-	500	0.00	-	0.00	-	-
1250 Special Education	1,582,533	1,678,626	2,319,788	38.15	2,648,023	45.33	2,648,023	2,648,023
1271 Remediation	-	-	-	0.00	-	0.00	-	-
1272 Title IA	-	-	-	0.00	-	0.00	-	-
1283 Alternative Education	44,074	87,338	112,910	1.00	126,288	2.00	126,288	126,288
1288 Charter School	1,798,849	1,876,437	1,950,000	0.00	2,100,000	0.00	2,100,000	2,100,000
1291 ESL	474,836	479,624	519,566	5.92	516,012	5.62	516,012	516,012
1292 Teen Parent	-	-	22,822	1.14	-	0.00	-	-
1430 High School Summer School	-	-	-	0.00	-	0.00	-	-
<b>Total 1000 Instruction</b>	<b>13,070,562</b>	<b>13,918,669</b>	<b>15,002,559</b>	<b>158.20</b>	<b>15,542,047</b>	<b>172.92</b>	<b>15,542,047</b>	<b>15,542,047</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Attendance and Social Work	-	-						
2115 Student Safety (Crossing Guards & SROs)	128,540	118,770	125,000	0.00	125,075	0.00	125,075	125,075
2117 Identification and Recruitment	-	-						
2119 Other Attendance Services	-	50,661	51,378	2.00	53,095	2.00	53,095	53,095
2122 Counseling	306,536	401,228	413,774	6.00	444,683	6.00	444,683	444,683
2134 Nursing Services	38,624	45,236	60,600		66,500	0.00	66,500	66,500
2139 Health Services	896	1,047	1,600		1,600	0.00	1,600	1,600
2190 Student Support Services	94,714	95,614	194,452	1.65	193,599	1.65	193,599	193,599
2213 Director of Improvement of Instruction	66,085	87,185	13,000		13,000	0.00	13,000	13,000
2219 Improvement of Instruction	1,044	-	-		-	0.00	-	-
2222 Library	191,935	218,199	229,020	6.85	208,520	6.93	208,520	208,520
2223 Multi-Media Services	100	1,053	3,200		2,075	0.00	2,075	2,075
2230 Assessment & Testing	197,456	190,967	214,660	3.94	219,540	4.02	219,540	219,540
2240 Instructional Staff Development	102,466	170,129	127,350		274,156	1.00	274,156	274,156
2310 Board of Education (Local Board)	99,643	95,086	134,700		136,200	0.00	136,200	136,200
2321 Superintendent's Office	242,415	252,550	272,221	2.31	276,494	2.31	276,494	276,494
2410 Principal's Office	1,579,464	1,683,775	1,826,801	23.00	1,748,132	22.07	1,748,132	1,748,132
2490 Other Support Services	80,258	286,580	336,735	4.29	323,556	4.00	323,556	323,556
2521 Business Services	221,579	187,330	203,937	1.00	200,840	1.00	200,840	200,840
2524 Payroll Services	70,727	70,378	71,612	1.00	95,438	1.00	95,438	95,438
2525 Financial Accounting Services	42,433	49,767	51,123	0.75	50,913	0.75	50,913	50,913
2541 Direction of Facilities	107,343	127,419	132,136	1.40	115,151	1.25	115,151	115,151
2542 Care & Upkeep of Buildings	2,109,816	1,903,285	2,064,360	21.00	2,285,922	21.07	2,285,922	2,285,922
2543 Care & Upkeep of Grounds	83,132	152,340	154,442	2.00	220,952	2.50	220,952	220,952
2551 Direction of Transportation	133,993	141,476	144,989	2.10	146,883	2.20	146,883	146,883
2552 Vehicle Operation Services	897,201	964,097	904,804	16.00	934,796	14.18	934,796	934,796
2559 Other Student Transportation	13,438	39,372	46,688		46,688	0.00	46,688	46,688
2573 Warehouse & Distributing Services	33,899	22,894	35,663	0.50	35,949	0.50	35,949	35,949
2626 Grant Writing	-	-	-		-	0.00	-	-
2630 Parent Center	51,248	88,405	108,353	3.50	156,686	5.00	156,686	156,686
2633 Public Information	-	-	20,000	0.00	5,284	0.00	5,284	5,284
2640 Volunteer Services	1,031	1,131	1,545		1,545	0.00	1,545	1,545
2641 Personnel	155,271	156,722	166,373	1.50	214,375	1.80	214,375	214,375
2660 Technology	830,378	852,277	882,208	8.15	823,416	7.00	823,416	823,416
2700 Supplemental Retirement	201,783	76,337	95,471	29.00	113,986	29.00	113,986	113,986
<b>Total 2000 Support Services</b>	<b>8,083,448</b>	<b>8,531,310</b>	<b>9,088,195</b>	<b>137.94</b>	<b>9,535,049</b>	<b>137.23</b>	<b>9,535,049</b>	<b>9,535,049</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Total 3000 Community Services</b>	-	-	-		-	0.00	-	-
<b>Total 4000 Building Acq. &amp; Const.</b>	88,570	42,871	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	804,772	210,000	47,000		125,000		125,000	125,000
<b>Total 5000 Other Uses</b>	804,772	210,000	47,000		125,000		125,000	125,000
<b>Total 6000 Contingency</b>			73,304		210,000		210,000	210,000
<b>Total 7000 Unappropriated EFB</b>	2,929,173	2,974,632	2,419,774		2,516,347		2,516,347	2,516,347
<b>Total General Fund Requirements</b>	24,976,525	25,677,482	26,690,832	296.14	27,988,443	310.15	27,988,443	27,988,443

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

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

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	918,117	13.17	1,519,026	20.96	479,291	6.49	426,779	6.49	1,559,494	20.86					356,000	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,444,794	17.50			13,500	
1121 Middle Instruction											105,583	0.25				
1122 Middle Co-Curricular													2,863,945	33.50	30,000	
1131 High School Instruction													420,395	0.75		
1132 High School Co-Curricular													1,650		3,000	
1210 Talented and Gifted	1,650		1,650		1,525		1,525		1,650		1,650					
1226 Home Instruction																
1250 Special Education	177,881	6.18	290,673	8.68	59,571	1.50	79,057	2.70	347,822	7.50	253,583	4.98	481,592	7.75	957,844	6.04
1271 Remediation																
1283 Alternative Education											100		126,188	2.00		
1288 Charter School															2,100,000	
1291 ESL	46,372	0.50	47,887	0.50	41,493	0.40	31,531	0.40	59,009	0.60	76,005	1.22	100,031	1.00	113,684	1.00
<b>Total 1000 Instruction</b>	<b>1,144,020</b>	<b>19.85</b>	<b>1,859,236</b>	<b>30.14</b>	<b>581,880</b>	<b>8.39</b>	<b>538,892</b>	<b>9.59</b>	<b>1,967,975</b>	<b>28.96</b>	<b>1,881,715</b>	<b>23.95</b>	<b>3,993,801</b>	<b>45.00</b>	<b>3,574,528</b>	<b>7.04</b>
2115 Student Safety													75		125,000	
2119 Other Attendance Services											20,361	1.00	32,734	1.00		
2122 Counseling	31,934	0.50	33,034	0.50	21,276	0.25	21,276	0.25	43,249	0.50	80,522	1.00	213,392	3.00		
2134 Nursing Services															66,500	
2139 Health Services			250		150		100		600		500					
2190 Student Support Services															193,599	1.65
2213 Director of Improvement of Instruction															13,000	
2219 Improvement of Instruction																
2222 Library	32,761	1.00	21,586	1.00	33,834	1.00	22,617	1.00	24,334	1.00	33,227	1.00	37,543	0.93	2,618	
2223 Multi-Media Services			500						500		750		325			
2230 Assessment & Testing	17,979	0.53	11,964	0.62					15,022	0.50	16,105	0.50	23,028	0.57	135,442	1.30
2240 Instructional Staff Development			17,000		1,500		800		4,000		4,800		3,500		242,556	1.00
2310 Board of Education (Local Board)															136,200	
2321 Superintendent's Office															276,494	2.31
2410 Principal's Office	197,744	2.57	203,004	3.00	114,781	1.50	116,035	1.50	213,762	3.00	330,929	4.00	545,597	6.50	26,280	
2490 Other Support Services					95,184	1.00	62,015	1.00			73,415	1.00	92,942	1.00		
2521 Business Services															200,840	1.00
2524 Payroll Services															95,438	1.00
2525 Financial Accounting Services															50,913	0.75
2541 Direction of Facilities															115,151	1.25
2542 Care & Upkeep of Buildings	58,987	0.43	154,219	2.00	71,085	1.00	77,558	1.00	179,986	2.25	308,164	3.00	597,167	4.51	838,756	6.88
2543 Care & Upkeep of Grounds															220,952	2.50
2551 Direction of Transportation															146,883	2.20
2552 Vehicle Operation Services	50		100		100				300		50		100		934,096	14.18
2559 Other Student Transportation											5,000		38,188		3,500	
2573 Warehouse and Distributing Services															35,949	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	22,930	0.75	15,861	0.75	27,072	0.75	27,004	0.75	21,646	0.75	15,872	0.75	21,301	0.50	5,000	
2633 Public Information															5,284	
2640 Volunteer Services															1,545	
2641 Personnel															214,375	1.80
2660 Technology	7,400		1,700		700		500		2,800		5,000		500		804,816	7.00
2700 Supplemental Retirement															113,986	29.00
<b>Total 2000 Support Services</b>	<b>369,785</b>	<b>5.78</b>	<b>459,218</b>	<b>7.87</b>	<b>365,682</b>	<b>5.50</b>	<b>327,905</b>	<b>5.50</b>	<b>506,199</b>	<b>8.00</b>	<b>894,695</b>	<b>12.25</b>	<b>1,606,392</b>	<b>18.01</b>	<b>5,005,173</b>	<b>74.32</b>



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

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

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															125,000	
5200 Transfers of Funds															125,000	
Total 5000 Other Uses																
Total 6000 Contingency															210,000	
Total 7000 Unappropriated EFB															2,516,347	
Total General Fund Requirements	1,513,805	25.63	2,318,454	38.01	947,562	13.89	866,797	15.09	2,474,174	36.96	2,776,410	36.20	5,600,193	63.01	11,491,048	81.36

**Budget Summary by Major Object  
General Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	10,766,488	11,377,178	11,843,109	296.14	12,749,056	310.15	12,749,056	12,749,056
200 Employee Benefits	5,611,886	6,199,177	6,399,048		6,040,773		6,040,773	6,040,773
300 Purchased Services	3,086,238	3,133,141	4,122,847		4,227,699		4,227,699	4,227,699
400 Supplies and Materials	1,211,412	1,254,927	1,223,450		1,353,818		1,353,818	1,353,818
500 Capital Outlay	363,684	285,818	328,500		503,500		503,500	503,500
600 Other Objects	202,872	242,610	233,800		262,250		262,250	262,250
700 Transfers	804,772	210,000	47,000		125,000		125,000	125,000
800 Other Uses of Funds	2,929,173	2,961,929	2,493,078		2,726,347		2,726,347	2,726,347
<b>Total</b>	<b>24,976,525</b>	<b>25,664,779</b>	<b>26,690,832</b>	<b>296.14</b>	<b>27,988,443</b>	<b>310.15</b>	<b>27,988,443</b>	<b>27,988,443</b>

**Budget Summary by Object**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015 -2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,232,087	6,832,246	7,175,226	139.51	7,401,760	140.75	7,401,760	7,401,760
112 Classified Salaries	2,438,149	2,375,477	2,411,663	108.99	2,849,366	121.76	2,849,366	2,849,366
113 Administrators	1,220,056	1,271,137	1,363,549	15.30	1,406,734	15.30	1,406,734	1,406,734
114 Supervisors	168,000	179,467	184,419	3.34	198,087	3.34	198,087	198,087
116 Early Retirement	190,100	72,633	87,900	29.00	89,400	29.00	89,400	89,400
117 Unused Leave								
121 Substitutes - Licensed	263,619	374,860	382,413		451,007		451,007	451,007
122 Substitutes - Classified	40,033	56,192	45,200		52,700		52,700	52,700
123 Temporaries - Licensed								
124 Temporaries - Classified	13,759	15,391			20,000		20,000	20,000
130 Additional Salary	200,685	199,775	192,739		280,002		280,002	280,002
<b>Total Salaries</b>	<b>10,766,489</b>	<b>11,377,178</b>	<b>11,843,109</b>	<b>296.14</b>	<b>12,749,056</b>	<b>310.15</b>	<b>12,749,056</b>	<b>12,749,056</b>
210 Retirement	1,408,620	1,497,241	1,541,958		1,400,444		1,400,444	1,400,444
211 PERS-Employer Contribution								
212 PERS-Pickup								
213 PERS UAL Bond	454,825	670,272	756,499		683,564		683,564	683,564
216 OPSRP Tier III	488,807	655,490	657,647		496,962		496,962	496,962
220 Social Security	767,766	824,199	865,076		928,576		928,576	928,576
231 Workers Comp	43,181	47,301	79,529		65,126		65,126	65,126
232 Unemployment	150,482	53,853						
240 Employee Insurance	2,298,206	2,450,821	2,498,339		2,466,101		2,466,101	2,466,101
<b>Total Benefits</b>	<b>5,611,886</b>	<b>6,199,177</b>	<b>6,399,048</b>		<b>6,040,773</b>		<b>6,040,773</b>	<b>6,040,773</b>
310 Professional Services								
311 Instruction Services		216	2,650		2,650		2,650	2,650
312 Instruct Programs Improvement Services								
313 Student Services (Medical)	682		11,663		3,000		3,000	3,000
318 Prof & Improvement Costs: Non-Instruct	52,262	36,913	64,680		72,835		72,835	72,835
319 Other Instr., Prof & Tech. Services	126,573	117,166	129,900		136,029		136,029	136,029
322 Maintenance & Repair	175,025	142,771	220,700		225,745		225,745	225,745
324 Rental	53,617	59,751	74,810		58,750		58,750	58,750
325 Electricity	305,509	323,470	311,600		311,600		311,600	311,600
326 Heat	108,952	116,555	129,800		129,800		129,800	129,800
327 Water & Sewage	40,621	32,505	45,500		45,500		45,500	45,500
328 Garbage	62,073	49,275	56,400		56,400		56,400	56,400
329 Other Property Services	14,999	21,748	57,000		59,500		59,500	59,500

**Budget Summary by Object**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015 -2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	83,822	78,387	102,408		112,220		112,220	112,220
351 Telephone	35,854	31,571	30,900		31,200		31,200	31,200
353 Postage	17,763	14,078	21,350		19,750		19,750	19,750
354 Advertising	755	850	1,950		2,000		2,000	2,000
355 Printing	2,423	4,680	12,725		9,750		9,750	9,750
360 Charter School	1,798,849	1,876,437	1,950,000		2,100,000		2,100,000	2,100,000
374 Other Tuition	24,350	25,690	20,000		9,000		9,000	9,000
381 Audit	21,426	21,854	24,000		24,000		24,000	24,000
382 Legal	11,405	7,033	30,000		30,000		30,000	30,000
383 Architect Fees	2,250	2,250	4,000		4,000		4,000	4,000
384 Negotiation Services	770	7,433	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	142,833	162,508	801,811		764,970		764,970	764,970
<b>Total Purchased Services</b>	<b>3,086,238</b>	<b>3,133,141</b>	<b>4,122,847</b>		<b>4,227,699</b>		<b>4,227,699</b>	<b>4,227,699</b>
410 Supplies	588,877	494,638	594,781		615,168		615,168	615,168
411 Gasoline, Oil, Lubricants	125,656	142,511	140,500		140,000		140,000	140,000
412 Tires & Batteries	8,839	6,030	10,000		10,575		10,575	10,575
413 Vehicle Repair Parts	17,964	23,091	41,000		35,000		35,000	35,000
414 Garage Supplies	1,283	2,530	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	33	1,399	2,350		2,500		2,500	2,500
420 Textbooks	76,550	246,436	163,390		287,350		287,350	287,350
430 Library Books	8,587	12,274	10,150		9,750		9,750	9,750
440 Periodicals	660	614	1,400		975		975	975
460 Non-Consumable Supplies	253,673	199,617	150,950		148,100		148,100	148,100
470 Computer Software	122,991	122,854	94,029		95,100		95,100	95,100
480 Computer Hardware	6,300	2,931	9,900		4,300		4,300	4,300
<b>Total Supplies &amp; Materials</b>	<b>1,211,412</b>	<b>1,254,927</b>	<b>1,223,450</b>		<b>1,353,818</b>		<b>1,353,818</b>	<b>1,353,818</b>
520 Building Remodel	36,969				165,000		165,000	165,000
530 Improvements Other Than Building								
540 Depreciable Equipment								
541 New Equipment		9,675						
542 Replacement Equipment	57,111	44,925	52,500		52,500		52,500	52,500
550 Technology Equipment	65,348	14,890	56,000		56,000		56,000	56,000
564 Bus & Bus Improvements	204,257	216,328	220,000		230,000		230,000	230,000
590 Other Capital - Classroom Improvements								
<b>Total Capital Outlay</b>	<b>363,684</b>	<b>285,818</b>	<b>328,500</b>		<b>503,500</b>		<b>503,500</b>	<b>503,500</b>

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015 -2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	31,915	34,165	34,800		23,850		23,850	23,850
651 Liability Insurance	45,841	31,488	12,500		14,000		14,000	14,000
653 Property Insurance	124,881	176,722	185,500		213,000		213,000	213,000
670 Taxes & License	235	235	1,000		11,400		11,400	11,400
<b>Total Other Objects</b>	<b>202,872</b>	<b>242,610</b>	<b>233,800</b>		<b>262,250</b>		<b>262,250</b>	<b>262,250</b>
Technology Transfer	43,000	43,000	45,000		63,000		63,000	63,000
Equipment Fund Transfer								
PERS Debt Service Fund Transfer		75,000						
Building Fund Transfer	755,172	90,000			60,000		60,000	60,000
SMILE Transfer	6,600	2,000	2,000		2,000		2,000	2,000
<b>Total Transfers</b>	<b>804,772</b>	<b>210,000</b>	<b>47,000</b>		<b>125,000</b>		<b>125,000</b>	<b>125,000</b>
810 Planned Reserve	250,000	273,500	73,304		210,000		210,000	210,000
820 Reserve For Next Year	2,679,173	2,688,429	2,419,774		2,516,347		2,516,347	2,516,347
<b>Total Other Uses of Funds</b>	<b>2,929,173</b>	<b>2,961,929</b>	<b>2,493,078</b>		<b>2,726,347</b>		<b>2,726,347</b>	<b>2,726,347</b>
<b>Total</b>	<b>24,976,526</b>	<b>25,664,779</b>	<b>26,690,832</b>	<b>296.14</b>	<b>27,988,443</b>	<b>310.15</b>	<b>27,988,443</b>	<b>27,988,443</b>

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

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

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	655,660	13.60	1,053,905	20.85	408,350	7.60	359,308	7.85	1,166,394	21.60	1,138,484	22.00	2,374,119	43.25	245,540	4.00
112 Classified Salaries	184,827	11.03	305,675	16.16	114,973	5.79	125,606	6.74	276,782	14.36	308,745	11.95	377,563	16.01	1,155,195	39.72
113 Administrators	88,237	1.00	84,923	1.00	44,947	0.50	44,947	0.50	88,237	1.00	191,173	2.25	328,358	3.75	535,912	5.30
114 Supervisors															198,087	3.34
116 Early Retirement															89,400	29.00
121 Substitutes - Licensed	3,200		18,200		1,500				3,200		44,000		98,407		282,500	
122 Substitutes - Classified			1,700				1,000								50,000	
123 Temporaries - Licensed																
124 Temporaries - Classified															20,000	
130 Additional Salary	5,950		6,800		5,100		5,100		6,800		49,221		172,781		28,250	
<b>Total Salaries</b>	<b>937,874</b>	<b>25.63</b>	<b>1,471,203</b>	<b>38.01</b>	<b>574,870</b>	<b>13.89</b>	<b>535,961</b>	<b>15.09</b>	<b>1,541,413</b>	<b>36.96</b>	<b>1,731,623</b>	<b>36.20</b>	<b>3,351,228</b>	<b>63.01</b>	<b>2,604,884</b>	<b>81.36</b>
211 PERS-Employer Contribution	104,698		161,366		81,481		45,016		159,328		163,909		404,621		280,025	
212 PERS-Pickup																
213 PERS UAL Bond	51,556		77,421		31,001		31,159		89,882		93,507		182,554		126,484	
216 OPSRP Tier III	38,078		54,523		11,008		34,730		81,270		85,735		113,070		78,548	
220 Social Security	71,242		110,764		43,602		40,665		117,412		128,718		245,671		170,502	
231 Workers Comp	3,255		6,051		2,445		2,319		6,483		7,465		13,269		23,839	
232 Unemployment																
240 Employee Insurance	205,152		313,701		149,340		116,490		327,240		310,258		603,970		439,950	
<b>Total Benefits</b>	<b>473,981</b>		<b>723,826</b>		<b>318,877</b>		<b>270,379</b>		<b>781,615</b>		<b>789,592</b>		<b>1,563,155</b>		<b>1,119,348</b>	
311 Instructional Services											650				2,000	
313 Student Services (Med/El)															3,000	
318 Prof & Improvement Costs	650		1,500		800		800		4,000		2,800		17,305		44,980	
319 Other Instructional Services			500		100		100						2,100		133,229	
322 Maintenance & Repair	1,500		8,600		2,500		500		3,800		11,145		31,700		166,000	
324 Rental	6,000		5,200		450		6,000		10,000		6,500		2,900		21,700	
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															59,500	
340 Travel	1,050		2,200		1,600		1,932		3,200		9,700		101,938		(9,400)	
351 Telephone	1,000		1,600		1,500		1,200		1,400		4,000		6,800		13,700	
353 Postage	500		1,000		600		500		800		2,500		5,200		8,650	
354 Advertising															2,000	
355 Printing			500				200		400		150		1,500		7,000	
360 Charter School															2,100,000	
374 Other Tuition													9,000			
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			200				100				12,050		24,925		727,695	
<b>Total Purchased Services</b>	<b>45,500</b>		<b>65,100</b>		<b>27,550</b>		<b>39,832</b>		<b>84,100</b>		<b>188,495</b>		<b>378,368</b>		<b>3,398,754</b>	
410 Supplies	42,250		29,500		17,115		14,725		48,346		55,300		97,967		309,965	
411 Gasoline, Oil, Lubricants															140,000	
412 Transportation Supplies													575		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, 2015 TO JUNE 30, 2016**

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															2,500	
420 Textbooks	9,000		23,500		3,350		3,000		9,200		5,500		13,800		220,000	
430 Library Books	1,500		600		1,000		700		1,200		750		4,000			
440 Periodicals			25								150		500		300	
460 Non-Consumable Supplies											2,500		6,600		139,000	
470 Computer Software	2,700		3,700		2,600		2,000		6,500		3,000		7,100		67,500	
480 Computer Hardware			1,000		2,000				1,300							
<b>Total Supplies &amp; Materials</b>	<b>55,450</b>		<b>58,325</b>		<b>26,065</b>		<b>20,425</b>		<b>66,546</b>		<b>67,200</b>		<b>130,542</b>		<b>929,265</b>	
520 Building Remodel													165,000			
542 Replacement Equipment													2,500		50,000	
550 Technology Equipment															56,000	
564 Bus & Bus Improvements															230,000	
<b>Total Capital Outlay</b>													<b>167,500</b>		<b>336,000</b>	
621 Interest																
640 Dues & Fees					200		200								23,450	
651 Liability Insurance															14,000	
653 Property Insurance															213,000	
670 Taxes & License													10,400		1,000	
<b>Total Other Objects</b>					<b>200</b>		<b>200</b>						<b>10,400</b>		<b>251,450</b>	
710 Technology Transfer															63,000	
710 Building Fund Transfer															60,000	
710 SMILE Transfer															2,000	
<b>Total Transfers</b>															<b>125,000</b>	
810 Planned Reserve															210,000	
820 Reserve For Next Year															2,516,347	
<b>Total Other Uses of Funds</b>															<b>2,726,347</b>	
<b>Total</b>	<b>1,512,805</b>	<b>25.63</b>	<b>2,318,454</b>	<b>38.01</b>	<b>947,562</b>	<b>13.89</b>	<b>866,797</b>	<b>15.09</b>	<b>2,473,674</b>	<b>36.96</b>	<b>2,776,910</b>	<b>36.20</b>	<b>5,601,193</b>	<b>63.01</b>	<b>11,491,048</b>	<b>81.36</b>

**Federal Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources for Federal Programs:</b>								
Title I C - Migrant	383,569	434,188	608,386		606,468		606,468	606,468
Youth Development Council Grant	-	-	75,000		175,000		175,000	175,000
Title I A	1,291,416	1,173,875	1,630,000		1,777,116		1,777,116	1,777,116
Title II (D) Enhancing Teaching Thr. Tech	24,780	-						
Title III ESL	30,005	43,762	65,980		74,100		74,100	74,100
IDEA	450,910	649,692	571,499		619,400		619,400	619,400
EBISS	7,373	8,962	9,400		22,000		22,000	22,000
Child Development Block Grant	-	15,725						
Title VI (B) Rural Education Initiative Grant	47,016	(7)	45,126		89,918		89,918	89,918
Title II (A) Quality Teachers	159,838	128,794	215,000		212,071		212,071	212,071
Title II (B) Math & Science Partnerships			19,707		20,000		20,000	20,000
Kindergarten Readiness	829	671						
Statewide Data Systems	4,250							
School Improvement - OHS	788,150	217,138	65,000					
<b>4500 Total Restricted Federal Revenue</b>	<b>3,188,136</b>	<b>2,672,800</b>	<b>3,305,098</b>		<b>3,596,073</b>		<b>3,596,073</b>	<b>3,596,073</b>
<b>5400 Total Beginning Fund Balance</b>	<b>(11,632)</b>	<b>178</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b>3,176,504</b>	<b>2,672,978</b>	<b>3,305,098</b>		<b>3,596,073</b>		<b>3,596,073</b>	<b>3,596,073</b>



**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1111 Primary Instruction								
100 Total Salaries	2,059		164,876		220,399		220,399	220,399
200 Total Benefits	683		40,429		69,906		69,906	69,906
300 Total Purchased Services	421							
400 Total Supplies & Materials	4,685	6,039	89,022		3,365		3,365	3,365
600 Total Other Objects	594	964			135		135	135
<b>1111 Total Primary Instruction</b>	<b>8,442</b>	<b>7,003</b>	<b>294,327</b>		<b>293,805</b>		<b>293,805</b>	<b>293,805</b>
1121 Middle School Instruction								
100 Total Salaries	212							
200 Total Benefits	69							
400 Total Supplies & Materials	23,440							
<b>1121 Total Middle School Instruction</b>	<b>23,720</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
1131 High School Instruction								
100 Total Salaries	15,787	5,058						
200 Total Benefits	4,812	1,584						
300 Total Purchased Services	21,477	10,695						
400 Total Supplies & Materials	85,276	31,712						
500 Total Capital Outlay		1,901						
600 Total Other Objects	38,605	8,250						
<b>1131 Total High School Instruction</b>	<b>165,957</b>	<b>59,200</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
1140 Pre-Kindergarten Program								
400 Total Supplies & Materials	7,022							
<b>1140 Pre-Kindergarten Program</b>	<b>7,022</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
1250 Special Education								
100 Total Salaries	232,488	313,022	316,807	19.53	226,355	14.21	226,355	226,355
200 Total Benefits	159,463	225,455	228,042		198,534		198,534	198,534
300 Total Purchased Services	1,482	14,175						
400 Total Supplies & Materials	12,102	46,289	11,050		161,011		161,011	161,011
600 Total Other Objects	20,759	32,692						
<b>1250 Total Special Education</b>	<b>426,293</b>	<b>631,633</b>	<b>555,899</b>	<b>19.53</b>	<b>585,900</b>	<b>14.21</b>	<b>585,900</b>	<b>585,900</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1271 Remediation								
100 Total Salaries	33,200	8,399						
200 Total Benefits	8,251	2,970						
300 Total Purchased Services		5,000						
400 Total Supplies & Materials	1,467	5,343	1,177					
500 Total Capital Outlay	11,642							
<b>1271 Total Remediation</b>	<b>54,559</b>	<b>21,712</b>	<b>1,177</b>		<b>-</b>		<b>-</b>	<b>-</b>
1272 Title I								
100 Total Salaries	709,527	602,810	622,686	19.05	557,755	17.31	557,755	557,755
200 Total Benefits	366,473	338,583	378,259		322,566		322,566	322,566
300 Total Purchased Services	3,393	7,852						
400 Total Supplies & Materials	67,231	15,223	62,700		230,338		230,338	230,338
600 Total Other Objects	60,324	59,926	87,800		67,970		67,970	67,970
<b>1272 Total Title I</b>	<b>1,206,949</b>	<b>1,024,394</b>	<b>1,151,445</b>	<b>19.05</b>	<b>1,178,629</b>	<b>17.31</b>	<b>1,178,629</b>	<b>1,178,629</b>
1288 Charter School								
300 Total Purchased Services	84,387		60,000		110,000		110,000	110,000
<b>1288 Total Charter School</b>	<b>84,387</b>	<b>-</b>	<b>60,000</b>		<b>110,000</b>		<b>110,000</b>	<b>110,000</b>
1283 Alternative Ed								
100 Total Salaries			40,450		82,362	3.00	82,362	82,362
200 Total Benefits			19,860		47,338		47,338	47,338
300 Total Purchased Services		67,254	-		-		-	-
400 Total Supplies & Materials			1,300		36,650		36,650	36,650
600 Total Other Objects			3,390		6,650		6,650	6,650
<b>1283 Total Alternative Ed</b>	<b>-</b>	<b>67,254</b>	<b>65,000</b>		<b>173,000</b>		<b>173,000</b>	<b>173,000</b>
1291 English Second Language								
100 Total Salaries	10,412	5,992	23,692		12,179		12,179	12,179
200 Total Benefits	3,348	1,941	9,212		6,794		6,794	6,794
300 Total Purchased Services	1,000	12,363	5,000		3,000		3,000	3,000
400 Total Supplies & Materials	2,506	4,524	7,854		10,370		10,370	10,370
600 Total Other Objects	954		2,137		1,267		1,267	1,267
<b>1291 Total English Second Language</b>	<b>18,221</b>	<b>24,819</b>	<b>47,895</b>		<b>33,610</b>		<b>33,610</b>	<b>33,610</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	38,817	24,434	30,397	0.07	13,045		13,045	13,045
200 Total Benefits	13,081	10,068	11,748		5,216		5,216	5,216
300 Total Purchased Services	41,143	36,463	54,520		83,100		83,100	83,100
400 Total Supplies & Materials	30,479	25,382	90,940		116,466		116,466	116,466
600 Total Other Objects	17,121	16,280	36,055		19,136		19,136	19,136
<b>1293 Total Migrant Education</b>	<b>140,641</b>	<b>112,627</b>	<b>223,660</b>	<b>0.07</b>	<b>236,963</b>		<b>236,963</b>	<b>236,963</b>
1400 Summer School Programs								
100 Total Salaries	14,208	101,170	149,190		129,526		129,526	129,526
200 Total Benefits	4,617	31,751	57,133		55,445		55,445	55,445
300 Total Purchased Services		11,755	13,908		21,516		21,516	21,516
400 Total Supplies & Materials	5,070	7,091	13,605		19,944		19,944	19,944
600 Total Other Objects	134	6,206	12,224		7,310		7,310	7,310
<b>1400 Total Summer School Programs</b>	<b>24,029</b>	<b>157,972</b>	<b>246,060</b>		<b>233,741</b>		<b>233,741</b>	<b>233,741</b>
<b>1000 Total Instruction</b>	<b>2,160,219</b>	<b>2,106,614</b>	<b>2,645,463</b>	<b>38.65</b>	<b>2,845,648</b>	<b>31.52</b>	<b>2,845,648</b>	<b>2,845,648</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	6,221	5,973	25,797	0.15	46,054	0.15	46,054	46,054
200 Total Benefits	3,423	3,463	11,032		18,337		18,337	18,337
400 Total Supplies & Materials	774	365	40,364		90,000		90,000	90,000
<b>2110 Total Social Services</b>	<b>10,418</b>	<b>9,801</b>	<b>77,193</b>	<b>0.15</b>	<b>154,391</b>	<b>0.15</b>	<b>154,391</b>	<b>154,391</b>
2117 Identification & Recruitment								
100 Total Salaries	68,289	78,379	99,281	2.18	86,902	2.18	86,902	86,902
200 Total Benefits	39,280	47,596	62,049		49,301		49,301	49,301
300 Total Purchased Services	5,480	3,818	8,000		4,000		4,000	4,000
<b>2117 Total Identification &amp; Recruitment</b>	<b>113,049</b>	<b>129,793</b>	<b>169,330</b>	<b>2.18</b>	<b>140,203</b>	<b>2.18</b>	<b>140,203</b>	<b>140,203</b>
2119 Other Attendance Services								
100 Total Salaries	162							
200 Total Benefits	15							
<b>2119 Total Other Attendance Services</b>	<b>177</b>	<b>-</b>						
2122 Counseling								
100 Total Salaries	17,702				1,154	0.07	1,154	1,154
200 Total Benefits	5,432				1,137		1,137	1,137
300 Total Purchased Services	323		2,000					
400 Total Supplies & Materials	104							
<b>2122 Total Counseling</b>	<b>23,561</b>	<b>-</b>	<b>2,000</b>		<b>2,291</b>	<b>0.07</b>	<b>2,291</b>	<b>2,291</b>
2132 Medical Services								
400 Total Supplies & Materials	862		4,000		4,000		4,000	4,000
<b>2123 Medical Services</b>	<b>862</b>	<b>-</b>	<b>4,000</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>
2139 Health Services								
300 Total Purchased Services	13	34						
<b>2139 Total Health Services</b>	<b>13</b>	<b>34</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2190 Student Support Services								
100 Total Salaries	79,837	61,128	35,115	0.35	35,117	0.35	35,117	35,117
200 Total Benefits	39,504	30,463	16,436		15,808		15,808	15,808
300 Total Purchased Services	824	2,961	15,190		21,960		21,960	21,960
400 Total Supplies & Materials	1,199	3,518	16,143		10,240		10,240	10,240
500 Total Capital Outlay		9,634	14,438					
600 Total Other Objects			100		100		100	100
<b>2190 Total Student Support Services</b>	<b>121,364</b>	<b>107,704</b>	<b>97,422</b>	<b>0.35</b>	<b>83,225</b>	<b>0.35</b>	<b>83,225</b>	<b>83,225</b>
2213 Curriculum Development								
100 Total Salaries	117,344	8,525	3,500		5,000		5,000	5,000
200 Total Benefits	51,901	3,892	1,500					
300 Total Purchased Services	3,029							
400 Total Supplies & Materials	1,824	222	10,000		2,000		2,000	2,000
600 Total Other Objects	7,353	6,471						
<b>2213 Total Curriculum Development</b>	<b>181,450</b>	<b>19,110</b>	<b>15,000</b>		<b>7,000</b>		<b>7,000</b>	<b>7,000</b>
2219 Improvement of Instruction Services								
100 Total Salaries	55,009	59,557	57,386	1.00	59,043	1.00	59,043	59,043
200 Total Benefits	23,070	31,380	32,187		30,918		30,918	30,918
300 Total Purchased Services	1,797							
600 Total Other Objects	1							
<b>2219 Total Impr. of Instr. Services</b>	<b>79,877</b>	<b>90,937</b>	<b>89,573</b>	<b>1.00</b>	<b>89,961</b>	<b>1.00</b>	<b>89,961</b>	<b>89,961</b>
2222 Library								
300 Total Purchased Services	1,710							
<b>2222 Total Library</b>	<b>1,710</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2230 Assessment & Testing								
100 Total Salaries	727							
200 Total Benefits	102							
<b>2230 Total Assessment and Testing</b>	<b>829</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2240 Instructional Staff Development								
100 Total Salaries	128,187	38,937	58,275		116,360		116,360	116,360
200 Total Benefits	50,994	11,610	8,411		11,361		11,361	11,361
300 Total Purchased Services	46,940	51,397	53,177		44,473		44,473	44,473
400 Total Supplies & Materials	15,636	4,808	13,921		10,331		10,331	10,331
600 Total Other Objects	1,158	322	5,398		9,940		9,940	9,940
<b>2240 Total Instructional Staff Development</b>	<b>242,915</b>	<b>107,075</b>	<b>139,182</b>		<b>192,465</b>		<b>192,465</b>	<b>192,465</b>
2324 State Relations								
300 Total Purchased Services	7,327							
<b>2324 Total State Relations</b>	<b>7,327</b>	<b>-</b>						
2410 Principal's Office								
100 Total Salaries	45,761	7,124						
200 Total Benefits	20,297	2,871						
300 Total Purchased Services	15,460	3,311						
400 Total Supplies & Materials	6,079	1,326						
<b>2410 Total Principal's Office</b>	<b>87,597</b>	<b>14,632</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2490 Other Support Services								
100 Total Salaries	10,574	3,536						
200 Total Benefits	6,475	2,231						
300 Total Purchased Services		256						
400 Total Supplies & Materials	217	221	1,450		1,450		1,450	1,450
<b>2410 Total Principal's Office</b>	<b>17,266</b>	<b>6,244</b>	<b>1,450</b>		<b>1,450</b>		<b>1,450</b>	<b>1,450</b>
2542 Care & Upkeep of Building								
100 Total Salaries	746	597						
200 Total Benefits	248	59						
300 Total Purchased Services	4,300	3,276						
500 Total Capital Outlay		15,210						
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>5,293</b>	<b>19,142</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2550 Direction of Transportation								
100 Total Salaries	539	12,116						
200 Total Benefits	179	6,727						
300 Total Purchased Services			3,000		5,000		5,000	5,000
<b>2550 Total Direction of Transportation</b>	<b>718</b>	<b>18,843</b>	<b>3,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>
2552 Vehicle Operation Services								
100 Total Salaries	164							
200 Total Benefits	77							
300 Total Purchased Services	11,937							
<b>2552 Total Vehicle Operation Services</b>	<b>12,177</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2630 Information Services								
100 Total Salaries	38,035	11,536	9,650	0.50	9,790	0.50	9,790	9,790
200 Total Benefits	14,251	4,744	3,495		3,236		3,236	3,236
300 Total Purchased Services	3,832	2,606	1,000		1,000		1,000	1,000
400 Total Supplies & Materials	2,480	1,853	10,000		2,000		2,000	2,000
<b>2630 Total Information Services</b>	<b>58,597</b>	<b>20,740</b>	<b>24,145</b>	<b>0.50</b>	<b>16,026</b>	<b>0.50</b>	<b>16,026</b>	<b>16,026</b>
2660 Technology								
400 Total Supplies & Materials	27,689							
<b>2660 Total Technology</b>	<b>27,689</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>2000 Total Support Services</b>	<b>992,891</b>	<b>544,054</b>	<b>622,295</b>	<b>4.18</b>	<b>696,012</b>	<b>4.25</b>	<b>696,012</b>	<b>696,012</b>
3370 Non Public School Student Services								
100 Total Salaries	12,235	17,453	19,136	1.07	15,703	0.75	15,703	15,703
200 Total Benefits	4,448	5,377	4,609		3,588		3,588	3,588
300 Total Purchased Services	186	1,348	2,918		9,445		9,445	9,445
400 Total Supplies & Materials	6,346	3,202	10,677		25,677		25,677	25,677
<b>3370 Total Non Public School Services</b>	<b>23,215</b>	<b>27,380</b>	<b>37,340</b>		<b>54,413</b>		<b>54,413</b>	<b>54,413</b>
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>23,215</b>	<b>27,380</b>	<b>37,340</b>	<b>1.07</b>	<b>54,413</b>	<b>0.75</b>	<b>54,413</b>	<b>54,413</b>
<b>Total Requirements</b>	<b>3,176,325</b>	<b>2,678,048</b>	<b>3,305,098</b>	<b>43.90</b>	<b>3,596,073</b>	<b>36.52</b>	<b>3,596,073</b>	<b>3,596,073</b>

**State and Local Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-15		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous								
Response to Intervention	600	31,884	36,270		63,405		63,405	63,405
Challenge Day	2,574	3,688	5,000		7,000		7,000	7,000
Maybelle Clark McDonald Grant	-	-	10,000		-		-	-
NW Health Foundation Grant	-	-	3,000		-		-	-
Goldman Sachs	2,100	-	-		-		-	-
<b>1990 Total Miscellaneous</b>	<b>5,274</b>	<b>35,572</b>	<b>54,270</b>		<b>70,405</b>		<b>70,405</b>	<b>70,405</b>
3299 Restricted State Grants								
ASPIRE	3,000	3,000	3,000		3,000		3,000	3,000
SMILE	6,467	5,887	4,370		5,983		5,983	5,983
Project Lead the Way	-	-	-		-		-	-
Professional Learning Teams Grant	-	2,219	2,410		3,000		3,000	3,000
ELP State Grants	-	-	6,058		-		-	-
Educator Effectiveness State Grants	-	-	30,001		-		-	-
Youth Innovation Grant	-	-	60,000		-		-	-
<b>3299 Total Restricted State Grants</b>	<b>9,467</b>	<b>11,106</b>	<b>105,839</b>		<b>11,983</b>		<b>11,983</b>	<b>11,983</b>
5200 Transfers In								
SMILE	2,000	2,000	2,000		2,000		2,000	2,000
<b>5200 Total Transfers In</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>		<b>2,000</b>		<b>2,000</b>	<b>2,000</b>
5400 Beginning Fund Balance								
Response to Intervention	5,571	4,279	-		-		-	-
Challenge Day	-	22	-		-		-	-
Goldman Sachs Philanthropic Fund	-	705	-		705		705	705
ASPIRE	4,000	772	-		6,200		6,200	6,200
SMILE	2,315	3,909	-		-		-	-
Lowe's Grants	10,000	4,921	1,495		-		-	-
Maybelle Clark McDonald Grant	-	-	-		10,000.00		10,000.00	10,000.00
NW Health Foundation Grant	-	-	-		3,000.00		3,000.00	3,000.00
SB 622 Video Conferencing	37,775	37,612	37,775		8,438		8,438	8,438
<b>5400 Total Beginning Fund Balance</b>	<b>59,661</b>	<b>52,220</b>	<b>39,270</b>		<b>28,343</b>		<b>28,343</b>	<b>28,343</b>
<b>Total Resources</b>	<b>76,402</b>	<b>100,898</b>	<b>201,379</b>		<b>112,731</b>		<b>112,731</b>	<b>112,731</b>



**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1000 Instruction								
1131 High School Instruction								
100 Total Salaries	1,938	3,074	5,000		7,000		7,000	7,000
200 Total Benefits	614	636	-		-		-	-
300 Total Purchased Services	2,560	-	3,000		-		-	-
400 Total Supplies & Materials	5,064	247	-		9,905		9,905	9,905
<b>1131 Total High School Instruction</b>	<b>10,175</b>	<b>3,956</b>	<b>8,000</b>		<b>16,905</b>		<b>16,905</b>	<b>16,905</b>
1283 Alternative Ed								
100 Total Salaries	-	-	32,000		-		-	-
200 Total Benefits	-	-	8,000		-		-	-
400 Total Supplies & Materials	-	-	30,000		10,000		10,000	10,000
<b>1283 Total Alternative Ed</b>	<b>-</b>	<b>-</b>	<b>70,000</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
1299 Other Programs								
100 Total Salaries	5,000	4,650	4,800	-	5,450		5,450	5,450
200 Total Benefits	1,610	1,614	970		1,633		1,633	1,633
300 Total Purchased Services	-	299	-		-		-	-
400 Total Supplies & Materials	263	-	600		900		900	900
<b>1299 Total Other Programs</b>	<b>6,873</b>	<b>6,563</b>	<b>6,370</b>		<b>7,983</b>		<b>7,983</b>	<b>7,983</b>
<b>1000 Total Instruction</b>	<b>17,048</b>	<b>10,519</b>	<b>84,370</b>	<b>-</b>	<b>34,888</b>		<b>34,888</b>	<b>34,888</b>
2213 Curriculum Development								
300 Total Purchased Services	-	2,219	-		-		-	-
<b>2213 Total Curriculum Development</b>	<b>-</b>	<b>2,219</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2219 Improvement of Instruction								
100 Total Salaries		12,575	16,365	0.25	31,604	0.50	31,604	31,604
200 Total Benefits		7,064	8,905		13,297		13,297	13,297
300 Total Purchased Services		1,365	-		13,000		13,000	13,000
400 Total Supplies & Materials		1,764	-		2,000		2,000	2,000
600 Total Other Objects		-	-		1,504		1,504	1,504
<b>2219 Total Improvement of Instruction</b>	<b>-</b>	<b>22,768</b>	<b>25,270</b>		<b>61,405</b>	<b>0.50</b>	<b>61,405</b>	<b>61,405</b>
2240 Instructional Staff Development								
100 Total Salaries	552		10,793		1,000		1,000	1,000
200 Total Benefits	146		3,624		2,000		2,000	2,000
300 Total Purchased Services	1,000	6,904	30,017		2,000		2,000	2,000
400 Total Supplies & Materials	194	45	2,398		-		-	-
600 Total Other Objects		-	2,637		-		-	-
<b>2240 Total Instructional Staff Development</b>	<b>1,892</b>	<b>6,949</b>	<b>49,469</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>
2542 Care & Upkeep of Building								
300 Total Purchased Services								
400 Total Supplies & Materials	5,079	3,505	4,495		3,000		3,000	3,000
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>5,079</b>	<b>3,505</b>	<b>4,495</b>		<b>3,000</b>		<b>3,000</b>	<b>3,000</b>
2660 Technology								
500 Total Capital Outlay	163	-	37,775		8,438		8,438	8,438
<b>2660 Total Technology</b>	<b>163</b>	<b>-</b>	<b>37,775</b>		<b>8,438</b>		<b>8,438</b>	<b>8,438</b>
<b>2000 Total Support Services</b>	<b>7,134</b>	<b>35,440</b>	<b>117,009</b>		<b>77,843</b>		<b>77,843</b>	<b>77,843</b>
<b>7000 Unappropriated Ending Fund Balance</b>		<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>24,182</b>	<b>45,959</b>	<b>201,379</b>	<b>-</b>	<b>112,731</b>	<b>0.50</b>	<b>112,731</b>	<b>112,731</b>

**Fund 201 Cafeteria**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1600 Sale of Lunches	184,108	165,509	150,000		110,000		110,000	110,000
1990 Misc Revenue	255	6,881	5,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	13,500	14,502	14,500		16,000		16,000	16,000
3299 Restricted State Grant	8,581	8,682	-		-		-	-
4500 Restricted Federal Revenue	1,256,675	1,419,408	1,300,000		1,300,000		1,300,000	1,300,000
4900 Commodity Revenue	55,567	71,102	75,000		75,000		75,000	75,000
5300 Compensation for Loss of Assets	300	1,650	-		-		-	-
5400 Cash on Hand	858,019	951,109	855,000		850,000		850,000	850,000
<b>Total Resources</b>	<b>2,377,005</b>	<b>2,638,843</b>	<b>2,399,500</b>		<b>2,361,000</b>		<b>2,361,000</b>	<b>2,361,000</b>
<b>Requirements:</b>								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	83,190	83,393	84,465	2.00	91,218	2.00	91,218	91,218
200 Total Benefits	47,760	49,733	51,227		48,674		48,674	48,674
300 Total Purchased Services	2,004	3,503	7,923		5,823		5,823	5,823
600 Total Other Objects	116	-	200		200		200	200
<b>3110 Total Food Services Director</b>	<b>133,070</b>	<b>136,629</b>	<b>143,815</b>	<b>2.00</b>	<b>145,915</b>	<b>2.00</b>	<b>145,915</b>	<b>145,915</b>

**Fund 201 Cafeteria**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	286,740	316,401	310,198	19.00	305,012	16.71	305,012	305,012
200 Total Benefits	168,285	216,273	206,808		193,436		193,436	193,436
300 Total Purchased Services	26,783	24,052	41,775		41,775		41,775	41,775
400 Total Supplies & Materials	680,085	737,933	835,292		841,003		841,003	841,003
500 Total Capital Outlay	95,131	187,545	367,900		289,860		289,860	289,860
600 Total Other Objects	-	39,150			50,000		50,000	50,000
<b>3120 Total Food Preparation</b>	<b>1,257,024</b>	<b>1,521,353</b>	<b>1,761,973</b>	<b>19.00</b>	<b>1,721,086</b>	<b>16.71</b>	<b>1,721,086</b>	<b>1,721,086</b>
3130 Food Delivery								
100 Total Salaries	21,666	23,026	22,800	0.50	23,635	0.50	23,635	23,635
200 Total Benefits	13,156	12,701	14,363		13,814		13,814	13,814
300 Total Purchased Services	978	842	2,550		2,550		2,550	2,550
400 Total Supplies & Materials	-	150	4,000		4,000		4,000	4,000
<b>3130 Total Food Delivery</b>	<b>35,800</b>	<b>36,719</b>	<b>43,713</b>	<b>0.50</b>	<b>43,999</b>	<b>0.50</b>	<b>43,999</b>	<b>43,999</b>
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>1,425,894</b>	<b>1,694,701</b>	<b>1,949,501</b>	<b>21.50</b>	<b>1,911,000</b>	<b>19.21</b>	<b>1,911,000</b>	<b>1,911,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>951,110</b>	<b>944,141</b>	<b>450,000</b>		<b>450,000</b>		<b>450,000</b>	<b>450,000</b>
<b>Total Requirements</b>	<b>2,377,005</b>	<b>2,638,843</b>	<b>2,399,501</b>	<b>21.50</b>	<b>2,361,000</b>	<b>19.21</b>	<b>2,361,000</b>	<b>2,361,000</b>

**Fund 202 Student Body Funds**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-15		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1740 Dues & Fees	32,135	31,164	30,000		30,000		30,000	30,000
1760 Club Fund Raising	287,234	267,828	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	95,711	116,039	100,900		100,900		100,900	100,900
<b>Total Resources</b>	<b>415,080</b>	<b>415,031</b>	<b>396,665</b>		<b>396,665</b>		<b>396,665</b>	<b>396,665</b>
<b>Requirements:</b>								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services	3,619		11,000		11,000		11,000	11,000
400 Total Supplies & Materials	295,422	277,750	285,665		285,665		285,665	285,665
<b>1299 Total Special Programs</b>	<b>299,041</b>	<b>277,750</b>	<b>296,665</b>		<b>296,665</b>		<b>296,665</b>	<b>296,665</b>
<b>1000 Total Instructional Services</b>	<b>299,041</b>	<b>277,750</b>	<b>296,665</b>		<b>296,665</b>		<b>296,665</b>	<b>296,665</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>116,040</b>	<b>137,281</b>	<b>100,000</b>		<b>100,000</b>		<b>100,000</b>	<b>100,000</b>
<b>Total Requirements</b>	<b>415,080</b>	<b>415,031</b>	<b>396,665</b>		<b>396,665</b>		<b>396,665</b>	<b>396,665</b>

**Fund 299 Medicaid Reimbursement Fund**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-15		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue			10,000		10,000		10,000	10,000
5400 Cash on Hand					4,000		4,000	4,000
<b>Total Resources</b>			<b>10,000</b>		<b>14,000</b>		<b>14,000</b>	<b>14,000</b>
<b>Requirements:</b>								
1000 Instructional Services								
1250 Special Education								
400 Total Supplies & Materials					10,000		10,000	10,000
<b>1250 Total Special Education</b>					<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
<b>1000 Total Instructional Services</b>			<b>-</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
2000 Support Services								
2190 Student Support Services								
400 Total Supplies & Materials			10,000		4,000		4,000	4,000
<b>2190 Student Support Services</b>			<b>10,000</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>
<b>2000 Total Support Services</b>			<b>10,000</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>			<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>			<b>10,000</b>		<b>14,000</b>		<b>14,000</b>	<b>14,000</b>

**Fund 300 Bond Debt Service Fund**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1111 Current Taxes	892,761	970,335	1,105,000		1,130,555		1,130,555	1,130,555
1112 Delinquent Taxes	49,200	33,941	23,500		23,500		23,500	23,500
1113 County Land Sales	1,349	1						
1510 Interest on Investments	12,726	16,878	16,240		16,240		16,240	16,240
4500 Restricted Federal Revenue	932,540	904,754	974,950		927,995		927,995	927,995
5400 Cash on Hand	1,699,148	2,554,571	3,388,500		4,419,900		4,419,900	4,419,900
<b>Total Resources</b>	<b>3,587,723</b>	<b>4,480,480</b>	<b>5,508,190</b>		<b>6,518,190</b>		<b>6,518,190</b>	<b>6,518,190</b>
<b>Requirements:</b>								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	125	126	150		150		150	150
<b>2521 Business Services</b>	<b>125</b>	<b>126</b>	<b>150</b>		<b>150</b>		<b>150</b>	<b>150</b>
<b>2000 Total Support Services</b>	<b>125</b>	<b>126</b>	<b>150</b>		<b>150</b>		<b>150</b>	<b>150</b>
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	-	-	-		-		-	-
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								
<b>5110 Total Debt Service</b>	<b>1,033,040</b>	<b>1,033,040</b>	<b>1,033,040</b>		<b>1,033,040</b>		<b>1,033,040</b>	<b>1,033,040</b>
<b>5000 Total Other Uses</b>	<b>1,033,040</b>	<b>1,033,040</b>	<b>1,033,040</b>		<b>1,033,040</b>		<b>1,033,040</b>	<b>1,033,040</b>
820 Reserve For Next Year	2,554,558	3,447,314	4,475,000		5,485,000		5,485,000	5,485,000
<b>7000 Unappropriated Ending Fund Balance</b>	<b>2,554,558</b>	<b>3,447,314</b>	<b>4,475,000</b>		<b>5,485,000</b>		<b>5,485,000</b>	<b>5,485,000</b>
<b>Total Requirements</b>	<b>3,587,723</b>	<b>4,480,480</b>	<b>5,508,190</b>		<b>6,518,190</b>		<b>6,518,190</b>	<b>6,518,190</b>

**Fund 301 Pension Bond  
Debt Service Fund**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	1,802	1,828	1,400		1,400		1,400	1,400
1970 Services Provided Other Funds	541,518	775,425	735,800		827,722		827,722	827,722
5110 Bond Proceeds	-	-	-		-		-	-
5200 Transfers In	-	75,000	-		-		-	-
5400 Cash on Hand	62,884	(72,989)	-		-		-	-
<b>Total Resources</b>	<b>606,204</b>	<b>779,264</b>	<b>737,200</b>		<b>829,122</b>		<b>829,122</b>	<b>829,122</b>
<b>Requirements:</b>								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	-	-	-		125		125	125
<b>2521 Business Services</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>125</b>		<b>125</b>	<b>125</b>
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		-		-	-
<b>2649 Total Other Staff Services</b>	<b>121</b>	<b>121</b>	<b>125</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>2000 Total Support Services</b>	<b>121</b>	<b>121</b>	<b>125</b>		<b>125</b>		<b>125</b>	<b>125</b>
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	170,967	178,035	161,304		190,953		190,953	190,953
621 Interest, Excluding Bus and Bus Improve	508,105	536,037	575,771		638,044		638,044	638,044
<b>5110 Total Debt Service</b>	<b>679,072</b>	<b>714,072</b>	<b>737,075</b>		<b>828,997</b>		<b>828,997</b>	<b>828,997</b>
<b>5000 Total Other Uses</b>	<b>679,072</b>	<b>714,072</b>	<b>737,075</b>		<b>828,997</b>		<b>828,997</b>	<b>828,997</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>(72,989)</b>	<b>65,071</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>606,204</b>	<b>779,264</b>	<b>737,200</b>		<b>829,122</b>		<b>829,122</b>	<b>829,122</b>

**Fund 410 Bond Projects**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	9,306	268						
5110 Bond Proceeds								
5400 Cash on Hand	4,796,849	127,340						
<b>Total Resources</b>	<b>4,806,155</b>	<b>127,608</b>						
<b>Requirements:</b>								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
354 Advertising	610							
355 Printing	108							
382 Legal	1,287							
383 Architect/Engineer Services	62,422							
385 Management Services	75,619							
390 Professional Services	11,769	20						
<b>300 Total Purchased Services</b>	<b>151,815</b>	<b>20</b>						
410 Supplies								
<b>400 Total Supplies &amp; Materials</b>								
510 Land Acquisition								
520 Building Remodel	2,494,401							
530 Improvements Other Than Buildings	2,022,782	127,588						
<b>500 Total Capital Outlay</b>	<b>4,517,183</b>	<b>127,588</b>						
640 Dues & Fees	9,796							
<b>600 Total Other Objects</b>	<b>9,796</b>							
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>	<b>4,678,794</b>	<b>127,608</b>						
<b>4000 Total Facilities Acq. and Const.</b>	<b>4,678,794</b>	<b>127,608</b>						
<b>7000 Unappropriated EFB</b>	<b>127,361</b>							
<b>Total Requirements</b>	<b>4,806,155</b>	<b>127,608</b>						



**Fund 420 Building Improvement**

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	2,040	4,091	4,000		3,000		3,000	3,000
1920 Donations								
3299 Restricted State Grant								
5200 Transfers In	759,772	90,000	25,000		60,000		60,000	60,000
5300 Compensation for Loss of Assets								
5400 Cash on Hand	139,449	901,261	881,250		826,330		826,330	826,330
<b>Total Resources</b>	<b>901,261</b>	<b>995,352</b>	<b>910,250</b>		<b>889,330</b>		<b>889,330</b>	<b>889,330</b>
<b>Requirements:</b>								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services		21,190	50,000		50,000		50,000	50,000
400 Total Supplies & Materials								
500 Total Capital Outlay		105,470	860,250		839,330		839,330	839,330
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>		<b>126,660</b>	<b>910,250</b>		<b>889,330</b>		<b>889,330</b>	<b>889,330</b>
<b>4000 Total Facilities Acq. &amp; Const.</b>		<b>126,660</b>	<b>910,250</b>		<b>889,330</b>		<b>889,330</b>	<b>889,330</b>
<b>7000 Unappropriated Ending Fund Balance</b>	901,261	868,692						
<b>Total Requirements</b>	<b>901,261</b>	<b>995,352</b>	<b>910,250</b>		<b>889,330</b>		<b>889,330</b>	<b>889,330</b>

**Fund 430 Equipment Replacement**  
Reserve fund per ORS 294.525

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	-	450	250		25		25	25
5300 Compensation for assets	-	6,075	-		-		-	-
5400 Cash on Hand	87,749	87,749	94,000		12,875		12,875	30,375
<b>Total Resources</b>	<b>87,749</b>	<b>94,274</b>	<b>94,250</b>		<b>12,900</b>		<b>12,900</b>	<b>30,400</b>
<b>Requirements:</b>								
2000 Support Services								
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials	-	-	-		-		-	-
500 Total Capital Outlay	-	-	94,250		12,900		12,900	30,400
<b>2521 Total Care &amp; Upkeep of Buildings</b>			<b>94,250</b>		<b>12,900</b>		<b>12,900</b>	<b>30,400</b>
<b>2000 Support Services</b>			<b>94,250</b>		<b>12,900</b>		<b>12,900</b>	<b>30,400</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>87,749</b>	<b>87,749</b>						
<b>Total Requirements</b>	<b>87,749</b>	<b>87,749</b>	<b>94,250</b>		<b>12,900</b>		<b>12,900</b>	<b>30,400</b>

**Fund 440 Technology**  
Reserve fund per ORS 294.525

**Budget Detail Sheet**  
JULY 1, 2015 TO JUNE 30, 2016

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments		540	250		250		250	250
5200 Transfers In	43,000	43,000	20,000		63,000		63,000	63,000
5400 Cash on Hand	68,000	109,531	151,000					
<b>Total Resources</b>	<b>111,000</b>	<b>152,531</b>	<b>171,250</b>		<b>63,250</b>		<b>63,250</b>	<b>63,250</b>
<b>Requirements:</b>								
2000 Support Services								
2660 Technology								
542 Replacement Equipment			115,500					
550 Technology Equipment	1,469	1,469	55,750		63,250		63,250	63,250
<b>2660 Total Technology</b>	<b>1,469</b>	<b>1,469</b>	<b>171,250</b>		<b>63,250</b>		<b>63,250</b>	<b>63,250</b>
<b>2000 Total Support Services</b>	<b>1,469</b>	<b>1,469</b>	<b>171,250</b>		<b>63,250</b>		<b>63,250</b>	<b>63,250</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>109,531</b>	<b>151,063</b>						
<b>Total Requirements</b>	<b>111,000</b>	<b>152,531</b>	<b>171,250</b>		<b>63,250</b>		<b>63,250</b>	<b>63,250</b>

**Fund 510 OHS Bistro Fund**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue			1,000		15,000		15,000	15,000
5400 Cash on Hand					5,000		5,000	5,000
<b>Total Resources</b>			<b>1,000</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>
<b>Requirements:</b>								
1000 Instructional Services								
1283 Alternative Ed								
400 Total Supplies & Materials					19,000		19,000	19,000
<b>1283 Total Alternative Ed</b>					<b>19,000</b>		<b>19,000</b>	<b>19,000</b>
<b>1000 Total Instructional Services</b>			<b>-</b>		<b>19,000</b>		<b>19,000</b>	<b>19,000</b>
2000 Support Services								
2190 Student Support Services								
400 Total Supplies & Materials			1,000		1,000		1,000	1,000
<b>2190 Student Support Services</b>			<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	<b>1,000</b>
<b>2000 Total Support Services</b>			<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	<b>1,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>			<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>			<b>1,000</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>

**Fund 515 OHS Teen Parent Program**

**Budget Detail Sheet**  
**JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue			1,000		35,000		35,000	35,000
5400 Cash on Hand					5,000		5,000	5,000
<b>Total Resources</b>			<b>1,000</b>		<b>40,000</b>		<b>40,000</b>	<b>40,000</b>
<b>Requirements:</b>								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Salaries					18,484	1.14	18,484	18,484
200 Benefits					5,685		5,685	5,685
410 Supplies					14,831		14,831	14,831
<b>1292 Total Teen Parent Programs</b>					<b>39,000</b>	<b>1.14</b>	<b>39,000</b>	<b>39,000</b>
<b>1000 Total Instructional Services</b>			<b>-</b>		<b>39,000</b>	<b>1.14</b>	<b>39,000</b>	<b>39,000</b>
2000 Support Services								
2190 Student Support Services								
400 Total Supplies & Materials			1,000		1,000		1,000	1,000
<b>2190 Student Support Services</b>			<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	<b>1,000</b>
<b>2000 Total Support Services</b>			<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	<b>1,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>			<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>			<b>1,000</b>		<b>40,000</b>	<b>1.14</b>	<b>40,000</b>	<b>40,000</b>

**Fund 601 Internal Service Fund  
Unemployment**

**Budget Detail Sheet  
JULY 1, 2015 TO JUNE 30, 2016**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2014-2015		2015-2016 Budget			
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	1,710	2,253	2,000		2,000		2,000	2,000
1970 Services Provided Other Funds	179,091	62,335	-		-		-	-
5400 Cash on Hand	228,914	371,415	399,000		429,870		429,870	429,870
<b>Total Resources</b>	<b>409,715</b>	<b>436,003</b>	<b>401,000</b>		<b>431,870</b>		<b>431,870</b>	<b>431,870</b>
<b>Requirements:</b>								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	38,300	3,853	401,000		431,870		431,870	431,870
<b>2649 Total Other Staff Services</b>	<b>38,300</b>	<b>3,853</b>	<b>401,000</b>		<b>431,870</b>		<b>431,870</b>	<b>431,870</b>
<b>2000 Total Support Services</b>	<b>38,300</b>	<b>3,853</b>	<b>401,000</b>		<b>431,870</b>		<b>431,870</b>	<b>431,870</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>371,415</b>	<b>432,150</b>						
<b>Total Requirements</b>	<b>409,715</b>	<b>436,003</b>	<b>401,000</b>		<b>431,870</b>		<b>431,870</b>	<b>431,870</b>