



# **2016-2017 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 2016-17 budget document is based on increased state school funding of \$7.4 billion for the biennium. The PERS rate contained in this budget document is held constant from the 2015-16 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 will not be changed until fiscal year 2017-18.

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. For the 2016-17 proposed budget document, the contracts previously negotiated with Malheur ESD after the flow-through dollars are now subtracted before funds are paid to OSD. This reduces the amount anticipated from Malheur ESD, but also the amount to be paid to Malheur ESD as a result of these contracts.

The budget also represents the creation of a high school at Four Rivers Community School. It is estimated that next year there will be 30 students in this program. This change has been accounted for within the proposed budget through an increase in the expenditure line where the State School Fund pass-through is coded.

### Ontario 8C Budget Goals

OSD Board set the following 2016-17 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 – Foundational goal
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 – Foundational goal
3. Provide frequent, clear and results driven communications in order to build a positive image, foster trust, and instill pride in students, staff and community for all schools in the Ontario School District.
  - The proposed budget continues an allocation for the creation of a robust marketing program that may involve an outside firm.
  - Increased FTE of a district level staff to coordinate and set standards for websites and Facebook pages. This position may create a district-wide newsletter that will be available to stakeholders via USPS mail, email, or social media. This position may also serve as a district level translator, if needed, all within the normal daily hours.
  - All buildings have allocated budget for the Parent Involvement Coordinator supplies.
  - The newly formed Communications Committee will continue meeting to plan and expand methods.

4. Support safe, healthy and well-maintained learning environments that support student learning and success.
  - Additional maintenance/ground position to be used to reorganize and reassign operations responsibilities, included but not added in during 2015-16
  - The transfer to the building reserve fund was held level based on prior needs surveys of large projects
  - Remodel of OHS cafeteria will occur within this budget
5. Consider innovative alternatives to current paradigms (i.e. mobile labs / tablets) matching to instructional needs.
  - Continues to fund stipends for school representatives on the Ed Tech committee which has been tasked with evaluating and introducing technology in the classrooms
  - Administration intends to reevaluate funds available in the spring to possibly purchase devices that could be coupled with additional staff in the Technology Department in order to support them.
6. All students will show continuous progress toward their personal learning goals and will be prepared for post-secondary education and career success through alternative avenues.
  - The addition of an Elementary Counselor will help balance the caseloads at the schools while ensuring that the services are provided to those in need
  - The proposed budget includes funds that could be used to support the continuation of the CTE programs
- During 2016-17, a new curriculum for the science program will be adopted. This proposed budget supports the full adoption
  - This document supports the vertical alignment of math curriculum through a consistent source throughout all grades
  - We have experienced an increase in student retention at OHS, due most likely to the increased alternative education avenues that have been created there in the last few years. These programs have been retained within this proposed budget including Ontario Transitional Academy (OTA), Ontario Alternative Learning Center (OALC), and the Teen Parent Program.
  - The proposed budget includes the creation of a newcomer elementary class for English Language Development students. This class will be located at May Roberts and utilizes the extra state school funding allocated to the group of students.
7. 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 Continues time and opportunities for professional development
  - ❷ Continues dedicated time for data team meetings and instructional coach collaboration; focus may involve student attendance and behavior

- ③ Continues with implementation of culturally responsive teaching modules
- ④ The support system in place at the large elementary schools (TOSA's) have been converted to administrative positions as the need for evaluation support and disciplinary issues have become the main focus for these positions, but they were limited on the involvement that could be taken because of their status within the licensed group. In addition, a TOSA position will be added to Aiken elementary for additional support.

- ⑤ Promote student involvement in co-curricular and extra-curricular activities by expanding programs as needed.
  - The proposed budget continues to include 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
  - Continues 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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One of the biggest challenges 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.

Another challenge for the district is the new high school opening at Four Rivers Community School. The district intends to continue to market the strengths and opportunities unique to the district. In the coming years, if student enrollment begins to decline, steps will need to be taken to ensure keeping a balanced budget.

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	Derrick Draper	May 19, 2016	3	June 30, 2018
Position C	Bob Kemble	May 19, 2016	3	June 30, 2018
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, Chair	2011	4	June 30, 2019
Position 2	Renae Corn, Vice Chair	2009	4	June 30, 2017
Position 3	Dr. Ann Easley-DeBisschop	2005	4	June 30, 2017
Position 4	Doug Iwasa	2013	4	June 30, 2017
Position 5	Dr. David Cox	2015	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
- 1113 County Land Sales
- 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
- 1941 Services to Other Districts
- 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
- 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
- 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 2016-2017**

	<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>	4,222,600	675,000	20,480,000	-	3,251,000	28,628,600
<b>Federal Grants</b>	-	-	-	3,405,429	-	3,405,429
<b>State &amp; Local Grants</b>	88,000	-	20,152		14,037	122,189
<b>Cafeteria</b>	110,000	-	16,000	1,675,000	1,200,000	3,001,000
<b>Student Body Funds</b>	435,765	-	-	-	140,000	575,765
<b>Medicaid Reimbursement Fund</b>	30,000	-	-	-	-	30,000
<b>Equipment Replacement</b>	400	-	-	-	64,600	65,000
<b>Technology</b>	-	-	-	-	63,000	63,000
<b>Debt Service Fund</b>	1,137,037	-	-	908,653	5,507,500	7,553,190
<b>PERS Bond Debt Service Fund</b>	869,130	-	-	-	-	869,130
<b>Building Improvement</b>	4,000	-	-	-	610,000	614,000
<b>OHS Bistro Fund</b>	5,000	-	-	-	-	5,000
<b>OHS Teen Parent Program</b>	15,000	-	15,000	-	10,000	40,000
<b>Unemployment-Internal Service</b>	3,000	-	-	-	430,000	433,000
<b>TOTAL</b>	<b>6,919,932</b>	<b>675,000</b>	<b>20,531,152</b>	<b>5,989,082</b>	<b>11,290,137</b>	<b>45,405,303</b>

**Summary of Expenditures by Fund and Function  
For the Fiscal Year 2016-2017**

	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>	16,003,050	9,748,008	-	60,000	125,000	110,000	2,582,542	28,628,600
<b>Federal Grants</b>	2,719,524	634,928	50,977	-	-	-	-	3,405,429
<b>State &amp; Local Grants</b>	34,189	88,000						122,189
<b>Cafeteria</b>	-	-	2,701,000	-	-	-	300,000	3,001,000
<b>Student Body Funds</b>	435,765	-	-	-	-	-	140,000	575,765
<b>Medicaid Reimbursement Fund</b>	10,000	20,000	-	-	-	-	-	30,000
<b>Equipment Replacement</b>	-	65,000	-	-	-	-	-	65,000
<b>Technology</b>	-	63,000	-	-	-	-	-	63,000
<b>Debt Service Fund</b>	-	150	-	-	1,033,040	-	6,520,000	7,553,190
<b>PERS Bond Debt Service Fund</b>	-	125	-	-	869,005	-	-	869,130
<b>Building Improvement</b>	-	-	-	614,000	-	-	-	614,000
<b>OHS Bistro Fund</b>	4,000	1,000	-	-	-	-	-	5,000
<b>OHS Teen Parent Program</b>	35,000	5,000	-	-	-	-	-	40,000
<b>Unemployment-Internal Service</b>	-	433,000	-	-	-	-	-	433,000
<b>TOTAL</b>	<b>19,241,528</b>	<b>11,058,211</b>	<b>2,751,977</b>	<b>674,000</b>	<b>2,027,045</b>	<b>110,000</b>	<b>9,542,542</b>	<b>45,405,303</b>

RESOLUTION No. 15-21

**ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of Directors of the Ontario School District 8C hereby adopts the budget for fiscal year 2016-2017 in the total amount of **\$45,405,303.\*** 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, 2016, for the following purposes:

<b>General Fund</b>		<b>Equipment Replacement</b>	
Instruction.....	16,003,050	Support Services.....	65,000
Support Services.....	9,748,008	<b>Total.....</b>	<b>\$65,000</b>
Enterprise & Community Services	0	<b>Technology Replacement</b>	
Facilities Acquisition .....	60,000	Support Services.....	63,000
Transfers.....	125,000	<b>Total.....</b>	<b>\$63,000</b>
Debt Service .....	0	<b>Building Improvement</b>	
Contingency.....	110,000	Facilities Acq & Const .....	614,000
<b>Total.....</b>	<b>\$26,046,058</b>	<b>Total.....</b>	<b>\$614,000</b>
Unappropriated Ending Fund Balance*	\$2,582,542	<b>Debt Service</b>	
<b>Federal Programs</b>		Support Services.....	275
Instruction.....	2,719,524	Debt Service Pymts.....	1,902,045
Support Services.....	634,928	<b>Total.....</b>	<b>\$1,902,320</b>
Enterprise & Community Services	50,977	Unappropriated Ending Fund Balance*	\$6,520,000
<b>Total.....</b>	<b>\$3,405,429</b>	<b>OHS Bistro Fund</b>	
<b>State &amp; Local Grant Programs</b>		Instruction.....	4,000
Instruction.....	34,189	Support Services.....	1,000
Support Services.....	88,000	<b>Total.....</b>	<b>\$5,000</b>
<b>Total.....</b>	<b>\$122,189</b>	<b>OHS Teen Parent Program</b>	
<b>Food Service</b>		Instruction.....	35,000
Enterprise & Community Services	2,701,000	Support Services.....	5,000
<b>Total.....</b>	<b>\$2,701,000</b>	<b>Total.....</b>	<b>\$40,000</b>
Unappropriated Ending Fund Balance*	\$300,000	<b>Internal Service</b>	
<b>Student Body Funds</b>		Support Services.....	433,000
Instruction.....	435,765	<b>Total.....</b>	<b>\$433,000</b>
<b>Total.....</b>	<b>\$435,765</b>	<b>Medicaid Reimbursement Fund</b>	
Unappropriated Ending Fund Balance*	\$140,000	Instruction.....	10,000
<b>Medicaid Reimbursement Fund</b>		Support Services.....	20,000
Instruction.....	10,000	<b>Total.....</b>	<b>\$30,000</b>
Support Services.....	20,000	<b>Total APPROPRIATIONS, All Funds . . .</b>	
<b>Total.....</b>	<b>\$30,000</b>	<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	

**Total APPROPRIATIONS, All Funds . . .** **\$35,862,761**  
**Total Unappropriated and Reserve Amounts, All Funds . . .** **9,542,542**  
**TOTAL ADOPTED BUDGET . . .** **\$45,405,303 \***

Adopted this 22nd day of June, 2016

Signed:

Chairman

Attest:

Superintendent

**RESOLUTION No. 15-22**

**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 2016-2017 :

- (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 22, 2016.

Signed:

  
Chairman

Attest:

  
Superintendent

STATE OF OREGON )  
 )SS.  
COUNTY OF MALHEUR)

# AFFIDAVIT OF PUBLICATION

YVONNE DEE LEE *Yvonne Dee Lee* 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 #91004  
NOTICE OF 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 15th day of JUNE 20 16  
and last publication thereof was made on the 15th day of  
JUNE 20 16 that said publication  
was made on each of the following dates, to wit:

06/15/16

Request of

ONT SCH DIST 8C/LEGALS

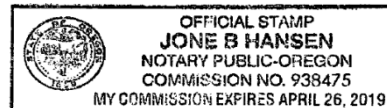
By

**THE ARGUS  
OBSERVER**

Subscribed and sworn to before me this 15th day of JUNE

20 16

*Jane B. Hansen*



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

My commission Expires:

**PUBLIC NOTICES**

**NOTICE OF BUDGET HEARING**

A public meeting of the Ontario School District Board will be held on June 22, 2016 at 7:00 p.m. 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, 2016 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: Michael Blackby, Chairman Telephone: (541) 889-6274 Email: mblackby@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTALS OF ALL FUNDS	Actual Available 2014-15	Approved Budget 2015-16	Approved Budget 2016-17
1. Beginning Fund Balance	\$9,143,329	\$8,689,718	\$11,164,137
2. Current Year Property Taxes, other than Local Option Taxes	\$4,087,429	\$3,964,265	\$5,012,037
3. Current Year Local Option Property Taxes	\$0	\$0	\$0
4. Other Revenue from Local Sources	\$1,720,858	\$1,684,407	\$1,907,895
5. Revenue from Intermediate Sources	\$284,988	\$710,000	\$675,000
6. Revenue from State Sources	\$19,194,775	\$20,107,926	\$20,531,152
7. Revenue from Federal Sources	\$5,367,755	\$5,367,963	\$5,369,082
8. Interfund Transfers	\$5,500,000	\$125,000	\$125,000
9. All Other Budget Sources	\$5,559	\$7,000	\$17,000
<b>10. Total Resources</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	\$13,627,872	\$14,649,187	\$15,075,096
12. Other Associated Payroll Costs	\$7,431,076	\$7,898,695	\$7,745,306
13. Purchased Services	\$3,873,876	\$4,659,486	\$5,141,776
14. Supplies & Materials	\$2,222,746	\$2,283,372	\$3,247,763
15. Capital Outlay	\$750,000	\$1,734,776	\$2,089,342
16. Other Objects (except debt service & interfund transfers)	\$3,793,688	\$4,350,612	\$4,625,853
17. Debt Service*	\$1,781,112	\$1,852,037	\$1,822,045
18. Interfund Transfers	\$5,500,000	\$125,000	\$125,000
19. Operating Contingency	\$0	\$210,000	\$110,000
20. Unappropriated Ending Fund Balance & Reserves	\$10,633,707	\$4,551,647	\$5,542,542
<b>21. Total Requirements</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$16,598,900	\$16,752,487	\$19,241,528
FTE	\$17,353	\$18,008	\$21,350
2000 Support Services	\$9,674,654	\$10,640,890	\$11,068,211
FTE	\$142,372	\$141,981	\$155,653
3000 Enterprise & Community Services	\$1,633,075	\$1,985,410	\$2,151,977
FTE	\$2,257	\$1,956	\$21,385
4000 Facility Acquisition & Construction	\$11,623,600	\$9,493,300	\$6,740,000
FTE	\$0	\$0	\$0
5000 Other Uses	\$1,551,618	\$1,967,037	\$2,027,045
5100 Debt Service*	\$1,781,112	\$1,852,037	\$1,822,045
5200 Interfund Transfers	\$5,500,000	\$125,000	\$125,000
6000 Contingency	\$0	\$210,000	\$110,000
7000 Unappropriated Ending Fund Balance	\$10,633,707	\$4,551,647	\$5,542,542
<b>Total Requirements</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>
Total FTE	\$17,353	\$18,008	\$21,350
* not included in total 5000 Debt Service - 2009 bond special revenue, 2010 bond special revenue			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Date or Approval Approved
Permanent Rate Levy (Rate Limit: \$2.6334 per \$1,000)	\$2.6334	\$1.9293	3.6293
Local Option Levy	\$1.130,555	\$1.189,989	\$1,170,000
Levy for General Obligation Bonds	\$1.130,555	\$1.189,989	\$1,170,000
STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding July 1	Estimated Debt Outstanding July 1	Estimated Debt Outstanding July 1
General Obligation Bonds	\$0	\$0	\$0
Other Bonds	\$26,405,442	\$0	\$0
Other Borrowings	\$0	\$0	\$0
<b>Total</b>	<b>\$26,405,442</b>	<b>\$0</b>	<b>\$0</b>
Legal Number L-91004 June 15, 2016			

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

A public meeting of the Ontario School District 8C will be held on June 22, 2016 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, 2016 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: Michael Blackaby, Chairman

Telephone: 541-889-5374

Email: mblackaby@ontario.k12.or.us

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount Last Year 2014-15</b>	<b>Adopted Budget This Year 2015-16</b>	<b>Approved Budget Next Year 2016-17</b>
Beginning Fund Balance	9,140,528	\$9,699,718	11,164,137
Current Year Property Taxes, other than Local Option	4,857,420	5,064,055	5,012,037
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,770,858	1,684,407	1,907,895
Revenue from Intermediate Sources	684,988	710,000	675,000
Revenue from State Sources	19,194,175	20,107,826	20,531,152
Revenue from Federal Sources	5,067,755	5,899,068	5,989,082
Interfund Transfers	64,500	125,000	125,000
All Other Budget Resources	6,359	1,000	1,000
<b>Total Resources</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$13,627,872	\$14,849,197	\$15,075,056
Other Associated Payroll Costs	7,433,079	7,588,665	7,745,926
Purchased Services	3,873,876	4,659,466	5,141,776
Supplies & Materials	2,222,746	3,283,972	3,247,763
Capital Outlay	768,103	1,734,778	2,089,342
Other Objects (except debt service & interfund transfers)	376,588	426,612	425,853
Debt Service*	1,787,112	1,862,037	1,902,045
Interfund Transfers*	64,500	125,000	125,000
Operating Contingency		210,000	110,000
Unappropriated Ending Fund Balance & Reserves	10,632,705	8,551,347	9,542,542
<b>Total Requirements</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>



FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$16,939,300	\$18,787,248	19,241,528
FTE	197.85	208.78	213.50
2000 Support Services	9,614,654	10,840,699	11,058,211
FTE	142.37	141.98	153.53
3000 Enterprise & Community Service	1,632,075	1,965,413	2,751,977
FTE	22.57	19.96	21.86
4000 Facility Acquisition & Construction	116,236	949,330	674,000
FTE	0	0	0
5000 Other Uses	1,851,612	1,987,037	2,027,045
5100 Debt Service*	1,787,112	1,862,037	1,902,045
5200 Interfund Transfers*	64,500	125,000	125,000
6000 Contingency	0	210,000	110,000
7000 Unappropriated Ending Fund Balance	10,632,705	8,551,347	9,542,542
<b>Total Requirements</b>	<b>\$40,786,582</b>	<b>\$43,291,074</b>	<b>\$45,405,303</b>
<b>Total FTE</b>	<b>362.79</b>	<b>370.72</b>	<b>388.89</b>

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

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	1,130,555	1,169,989	1,170,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$26,405,442	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$26,405,442</b>	<b>\$0</b>

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

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016	2016-2017 Budget		
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,517,373	3,515,488	3,750,000	3,800,000	3,800,000	3,800,000
1112 Delinquent Taxes	135,586	171,819	160,000	110,000	110,000	110,000
1113 County Land Sales	-	13,968	-	-	-	-
1190 Penalties and Interest on Taxes	3	25	-	-	-	-
1200 Revenue from Local Government	73,020	12,170	-	-	-	-
1311 Tuition From Individuals	-	-	500	500	500	500
1312 Tuition from Oregon Districts	22,721	863	3,000	3,000	3,000	3,000
1412 Transportation Fees from Other Districts	18,521	25,275	20,000	22,500	22,500	22,500
1510 Interest on Investments	36,642	32,117	35,000	45,000	45,000	45,000
1710 Admissions	39,434	34,785	30,000	34,000	34,000	34,000
1790 Other Co-Curricular Revenue	10,552	16,121	20,000	5,000	5,000	5,000
1910 Rentals	11,328	8,576	8,000	8,000	8,000	8,000
1920 Donations	-	20,000	100	100	100	100
1941 Service to Other Districts	119,265	1,522	1,000	1,000	1,000	1,000
1970 Service to Other Funds	5,521	30,335				
1980 Fees Charged to Grants	170,025	137,051	150,000	150,000	150,000	150,000
1990 Misc Revenue	16,156	60,969	20,000	43,500	43,500	43,500
<b>Total Revenue From Local Sources</b>	<b>4,176,147</b>	<b>4,081,083</b>	<b>4,197,600</b>	<b>4,222,600</b>	<b>4,222,600</b>	<b>4,222,600</b>
2101 County School Fund	-	854	-	-	-	-
2200 Misc County Funding	-	684,134	710,000	675,000	675,000	675,000
<b>Total Revenue From Intermediate Sources</b>	<b>-</b>	<b>684,988</b>	<b>710,000</b>	<b>675,000</b>	<b>675,000</b>	<b>675,000</b>
3101 State School Fund - General Support	17,383,917	18,826,626	19,839,843	20,240,000	20,240,000	20,240,000
3103 Common School Fund	220,668	229,407	240,000	240,000	240,000	240,000
3299 Restricted State Grants	653	8,710	-	-	-	-
<b>Total 3000 Revenue From State Sources</b>	<b>17,605,238</b>	<b>19,064,743</b>	<b>20,079,843</b>	<b>20,480,000</b>	<b>20,480,000</b>	<b>20,480,000</b>
4500 Restricted Federal Revenue	24,941	-	-	-	-	-
<b>Total 4000 Revenue From Federal Sources</b>	<b>24,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5300 Compensation for Loss of Fixed Asset	15,960	1,123	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	3,855,196	2,974,632	3,000,000	3,250,000	3,250,000	3,250,000
<b>Total 5000 Revenue From Other Sources</b>	<b>3,871,156</b>	<b>2,975,754</b>	<b>3,001,000</b>	<b>3,251,000</b>	<b>3,251,000</b>	<b>3,251,000</b>
<b>Total General Fund Resources</b>	<b>25,677,483</b>	<b>26,806,568</b>	<b>27,988,443</b>	<b>28,628,600</b>	<b>28,628,600</b>	<b>28,628,600</b>

## STATE SCHOOL FUND GRANT

2016-2017

Based on \$7.4 Billion Budget with 49.2/50.8 split as of 5/9/2016

Malheur County, Ontario SD 8C

District ID: 2108

**2016-2017 Local Revenue**

Property Taxes and in-lieu of property taxes from local sources =	\$4,100,000.00
Federal Forest Fees =	\$0.00
Common School Fund =	\$257,546.87
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>\$4,357,546.87</b>

**2016-2017 Experience Adjustment**

District Average Teacher Experience =	12.27
State Average Teacher Experience =	12.42
Experience Adjustment (Difference in District and State Teacher Experience) =	-0.15

**2016-2017 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. 14%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend) =	<b>\$665,000.00</b>

**2016-2017 Extended ADMw**

2016-2017 ADMw	2015-2016 ADMw	Extended ADMw
3,358.77	3,332.07	3,358.77

**2016-2017 General Purpose Grant**

(Extended ADMw x [ \$4500 +( \$25 x Experience Adjustment)] ) x Funding Ratio  
 ( 3,358.77 x [\$4500 + (\$25 x -0.15)]) X 1.577136051708 = **\$23,817,721**

**2016-2017 Total Formula Revenue**

General Purpose Grant + Transportation Grant  
 = **\$23,817,721 + \$665,000 = \$24,482,721**

**2016-2017 State School Fund Grant**

Total Formula Revenue - Local Revenue  
 = **\$24,482,721 - \$4,357,547 = \$20,125,174**

General Purpose Grant per Extended ADMw= \$7,091  
 Total Formula Revenue per Extended ADMw= \$7,289  
 Charter Schools Rate( ORS 338.155 )= \$7,091

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

**Budget Summary by Major Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	9,347,470	9,240,625	9,610,946	117.97	9,444,847	113.03	9,444,847	9,444,847
1000 Co-Curricular Programs	434,175	465,993	526,478	1.00	576,930	1.00	576,930	576,930
1200 Special Programs	4,137,024	4,842,573	5,404,623	53.95	5,981,273	59.87	5,981,273	5,981,273
1400 Summer School Programs								
<b>Total 1000 Instruction</b>	<b>13,918,669</b>	<b>14,549,191</b>	<b>15,542,047</b>	<b>172.92</b>	<b>16,003,050</b>	<b>173.90</b>	<b>16,003,050</b>	<b>16,003,050</b>
2100 Support Services - Students	712,556	816,021	884,552	9.65	1,002,547	10.76	1,002,547	1,002,547
2200 Support Services - Instruction Staff	667,533	619,301	717,291	11.95	535,737	11.72	535,737	535,737
2300 General Administration	347,636	334,550	412,694	2.31	523,406	3.00	523,406	523,406
2400 School Administration	1,970,355	2,074,389	2,071,688	26.07	2,203,613	28.07	2,203,613	2,203,613
2500 Business	3,658,358	3,699,911	4,133,532	44.45	4,185,203	48.48	4,185,203	4,185,203
2600 Support Services - Central Activities	1,098,535	1,145,232	1,201,306	13.80	1,181,031	13.35	1,181,031	1,181,031
2700 Supplemental Retirement	76,337	91,998	113,986	29.00	116,471	32.00	116,471	116,471
<b>Total 2000 Support Services</b>	<b>8,531,310</b>	<b>8,781,402</b>	<b>9,535,049</b>	<b>137.23</b>	<b>9,748,008</b>	<b>147.38</b>	<b>9,748,008</b>	<b>9,748,008</b>
<b>Total 3000 Community Services</b>								
<b>Total 4000 Building Acq. &amp; Const.</b>	<b>42,871</b>	<b>48,874</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>210,000</b>	<b>64,500</b>	<b>125,000</b>		<b>125,000</b>		<b>125,000</b>	<b>125,000</b>
<b>Total 6000 Contingency</b>			<b>210,000</b>		<b>110,000</b>		<b>110,000</b>	<b>110,000</b>
<b>Total 7000 Unappropriated EFB</b>			<b>2,516,347</b>		<b>2,582,542</b>		<b>2,582,542</b>	<b>2,582,542</b>
<b>Total General Fund Requirements</b>	<b>22,702,850</b>	<b>23,443,967</b>	<b>27,988,443</b>	<b>310.15</b>	<b>28,628,600</b>	<b>321.28</b>	<b>28,628,600</b>	<b>28,628,600</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	5,018,318	4,917,096	5,258,707	67.97	5,249,152	64.60	5,249,152	5,249,152
1113 Elementary Co-Curricular	-	-	500	0.00	500	0.00	500	500
1121 Middle Instruction	1,553,178	1,519,333	1,458,294	17.50	1,431,040	17.00	1,431,040	1,431,040
1122 Middle Co-Curricular	93,790	92,622	105,583	0.25	136,206	0.25	136,206	136,206
1131 High School Instruction	2,775,974	2,804,196	2,893,945	33.50	2,764,655	32.43	2,764,655	2,764,655
1132 High School Co-Curricular	340,385	373,371	420,395	0.75	440,224	0.75	440,224	440,224
1210 Talented & Gifted	14,999	13,351	14,300	0.00	11,300	0.00	11,300	11,300
1226 Home Instruction	-	-	-	0.00	-	0.00	-	-
1250 Special Education	1,678,626	2,290,609	2,648,023	45.33	2,667,629	48.02	2,667,629	2,667,629
1271 Remediation	-	-	-	0.00	-	0.00	-	-
1272 Title IA	-	-	-	0.00	-	0.00	245,531	245,531
1283 Alternative Education	87,338	101,211	126,288	2.00	245,531	4.00	2,450,000	2,450,000
1288 Charter School	1,876,437	1,915,612	2,100,000	0.00	2,450,000	0.00	606,813	606,813
1291 ESL	479,624	497,514	516,012	5.62	606,813	6.85	-	-
1292 Teen Parent	-	24,277	-	0.00	-	0.00	-	-
<b>Total 1000 Instruction</b>	<b>13,918,669</b>	<b>14,549,191</b>	<b>15,542,047</b>	<b>172.92</b>	<b>16,003,050</b>	<b>173.90</b>	<b>16,003,050</b>	<b>16,003,050</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Attendance and Social Work	-	2,029						
2115 Student Safety (Crossing Guards & SROs)	118,770	125,022	125,075	0.00	125,100	0.00	125,100	125,100
2117 Identification and Recruitment	-	-						
2119 Other Attendance Services	50,661	52,537	53,095	2.00	55,460	2.00	55,460	55,460
2122 Counseling	401,228	408,173	444,683	6.00	554,954	7.01	554,954	554,954
2134 Nursing Services	45,236	43,101	66,500	0.00	66,500	0.00	66,500	66,500
2139 Health Services	1,047	717	1,600	0.00	1,400	0.00	1,400	1,400
2190 Student Support Services	95,614	184,443	193,599	1.65	199,133	1.75	199,133	199,133
2213 Director of Improvement of Instruction	87,185	10,248	13,000	0.00	9,500	0.00	9,500	9,500
2219 Improvement of Instruction	-	-	-	0.00	-	0.00	-	-
2222 Library	218,199	207,165	208,520	6.93	236,763	8.00	236,763	236,763
2223 Multi-Media Services	1,053	495	2,075	0.00	1,450	0.00	1,450	1,450
2230 Assessment & Testing	190,967	201,692	219,540	4.02	184,680	3.67	184,680	184,680
2240 Instructional Staff Development	170,129	199,700	274,156	1.00	103,344	0.05	103,344	103,344
2310 Board of Education (Local Board)	95,086	69,442	136,200	0.00	217,040	0.25	217,040	217,040
2321 Superintendent's Office	252,550	265,108	276,494	2.31	306,366	2.75	306,366	306,366
2410 Principal's Office	1,683,775	1,708,352	1,748,132	22.07	1,878,242	24.07	1,878,242	1,878,242
2490 Other Support Services	286,580	366,037	323,556	4.00	325,371	4.00	325,371	325,371
2521 Business Services	187,330	193,863	200,840	1.00	343,202	1.00	270,185	270,185
2524 Payroll Services	70,378	79,065	95,438	1.00	-	1.00	73,017	73,017
2525 Financial Accounting Services	49,767	51,123	50,913	0.75	50,598	0.75	50,598	50,598
2541 Direction of Facilities	127,419	133,238	115,151	1.25	125,506	1.40	125,506	125,506
2542 Care & Upkeep of Buildings	1,903,285	2,014,790	2,285,922	21.07	2,212,819	21.43	2,212,819	2,212,819
2543 Care & Upkeep of Grounds	152,340	148,516	220,952	2.50	199,235	2.00	199,235	199,235
2551 Direction of Transportation	141,476	150,402	146,883	2.20	153,020	2.40	153,020	153,020
2552 Vehicle Operation Services	964,097	887,088	934,796	14.18	1,020,119	18.00	1,020,119	1,020,119
2559 Other Student Transportation	39,372	5,900	46,688	0.00	43,188	0.00	43,188	43,188
2573 Warehouse & Distributing Services	22,894	35,926	35,949	0.50	37,516	0.50	37,516	37,516
2626 Grant Writing	-	-	-	0.00	-	0.00	-	-
2630 Parent Center	88,405	93,186	156,686	5.00	118,619	3.90	118,619	118,619
2633 Public Information	-	6,332	5,284	0.00	-	0.00	-	-
2640 Volunteer Services	1,131	1,214	1,545	0.00	1,550	0.00	1,550	1,550
2641 Personnel	156,722	176,473	214,375	1.80	221,244	2.30	221,244	221,244
2660 Technology	852,277	868,027	823,416	7.00	839,618	7.15	839,618	839,618
2700 Supplemental Retirement	76,337	91,998	113,986	29.00	116,471	32.00	116,471	116,471
<b>Total 2000 Support Services</b>	<b>8,531,310</b>	<b>8,781,402</b>	<b>9,535,049</b>	<b>137.23</b>	<b>9,748,008</b>	<b>147.38</b>	<b>9,748,008</b>	<b>9,748,008</b>

**Budget Summary by Function  
General Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Total 3000 Community Services</b>	-	-	-	0.00	-	0.00	-	-
<b>Total 4000 Building Acq. &amp; Const.</b>	42,871	48,874	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	210,000	64,500	125,000		125,000		125,000	125,000
<b>Total 5000 Other Uses</b>	<b>210,000</b>	<b>64,500</b>	<b>125,000</b>		<b>125,000</b>		<b>125,000</b>	<b>125,000</b>
<b>Total 6000 Contingency</b>			<b>210,000</b>		<b>110,000</b>		<b>110,000</b>	<b>110,000</b>
<b>Total 7000 Unappropriated EFB</b>			<b>2,516,347</b>		<b>2,582,542</b>		<b>2,582,542</b>	<b>2,582,542</b>
<b>Total General Fund Requirements</b>	<b>22,702,850</b>	<b>23,443,967</b>	<b>27,988,443</b>	<b>310.15</b>	<b>28,628,600</b>	<b>321.28</b>	<b>28,628,600</b>	<b>28,628,600</b>

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

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

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	1,107,327	14.78	1,506,323	19.96	523,973	6.74	434,336	6.05	1,321,193	17.07					356,000	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,363,040	17.00			68,000	
1121 Middle Instruction											135,706	0.25			500	
1122 Middle Co-Curricular													2,659,655	32.43	105,000	
1131 High School Instruction													440,224	0.75		
1132 High School Co-Curricular													1,650			
1210 Talented and Gifted	1,650		1,650		1,525		1,525		1,650		1,650					
1226 Home Instruction																
1250 Special Education	275,339	8.33	297,376	9.18	82,095	1.75	88,824	2.92	353,986	8.43	205,509	3.55	413,157	8.11	951,343	5.75
1271 Remediation													245,531	4.00		
1283 Alternative Education															2,450,000	
1288 Charter School															125,517	1.15
1291 ESL	41,428	0.40	50,716	0.50	41,739	0.40	24,632	0.30	135,111	1.60	86,679	1.50	100,991	1.00		
<b>Total 1000 Instruction</b>	<b>1,425,744</b>	<b>23.51</b>	<b>1,856,065</b>	<b>29.64</b>	<b>649,332</b>	<b>8.89</b>	<b>549,317</b>	<b>9.27</b>	<b>1,811,940</b>	<b>27.10</b>	<b>1,792,584</b>	<b>22.30</b>	<b>3,861,208</b>	<b>46.29</b>	<b>4,056,860</b>	<b>6.90</b>
2115 Student Safety													100		125,000	
2119 Other Attendance Services											20,971	1.00	34,489	1.00		
2122 Counseling	57,354	0.60	68,309	1.00	15,087	0.19	38,203	0.40	89,768	1.00	66,425	0.82	219,808	3.00		
2134 Nursing Services															66,500	
2139 Health Services			250		150		100		600		300					
2190 Student Support Services															199,133	1.75
2213 Director of Improvement of Instruction															9,500	
2219 Improvement of Instruction																
2222 Library	33,091	1.00	38,442	1.00	35,589	1.00	24,369	1.00	26,869	1.00	34,694	1.00	41,089	1.00	2,620	1.00
2223 Multi-Media Services			500						500		200		250			
2230 Assessment & Testing	18,321	0.53	12,065	0.57					16,395	0.50	15,865	0.50	21,167	0.57	100,867	1.00
2240 Instructional Staff Development			2,000		1,500		750		4,000		6,300		3,000		85,794	0.05
2310 Board of Education (Local Board)															217,040	0.25
2321 Superintendent's Office															306,366	2.75
2410 Principal's Office	192,904	2.57	330,958	4.00	112,359	1.50	111,291	1.50	338,918	4.00	344,369	4.00	419,493	6.50	27,950	
2490 Other Support Services					97,563	1.00	65,964	1.00			77,364	1.00	84,480	1.00		
2521 Business Services															270,185	1.00
2524 Payroll Services															73,017	1.00
2525 Financial Accounting Services															50,598	0.75
2541 Direction of Facilities															125,506	1.40
2542 Care & Upkeep of Buildings	56,311	0.47	164,624	2.00	73,415	1.00	77,953	1.00	193,897	2.25	319,536	3.00	433,261	4.53	893,822	7.18
2543 Care & Upkeep of Grounds															199,235	2.00
2551 Direction of Transportation															153,020	2.40
2552 Vehicle Operation Services	100		100		100		50		300		75		100		1,019,294	18.00
2559 Other Student Transportation											5,000		38,188			
2573 Warehouse and Distributing Services															37,516	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	26,169	0.75	17,827	0.74	15,939	0.75	22,455	0.66	15,701	0.50	10,228	0.50	800		9,500	
2633 Public Information															1,550	
2640 Volunteer Services															221,244	2.30
2641 Personnel															815,118	7.15
2660 Technology	7,500		5,200		700		1,000		3,500		5,000		1,600		116,471	32.00
2700 Supplemental Retirement																
<b>Total 2000 Support Services</b>	<b>391,750</b>	<b>5.92</b>	<b>640,275</b>	<b>9.31</b>	<b>352,402</b>	<b>5.44</b>	<b>342,135</b>	<b>5.56</b>	<b>690,448</b>	<b>9.25</b>	<b>906,327</b>	<b>11.82</b>	<b>1,297,825</b>	<b>17.60</b>	<b>5,126,846</b>	<b>82.48</b>



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

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

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															110,000	
Total 6000 Contingency															2,582,542	
Total 7000 Unappropriated EFB																
Total General Fund Requirements	1,817,494	29.43	2,496,340	38.95	1,001,734	14.33	891,452	14.83	2,502,388	36.35	2,698,911	34.12	5,159,033	63.89	12,061,248	89.38

**Budget Summary by Major Object  
General Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	11,377,178	11,828,555	12,749,056	310.15	12,900,240	321.28	12,900,240	12,900,240
200 Employee Benefits	6,199,177	6,352,679	6,040,773		6,196,521		6,196,521	6,196,521
300 Purchased Services	3,133,141	3,553,224	4,227,699		4,721,427		4,721,427	4,721,427
400 Supplies and Materials	1,254,927	1,055,972	1,353,818		1,375,615		1,375,615	1,375,615
500 Capital Outlay	285,818	358,306	503,500		349,855		349,855	349,855
600 Other Objects	242,610	230,732	262,250		267,400		267,400	267,400
700 Transfers	210,000	64,500	125,000		125,000		125,000	125,000
800 Other Uses of Funds			2,726,347		2,692,542		2,692,542	2,692,542
<b>Total</b>	<b>22,702,850</b>	<b>23,443,967</b>	<b>27,988,443</b>	<b>310.15</b>	<b>28,628,600</b>	<b>321.28</b>	<b>28,628,600</b>	<b>28,628,600</b>

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016 -2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,832,246	6,964,506	7,401,760	140.75	7,448,016	140.51	7,448,016	7,448,016
112 Classified Salaries	2,375,477	2,575,122	2,849,366	121.76	2,975,968	128.42	2,975,968	2,975,968
113 Administrators	1,271,137	1,364,766	1,406,734	15.30	1,414,698	17.35	1,414,698	1,414,698
114 Supervisors	179,467	190,811	198,087	3.34	193,905	3.00	193,905	193,905
116 Early Retirement	72,633	87,198	89,400	29.00	104,400	32.00	104,400	104,400
117 Unused Leave								
121 Substitutes - Licensed	374,860	349,302	451,007		435,600		435,600	435,600
122 Substitutes - Classified	56,192	55,588	52,700		25,000		25,000	25,000
123 Temporaries - Licensed								
124 Temporaries - Classified	15,391	5,220	20,000		21,000		21,000	21,000
130 Additional Salary	199,775	236,044	280,002		281,653		281,653	281,653
<b>Total Salaries</b>	<b>11,377,178</b>	<b>11,828,555</b>	<b>12,749,056</b>	<b>310.15</b>	<b>12,900,240</b>	<b>321.28</b>	<b>12,900,240</b>	<b>12,900,240</b>
210 Retirement	1,497,241	1,463,467	1,400,444		1,365,791		1,365,791	1,365,791
211 PERS-Employer Contribution								
212 PERS-Pickup								
213 PERS UAL Bond	670,272	762,493	683,564		830,447		830,447	830,447
216 OPSRP Tier III	655,490	730,328	496,962		574,231		574,231	574,231
220 Social Security	824,199	856,400	928,576		947,417		947,417	947,417
231 Workers Comp	47,301	74,854	65,126		86,665		86,665	86,665
232 Unemployment	53,853	49			12		12	12
240 Employee Insurance	2,450,821	2,465,088	2,466,101		2,391,958		2,391,958	2,391,958
<b>Total Benefits</b>	<b>6,199,177</b>	<b>6,352,679</b>	<b>6,040,773</b>		<b>6,196,521</b>		<b>6,196,521</b>	<b>6,196,521</b>
310 Professional Services								
311 Instruction Services	216		2,650		2,500		2,500	2,500
312 Instruct Programs Improvement Services								
313 Student Services (Medical)		199	3,000		3,000		3,000	3,000
318 Prof & Improvement Costs: Non-Instruct	36,913	34,941	72,835		58,250		58,250	58,250
319 Other Instr., Prof & Tech. Services	117,166	127,829	136,029		136,179		136,179	136,179
322 Maintenance & Repair	142,771	137,435	225,745		231,435		231,435	231,435
324 Rental	59,751	62,993	58,750		75,350		75,350	75,350
325 Electricity	323,470	304,029	311,600		315,800		315,800	315,800
326 Heat	116,555	95,046	129,800		128,300		128,300	128,300
327 Water & Sewage	32,505	37,347	45,500		43,500		43,500	43,500
328 Garbage	49,275	52,072	56,400		63,400		63,400	63,400
329 Other Property Services	21,748	27,467	59,500		59,500		59,500	59,500

**Budget Summary by Object**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016 -2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	78,387	97,476	112,220		103,013		103,013	103,013
351 Telephone	31,571	36,280	31,200		42,800		42,800	42,800
353 Postage	14,078	18,116	19,750		19,700		19,700	19,700
354 Advertising	850	1,746	2,000		2,000		2,000	2,000
355 Printing	4,680	4,627	9,750		7,700		7,700	7,700
360 Charter School	1,876,437	1,915,612	2,100,000		2,450,000		2,450,000	2,450,000
374 Other Tuition	25,690	3,961	9,000		9,000		9,000	9,000
381 Audit	21,854	22,182	24,000		24,000		24,000	24,000
382 Legal	7,033	3,853	30,000		30,000		30,000	30,000
383 Architect Fees	2,250		4,000		4,000		4,000	4,000
384 Negotiation Services	7,433		15,500		15,500		15,500	15,500
388 Election		1,637	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	162,508	568,377	764,970		893,000		893,000	893,000
<b>Total Purchased Services</b>	<b>3,133,141</b>	<b>3,553,224</b>	<b>4,227,699</b>		<b>4,721,427</b>		<b>4,721,427</b>	<b>4,721,427</b>
410 Supplies	494,638	526,153	615,168		645,589		645,589	645,589
411 Gasoline, Oil, Lubricants	142,511	110,604	140,000		140,000		140,000	140,000
412 Tires & Batteries	6,030	5,391	10,575		11,000		11,000	11,000
413 Vehicle Repair Parts	23,091	35,465	35,000		35,000		35,000	35,000
414 Garage Supplies	2,530	5,048	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	1,399	273	2,500		2,500		2,500	2,500
420 Textbooks	246,436	146,252	287,350		269,851		269,851	269,851
430 Library Books	12,274	8,568	9,750		8,000		8,000	8,000
440 Periodicals	614	788	975		775		775	775
460 Non-Consumable Supplies	199,617	130,058	148,100		153,100		153,100	153,100
470 Computer Software	122,854	84,617	95,100		96,300		96,300	96,300
480 Computer Hardware	2,931	2,753	4,300		8,500		8,500	8,500
<b>Total Supplies &amp; Materials</b>	<b>1,254,927</b>	<b>1,055,972</b>	<b>1,353,818</b>		<b>1,375,615</b>		<b>1,375,615</b>	<b>1,375,615</b>
520 Building Remodel			165,000					
530 Improvements Other Than Building								
540 Depreciable Equipment								
541 New Equipment	9,675							
542 Replacement Equipment	44,925	171,514	52,500		54,855		54,855	54,855
550 Technology Equipment	14,890	67,286	56,000		55,000		55,000	55,000
564 Bus & Bus Improvements	216,328	119,506	230,000		240,000		240,000	240,000
590 Other Capital - Classroom Improvements								
<b>Total Capital Outlay</b>	<b>285,818</b>	<b>358,306</b>	<b>503,500</b>		<b>349,855</b>		<b>349,855</b>	<b>349,855</b>

**Budget Summary by Object**

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016 -2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	34,165	36,461	23,850		26,250		26,250	26,250
651 Liability Insurance	31,488	12,332	14,000		14,000		14,000	14,000
653 Property Insurance	176,722	181,932	213,000		213,000		213,000	213,000
670 Taxes & License	235	7	11,400		14,150		14,150	14,150
<b>Total Other Objects</b>	<b>242,610</b>	<b>230,732</b>	<b>262,250</b>		<b>267,400</b>		<b>267,400</b>	<b>267,400</b>
Technology Transfer	43,000	20,000	63,000		63,000		63,000	63,000
Equipment Fund Transfer		17,500						
PERS Debt Service Fund Transfer	75,000							
Building Fund Transfer	90,000	25,000	60,000		60,000		60,000	60,000
SMILE Transfer	2,000	2,000	2,000		2,000		2,000	2,000
<b>Total Transfers</b>	<b>210,000</b>	<b>64,500</b>	<b>125,000</b>		<b>125,000</b>		<b>125,000</b>	<b>125,000</b>
810 Planned Reserve			210,000		110,000		110,000	110,000
820 Reserve For Next Year			2,516,347		2,582,542		2,582,542	2,582,542
<b>Total Other Uses of Funds</b>			<b>2,726,347</b>		<b>2,692,542</b>		<b>2,692,542</b>	<b>2,692,542</b>
<b>Total</b>	<b>22,702,850</b>	<b>23,443,967</b>	<b>27,988,443</b>	<b>310.15</b>	<b>28,628,600</b>	<b>321.28</b>	<b>28,628,600</b>	<b>28,628,600</b>

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

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

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	801,562	15.20	1,083,085	20.35	438,687	8.04	396,868	8.25	1,098,908	20.10	1,111,745	21.32	2,266,927	42.25	250,234	5.00
112 Classified Salaries	245,198	13.23	325,276	16.60	119,621	5.79	121,655	6.08	293,313	14.25	249,654	10.55	410,441	17.89	1,210,810	44.03
113 Administrators	83,686	1.00	171,053	2.00	44,152	0.50	41,633	0.50	171,053	2.00	195,560	2.25	238,793	3.75	468,768	5.35
114 Supervisors															193,905	3.00
116 Early Retirement															104,400	32.00
121 Substitutes - Licensed	3,200		3,200		1,500		1,500		3,700		5,000		31,500		386,000	
122 Substitutes - Classified															25,000	
123 Temporaries - Licensed																
124 Temporaries - Classified															21,000	
130 Additional Salary	5,967		5,300		4,200		3,250		8,760		70,741		171,185		12,250	
<b>Total Salaries</b>	<b>1,139,613</b>	<b>29.43</b>	<b>1,587,914</b>	<b>38.95</b>	<b>608,160</b>	<b>14.33</b>	<b>564,906</b>	<b>14.83</b>	<b>1,575,734</b>	<b>36.35</b>	<b>1,632,700</b>	<b>34.12</b>	<b>3,118,846</b>	<b>63.89</b>	<b>2,672,367</b>	<b>89.38</b>
211 PERS-Employer Contribution	126,450		187,511		84,038		50,837		153,201		145,234		339,125		279,395	
212 PERS-Pickup																
213 PERS UAL Bond	73,200		108,888		42,351		39,329		108,734		112,539		198,347		147,059	
216 OPSRP Tier III	46,958		70,230		20,188		36,206		89,426		103,672		129,486		78,065	
220 Social Security	86,783		121,087		46,283		42,984		119,982		124,094		235,888		170,316	
231 Workers Comp	4,692		8,559		3,376		3,001		8,704		9,163		16,695		32,475	
232 Unemployment													12			
240 Employee Insurance	236,990		271,230		141,459		93,301		290,100		314,417		570,426		474,035	
<b>Total Benefits</b>	<b>575,073</b>		<b>767,505</b>		<b>337,695</b>		<b>265,658</b>		<b>770,147</b>		<b>809,119</b>		<b>1,489,979</b>		<b>1,181,345</b>	
311 Instructional Services											500				2,000	
313 Student Services (Med/EI)															3,000	
318 Prof & Improvement Costs	1,000		1,500		800		950		4,600		3,700		3,500		42,200	
319 Other Instructional Services			500		100								2,350		133,229	
322 Maintenance & Repair	1,500		8,600		2,500		1,000		4,400		23,385		30,550		159,500	
324 Rental	7,400		5,200		450		5,500		8,500		6,500		18,100		23,700	
325 Electricity	17,500		28,000		9,800		10,000		40,000		100,000		82,500		28,000	
326 Heat	10,000		5,300		8,000		15,000		6,000		15,000		60,000		9,000	
327 Water & Sewage	4,500		5,500						5,500		10,000		16,500		1,500	
328 Garbage	4,000		8,000		3,000		2,000		9,500		12,000		21,200		3,700	
329 Other Property Services															59,500	
340 Travel	1,150		2,200		1,600		2,250		1,500		10,075		100,638		(16,400)	
351 Telephone	1,200		2,600		2,000		1,600		2,600		5,000		9,800		18,000	
353 Postage	600		1,500		600		200		1,000		2,500		4,650		8,650	
354 Advertising															2,000	
355 Printing			500				150		400		150		1,000		5,500	
360 Charter School															2,450,000	
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				11,550		28,950		852,200	
<b>Total Purchased Services</b>	<b>48,850</b>		<b>69,600</b>		<b>28,850</b>		<b>38,750</b>		<b>84,000</b>		<b>200,360</b>		<b>388,738</b>		<b>3,862,279</b>	
410 Supplies	46,860		36,863		18,783		17,151		49,262		47,230		125,825		303,615	
411 Gasoline, Oil, Lubricants															140,000	
412 Transportation Supplies													1,000		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, 2016 TO JUNE 30, 2017**

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	2,898		24,733		2,446		1,637		12,745		4,752		3,640		217,000	
430 Library Books	1,500		1,500		1,000		1,500		1,500		750		250			
440 Periodicals			25				100						350		300	
460 Non-Consumable Supplies											1,000		4,100		148,000	
470 Computer Software	2,700		3,700		2,600		1,500		7,000		3,000		8,300		67,500	
480 Computer Hardware			4,500		2,000				2,000							
<b>Total Supplies &amp; Materials</b>	<b>53,958</b>		<b>71,321</b>		<b>26,829</b>		<b>21,888</b>		<b>72,507</b>		<b>56,732</b>		<b>143,465</b>		<b>928,915</b>	
520 Building Remodel																
542 Replacement Equipment													4,855		50,000	
550 Technology Equipment															55,000	
564 Bus & Bus Improvements															240,000	
<b>Total Capital Outlay</b>													<b>4,855</b>		<b>345,000</b>	
621 Interest																
640 Dues & Fees					200		250								25,800	
651 Liability Insurance															14,000	
653 Property Insurance															213,000	
670 Taxes & License													13,150		1,000	
<b>Total Other Objects</b>					<b>200</b>		<b>250</b>						<b>13,150</b>		<b>253,800</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															110,000	
820 Reserve For Next Year															2,582,542	
<b>Total Other Uses of Funds</b>															<b>2,692,542</b>	
<b>Total</b>	<b>1,817,494</b>	<b>29.43</b>	<b>2,496,340</b>	<b>38.95</b>	<b>1,001,734</b>	<b>14.33</b>	<b>891,452</b>	<b>14.83</b>	<b>2,502,388</b>	<b>36.35</b>	<b>2,698,911</b>	<b>34.12</b>	<b>5,159,033</b>	<b>63.89</b>	<b>12,061,248</b>	<b>89.38</b>

**Federal Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources for Federal Programs:</b>								
Title I C - Migrant	434,188	418,910	606,468		615,598		615,598	615,598
Youth Development Council Grant	-	73,626	175,000		-		-	-
Title I A	1,173,875	1,243,977	1,777,116		1,777,116		1,777,116	1,777,116
Title II (D) Enhancing Teaching Thr. Tech	-	-	-		-		-	-
Title III ESL	43,762	48,353	74,100		74,100		74,100	74,100
IDEA	649,692	447,521	619,400		595,100		595,100	595,100
EBISS	8,962	15,506	22,000		22,000		22,000	22,000
Child Development Block Grant	15,725	-	-		-		-	-
Title VI (B) Rural Education Initiative Grant	(7)	46,935	89,918		91,162		91,162	91,162
Title II (A) Quality Teachers	128,794	169,330	212,071		230,353		230,353	230,353
Title II (B) Math & Science Partnerships		19,430	20,000		-		-	-
Kindergarten Readiness	671	-	-		-		-	-
Statewide Data Systems		-	-		-		-	-
School Improvement - OHS	217,138	40,215	-		-		-	-
<b>4500 Total Restricted Federal Revenue</b>	<b>2,672,800</b>	<b>2,523,803</b>	<b>3,596,073</b>		<b>3,405,429</b>		<b>3,405,429</b>	<b>3,405,429</b>
<b>5400 Total Beginning Fund Balance</b>	<b>178</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b>2,672,978</b>	<b>2,523,803</b>	<b>3,596,073</b>		<b>3,405,429</b>		<b>3,405,429</b>	<b>3,405,429</b>



**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1111 Primary Instruction								
100 Total Salaries	-	-	220,399		220,399		220,399	220,399
200 Total Benefits	-	-	69,906		69,906		69,906	69,906
400 Total Supplies & Materials	6,039	942	3,365		3,365		3,365	3,365
600 Total Other Objects	964	-	135		135		135	135
<b>1111 Total Primary Instruction</b>	<b>7,003</b>	<b>942</b>	<b>293,805</b>		<b>293,805</b>		<b>293,805</b>	<b>293,805</b>
1131 High School Instruction								
100 Total Salaries	5,058	3,486	-		-		-	-
200 Total Benefits	1,584	1,213	-		-		-	-
300 Total Purchased Services	10,695	3,022	-		-		-	-
400 Total Supplies & Materials	31,712	-	-		-		-	-
500 Total Capital Outlay	1,901	-	-		-		-	-
600 Total Other Objects	8,250	-	-		-		-	-
<b>1131 Total High School Instruction</b>	<b>59,200</b>	<b>7,721</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
1250 Special Education								
100 Total Salaries	313,022	222,654	226,355	14.21	227,825	12.35	227,825	227,825
200 Total Benefits	225,455	198,595	198,534		175,013		175,013	175,013
300 Total Purchased Services	14,175	208	-		-		-	-
400 Total Supplies & Materials	46,289	339	161,011		185,762		185,762	185,762
600 Total Other Objects	32,692	16,662	-		-		-	-
<b>1250 Total Special Education</b>	<b>631,633</b>	<b>438,457</b>	<b>585,900</b>	<b>14.21</b>	<b>588,600</b>	<b>12.35</b>	<b>588,600</b>	<b>588,600</b>
1271 Remediation								
100 Total Salaries	8,399	-	-		-		-	-
200 Total Benefits	2,970	-	-		-		-	-
300 Total Purchased Services	5,000	-	-		-		-	-
400 Total Supplies & Materials	5,343	134	-		-		-	-
<b>1271 Total Remediation</b>	<b>21,712</b>	<b>134</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
1272 Title I								
100 Total Salaries	602,810	619,028	557,755	17.31	669,116	25.91	669,116	669,116
200 Total Benefits	338,583	355,334	322,566		366,598		366,598	366,598
300 Total Purchased Services	7,852	27,002	-		-		-	-
400 Total Supplies & Materials	15,223	20,674	230,338		141,385		141,385	141,385
600 Total Other Objects	59,926	45,456	67,970		67,970		67,970	67,970
<b>1272 Total Title I</b>	<b>1,024,394</b>	<b>1,067,494</b>	<b>1,178,629</b>	<b>17.31</b>	<b>1,245,069</b>	<b>25.91</b>	<b>1,245,069</b>	<b>1,245,069</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1283 Alternative Ed								
100 Total Salaries	-	29,821	82,362	3.00	-		-	-
200 Total Benefits	-	23,466	47,338		-		-	-
300 Total Purchased Services	67,254	-	-		-		-	-
400 Total Supplies & Materials	-	8,289	36,650		-		-	-
600 Total Other Objects	-	2,689	6,650		-		-	-
<b>1283 Total Alternative Ed</b>	<b>67,254</b>	<b>64,265</b>	<b>173,000</b>		<b>-</b>		<b>-</b>	<b>-</b>
1288 Charter School								
300 Total Purchased Services	-	73,972	110,000		100,000		100,000	100,000
<b>1288 Total Charter School</b>	<b>-</b>	<b>73,972</b>	<b>110,000</b>		<b>100,000</b>		<b>100,000</b>	<b>100,000</b>
1291 English Second Language								
100 Total Salaries	5,992	15,290	12,179		12,179		12,179	12,179
200 Total Benefits	1,941	5,114	6,794		6,794		6,794	6,794
300 Total Purchased Services	12,363	19,294	3,000		3,000		3,000	3,000
400 Total Supplies & Materials	4,524	7,957	10,370		10,370		10,370	10,370
600 Total Other Objects	-	698	1,267		1,267		1,267	1,267
<b>1291 Total English Second Language</b>	<b>24,819</b>	<b>48,353</b>	<b>33,610</b>		<b>33,610</b>		<b>33,610</b>	<b>33,610</b>
1293 Migrant Education								
100 Total Salaries	24,434	26,630	13,045		8,520		8,520	8,520
200 Total Benefits	10,068	8,527	5,216		6,418		6,418	6,418
300 Total Purchased Services	36,463	17,282	83,100		68,554		68,554	68,554
400 Total Supplies & Materials	25,382	15,809	116,466		115,778		115,778	115,778
600 Total Other Objects	16,280	11,024	19,136		19,136		19,136	19,136
<b>1293 Total Migrant Education</b>	<b>112,627</b>	<b>79,273</b>	<b>236,963</b>		<b>218,406</b>		<b>218,406</b>	<b>218,406</b>
1400 Summer School Programs								
100 Total Salaries	101,170	154,680	129,526		150,344		150,344	150,344
200 Total Benefits	31,751	47,683	55,445		53,445		53,445	53,445
300 Total Purchased Services	11,755	15,007	21,516		15,144		15,144	15,144
400 Total Supplies & Materials	7,091	17,883	19,944		15,496		15,496	15,496
600 Total Other Objects	6,206	5,273	7,310		5,605		5,605	5,605
<b>1400 Total Summer School Programs</b>	<b>157,972</b>	<b>240,526</b>	<b>233,741</b>		<b>240,034</b>		<b>240,034</b>	<b>240,034</b>
<b>1000 Total Instruction</b>	<b>2,106,614</b>	<b>2,021,137</b>	<b>2,845,648</b>	<b>31.52</b>	<b>2,719,524</b>	<b>38.26</b>	<b>2,719,524</b>	<b>2,719,524</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	5,973	8,769	46,054	0.15	46,143	0.15	46,143	46,143
200 Total Benefits	3,463	5,226	18,337		18,358		18,358	18,358
400 Total Supplies & Materials	365	7,180	90,000		18,000		18,000	18,000
<b>2110 Total Social Services</b>	<b>9,801</b>	<b>21,174</b>	<b>154,391</b>	<b>0.15</b>	<b>82,501</b>	<b>0.15</b>	<b>82,501</b>	<b>82,501</b>
2117 Identification & Recruitment								
100 Total Salaries	78,379	79,454	86,902	2.18	85,589	2.30	85,589	85,589
200 Total Benefits	47,596	49,191	49,301		50,363		50,363	50,363
300 Total Purchased Services	3,818	4,974	4,000		4,000		4,000	4,000
<b>2117 Total Identification &amp; Recruitment</b>	<b>129,793</b>	<b>133,618</b>	<b>140,203</b>	<b>2.18</b>	<b>139,952</b>	<b>2.30</b>	<b>139,952</b>	<b>139,952</b>
2122 Counseling								
100 Total Salaries	-	1,027	1,154	0.07	-		-	-
200 Total Benefits	-	1,012	1,137		-		-	-
<b>2122 Total Counseling</b>	<b>-</b>	<b>2,039</b>	<b>2,291</b>	<b>0.07</b>	<b>-</b>		<b>-</b>	<b>-</b>
2132 Medical Services								
400 Total Supplies & Materials	-	-	4,000		-		-	-
<b>2132 Medical Services</b>	<b>-</b>	<b>-</b>	<b>4,000</b>		<b>-</b>		<b>-</b>	<b>-</b>
2139 Health Services								
300 Total Purchased Services	34	1,178			4,000		4,000	4,000
<b>2139 Total Health Services</b>	<b>34</b>	<b>1,178</b>	<b>-</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>
2190 Student Support Services								
100 Total Salaries	61,128	35,212	35,117	0.35	46,922	0.45	46,922	46,922
200 Total Benefits	30,463	16,578	15,808		21,425		21,425	21,425
300 Total Purchased Services	2,961	349	21,960		21,960		21,960	21,960
400 Total Supplies & Materials	3,518	366	10,240		10,240		10,240	10,240
500 Total Capital Outlay	9,634	-	-		-		-	-
600 Total Other Objects	-	45	100		100		100	100
<b>2190 Total Student Support Services</b>	<b>107,704</b>	<b>52,551</b>	<b>83,225</b>	<b>0.35</b>	<b>100,647</b>	<b>0.45</b>	<b>100,647</b>	<b>100,647</b>
2213 Curriculum Development								
100 Total Salaries	8,525	1,623	5,000		-		-	-
200 Total Benefits	3,892	335	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	222	-	2,000		2,000		2,000	2,000
600 Total Other Objects	6,471	-	-		-		-	-
<b>2213 Total Curriculum Development</b>	<b>19,110</b>	<b>1,958</b>	<b>7,000</b>		<b>2,000</b>		<b>2,000</b>	<b>2,000</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	59,557	61,320	59,043	1.00	60,224	1.00	60,224	60,224
200 Total Benefits	31,380	33,179	30,918		31,968		31,968	31,968
300 Total Purchased Services	-	-	-		-		-	-
600 Total Other Objects	-	-	-		-		-	-
<b>2219 Total Impr. of Instr. Services</b>	<b>90,937</b>	<b>94,499</b>	<b>89,961</b>	<b>1.00</b>	<b>92,192</b>	<b>1.00</b>	<b>92,192</b>	<b>92,192</b>
2240 Instructional Staff Development								
100 Total Salaries	38,937	26,556	116,360		75,585	0.50	75,585	75,585
200 Total Benefits	11,610	6,642	11,361		23,974		23,974	23,974
300 Total Purchased Services	51,397	80,828	44,473		41,473		41,473	41,473
400 Total Supplies & Materials	4,808	9,089	10,331		9,594		9,594	9,594
600 Total Other Objects	322	5,943	9,940		8,890		8,890	8,890
<b>2240 Total Instructional Staff Development</b>	<b>107,075</b>	<b>129,059</b>	<b>192,465</b>		<b>159,516</b>	<b>0.50</b>	<b>159,516</b>	<b>159,516</b>
2410 Principal's Office								
100 Total Salaries	7,124	4,140	-		-		-	-
200 Total Benefits	2,871	1,494	-		-		-	-
300 Total Purchased Services	3,311	-	-		-		-	-
400 Total Supplies & Materials	1,326	-	-		-		-	-
<b>2410 Total Principal's Office</b>	<b>14,632</b>	<b>5,634</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2490 Other Support Services								
100 Total Salaries	3,536	-	-		-		-	-
200 Total Benefits	2,231	-	-		-		-	-
300 Total Purchased Services	256	222	-		-		-	-
400 Total Supplies & Materials	221	170	1,450		1,450		1,450	1,450
<b>2490 Total Other Support Services</b>	<b>6,244</b>	<b>392</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	597	-	-		-		-	-
200 Total Benefits	59	-	-		-		-	-
300 Total Purchased Services	3,276	-	-		-		-	-
500 Total Capital Outlay	15,210	-	-		-		-	-
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>19,142</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2550 Direction of Transportation								
100 Total Salaries	12,116	-	-		-		-	-
200 Total Benefits	6,727	-	-		-		-	-
300 Total Purchased Services	-	-	5,000		5,000		5,000	5,000
<b>2550 Total Direction of Transportation</b>	<b>18,843</b>	<b>-</b>	<b>5,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>

**Federal Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Information Services								
100 Total Salaries	11,536	10,731	9,790	0.50	30,131	1.25	30,131	30,131
200 Total Benefits	4,744	4,996	3,236		17,539		17,539	17,539
300 Total Purchased Services	2,606	6,029	1,000		-		-	-
400 Total Supplies & Materials	1,853	4,183	2,000		-		-	-
<b>2630 Total Information Services</b>	<b>20,740</b>	<b>25,938</b>	<b>16,026</b>	<b>0.50</b>	<b>47,670</b>	<b>1.25</b>	<b>47,670</b>	<b>47,670</b>
2640 Volunteer Services								
300 Total Purchased Services	-	9,496	-		-		-	-
<b>2640 Total Volunteer Services</b>	<b>-</b>	<b>9,496</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>2000 Total Support Services</b>	<b>544,054</b>	<b>477,536</b>	<b>696,012</b>	<b>4.25</b>	<b>634,928</b>	<b>5.65</b>	<b>634,928</b>	<b>634,928</b>
3370 Non Public School Student Services								
100 Total Salaries	17,453	15,352	15,703	0.75	12,200	0.50	12,200	12,200
200 Total Benefits	5,377	5,279	3,588		4,100		4,100	4,100
300 Total Purchased Services	1,348	2,050	9,445		9,000		9,000	9,000
400 Total Supplies & Materials	3,202	2,449	25,677		25,677		25,677	25,677
<b>3370 Total Non Public School Services</b>	<b>27,380</b>	<b>25,130</b>	<b>54,413</b>		<b>50,977</b>	<b>0.50</b>	<b>50,977</b>	<b>50,977</b>
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>27,380</b>	<b>25,130</b>	<b>54,413</b>	<b>0.75</b>	<b>50,977</b>	<b>0.50</b>	<b>50,977</b>	<b>50,977</b>
<b>Total Requirements</b>	<b>2,678,048</b>	<b>2,523,803</b>	<b>3,596,073</b>	<b>36.52</b>	<b>3,405,429</b>	<b>44.41</b>	<b>3,405,429</b>	<b>3,405,429</b>

**State and Local Grants  
Resources**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-16		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous								
Response to Intervention	31,884	40,426	63,405		85,000		85,000	85,000
Challenge Day	3,688	-	7,000					
Maybelle Clark McDonald Grant	-	10,000	-		-		-	-
NW Health Foundation Grant	-	3,000	-		3,000		3,000	3,000
<b>1990 Total Miscellaneous</b>	<b>35,572</b>	<b>53,426</b>	<b>70,405</b>		<b>88,000</b>		<b>88,000</b>	<b>88,000</b>
3299 Restricted State Grants								
ASPIRE	3,000	3,000	3,000		3,000		3,000	3,000
SMILE	5,887	4,949	5,983		6,052		6,052	6,052
CTE State Grants	-	-	-		11,100		11,100	11,100
Professional Learning Teams Grant	2,219	4,456	3,000		-		-	-
ELP State Grants	-	5,370	-		-		-	-
Educator Effectiveness State Grants	-	34,277	-		-		-	-
Youth Innovation Grant	-	59,728	-		-		-	-
<b>3299 Total Restricted State Grants</b>	<b>11,106</b>	<b>111,780</b>	<b>11,983</b>		<b>20,152</b>		<b>20,152</b>	<b>20,152</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	4,279	6,446	-		-		-	-
Challenge Day	22	-	-		-		-	-
Goldman Sachs Philanthropic Fund	705	705	705		705		705	705
ASPIRE	772	3,526	6,200		8,500		8,500	8,500
SMILE	3,909	5,233	-		2,832		2,832	2,832
Lowe's Grants	4,921	1,416	-		-		-	-
Maybelle Clark McDonald Grant	-	-	10,000		-		-	-
NW Health Foundation Grant	-	-	3,000		-		-	-
SB 622 Video Conferencing	37,612	37,612	8,438		-		-	-
<b>5400 Total Beginning Fund Balance</b>	<b>52,220</b>	<b>54,938</b>	<b>28,343</b>		<b>12,037</b>		<b>12,037</b>	<b>12,037</b>
<b>Total Resources</b>	<b>100,898</b>	<b>222,144</b>	<b>112,731</b>		<b>122,189</b>		<b>122,189</b>	<b>122,189</b>

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
1000 Instruction								
1131 High School Instruction								
100 Total Salaries	3,074		7,000		-		-	-
200 Total Benefits	636		-		-		-	-
300 Total Purchased Services	-		-		11,500		11,500	11,500
400 Total Supplies & Materials	247	815	9,905		11,805		11,805	11,805
<b>1131 Total High School Instruction</b>	<b>3,956</b>	<b>815</b>	<b>16,905</b>		<b>23,305</b>		<b>23,305</b>	<b>23,305</b>
1283 Alternative Ed								
100 Total Salaries	-	12,348	-		-		-	-
200 Total Benefits	-	14,577	-		-		-	-
300 Total Purchased Services	-	2,741	-		-		-	-
400 Total Supplies & Materials	-	27,881	10,000		-		-	-
600 Total Other Objects	-	2,181	-		-		-	-
<b>1283 Total Alternative Ed</b>	<b>-</b>	<b>59,728</b>	<b>10,000</b>		<b>-</b>		<b>-</b>	<b>-</b>
1299 Other Programs								
100 Total Salaries	4,650	6,308	5,450		7,650		7,650	7,650
200 Total Benefits	1,614	2,092	1,633		2,334		2,334	2,334
300 Total Purchased Services	299	-	-		-		-	-
400 Total Supplies & Materials	-	445	900		900		900	900
<b>1299 Total Other Programs</b>	<b>6,563</b>	<b>8,845</b>	<b>7,983</b>		<b>10,884</b>		<b>10,884</b>	<b>10,884</b>
<b>1000 Total Instruction</b>	<b>10,519</b>	<b>69,388</b>	<b>34,888</b>		<b>34,189</b>		<b>34,189</b>	<b>34,189</b>
2213 Curriculum Development								
300 Total Purchased Services	2,219	-	-		-		-	-
<b>2213 Total Curriculum Development</b>	<b>2,219</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2219 Improvement of Instruction								
100 Total Salaries	12,575	17,183	31,604	0.50	30,164	0.50	30,164	30,164
200 Total Benefits	7,064	8,786	13,297		15,320		15,320	15,320
300 Total Purchased Services	1,365	-	13,000		15,000		15,000	15,000
400 Total Supplies & Materials	1,764	-	2,000		7,000		7,000	7,000
600 Total Other Objects	-	-	1,504		5,000		5,000	5,000
<b>2219 Total Improvement of Instruction</b>	<b>22,768</b>	<b>25,968</b>	<b>61,405</b>	<b>0.50</b>	<b>72,484</b>	<b>0.50</b>	<b>72,484</b>	<b>72,484</b>

**State and Local Grants  
Requirements**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2240 Instructional Staff Development								
100 Total Salaries	-	13,489	1,000		-		-	-
200 Total Benefits	-	4,298	2,000		-		-	-
300 Total Purchased Services	6,904	39,415	2,000		8,000		8,000	8,000
400 Total Supplies & Materials	45	1,927	-		4,516		4,516	4,516
600 Total Other Objects	-	3,014	-		-		-	-
<b>2240 Total Instructional Staff Development</b>	<b>6,949</b>	<b>62,142</b>	<b>5,000</b>		<b>12,516</b>		<b>12,516</b>	<b>12,516</b>
2542 Care & Upkeep of Building								
300 Total Purchased Services								
400 Total Supplies & Materials	3,505	1,416	3,000		3,000		3,000	3,000
<b>2542 Total Care &amp; Upkeep of Building</b>	<b>3,505</b>	<b>1,416</b>	<b>3,000</b>		<b>3,000</b>		<b>3,000</b>	<b>3,000</b>
2660 Technology								
500 Total Capital Outlay	-	37,612	8,438		-		-	-
<b>2660 Total Technology</b>	<b>-</b>	<b>37,612</b>	<b>8,438</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>2000 Total Support Services</b>	<b>35,440</b>	<b>127,139</b>	<b>77,843</b>		<b>88,000</b>		<b>88,000</b>	<b>88,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>45,959</b>	<b>196,527</b>	<b>112,731</b>	<b>0.50</b>	<b>122,189</b>	<b>0.50</b>	<b>122,189</b>	<b>122,189</b>



**Fund 201 Cafeteria**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1600 Sale of Lunches	165,509	101,764	110,000		100,000		100,000	100,000
1990 Misc Revenue	6,881	9,878	10,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	14,502	15,354	16,000		16,000		16,000	16,000
3299 Restricted State Grant	8,682	2,298	-		-		-	-
4500 Restricted Federal Revenue	1,419,408	1,552,121	1,300,000		1,600,000		1,600,000	1,600,000
4900 Commodity Revenue	71,102	88,952	75,000		75,000		75,000	75,000
5300 Compensation for Loss of Assets	1,650	900	-		-		-	-
5400 Cash on Hand	951,109	944,142	850,000		1,200,000		1,200,000	1,200,000
<b>Total Resources</b>	<b>2,638,843</b>	<b>2,715,409</b>	<b>2,361,000</b>		<b>3,001,000</b>		<b>3,001,000</b>	<b>3,001,000</b>

**Fund 201 Cafeteria**
**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Requirements:</b>								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	83,393	89,012	91,218	2.00	93,975	2.00	93,975	93,975
200 Total Benefits	49,733	52,132	48,674		50,007		50,007	50,007
300 Total Purchased Services	3,503	3,938	5,823		5,823		5,823	5,823
600 Total Other Objects		135	200		200		200	200
<b>3110 Total Food Services Director</b>	<b>136,629</b>	<b>145,217</b>	<b>145,915</b>	<b>2.00</b>	<b>150,005</b>	<b>2.00</b>	<b>150,005</b>	<b>150,005</b>
3120 Food Preparation								
100 Total Salaries	316,401	322,887	305,012	16.71	341,489	18.86	341,489	341,489
200 Total Benefits	216,273	215,270	193,436		184,957		184,957	184,957
300 Total Purchased Services	24,052	11,845	41,775		41,775		41,775	41,775
400 Total Supplies & Materials	737,933	737,996	841,003		839,721		839,721	839,721
500 Total Capital Outlay	187,545	81,639	289,860		1,047,487		1,047,487	1,047,487
600 Total Other Objects	39,150	52,611	50,000		50,000		50,000	50,000
<b>3120 Total Food Preparation</b>	<b>1,521,353</b>	<b>1,422,248</b>	<b>1,721,086</b>	<b>16.71</b>	<b>2,505,429</b>	<b>18.86</b>	<b>2,505,429</b>	<b>2,505,429</b>
3130 Food Delivery								
100 Total Salaries	23,026	22,319	23,635	0.50	24,496	0.50	24,496	24,496
200 Total Benefits	12,701	14,302	13,814		14,520		14,520	14,520
300 Total Purchased Services	842	2,859	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>36,719</b>	<b>39,481</b>	<b>43,999</b>	<b>0.50</b>	<b>45,566</b>	<b>0.50</b>	<b>45,566</b>	<b>45,566</b>
<b>3000 Total Enterprise &amp; Community Serv.</b>	<b>1,694,701</b>	<b>1,606,945</b>	<b>1,911,000</b>	<b>19.21</b>	<b>2,701,000</b>	<b>21.36</b>	<b>2,701,000</b>	<b>2,701,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>944,141</b>	<b>1,108,464</b>	<b>450,000</b>		<b>300,000</b>		<b>300,000</b>	<b>300,000</b>
<b>Total Requirements</b>	<b>2,638,843</b>	<b>2,715,409</b>	<b>2,361,000</b>	<b>19.21</b>	<b>3,001,000</b>	<b>21.36</b>	<b>3,001,000</b>	<b>3,001,000</b>

**Fund 202 Student Body Funds**

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-16		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1740 Dues & Fees	31,164		30,000		30,000		30,000	30,000
1760 Club Fund Raising	267,828	301,392	260,000		400,000		400,000	400,000
1790 Other Co-Curricular			5,765		5,765		5,765	5,765
5200 Transfers In								
5400 Cash on Hand	116,039	137,281	100,900		140,000		140,000	140,000
<b>Total Resources</b>	<b>415,031</b>	<b>438,673</b>	<b>396,665</b>		<b>575,765</b>		<b>575,765</b>	<b>575,765</b>
<b>Requirements:</b>								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services			11,000		11,000		11,000	11,000
400 Total Supplies & Materials	277,750	299,584	285,665		424,765		424,765	424,765
<b>1299 Total Special Programs</b>	<b>277,750</b>	<b>299,584</b>	<b>296,665</b>		<b>435,765</b>		<b>435,765</b>	<b>435,765</b>
<b>1000 Total Instructional Services</b>	<b>277,750</b>	<b>299,584</b>	<b>296,665</b>		<b>435,765</b>		<b>435,765</b>	<b>435,765</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>137,281</b>	<b>139,089</b>	<b>100,000</b>		<b>140,000</b>		<b>140,000</b>	<b>140,000</b>
<b>Total Requirements</b>	<b>415,031</b>	<b>438,673</b>	<b>396,665</b>		<b>575,765</b>		<b>575,765</b>	<b>575,765</b>

**Fund 299 Medicaid Reimbursement Fund**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-16		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue			10,000		30,000		30,000	30,000
5400 Cash on Hand			4,000		-		-	-
<b>Total Resources</b>			<b>14,000</b>		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>
<b>Requirements:</b>								
1000 Instructional Services								
1250 Special Education								
400 Total Supplies & Materials			10,000		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>10,000</b>
<b>1000 Total Instructional Services</b>			<b>10,000</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
2000 Support Services								
2190 Student Support Services								
300 Total Purchased Services					5,000		5,000	5,000
400 Total Supplies & Materials			4,000		5,000		5,000	5,000
<b>2190 Total Student Support Services</b>			<b>4,000</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
2240 Instructional Staff Development								
100 Total Salaries					10,000		10,000	10,000
<b>2240 Total Instructional Staff Development</b>			<b>-</b>		<b>10,000</b>		<b>10,000</b>	<b>10,000</b>
<b>2000 Total Support Services</b>			<b>4,000</b>		<b>20,000</b>		<b>20,000</b>	<b>20,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>			<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>			<b>14,000</b>		<b>30,000</b>		<b>30,000</b>	<b>30,000</b>

**Fund 300 Bond Debt Service Fund**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1111 Current Taxes	970,335	1,105,937	1,130,555		1,078,537		1,078,537	1,078,537
1112 Delinquent Taxes	33,941	45,825	23,500		23,500		23,500	23,500
1113 County Land Sales	1	4,391						
1510 Interest on Investments	16,878	21,043	16,240		35,000		35,000	35,000
4500 Restricted Federal Revenue	904,754	903,779	927,995		908,653		908,653	908,653
5400 Cash on Hand	2,554,571	3,447,314	4,419,900		5,507,500		5,507,500	5,507,500
<b>Total Resources</b>	<b>4,480,480</b>	<b>5,528,289</b>	<b>6,518,190</b>		<b>7,553,190</b>		<b>7,553,190</b>	<b>7,553,190</b>
<b>Requirements:</b>								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	126	126	150		150		150	150
<b>2521 Business Services</b>	<b>126</b>	<b>126</b>	<b>150</b>		<b>150</b>		<b>150</b>	<b>150</b>
<b>2000 Total Support Services</b>	<b>126</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	3,447,314	4,495,123	5,485,000		6,520,000		6,520,000	6,520,000
<b>7000 Unappropriated Ending Fund Balance</b>	<b>3,447,314</b>	<b>4,495,123</b>	<b>5,485,000</b>		<b>6,520,000</b>		<b>6,520,000</b>	<b>6,520,000</b>
<b>Total Requirements</b>	<b>4,480,480</b>	<b>5,528,289</b>	<b>6,518,190</b>		<b>7,553,190</b>		<b>7,553,190</b>	<b>7,553,190</b>

**Fund 301 Pension Bond  
Debt Service Fund**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	1,828	1,839	1,400		2,500		2,500	2,500
1970 Services Provided Other Funds	775,425	878,624	827,722		866,630		866,630	866,630
5110 Bond Proceeds	-	-	-		-		-	-
5200 Transfers In	75,000	-	-		-		-	-
5400 Cash on Hand	(72,989)	65,071	-		-		-	-
<b>Total Resources</b>	<b>779,264</b>	<b>945,534</b>	<b>829,122</b>		<b>869,130</b>		<b>869,130</b>	<b>869,130</b>
<b>Requirements:</b>								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	-	-	-		-		-	-
<b>2521 Business Services</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		125		125	125
<b>2649 Total Other Staff Services</b>	<b>121</b>	<b>121</b>	<b>125</b>		<b>125</b>		<b>125</b>	<b>125</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	178,035	185,862	190,953		193,995		193,995	193,995
621 Interest, Excluding Bus and Bus Improve	536,037	568,210	638,044		675,010		675,010	675,010
<b>5110 Total Debt Service</b>	<b>714,072</b>	<b>754,072</b>	<b>828,997</b>		<b>869,005</b>		<b>869,005</b>	<b>869,005</b>
<b>5000 Total Other Uses</b>	<b>714,072</b>	<b>754,072</b>	<b>828,997</b>		<b>869,005</b>		<b>869,005</b>	<b>869,005</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>65,071</b>	<b>191,341</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>779,264</b>	<b>945,534</b>	<b>829,122</b>		<b>869,130</b>		<b>869,130</b>	<b>869,130</b>

**Fund 410 Bond Projects**

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	268							
5110 Bond Proceeds								
5400 Cash on Hand	127,340							
<b>Total Resources</b>	<b>127,608</b>							
<b>Requirements:</b>								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
354 Advertising								
355 Printing								
382 Legal								
383 Architect/Engineer Services								
385 Management Services								
390 Professional Services	20							
<b>300 Total Purchased Services</b>	<b>20</b>							
410 Supplies								
<b>400 Total Supplies &amp; Materials</b>								
510 Land Acquisition								
520 Building Remodel								
530 Improvements Other Than Buildings	127,588							
<b>500 Total Capital Outlay</b>	<b>127,588</b>							
640 Dues & Fees								
<b>600 Total Other Objects</b>								
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>	<b>127,608</b>							
<b>4000 Total Facilities Acq. and Const.</b>	<b>127,608</b>							
<b>7000 Unappropriated EFB</b>								
<b>Total Requirements</b>	<b>127,608</b>							

**Fund 420 Building Improvement**

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	4,091	3,077	3,000		4,000		4,000	4,000
1990 Miscellaneous Revenue		11,182						
3299 Restricted State Grant								
5200 Transfers In	90,000	25,000	60,000		60,000		60,000	60,000
5300 Compensation for Loss of Assets								
5400 Cash on Hand	901,261	868,692	826,330		550,000		550,000	550,000
<b>Total Resources</b>	<b>995,352</b>	<b>907,952</b>	<b>889,330</b>		<b>614,000</b>		<b>614,000</b>	<b>614,000</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	37,362	839,330		564,000		564,000	564,000
<b>4150 Total Bldg Acq., Const., &amp; Imp</b>	<b>126,660</b>	<b>37,362</b>	<b>889,330</b>		<b>614,000</b>		<b>614,000</b>	<b>614,000</b>
<b>4000 Total Facilities Acq. &amp; Const.</b>	<b>126,660</b>	<b>37,362</b>	<b>889,330</b>		<b>614,000</b>		<b>614,000</b>	<b>614,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>868,692</b>	<b>870,589</b>						
<b>Total Requirements</b>	<b>995,352</b>	<b>907,952</b>	<b>889,330</b>		<b>614,000</b>		<b>614,000</b>	<b>614,000</b>



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

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	450	314	25		400		400	400
5200 Transfers In		17,500	-		-		-	-
5300 Compensation for assets	6,075	4,337	-		-		-	-
5400 Cash on Hand	87,749	94,274	12,875		64,600		64,600	64,600
<b>Total Resources</b>	<b>94,274</b>	<b>116,425</b>	<b>12,900</b>		<b>65,000</b>		<b>65,000</b>	<b>65,000</b>
<b>Requirements:</b>								
2000 Support Services								
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials	-	-	-		-		-	-
500 Total Capital Outlay	-	81,449	12,900		65,000		65,000	65,000
<b>2542 Total Care &amp; Upkeep of Buildings</b>		<b>81,449</b>	<b>12,900</b>		<b>65,000</b>		<b>65,000</b>	<b>65,000</b>
<b>2000 Support Services</b>		<b>81,449</b>	<b>12,900</b>		<b>65,000</b>		<b>65,000</b>	<b>65,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>87,749</b>	<b>34,976</b>						
<b>Total Requirements</b>	<b>87,749</b>	<b>116,425</b>	<b>12,900</b>		<b>65,000</b>		<b>65,000</b>	<b>65,000</b>

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

**Budget Detail Sheet**  
JULY 1, 2016 TO JUNE 30, 2017

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	540	264	250		-		-	-
5200 Transfers In	43,000	20,000	63,000		63,000		63,000	63,000
5400 Cash on Hand	109,531	122,034	-		-		-	-
<b>Total Resources</b>	<b>152,531</b>	<b>142,298</b>	<b>63,250</b>		<b>63,000</b>		<b>63,000</b>	<b>63,000</b>
<b>Requirements:</b>								
2000 Support Services								
2660 Technology								
542 Replacement Equipment		86,327	-		-		-	-
550 Technology Equipment	1,469	55,409	63,250		63,000		63,000	63,000
<b>2660 Total Technology</b>	<b>1,469</b>	<b>141,736</b>	<b>63,250</b>		<b>63,000</b>		<b>63,000</b>	<b>63,000</b>
<b>2000 Total Support Services</b>	<b>1,469</b>	<b>141,736</b>	<b>63,250</b>		<b>63,000</b>		<b>63,000</b>	<b>63,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>151,063</b>	<b>562</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>	<b>152,531</b>	<b>142,298</b>	<b>63,250</b>		<b>63,000</b>		<b>63,000</b>	<b>63,000</b>

**Fund 510 OHS Bistro Fund**

**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue		2,204	15,000		5,000		5,000	5,000
5400 Cash on Hand			5,000		-		-	-
<b>Total Resources</b>		<b>2,204</b>	<b>20,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>
<b>Requirements:</b>								
1000 Instructional Services								
1250 Special Ed								
400 Total Supplies & Materials			19,000		4,000		4,000	4,000
<b>1250 Total Special Ed</b>			<b>19,000</b>		<b>4,000</b>		<b>4,000</b>	<b>4,000</b>
1283 Alternative Ed								
400 Total Supplies & Materials			19,000		-		-	-
<b>1283 Total Alternative Ed</b>			<b>19,000</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>1000 Total Instructional Services</b>			<b>19,000</b>		<b>-</b>		<b>-</b>	<b>-</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>2,204</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>		<b>2,204</b>	<b>20,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>

**Fund 515 OHS Teen Parent Program**
**Budget Detail Sheet**  
**JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1990 Miscellaneous Revenue		1,918	35,000		15,000		15,000	15,000
3299 Restricted State Grants-in-aid					15,000		15,000	15,000
5200 Transfers In								
5300 Compensation for Loss of Asset								
5400 Cash on Hand			5,000		10,000		10,000	10,000
<b>Total Resources</b>		<b>1,918</b>	<b>40,000</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	21,867	1.34	21,867	21,867
200 Benefits			5,685		3,811		3,811	3,811
410 Supplies			14,831		9,322		9,322	9,322
<b>1292 Total Teen Parent Programs</b>			<b>39,000</b>	<b>1.14</b>	<b>35,000</b>	<b>1.34</b>	<b>35,000</b>	<b>35,000</b>
<b>1000 Total Instructional Services</b>			<b>39,000</b>	<b>1.14</b>	<b>35,000</b>	<b>1.34</b>	<b>35,000</b>	<b>35,000</b>
2000 Support Services								
2190 Student Support Services								
300 Total Purchased Services					1,000		1,000	1,000
400 Total Supplies & Materials			1,000		4,000		4,000	4,000
<b>2190 Student Support Services</b>			<b>1,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>
<b>2000 Total Support Services</b>			<b>1,000</b>		<b>5,000</b>		<b>5,000</b>	<b>5,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>		<b>1,918</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Requirements</b>		<b>1,918</b>	<b>40,000</b>	<b>1.14</b>	<b>40,000</b>	<b>1.34</b>	<b>40,000</b>	<b>40,000</b>

**Fund 601 Internal Service Fund  
Unemployment**

**Budget Detail Sheet  
JULY 1, 2016 TO JUNE 30, 2017**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2015-2016		2016-2017 Budget			
	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
<b>Resources:</b>								
1510 Interest on Investments	2,253	2,241	2,000		3,000		3,000	3,000
1970 Services Provided Other Funds	62,335	974	-		-		-	-
5400 Cash on Hand	371,415	432,150	429,870		430,000		430,000	430,000
<b>Total Resources</b>	<b>436,003</b>	<b>435,365</b>	<b>431,870</b>		<b>433,000</b>		<b>433,000</b>	<b>433,000</b>
<b>Requirements:</b>								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	3,853	5,079	431,870		433,000		433,000	433,000
<b>2649 Total Other Staff Services</b>	<b>3,853</b>	<b>5,079</b>	<b>431,870</b>		<b>433,000</b>		<b>433,000</b>	<b>433,000</b>
<b>2000 Total Support Services</b>	<b>3,853</b>	<b>5,079</b>	<b>431,870</b>		<b>433,000</b>		<b>433,000</b>	<b>433,000</b>
<b>7000 Unappropriated Ending Fund Balance</b>	<b>432,150</b>	<b>430,286</b>						
<b>Total Requirements</b>	<b>436,003</b>	<b>435,365</b>	<b>431,870</b>		<b>433,000</b>		<b>433,000</b>	<b>433,000</b>