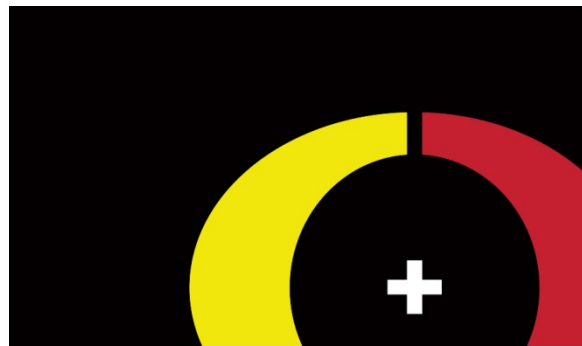




2017-2018 Adopted Budget



P O S I T I V E

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

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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

The budget presented in this document represents the financial plan for Ontario School District (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 2017-18 budget document is based on increased state school funding of \$8.2 billion for the biennium, which is currently still in the approval process at the legislature. Also in this fiscal year there is a large increase in the PERS rate equal to an increase over 4% of salaries. This rate change has a cost to the General Fund of over \$534,000 and a total impact on all district funds of just over \$604,000. This rate will not be changed until fiscal year 2019-20, but it is projected to increase again in that biennium.

The budget represents the creation of a high school at Four Rivers Community School. It is estimated that with each new school year 30 students will be in this program until it has rolled up through the 12th grade. 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 2016-2017 budget goals to guide the budget document and these goals have been carried over into the 2017-2018 budget cycle. Here is 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

- This was achieved only by the last minute increase to state school funds by the legislature. If the allocation had not been increased, OSD would have had cuts or budget reductions as the initial proposal for state school funds barely covered the PERS increase costs.
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 a robust marketing program
 - Continues the increased FTE of a district level staff to coordinate and set standards for websites and Facebook pages. This position will support district-wide communications that will be available to stakeholders via USPS mail, email, or social media. This position has also served 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 Communications Committee will continue meeting to plan and expand methods.
 - Parent Involvement Coordinators will be issued devices that schools can use upload activities, photos and announcements at any time and enhance communication through the district.
4. Support safe, healthy and well-maintained learning environments that support student learning and success.
- The transfer to the building reserve fund was increased to a higher level based on prior needs surveys of large projects
5. Continue to integrate technology into the classroom/curriculum in order to enhance teacher instruction and student learning (i.e. mobile labs / tablets).
- Continue to identify school representatives which has been tasked with evaluating and introducing technology in the classrooms
 - Buildings were able to allocate funds to bring tech devices into their buildings and we hope that this trend will continue.
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 creation of a Measure 98 CTE fund which will administer the new funds for use in CTE and drop-out prevention programs.
- During 2016-2017, the science departments at the secondary schools opted to purchase Chromebooks in lieu of traditional curriculum programs. The elementary adoption was delayed to be able to evaluate a new release of the curriculum by the vendor most preferred by the selection committee. This proposed budget supports the full adoption
 - 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. This position was not filled during 2016-2017, but will be for 2017-2018.
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
 - ❸ Continues with implementation of culturally responsive teaching modules
 - ❹ Additional efforts to recruit, develop, and retain talented people involving a competitive compensation package
 - ❺ Implement program to support and mentor new staff in order to maximize teacher quality and effective

- ⑥ 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

- Continues an additional stipend for an Athletic Coordinator at OMS tasked with assets safeguards, scheduling, and staffing for sporting events

CLOSING STATEMENT

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. Although we have not had to officially cut staff or programs in this budget cycle, the loss has been mitigated through non-expansion instead which is easier to handle as staff do not seem to miss resources that they have never had.

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

Respectfully submitted,

Nicole Albisu
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	John Gaskill	Mar 19, 2009	3	June 30, 2017
Position B	OPEN		3	
Position C	Bob Kemble	May 19, 2016	3	June 30, 2018
Position D	Nancy Haidle	Sep 15, 2010	3	June 30, 2018
Position E	Everett Kyniston		3	June 30, 2017

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
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	Derrick Draper	2017	4	June 30, 2019
Position 5	Eric Evans	2016	4	June 30, 2017

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

FUNDS

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

100 General Fund	Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.
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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 Tiger Shoppe / O+ 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
- 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 Federal and 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 Tier 1 & 2
- 212 PERS – Pickup
- 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

**Summary of Revenues by Fund and Function
For the Fiscal Year 2017-2018**

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	4,222,600	695,000	22,045,405	-	3,951,000	30,914,005
Federal Grants	-	-	-	3,587,866	-	3,587,866
State & Local Grants	96,000	-	493,128		18,067	607,195
Cafeteria	110,000	-	16,000	1,675,000	1,000,000	2,801,000
Student Body Funds	435,765	-	-	-	140,000	575,765
Medicaid Reimbursement Fund	100,000	-	-	-	75,000	175,000
Equipment Replacement	500	-	-	-	100,000	100,500
Technology	-	-	-	-	76,000	76,000
Debt Service Fund	1,190,190	-	-	908,000	6,520,000	8,618,190
PERS Bond Debt Service Fund	914,124	-	-	-	-	914,124
Building Improvement	4,000	-	-	-	690,000	694,000
OHS Tiger Shoppe / O+ Fund	5,000	-	-	-	5,000	10,000
OHS Teen Parent Program	15,000	-	-	15,000	2,000	32,000
Unemployment-Internal Service	4,000	-	-	-	415,000	419,000
TOTAL	7,097,179	695,000	22,554,533	6,185,866	12,992,067	49,524,645

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2017-2018**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	17,223,955	10,464,686	-	60,000	205,000	150,000	2,810,364	30,914,005
Federal Grants	2,803,948	692,468	91,450	-	-	-	-	3,587,866
State & Local Grants	508,695	98,500						607,195
Cafeteria	-	-	2,501,000	-	-	-	300,000	2,801,000
Student Body Funds	435,765	-	-	-	-	-	140,000	575,765
Medicaid Reimbursement Fund	75,000	100,000	-	-	-	-	-	175,000
Equipment Replacement	-	100,500	-	-	-	-	-	100,500
Technology	-	76,000	-	-	-	-	-	76,000
Debt Service Fund	-	150	-	-	1,033,040	-	7,585,000	8,618,190
PERS Bond Debt Service Fund	-	125	-	-	913,999	-	-	914,124
Building Improvement	-	-	-	694,000	-	-	-	694,000
OHS Tiger Shoppe / O+ Fund	-	5,000	-	-	-	-	5,000	10,000
OHS Teen Parent Program	31,000	1,000	-	-	-	-	-	32,000
Unemployment-Internal Service	-	419,000	-	-	-	-	-	419,000
TOTAL	21,078,363	11,957,429	2,592,450	754,000	2,152,039	150,000	10,840,364	49,524,645

RESOLUTION No. 16-21

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Ontario School District 8C hereby adopts the budget for fiscal year 2017-2018 in the total amount of **\$49,524,645**. * This budget is now on file at the School District Office in Ontario, Oregon.

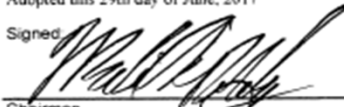
MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2016, for the following purposes:

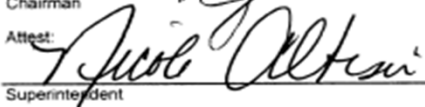
General Fund		Equipment Replacement	
Instruction.....	\$17,223,955	Support Services.....	\$100,500
Support Services.....	10,464,686	Total.....	\$100,500
Enterprise & Community Services	0	Technology Replacement	
Facilities Acquisition	60,000	Support Services.....	\$76,000
Transfers.....	205,000	Total.....	\$76,000
Debt Service	0	Building Improvement	
Contingency.....	150,000	Facilities Acq & Const	\$694,000
Total.....	\$28,103,641	Total.....	\$694,000
Unappropriated Ending Fund Balance*	\$2,810,364	Debt Service	
Federal Programs		Support Services.....	\$275
Instruction.....	\$2,803,948	Debt Service Pymts.....	1,947,039
Support Services.....	692,468	Total.....	\$1,947,314
Enterprise & Community Services	91,450	Unappropriated Ending Fund Balance*	\$7,585,000
Total.....	\$3,587,866	OHS Tiger Shoppe / O+ Fund	
State & Local Grant Programs		Support Services.....	\$5,000
Instruction.....	\$508,695	Total.....	\$5,000
Support Services.....	98,500	Unappropriated Ending Fund Balance*	\$5,000
Total.....	\$607,195	OHS Teen Parent Program	
Food Service		Instruction.....	\$31,000
Enterprise & Community Services	\$2,501,000	Support Services.....	1,000
Total.....	\$2,501,000	Total.....	\$32,000
Unappropriated Ending Fund Balance*	\$300,000	Internal Service	
Student Body Funds		Support Services.....	\$419,000
Instruction.....	\$435,765	Total.....	\$419,000
Total.....	\$435,765	Medicaid Reimbursement Fund	
Unappropriated Ending Fund Balance*	\$140,000	Instruction.....	\$75,000
Medicaid Reimbursement Fund		Support Services.....	100,000
Instruction.....	\$75,000	Total.....	\$175,000
Support Services.....	100,000	Total APPROPRIATIONS, All Funds . . .	
Total.....	\$175,000	Total Unappropriated and Reserve Amounts, All Funds . . .	
Total APPROPRIATIONS, All Funds . . .		TOTAL ADOPTED BUDGET . . .	
		\$38,684,281	
		10,840,364	
		\$49,524,645 *	

Adopted this 29th day of June, 2017

Signed:


Chairman

Attest:


Superintendent

RESOLUTION No. 16-22

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 2017-2018 :

- (1) At the rate of \$3.9293 per \$1000 of assessed value for permanent rate tax; and
- (2) In the amount of \$1,175,000 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:

	Subject to the Education Limitation	Excluded from Limitation
Permanent Rate Tax.....	\$ 3.9293/\$1000	
General Obligation Bond Debt Service.....		\$1,175,000

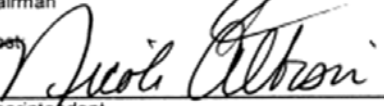
The above resolution statements were approved and declared adopted on June 29, 2017.

Signed:



Chairman

Attest:



Superintendent

STATE OF OREGON)
) ss.
 COUNTY OF MALHEUR)

JOHN E DILL AFFIDAVIT OF PUBLICATION

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 #94601
 NOTICE OF
 BUDGET HEARING

PUBLIC NOTICE		
NOTICE OF BUDGET HEARING		
A public meeting of the Ontario School District 8C will be held at 7:00 p.m. in the District Board Room located at 195 SW 3rd Avenue. The purpose of this meeting is to discuss the budget for the fiscal year 2017 as approved by the Ontario School District Budget Committee. A copy of the budget may be inspected 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 is of accounting that is the same as the basis of accounting used in the year.		
Contact: Michael Blackaby, Chairman	Telephone: (541) 889-5374	Email: mblackaby@ontario.k12.or.us
FINANCIAL SUMMARY - RESOURCES		
TOTALS OF ALL FUNDS	Actual Amount	2015-16
1. Beginning Fund Balance	\$10,632,705	
2. Current Year Property Taxes, other than Local Option Taxes	\$4,871,330	
3. Current Year Local Option Property Taxes	\$0	
4. Other Revenue from Local Sources	\$1,567,946	
5. Revenue from Intermediate Sources	\$632,051	
6. Revenue from State Sources	\$20,378,477	
7. Revenue from Federal Sources	\$5,451,636	
8. Interfund Transfers	\$201,821	
9. All Other Budget Sources	\$19,249	
10. Total Resources	\$44,145,215	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
11. Salaries	\$14,354,273	
12. Other Associated Payroll Costs	\$7,110,972	
13. Purchased Services	\$4,352,585	
14. Supplies & Materials	\$2,445,799	
15. Capital Outlay	\$786,326	
16. Other Objects (except debt service & interfund transfers)	\$475,327	
17. Debt Service	\$1,827,112	
18. Interfund Transfers*	\$201,821	
19. Operating Contingency	\$0	
20. Unappropriated Ending Fund Balance & Reserves	\$12,591,020	
21. Total Requirements	\$44,145,215	
FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION		
1000 Instruction	\$17,514,107	\$1
FTE	208.78	
2000 Support Services	\$9,883,455	\$1
FTE	141.98	
3000 Enterprise & Community Service	\$1,755,664	\$
FTE	19.96	
4000 Facility Acquisition & Construction	\$372,036	\$
FTE	0	
5000 Other Uses	\$2,028,933	\$2
5100 Debt Service*	\$1,827,112	\$1
5200 Interfund Transfers*	\$201,821	\$
6000 Contingency	\$0	\$
7000 Unappropriated Ending Fund Balance	\$12,591,020	\$9
Total Requirements	\$44,145,215	\$46
Total FTE	370.72	3
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditure.		
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING		
The district transitioned into new financial software which handles the FTE for stipend positions differ. As a result, the Early Retirement stipend which use to report as 1 FTE now report as 0 FTE. This accounts for the difference between 2016-17 budgeted FTE and the 2017-18 budgeted FTE.		
PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate in
Permanent Rate Levy (Rate Limit: 3.9293 per \$1,000)	3.9293	3.1
Local Option Levy		
Levy For General Obligation Bonds	\$1,169,989	\$1.1
STATEMENT OF INDEBTEDNESS		
	Estimated Debt Outstanding July 1	Estimated Debt
General Obligation Bonds	\$0	
Other Bonds	\$26,211,451	
Other Borrowings	\$0	
Total	\$26,211,451	
Legal Number - 94601		

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 21st day of JUNE 20 17
 and last publication thereof was made on the 21st day of
 JUNE 20 17 that said publication
 was made on each of the following dates, to wit:
 06/21/17

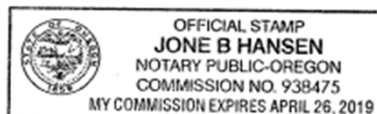
Request of

ONT SCH DIST 8C/LEGALS

By THE ARGUS
 OBSERVER

Subscribed and sworn to before me this 21st day of JUNE 20 17

17 JUNE 20 17



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

My commission Expires:

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

A public meeting of the Ontario School District 8C will be held on June 29, 2017 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, 2017 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

TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	10,632,705	\$11,862,751	12,786,067
Current Year Property Taxes, other than Local Option	4,871,330	5,012,037	5,040,190
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	1,957,946	1,909,395	2,056,989
Revenue from Intermediate Sources	632,051	675,000	695,000
Revenue from State Sources	20,378,477	20,835,039	22,554,533
Revenue from Federal Sources	5,451,636	5,989,082	6,185,866
Interfund Transfers	201,821	125,000	205,000
All Other Budget Resources	19,249	1,000	1,000
Total Resources	\$44,145,215	\$46,409,304	\$49,524,645

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$14,354,272	\$15,149,190	\$15,475,976
Other Associated Payroll Costs	7,110,972	7,754,626	8,535,520
Purchased Services	4,352,565	6,041,243	6,083,702
Supplies & Materials	2,445,799	3,269,463	3,730,058
Capital Outlay	786,326	2,089,342	1,963,083
Other Objects (except debt service & interfund transfers)	475,327	425,853	593,903
Debt Service*	1,827,112	1,902,045	1,947,039
Interfund Transfers*	201,821	125,000	205,000
Operating Contingency		110,000	150,000
Unappropriated Ending Fund Balance & Reserves	12,591,020	9,542,542	10,840,364
Total Requirements	\$44,145,215	\$46,409,304	\$49,524,645

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$17,514,107	\$19,416,390	21,078,363
FTE	208.78	213.5	224.64
2000 Support Services	9,883,455	11,887,350	11,957,429
FTE	141.98	153.53	119.10
3000 Enterprise & Community Service	1,755,664	2,751,977	2,592,450
FTE	19.96	21.86	19.67
4000 Facility Acquisition & Construction	372,036	674,000	754,000
FTE	0	0	0
5000 Other Uses	2,028,933	2,027,045	2,152,039
5100 Debt Service*	1,827,112	1,902,045	1,947,039
5200 Interfund Transfers*	201,821	125,000	205,000
6000 Contingency	0	110,000	150,000
7000 Unappropriated Ending Fund Balance	12,591,020	9,542,542	10,840,364
Total Requirements	\$44,145,215	\$46,409,304	\$49,524,645
Total FTE	370.72	388.89	363.411

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The district transitioned into new financial software which handles the FTE for stipend positions differently than the other system, As a result, the Early Retirement stipend which used to report as 1 FTE now report as 0 FTE. This accounts for the difference between the 2016-17 budgeted FTE and the 2017-18 budgeted FTE.

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	1,169,989	1,170,000	1,175,000

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	\$26,211,451	\$0
Other Borrowings	\$0	\$0
Total	\$26,211,451	\$0

Budget Resources
General Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017	2017-2018 Budget		
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,515,488	3,564,789	3,800,000	3,800,000	3,800,000	3,800,000
1112 Delinquent Taxes	171,819	146,644	110,000	110,000	110,000	110,000
1113 County Land Sales	13,968	15,295	-	-	-	-
1190 Penalties and Interest on Taxes	25	203	-	-	-	-
1200 Revenue from Local Government	12,170	-	-	-	-	-
1311 Tuition From Individuals	-	-	500	500	500	500
1312 Tuition from Oregon Districts	863	1,477	3,000	3,000	3,000	3,000
1412 Transportation Fees from Other Districts	25,275	24,109	22,500	22,500	22,500	22,500
1510 Interest on Investments	32,117	56,871	45,000	45,000	45,000	45,000
1710 Admissions	34,785	37,074	34,000	34,000	34,000	34,000
1790 Other Co-Curricular Revenue	16,121	16,102	5,000	5,000	5,000	5,000
1910 Rentals	8,576	7,879	8,000	8,000	8,000	8,000
1920 Donations	20,000	-	100	100	100	100
1941 Service to Other Districts	1,522	-	1,000	1,000	1,000	1,000
1970 Service to Other Funds	30,335	10,759	-	-	-	-
1980 Fees Charged to Grants	137,051	228,960	150,000	150,000	150,000	150,000
1990 Misc Revenue	60,969	65,867	43,500	43,500	43,500	43,500
Total Revenue From Local Sources	4,081,083	4,176,029	4,222,600	4,222,600	4,222,600	4,222,600
2101 County School Fund	854	867	-	-	-	-
2200 Misc County Funding	684,134	631,184	675,000	695,000	695,000	695,000
Total Revenue From Intermediate Sources	684,988	632,051	675,000	695,000	695,000	695,000
3101 State School Fund - General Support	18,826,626	20,065,764	20,337,538	21,765,405	21,765,405	21,765,405
3103 Common School Fund	229,407	272,302	240,000	280,000	280,000	280,000
3299 Restricted State Grants	8,710	513	16,987	-	-	-
Total 3000 Revenue From State Sources	19,064,743	20,338,579	20,594,525	22,045,405	22,045,405	22,045,405
4500 Restricted Federal Revenue	-	8,629	-	-	-	-
Total 4000 Revenue From Federal Sources	-	8,629	-	-	-	-
5300 Compensation for Loss of Fixed Asset	1,123	19,249	1,000	1,000	1,000	1,000
5400 Beginning Fund Balance	2,974,632	3,362,601	3,945,214	3,950,000	3,950,000	3,950,000
Total 5000 Revenue From Other Sources	2,975,754	3,381,850	3,946,214	3,951,000	3,951,000	3,951,000
Total General Fund Resources	26,806,568	28,537,138	29,438,339	30,914,005	30,914,005	30,914,005

STATE SCHOOL FUND GRANT

2017-2018

Based on Co-Chair budget of \$7.8 Billion with 49/51 split as of 3/3/2017

Malheur County, Ontario SD 8C

District ID: 2108

2017-2018 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	=	\$320,551.37
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	=	\$4,420,551.37

2017-2018 Experience Adjustment

District Average Teacher Experience	=	11.7
State Average Teacher Experience	=	12.10
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.40

2017-2018 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.	10%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$665,000.00

2017-2018 Extended ADMw

2017-2018 ADMw	2016-2017 ADMw	Extended ADMw
3,299.09	3,356.91	3,356.91

2017-2018 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (3,356.91 x [\$4500 + (\$25 x -0.40)]) X 1.624447411656 = **\$24,484,507**

2017-2018 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **\$24,484,507 + \$665,000 = \$25,149,507**

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue

= \$25,149,507 - \$4,420,551 = **\$20,728,956**

General Purpose Grant per Extended ADMw= \$7,294

Total Formula Revenue per Extended ADMw= \$7,492

Charter Schools Rate(ORS 338.155)= \$7,422

Total Paid To date
 SSF Small HS Grant Facility Grant

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

This estimate is based on a budget of \$7.8 billion for SSF. The current funding level that the Senate will vote on Thursday is \$8.2 billion, which is an increase of 5%. The only estimate that ODE has provide is this one at \$7.8 billion. For the OSD budget, we used this ODE estimate and then applied a 5% increase. \$20,728,956 x 105% = \$ 21,765,404

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-17		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-16	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	9,240,625	9,203,195	9,610,946	117.97	10,045,612	117.20	10,045,612	10,045,612
1000 Co-Curricular Programs	465,993	544,686	526,478	1.00	602,825	1.00	602,825	602,825
1200 Special Programs	4,842,573	5,332,763	5,404,623	53.95	6,575,518	62.78	6,575,518	6,575,518
1400 Summer School Programs		9,997						
Total 1000 Instruction	14,549,191	15,090,640	15,542,047	172.92	17,223,955	180.98	17,223,955	17,223,955
2100 Support Services - Students	816,021	880,732	884,552	9.65	1,056,446	10.74	1,056,446	1,056,446
2200 Support Services - Instruction Staff	619,301	737,029	717,291	11.95	575,111	11.03	575,111	575,111
2300 General Administration	334,550	354,731	412,694	2.31	536,236	2.75	536,236	536,236
2400 School Administration	2,074,389	2,058,403	2,071,688	26.07	2,540,887	28.50	2,540,887	2,540,887
2500 Business	3,699,911	3,911,753	4,133,532	44.45	4,378,382	45.73	4,378,382	4,378,382
2600 Support Services - Central Activities	1,145,232	1,200,530	1,201,306	13.80	1,281,076	13.71	1,281,076	1,281,076
2700 Supplemental Retirement	91,998	92,997	113,986	29.00	96,548		96,548	96,548
Total 2000 Support Services	8,781,402	9,236,175	9,535,049	137.23	10,464,686	112.45	10,464,686	10,464,686
Total 3000 Community Services								
Total 4000 Building Acq. & Const.	48,874	57,619	60,000		60,000		60,000	60,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	64,500	201,821	125,000		205,000		205,000	205,000
Total 6000 Contingency			210,000		150,000		150,000	150,000
Total 7000 Unappropriated EFB			2,516,347		2,810,364		2,810,364	2,810,364
Total General Fund Requirements	23,443,967	24,586,256	27,988,443	310.15	30,914,005	293.43	30,914,005	30,914,005

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	4,917,096	5,112,636	5,233,652	64.60	5,642,079	68.67	5,642,079	5,642,079
1113 Elementary Co-Curricular	-	-	500	-	500	-	500	500
1121 Middle Instruction	1,519,333	1,353,764	1,431,040	17.00	1,546,146	18.00	1,546,146	1,546,146
1122 Middle Co-Curricular	92,622	127,311	136,206	0.25	130,006	0.25	130,006	130,006
1131 High School Instruction	2,804,196	2,736,795	2,764,655	32.43	2,857,386	31.53	2,857,386	2,857,386
1132 High School Co-Curricular	373,371	417,375	440,224	0.75	472,319	0.75	472,319	472,319
1210 Talented & Gifted	13,351	7,116	11,300	-	14,403	-	14,403	14,403
1226 Home Instruction	-	-	-	-	-	-	-	-
1250 Special Education	2,290,609	2,480,179	2,667,629	48.02	2,836,452	50.49	2,836,452	2,836,452
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title IA	-	-	-	-	-	-	-	-
1283 Alternative Education	101,211	258,660	245,531	4.00	198,222	3.79	198,222	198,222
1288 Charter School	1,915,612	2,106,740	2,450,000	-	2,850,000	-	2,850,000	2,850,000
1291 ESL	497,514	479,143	606,813	6.85	581,331	6.50	581,331	581,331
1292 Teen Parent	24,277	926	-	-	95,111	1.00	95,111	95,111
1430 High School Summer School	-	9,997	-	-	-	-	-	-
Total 1000 Instruction	14,549,191	15,090,640	15,987,550	173.90	17,223,955	180.98	17,223,955	17,223,955

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Attendance and Social Work	2,029	-	-	-	-	-	-	-
2115 Student Safety (Crossing Guards & SROs)	125,022	126,215	125,100	-	125,100	-	125,100	125,100
2117 Identification and Recruitment	-	-	-	-	-	-	-	-
2119 Other Attendance Services	52,537	55,121	55,460	2.00	55,956	2.00	55,956	55,956
2122 Counseling	408,173	442,893	554,954	7.01	583,169	6.74	583,169	583,169
2134 Nursing Services	43,101	48,322	66,500	-	77,000	-	77,000	77,000
2139 Health Services	717	1,047	1,400	-	1,550	-	1,550	1,550
2190 Student Support Services	184,443	207,134	199,133	1.75	213,671	2.00	213,671	213,671
2213 Director of Improvement of Instruction	10,248	18,370	9,500	-	9,500	-	9,500	9,500
2219 Improvement of Instruction	-	-	-	-	-	-	-	-
2222 Library	207,165	239,177	236,763	8.00	253,960	7.00	253,960	253,960
2223 Multi-Media Services	495	1,283	1,450	-	1,450	-	1,450	1,450
2230 Assessment & Testing	201,692	222,097	184,680	3.67	214,751	4.03	214,751	214,751
2240 Instructional Staff Development	199,700	256,102	103,344	0.05	95,450	-	95,450	95,450
2310 Board of Education (Local Board)	69,442	70,686	217,040	0.25	205,900	-	205,900	205,900
2321 Superintendent's Office	265,108	284,045	306,366	2.75	329,836	2.75	329,836	329,836
2324 State and Federal Relations	-	-	500	-	500	-	500	500
2410 Principal's Office	1,708,352	1,731,052	1,877,742	24.07	2,187,147	24.50	2,187,147	2,187,147
2490 Other Support Services	366,037	327,351	325,371	4.00	353,740	4.00	353,740	353,740
2521 Business Services	193,863	186,530	270,185	1.00	290,790	1.00	290,790	290,790
2524 Payroll Services	79,065	93,854	73,017	1.00	87,611	1.00	87,611	87,611
2525 Financial Accounting Services	51,123	51,443	50,598	0.75	55,123	0.75	55,123	55,123
2541 Direction of Facilities	133,238	121,959	125,506	1.40	132,619	1.25	132,619	132,619
2542 Care & Upkeep of Buildings	2,014,790	2,059,282	3,022,558	21.43	2,271,985	20.03	2,271,985	2,271,985
2543 Care & Upkeep of Grounds	148,516	167,600	199,235	2.00	206,257	2.00	206,257	206,257
2551 Direction of Transportation	150,402	150,808	153,020	2.40	160,246	2.20	160,246	160,246
2552 Vehicle Operation Services	887,088	1,038,842	1,020,119	18.00	1,091,388	17.00	1,091,388	1,091,388
2559 Other Student Transportation	5,900	5,260	43,188	-	43,188	-	43,188	43,188
2573 Warehouse & Distributing Services	35,926	36,175	37,516	0.50	39,175	0.50	39,175	39,175
2630 Parent Center	93,186	123,827	118,619	3.90	152,653	4.91	152,653	152,653
2633 Public Information	6,332	6,784	-	-	-	-	-	-
2640 Volunteer Services	1,214	1,199	1,550	-	1,550	-	1,550	1,550
2641 Personnel	176,473	218,568	221,244	2.30	234,768	1.80	234,768	234,768
2660 Technology	868,027	850,152	855,118	7.15	886,105	7.00	886,105	886,105
2680 Interpretation and Translation Services	-	-	-	-	6,000	-	6,000	6,000
2700 Supplemental Retirement	91,998	92,997	116,471	32.00	96,548	-	96,548	96,548
Total 2000 Support Services	8,781,402	9,236,175	10,573,247	147.38	10,464,686	112.45	10,464,686	10,464,686

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	-	-	-	-	-	-	-	-
Total 4000 Building Acq. & Const.	48,874	57,619	60,000		60,000		60,000	60,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	64,500	201,821	125,000		205,000	-	205,000	205,000
Total 5000 Other Uses	64,500	201,821	125,000		205,000	-	205,000	205,000
Total 6000 Contingency			110,000		150,000	-	150,000	150,000
Total 7000 Unappropriated EFB			2,582,542		2,810,364	-	2,810,364	2,810,364
Total General Fund Requirements	23,443,967	24,586,256	29,438,339	321.28	30,914,005	293.43	30,914,005	30,914,005

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

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	1,180,519	14.77	1,458,400	19.96	549,371	6.74	499,093	7.04	1,583,690	20.17					356,000	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,533,146	18.00			13,000	
1121 Middle Instruction											144,512	0.25			500	
1122 Middle Co-Curricular													2,827,386	31.53	30,000	
1131 High School Instruction													472,319	0.75		
1132 High School Co-Curricular													1,650		3,103	
1210 Talented and Gifted	1,650		1,650		1,525		1,525		1,650		1,650					
1226 Home Instruction																
1250 Special Education	275,901	7.89	375,394	10.05	52,698	1.20	110,062	2.01	432,109	11.71	211,725	3.50	378,486	8.40	1,000,077	5.70
1271 Remediation													198,222	3.79		
1283 Alternative Education															2,850,000	
1288 Charter School															141,567	1.20
1291 ESL	43,507	0.40	54,953	0.50	41,318	0.40	14,506	0.10	100,453	1.50	90,840	1.50	94,187	0.90		
1292 Teen Parent Programm													95,111	1.00		
Total 1000 Instruction	1,501,577	23.06	1,890,397	30.51	644,912	8.34	625,186	9.15	2,117,902	33.38	1,981,873	23.25	4,067,361	46.37	4,394,747	6.90
2115 Student Safety													100		125,000	
2119 Other Attendance Services											21,128	1.00	34,828	1.00		
2122 Counseling	60,839	0.60	73,851	1.00	16,267	0.19	40,526	0.40	98,548	1.00	77,204	0.89	215,933	2.66		
2134 Nursing Services															77,000	
2139 Health Services			250		300		100		600		300					
2190 Student Support Services															213,671	2
2213 Director of Improvement of Instruction															9,500	
2219 Improvement of Instruction																
2222 Library	33,689	1.00	40,543	1.00	37,570	1.00	28,042	1.00	35,342	1.00	36,048	1.00	37,402	1.00	5,323	
2223 Multi-Media Services			500						500		200		250			
2230 Assessment & Testing	17,126	0.57	12,794	0.57					18,753	0.57	10,687	0.50	10,675	0.57	144,716	1.25
2240 Instructional Staff Development			2,000		1,200		750		3,500		5,300		3,000		79,700	
2310 Board of Education (Local Board)															205,900	
2321 Superintendent's Office															329,836	2.75
2324 State and Federal Relations													500			
2410 Principal's Office	216,728	3.00	348,874	4.00	120,534	1.50	119,673	1.50	344,461	4.00	376,841	4.00	567,085	6.50	92,950	
2490 Other Support Services					91,991	1.00	100,485	1.00			76,554	1.00	84,710	1.00		
2521 Business Services															290,791	1.00
2524 Payroll Services															87,611	1.00
2525 Financial Accounting Services															55,123	0.75
2541 Direction of Facilities															132,619	1.25
2542 Care & Upkeep of Buildings	68,720	0.47	181,620	2.00	77,875	1.00	82,655	1.00	199,015	2.25	328,891	3.00	452,941	4.53	880,268	5.78
2543 Care & Upkeep of Grounds															206,257	2.00
2551 Direction of Transportation															160,246	2.20
2552 Vehicle Operation Services	100		100		100		50		300		75		100		1,090,563	17.00
2559 Other Student Transportation											5,000		38,188			
2573 Warehouse and Distributing Services															39,175	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2630 Parent Center	16,366	0.75	13,030	0.75	16,570	0.75	22,820	0.66	25,942	0.75	23,167	0.75	21,760	0.50	13,000	
2633 Public Information															1,550	
2640 Volunteer Services															234,768	1.80
2641 Personnel															832,305	7.00
2660 Technology	10,000		11,200		14,500		1,000		10,500		5,000		1,600		6,000	
2680 Interpretation and Translation Services															96,548	
2700 Supplemental Retirement																
Total 2000 Support Services	423,568	6.39	684,762	9.32	376,908	5.44	396,102	5.56	737,460	9.57	966,395	12.14	1,469,071	17.76	5,410,420	46.28

Budget Summary by Function and Location
General Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

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															205,000	
5200 Transfers of Funds															205,000	
Total 5000 Other Uses															150,000	
Total 6000 Contingency															2,810,364	
Total 7000 Unappropriated EFB																
Total General Fund Requirements	1,925,146	29.45	2,575,160	39.83	1,021,820	13.78	1,021,288	14.71	2,855,363	42.95	2,948,268	35.39	5,536,432	64.12	13,030,531	53.18

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	11,828,555	12,405,508	12,900,238	321.28	13,434,707	293.44	13,434,707	13,434,707
200 Employee Benefits	6,352,679	6,104,860	6,196,521		6,992,736		6,992,736	6,992,736
300 Purchased Services	3,553,224	4,033,275	5,531,166		5,179,341		5,179,341	5,179,341
400 Supplies and Materials	1,055,972	1,251,529	1,375,617		1,454,374		1,454,374	1,454,374
500 Capital Outlay	358,306	343,707	349,855		392,583		392,583	392,583
600 Other Objects	230,732	245,556	267,400		294,900		294,900	294,900
700 Transfers	64,500	201,821	125,000		205,000		205,000	205,000
800 Other Uses of Funds			2,692,542		2,960,364		2,960,364	2,960,364
Total	23,443,967	24,586,256	29,438,339	321.28	30,914,005	293.44	30,914,005	30,914,005

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017 -2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,964,506	7,074,802	7,448,014	140.51	7,846,125	148.23	7,846,125	7,846,125
112 Classified Salaries	2,575,122	2,925,095	2,975,968	128.42	2,981,633	125.85	2,981,633	2,981,633
113 Administrators	1,364,766	1,409,507	1,414,698	17.35	1,554,863	16.35	1,554,863	1,554,863
114 Supervisors	190,811	189,584	193,905	3.00	200,698	3.00	200,698	200,698
116 Early Retirement	87,198	88,152	104,400	32.00	93,550	-	93,550	93,550
117 Unused Leave								
121 Substitutes - Licensed	349,302	399,768	422,280		427,100		427,100	427,100
122 Substitutes - Classified	55,588	24,333	25,000		37,000		37,000	37,000
123 Temporaries - Licensed								
124 Temporaries - Classified	5,220	10,020	21,000		21,000		21,000	21,000
130 Additional Salary	236,044	284,246	294,973		272,738		272,738	272,738
Total Salaries	11,828,555	12,405,508	12,900,238	321.28	13,434,707	293.44	13,434,707	13,434,707
210 Retirement	1,463,467	1,319,516	1,365,791		802,570		802,570	802,570
211 PERS-Employer Contribution								
212 PERS-Pickup					738,210		738,210	738,210
213 PERS UAL Bond	762,493	766,617	830,447		861,244		861,244	861,244
216 OPSRP Tier III	730,328	492,876	574,231		991,729		991,729	991,729
220 Social Security	856,400	892,460	947,416		919,432		919,432	919,432
231 Workers Comp	74,854	96,263	86,666		114,784		114,784	114,784
232 Unemployment	49		12					
240 Employee Insurance	2,465,088	2,537,129	2,391,958		2,564,767		2,564,767	2,564,767
Total Benefits	6,352,679	6,104,860	6,196,521		6,992,736		6,992,736	6,992,736
311 Instruction Services			2,500		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	34,941	53,704	58,250		58,250		58,250	58,250
319 Other Instr., Prof & Tech. Services	127,829	129,134	136,179		136,129		136,129	136,129
322 Maintenance & Repair	137,435	163,189	231,435		271,435		271,435	271,435
324 Rental	62,993	81,081	75,350		73,600		73,600	73,600
325 Electricity	304,029	304,382	315,800		319,000		319,000	319,000
326 Heat	95,046	83,533	128,300		118,500		118,500	118,500
327 Water & Sewage	37,347	39,401	43,500		44,000		44,000	44,000
328 Garbage	52,072	64,549	63,400		69,900		69,900	69,900
329 Other Property Services	27,467	25,988	869,239		59,500		59,500	59,500
340 Travel	97,476	69,515	66,513		66,213		66,213	66,213
349 Other Student Travel		43,469	36,500		36,500		36,500	36,500
351 Telephone	36,280	40,910	42,800		57,100		57,100	57,100

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017 -2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
353 Postage	18,116	15,128	19,700		19,850		19,850	19,850
354 Advertising	1,746	717	2,000		2,000		2,000	2,000
355 Printing	4,627	4,510	7,700		7,864		7,864	7,864
360 Charter School	1,915,612	2,106,740	2,450,000		2,850,000		2,850,000	2,850,000
374 Other Tuition	3,961		9,000		9,000		9,000	9,000
381 Audit	22,182	22,515	24,000		24,000		24,000	24,000
382 Legal	3,853	11,782	30,000		45,000		45,000	45,000
383 Architect Fees		2,800	4,000		4,000		4,000	4,000
384 Negotiation Services			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	568,377	770,228	893,000		883,000		883,000	883,000
Total Purchased Services	3,553,224	4,033,275	5,531,166		5,179,341		5,179,341	5,179,341
410 Supplies	526,153	573,764	651,591		661,677		661,677	661,677
411 Gasoline, Oil, Lubricants	110,604	71,457	141,000		140,000		140,000	140,000
412 Tires & Batteries	5,391	5,996	10,000		11,000		11,000	11,000
413 Vehicle Repair Parts	35,465	22,923	35,000		35,000		35,000	35,000
414 Garage Supplies	5,048	3,497	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	273	470	2,500		2,500		2,500	2,500
420 Textbooks	146,252	275,676	263,851		245,523		245,523	245,523
430 Library Books	8,568	9,558	8,000		8,000		8,000	8,000
440 Periodicals	788	192	775		775		775	775
460 Non-Consumable Supplies	130,058	178,328	153,100		153,100		153,100	153,100
470 Computer Software	84,617	107,350	96,300		146,300		146,300	146,300
480 Computer Hardware	2,753	2,318	8,500		45,500		45,500	45,500
Total Supplies & Materials	1,055,972	1,251,529	1,375,617		1,454,374		1,454,374	1,454,374
520 Building Remodel								
530 Improvements Other Than Building		16,559						
542 Replacement Equipment	171,514	69,511	54,855		72,583		72,583	72,583
550 Technology Equipment	67,286	35,655	55,000		55,000		55,000	55,000
564 Bus & Bus Improvements	119,506	221,982	240,000		265,000		265,000	265,000
590 Other Capital - Classroom Improvements								
Total Capital Outlay	358,306	343,707	349,855		392,583		392,583	392,583

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017 -2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
640 Dues & Fees	36,461	39,030	39,400		39,200		39,200	39,200
651 Liability Insurance	12,332	12,549	14,000		14,700		14,700	14,700
653 Property Insurance	181,932	193,742	213,000		240,000		240,000	240,000
670 Taxes & License	7	235	1,000		1,000		1,000	1,000
Total Other Objects	230,732	245,556	267,400		294,900		294,900	294,900
Technology Transfer	20,000	20,000	63,000		63,000		63,000	63,000
Equipment Fund Transfer	17,500	17,500						
PERS Debt Service Fund Transfer								
Building Fund Transfer	25,000	162,321	60,000		140,000		140,000	140,000
SMILE Transfer	2,000	2,000	2,000		2,000		2,000	2,000
Total Transfers	64,500	201,821	125,000		205,000		205,000	205,000
810 Planned Reserve			110,000		150,000		150,000	150,000
820 Reserve For Next Year			2,582,542		2,810,364		2,810,364	2,810,364
Total Other Uses of Funds			2,692,542		2,960,364		2,960,364	2,960,364
Total	23,443,967	24,586,256	29,438,339	321.28	30,914,005	293.44	30,914,005	30,914,005

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

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	846,640	15.98	1,112,542	23.51	457,249	8.52	461,158	9.34	1,263,247	23.89	1,194,057	22.39	2,252,703	40.91	258,530	3.71
112 Classified Salaries	223,598	12.47	291,152	14.32	109,270	4.75	112,540	4.87	332,110	17.07	247,633	10.75	439,900	19.49	1,225,430	42.13
113 Administrators	88,303	1.00	175,350	2.00	46,119	0.50	44,362	0.50	177,108	2.00	204,995	2.25	334,378	3.75	484,248	4.35
114 Supervisors															200,698	3.00
116 Early Retirement															93,550	
121 Substitutes - Licensed	3,200		3,200		1,500		1,500		3,200		59,000		106,500		249,000	
122 Substitutes - Classified															37,000	
123 Temporaries - Licensed																
124 Temporaries - Classified															21,000	
130 Additional Salary	4,001		4,376		2,267		2,941		4,675		60,053		179,424		15,000	
Total Salaries	1,165,742	29.45	1,586,620	39.83	616,405	13.77	622,501	14.71	1,780,340	42.95	1,765,738	35.39	3,312,905	64.15	2,584,456	53.19
211 PERS-Employer Contribution	74,130		101,041		60,098		25,002		74,808		85,807		172,240		209,445	
212 PERS-Pickup	63,979		92,016		35,852		37,177		98,155		95,740		186,949		128,343	
213 PERS UAL Bond	74,643		107,351		41,828		43,372		114,513		111,696		218,107		149,733	
216 OPSRP Tier III	82,735		122,910		33,306		60,789		154,309		141,481		272,968		123,231	
220 Social Security	81,233		115,253		39,681		44,877		127,653		123,085		232,883		154,768	
231 Workers Comp	7,113		11,227		4,351		4,680		12,347		13,175		23,524		38,366	
232 Unemployment																
240 Employee Insurance	263,734		301,376		133,340		123,797		335,311		341,862		580,128		485,220	
Total Benefits	647,567		851,174		348,456		339,693		917,095		912,847		1,686,798		1,289,106	
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		50								2,350		133,229	
322 Maintenance & Repair	1,500		8,600		500		1,000		4,400		23,385		30,550		201,500	
324 Rental	7,400		5,200		200		5,500		8,500		6,500		18,100		22,200	
325 Electricity	17,500		30,000		10,000		10,000		40,000		100,000		82,500		29,000	
326 Heat	10,000		5,500		8,000		15,000		6,000		15,000		50,000		9,000	
327 Water & Sewage	5,000		5,500						5,500		10,000		16,500		1,500	
328 Garbage	4,000		7,000		3,000		2,000		10,500		14,000		25,200		4,200	
329 Other Property Services															59,500	
340 Travel	1,150		2,200		1,300		2,250		1,500		10,075		64,138		(16,400)	
349 Other Student Travel													36,500			
351 Telephone	2,000		3,500		2,200		1,600		3,500		5,500		9,800		29,000	
353 Postage	600		1,500		250		200		1,000		2,500		4,650		9,150	
354 Advertising															2,000	
355 Printing			500		164		150		400		150		1,000		5,500	
360 Charter School															2,850,000	
374 Other Tuition													9,000			
381 Audit															24,000	
382 Legal															45,000	
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		842,200	
Total Purchased Services	50,150		71,700		26,464		38,750		85,900		202,860		382,738		4,320,779	
410 Supplies	46,860		41,000		12,545		15,357		48,782		57,320		120,786		319,027	
411 Gasoline, Oil, Lubricants															140,000	
412 Transportation Supplies													1,000		10,000	
413 Vehicle Repair Parts															35,000	

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

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
414 Garage Supplies															5,000	
415 Other Vehicle Expense															2,500	
420 Textbooks	2,898		4,941		350		1,637		12,745		4,752		1,200		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		117,500	
480 Computer Hardware			4,500		14,000				2,000						25,000	
Total Supplies & Materials	53,958		55,666		30,495		20,094		72,027		66,822		135,986		1,019,327	
520 Building Remodel																
542 Replacement Equipment	7,728		10,000										4,855		50,000	
550 Technology Equipment															55,000	
564 Bus & Bus Improvements															265,000	
Total Capital Outlay	7,728		10,000										4,855		370,000	
621 Interest																
640 Dues & Fees							250						13,150		25,800	
651 Liability Insurance															14,700	
653 Property Insurance															240,000	
670 Taxes & License															1,000	
Total Other Objects							250						13,150		281,500	
710 Technology Transfer															63,000	
710 Building Fund Transfer															140,000	
710 SMILE Transfer															2,000	
Total Transfers															205,000	
810 Planned Reserve															150,000	
820 Reserve For Next Year															2,810,364	
Total Other Uses of Funds															2,960,364	
Total	1,925,145	29.45	2,575,160	39.83	1,021,820	13.77	1,021,288	14.71	2,855,363	42.95	2,948,267	35.39	5,536,432	64.15	13,030,532	53.19

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	418,910	475,733	615,598		595,000		595,000	595,000
Youth Development Council Grant	73,626	-	-		-		-	-
Title I A	1,243,977	1,473,998	1,851,216		2,050,000		2,050,000	2,050,000
Title III ESL	48,353	37,820	74,100		67,000		67,000	67,000
IDEA	447,521	433,470	595,100		596,600		596,600	596,600
EBISS	15,506	18,700	22,000		-		-	-
Title VI (B) Rural Education Initiative Grant	46,935	63,588	91,162		65,730		65,730	65,730
Title II (A) Quality Teachers	169,330	175,905	230,353		213,536		213,536	213,536
Title II (B) Math & Science Partnerships	19,430	2,398	-		-		-	-
School Improvement - OHS	40,215	-	-		-		-	-
4500 Total Restricted Federal Revenue	2,523,803	2,681,612	3,479,529		3,587,866		3,587,866	3,587,866
5400 Total Beginning Fund Balance	-	-	-		-		-	-
Total Resources	2,523,803	2,681,612	3,479,529		3,587,866		3,587,866	3,587,866

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	-	-	220,399		-		-	-
200 Total Benefits	-	-	69,906		-		-	-
400 Total Supplies & Materials	942	-	3,365		3,365		3,365	3,365
600 Total Other Objects	-	-	135		135		135	135
1111 Total Primary Instruction	942	-	293,805		3,500		3,500	3,500
1131 High School Instruction								
100 Total Salaries	3,486	-	-		-		-	-
200 Total Benefits	1,213	-	-		-		-	-
300 Total Purchased Services	3,022	-	-		-		-	-
1131 Total High School Instruction	7,721	-	-		-		-	-
1250 Special Education								
100 Total Salaries	222,654	228,976	227,825	12.35	260,369	14.97	260,369	260,369
200 Total Benefits	198,595	174,966	175,013		158,689		158,689	158,689
300 Total Purchased Services	208	3,141	-		-		-	-
400 Total Supplies & Materials	339	-	185,762		150,000		150,000	150,000
600 Total Other Objects	16,662	23,854	-		19,542		19,542	19,542
1250 Total Special Education	438,457	430,937	588,600	12.35	588,600	14.97	588,600	588,600
1271 Remediation								
400 Total Supplies & Materials	134	-	-		-		-	-
1271 Total Remediation	134	-	-		-		-	-
1272 Title I								
100 Total Salaries	619,028	747,825	669,116	25.91	600,555	24.49	600,555	600,555
200 Total Benefits	355,334	370,467	366,598		383,382		383,382	383,382
300 Total Purchased Services	27,002	21,762	-		-		-	-
400 Total Supplies & Materials	20,674	21,150	141,385		232,811		232,811	232,811
600 Total Other Objects	45,456	78,159	67,970		170,000		170,000	170,000
1272 Total Title I	1,067,494	1,239,363	1,245,069	25.91	1,386,748	24.49	1,386,748	1,386,748

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
1283 Alternative Ed								
100 Total Salaries	29,821	-	-		-		-	-
200 Total Benefits	23,466	-	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	8,289	-	-		-		-	-
600 Total Other Objects	2,689	-	-		-		-	-
1283 Total Alternative Ed	64,265	-	-		-		-	-
1288 Charter School								
300 Total Purchased Services	73,972	67,414	100,000		315,000		315,000	315,000
1288 Total Charter School	73,972	67,414	100,000		315,000		315,000	315,000
1291 English Second Language								
100 Total Salaries	15,290	12,401	12,179		14,400		14,400	14,400
200 Total Benefits	5,114	4,168	6,794		4,100		4,100	4,100
300 Total Purchased Services	19,294	13,670	3,000		-		-	-
400 Total Supplies & Materials	7,957	898	10,370		2,000		2,000	2,000
600 Total Other Objects	698	428	1,267		1,000		1,000	1,000
1291 Total English Second Language	48,353	31,565	33,610		21,500		21,500	21,500
1293 Migrant Education								
100 Total Salaries	26,630	39,146	8,520		8,520		8,520	8,520
200 Total Benefits	8,527	10,991	6,418		6,418		6,418	6,418
300 Total Purchased Services	17,282	55,007	68,554		57,600		57,600	57,600
400 Total Supplies & Materials	15,809	9,855	115,778		98,787		98,787	98,787
600 Total Other Objects	11,024	20,892	19,136		16,775		16,775	16,775
1293 Total Migrant Education	79,273	135,891	218,406		188,100		188,100	188,100
1400 Summer School Programs								
100 Total Salaries	154,680	135,753	150,344		133,377		133,377	133,377
200 Total Benefits	47,683	38,087	53,445		39,334		39,334	39,334
300 Total Purchased Services	15,007	19,268	15,144		7,200		7,200	7,200
400 Total Supplies & Materials	17,883	6,352	15,496		116,689		116,689	116,689
600 Total Other Objects	5,273	8,579	5,605		3,900		3,900	3,900
1400 Total Summer School Programs	240,526	208,040	240,034		300,500		300,500	300,500
1000 Total Instruction	2,021,137	2,113,210	2,719,524	38.26	2,803,948	39.46	2,803,948	2,803,948

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2110 Social Services								
100 Total Salaries	8,769	10,381	46,143	0.15	42,168	0.50	42,168	42,168
200 Total Benefits	5,226	6,595	18,358		19,834		19,834	19,834
300 Total Purchased Services	-	872	-		-		-	-
400 Total Supplies & Materials	7,180	6,096	18,000		25,000		25,000	25,000
2110 Total Social Services	21,174	23,944	82,501	0.15	87,002	0.50	87,002	87,002
2117 Identification & Recruitment								
100 Total Salaries	79,454	89,531	85,589	2.30	94,574	2.45	94,574	94,574
200 Total Benefits	49,191	50,390	50,363		57,917		57,917	57,917
300 Total Purchased Services	4,974	4,762	4,000		5,000		5,000	5,000
2117 Total Identification & Recruitment	133,618	144,683	139,952	2.30	157,491	2.45	157,491	157,491
2122 Counseling								
100 Total Salaries	1,027	104	-		11,905	0.50	11,905	11,905
200 Total Benefits	1,012	89	-		9,056		9,056	9,056
2122 Total Counseling	2,039	193	-		20,961	0.50	20,961	20,961
2139 Health Services								
300 Total Purchased Services	1,178	-	4,000		-		-	-
2139 Total Health Services	1,178	-	4,000		-		-	-
2190 Student Support Services								
100 Total Salaries	35,212	35,264	46,922	0.45	48,988	0.45	48,988	48,988
200 Total Benefits	16,578	16,158	21,425		24,370		24,370	24,370
300 Total Purchased Services	349	882	21,960		24,460		24,460	24,460
400 Total Supplies & Materials	366	2,510	10,240		14,340		14,340	14,340
600 Total Other Objects	45	-	100		500		500	500
2190 Total Student Support Services	52,551	54,814	100,647	0.45	112,658	0.45	112,658	112,658
2213 Curriculum Development								
100 Total Salaries	1,623	-	-		-		-	-
200 Total Benefits	335	-	-		-		-	-
400 Total Supplies & Materials	-	-	2,000		-		-	-
2213 Total Curriculum Development	1,958	-	2,000		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	61,320	59,130	60,224	1.00	62,633	1.00	62,633	62,633
200 Total Benefits	33,179	31,199	31,968		35,221		35,221	35,221
2219 Total Impr. of Instr. Services	94,499	90,329	92,192	1.00	97,854	1.00	97,854	97,854
2240 Instructional Staff Development								
100 Total Salaries	26,556	29,816	75,585	0.50	67,672	0.75	67,672	67,672
200 Total Benefits	6,642	5,675	23,974		35,281		35,281	35,281
300 Total Purchased Services	80,828	62,745	41,473		15,700		15,700	15,700
400 Total Supplies & Materials	9,089	2,974	9,594		26,300		26,300	26,300
600 Total Other Objects	5,943	10,707	8,890		1,800		1,800	1,800
2240 Total Instructional Staff Development	129,059	111,917	159,516	0.50	146,753	0.75	146,753	146,753
2410 Principal's Office								
100 Total Salaries	4,140	-	-		-		-	-
200 Total Benefits	1,494	-	-		-		-	-
2410 Total Principal's Office	5,634	-	-		-		-	-
2490 Other Support Services								
300 Total Purchased Services	222	-	-		-		-	-
400 Total Supplies & Materials	170	-	1,450		-		-	-
2490 Total Other Support Services	392	-	1,450		-		-	-
2550 Direction of Transportation								
300 Total Purchased Services	-	-	5,000		5,000		5,000	5,000
2550 Total Direction of Transportation	-	-	5,000		5,000		5,000	5,000
2630 Information Services								
100 Total Salaries	10,731	25,686	30,131	1.25	14,112	0.50	14,112	14,112
200 Total Benefits	4,996	12,997	17,539		10,637		10,637	10,637
300 Total Purchased Services	6,029	9,920	-		15,000		15,000	15,000
400 Total Supplies & Materials	4,183	9,624	-		25,000		25,000	25,000
600 Total Other Objects	-	1,244	-		-		-	-
2630 Total Information Services	25,938	59,471	47,670	1.25	64,749	0.50	64,749	64,749
2640 Volunteer Services								
300 Total Purchased Services	9,496	8,470	-		-		-	-
400 Total Supplies & Materials	-	526	-		-		-	-
2640 Total Volunteer Services	9,496	8,996	-		-		-	-
2000 Total Support Services	477,536	494,347	634,928	5.65	692,468	6.15	692,468	692,468

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016		FTE	PROPOSED	FTE	APPROVED	ADOPTED
3370 Non Public School Student Services								
100 Total Salaries	15,352	16,206	12,200	0.50	16,084	0.25	16,084	16,084
200 Total Benefits	5,279	5,175	4,100		4,917		4,917	4,917
300 Total Purchased Services	2,050	1,523	9,000		5,000		5,000	5,000
400 Total Supplies & Materials	2,449	13,331	25,677		65,449		65,449	65,449
3370 Total Non Public School Services	25,130	36,235	50,977	0.50	91,450	0.25	91,450	91,450
3000 Total Enterprise & Community Serv.	25,130	36,235	50,977	0.50	91,450	0.25	91,450	91,450
Total Requirements	2,523,803	2,643,792	3,405,429	44.41	3,587,866	45.86	3,587,866	3,587,866

**State and Local Grants
Resources**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	40,426	68,616	85,000		90,000		90,000	90,000
Classroom Take Charge	-	2,789	-		-		-	-
Maybelle Clark McDonald Grant	10,000	-	-		-		-	-
NW Health Foundation Grant	3,000	3,000	3,000		1,500		1,500	1,500
Aiken PBIS	-	3,400	-		3,000		3,000	3,000
Family Services	-	-	1,500		1,500		1,500	1,500
1990 Total Miscellaneous	53,426	77,805	89,500		96,000		96,000	96,000
3299 Restricted State Grants								
ASPIRE	3,000	3,000	3,000		-		-	-
SMILE	4,949	9,559	6,052		6,766		6,766	6,766
CTE State Grants	-	7,576	11,100		15,000		15,000	15,000
Malheur Promise College Credit	4,456	-	-		20,000		20,000	20,000
Immigrant Funds	-	874	-		-		-	-
Measure 98 CTE Funds	-	-	-		262,000		262,000	262,000
ELP State Grants	5,370	-	-		-		-	-
Educator Effectiveness State Grants	34,277	-	-		-		-	-
ELL Oregon HB 3499	-	-	189,362		189,362		189,362	189,362
Youth Innovation Grant	59,728	-	-		-		-	-
3299 Total Restricted State Grants	111,780	21,009	209,514		493,128		493,128	493,128
5200 Transfers In								
SMILE	2,000	2,000	2,000		2,000		2,000	2,000
5200 Total Transfers In	2,000	2,000	2,000		2,000		2,000	2,000
5400 Beginning Fund Balance								
Response to Intervention	6,446	2,863	-		-		-	-
Challenge Day	-	-	-		-		-	-
Goldman Sachs Philanthropic Fund	705	705	705		150		150	150
ASPIRE	3,526	5,711	8,500		8,417		8,417	8,417
SMILE	5,233	3,338	2,832		3,000		3,000	3,000
Lowe's Grants	1,416	-	-		-		-	-
Maybelle Clark McDonald Grant	-	10,000	-		-		-	-
Aiken PBIS	-	-	3,400		3,000		3,000	3,000
NW Health Foundation Grant	-	3,000	-		1,500		1,500	1,500
SB 622 Video Conferencing	37,612	-	-		-		-	-
5400 Total Beginning Fund Balance	54,938	25,617	15,437		16,067		16,067	16,067
Total Resources	222,144	126,431	316,451		607,195		607,195	607,195

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1111 Elementary Instruction								
300 Total Purchased Services	-	-	-		1,000		1,000	1,000
400 Total Supplies & Materials	-	-	1,000		1,000		1,000	1,000
1111 Total Elementary Instruction	-	-	1,000		2,000		2,000	2,000
1131 High School Instruction								
100 Total Salaries	-	1,342	-		66,797	1	66,797	66,797
200 Total Benefits	-	456	-		31,651		31,651	31,651
300 Total Purchased Services	-	593	11,500		160,417		160,417	160,417
400 Total Supplies & Materials	815	7,778	11,805		46,702		46,702	46,702
1131 Total High School Instruction	815	10,169	23,305		305,567	1	305,567	305,567
1283 Alternative Ed								
100 Total Salaries	12,348	4,067	-		-		-	-
200 Total Benefits	14,577	3,931	-		-		-	-
300 Total Purchased Services	2,741	-	-		-		-	-
400 Total Supplies & Materials	27,881	90	-		-		-	-
600 Total Other Objects	2,181	-	-		-		-	-
1283 Total Alternative Ed	59,728	8,088	-		-		-	-
1291 English Second Language Programs								
100 Total Salaries	6,308	9,214	74,134		33,574	1.96	33,574	33,574
200 Total Benefits	2,092	2,572	8,700		8,577		8,577	8,577
300 Total Purchased Services	-	-	89,228		137,211		137,211	137,211
400 Total Supplies & Materials	445	770	17,300		10,000		10,000	10,000
1291 Total English Second Language Program	8,845	12,556	189,362		189,362	1.96	189,362	189,362
1299 Other Programs								
100 Total Salaries	6,308	9,214	7,650		8,075		8,075	8,075
200 Total Benefits	2,092	2,572	2,334		2,791		2,791	2,791
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	445	770	900		900		900	900
1299 Total Other Programs	8,845	12,556	10,884		11,766		11,766	11,766
1000 Total Instruction	69,388	30,813	224,551		508,695	2.96	508,695	508,695
2190 Service Direction, Student Support Services								
100 Total Salaries	-	242	-		-		-	-
200 Total Benefits	-	135	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	449	-		-		-	-
600 Total Other Objects	-	48	-		-		-	-
2190 Total Service Direction, Student Support	-	874	-	-	-	-	-	-

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction								
100 Total Salaries	17,183	31,179	30,164	0.50	32,287	0.50	32,287	32,287
200 Total Benefits	8,786	16,065	15,320		17,303		17,303	17,303
300 Total Purchased Services	-	8,182	15,000		15,000		15,000	15,000
400 Total Supplies & Materials	-	300	7,000		7,000		7,000	7,000
600 Total Other Objects	-	1,958	5,000		5,000		5,000	5,000
2219 Total Improvement of Instruction	25,968	57,684	72,484	0.50	76,590	0.50	76,590	76,590
2240 Instructional Staff Development								
100 Total Salaries	13,489	-	-		-		-	-
200 Total Benefits	4,298	-	-		-		-	-
300 Total Purchased Services	39,415	2,051	8,000		8,000		8,000	8,000
400 Total Supplies & Materials	1,927	585	4,516		5,410		5,410	5,410
600 Total Other Objects	3,014	-	-		-		-	-
2240 Total Instructional Staff Development	62,142	2,636	12,516		13,410		13,410	13,410
2410 Office of the Principal Services								
100 Total Salaries	-	-	-		-		-	-
200 Total Benefits	-	-	-		-		-	-
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	-	-	2,400		7,000		7,000	7,000
600 Total Other Objects	-	-	-		-		-	-
2240 Total Office of the Principal Services	-	-	2,400		7,000		7,000	7,000
2542 Care & Upkeep of Building								
300 Total Purchased Services	-	-	-		-		-	-
400 Total Supplies & Materials	1,416	5,130	3,000		-		-	-
2542 Total Care & Upkeep of Building	1,416	5,130	3,000		-		-	-
2630 Information Services								
300 Total Purchased Services	-	-	500		500		500	500
400 Total Supplies & Materials	-	-	1,000		1,000		1,000	1,000
2630 Total Information Services	-	-	1,500		1,500		1,500	1,500
2660 Technology								
500 Total Capital Outlay	37,612	-	-		-		-	-
2660 Total Technology	37,612	-	-		-		-	-
2000 Total Support Services	127,139	66,324	91,900	0.5	98,500	0.50	98,500	98,500
7000 Unappropriated Ending Fund Balance	-	-	-		-		-	-
Total Requirements	196,527	97,137	316,451	0.50	607,195	3.46	607,195	607,195

Fund 201 Cafeteria

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-16		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	101,764	123,681	100,000		100,000		100,000	100,000
1990 Misc Revenue	9,878	8,849	10,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	15,354	14,864	16,000		16,000		16,000	16,000
3299 Restricted State Grant	2,298	4,900	-		-		-	-
4500 Restricted Federal Revenue	1,552,121	1,715,425	1,600,000		1,600,000		1,600,000	1,600,000
4900 Commodity Revenue	88,952	158,247	75,000		75,000		75,000	75,000
5300 Compensation for Loss of Assets	900		-		-		-	-
5400 Cash on Hand	944,142	1,108,464	1,200,000		1,000,000		1,000,000	1,000,000
Total Resources	2,715,409	3,134,430	3,001,000		2,801,000		2,801,000	2,801,000

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-16		FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	89,012	90,835	93,975	2.00	97,967	2.00	97,967	97,967
200 Total Benefits	52,132	48,416	50,007		56,691		56,691	56,691
300 Total Purchased Services	3,938	1,940	5,823		5,823		5,823	5,823
600 Total Other Objects	135	65	200		200		200	200
3110 Total Food Services Director	145,217	141,256	150,005	2.00	160,681	2.00	160,681	160,681
3120 Food Preparation								
100 Total Salaries	322,887	335,318	341,489	18.86	291,500	16.93	291,500	291,500
200 Total Benefits	215,270	186,737	184,957		194,871		194,871	194,871
300 Total Purchased Services	11,845	17,778	41,775		41,775		41,775	41,775
400 Total Supplies & Materials	737,996	853,914	839,721		936,449		936,449	936,449
500 Total Capital Outlay	81,639	62,999	1,047,487		750,000		750,000	750,000
600 Total Other Objects	52,611	83,088	50,000		80,000		80,000	80,000
3120 Total Food Preparation	1,422,248	1,539,834	2,505,429	18.86	2,294,595	16.93	2,294,595	2,294,595
3130 Food Delivery								
100 Total Salaries	22,319	22,823	24,496	0.50	23,481	0.50	23,481	23,481
200 Total Benefits	14,302	14,135	14,520		15,693		15,693	15,693
300 Total Purchased Services	2,859	1,379	2,550		2,550		2,550	2,550
400 Total Supplies & Materials			4,000		4,000		4,000	4,000
3130 Total Food Delivery	39,481	38,337	45,566	0.50	45,724	0.50	45,724	45,724
3000 Total Enterprise & Community Serv.	1,606,945	1,719,427	2,701,000	21.36	2,501,000	19.43	2,501,000	2,501,000
7000 Unappropriated Ending Fund Balance	1,108,464	1,415,003	300,000		300,000		300,000	300,000
Total Requirements	2,715,409	3,134,430	3,001,000	21.36	2,801,000	19.43	2,801,000	2,801,000

Fund 202 Student Body Funds

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees			30,000		30,000		30,000	30,000
1760 Club Fund Raising	301,392	277,198	400,000		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	137,281	139,089	140,000		140,000		140,000	140,000
Total Resources	438,673	416,287	575,765		575,765		575,765	575,765
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services			11,000		11,000		11,000	11,000
400 Total Supplies & Materials	299,584	245,897	424,765		424,765		424,765	424,765
1299 Total Special Programs	299,584	245,897	435,765		435,765		435,765	435,765
1000 Total Instructional Services	299,584	245,897	435,765		435,765		435,765	435,765
7000 Unappropriated Ending Fund Balance	139,089	170,390	140,000		140,000		140,000	140,000
Total Requirements	438,673	416,287	575,765		575,765		575,765	575,765

Fund 299 Medicaid Reimbursement Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue		72,218	30,000		100,000		100,000	100,000
5400 Cash on Hand					75,000		75,000	75,000
Total Resources		72,218	30,000		175,000		175,000	175,000
Requirements:								
1000 Instructional Services								
1250 Special Education								
100 Total Salaries			10,891		50,000		50,000	50,000
400 Total Supplies & Materials		0	10,000		25,000		25,000	25,000
1250 Total Special Education		0	10,000		75,000		75,000	75,000
1000 Total Instructional Services		0	10,000		75,000		75,000	75,000
2000 Support Services								
2190 Student Support Services								
300 Total Purchased Services		3,359	5,000		20,000		20,000	20,000
400 Total Supplies & Materials			5,000		20,000		20,000	20,000
2190 Total Student Support Services		3,359	10,000		40,000		40,000	40,000
2240 Instructional Staff Development								
100 Total Salaries		1,504	10,000		40,000		40,000	40,000
200 Total Benefits		429						
400 Total Supplies & Materials		0			20,000		20,000	20,000
2240 Total Instructional Staff Development		1,933	10,000		60,000		60,000	60,000
2000 Total Support Services		5,293	20,000		100,000		100,000	100,000
7000 Unappropriated Ending Fund Balance		66,925	-		-		-	-
Total Requirements		72,218	30,000		175,000		175,000	175,000

Fund 300 Bond Debt Service Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes	1,105,937	1,097,326	1,078,537		1,095,190		1,095,190	1,095,190
1112 Delinquent Taxes	45,825	42,364	23,500		35,000		35,000	35,000
1113 County Land Sales	4,391	4,709						
1510 Interest on Investments	21,043	36,746	35,000		60,000		60,000	60,000
4500 Restricted Federal Revenue	903,779	906,216	908,653		908,000		908,000	908,000
5400 Cash on Hand	3,447,314	4,495,122	5,507,500		6,520,000		6,520,000	6,520,000
Total Resources	5,528,289	6,582,483	7,553,190		8,618,190		8,618,190	8,618,190
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	126	126	150		150		150	150
2521 Business Services	126	126	150		150		150	150
2000 Total Support Services	126	126	150		150		150	150
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								
5110 Total Debt Service	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
5000 Total Other Uses	1,033,040	1,033,040	1,033,040		1,033,040		1,033,040	1,033,040
820 Reserve For Next Year	4,495,123	5,549,317	6,520,000		7,585,000		7,585,000	7,585,000
7000 Unappropriated Ending Fund Balance	4,495,123	5,549,317	6,520,000		7,585,000		7,585,000	7,585,000
Total Requirements	5,528,289	6,582,483	7,553,190		8,618,190		8,618,190	8,618,190

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,839	2,654	2,500		3,000		3,000	3,000
1970 Services Provided Other Funds	878,624	888,025	866,630		911,124		911,124	911,124
5110 Bond Proceeds	-	-	-		-		-	-
5200 Transfers In	-	-	-		-		-	-
5400 Cash on Hand	65,071	191,341	-		-		-	-
Total Resources	945,534	1,082,020	869,130		914,124		914,124	914,124
Requirements:								
2000 Support Services								
2521 Business Services								
300 Total Purchased Services	-	-	-		-		-	-
2521 Business Services	-	-	-		-		-	-
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		125		125	125
2649 Total Other Staff Services	121	121	125		125		125	125
2000 Total Support Services	121	121	125		125		125	125
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	185,862	190,953	193,995		198,149		198,149	198,149
621 Interest, Excluding Bus and Bus Improve	568,210	603,118	675,010		715,850		715,850	715,850
5110 Total Debt Service	754,072	794,072	869,005		913,999		913,999	913,999
5000 Total Other Uses	754,072	794,072	869,005		913,999		913,999	913,999
7000 Unappropriated Ending Fund Balance	191,341	287,827	-		-		-	-
Total Requirements	945,534	1,082,020	869,130		914,124		914,124	914,124

Fund 420 Building Improvement

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	3,077		4,000		4,000		4,000	4,000
1990 Miscellaneous Revenue	11,182	1,042						
3299 Restricted State Grant								
5200 Transfers In	25,000	60,000	60,000		140,000		140,000	140,000
5300 Compensation for Loss of Assets								
5400 Cash on Hand	868,692	840,590	550,000		550,000		550,000	550,000
Total Resources	907,952	901,632	614,000		694,000		694,000	694,000
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services		13,441	50,000		50,000		50,000	50,000
400 Total Supplies & Materials								
500 Total Capital Outlay	37,362	300,976	564,000		644,000		644,000	644,000
4150 Total Bldg Acq., Const., & Imp	37,362	314,417	614,000		694,000		694,000	694,000
4000 Total Facilities Acq. & Const.	37,362	314,417	614,000		694,000		694,000	694,000
7000 Unappropriated Ending Fund Balance	870,589	587,215						
Total Requirements	907,952	901,632	614,000		694,000		694,000	694,000

Fund 430 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	314		400		500		500	500
5200 Transfers In	17,500	76,821	-		-		-	-
5300 Compensation for assets	4,337		-		-		-	-
5400 Cash on Hand	94,274	34,976	64,600		100,000		100,000	100,000
Total Resources	116,425	111,797	65,000		100,500		100,500	100,500
Requirements:								
2000 Support Services								
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials	-	-	-		-		-	-
500 Total Capital Outlay	81,449	15,394	65,000		100,500		100,500	100,500
2542 Total Care & Upkeep of Buildings	81,449	15,394	65,000		100,500		100,500	100,500
2000 Support Services	81,449	15,394	65,000		100,500		100,500	100,500
7000 Unappropriated Ending Fund Balance	34,976	96,403						
Total Requirements	116,425	111,797	65,000		100,500		100,500	100,500

Fund 440 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	264		-		-		-	-
5200 Transfers In	20,000	63,000	63,000		63,000		63,000	63,000
5400 Cash on Hand	122,034	562	-		13,000		13,000	13,000
Total Resources	142,298	63,562	63,000		76,000		76,000	76,000
Requirements:								
2000 Support Services								
2660 Technology								
542 Replacement Equipment	86,327	63,250	-		-		-	-
550 Technology Equipment	55,409		63,000		76,000		76,000	76,000
2660 Total Technology	141,736	63,250	63,000		76,000		76,000	76,000
2000 Total Support Services	141,736	63,250	63,000		76,000		76,000	76,000
7000 Unappropriated Ending Fund Balance	562	312	-		-		-	-
Total Requirements	142,298	63,562	63,000		76,000		76,000	76,000

Fund 510 OHS Tiger Shoppe / O+ Fund

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	2,204	3,311	5,000		5,000		5,000	5,000
5400 Cash on Hand		2,204	-		5,000		5,000	5,000
Total Resources	2,204	5,515	5,000		10,000		10,000	10,000
Requirements:								
1000 Instructional Services								
1250 Special Ed								
400 Total Supplies & Materials			4,000		-		-	-
1250 Total Special Ed			4,000		-		-	-
1283 Alternative Ed								
400 Total Supplies & Materials		1,831	-		-		-	-
1283 Total Alternative Ed			-		-		-	-
1000 Total Instructional Services			-		-		-	-
2000 Support Services								
2190 Student Support Services								
400 Total Supplies & Materials			1,000		-		-	-
2190 Student Support Services			1,000		-		-	-
2633 Public Information Services								
400 Total Supplies & Materials			1,000		5,000		5,000	5,000
2633 Total Public Information Services			1,000		5,000		5,000	5,000
2000 Total Support Services			1,000		5,000		5,000	5,000
7000 Unappropriated Ending Fund Balance	2,204	5,515	-		5,000		5,000	5,000
Total Requirements	2,204	5,515	5,000		10,000		10,000	10,000

Fund 515 OHS Teen Parent Program

Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous Revenue	1,918	17,320	15,000		15,000		15,000	15,000
3299 Restricted State Grants-in-aid		0	15,000		15,000		15,000	15,000
4500 Restricted Federal Grants		18,453						
5200 Transfers In		0						
5300 Compensation for Loss of Asset		0						
5400 Cash on Hand		1,852	10,000		2,000		2,000	2,000
Total Resources	1,918	37,625	40,000		32,000		32,000	32,000
Requirements:								
1000 Instructional Services								
1292 Teen Parent Programs								
100 Total Salaries		22,022	21,867	1.34	22,231	1.24	22,231	22,231
200 Total Benefits		4,867	3,811		7,051		7,051	7,051
400 Total Supplies & Materials		4,206	9,322		1,718		1,718	1,718
500 Total Other Uses		621	-		-		-	-
1292 Total Teen Parent Programs		31,716	35,000	1.34	31,000	1.24	31,000	31,000
1000 Total Instructional Services		31,716	35,000	1.34	31,000	1.24	31,000	31,000
2000 Support Services								
2190 Student Support Services								
300 Total Purchased Services		1,013	1,000		1,000		1,000	1,000
400 Total Supplies & Materials			4,000					
2190 Student Support Services		1,013	5,000		1,000		1,000	1,000
2000 Total Support Services		1,013	5,000		1,000		1,000	1,000
7000 Unappropriated Ending Fund Balance	1,918	4,896	-		-		-	-
Total Requirements	1,918	37,625	40,000	1.34	32,000	1.24	32,000	32,000

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2017 TO JUNE 30, 2018**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2016-2017		2017-2018 Budget			
	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	Adopted	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	2,241		3,000		4,000		4,000	4,000
1970 Services Provided Other Funds	974		-		-		-	-
5400 Cash on Hand	432,150	430,286	430,000		415,000		415,000	415,000
Total Resources	435,365	430,286	433,000		419,000		419,000	419,000
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	5,079	1,412	433,000		419,000		419,000	419,000
2649 Total Other Staff Services	5,079	1,412	433,000		419,000		419,000	419,000
2000 Total Support Services	5,079	1,412	433,000		419,000		419,000	419,000
7000 Unappropriated Ending Fund Balance	430,286	428,874						
Total Requirements	435,365	430,286	433,000		419,000		419,000	419,000