Budget Document

(Adopted)

2010-2011

Ontario
SCHOOL DISTRICT 8C

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

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Members of the Ontario School District 8C Budget Committee:

The proposed 2010-11 budget document parallels budget reductions seen in all government agencies in Oregon in the 2009-11 biennium as the world economy continued in its descent through December 2009. Reportedly, January 2010 saw the highest level of unemployment in Oregon, marked by a slow recovery expected through the next three years. By second quarter 2013 economists predict Oregon to reach 2008 pre-recession levels.

Statewide Revenue Picture

Revenue statistics are not favorable for a fast recovery:

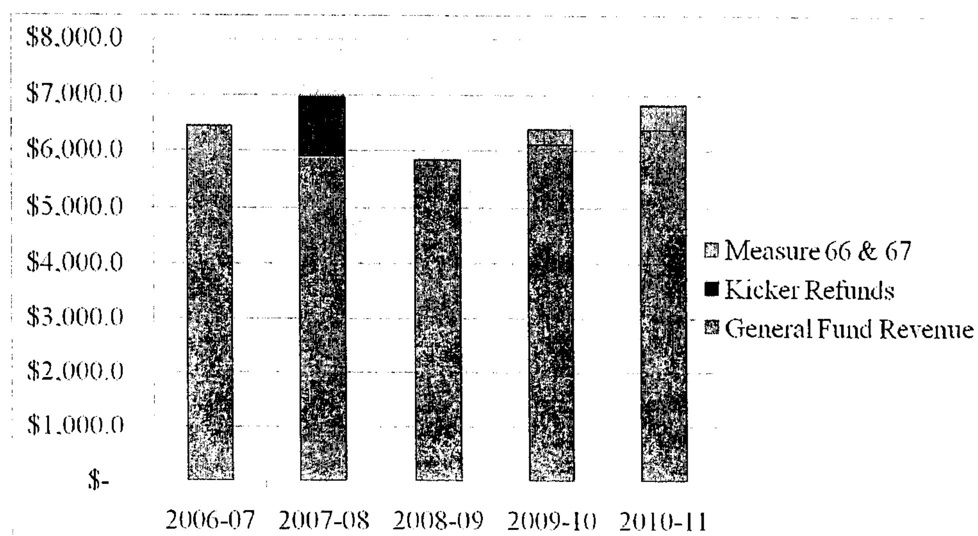
- 148,000 jobs were lost between December 2007 and December 2009.
  - 40,00 lost manufacturing jobs
  - 30,000 lost construction jobs
- Oregon's unemployment rate increased from 5.2% in December 2007 to 11.6% in June of 2009.
- The number of unemployed in Oregon increased from 100,917 in December 2007 to 228,342 in May 2009.
- Statewide housing starts dropped from 30,900 in 2005 to 7,600 in 2009—a decline of 75%.

Oregon ranks among the hardest hit states by the recession. Only New Mexico and Alaska rank lower. Oregon has experienced a negative 27.3% change in tax revenue. While other states may see a faster and stronger recovery rate, Oregon will maintain a slow but steady rate.

	% CHANGE IN TAX REVENUE	RANK
All States	-16.6	--
Alaska	-86.5	50
New Mexico	-30.8	49
Oregon	-27.3	48
Arizona	-26.7	47

K-12 Revenue Picture

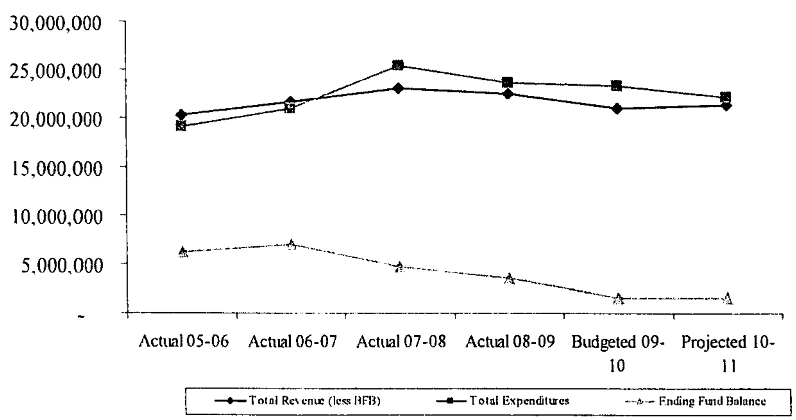
Although Measures 66 and 67 help to offset an even greater shortfall, the following chart illustrates the gap in funding still existing in comparison to the funding level during 2006-07. Governor Kulongowski highly recommended in February that school districts save the revenue generated by the tax measures to carry over funds to offset an estimated $2.5 billion shortfall in the 2011-13 biennium.



This gap in funding will not dissolve without seeing some truly significant cuts. According to state officials, "Even if the economy enters a sustained recovery, the tight fiscal squeeze on public services is certain to persist for several years. Over the long term, an aging population and an outdated tax structure mean that Oregon, like other states, is expected to face a mounting structural deficit, where annual growth in revenue is incapable of keeping pace with the annual cost of funding basic public services" (State Tax Notes, 3/22/10).

Ontario 8C Budget Guidelines

For the past three years, 8C drew down cash reserves to fund capital construction projects and to backfill shortages in revenue. Cash carryover is now at minimal levels so it is urgent that 2010-11 budget document balance revenue and budget.



Guidelines used in the development of this budget document include the following:

- Remain faithful to the Mission and Goals of the District
- Make across District and program reductions
- Reduce but not eliminate programs
- Keep sufficient reserves to meet cash flow needs
- Employ sustainable reductions to close the gap between reduced revenue and expenditures
- Significantly reduce backfilling revenue shortages with cash carryover

Increases to the Budget Document

Some increases to the budget naturally occur such as increases needed to meet needs of supplies, materials, equipment, and utilities. Some program areas that were reduced in the 2009-10 budget document were considered one-year decreases. These must be brought back to the 2008-09 levels to prevent an escalation of increased expenses.

Increases from 2009-10 Budget		
Charter School Allocation	270,000	
Transfer to Unemployment Fund	330,000	
Transfer to Building Improvement Fund	75,000	
Increase to Technology	120,000	
School Bus	110,000	
All-Day Kindergarten	270,000	4.00 FTE
Assessment Coordinators	60,000	4.50 FTE
Classified Salary & Benefit Increase	70,000	
Assessment TOSA	40,000	0.50 FTE
Substitute Salaries	10,000	
TOTAL	**$1,355,000**	

The charter school will receive an increase in revenue for 2010-11. The District budget must show this as an increase because charter school allocations are a part of District revenue received from the state.

There will be a number of reductions in force (RIF), and those employees, who are displaced, will be eligible for unemployment benefits. $330,000 is the best estimate at this time. Employees reduced in force are eligible for up to 48 weeks of unemployment benefits.

This budget document adds back the building improvement fund for those maintenance projects that were unfunded during 2009-10 school year because it was a budget savings. Aging buildings require more maintenance than newer ones, and therefore, the district must use this money for their continued upkeep.

Technology is a requirement of the district goals. This line item will place the district back to 2008 levels. Some additional money is budgeted for overall maintenance and replacement of technology to cover the additional five high tech classrooms at the middle school and new tech classrooms proposed in the school improvement grant at the high school.

Transportation requirements obligate the district to use the transportation reimbursement money, attributable to depreciation of buses, to purchase new buses. Any money spent on transportation is reimbursed at 70% and is mandated to be used on new buses.

In the past, all-day kindergarten had been funded through Title money. Last year ARRA stimulus money funded the 50% not covered by the general fund. That stimulus money is now exhausted. In order to sustain all-day kindergarten, which was listed as a priority from school and community budget meetings, the general fund must now pick up that 50%, thus fully funding all-day kindergarten.

Classified positions of assessment coordinators have been added to offset the reduction of licensed library media specialist positions in the schools. Licensed library media specialists also held the duties of the assessment coordinators for each school. With media positions now becoming less expensive classified positions, half-time duties of assessment coordinator will be added to the classified media specialists duties. On paper we must show it as .5 media and .5 assessment coordinator at each school. These $60,000 are the estimate for all schools to have a .5 assessment coordinator.

Classified contractual pay and benefits increases are $70,000.

The district assessment TOSA (Teacher on Special Assignment) has been reduced by .5 FTE. Previously, ARRA stimulus money picked up the district assessment TOSA salary and benefits. Now .5 of the position will be picked up in the general fund.

In times of reductions in force, more teachers take sick days. This document adds $10,000 to substitute costs to cover additional substitute days.

Decreases in the General Fund Budget

<u>Decreases from 2009-10 General Fund Budget</u>

Staff reductions made in 2009-10		
Certified Staff		
Elementary Music	(50,000)	(1.00)
Elementary Media	(50,000)	(1.00)
Elementary Classroom Teachers	(100,000)	(2.00)
OMS Media/Tag	(50,000)	(1.00)

Discretionary Budgets (300-600 objects)		
Schools (10%)	(60,000)	
Textbook Adoption	(150,000)	
District	(140,000)	
Proposed Personnel Changes		
Administrators and Confidential	(450,000)	(04.50)
Licensed Staff	(1,559,000)	(26.00)
Classified Staff	(200,000)	(08.50)
Total General Fund Reductions	**(2,559,000)**	

Ontario School District has seen a steady decline in enrollment over the past three years without adjustments to the number of licensed teachers. The largest adjustment took place at the middle school, which experienced the greatest drop in enrollment.

Additionally, district-wide class sizes were increased to approximately 25 students per classroom teacher to help balance the shortfall.

Key Issues Affecting the Budget Shortfall

Declining Enrollment: The District has seen a decline in average daily membership from 2,724 in 2006-07 to an estimated 2455 in 2010-11, a loss of 269.

Declining Fund Balance: The District has used cash reserves to avoid making cuts to personnel and programs and to make facility improvements

- 2007-08 used $2.2 million
- 2008-09 used $1.2 million
- 2009-10 budgeted to use $2.3 million (3,829,748-1,554,875); will probably use $1.3 million (3,506,463.07 – 2,250,000)
- To maintain a prudent cash balance for 2010-11, $750,000 is allotted from cash reserves.
- A decrease in budgeted expenditures of $1.5 million to maintain cash reserves

Short-Term Stimulus Funds: These funds are no longer available.

- SFSF (State Fiscal Stabilization Fund)
  - $572,566 in 08-09
  - $779,297 in 09-10
  - $307,990 in 10-11
  - Decrease of $471,307
- Title IA – ARRA
  - Paid for all-day Kindergarten, 8 instructional assistants, part of counselors and assessment TOSA in 09-10
  - ARRA funds budgeted to be spent in 09-10. May carryover enough to fund portion of counselors in 09-10.

Closing Statement

The district will likely face a continued shortfall in revenue in the next biennium as the state sees an estimated $2.5 billion decline in revenue. This budget document helps position the District to meet these next challenges on more equal grounds. The 2010-11 budget document nearly closes the gap between revenue and budget, but it still uses $750,000 of the District's cash reserves.

Even in a time of scarce resources, this document supports the District 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,

Linda L. Florence
Superintendent

BUDGET COMMITTEE MEMBERS

Position	Member	Appointed	Term	Term Expires
Position A	George Craig	Mar 19, 2009	3	Jun 30, 2011
Position B	Darlene Butler	Jan 26, 2010	3	Jun 30, 2012
Position C	Bob Kemble	Jan 26, 2010	3	Jun 30, 2012
Position D	Nancy Haidle	Apr 24, 2008 9/15/10	3 3	Jun 30, 2010 6/30/2013
Position E	Norman Redland	Apr 24, 2008	3	Jun 30, 2010

BOARD MEMBERS

Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Nancy Alvarado	2007	4	Jun 30, 2011
Position 2	Renae Corn	2009	4	Jun 30, 2013
Position 3	Dr Ann Easly-DeBisschop	2009	4	Jun 30, 2013
Position 4	Dr. David Cox Vice-Chair	2009	4	Jun 30, 2013
Position 5	Kathie Collins Chair	2007	4	Jun 30, 2011

BUDGET CALENDAR (as amended)
2010-2011

Publish First Notice of Budget Meeting	April 28, 2010
Publish Second Notice of Budget Meeting	May 5, 2010
First Budget Committee Meeting	May 10, 2010
Second Budget Committee Meeting	As required
Publish Notice of Budget Hearing and Financial Summary	June 9, 2010
Public Hearing	June 17, 2010
Adopt Budget, Make Appropriations, Declare Levy	June 17, 2010

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

FUNDS

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

100 General Fund	Used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.
200 Special Revenue	Used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose. The special revenue funds used by Ontario School District are as follows: Various Federal Programs Various State and Local Programs 201 Cafeteria 202 Student Body Funds 292 Equipment Replacement 294 Technology
300 Debt Service	Used to account for payment of interest and principal on all general obligation debt. It does not include monies payable exclusively for special assessments and revenue debt issued for and serviced by a government enterprise. 300 Bond Debt Service Fund 301 PERS Bond Debt Service Fund

400 Capital Projects	Used to account for financial resources to be used for the acquisition or construction of major capital facilities.
	420 Building Improvement Fund
600 Internal Service	Used to account for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units on a cost- reimbursable basis.
	601 Unemployment Fund

REVENUES

Revenues are classified by type and source for the various funds of the District. Revenues are defined as additions to assets which: 1) do not increase any liability, do not represent the recovery of an expenditure; 2) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and 3) do not represent contributions of fund capital in food services and pupil activity funds.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenue

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use.

1111 Current Taxes
1112 Delinquent Taxes
1190 Penalties and Interest on Taxes
1200 Revenue from Local Government
1311 Tuition from Individuals
1312 Tuition from Oregon Districts
1330 Summer School Tuition
1411 Transportation Fees from Individuals
1412 Transportation Fees from Other Districts Within the State
1510 Interest on Investments
1600 Sale of Lunches

1710 Admissions & Gate Receipts
1790 Miscellaneous Co-Curricular Revenue
1910 Rentals
1920 Donations
1980 Fees Charged to Grants
1990 Miscellaneous Revenue

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state.

2101 County School Fund
2200 Restricted Revenue-Other Intermediate Sources

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local schools.

3101 State School Support Fund
3102 State School Support Fund - School Lunch Match
3103 Common School
3204 Driver Education
3299 Miscellaneous State Revenue

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

4300 Restricted Revenue Direct from the Federal Government
4500 Restricted Revenue from the Federal Government through the State

5000 Other Sources

5200 Transfers In
5300 Compensation for Loss of Assets
5400 Cash on Hand

FUNCTION

Function describes the type of activity that is carried out. There are five major function areas: Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, and Other Uses.

1000 Instruction

Activities dealing directly with the teaching of students, or the interaction between the teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone and correspondence. Included here are the activities of instructional assistants of any type who assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

The following instruction numbers are used by the district.

1111 Primary Instruction
1112 Intermediate Instruction
1113 Elementary Co-Curricular
1121 Middle Instruction
1122 Middle Co-Curricular
1131 High School Instruction
1132 High School Co-Curricular
1210 Talented and Gifted
1226 Home Instruction
1233 Health Impaired (Home Instruction)
1250 Special Education
1271 Remediation
1272 Title I

1283 Alternative Education
1288 Charter Schools
1291 English Second Language Learners
1292 Teen Parent
1293 Migrant Education
1299 Special Programs
1300 Adult/Continuing Education Programs
1410 Intermediate Summer School
1420 Middle Summer School
1430 High School Summer School
1440 Primary Summer School

2000 Support Services

Support Services are those services which provide administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

The following Support Services functions are used by the District.

2110 Social Services
2115 Student Safety
2117 Identification and Recruitment of Students
2122 Counseling
2134 Nursing Services
2139 Health Services
2190 Student Support Services
2213 Director of Improvement of Instruction
2219 Other Improvement of Instruction Services
2222 Library
2223 Multi-Media Services
2230 Assessment and Testing
2240 Instructional Staff Development
2310 Board of Education
2321 Superintendent's Office
2324 State Relations

2410 Principal's Office
2521 Business Services
2524 Payroll Services
2525 Financial Accounting Services
2541 Direction of Facilities
2542 Care & Upkeep of Buildings
2543 Care & Upkeep of Grounds
2551 Director of Transportation
2552 Vehicle Operation Services
2559 Other Student Transportation
2573 Warehouse and Distributing Services
2620 Statistics, Planning and Research
2626 Grant Writing
2630 Parent Center Coordinator
2633 Public Information
2640 Volunteer Services
2641 Personnel
2660 Technology
2700 Early Retirement Program

3000 Enterprise and Community Services

Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where that stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

3110 Food Services Direction
3120 Food Preparation
3130 Food Delivery
3300 Building Services

4000 Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here. Maintenance and upkeep of buildings are charged to 2540.

4150 Building Acquisition, Construction and Improvement

5000 Other Uses

Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.

5110 Long Term Debt
5120 Short Term Debt
5200 Transfer of Funds

6000 Contingencies

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

6110 Operating Contingency

7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

OBJECTS

Object means the service or commodity obtained as the result of a specific expenditure. Seven major object categories are identified and described: 1) Salaries, 2) Employee Benefits, 3) Purchased Services, 4) Supplies and Materials, 5) Capital Outlay, 6) Other Objects, and 7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit code number makes it possible to search out detailed information. Following are definitions of the major categories and subcategories.

100 Salaries

Amounts paid to employees of the district who are considered to be in the positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district.

111 Licensed Salaries
112 Classified Salaries
113 Administrators
114 Supervisors
116 Supplemental Retirement Stipends
117 Unused Leave
121 Licensed Substitutes
122 Classified Substitutes
123 Licensed Temporary
124 Classified Temporary
130 Additional Salary (Extra Duty, Overtime)

200 Employee Benefits

Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.

210 Retirement
213 PERS UAL Bond
216 OPSRP Tier III
220 Social Security
231 Workers Compensation
232 Unemployment
240 Health Insurance

300 Purchased Services

Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, lawyers, consultants, etc. Also included are services to operate, repair, maintain, insure and rent property owned and/or used by the district. These services are performed by persons other than district employees. Other items are student transportation services, costs of travel for all district personnel, communications such as telephone, postage, advertising and printing, medical services and other professional and technical services.

311 Instruction Services
312 Program Improvement
313 Medical
317 Statistical Services
318 Professional Development Non-Instructional
319 Professional Services
322 Maintenance and Repair
324 Rental
325 Electricity
326 Heat
327 Water & Sewage
328 Garbage Disposal
329 Other Property Services
332 Charter Bus
340 Travel
349 Other Student Travel
351 Telephone
353 Postage
354 Advertising
355 Printing
360 Charter School Payments
370 Tuition
381 Audit
382 Legal
383 Architect Fees
384 Negotiation Services
388 Election
390 Professional Services

400 Supplies and Materials

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use.

410 Supplies
411 Gasoline, Oil, Lubricants
412 Tires and Batteries
413 Vehicle Repair Parts
414 Garage Supplies
415 Other Vehicle Supplies
416 Coveralls and Grease Rags
419 School Lunch Commodities
420 Textbooks
430 Library Books
440 Periodicals
450 Food
460 Non-consumable Supplies
470 Computer Software

500 Capital Outlay

Expenditures for the acquisition of fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

520 Building Remodel
530 Improvements other than Buildings
541 Initial or Additional Equipment
542 Replacement Equipment
550 Technology Equipment
564 Bus and Bus Improvements

600 Other Objects

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and payments of dues and fees.

610 Principal
620 Interest

621 Interest, Excluding bus and bus improvements
622 Interest, Bus and bus improvements
640 Dues and Fees
651 Liability Insurance
652 Fidelity Bonds
653 Property Insurance
670 Taxes and License
690 Grant Indirect Charges

700 Transfers

This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to another.

710 Transfers

800 Other Uses of Funds

810 Planned Reserve

Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. Used only with 6110 Function.

820 Reserve for Next Year

Used only with 7000 Unappropriated Ending Fund Balance.

RESPONSIBILITY CENTER

An organizational cost center.

000	District Wide Expenditures
010	Aiken
020	Alameda
030	Cairo
050	Pioneer
060	May Roberts
070	Middle School
080	High School
085	OHS Alternative School

Summary of Revenues by Fund and Function (Proposed)
For the Fiscal Year 2010-2011

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	3,723,223	-	17,294,812	310,000	2,255,000	23,583,035
Federal Grants				5,124,548		5,124,548
State & Local Grants	4,000		11,400		59,529	74,929
Cafeteria	225,000		14,000	1,016,000	264,706	1,519,706
Student Body Funds	295,701				104,545	400,246
Equipment Replacement					30,000	30,000
Technology					25,000	25,000
Debt Service Fund	1,072,700					1,072,700
PERS Bond Debt Service Fund		615,758			1,000	616,758
Building Improvement	900				173,000	173,900
Unemployment-Internal Service	385,360				11,000	396,360
TOTAL	**5,706,884**	**615,758**	**17,320,212**	**6,450,548**	**2,923,780**	**33,017,182**

Summary of Revenues by Fund and Function (Adopted)
For the Fiscal Year 2010-2011

	1000	2000	3000	4000	5000	Total
	Revenue From Local Sources	Revenue From Intermediate Sources	Revenue From State Sources	Revenue From Federal Sources	Other Sources	
General Fund	3,728,223	-	16,041,161	310,000	2,431,343	22,510,727
Federal Grants				5,124,548		5,124,548
State & Local Grants	4,000		11,400		59,529	74,929
Cafeteria	225,000		14,000	1,016,000	264,706	1,519,706
Student Body Funds	295,701				104,545	400,246
Equipment Replacement					30,000	30,000
Technology					25,000	25,000
Debt Service Fund	1,072,700					1,072,700
PERS Bond Debt Service Fund		615,758			1,000	616,758
Building Improvement	900				173,000	173,900
Unemployment-Internal Service	385,360				11,000	396,360
TOTAL	**5,711,884**	**615,758**	**16,066,561**	**6,450,548**	**3,100,123**	**31,944,874**

Summary of Expenditures by Fund and Function (Proposed)
For the Fiscal Year 2010-2011

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	13,644,665	8,138,473	1,000	100,000	106,500	342,397	1,250,000	23,583,035
Federal Grants	3,011,867	2,109,713	2,968					5,124,548
State & Local Grants	18,900	56,029						74,929
Cafeteria			1,419,718				99,988	1,519,706
Student Body Funds	285,083						115,163	400,246
Equipment Replacement		30,000						30,000
Technology							25,000	25,000
Debt Service Fund					502,900	569,800		1,072,700
PERS Bond Debt Service Fund		125			616,633			616,758
Building Improvement				173,900				173,900
Unemployment-Internal Service		396,360						396,360
TOTAL	**16,960,515**	**10,730,700**	**1,423,686**	**273,900**	**1,226,033**	**912,197**	**1,490,151**	**33,017,182**

Summary of Expenditures by Fund and Function (Adopted)
For the Fiscal Year 2010-2011

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	13,236,198	7,567,029	1,000	100,000	106,500	250,000	1,250,000	22,510,727
Federal Grants	3,011,867	2,109,713	2,968					5,124,548
State & Local Grants	18,900	56,029						74,929
Cafeteria			1,419,718				99,988	1,519,706
Student Body Funds	285,083						115,163	400,246
Equipment Replacement		30,000						30,000
Technology							25,000	25,000
Debt Service Fund					502,900	569,800		1,072,700
PERS Bond Debt Service Fund		125			616,633			616,758
Building Improvement				173,900				173,900
Unemployment-Internal Service		396,360						396,360
TOTAL	**16,552,048**	**10,159,256**	**1,423,686**	**273,900**	**1,226,033**	**819,800**	**1,490,151**	**31,944,874**

Form ED-1

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 17, 2010, at 7:00 PM in the District Meeting Room, 195 SW 3rd Ave, Ontario, Oregon. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2010 as approved by the Ontario School District 8C Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the School District Office, 195 SW 3rd Avenue, Ontario, Oregon between the hours of 7:30 AM and 5:00 PM. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceeding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period.

Kathie Collins, Chairman, Ontario School District 8C, Ontario, Malheur County, Oregon.

Dated June 9, 2010

Telephone: 541-889-5374

FINANCIAL SUMMARY

Total of All Funds		Adopted Budget This Year: 2009-10	Approved Budget Next Year: 2010-11
	1. Total Instruction	17,402,710	16,960,515
	2. Total Support Services	10,397,822	10,730,700
	3. Total Enterprise and Community Services	1,360,153	1,423,686
	4. Total Facilities Acquisition and Construction	888,800	273,900
ANTICIPATED	5. Total Other Uses (incl. Debt Service & Transfers)	736,983	1,226,033
REQUIREMENTS	6. Total Contingencies	554,875	342,397
	7. Total Special Payments	-	-
	8. Total Unappropriated and Reserved for Future Expenditure	1,090,000	2,059,951
	9. Total Requirements - add lines 1 through 8	**32,431,343**	**33,017,182**
	10. Total Resources Except Property Taxes	29,054,665	28,534,259
ANTICIPATED	11. Total Property Taxes to be Received	3,376,678	4,482,923
RESOURCES	**12. Total Resources - add lines 10 and 11**	**32,431,343**	**33,017,182**
	13. Total Property Taxes to be Received (Line 11)	3,376,678	4,482,923
ANTICIPATED	14. Plus: Estimated Property Taxes Not to be Received		
TAX LEVY	A. Loss Due to Constitutional Limits	94,805	94,076
	B. Discounts Allowed, Other Uncollected Amount	195,467	281,934
	15. Total Tax Levy - Add Lines 13 and 14	**3,666,950**	**4,858,934**
		Rate or Amount	Rate or Amount
TAX LEVIES	16. Permanent Rate Limit Levy (rate limit 3.9293)	3.9293	3.9293
BY	17. Local Option Levy	0	0
TYPE	18. Levy for Payment of Bonded Debt	0	1,122,437

Statement of Indebtedness

Debt Outstanding: As summarized below

Debt Authorized, Not Incurred: None

Publish Below Only If Completed

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2010	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2010
Bonds................	$ 8,911,467	$ 18,500,000
Total Indebtedness	$ 8,911,467	$ -

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources. ___Republication

Name of Fund **FEDERAL GRANTS**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction	1,602,258	2,794,653	3,011,867
2. Total Support Services	953,173	1,510,981	2,109,713
3. Total Enterprise & Community Services		2,668	2,968
9. Total Requirements	2,555,432	4,308,302	5,124,548
10. Total Resources Except Property Taxes	2,555,432	4,308,302	5,124,548

Name of Fund **STATE & LOCAL GRANTS**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction	20,042	18,500	18,900
2. Total Support Services	27,899	113,405	56,029
8. Total Unappropriated and Reserved for Future Expenditure	53,571		
9. Total Requirements	101,511	131,905	74,929
10. Total Resources Except Property Taxes	101,511	131,905	74,929

Name of Fund **CAFETERIA**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
3. Total Enterprise & Community Services	1,203,204	1,351,485	1,419,718
4. Total Facilities Acquisition and Construction			
8. Total Unappropriated and Reserved for Future Expenditure	426,266	90,000	99,988
9. Total Requirements	1,629,470	1,441,485	1,519,706
10. Total Resources Except Property Taxes	1,629,470	1,441,485	1,519,706

Name of Fund **STUDENT BODY FUNDS**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction			285,083
8. Total Unappropriated and Reserved for Future Expenditure	-	-	115,163
9. Total Requirements	-	-	400,246
10. Total Resources Except Property Taxes	-	-	400,246

Name of Fund **EQUIPMENT REPLACEMENT**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction	78,568	39,000	-
2. Total Support Services	31,674	95,250	30,000
8. Total Unappropriated and Reserved for Future Expenditure	141,300		
9. Total Requirements	251,541	134,250	30,000
10. Total Resources Except Property Taxes	251,541	134,250	30,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources. ___Republication

Name of Fund **TECHNOLOGY**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
2. Total Support Services	219,534	230,000	-
8. Total Unappropriated and Reserved for Future Expenditure	6,829		25,000
9. Total Requirements	226,363	230,000	25,000
10. Total Resources Except Property Taxes	226,363	230,000	25,000

Name of Fund **BUILDING IMPROVEMENT**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
4. Total Facilities Acquisition and Construction	3,275,565	760,500	173,900
8. Total Unappropriated and Reserved for Future Expenditure	600,332		
9. Total Requirements	3,875,897	760,500	173,900
10. Total Resources Except Property Taxes	3,875,897	760,500	173,900

Name of Fund **PENSION BOND DEBT SERVICE**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
2. Total Support Services	121	125	125
5. Total Other Uses	556,633	586,633	616,633
8. Total Unappropriated and Reserved for Future Expenditure	4,916	-	-
9. Total Requirements	561,669	586,758	616,758
10. Total Resources Except Property Taxes	561,669	586,758	616,758

Name of Fund **INTERNAL SERVICE FUND - UNEMPLOYMENT**	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
2. Total Support Services	19,019	71,500	396,360
8. Total Unappropriated and Reserved for Future Expenditure	72,134		
9. Total Requirements	91,153	71,500	396,360
10. Total Resources Except Property Taxes	91,153	71,500	396,360

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-3

Publish ONLY completed portion of this page.

____Republication

NAME OF FUND GENERAL	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
1. Total Instruction	14,796,675	14,550,557	13,644,665
2. Total Support Services	8,371,620	8,376,561	8,138,473
3. Total Enterprise and Community Services	910	6,000	1,000
4. Total Facilities Acquisition and Construction	84,483	128,300	100,000
5. Total Other Uses	347,852	150,350	106,500
6. Total Contingencies		554,875	342,397
7. Total All Other Expenditures and Requirements	-	-	-
8. Total Unappropriated or Ending Fund Balance	3,506,463	1,000,000	1,250,000
9. Total Requirements	27,108,003	24,766,643	23,583,035
10. Total Resources Except Property Taxes	23,805,885	21,389,965	20,172,812
11. Property Taxes To be Received	3,302,118	3,376,678	3,410,223
12. Total Resources (add lines 10 and 11)	27,108,003	24,766,643	23,583,035
13. Property Taxes To be Received (from line 11)		3,376,678	3,410,223
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		94,805	94,076
B. Discounts, Other Uncollected Amounts		195,467	232,197
15. Total Tax Levy (add lines 13 and 14)		3,666,950	3,736,497
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 3.9293)		3.9293	3.9293
17. Local Option Levy			
18. Levy for Payment of Bonded Debt			

NAME OF FUND BOND DEBT SERVICE	Actual Data Last Year 2008-09	Adopted Budget This Year 2009-10	Approved Budget Next Year 2010-11
5. Total Other Uses		-	502,900
8. Total Unappropriated or Ending Fund Balance		-	569,800
9. Total Requirements		-	1,072,700
11. Property Taxes To be Received			1,072,700
12. Total Resources (add lines 10 and 11)			1,072,700
13. Property Taxes To be Received (from line 11)			1,072,700
B. Discounts, Other Uncollected Amounts			49,737
15. Total Tax Levy (add lines 13 and 14)			1,122,437
		Rate or Amount	Rate or Amount
18. Levy for Payment of Bonded Debt			1,122,437

Budget Resources
General Fund

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-2010	2010-2011 Budget		
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,067,502	3,180,184	3,309,060	3,340,066	3,340,066	3,340,066
1112 Delinquent Taxes	111,945	120,342	66,618	69,157	69,157	69,157
1190 Penalties and Interest on Taxes	7,144	1,592	1,000	1,000	1,000	1,000
1200 Revenue from Local Government	75,855	70,020	70,000	70,000	70,000	70,000
1311 Tuition From Individuals	6,091	8,510	3,000	3,000	3,000	3,000
1312 Tuition from Oregon Districts	988	1,970				
1330 Summer School Tuition		9,125	20,000			
1412 Transportation Fees from Other Districts	9,215	8,330	8,000	8,000	8,000	8,000
1510 Interest on Investments	380,164	369,110	90,000	40,000	40,000	40,000
1710 Admissions	26,375	25,887	25,000	25,000	25,000	30,000
1790 Other Co-Curricular Revenue	17,924	23,891	15,000	15,000	15,000	15,000
1910 Rentals	2,460	600	1,000	1,000	1,000	1,000
1920 Donations	2,887	3,429	11,000	11,000	11,000	11,000
1980 Fees Charged to Grants	56,666	78,512	81,500	135,000	135,000	135,000
1990 Misc Revenue	143,863	13,871	5,000	5,000	5,000	5,000
Total Revenue From Local Sources	**3,909,078**	**3,915,373**	**3,706,178**	**3,723,223**	**3,723,223**	**3,728,223**
2101 County School Fund	3,426	2,156	0	0	0	0
Total Revenue From Intermediate Sources	**3,426**	**2,156**	**0**	**0**	**0**	**0**
3101 State School Fund - General Support	18,185,762	17,033,369	17,127,941	17,087,375	17,087,375	15,833,724
3103 Common School Fund	242,105	219,801	92,776	207,437	207,437	207,437
3204 Driver Education	4,432	4,830	5,000			
3299 Restricted State Grants	642,692	622,115				
Total 3000 Revenue From State Sources	**19,074,991**	**17,880,115**	**17,225,717**	**17,294,812**	**17,294,812**	**16,041,161**
4500 Restricted Federal Revenue		572,566		310,000	310,000	310,000
Total 4000 Revenue From Federal Sources	**0**	**572,566**	**0**	**310,000**	**310,000**	**310,000**
5300 Compensation for Loss of Fixed Asset	53,586	39,623	5,000	5,000	5,000	5,000
5400 Beginning Fund Balance	6,971,885	4,698,171	3,829,748	2,250,000	2,250,000	2,426,343
Total 5000 Revenue From Other Sources	**7,025,471**	**4,737,794**	**3,834,748**	**2,255,000**	**2,255,000**	**2,431,343**
Total General Fund Resources	**30,012,965**	**27,108,003**	**24,766,643**	**23,583,035**	**23,583,035**	**22,510,727**

STATE SCHOOL FUND GRANT

2010-2011

Note: $66.5 million in federal SFSF monies will be distributed separately - as of 4/8/2010

Malheur County, Ontario SD 8C District ID: 2108

2010-2011 ADMw Components

ADMr:	2,455.0	X 1.00 =	2,455.0
Students in ESL programs:	407.0	X 0.50 =	203.5
270.0 IEP Students capped at 11% of ADMr:	270.0	X 1.00 =	270.0
Students on IEP Above 11% of ADMr:	0.0	X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	20.0	X 1.00 =	20.0
Students in Poverty:	785.6	X 0.25 =	196.4
Students in Foster Care and Neglected/Delinquent:	27.0	X 0.25 =	6.8
Remote Elementary School Correction:	0.0	X 1.00 =	0.0
Small High School Correction:	0.0	X 1.00 =	0.0
Estimated ADMw:		=	**3,151.7**

2010-2011 Extended ADMw

2010-2011 Estimated ADMw	=	3,151.7
2009-2010 Estimated ADMw	=	3,269.1
Extended ADMw - Greater of 2010-2011 Estimated ADMw Or 2009-2010 Estimated ADMw	=	**3,269.1**

2010-2011 Experience Adjustment

District Average Teacher Experience	=	12.78
State Average Teacher Experience	=	12.06
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.72**

2010-2011 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$3,410,223.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$207,437.36
County School Fund	=	$0.00
State Managed Timber	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	
Local Revenue	=	**$3,617,660.36**

2010-2011 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-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$923,000.00

Trans per ADMr Rank. **17%** Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$646,100.00**

2010-2011 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**3,269.1** x [$4500 + ($25 x **0.72**)]) X **1.358092253120** = **$20,058,936**

2010-2011 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$20,058,936** + **$646,100** = **$20,705,036**

2010-2011 State School Fund Grant

Total Formula Revenue - Local Revenue

= $20,705,036 - $3,617,660 = **$17,087,375**

General Purpose Grant per Extended ADMw=	$6,136
Total Formula Revenue per Extended ADMw=	$6,333
Charter Schools Rate(ORS 338.155)=	$6,365

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

STATE SCHOOL FUND GRANT

2010-2011

Note: $66.5 million in federal SFSF monies will be distributed separately - as of 5/27/2010

Malheur County, Ontario SD 8C   District ID: 2108

2010-2011 ADMw Components

ADMr:	2,455.0 X 1.00 =	2,455.0
Students in ESL programs:	407.0 X 0.50 =	203.5
270.0 IEP Students capped at 11% of ADMr:	270.0 X 1.00 =	270.0
Students on IEP Above 11% of ADMr:	0.0 X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	20.0 X 1.00 =	20.0
Students in Poverty:	785.6 X 0.25 =	196.4
Students in Foster Care and Neglected/Delinquent:	27.0 X 0.25 =	6.8
Remote Elementary School Correction:	0.0 X 1.00 =	0.0
Small High School Correction:	0.0 X 1.00 =	0.0
Estimated ADMw:	=	**3,151.7**

2010-2011 Extended ADMw

2010-2011 Estimated ADMw	=	3,151.7
2009-2010 Estimated ADMw	=	3,269.1
Extended ADMw - Greater of 2010-2011 Estimated ADMw Or 2009-2010 Estimated ADMw	=	**3,269.1**

2010-2011 Experience Adjustment

District Average Teacher Experience	=	12.78
State Average Teacher Experience	=	12.06
Experience Adjustment (Difference in District and State Teacher Experience)	=	**0.72**

2010-2011 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$3,410,223.00
Federal Forest Fees	=	$0.00
Common School Fund	=	$207,603.23
County School Fund	=	$0.00
State Managed Timber	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	
Local Revenue	=	**$3,617,826.23**

2010-2011 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-Reimburseable	=	N/A
Net Eligible Trans. Expend.	=	$923,000.00

Trans per ADMr Rank. **16%**   Transportation Reimburs. Rate **70.00%**

Grant (Rate* Net Eligible Expend) = **$646,100.00**

2010-2011 General Purpose Grant

(Extended ADMw x [$4500 +($25 x Experience Adjustment)]) x Funding Ratio

(**3,269.1** x [$4500 + ($25 x **0.72**)]) X **1.279995400790** = **$18,905,450**

2010-2011 Total Formula Revenue

General Purpose Grant + Transportation Grant

= **$18,905,450** + **$646,100** = **$19,551,550**

2010-2011 State School Fund Grant

Total Formula Revenue - Local Revenue

= $19,551,550 - $3,617,826 = **$15,933,724**

General Purpose Grant per Extended ADMw=	$5,783
Total Formula Revenue per Extended ADMw=	$5,981
Charter Schools Rate(ORS 338.155)=	$5,999

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

Budget Summary by Major Function
General Fund

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	10,228,844	10,498,764	9,828,066	168.47	9,159,792	148.27	9,159,792	9,038,158
1000 Co-Curricular Programs	558,085	563,371	565,682	89.00	572,813	84.00	572,813	306,766
1200 Special Programs	3,379,011	3,728,955	4,136,809	55.78	3,912,060	42.04	3,912,060	3,891,274
1400 Summer School Programs		5,585	20,000					
Total 1000 Instruction	14,165,939	14,796,675	14,550,557	313.25	13,644,665	274.31	13,644,665	13,236,198
2100 Support Services - Students	641,759	665,501	586,109	10.59	572,748	13.84	572,748	468,035
2200 Support Services - Instruction Staff	789,087	852,587	843,499	17.50	676,294	18.66	676,294	683,750
2300 General Administration	408,216	458,499	459,809	3.00	405,304	2.00	405,304	401,419
2400 School Administration	1,828,503	1,901,416	1,802,947	24.50	1,538,782	21.00	1,538,782	1,481,653
2500 Business	3,638,482	3,571,839	3,695,861	52.91	3,754,487	48.13	3,754,487	3,392,385
2600 Support Services - Central Activites	757,480	799,161	849,686	13.80	1,068,778	15.30	1,068,778	1,017,705
2700 Supplemental Retirement	123,508	122,617	138,650	39.00	122,080	32.00	122,080	122,082
Total 2000 Support Services	8,187,035	8,371,620	8,376,561	161.30	8,138,473	150.93	8,138,473	7,567,029
Total 3000 Community Services	16,258	910	6,000		1,000		1,000	1,000
Total 4000 Building Acquisition & Constructio	88,974	84,483	128,300		100,000		100,000	100,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	2,856,588	347,852	150,350		106,500		106,500	106,500
Total 6000 Contingency			554,875		342,397		342,397	250,000
Total 7000 Unappropriated Ending Fund Balan	4,698,171	3,506,463	1,000,000		1,250,000		1,250,000	1,250,000
Total General Fund Requirements	30,012,965	27,108,003	24,766,643	474.55	23,583,035	425.24	23,583,035	22,510,727

23,211,68

21,010,727

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GF
750K Fund Bal

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	2,812,645	3,047,927	2,368,712	45.01	2,482,938	44.39	2,482,938	2,333,838
1112 Intermediate Instruction	1,341,125	1,443,756	1,371,630	23.99	1,336,543	20.11	1,336,543	1,346,366
1113 Elementary Co-Curricular	1,202	699	500		500		500	500
1121 Middle Instruction	2,810,322	2,894,649	2,790,646	43.83	2,367,390	36.25	2,367,390	2,510,655
1122 Middle Co-Curricular	90,487	93,167	104,976	33.00	128,922	32.25	128,922	67,734
1131 High School Instruction	3,264,752	3,112,431	3,297,078	55.64	2,972,921	47.52	2,972,921	2,847,299
1132 High School Co-Curricular	466,396	469,504	460,206	56.00	443,391	51.75	443,391	238,532
1210 Talented and Gifted	147,345	165,043	158,195	2.05	15,616	0.05	15,616	15,504
1226 Home Instruction	9,703	6,370	8,401		5,549		5,549	5,549
1250 Special Education	1,327,065	1,413,385	1,558,776	41.30	1,443,794	31.77	1,443,794	1,468,314
1271 Remediation					5,049		5,049	5,049
1283 Alternative Education	287,765	253,834	274,008	3.26	111,322	2.00	111,322	109,438
1288 Charter School	998,842	1,292,465	1,502,500		1,768,500		1,768,500	1,697,500
1291 ESL	608,290	597,859	634,929	9.17	562,230	8.22	562,230	589,920
1430 High School Summer School		5,585	20,000					
Total 1000 Instruction	14,165,939	14,796,675	14,550,557	313.25	13,644,665	274.31	13,644,665	13,236,198

Budget Summary by Function
General Fund

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety	95,632	95,632	101,864		103,416	4.00	103,416	58,416
2122 Counseling	470,281	468,008	375,625	10.00	322,546	9.00	322,546	264,511
2134 Nursing Services	0		5,000		45,000		45,000	45,000
2139 Health Services	17,122	38,384	37,340		2,280		2,280	2,280
2190 Student Support Services	58,725	63,477	66,280	0.59	99,506	0.84	99,506	97,828
2213 Director of Improvement of Instruction	189,090	194,334	124,345	0.80	93,302	0.80	93,302	91,726
2219 Improvement of Instruction	0	1,610	15,574	6.00	12,015	5.00	12,015	12,016
2222 Library	402,314	428,811	466,553	10.30	293,698	7.46	293,698	291,526
2223 Multi-Media Services	2,555	804	10,000		8,200		8,200	8,200
2230 Assessment & Testing	133,170	146,998	75,929	0.40	182,579	5.40	182,579	193,782
2240 Instructional Staff Development	61,958	80,030	151,098		86,500		86,500	86,500
2310 Board of Education	127,401	144,482	163,600		157,700		157,700	157,700
2321 Superintendent's Office	280,815	314,017	296,209	3.00	247,604	2.00	247,604	243,719
2410 Principal's Office	1,828,503	1,901,416	1,802,947	24.50	1,538,782	21.00	1,538,782	1,481,653
2521 Business Services	165,482	160,764	173,542	1.00	180,781	1.00	180,781	104,826
2524 Payroll Services	60,258	66,605	67,980	1.00	69,208	1.00	69,208	68,135
2525 Financial Accounting Services	39,506	40,064	37,809	0.75	40,798	0.75	40,798	40,216
2541 Direction of Facilities	111,863	120,315	116,873	1.55	122,408	1.55	122,408	90,704
2542 Care & Upkeep of Buildings	1,863,560	1,978,982	2,074,510	22.53	2,042,138	21.25	2,042,138	1,881,637
2543 Care & Upkeep of Grounds	130,910	127,094	166,458	2.68	106,888	1.68	106,888	107,228
2551 Direction of Transportation	130,002	133,707	132,305	2.40	138,377	2.40	138,377	123,589
2552 Vehicle Operation Services	1,030,897	843,337	821,353	21.00	957,333	18.00	957,333	880,044
2559 Other Student Transportation	76,544	70,505	73,500		64,500		64,500	64,500
2573 Warehouse and Distributing Services	29,460	30,466	31,531	0.50	32,056	0.50	32,056	31,506
2626 Grant Writing					5,000		5,000	0
2633 Public Information	58,077	59,424	64,795	1.00	63,951	1.00	63,951	62,767
2640 Volunteer Services	1,073	1,576	2,550		4,450		4,450	4,450
2641 Personnel	152,803	144,455	160,049	1.50	80,323	1.00	80,323	79,257
2660 Technology	545,526	593,707	622,292	11.30	915,054	13.30	915,054	871,231
2700 Supplemental Retirement	123,508	122,617	138,650	39.00	122,080	32.00	122,080	122,082
Total 2000 Support Services	8,187,035	8,371,620	8,376,561	161.80	8,138,473	150.93	8,138,473	7,567,029

Budget Summary by Function
General Fund

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services	16,258	910	6,000		1,000		1,000	1,000
Total 4000 Building Acquisition & Constructio	88,974	84,483	128,300		100,000		100,000	100,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	2,856,588	347,852	150,350		106,500		106,500	106,500
Total 5000 Other Uses	2,856,588	347,852	150,350		106,500		106,500	106,500
Total 6000 Contingency			554,875		342,397		342,397	250,000
Total 7000 Unappropriated Ending Fund Balan	4,698,171	3,506,463	1,000,000		1,250,000		1,250,000	1,250,000
Total General Fund Requirements	30,012,965	27,108,003	24,766,643	475.05	23,583,035	425.24	23,583,035	22,510,727

udget Summary by Function and Location
eneral Fund - PROPSED and APPROVED

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

CCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Primary Instruction	588,578	11.48	624,710	11.64	347,107	6.12	293,466	6.13	500,137	9.02					128,940	
112 Intermediate Instruction	335,603	4.32	370,398	5.36	86,196	1.08	73,102	1.07	411,780	8.28					59,464	
113 Elementary Co-Curricular															500	
121 Middle Instruction											2,354,390	36.25			13,000	
122 Middle Co-Curricular											128,422	32.25			500	
131 High School Instruction													2,930,921	47.52	42,000	
132 High School Co-Curricular													435,391	51.75	8,000	
210 Talented and Gifted	900		200		850		100		200		250				13,116	0.05
226 Home Instruction															5,549	
250 Special Education	146,939	3.92	193,509	6.00	65,883	1.50	65,668	1.95	258,238	7.40	273,646	5.00	314,518	5.00	125,393	1.00
271 Remediation															5,049	
283 Alternative Education											400		105,718	2.00	5,204	
288 Charter School															1,768,500	
291 ESL	85,710	1.00	88,174	1.00	51,036	0.50	22,070	0.75	114,077	2.00	78,127	1.67	95,313	1.25	27,723	0.05
otal 1000 Instruction	1,157,730	20.72	1,276,991	24.00	551,072	9.20	454,406	9.90	1,284,432	26.70	2,835,235	75.17	3,881,861	107.52	2,202,938	1.10
115 Student Safety															103,416	4.00
122 Counseling			800				100				119,140	4.00	202,506	5.00		
134 Nursing Services															45,000	
139 Health Services			500		90		90		100		500				1,000	
190 Student Support Services															99,506	0.84
213 Director of Improvement of Instruction											36,255	0.50			57,047	0.30
219 Improvement of Instruction															12,015	5.00
222 Library	32,482	1.00	31,945	1.00	30,158	1.00	25,559	0.80	32,609	1.00	33,766	1.16	105,179	1.50	2,000	
223 Multi-Media Services			3,000						2,000		2,000		1,200			
230 Assessment & Testing	10,652	1.00	11,221	1.00					10,652	1.00	16,887	1.00	14,053	0.50	119,114	0.90
240 Instructional Staff Development	6,571		9,760		3,389		4,861		14,958		12,599		19,418		14,944	
310 Board of Education															157,700	
321 Superintendent's Office															247,604	2.00
410 Principal's Office	177,086	2.50	195,645	3.00	100,930	1.50	99,876	1.50	194,719	3.00	327,663	4.00	422,363	5.50	20,500	
521 Business Services															180,781	1.00
524 Payroll Services															69,208	1.00
525 Financial Accounting Services															40,798	0.75
541 Direction of Facilities															122,408	1.55
542 Care & Upkeep of Buildings	100,327	1.00	159,938	2.25	76,526	1.00	82,800	1.00	168,257	2.00	313,955	3.50	379,057	4.00	761,278	6.50
543 Care & Upkeep of Grounds															106,888	1.68
551 Direction of Transportation															138,377	2.40
552 Vehicle Operation Services	1,000		1,000		1,200		1,200		500		2,000				950,433	18.00
559 Other Student Transportation											4,000		57,000		3,500	
573 Warehouse and Distributing Services															32,056	0.50
620 Statistics, Planning, & Research																
626 Grant Writing															5,000	
633 Public Information															63,951	1.00
640 Volunteer Services															4,450	
641 Personnel															80,323	1.00
660 Technology			8,200						800		15,000		1,000		890,054	13.30
700 Supplemental Retirement															122,080	32.00
otal 2000 Support Services	328,118	5.50	422,009	7.25	212,293	3.50	214,486	3.30	424,595	7.00	883,765	14.16	1,201,776	16.50	4,451,431	93.72

Budget Summary by Function and Location
General Fund - PROPSED and APPROVED

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services															1,000	
Total 4000 Building Acquisition & Construction															100,000	
5120 Short Term Debt																
5200 Transfers of Funds															106,500	
Total 5000 Other Uses															106,500	
Total 6000 Contingency															342,397	
Total 7000 Unappropriated Ending Fund Balance															1,250,000	
Total General Fund Requirements	1,485,848	26.22	1,699,000	31.25	763,365	12.70	668,892	13.20	1,709,027	33.70	3,719,000	89.33	5,083,637	124.02	8,454,266	94.82

Budget Summary by Major Object
General Fund

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	12,434,128	12,912,241	12,503,168	475.05	11,161,313	425.24	11,161,313	10,732,632
200 Employee Benefits	5,945,319	6,241,764	5,821,270		5,709,826		5,709,826	5,569,996
300 Purchased Services	2,250,387	2,530,143	3,129,665		3,335,153		3,335,153	3,147,553
400 Supplies and Materials	1,151,879	1,051,254	1,189,050		1,096,896		1,096,896	927,096
500 Capital Outlay	509,924	348,731	232,000		400,000		400,000	346,000
600 Other Objects	166,568	169,555	186,265		180,950		180,950	180,950
700 Transfers	2,856,588	347,852	150,350		106,500		106,500	106,500
800 Other Uses of Funds	4,698,171	3,506,463	1,554,875		1,592,397		1,592,397	1,500,000
Total	30,012,965	27,108,003	24,766,643	475.05	23,583,035	425.24	23,583,035	22,510,727

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	7,795,851	8,029,503	7,599,426	160.22	6,692,547	134.91	6,692,547	6,587,554
112 Classified Salaries	2,314,156	2,376,998	2,433,147	115.76	2,278,846	109.51	2,278,846	2,199,993
113 Administrators	1,435,881	1,479,260	1,426,215	17.05	1,179,240	13.80	1,179,240	1,132,754
114 Supervisors	151,700	164,619	167,878	3.34	169,305	3.34	169,305	121,517
116 Early Retirement	119,550	118,500	129,150	39.00	109,250	32.00	109,250	109,250
117 Unused Leave		13,022						
121 Substitutes - Licensed	304,207	336,444	335,520		350,335		350,335	350,335
122 Substitutes - Classified		66,353	54,958		57,519		57,519	38,237
123 Temporaries - Licensed	7,564	5,005	11,934		11,934		11,934	11,934
124 Temporaries - Classified	16,813	19,415	29,568	3.68	34,944	4.68	34,944	34,944
130 Additional Salary	288,406	303,121	315,372	136.00	277,393	127.00	277,393	146,114
Total Salaries	12,434,128	12,912,241	12,503,168	475.05	11,161,313	425.24	11,161,313	10,732,632
210 Retirement	1,531,557	1,568,846	1,271,761		1,133,403		1,133,403	1,088,610
213 PERS UAL Bond	450,906	482,995	488,138		540,574		540,574	520,158
216 OPSRP Tier III	351,911	372,178	236,880		198,872		198,872	194,618
220 Social Security	909,157	936,281	907,101		851,042		851,042	816,780
231 Workers Comp	121,564	115,431	123,305		80,034		80,034	76,042
232 Unemployment		16,633			334,024		334,024	320,622
240 Employee Insurance	2,580,224	2,749,400	2,794,085		2,571,877		2,571,877	2,553,166
Total Benefits	5,945,319	6,241,764	5,821,270		5,709,826		5,709,826	5,569,996
310 Professional Services	4,406		5,000		4,000		4,000	4,000
311 Instruction Services	3,453	4,000	7,350		4,350		4,350	4,350
312 Instruct Programs Improvement Services	523		500		500		500	500
313 Student Services (Medical)	1,411	2,613	4,000		4,000		4,000	4,000
318 Prof & Improvement Costs: Non-Instruct	44,995	44,142	106,900		58,850		58,850	53,850
319 Other Instructional, Prof & Technical Services	97,951	103,808	104,152		106,000		106,000	61,000
322 Maintenance & Repair	92,403	119,844	215,650		198,300		198,300	197,300
324 Rental	33,123	35,787	37,500		37,500		37,500	37,000
325 Electricity	223,435	216,701	240,000		240,000		240,000	240,000
326 Heat	188,266	207,813	203,100		203,100		203,100	203,100
327 Water & Sewage	83,065	64,985	77,400		77,400		77,400	77,400
328 Garbage	56,105	53,768	63,900		63,900		63,900	63,900
329 Other Property Services	64,229	71,191	97,150		97,150		97,150	97,150
332 Charter Bus	2,390		3,000		3,000		3,000	500

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	128,893	109,464	167,430		141,492		141,492	91,692
351 Telephone	(2,907)	(61)	15,673		14,500		14,500	14,000
353 Postage	17,859	19,863	20,645		20,600		20,600	20,600
354 Advertising	4,878	2,820	4,265		3,450		3,450	3,450
355 Printing	15,937	8,949	18,700		14,100		14,100	14,100
360 Charter School	998,842	1,292,465	1,502,500		1,768,500		1,768,500	1,697,500
374 Other Tuition	1,814	1,739	2,000		1,000		1,000	1,000
381 Audit	17,050	19,608	20,000		20,000		20,000	20,000
382 Legal	25,124	27,876	50,000		50,000		50,000	50,000
383 Architect Fees			10,000		2,500		2,500	2,500
384 Negotiation Services		539	2,500		7,500		7,500	7,500
388 Election		2,355	3,500		3,500		3,500	3,500
390 Other General Prof & Technological Services	147,141	119,873	146,850		189,961		189,961	177,661
Total Purchased Services	2,250,387	2,530,143	3,129,665		3,335,153		3,335,153	3,147,553
410 Supplies	533,681	571,246	590,951		586,021		586,021	418,221
411 Gasoline, Oil, Lubricants	131,687	88,548	121,000		111,500		111,500	111,500
412 Tires & Batteries	10,307	16,430	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	22,949	24,204	35,000		35,000		35,000	35,000
414 Garage Supplies	4,201	4,840	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	1,133	778	2,350		2,350		2,350	2,350
420 Textbooks	305,437	166,010	239,209		79,350		79,350	79,350
430 Library Books	23,428	23,777	27,000		16,200		16,200	16,200
440 Periodicals	4,949	2,415	4,050		3,925		3,925	3,925
460 Non-Consumable Supplies	63,056	65,697	72,540		160,700		160,700	158,700
470 Computer Software	51,051	87,308	81,950		86,850		86,850	86,850
Total Supplies & Materials	1,151,879	1,051,254	1,189,050		1,096,896		1,096,896	927,096
520 Building Remodel	88,278	63,819	90,000		75,000		75,000	75,000
530 Improvements Other Than Building	20,351	14,381						
541 New Equipment	9,000	10,519						
542 Replacement Equipment	29,424	62,479	31,000		59,000		59,000	50,000
550 Technology Equipment		7,783	6,000		56,000		56,000	56,000
564 Bus and Bus Improvements	362,871	189,750	105,000		210,000		210,000	165,000
Total Capital Outlay	509,924	348,731	232,000		400,000		400,000	346,000
640 Dues & Fees	37,436	37,589	42,015		38,950		38,950	38,950

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
651 Liability Insurance	40,206	45,809	50,400		37,500		37,500	37,500
653 Property Insurance	88,352	86,157	92,850		103,500		103,500	103,500
670 Taxes & License	575		1,000		1,000		1,000	1,000
Total Other Objects	166,568	169,555	186,265		180,950		180,950	180,950
Technology Transfer	210,000	210,000	110,000		25,000		25,000	25,000
Equipment Fund Transfer	70,715	131,719	34,250					
Building Fund Transfer	2,570,000				75,000		75,000	75,000
SMILE Transfer	5,873	6,132	6,100		6,500		6,500	6,500
Total Transfers	2,856,588	347,852	150,350		106,500		106,500	106,500
810 Planned Reserve			554,875		342,397		342,397	250,000
820 Reserve For Next Year	4,698,171	3,506,463	1,000,000		1,250,000		1,250,000	1,250,000
Total Other Uses of Funds	4,698,171	3,506,463	1,554,875		1,592,397		1,592,397	1,500,000
Total	30,012,965	27,108,003	24,766,643		23,583,035	425.24	23,583,035	22,510,727

udget Summary by Object and Location
ieneral Fund - PROPSED and APPROVED

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

CCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
11 Certified Salaries	670,833	14.80	718,384	15.00	332,598	6.20	252,482	5.70	678,927	14.70	1,685,132	35.17	2,258,205	41.84	95,986	1.50
12 Classified Salaries	129,011	7.42	203,516	11.25	84,316	4.00	92,867	5.00	224,835	13.00	243,352	11.91	274,487	12.93	1,026,462	44.00
13 Administrators	79,635	1.00	81,196	1.00	41,379	0.50	41,379	0.50	82,758	1.00	183,724	2.25	265,045	3.25	404,124	4.30
14 Supervisors															169,305	3.34
16 Early Retirement															109,250	32.00
21 Substitutes - Licensed	2,785		3,713		2,500		4,047		3,868		63,126		103,972		166,324	
22 Substitutes - Classified	250		4,000						3,085						50,184	
23 Temporaries - Licensed															11,934	
24 Temporaries - Classified															34,944	4.68
30 Additional Salary	2,403	3.00	3,204	4.00	1,602	2.00	1,602	2.00	4,005	5.00	81,580	40.00	166,758	66.00	16,239	5.00
Total Salaries	884,917	26.22	1,014,013	31.25	462,395	12.70	392,377	13.20	997,478	33.70	2,256,914	89.33	3,068,467	124.02	2,084,752	94.82
10 Retirement	91,925		102,934		52,407		37,097		93,375		221,152		330,169		204,344	
13 PERS UAL Bond	44,233		50,353		23,073		19,494		49,719		109,557		147,956		96,189	
16 OPSRP Tier III	16,685		21,487		4,165		11,306		29,614		49,803		33,109		32,703	
20 Social Security	67,679		77,268		35,301		29,825		76,072		172,652		234,740		157,505	
31 Workers Comp	4,384		5,859		2,721		2,433		5,687		11,948		15,504		31,498	
32 Unemployment	26,540		30,299		13,844		11,697		29,832		67,707		91,965		62,140	
40 Employee Insurance	241,556		267,180		115,050		108,360		282,600		522,119		626,327		408,685	
Total Benefits	493,002		555,380		246,561		220,212		566,899		1,154,938		1,479,770		993,064	
11 Instructional Services									350		1,000				7,000	
12 Instruct Programs Improvement Servic	500															
13 Student Services (Medical)	2,000														4,000	
18 Prof & Improvement Costs			5,000		200		450		8,000		3,500		3,000		36,700	
19 Other Instructional Services					800				200						105,000	
22 Maintenance & Repair	5,000		11,500		3,600		3,000		10,650		23,200		14,350		127,000	
24 Rental											300		18,000		19,200	
25 Electricity	17,300		25,300		8,300		11,000		28,600		72,500		56,300		20,700	
26 Heat	20,200		12,600		16,000		18,100		10,500		25,200		85,000		15,500	
27 Water & Sewage	6,500		5,500						18,700		23,100		20,600		3,000	
28 Garbage	4,000		10,000		1,000		2,800		9,500		15,500		16,200		4,900	
29 Other Property Services					150										97,000	
32 Charter Bus													3,000			
40 Travel	6,000		2,700		3,550		2,550		6,300		9,100		128,000		(16,708)	
51 Telephone	500		2,000		400		500		1,000		1,500		3,300		5,300	
53 Postage	800		1,200		200		100		700		3,500		5,000		9,100	
54 Advertising															3,450	
55 Printing	400		600		225		225		750		2,000		1,500		8,400	
60 Charter School															1,768,500	
74 Other Tuition													1,000			
81 Audit															20,000	
82 Legal															50,000	
83 Architect Fees															2,500	
84 Negotiation Services															7,500	
88 Election															3,500	
90 Other General Prof Services			400		50		50		100		8,550		25,000		155,811	
Total Purchased Services	63,200		76,800		34,475		38,775		95,350		188,950		380,250		2,457,353	
10 Supplies	34,529		32,407		14,584		11,553		38,600		95,698		113,050		245,600	

ludget Summary by Object and Location
ieneral Fund - PROPSED and APPROVED

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

CCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
11 Gasoline, Oil, Lubricants													1,500		110,000	
12 Transportation Supplies															52,350	
20 Textbooks	1,500		10,300		2,350		3,300		3,400		3,500		5,000		50,000	
30 Library Books	3,000		1,500		900		800		1,500		2,000		4,500		2,000	
40 Periodicals	400		200				125		500		1,000		1,400		300	
60 Non-Consumable Supplies	2,100		6,100						2,000		13,000		2,000		135,500	
70 Computer Software	3,200		2,300		2,000		1,650		3,300		3,000		6,500		64,900	
Total Supplies & Materials	44,729		52,807		19,834		17,428		49,300		118,198		133,950		660,650	
20 Building Remodel															75,000	
30 Improvements Other Than Building																
41 New Equipment																
42 Replacement Equipment													9,000		50,000	
50 Technology Equipment															56,000	
64 Bus and Bus Improvements															210,000	
Total Capital Outlay													9,000		391,000	
21 Interest																
40 Dues & Fees					100		100						12,200		26,550	
51 Liability Insurance															37,500	
53 Property Insurance															103,500	
70 Taxes & License															1,000	
Total Other Objects					100		100						12,200		168,550	
10 Technology Transfer															25,000	
10 Equipment Fund Transfer																
10 Building Fund Transfer															75,000	
10 SMILE Transfer															6,500	
Total Transfers															106,500	
10 Planned Reserve															342,397	
20 Reserve For Next Year															1,250,000	
Total Other Uses of Funds															1,592,397	
Total	1,485,848	26.22	1,699,000	31.25	763,365	12.70	668,892	13.20	1,709,027	33.70	3,719,000	89.33	5,083,637	124.02	8,454,266	94.82

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	365,686	433,586	472,015		450,961		450,961	450,961
Title I A	1,063,488	1,127,231	1,246,500		1,250,000		1,250,000	1,250,000
Reading First	208,397	19,135						
K-3 Statewide Literacy Outreach	4,000	4,000	4,000					
Supporting All Students in Reading		2,316	-					
Title II (D) Enhancing Teaching Through Tech	8,566	8,150	12,720		11,950		11,950	11,950
Physical Education Expansion K-8	2,971							
Title III ESL	61,345	43,610	110,000		97,000		97,000	97,000
Title V Innovative Ed	11,686							
IDEA	481,129	393,080	536,500		547,000		547,000	547,000
EBISS	7,778	13,597	15,000		15,000		15,000	15,000
Enhancement and Extended Assessment Traini	3,171		1,000					
Title VI (B) Rural Education Initiative Grant	87,824	69,504	72,500		64,566		64,566	64,566
Title II (A) Quality Teachers	253,261	200,494	235,000		258,000		258,000	258,000
Title II (A) Competitive Grant	2,839	33,584						
Alcohol Abuse Reduction Grant	326,988	146,214	50,000					
Drug and Alcohol	19,745	17,641	18,000		3,000		3,000	3,000
IDEA - ARRA		43,288	545,288		220,000		220,000	220,000
Title IA - ARRA			716,000		77,000		77,000	77,000
Title IA - School Improvement			93,400		53,500		53,500	53,500
Title IID - ARRA			162,932		69,371		69,371	69,371
School Improvement - OHS					2,000,000		2,000,000	2,000,000
Title X - Homeless (RRA)			7,447		7,200		7,200	7,200
Moving Math Education Forward			10,000					
4500 Total Restricted Federal Revenue	2,908,875	2,555,432	4,308,302		5,124,548		5,124,548	5,124,548
Total Resources	2,908,875	2,555,432	4,308,302		5,124,548		5,124,548	5,124,548

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	110,813		318,407	3.50	61,410	1.00	61,410	124,108
200 Total Benefits	69,201	(700)	178,596		29,404		29,404	65,716
300 Total Purchased Services	22,095							
400 Total Supplies & Materials		17,217	51,315					
600 Total Other Objects		8,309	32,000					
1111 Total Primary Instruction	202,109	24,826	580,318	3.50	90,814	1.00	90,814	189,824
1121 Middle School Instruction								
300 Total Purchased Services	1,054	125	6,875		6,875		6,875	6,875
400 Total Supplies & Materials	25,386	4,436	129,820		1,201		1,201	1,201
600 Total Other Objects			3,909		201		201	201
1121 Total Middle School Instruction	26,440	4,561	140,604		8,277		8,277	8,277
1131 High School Instruction								
100 Total Salaries					125,000		125,000	125,000
200 Total Benefits					36,070		36,070	36,070
300 Total Purchased Services					30,000		30,000	30,000
400 Total Supplies & Materials					466,508		466,508	466,508
600 Total Other Objects					75,000		75,000	75,000
1131 Total High School Instruction	-	-	-		732,578		732,578	732,578
1140 Pre-Kindergarten Progam								
100 Total Salaries			8,735		13,000		13,000	13,000
200 Total Benefits			2,241		4,564		4,564	4,564
300 Total Purchased Services			500		500		500	500
400 Total Supplies & Materials			1,250		1,250		1,250	1,250
1140 Pre-Kindergarten Progam			12,726		19,314		19,314	19,314
1210 Talented and Gifted								
100 Total Salaries	145							
200 Total Benefits	12							
400 Total Supplies & Materials	60							
1210 Total Talented and Gifted	217	-						
1250 Special Education								
100 Total Salaries	217,564	200,353	254,287	15.97	324,735	20.66	324,735	324,735
200 Total Benefits	138,127	129,324	194,186		287,365		287,365	287,365

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
300 Total Purchased Services	22,292	13,359	131,000		88,090		88,090	88,090
400 Total Supplies & Materials	60,018	49,333	108,425		9,181		9,181	9,181
600 Total Other Objects	1,500	1,500						
1250 Total Special Education	439,500	393,870	687,898	15.97	709,371	20.66	709,371	709,371
1271 Remediation								
100 Total Salaries					41,530		41,530	41,530
200 Total Benefits					12,010		12,010	12,010
300 Total Purchased Services			1,000		11,000		11,000	11,000
400 Total Supplies & Materials			4,000		23,851		23,851	23,851
600 Total Other Objects			249		249		249	249
1271 Total Remediation	-	-	5,249		88,640		88,640	88,640
1272 Title I								
100 Total Salaries	479,215	451,020	497,619	21.95	381,800	15.24	381,800	316,727
200 Total Benefits	237,399	219,571	305,923		226,458		226,458	192,521
400 Total Supplies & Materials	21,630	97,027	28,346		72,689		72,689	72,689
600 Total Other Objects	37,516	49,743	58,750		46,655		46,655	46,655
1272 Total Title I	775,760	817,361	890,638	21.95	727,602	15.24	727,602	628,592
1283 Alternative Education								
100 Total Salaries					118,186	2.00	118,186	118,186
200 Total Benefits					56,940		56,940	56,940
300 Total Purchased Services					20,000		20,000	20,000
400 Total Supplies & Materials					20,000		20,000	20,000
1283 Total Alternative Education	-	-	-		215,126	2.00	215,126	215,126
1288 Charter School								
300 Total Purchased Services	69,418	88,188	92,000		114,345		114,345	114,345
1288 Total Charter School	69,418	88,188	92,000		114,345		114,345	114,345
1291 English Second Language								
100 Total Salaries					18,499		18,499	18,499
200 Total Benefits					4,750		4,750	4,750
300 Total Purchased Services	2,150							
400 Total Supplies & Materials	15,826	1,290	12,887		3,492		3,492	3,492
1291 Total English Second Language	17,976	1,290	12,887		26,741		26,741	26,741
1293 Migrant Education								
100 Total Salaries	40,907	39,329	68,687	1.15	40,471	0.98	40,471	40,471

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
200 Total Benefits	18,929	18,455	21,904		22,009		22,009	22,009
300 Total Purchased Services	4,124	12,622	6,000		8,500		8,500	8,500
400 Total Supplies & Materials	19	4						
600 Total Other Objects		9,575						
1293 Total Migrant Education	63,980	79,984	96,591	1.15	70,980	0.98	70,980	70,980
1299 Other Programs								
100 Total Salaries	44,999	45,890						
200 Total Benefits	11,906	11,990						
300 Total Purchased Services	88,310	1,191	94,776					
400 Total Supplies & Materials	18,343	1,082						
600 Total Other Objects	10,571	6,390						
1299 Total Other Programs	174,130	66,543	94,776		-		-	
1490 Summer School Programs								
100 Total Salaries	95,000	90,735	152,767		156,676		156,676	156,676
200 Total Benefits	25,663	25,021	12,065		22,820		22,820	22,820
300 Total Purchased Services		4,625	5,534		1,200		1,200	1,200
400 Total Supplies & Materials	8,497	5,254	7,000		23,683		23,683	23,683
600 Total Other Objects			3,600		3,700		3,700	3,700
1490 Total Summer School Programs	129,160	125,635	180,966		208,079		208,079	208,079
1000 Total Instruction	1,898,689	1,602,258	2,794,653	42.57	3,011,867	39.88	3,011,867	3,011,867
2110 Social Services								
100 Total Salaries	4,057	4,444	5,246	0.15	5,584	0.15	5,584	5,584
200 Total Benefits	2,309	2,494	2,592		3,019		3,019	3,019
400 Total Supplies & Materials	3,195	3,524	7,850					
600 Total Other Objects			150					
2110 Total Social Services	9,561	10,461	15,838	0.15	8,603	0.15	8,603	8,603
2117 Identification & Recruitment								
100 Total Salaries	50,349	63,274	66,873	1.85	68,874	1.85	68,874	68,874
200 Total Benefits	25,517	34,167	32,505		37,226		37,226	37,226
300 Total Purchased Services	4,072	7,352	5,800		5,800		5,800	5,800
400 Total Supplies & Materials								
2117 Total Identification & Recruitment	79,938	104,793	105,178	1.85	111,900	1.85	111,900	111,900
2122 Counseling								
100 Total Salaries			73,982		138,445	3.00	138,445	138,445

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
200 Total Benefits			40,956		74,083		74,083	74,083
300 Total Purchased Services					5,000		5,000	5,000
400 Total Supplies & Materials					2,000		2,000	2,000
600 Total Other Objects					1,761		1,761	1,761
2122 Total Counseling	-	-	114,938		221,289	3.00	221,289	221,289
2139 Health Services								
300 Total Purchased Services	20		2,362		1,965		1,965	1,965
2139 Total Health Services	20	-	2,362		1,965		1,965	1,965
2190 Student Support Services								
100 Total Salaries	170,252	149,202	109,759	2.61	87,845	1.36	87,845	87,845
200 Total Benefits	62,222	58,082	44,451		40,523		40,523	40,523
300 Total Purchased Services	28,938	12,283	30,000		12,434		12,434	12,434
400 Total Supplies & Materials	4,919	5,214	3,281		1,330		1,330	1,330
2190 Total Student Support Services	266,330	224,781	187,491	2.61	142,132	1.36	142,132	142,132
2213 Curriculum Development								
100 Total Salaries	137,397	135,208	199,488	1.00	509,173	9.00	509,173	509,173
200 Total Benefits	69,310	69,812	94,051		246,631		246,631	246,631
300 Total Purchased Services	2,108				40,000		40,000	40,000
400 Total Supplies & Materials			59		14,000		14,000	14,000
600 Total Other Objects	6,851				8,200		8,200	8,200
2213 Total Curriculum Development	215,665	205,020	293,598	1.00	818,004	9.00	818,004	818,004
2219 Improvement of Instruction Services								
100 Total Salaries	42,750	20,372	121,000		63,625		63,625	63,625
200 Total Benefits	9,689	4,449			17,100		17,100	17,100
300 Total Purchased Services	8,764	118	4,100					
400 Total Supplies & Materials	615	278	4,130		2,500		2,500	2,500
600 Total Other Objects		326	11,683		100		100	100
2219 Total Improvement of Instruction Servic	61,818	25,543	140,913		83,325		83,325	83,325
2222 Library								
100 Total Salaries	5,925	6,961	5,226		1,312		1,312	1,312
200 Total Benefits	1,689	1,982	1,340		372		372	372
300 Total Purchased Services		678	3,200		1,450		1,450	1,450
400 Total Supplies & Materials			475		400		400	400
2222 Total Library	7,614	9,621	10,241		3,534		3,534	3,534

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2230 Assessment and Testing								
100 Total Salaries	42		66,196		38,952	0.50	38,952	38,952
200 Total Benefits	(27)		24,898		17,160		17,160	17,160
300 Total Purchased Services					35,000		35,000	35,000
400 Total Supplies & Materials			2,000		2,000		2,000	2,000
2230 Total Assessment and Testing	15	-	93,094		93,112	0.50	93,112	93,112
2240 Instructional Staff Development								
100 Total Salaries	53,262	73,499	263,990		131,700		131,700	131,700
200 Total Benefits	7,980	12,992	14,410		29,692		29,692	29,692
300 Total Purchased Services	110,540	92,549	133,563		208,297		208,297	208,297
400 Total Supplies & Materials	16,600	6,099	4,000		5,700		5,700	5,700
600 Total Other Objects	229	1,798	4,140		3,320		3,320	3,320
2240 Total Instructional Staff Development	188,610	186,938	420,103		378,709		378,709	378,709
2410 Principal's Office								
100 Total Salaries		4,570			48,952	0.50	48,952	48,952
200 Total Benefits		1,328			17,160		17,160	17,160
300 Total Purchased Services		124	5,200		40,000		40,000	40,000
400 Total Supplies & Materials					2,000		2,000	2,000
2410 Total Principal's Office		6,022	5,200		108,112	0.50	108,112	108,112
2542 Care &Upkeep of Building								
100 Total Salaries	6,222	6,560	4,432		2,177		2,177	2,177
200 Total Benefits	1,903	1,133	1,136		617		617	617
300 Total Purchased Services		4,400	3,301		4,920		4,920	4,920
400 Total Supplies & Materials								
2542 Total Care &Upkeep of Building	8,124	12,094	8,869		7,714		7,714	7,714
2551 Direction of Transportation								
100 Total Salaries	1,548							
200 Total Benefits	479							
2551 Total Direction of Transportation	2,028	-	-		-		-	-
2552 Vehicle Operation Services								
100 Total Salaries		1,652	1,751		1,392		1,392	1,392
200 Total Benefits		508	529		395		395	395
300 Total Purchased Services	10,077	13,177	15,540		64,077		64,077	64,077
2552 Total Vehicle Operation Services	10,077	15,337	17,820		65,864		65,864	65,864

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2630 Information Services								
100 Total Salaries	100,395	107,813	49,532	7.00	34,367	2.85	34,367	34,367
200 Total Benefits	34,026	39,451	37,998		30,983		30,983	30,983
300 Total Purchased Services	7,111	3,302	455					
400 Total Supplies & Materials	4,450	1,998	2,281		100		100	100
2630 Total Information Services	145,982	152,564	90,266	7.00	65,450	2.85	65,450	65,450
2660 Technology								
300 Total Purchased Services	1,504		5,070					
400 Total Supplies & Materials	12,899							
2660 Total Technology	14,403	-	5,070		-		-	-
2000 Total Support Services	1,010,186	953,173	1,510,981	12.61	2,109,713	19.21	2,109,713	2,109,713
3370 Non Public School Student Services								
100 Total Salaries			1,788		2,088		2,088	2,088
200 Total Benefits			880		880		880	880
3370 Total Non Public School Services			2,668		2,968		2,968	2,968
3000 Total Enterprise and Community Services			2,668		2,968		2,968	2,968
Total Requirements	2,908,875	2,555,432	4,308,302	55.18	5,124,548	59.09	5,124,548	5,124,548

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	8,100	6,100	6,000		4,000		4,000	4,000
Ford Family Foundation Grant		(2,500)						
1990 Total Miscellaneous	8,100	3,600	6,000		4,000		4,000	4,000
3299 Restricted State Grants								
Physical Education Expansion K-8		19,908						
SMILE	9,762	9,883	11,400		11,400		11,400	11,400
Oregon Department of Energy Grant	(463)		54,000					
3299 Total Restricted State Grants	9,299	29,791	65,400		11,400		11,400	11,400
5200 Transfers In								
SMILE	5,873	6,132	6,100		6,500		6,500	6,500
5200 Total Transfers In	5,873	6,132	6,100		6,500		6,500	6,500
5400 Beginning Fund Balance								
Response to Intervention	966	1,815			2,000		2,000	2,000
MESD Capacity Grant	4,500	4,500	2,000					
Ford Family Foundation Grant	2,500	2,500						
SMILE	1,087	1,766	1,000		1,000		1,000	1,000
Oregon Department of Energy Grant	463							
SB 622 Video Conferencing	51,405	51,405	51,405		50,029		50,029	50,029
5400 Total Beginning Fund Balance	60,922	61,987	54,405		53,029		53,029	53,029
Total Resources	84,194	101,511	131,905		74,929		74,929	74,929

State and Local Grants
Requirements

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1131 High School Instruction								
100 Total Salaries		1,550						
200 Total Benefits		413						
400 Total Supplies & Materials		2,537						
1131 Total High School Instruction		4,500	-		-		-	-
1299 Other Programs								
100 Total Salaries	10,400	11,200	12,110	6.00	12,732	6.00	12,732	12,732
200 Total Benefits	2,873	3,132	2,919		3,602		3,602	3,602
300 Total Purchased Services	939	605	2,571		1,666		1,666	1,666
400 Total Supplies & Materials	744	605	900		900		900	900
1299 Total Other Programs	14,956	15,542	18,500		18,900	6.00	18,900	18,900
1000 Total Instruction	14,956	20,042	18,500	6.00	18,900	6.00	18,900	18,900
2240 Instructional Staff Development								
100 Total Salaries	1,956	11,917	2,500		2,500		2,500	2,500
200 Total Benefits	254	2,324			500		500	500
300 Total Purchased Services	5,041	10,717	5,000		2,500		2,500	2,500
400 Total Supplies & Materials		695	500		500		500	500
600 Total Other Objects		870						
2240 Total Instructional Staff Development	7,250	26,522	8,000		6,000		6,000	6,000
2542 Care and Upkeep of Building								
300 Total Purchased Services			54,000					
2542 Total Care and Upkeep of Building			54,000					
2660 Technology								
300 Total Purchased Services			4,000		4,000		4,000	4,000
400 Total Supplies & Materials		1,376	32,405		32,405		32,405	32,405
500 Total Capital Outlay			15,000		13,624		13,624	13,624
2660 Total Technology		1,376	51,405		50,029		50,029	50,029
2000 Total Support Services	7,250	27,899	113,405		56,029		56,029	56,029
7000 Unappropriated Ending Fund Balance	61,987	53,571	-		-		-	-
Total Requirements	84,194	101,511	131,905	6.00	74,929	6.00	74,929	74,929

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	192,658	214,889	200,000		200,000		200,000	200,000
1990 Misc Revenue	26,990	36,087	25,000		25,000		25,000	25,000
3102 State School Fund - School Lunch	14,038	13,576	14,000		14,000		14,000	14,000
3299 Restricted State Grant		458						
4500 Restricted Federal Revenue	923,163	942,962	900,000		950,000		950,000	950,000
4900 Commodity Revenue		58,056	66,000		66,000		66,000	66,000
5400 Cash on Hand	374,630	363,442	236,485		264,706		264,706	264,706
Total Resources	1,531,479	1,629,470	1,441,485		1,519,706		1,519,706	1,519,706
Requirements:								
3000 Enterprise and Community Services								
3110 Food Services Director								
100 Total Salaries	43,357	43,303	44,860	1.00	58,850	1.00	58,850	57,571
200 Total Benefits	23,374	23,912	22,948		28,319		28,319	27,950
300 Total Purchased Services	3,236	1,759	4,300		4,300		4,300	5,948
600 Total Other Objects	1,095		200		200		200	200
3110 Total Food Services Director	71,062	68,973	72,308	1.00	91,669	1.00	91,669	91,669

Fund 201 Caféteria

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	291,544	287,019	299,124	19.00	316,392	19.00	316,392	316,029
200 Total Benefits	187,867	196,774	235,840		255,101		255,101	254,989
300 Total Purchased Services	22,463	22,881	21,050		25,500		25,500	25,975
400 Total Supplies & Materials	533,576	593,151	645,391		652,000		652,000	652,000
500 Total Capital Outlay			40,000		40,000		40,000	40,000
600 Total Other Objects								
3120 Total Food Preparation	1,035,450	1,099,825	1,241,405	19.00	1,288,993	19.00	1,288,993	1,288,993
3130 Food Delivery								
100 Total Salaries	18,399	19,035	20,088	0.50	21,088	0.50	21,088	20,669
200 Total Benefits	11,061	11,430	11,684		11,968		11,968	11,837
300 Total Purchased Services	252		2,000		2,000		2,000	2,550
400 Total Supplies & Materials	3,390	3,940	4,000		4,000		4,000	4,000
500 Total Capital Outlay	28,424							
3130 Total Food Delivery	61,526	34,406	37,772	0.50	39,056	0.50	39,056	39,056
3000 Total Enterprise and Community Services	1,168,037	1,203,204	1,351,485	20.50	1,419,718	20.50	1,419,718	1,419,718
7000 Unappropriated Ending Fund Balance	363,442	426,266	90,000		99,988		99,988	99,988
Total Requirements	1,531,479	1,629,470	1,441,485		1,519,706		1,519,706	1,519,706

Fund 202 Student Body Funds

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
ACCOUNT CODE & DESCRIPTION	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1730 Student Membership Dues and Fees					31,000		31,000	31,000
1740 Dues and Fees					4,950		4,950	4,950
1760 Club Fund Raising					259,751		259,751	259,751
5200 Transfers In					104,545		104,545	104,545
Total Resources					400,246		400,246	400,246
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services					2,275		2,275	2,275
400 Total Supplies & Materials					282,808		282,808	282,808
1299 Total Special Programs					285,083		285,083	285,083
1000 Total Instructional Services					285,083		285,083	285,083
7000 Unappropriated Ending Fund Balance					115,163		115,163	115,163
Total Requirements					400,246		400,246	400,246

Student Body Funds have been reported in a Trust and Agency Fund in prior years. This fund was not required to be reflected in this document. Oregon Department of Education recommends that Student Body Fund be accounted for as a Special Revenue Fund.

Fund 292 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donations		3,541						
1990 Misc Revenue		1,000						
5200 Transfers In	70,715	131,719	34,250					
5400 Cash on Hand	174,640	115,281	100,000		30,000		30,000	30,000
Total Resources	245,355	251,541	134,250		30,000		30,000	30,000
Requirements:								
1000 Instructional Services								
1111 Primary Instruction								
400 Total Supplies & Materials	12,114	14,734	11,375					
500 Total Capital Outlay								
1111 Total Primary Instruction	12,114	14,734	11,375					
1112 Intermediate Instruction								
400 Total Supplies & Materials	18,453	9,029	7,625					
500 Total Capital Outlay								
1112 Total Intermediate Instruction	18,453	9,029	7,625					
1121 Middle Instruction								
300 Total Purchased Services	1,109							
400 Total Supplies & Materials	20,357	21,259						
500 Total Capital Outlay	4,082							
1121 Total Middle Instruction	25,549	21,259						
1131 High School Instruction								
300 Total Purchased Services	7,500	1,250						
400 Total Supplies & Materials	6,588	29,195	20,000					
500 Total Capital Outlay	15,590	3,101						
1131 Total High School Instruction	29,678	33,545	20,000					
1000 Total Instructional Services	85,795	78,568	39,000					

Fund 292 Equipment Replacement

Reserve fund per ORS 294.525

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	7,507	13,697	8,500					
500 Total Capital Outlay			12,500					
2410 Total Principal's Office	7,507	13,697	21,000					
2521 Business Services								
400 Total Supplies & Materials	1,304		12,500		15,000		15,000	15,000
500 Total Capital Outlay	8,165		37,500		15,000		15,000	15,000
2521 Total Business Services	9,469		50,000		30,000		30,000	30,000
2542 Care & Upkeep of Buildings								
500 Total Capital Outlay			7,500					
2542 Total Care & Upkeep of Buildings			7,500					
2660 Technology								
300 Total Purchased Services	4,107	550						
400 Total Supplies & Materials	23,197	17,427	16,750					
2660 Total Technology	27,304	17,977	16,750					
2000 Support Services	44,280	31,674	95,250		30,000		30,000	30,000
7000 Unappropriated Ending Fund Balance	115,281	141,300						
Total Requirements	245,355	251,541	134,250		30,000		30,000	30,000

Fund 294 Technology
Reserve fund per ORS 294.525

Budget Detail Estimate Sheet
JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
2200 Misc County Funding	2,793							
5200 Transfers In	200,000	210,000	210,000		25,000		25,000	25,000
5300 Compensation for Loss of Asset	4,776							
5400 Cash on Hand	13,992	16,363	20,000					
Total Resources	221,561	226,363	230,000		25,000		25,000	25,000
Requirements:								
2000 Support Services								
2660 Technology								
300 Total Purchased Services								
400 Total Supplies & Materials	141,355	143,796	150,000					
500 Total Capital Outlay	63,843	75,738	80,000					
2660 Total Technology	205,198	219,534	230,000					
2000 Total Support Services	205,198	219,534	230,000					
7000 Unappropriated Ending Fund Balance	16,363	6,829			25,000		25,000	25,000
Total Requirements	221,561	226,363	230,000		25,000		25,000	25,000

Fund 300 Bond Debt Service Fund

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes					1,072,700		1,072,700	1,072,700
1112 Delinquent Taxes					0		0	0
Total Resources	0	0	0		1,072,700		1,072,700	1,072,700
Requirements:								
5000 Other Uses								
5110 Debt Service								
610 Bond Principal					255,000		255,000	255,000
621 Interest, Excluding Bus and Bus Improve					247,900		247,900	247,900
600 Total Other Objects	0	0	0		502,900		502,900	502,900
5110 Total Debt Service	0	0	0		502,900		502,900	502,900
5000 Total Other Uses	0	0	0		502,900		502,900	502,900
820 Reserve For Next Year					569,800		569,800	569,800
7000 Unappropriated Ending Fund Balance					569,800		569,800	569,800
Total Requirements	0	0	0		1,072,700		1,072,700	1,072,700

Fund 301 Pension Bond Debt Service Fi

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	9,463	4,545	2,600		1,450		1,450	1,450
1970 Services Provided Other Funds	515,833	546,907	579,158		614,308		614,308	614,308
5110 Bond Proceeds								
5400 Cash on Hand	11,674	10,217	5,000		1,000		1,000	1,000
Total Resources	536,970	561,669	586,758		616,758		616,758	616,758
Requirements:								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		125		125	125
600 Total Other Objects	0	0	0		0		0	0
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								
600 Total Other Objects	526,633	556,633	586,633		616,633		616,633	616,633
5110 Total Debt Service	526,633	556,633	586,633		616,633		616,633	616,633
5000 Total Other Uses	526,633	556,633	586,633		616,633		616,633	616,633
7000 Unappropriated Ending Fund Balance	10,217	4,916						
Total Requirements	536,970	561,669	586,758		616,758		616,758	616,758

Fund 420 Building Improvement

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	107,642	76,083	10,500		900		900	900
1920 Donations	6,097	5,000						
1990 Miscellaneous Revenue		5,449						
5200 Transfers In	2,570,000				75,000		75,000	75,000
5400 Cash on Hand	1,521,901	3,789,365	750,000		98,000		98,000	98,000
Total Resources	4,205,640	3,875,897	760,500		173,900		173,900	173,900
Requirements:								
4000 Facilities Acquisition and Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	263,089	7,489						
500 Total Capital Outlay	153,186	3,268,076	760,500		173,900		173,900	173,900
4150 Total Bldg Acquisition, Contruction, Imp	416,275	3,275,565	760,500		173,900		173,900	173,900
4000 Total Facilities Acquisition and Construct	416,275	3,275,565	760,500		173,900		173,900	173,900
7000 Unappropriated Ending Fund Balance	3,789,365	600,332						
Total Requirements	4,205,640	3,875,897	760,500		173,900		173,900	173,900

Fund 601 Internal Service Fund
Unemployment

Budget Detail Estimate Sheet

JULY 1, 2010 TO JUNE 30, 2011

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2009-10		2010-2011 Budget			
	SECOND YEAR 2007-2008	FIRST YEAR 2008-2009	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	4,671	3,035	1,500		360		360	360
1970 Services Provided Other Funds		18,667			385,000		385,000	385,000
5400 Cash on Hand	105,108	69,452	70,000		11,000		11,000	11,000
Total Resources	109,778	91,153	71,500		396,360		396,360	396,360
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	40,327	19,019	71,500		396,360		396,360	396,360
2649 Total Other Staff Services	40,327	19,019	71,500		396,360		396,360	396,360
2000 Total Support Services	40,327	19,019	71,500		396,360		396,360	396,360
7000 Unappropriated Ending Fund Balance	69,452	72,134						
Total Requirements	109,778	91,153	71,500		396,360		396,360	396,360