



2012-2013 Adopted Budget



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SUPERINTENDENT'S BUDGET MESSAGE

Members of the Ontario School District 8C Budget Committee:

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

The proposed 2012-13 budget document parallels the decline in state revenue since the 2007-09 and the 2009-11 biennia. Originally, K-12 schools were funded at an optimistic \$6.2 billion level in 2007-09; but throughout the biennia as the state economy declined, state revenue to districts also took a severe decrease that dropped funding to a \$5.7 billion level.

For the 2011-13 biennium, districts have seen flat funding. The Legislature approved an early decision on funding for K-12 at \$5.6 billion but with add backs of \$100 million tied to retention of student contact days and reduction of class size during 2011-12. While this document reflects funding at the \$5.7 billion level, no add backs are available to districts for the second half of the biennium.

Statewide Revenue Picture

Over the past two decades, several citizen initiatives have changed how Oregon funds public education. Starting in 1990, Oregon voters approved Ballot Measure 5, shifting the responsibility of funding schools from local property taxes and state operating levies to state income taxes and lottery proceeds. This shift affected how funds are provided to public schools, making them more dependent on the overall economy of Oregon. When the economy decreases and there is high unemployment rate, public programs and services such as schools are directly impacted because the state's primary source of revenue is based on income taxes.

As a result of the economic downturn, unemployment statistics is not favorable for a fast recovery; thus income tax collections have decreased and lessened the overall amount of revenue allocated to public programs.

Unemployment Rates for States* Monthly Rankings Seasonally Adjusted March 2012

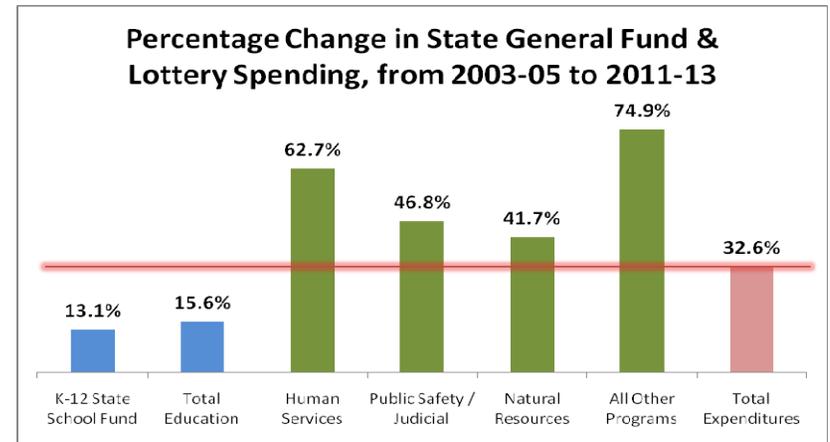
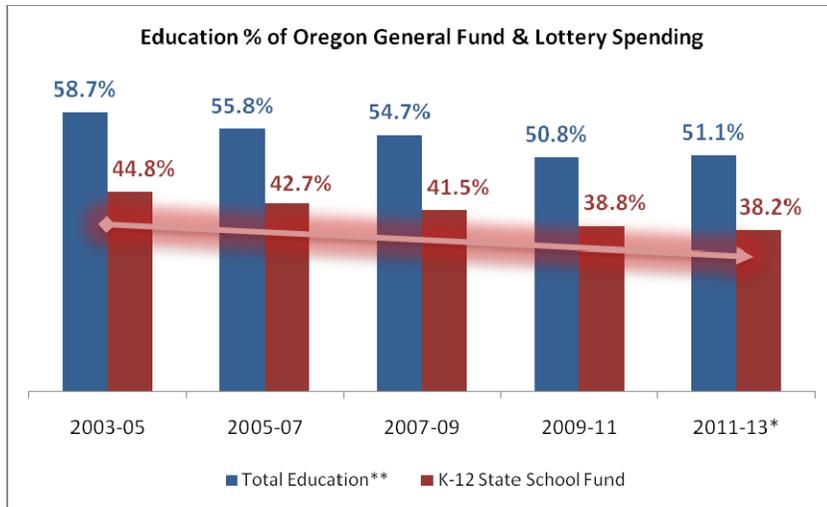
34	INDIANA	8.2
35	WASHINGTON	8.3
36	MICHIGAN	8.5
36	NEW YORK	8.5
38	ARIZONA	8.6
38	KENTUCKY	8.6
38	OREGON	8.6
41	ILLINOIS	8.8
42	SOUTH CAROLINA	8.9

*Bureau of Labor Statistics

Oregon ranks 38th at 8.6% unemployment.

K-12 Revenue Picture

K-12's share of state total revenue has been declining steadily since 2003-05 biennium. In 2003-05 K-12 was allocated 44.8% of the state revenue and 2011-13 we received 38.2%, a decrease of 6.6%.



Human Services, Public Safety and other budget categories have received a greater share of the state general fund and lottery budget, and a smaller share has been spent on Education since the 2003-05 biennium. Oregon's K-12 public schools at 13.1% and Total Education at 15.6% budgets have received less than half of the average overall increase in the state's Total Expenditures since 2003. Education has remained well below the increases that other state agencies have received.

As noted in the Statewide Revenue Picture schools are funded mainly through income taxes. The revenue shortfall has also affected the number of positions in school districts. School budgets are heavily weighted on personnel costs, wages and benefits, usually about 80 to 85% of the total budget. According to a survey of Oregon school districts, in the past two years, 8.9% of teachers have lost their jobs, 8.1% of classified have lost jobs, and 9.1% of administrators have lost their jobs.

Ontario School District Belief Statement

We believe children are our wealth; of all that we have, our children are our greatest value. Children are our strength; through their efforts, weaknesses and challenges will be overcome. Children indeed are our future. We look forward to the future anticipating many successes. Therefore, we pledge...

Our commitment to Achievement

We believe family, students, staff, and community members are responsible for the progress of all students. A community thrives when its members recognize and value their interdependence and cultural diversity.

Our commitment to Educating the Whole Child

We believe all students deserve the opportunity to reach their potential; therefore, the District will provide a wide range of opportunities, resources, and experiences in an equitable manner in all schools.

Our commitment to Excellence and Accountability

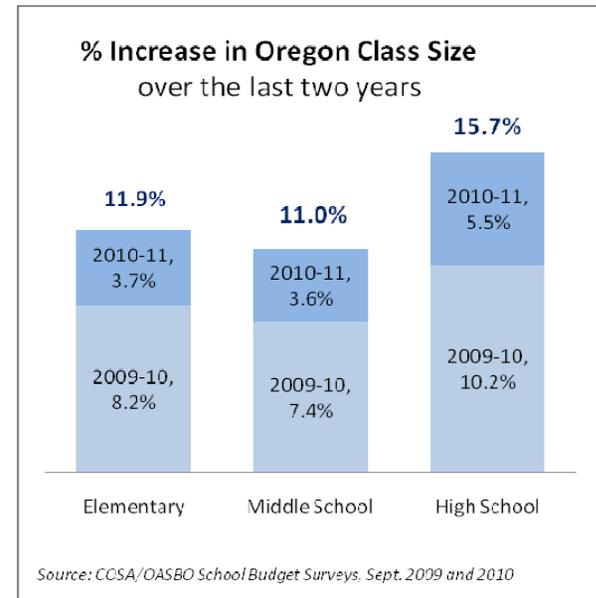
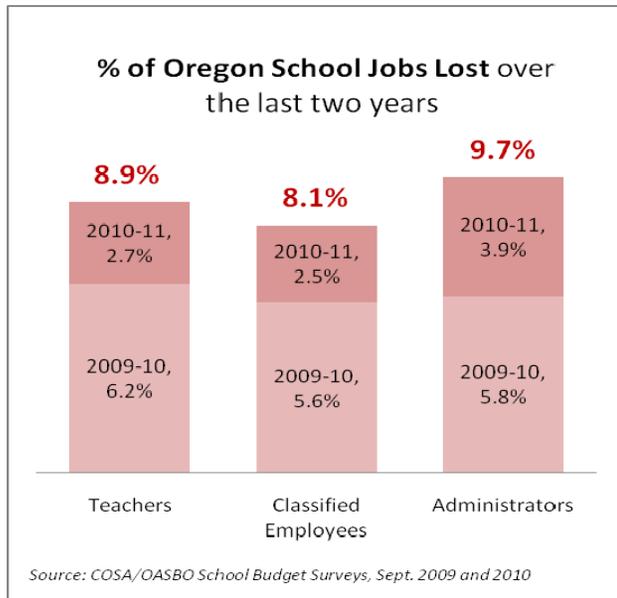
We believe in a commitment to excellence. Educational excellence requires that students, staff, and Board strive for continual growth and improvement as measured through established criteria.

Our commitment to Resources

We believe that human, financial, and physical resources are critical to education and that we are responsible for the equitable and effective use of District resources. We believe the District's physical resources should exemplify a 21st century learning environment.

Our commitment to Safety

We believe students should be valued, safe, and secure. Mutual integrity, trust, and respect are essential for positive relationships



The loss of teaching personnel in the past two years has had a direct impact on class size increases statewide. Elementary has seen an increase in class size of 11.9%; middle school has seen an increase of 11% and high school has seen an increase of 15.7%. It is anticipated that class sizes will stabilize during 2012-13 as the district experiences lower enrollment numbers with similar staffing levels at the elementary schools, modified staffing at the middle school as a result of the 6th grade move, and reductions at both the middle school and high school as a result of attrition and realignment of schedules.

Ontario School District Mission

All students will be equipped with the skills for lifelong learning and graduate as responsible adults prepared for college or career.

Ontario 8C Budget Guidelines

OSD Board set the following 2012-13 budget goals to guide the budget document:

- Keep sufficient reserves of 8% per policy.
- Support co-curricular and extra-curricular activities.
- Maintain extended learning and dropout prevention programs for all students.
- Address need of early elementary class sizes.
- Reinstate the full school year.
- Expand technology services to meet current demands.
- Implement additional communication strategies.

Increases to the Budget Document

Some increases to the budget naturally occur such as those needed to meet needs of supplies, materials, equipment, and utilities. Program areas such as textbook adoption, bus replacement, technology replacement, and facility maintenance that were reinstated during 2011-12 remain in place. The completion of the new middle school and high school wing during the 2012-13 budget year creates one-time expenses.

Increases from 2011-12 Budget

Extended Learning Opportunities	35,000
ARRA EdJobs Positions Restored	562,290
ESD Nursing & Early Intervention Services	35,000
*Furniture/Fixtures/Equipment OMS	129,000
*Furniture/Fixtures/Equipment OHS	37,000
*Furniture Repair/Refurbish OMS	23,500
PERS Bond	35,000
PD K-6 Subs-Grade/Data Mtgs <i>Previously Grants</i>	25,000
Reinstatement of Full School Year	330,000
Salary and Benefits	
▪ Licensed	185,000
▪ Classified	35,000
▪ Administrative	38,500
TAG Enrichment Reinstatement	10,500
*Telephone Replacements OMS/OHS	28,000
Utility costs	15,000
*UIC	65,000
*Wireless Upgrades/Tech Replacements	50,000
TOTAL	\$1,638,790

- Extended learning opportunity programs will utilize both general and grant funds.
- One-time Federal ARRA funds used in 2011-12 to maintain staffing levels while awaiting natural attrition. Those positions are absorbed within the 2012-13 budget.
- The Malheur Education Service District (MESD) cut services and the district will no longer receive a stipend to offset the cost of nursing

service and will have to fund early intervention services previously provided as a service by the MESD.

- In connection with the new construction project, staff evaluated existing furniture at OMS to determine what repairs can be completed and what new purchases were required. The one-time costs are considered “FFE” and are not eligible for bond funding.
- The existing PERS rate remains in place through June 30, 2013. The district will again experience a rate increase calculated on payroll for the 2013-15 biennium. Additionally, the PERS Bond from 2002 is on an escalating principal repayment plan, care should be taken to have funds set-aside to meet increased costs when revenues remain flat.
- K-6 School Improvement funds have run out and principals expressed the need to continue with grade level and data team meetings to continue the gains made while in improvement status.
- This budget represents a full school year as established by the Board Budget Goals for 2012-13.
- The negotiated classified contract provided an increase to IA hourly rates and an increase to insurance caps for classified staff; licensed and administrative staff are currently in negotiations.
- TAG enrichment activities using additional salary will be reinstated in accordance with District Achievement Compact goals.
- Existing telephone systems at the middle and high schools will be replaced during bond construction. These phone replacement costs cannot be covered by bond funds as they are considered “FFE.”
- Utility costs will increase at the high school as a result of HVAC upgrades despite efficiency savings on the newer system.
- A new underground injection control for storm water drainage must be upgraded per federal law and is carried forward from 2011-12.

- Wireless devices to be mounted within the various district buildings cannot be purchased with bond funds.

- Change in budget practice – projecting expenditures for substitutes for sick leave at levels based on recent trend information. Had previously budgeted at higher levels which accounted for large carry-forward amounts.

Decreases in the General Fund Budget

Decrease Expenses from 2011-12 General Fund Budget

Licensed Staff 3.29 FTE Net	(144,400)
Reduce Insurance Benefit Contingency	(276,036)
Reduce Ending Fund Balance	(1,694,000)
Retirement Stipend Sunsets in 2012-13	(10,700)
Reduce Contingency Substitute Days	<u>(135,000)</u>
Total General Fund Reductions	(2,260,136)

- Reduction in secondary licensed staffing levels due to sustained reduced enrollment.
- Change in budget practice – projecting expenditures for insurance benefits at levels based on actual usage for labor groups. Had previously budgeted at maximum cost exposure even though a large percentage of employees do not utilize a full insurance cap.
- Reduction in ending fund balance represents the amount of money needed in the General Fund to cover 2012-13 expenses projected to be in excess of 2012-13 revenues. Approximately 20% of the 2012-13 proposed spend-down consists of one-time expenditures.
- Retirement stipends are agreed upon for a maximum period of time. The 2012-13 reflects expenditures for retirement stipends that are \$10,700 less than the previous year due to the termination of some benefits.

Key Issues Affecting the Budget Shortfall

Declining Enrollment: The District, which includes a charter school, has seen a decline in average daily membership (ADM) from 2,724 in 2006-07 to an estimated 2,564 for 2012-13, a loss of 160 students.

Declining Fund Balance: The District has used cash reserves to avoid making cuts to personnel and programs and to improve facilities.

- 2007-08 used \$2.2 million
- 2008-09 used \$1.2 million
- 2009-10 used \$1.3 million
- 2010-11 used \$750,000
- 2011-12 used \$890,000
- This document uses \$1.69 million

The 2012-13 budget utilizes carry-forward monies to offset the one-time capital and equipment costs for 2012-13 as well as fund the increased TAG and extended learning opportunities pursuant to Board and Achievement Compact Goals. While this year represents a spend-down of funds, it is limited to carry-forward monies from 2012-13. More adjustments will need to be made to staffing and or material expenses should revenues continue in the downward trend.

CLOSING STATEMENT

This budget document reflects the conscious effort to grow the beginning fund balance over the course of the last two years for use when special revenues would run out while adjusting staffing levels to match the declining enrollment projections. The 2012-13 budget document benefits from the stop-gap created; however, it is essential to work toward utilizing current year revenues for current year expenses and accessing the fund balance or reserve for those one-time needs or to offset increased fixed costs in the short term.

The 2012-13 budget uses \$1.69 million of the District's cash reserves, including \$332,500 in one-time costs for the new facility needs and site improvements. The projected ending fund balance represents 13.9% of the total General Fund, which is a substantial improvement. However, the district will need access to set-asides for the increased PERS rates that will become effective July 1, 2013, the escalating PERS bond debt service (presently \$40,000 per year), and the complete absence of school improvement grants for any of the District's schools as of September 30, 2013.

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

Respectfully submitted,

Linda L. Florence
Superintendent

BUDGET COMMITTEE MEMBERS				
Position	Member	Appointed	Term	Term Expires
Position A	John Gaskill	Feb 16, 2012	3	Jun 30, 2014
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	Sep 15, 2010	3	Jun 30, 2013
Position E	Everett Kiniston	Feb 16, 2012	3	Jun 30, 2014

BOARD MEMBERS				
Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Michael Blackaby	2011	4	June 30, 2015
Position 2	Renaë Corn, Chair	2009	4	June 30, 2013
Position 3	Dr. Ann Easley-DeBisschop	2009	4	June 30, 2013
Position 4	Dr. David Cox, Vice-Chair	2009	4	June 30, 2013
Position 5	Randy Atagi	2011	4	June 30, 2015

Ontario School District 8C Budget Calendar 2012-2013

July 21, 2011	Board Adopts Budget Calendar
July	Advertise For Open Budget Committee Positions
August	Appoint Budget Committee Members
January	Board meets to review budget goals for 2012-13 fiscal year
January	Preliminary Revenue Forecast
February.....	Staff Meetings
February.....	Building Principals and Department Heads submit requests
April 9, 2012	Budget Committee 101
April 26, 2012	Publish First Notice of Budget Meeting
May 8, 2012	Publish Second Notice of Budget Meeting
May 14, 2012	First Budget Committee Meeting
May 29, 2012	Deadline for approval of budget by Budget Committee
June 15, 2012	Publish Notice of Budget Hearing and Financial Summary
June 21, 2012	Public Hearing – Regular June Board Meeting
June 21, 2012	Adopt Budget, Make Appropriations, Declare Levy
July 15, 2012.....	Deadline to certify the tax rate to the County Assessor
July 15, 2012.....	Deadline to submit budget to ODE

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
For the Fiscal Year 2012-2013**

	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	3,687,902	-	16,755,785	-	4,801,000	25,244,687
Federal Grants				3,982,400		3,982,400
State & Local Grants	-		8,000		51,100	59,100
Cafeteria	210,000		16,950	1,375,000	1,114,372	2,716,322
Student Body Funds	223,525				109,169	332,694
Equipment Replacement					88,000	88,000
Technology					111,000	111,000
Debt Service Fund	3,576,693					3,576,693
PERS Bond Debt Service Fund		653,209			-	653,209
Building Improvement	250				187,878	188,128
Bond Projects	7,500				10,323,302	10,330,802
Unemployment-Internal Service	155,100				172,722	327,822
TOTAL	7,860,970	653,209	16,780,735	5,357,400	16,958,543	47,610,857

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2012-2013**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappr. Ending Fund Balance	
General Fund	13,570,886	8,544,028	1,000	150,000	49,600	250,000	2,679,173	25,244,687
Federal Grants	2,069,108	1,913,292	-					3,982,400
State & Local Grants	14,600	44,500						59,100
Cafeteria			1,510,829				1,205,493	2,716,322
Student Body Funds	194,902						137,792	332,694
Equipment Replacement		88,000						88,000
Technology		111,000						111,000
Debt Service Fund		135			1,033,040		2,543,518	3,576,693
PERS Bond Debt Service Fund		125			651,634		1,450	653,209
Building Improvement				188,128				188,128
Bond Projects		-		10,330,802				10,330,802
Unemployment-Internal Service		327,822						327,822
TOTAL	15,849,496	11,028,902	1,511,829	10,668,930	1,734,274	250,000	6,567,426	47,610,857

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Ontario School District 8C will be held on June 21, 2012 at 7:00 pm in the District Board Room located at 195 SW 3rd Avenue, Ontario, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Ontario School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the District Office, 195 SW 3rd Avenue, Ontario between the hours of 8:00 a.m. and 5:00 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Renae Corn, Chairman

Telephone: 541-889-5374

Email: rcorn@ontario.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance	\$3,647,189	\$21,523,781	\$18,615,686
Current Year Property Taxes, other than Local Option	3,586,652	3,513,500	3,408,092
Current Year Local Option Property Taxes	892,690	905,590	888,500
Other Revenue from Local Sources	1,464,911	1,643,299	1,534,894
Revenue from Intermediate Sources	11,952	10,000	-
Revenue from State Sources	16,055,824	16,988,256	16,780,735
Revenue from Federal Sources	5,998,530	7,950,642	6,332,350
Interfund Transfers	105,917	49,600	49,600
All Other Budget Resources	18,522,895	5,000	1,000
Total Resources	\$50,286,560	\$52,589,668	\$47,610,857

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$13,133,572	\$14,256,473	\$13,470,033
Other Associated Payroll Costs	6,425,324	8,333,345	7,704,445
Purchased Services	4,097,405	5,747,995	4,555,300
Supplies & Materials	1,955,644	2,296,754	2,694,866
Capital Outlay	667,471	16,364,191	10,180,960
Other Objects (except debt service & interfund transfers)	375,616	461,174	453,553
Debt Service*	1,506,195	1,684,674	1,684,674
Interfund Transfers*	105,917	49,600	49,600
Operating Contingency	-	250,000	250,000
Unappropriated Ending Fund Balance & Reserves	22,019,415	3,145,461	6,567,426
Total Requirements	\$50,286,560	\$52,589,668	\$47,610,857

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$14,791,791	\$16,722,994	\$15,849,496
FTE	361.98	286.52	262.6
2000 Support Services	9,080,574	11,197,806	11,028,902
FTE	179.48	177.1	164.93
3000 Enterprise & Community Service	1,223,748	1,558,977	1,511,829
FTE	20.5	21.5	21.5
4000 Facility Acquisition & Construction	1,558,920	17,980,155	10,668,930
FTE	1	-	-
5000 Other Uses	1,612,112	1,734,274	1,734,274
5100 Debt Service*	1,506,195	1,684,674	1,684,674
5200 Interfund Transfers*	105,917	49,600	49,600
6000 Contingency	-	250,000	250,000
7000 Unappropriated Ending Fund Balance	22,019,415	3,145,461	6,567,426
Total Requirements	\$50,286,560	\$52,589,668	\$47,610,857
Total FTE	562.96	485.12	449.03

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The 2012-13 Budget includes a full school year after two years of furlough days. Updating of FTE classifications due to new State budget notice requirements has resulted in clarification of FTE numbers and while it would appear we have a significant reduction in FTEs, that is not the case, it is due to a change in how FTEs are calculated from 2011-12 to 2012-13. Overall, there are reductions in staffing positions in response to enrollment numbers as State revenues are tied to student enrollment. Changes in federal revenues and the relocation of 6th grade classes to the elementary buildings have created shifts in allocations to buildings. Additional funds are included in this budget for TAG enrichment activities, after school programs, one-time costs for furniture fixtures and equipment for the high school and middle schools, increased construction bond reserve for debt

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 3.9293 per \$1,000)	3.9293	3.9293	3.9293
Local Option Levy	\$ -	1,122,437	943,423
Levy For General Obligation Bonds	\$0	\$0	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$27,292,212	\$0
Other Borrowings	\$0	\$0
Total	\$27,292,212	\$0

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund	FEDERAL GRANTS	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
1. Total Instruction.....		1,963,595	2,536,666	2,069,108
2. Total Support Services		1,794,913	1,832,040	1,913,292
3. Total Enterprise & Community Services			-	-
9. Total Requirements		3,758,509	4,368,707	3,982,400
10.Total Resources Except Property Taxes		3,364,968	4,368,707	3,982,400

Name of Fund	STATE & LOCAL GRANTS	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
1. Total Instruction.....		16,955	35,317	14,600
2. Total Support Services		10,246	-	44,500
8. Total Unappropriated and Reserved for Future Expenditure		10,717		
9. Total Requirements		37,917	35,317	59,100
10.Total Resources Except Property Taxes		37,917	35,317	59,100

Name of Fund	CAFETERIA	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
3. Total Enterprise & Community Services		1,314,470	1,557,977	1,510,829
4. Total Facilities Acquisition and Construction				
8. Total Unappropriated and Reserved for Future Expenditure		748,263	208,023	1,205,493
9. Total Requirements		2,062,733	1,766,000	2,716,322
10.Total Resources Except Property Taxes		2,062,733	1,766,000	2,716,322

Name of Fund	STUDENT BODY FUNDS	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
1. Total Instruction.....			194,902	194,902
8. Total Unappropriated and Reserved for Future Expenditure		-	137,792	137,792
9. Total Requirements		-	332,694	332,694
10.Total Resources Except Property Taxes		-	332,694	332,694

Name of Fund	EQUIPMENT REPLACEMENT	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
1. Total Instruction.....		-	-	-
2. Total Support Services		-	88,000	88,000
8. Total Unappropriated and Reserved for Future Expenditure		87,749		
9. Total Requirements		87,749	88,000	88,000
10.Total Resources Except Property Taxes		87,749	88,000	88,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund	Actual Data	Adopted Budget	Approved Budget
TECHNOLOGY	Last Year 2010-11	This Year 2011-12	Next Year 2012-13
2. Total Support Services	-	-	111,000
8. Total Unappropriated and Reserved for Future Expenditure	25,000	68,000	-
9. Total Requirements	25,000	68,000	111,000
10.Total Resources Except Property Taxes	25,000	68,000	111,000

Name of Fund	Actual Data	Adopted Budget	Approved Budget
BUILDING IMPROVEMENT	Last Year 2010-11	This Year 2011-12	Next Year 2012-13
4. Total Facilities Acquisition and Construction	28,333	175,400	188,128
8. Total Unappropriated and Reserved for Future Expenditure	187,878		
9. Total Requirements	216,210	175,400	188,128
10.Total Resources Except Property Taxes	216,210	175,400	188,128

Name of Fund	Actual Data	Adopted Budget	Approved Budget
BOND PROJECTS	Last Year 2010-11	This Year 2011-12	Next Year 2012-13
1. Total Instruction.....			
2. Total Support Services			
3. Total Enterprise & Community Services			-
4. Total Facilities Acquisition and Construction		-	10,330,802
5. Total Other Uses			
6. Total Contingencies			
7. Total Special Payments.....			
8. Total Unappropriated and Reserved for Future Expenditure	-		
9. Total Requirements	-	-	10,330,802
10.Total Resources Except Property Taxes	20,028	25,400	10,330,802

Name of Fund	Actual Data	Adopted Budget	Approved Budget
PENSION BOND DEBT SERVICE	Last Year 2010-11	This Year 2011-12	Next Year 2012-13
2. Total Support Services	121	125	125
5. Total Other Uses	616,633	651,634	651,634
8. Total Unappropriated and Reserved for Future Expenditure	1,482	-	-
9. Total Requirements	618,235	651,759	651,759
10.Total Resources Except Property Taxes	618,235	651,759	653,209

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

Name of Fund INTERNAL SERVICE FUND - UNEMPLOYMENT	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
2. Total Support Services	107,781	270,300	327,822
8. Total Unappropriated and Reserved for Future Expenditure	94,289		
9. Total Requirements	202,070	270,300	327,822
10. Total Resources Except Property Taxes	202,070	270,300	327,822

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-3

For information only - publication no longer required.

NAME OF FUND GENERAL	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
1. Total Instruction	12,864,263	13,688,835	13,570,886
2. Total Support Services	7,169,352	8,333,720	8,544,028
3. Total Enterprise and Community Services	162	1,000	1,000
4. Total Facilities Acquisition and Construction	51,234	150,000	150,000
5. Total Other Uses	105,917	49,600	49,600
6. Total Contingencies		250,000	250,000
8. Total Unappropriated or Ending Fund Balance	1,250,000	1,060,000	2,679,173
9. Total Requirements	21,440,928	23,533,155	25,244,687
10. Total Resources Except Property Taxes	19,593,530	20,018,655	21,836,095
11. Property Taxes To be Received	3,586,957	3,514,500	3,408,592
12. Total Resources (add lines 10 and 11)	23,180,487	23,533,155	25,244,687
13. Property Taxes To be Received (from line 11)		3,514,500	3,408,592
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		115,177	164,718
B. Discounts, Other Uncollected Amounts		259,106	309,834
15. Total Tax Levy (add lines 13 and 14)		3,888,783	3,883,144
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 3.9293)		3.9293	3.9293

NAME OF FUND BOND DEBT SERVICE	Actual Data Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
2. Total Support Services		135	135
5. Total Other Uses		1,033,040	1,033,040
8. Total Unappropriated or Ending Fund Balance		1,670,865	2,543,518
9. Total Requirements		2,704,040	3,576,693
10. Total Resources Except Property Taxes		-	2,701,693
11. Property Taxes To be Received		1,798,450	875,000
12. Total Resources (add lines 10 and 11)		1,798,450	3,576,693
13. Property Taxes To be Received (from line 11)		1,798,450	875,000
B. Discounts, Other Uncollected Amounts		68,423	68,423
15. Total Tax Levy (add lines 13 and 14)		1,866,873	943,423
		Rate or Amount	Rate or Amount
18. Levy for Payment of Bonded Debt		1,122,437	943,423

**Budget Resources
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012	2012-2013 Budget		
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	3,284,588	3,400,651	3,442,400	3,335,270	3,335,270	3,335,270
1112 Delinquent Taxes	137,414	186,001	71,100	72,822	72,822	72,822
1190 Penalties and Interest on Taxes	313	305	1,000	500	500	500
1200 Revenue from Local Government	70,405	70,020	71,750	71,750	71,750	71,750
1311 Tuition From Individuals	1,500	0	3,000	3,000	3,000	3,000
1312 Tuition from Oregon Districts	2,741	2,102	0	0	0	0
1330 Summer School Tuition	9,496	0	0	0	0	0
1412 Transportation Fees from Other Districts	7,469	2,695	1,935	2,100	2,100	2,100
1510 Interest on Investments	112,874	54,706	40,000	29,000	29,000	29,000
1710 Admissions	30,652	36,047	30,000	30,000	30,000	30,000
1750 Concessions	573	0	0	0	0	0
1790 Other Co-Curricular Revenue	24,416	26,696	15,000	15,000	15,000	15,000
1910 Rentals	600	600	400	3,360	3,360	3,360
1920 Donations	9,942	3,492	11,000	100	100	100
1980 Fees Charged to Grants	75,691	112,119	115,000	95,000	95,000	95,000
1990 Misc Revenue	40,583	50,068	5,000	30,000	30,000	30,000
Total Revenue From Local Sources	3,809,257	3,945,501	3,807,585	3,687,902	3,687,902	3,687,902
2101 County School Fund	2,643	1,952	0	0	0	0
2102 ESD Apportionment	0	10,000	10,000	0	0	0
2200 Misc County Funding	5,840	0	0	0	0	0
Total Revenue From Intermediate Sources	8,483	11,952	10,000	0	0	0
3101 State School Fund - General Support	16,448,689	15,697,874	16,209,790	16,529,785	16,529,785	16,529,785
3103 Common School Fund	207,909	221,566	232,000	226,000	226,000	226,000
3204 Driver Education	1,260	5,670				
3299 Restricted State Grants	0	67,513	506,490	0	0	0
Total 3000 Revenue From State Sources	16,657,857	15,992,623	16,948,280	16,755,785	16,755,785	16,755,785
4500 Restricted Federal Revenue	779,297	309,895	562,290	0	0	0
Total 4000 Revenue From Federal Sources	779,297	309,895	562,290	0	0	0
5300 Compensation for Loss of Fixed Asset	40,707	150	5,000	1,000	1,000	1,000
5400 Beginning Fund Balance	3,506,463	2,920,365.72	2,200,000	4,800,000	4,800,000	4,800,000
Total 5000 Revenue From Other Sources	3,547,170	2,920,516	2,205,000	4,801,000	4,801,000	4,801,000
Total General Fund Resources	24,802,064	23,180,487.32	23,533,155	25,244,687	25,244,687	25,244,687

STATE SCHOOL FUND GRANT

2012-2013

No SYS funds for 2012-13. Based on \$5.736 Billion Budget as of 5/3/2012

Malheur County, Ontario SD 8C

District ID: 2108

2012-2013 ADMw Components			2012-2013 Local Revenue		
ADMr:	2,564.5 X 1.00 =	2,564.5	Property Taxes and in-lieu of property taxes from local sources =		\$3,423,000.00
Students in ESL programs:	385.0 X 0.50 =	192.5	Federal Forest Fees =		\$0.00
268.0 IEP Students capped at 11% of ADMr:	268.0 X 1.00 =	268.0	Common School Fund =		\$255,605.30
Students on IEP Above 11% of ADMr:	2.5 X 1.00 =	2.5	County School Fund =		\$0.00
Students in Pregnant/Parenting Programs:	18.0 X 1.00 =	18.0	State Managed Timber =		\$0.00
Students in Poverty:	770.2 X 0.25 =	192.6	ESD Equalization =		\$0.00
Students in Foster Care and Neglected/Delinquent:	21.0 X 0.25 =	5.3	In-Lieu of Property Taxes(non-local sources) =		\$0.00
Remote Elementary School Correction:	0.0 X 1.00 =	0.0	Revenue Adjustments =		
Small High School Correction:	0.0 X 1.00 =	0.0	Local Revenue =		\$3,678,605.30
Estimated ADMw:		= 3,243.3	2012-2013 Transportation Grant		
2012-2013 Extended ADMw			Salaries =		N/A
2012-2013 Estimated ADMw	=	3,243.31	Payroll =		N/A
2011-2012 Estimated ADMw	=	3,217.28	Purchased Services =		N/A
Extended ADMw - Greater of			Supplies =		N/A
Or 2012-2013 Estimated ADMw	=	3,243.31	Other =		N/A
2011-2012 Estimated ADMw			Garage Depreciation =		N/A
2012-2013 Experience Adjustment			Bus Depreciation =		N/A
District Average Teacher Experience	=	13.51	Fees Collected =		N/A
State Average Teacher Experience	=	12.78	Non-Reimbursable =		N/A
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.73	Net Eligible Trans. Expend.	=	\$1,138,000.00
			Trans per ADMr Rank. 33%	Transportation Reimburs. Rate 70.00%	
			Grant (Rate* Net Eligible Expend)	=	\$796,600.00

2012-2013 General Purpose Grant

$(\text{Extended ADMw} \times [\$4500 + (\$25 \times \text{Experience Adjustment})]) \times \text{Funding Ratio}$
 $(3,243.31 \times [\$4500 + (\$25 \times 0.73)]) \times 1.324668514007 = \$19,411,791$

2012-2013 Total Formula Revenue

$\text{General Purpose Grant} + \text{Transportation Grant}$
 $= \$19,411,791 + \$796,600 = \$20,208,391$

2012-2013 State School Fund Grant		
Total Formula Revenue - Local Revenue		
= \$20,208,391	- \$3,678,605	= \$16,529,785

General Purpose Grant per Extended ADMw=	\$5,985
Total Formula Revenue per Extended ADMw=	\$6,231
Charter Schools Rate(ORS 338.155)=	\$5,985

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

**Budget Summary by Major Function
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	9,687,673	8,926,855	9,148,918	146.14	9,147,575	136.54	9,147,575	9,147,575
1000 Co-Curricular Programs	531,664	366,785	441,142	50.00	435,123	46.50	435,123	435,123
1200 Special Programs	3,604,348	3,570,623	4,098,775	45.16	3,988,188	47.24	3,988,188	3,988,188
1400 Summer School Programs	10,882							
Total 1000 Instruction	13,834,567	12,864,263	13,688,835	241.30	13,570,886	230.28	13,570,886	13,570,886
2100 Support Services - Students	566,232	439,692	619,734	14.35	615,318	11.84	615,318	615,318
2200 Support Services - Instruction Staff	748,092	560,394	631,024	14.20	849,313	17.67	849,313	849,313
2300 General Administration	456,446	385,105	435,204	2.00	428,800	2.00	428,800	428,800
2400 School Administration	1,777,289	1,468,901	1,598,637	20.50	1,587,752	21.00	1,587,752	1,587,752
2500 Business	3,424,142	3,290,155	3,798,663	49.96	3,731,472	45.10	3,731,472	3,731,472
2600 Support Services - Central Activities	810,547	911,266	1,041,505	13.30	1,154,932	13.70	1,154,932	1,154,932
2700 Supplemental Retirement	138,177	113,839	208,953	43.00	176,441	39.00	176,441	176,441
Total 2000 Support Services	7,920,926	7,169,352	8,333,720	157.31	8,544,028	150.31	8,544,028	8,544,028
Total 3000 Community Services		162	1,000		1,000		1,000	1,000
Total 4000 Building Acq. & Const.	91,915	51,234	150,000		150,000		150,000	150,000
Total 5000 Debt Service								
Total 5200 Transfer of Funds	149,962	105,917	49,600		49,600		49,600	49,600
Total 6000 Contingency			250,000		250,000		250,000	250,000
Total 7000 Unappropriated EFB	2,804,694	1,250,000	1,060,000		2,679,173		2,679,173	2,679,173
Total General Fund Requirements	24,802,064	21,440,928	23,533,155	398.61	25,244,687	380.59	25,244,687	25,244,687

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-11	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	2,328,524	2,311,119	3,815,533	64.13	4,533,979	70.38	4,533,979	4,533,979
1112 Intermediate Instruction	1,236,198	1,360,220						
1113 Elementary Co-Curricular			500		500		500	500
1121 Middle Instruction	2,872,129	2,449,951	2,385,530	35.92	1,706,490	23.27	1,706,490	1,706,490
1122 Middle Co-Curricular	94,389	79,420	95,935	17.25	84,301	13.25	84,301	84,301
1131 High School Instruction	3,250,822	2,805,565	2,947,855	46.09	2,907,106	42.89	2,907,106	2,907,106
1132 High School Co-Curricular	437,275	287,365	344,707	32.75	350,322	33.25	350,322	350,322
1210 Talented & Gifted	96,127	9,770	15,364	0.05	31,088	0.21	31,088	31,088
1226 Home Instruction	1,055	0	5,784		5,806		5,806	5,806
1250 Special Education	1,225,083	1,328,251	1,693,714	37.14	1,650,649	38.13	1,650,649	1,650,649
1271 Remediation		3,959	40,921		38,756		38,756	38,756
1283 Alternative Education	190,938	143,898	62,277	0.67	51,220	0.50	51,220	51,220
1288 Charter School	1,540,453	1,548,085	1,693,135		1,628,200		1,628,200	1,628,200
1291 ESL	550,693	536,660	587,580	7.30	582,469	8.40	582,469	582,469
1430 High School Summer School	10,882	0						
Total 1000 Instruction	13,834,567	12,864,263	13,688,835	241.30	13,570,886	230.28	13,570,886	13,570,886

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-11	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety (Crossing Guards & SROs)	102,960	53,423	134,451	6.00	131,352	4.00	131,352	131,352
2122 Counseling	371,464	255,737	336,266	7.51	330,622	7.00	330,622	330,622
2134 Nursing Services	29,054	43,591	46,000		46,000		46,000	46,000
2139 Health Services	959	624	1,450		1,450		1,450	1,450
2190 Student Support Services	61,795	86,318	101,567	0.84	105,894	0.84	105,894	105,894
2213 Director of Improvement of Instruction	182,724	43,971	118,926	0.30	327,969	3.54	327,969	327,969
2219 Improvement of Instruction	1,244	0	10,673	4.00	11,281	4.00	11,281	11,281
2222 Library	350,506	275,591	216,203	6.50	193,276	6.23	193,276	193,276
2223 Multi-Media Services	2,189	1,491	4,700		4,700		4,700	4,700
2230 Assessment & Testing	150,485	166,315	196,664	3.40	219,770	3.90	219,770	219,770
2240 Instructional Staff Development	60,944	73,027	83,858		92,317		92,317	92,317
2310 Board of Education (Local Board)	168,822	139,089	181,800		181,800		181,800	181,800
2321 Superintendent's Office	287,624	246,016	253,404	2.00	247,000	2.00	247,000	247,000
2410 Principal's Office	1,777,289	1,468,901	1,598,637	20.50	1,587,752	21.00	1,587,752	1,587,752
2521 Business Services	167,905	177,976	190,422	1.00	190,446	1.00	190,446	190,446
2524 Payroll Services	72,615	66,814	66,666	1.00	68,910	1.00	68,910	68,910
2525 Financial Accounting Services	32,795	37,008	42,788	0.75	41,811	0.75	41,811	41,811
2541 Direction of Facilities	116,366	78,839	71,008	0.80	102,871	1.40	102,871	102,871
2542 Care & Upkeep of Buildings	1,962,825	1,879,656	2,078,572	21.26	2,120,236	20.00	2,120,236	2,120,236
2543 Care & Upkeep of Grounds	104,073	90,982	114,802	3.00	87,152	1.00	87,152	87,152
2551 Direction of Transportation	139,520	131,901	149,271	2.15	127,583	2.20	127,583	127,583
2552 Vehicle Operation Services	736,603	748,830	981,078	20.00	887,175	17.25	887,175	887,175
2559 Other Student Transportation	60,182	48,360	70,838		70,838		70,838	70,838
2573 Warehouse & Distributing Services	31,259	29,789	33,218	0.50	34,450	0.50	34,450	34,450
2626 Grant Writing	33	0	10,000		10,000		10,000	10,000
2630 Parent Center		1,316	3,000		49,278	2.05	49,278	49,278
2633 Public Information	62,126	27,324	18,600		18,600	0.00	18,600	18,600
2640 Volunteer Services	238	648	3,950		3,950		3,950	3,950
2641 Personnel	146,155	69,864	82,843	1.00	149,512	1.50	149,512	149,512
2660 Technology	601,996	812,114	923,112	12.30	923,592	10.15	923,592	923,592
2700 Supplemental Retirement	138,177	113,839	208,953	43.00	176,441	39.00	176,441	176,441
Total 2000 Support Services	7,920,926	7,169,352	8,333,720	157.81	8,544,028	150.31	8,544,028	8,544,028

**Budget Summary by Function
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-11	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services		162	1,000		1,000		1,000	1,000
Total 4000 Building Acq. & Const.	91,915	51,234	150,000		150,000		150,000	150,000
5110 Long Term Debt								
5120 Short Term Debt								
5200 Transfers of Funds	149,962	105,917	49,600		49,600		49,600	49,600
Total 5000 Other Uses	149,962	105,917	49,600		49,600		49,600	49,600
Total 6000 Contingency			250,000		250,000		250,000	250,000
Total 7000 Unappropriated EFB	2,804,694	1,250,000	1,060,000		2,679,173		2,679,173	2,679,173
Total General Fund Requirements	24,802,064	21,440,928	23,533,155	399.11	25,244,687	380.59	25,244,687	25,244,687

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

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	977,952	15.75	1,208,177	19.25	510,430	8.13	479,444	8.25	1,132,304	19.00					225,672	
1112 Intermediate Instruction															500	
1113 Elementary Co-Curricular											1,649,490	23.27			57,000	
1121 Middle Instruction											83,801	13.25			500	
1122 Middle Co-Curricular													2,838,106	42.89	69,000	
1131 High School Instruction													349,072	33.25	1,250	
1132 High School Co-Curricular													6,934	0.08	7,470	0.05
1210 Talented and Gifted	1,904		1,904		1,804		1,804		1,904		7,364	0.08			5,806	
1226 Home Instruction															38,756	
1250 Special Education	206,180	6.19	235,506	7.50	79,655	2.25	139,668	3.50	241,560	6.50	293,351	5.94	315,500	5.00	139,229	1.25
1271 Remediation															5,468	
1283 Alternative Education											400		45,352	0.50	1,628,200	
1288 Charter School															56,651	0.55
1291 ESL	78,543	1.00	77,572	1.00	39,428	0.45	24,454	0.32	110,796	1.38	80,535	2.00	114,490	1.70		
Total 1000 Instruction	1,264,579	22.94	1,523,159	27.75	631,317	10.83	645,370	12.07	1,486,564	26.88	2,114,941	44.54	3,669,454	83.42	2,235,502	1.85
2115 Student Safety															131,352	4.00
2122 Counseling	12,898	0.20	13,098	0.20	11,898	0.20	11,998	0.20	11,898	0.20	73,289	2.00	195,543	4.00		
2134 Nursing Services															46,000	
2139 Health Services			250		90		110		500		500					
2190 Student Support Services															105,894	0.84
2213 Director of Improvement of Instruction			74,222	0.88	50,784	0.49	38,417	0.49	59,717	0.88					104,829	0.80
2219 Improvement of Instruction															11,281	4.00
2222 Library	22,891	1.00	32,716	1.00	32,806	1.00	33,225	1.00	23,745	1.00	30,871	1.00	15,022	0.23	2,000	
2223 Multi-Media Services			1,500						100		1,900		1,200			
2230 Assessment & Testing	16,169	0.50	16,017	0.50					12,077	0.50	11,933	0.50	16,484	0.50	147,090	1.40
2240 Instructional Staff Development	5,575		20,869		4,267		3,892		9,649		16,908		17,581		13,576	
2310 Board of Education (Local Board)															181,800	
2321 Superintendent's Office															247,000	2.00
2410 Principal's Office	187,073	2.50	184,574	2.50	100,029	1.50	98,636	1.50	183,626	2.50	339,819	4.00	479,195	6.50	14,800	
2521 Business Services															190,446	1.00
2524 Payroll Services															68,910	1.00
2525 Financial Accounting Services															41,811	0.75
2541 Direction of Facilities															102,871	1.40
2542 Care & Upkeep of Buildings	122,538	1.53	145,661	1.75	67,906	1.00	76,656	1.00	127,464	1.00	466,351	3.47	458,632	4.00	655,028	6.25
2543 Care & Upkeep of Grounds															87,152	1.00
2551 Direction of Transportation															127,583	2.20
2552 Vehicle Operation Services	500		1,300		1,200		1,200		500		700				881,775	17.25
2559 Other Student Transportation											9,850		53,188		7,800	
2573 Warehouse and Distributing Services															34,450	0.50
2620 Statistics, Planning, & Research															10,000	
2626 Grant Writing																
2630 Parent Center	12,596	0.38	10,551	0.50	6,826	0.23	10,670	0.50	8,635	0.44						
2633 Public Information															18,600	
2640 Volunteer Services															3,950	
2641 Personnel															149,512	1.50
2660 Technology	7,795		4,100		700		700		1,600		5,000		1,000		902,697	10.15
2700 Supplemental Retirement															176,441	39.00
Total 2000 Support Services	388,035	6.11	504,858	7.33	276,506	4.42	275,504	4.69	439,511	6.52	957,121	10.97	1,237,845	15.23	4,464,648	95.04

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

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services																1,000
Total 4000 Building Acq. & Const.																150,000
5120 Short Term Debt																49,600
5200 Transfers of Funds																49,600
Total 5000 Other Uses																250,000
Total 6000 Contingency																2,679,173
Total 7000 Unappropriated EFB																9,829,923
Total General Fund Requirements	1,652,614	29.05	2,028,017	35.08	907,823	15.25	920,874	16.76	1,926,075	33.40	3,072,062	55.51	4,907,299	98.65	9,829,923	96.89

**Budget Summary by Major Object
General Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-11	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	12,264,200	10,879,593	10,956,805	399.11	11,035,325	381.59	11,035,325	11,035,325
200 Employee Benefits	5,444,711	5,235,680	6,239,665		6,019,781		6,019,781	6,019,781
300 Purchased Services	2,907,774	2,647,890	3,300,848		3,268,771		3,268,771	3,268,771
400 Supplies and Materials	882,049	914,985	1,097,037		1,363,737		1,363,737	1,363,737
500 Capital Outlay	178,699	238,623	391,000		391,000		391,000	391,000
600 Other Objects	169,975	168,240	188,200		187,300		187,300	187,300
700 Transfers	149,962	105,917	49,600		49,600		49,600	49,600
800 Other Uses of Funds	2,761,417	2,761,417	1,310,000		2,929,173		2,929,173	2,929,173
Total	24,758,787	22,952,345	23,533,155	399.11	25,244,687	381.59	25,244,687	25,244,687

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	7,449,724	6,734,066	6,432,108	132.39	6,617,687	129.13	6,617,687	6,617,687
112 Classified Salaries	2,356,987	2,149,804	2,293,425	110.58	2,272,823	106.41	2,272,823	2,272,823
113 Administrators	1,435,281	1,184,445	1,178,135	13.80	1,220,026	14.80	1,220,026	1,220,026
114 Supervisors	169,063	125,433	122,732	2.34	164,243	3.34	164,243	164,243
116 Early Retirement	134,000	109,250	172,350	43.00	161,650	39.00	161,650	161,650
117 Unused Leave								
121 Substitutes - Licensed	332,507	312,647	422,936		324,862		324,862	324,862
122 Substitutes - Classified	62,714	31,587	30,748		30,127	1.33	30,127	30,127
123 Temporaries - Licensed	845	4,298	11,934		11,934		11,934	11,934
124 Temporaries - Classified	21,767	25,681	36,720	6.00	23,232	1.00	23,232	23,232
130 Additional Salary	301,312	202,380	255,717	91.00	208,741	86.58	208,741	208,741
Total Salaries	12,264,200	10,879,593	10,956,805	399.11	11,035,325	381.59	11,035,325	11,035,325
210 Retirement	1,168,949	1,063,248	1,658		1,583,262		1,583,262	1,583,262
211 PERS-Employer Contribution			989,941					
212 PERS-Pickup			637,374					
213 PERS UAL Bond	495,588	551,642	554,962		641,357		641,357	641,357
216 OPSRP Tier III	242,995	272,971	386,257		434,173		434,173	434,173
220 Social Security	878,082	785,999	831,207		843,301		843,301	843,301
231 Workers Comp	91,687	91,457	85,752		37,701		37,701	37,701
232 Unemployment		152,860	162,020		165,529		165,529	165,529
240 Employee Insurance	2,567,411	2,317,503	2,590,494		2,314,458		2,314,458	2,314,458
Total Benefits	5,444,711	5,235,680	6,239,665		6,019,781		6,019,781	6,019,781
310 Professional Services		75						
311 Instruction Services	5,110	30	3,000		2,650		2,650	2,650
312 Instruct Programs Improvement Services								
313 Student Services (Medical)	1,804	123	3,000		27,780		27,780	27,780
318 Prof & Improvement Costs: Non-Instruct	44,106	19,639	41,400		44,200		44,200	44,200
319 Other Instr., Prof & Tech. Services	105,607	48,638	131,500		131,500		131,500	131,500
322 Maintenance & Repair	182,433	128,126	242,400		251,250		251,250	251,250
324 Rental	29,932	16,314	37,750		37,650		37,650	37,650
325 Electricity	253,457	257,661	264,500		273,200		273,200	273,200
326 Heat	179,433	154,496	203,100		194,100		194,100	194,100
327 Water & Sewage	62,541	55,259	77,400		77,400		77,400	77,400
328 Garbage	62,415	64,266	63,900		63,900		63,900	63,900
329 Other Property Services	48,627	34,116	97,150		97,150		97,150	97,150

Budget Summary by Object

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
340 Travel	107,089	50,483	112,013		113,008		113,008	113,008
351 Telephone	13,536	2,403	12,000		8,200		8,200	8,200
353 Postage	16,975	18,368	21,300		15,300		15,300	15,300
354 Advertising	3,246	1,826	3,450		3,450		3,450	3,450
355 Printing	9,695	10,499	12,850		16,900		16,900	16,900
360 Charter School	1,540,453	1,548,085	1,693,135		1,628,200		1,628,200	1,628,200
374 Other Tuition	115	8,823						
381 Audit	19,608	20,196	22,000		22,000		22,000	22,000
382 Legal	63,705	26,143	40,000		40,000		40,000	40,000
383 Architect Fees			2,500		2,500		2,500	2,500
384 Negotiation Services	519	18,564	17,500		17,500		17,500	17,500
388 Election	941	1,429	3,500		3,500		3,500	3,500
390 Other General Prof. & Tech. Services	156,428	162,326	195,500		197,433		197,433	197,433
Total Purchased Services	2,907,774	2,647,890	3,300,848		3,268,771		3,268,771	3,268,771
410 Supplies	442,843	430,784	550,359		545,632		545,632	545,632
411 Gasoline, Oil, Lubricants	98,592	113,072	110,500		125,500		125,500	125,500
412 Tires & Batteries	12,807	6,939	10,000		10,000		10,000	10,000
413 Vehicle Repair Parts	31,823	17,889	35,000		35,000		35,000	35,000
414 Garage Supplies	5,986	7,878	5,000		5,000		5,000	5,000
415 Other Vehicle Expense	3,175	974	2,350		2,350		2,350	2,350
420 Textbooks	171,456	55,962	135,128		201,728		201,728	201,728
430 Library Books	21,888	13,360	13,200		11,700		11,700	11,700
440 Periodicals	1,381	1,699	2,425		2,100		2,100	2,100
460 Non-Consumable Supplies	32,795	166,528	147,800		340,552		340,552	340,552
470 Computer Software	59,302	99,899	85,275		84,175		84,175	84,175
Total Supplies & Materials	882,049	914,985	1,097,037		1,363,737		1,363,737	1,363,737
520 Building Remodel	58,103	41,191	75,000		75,000		75,000	75,000
530 Improvements Other Than Building								
541 New Equipment								
542 Replacement Equipment	27,012	10,573	50,000		50,000		50,000	50,000
550 Technology Equipment		33,079	56,000		56,000		56,000	56,000
564 Bus & Bus Improvements	93,584	153,780	210,000		210,000		210,000	210,000
Total Capital Outlay	178,699	238,623	391,000		391,000		391,000	391,000
640 Dues & Fees	34,027	29,264	34,550		33,650		33,650	33,650
651 Liability Insurance	36,033	36,007	39,600		39,600		39,600	39,600

Budget Summary by Object

Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
653 Property Insurance	99,476	102,748	113,050		113,050		113,050	113,050
670 Taxes & License	439	220	1,000		1,000		1,000	1,000
Total Other Objects	169,975	168,240	188,200		187,300		187,300	187,300
Technology Transfer	110,000	25,000	43,000		43,000		43,000	43,000
Equipment Fund Transfer	34,250							
Building Fund Transfer		75,000						
SMILE Transfer	5,712	5,917	6,600		6,600		6,600	6,600
Total Transfers	149,962	105,917	49,600		49,600		49,600	49,600
810 Planned Reserve			250,000		250,000		250,000	250,000
820 Reserve For Next Year	2,761,417	2,761,417	1,060,000		2,679,173		2,679,173	2,679,173
Total Other Uses of Funds	2,761,417	2,761,417	1,310,000		2,929,173		2,929,173	2,929,173
Total	24,758,787	22,952,345	23,533,155	399.11	25,244,687	381.59	25,244,687	25,244,687

Budget Summary by Object and Location
General Fund

Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	681,869	14.45	869,643	17.33	382,934	7.02	386,913	7.76	873,869	18.46	1,183,530	22.85	2,029,958	38.01	208,971	3.25
112 Classified Salaries	192,156	10.10	222,976	11.75	103,609	5.23	108,127	6.00	164,637	8.94	249,146	11.91	279,311	11.81	952,861	40.67
113 Administrators	83,586	1.00	86,886	1.00	43,370	0.50	43,370	0.50	86,740	1.00	190,617	2.25	276,324	3.25	409,133	4.30
114 Supervisors															164,243	3.34
116 Early Retirement															161,650	39.00
121 Substitutes - Licensed	4,137		14,002		2,387		2,387		6,047		55,773		107,967		132,162	
122 Substitutes - Classified															30,127	1.33
123 Temporaries - Licensed															11,934	
124 Temporaries - Classified															23,232	1.00
130 Additional Salary	4,068	3.50	5,269	5.00	3,267	2.50	3,267	2.50	5,269	5.00	38,266	18.50	112,082	45.58	37,253	4.00
Total Salaries	965,816	29.05	1,198,776	35.08	535,567	15.25	544,064	16.76	1,136,562	33.40	1,717,332	55.51	2,805,642	98.65	2,131,566	96.89
211 PERS-Employer Contribution	148,000		178,650		87,489		83,182		119,428		227,666		444,168		294,679	
212 PERS-Pickup																
213 PERS UAL Bond	57,949		71,929		32,134		32,643		68,195		98,449		167,179		112,879	
216 OPSRP Tier III	34,842		47,728		14,514		19,795		89,566		80,282		85,249		62,197	
220 Social Security	73,887		91,707		40,971		41,621		86,949		131,375		214,635		162,156	
231 Workers Comp	2,675		3,302		1,501		1,518		3,033		5,069		7,674		12,929	
232 Unemployment	14,486		17,982		8,035		8,161		17,048		25,759		42,083		31,975	
240 Employee Insurance	240,416		290,288		131,522		131,100		269,994		365,834		570,590		314,714	
Total Benefits	572,255		701,586		316,166		318,020		654,213		934,434		1,531,578		991,529	
311 Instructional Services											650				2,000	
313 Student Services (Med/EI)															27,780	
318 Prof & Improvement Costs			2,000		500		500		1,500		4,300		1,500		33,900	
319 Other Instructional Services					800								3,200		127,500	
322 Maintenance & Repair	2,000		10,500		3,000		3,600		10,350		40,100		13,700		168,000	
324 Rental											200		18,250		19,200	
325 Electricity	17,300		27,000		8,300		13,200		32,000		72,500		82,200		20,700	
326 Heat	20,200		12,600		14,000		16,100		10,500		25,200		80,000		15,500	
327 Water & Sewage	6,500		5,500						18,700		23,100		20,600		3,000	
328 Garbage	4,000		10,000		1,000		2,800		9,500		15,500		16,200		4,900	
329 Other Property Services					150										97,000	
340 Travel	1,500		2,300		2,525		2,150		1,600		13,495		104,988		(15,550)	
351 Telephone	200		500		300		400		500		750		750		4,800	
353 Postage	500		1,200		200		100		700		2,000		1,500		9,100	
354 Advertising															3,450	
355 Printing			600		275		275		350		1,000		6,000		8,400	
360 Charter School															1,628,200	
374 Other Tuition																
381 Audit															22,000	
382 Legal															40,000	
383 Architect Fees															2,500	
384 Negotiation Services															17,500	
388 Election															3,500	
390 Other General Prof Services			400		50		100				7,183		22,600		167,100	
Total Purchased Services	52,200		72,600		31,100		39,225		85,700		205,978		371,488		2,410,480	
410 Supplies	40,845		32,955		17,040		12,235		43,400		58,695		107,662		232,800	
411 Gasoline, Oil, Lubricants															125,000	
412 Transportation Supplies													500		52,350	
420 Textbooks	18,398		20,150				4,580		3,400		7,150		5,000		139,000	
430 Library Books	1,100		700		4,050		700		500		1,000		4,500		2,000	

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

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
440 Periodicals			100		1,200		100				200		1,400		300	
460 Non-Consumable Supplies											144,523		61,529		134,500	
470 Computer Software	2,000		1,150		2,600		1,850		2,300		2,750		7,300		64,225	
Total Supplies & Materials	62,343		55,055		24,890		19,465		49,600		214,318		187,891		750,175	
520 Building Remodel															75,000	
542 Replacement Equipment															50,000	
550 Technology Equipment															56,000	
564 Bus & Bus Improvements															210,000	
Total Capital Outlay															391,000	
621 Interest																
640 Dues & Fees					100		100								22,750	
651 Liability Insurance															39,600	
653 Property Insurance															113,050	
670 Taxes & License													10,700		1,000	
Total Other Objects					100		100						10,700		176,400	
710 Technology Transfer															43,000	
710 SMILE Transfer															6,600	
Total Transfers															49,600	
810 Planned Reserve															250,000	
820 Reserve For Next Year															2,679,173	
Total Other Uses of Funds															2,929,173	
Total	1,652,614	29.05	2,028,017	35.08	907,823	15.25	920,874	16.76	1,926,075	33.40	3,072,062	55.51	4,907,299	98.65	9,829,923	96.89

**Federal Grants
Resources**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-11	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	411,395	411,395	678,187		496,845		496,845	595,000
Title I A	1,072,577	1,072,577	1,288,495		1,100,000		1,100,000	1,208,000
Reading First K-3 Statewide Literacy Outreach Supporting All Students in Reading								
Title II (D) Enhancing Teaching Thr. Tech	9,039	9,039	28,365					
Title III ESL	55,544	55,544	88,990		100,000		100,000	85,000
IDEA	405,442	405,442	492,436		588,000		588,000	693,000
EBISS	9,217	9,217	14,873		10,000		10,000	10,000
Enhancement & Ext. Assessment Trng	1,458	1,458	900		3,500		3,500	3,500
Title VI (B) Rural Education Initiative Grant	68,412	68,412	54,686		67,247		67,247	50,000
Title II (A) Quality Teachers	199,550	199,550	225,644		270,000		270,000	190,500
Title II (A) Competitive Grant			53,072					
Alcohol Abuse Reduction Grant	6,367	6,367	6,300					
Drug and Alcohol	7,649	7,649	7,500					
IDEA - ARRA	283,764	283,764	384		25,000		25,000	-
Title IA - ARRA	639,942	639,942	33,281					
Title IA - School Improvement	33,515	33,515	111,078		-		-	37,600
Title IID - ARRA	142,142	142,142	30,308					
School Improvement - OHS	11,107	11,107	1,254,208		1,209,800		1,209,800	1,109,800
Title X - Homeless (RRA)	656	656						
Moving Math Education Forward	7,194	7,194						
Teacher Induction/Coaching								
State Energy Grant	25,163	-						
4500 Total Restricted Federal Revenue	3,390,131	3,364,968	4,368,707		3,870,392		3,870,392	3,982,400
Total Resources	3,390,131	3,364,968	4,368,707		3,870,392		3,870,392	3,982,400

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	313,122	74,096	104,338	1.87	92,177	2.00	92,177	123,677
200 Total Benefits	176,994	38,543	49,085		56,714		56,714	77,020
300 Total Purchased Services		7,335						
400 Total Supplies & Materials	26,211	2,449						
600 Total Other Objects	23,249	-						
1111 Total Primary Instruction	539,576	122,422	153,423	1.87	148,891	2.00	148,891	200,697
1121 Middle School Instruction								
300 Total Purchased Services								
400 Total Supplies & Materials	123,031	46,190						
600 Total Other Objects	3,210	-						
1121 Total Middle School Instruction	126,241	46,190	-		-		-	-
1131 High School Instruction								
100 Total Salaries		10,982	21,670		-		-	27,000
200 Total Benefits		2,966	6,830		-		-	7,000
300 Total Purchased Services		2,918	28,000		36,000		36,000	36,000
400 Total Supplies & Materials		133,897	87,773		73,041		73,041	73,041
600 Total Other Objects		68,004	62,959		39,217		39,217	39,217
1131 Total High School Instruction	-	218,768	207,232		148,258		148,258	182,258
1140 Pre-Kindergarten Program								
100 Total Salaries	8,492	12,304	29,777		-		-	11,500
200 Total Benefits	2,042	3,380	9,303		-		-	4,500
300 Total Purchased Services			-		-		-	-
400 Total Supplies & Materials	1,590	5,127	2,802		2,802		2,802	1,648
600 Total Other Objects		441	1,957		1,957		1,957	852
1140 Pre-Kindergarten Program	12,125	21,252	43,839		4,759		4,759	18,500
1210 Talented and Gifted								
100 Total Salaries								
200 Total Benefits								
400 Total Supplies & Materials								
1210 Total Talented and Gifted	-	-	-		-		-	-

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1250 Special Education								
100 Total Salaries	322,988	282,773	296,754	14.20	145,052	12.25	145,052	283,239
200 Total Benefits	208,473	198,540	245,314		30,000		30,000	213,219
300 Total Purchased Services	63,543	24,584	45,000		45,000		45,000	60,000
400 Total Supplies & Materials	9,002	13,687	10,000		10,000		10,000	27,500
600 Total Other Objects		8,651	8,248		8,248		8,248	28,542
1250 Total Special Education	604,007	528,235	605,316	14.20	238,300	12.25	238,300	612,500
1271 Remediation								
100 Total Salaries		22,466	47,046		47,046		47,046	41,000
200 Total Benefits		6,213	14,802		14,802		14,802	10,000
300 Total Purchased Services		-	3,200		3,200		3,200	-
400 Total Supplies & Materials	293	23,107	12,000		8,000		8,000	18,730
600 Total Other Objects	24	249	13,000		13,000		13,000	
1271 Total Remediation	317	52,035	90,047		86,047		86,047	69,730
1272 Title I								
100 Total Salaries	425,955	344,433	417,735	15.83	306,353	12.84	306,353	306,353
200 Total Benefits	184,517	191,646	245,613		192,585		192,585	192,585
400 Total Supplies & Materials	85,158	34,919	10,513		6,179		6,179	13,500
600 Total Other Objects	39,131	43,030	52,400		44,800		44,800	51,461
1272 Total Title I	734,761	614,028	726,261	15.83	549,917	12.84	549,917	563,899
1283 Alternative Education								
100 Total Salaries								
200 Total Benefits								
300 Total Purchased Services								
400 Total Supplies & Materials								
1283 Total Alternative Education	-	-	-		-		-	-
1288 Charter School								
300 Total Purchased Services	105,129	69,835	96,000		90,000		90,000	55,500
1288 Total Charter School	105,129	69,835	96,000		90,000		90,000	55,500
1291 English Second Language								
100 Total Salaries	8,575	11,023	26,149		26,000		26,000	14,487
200 Total Benefits	2,083	3,118	2,885		2,885		2,885	-
400 Total Supplies & Materials	6,761	43,751	2,551		2,551		2,551	1,500
600 Total Other Objects	255	1,650	2,600		2,600		2,600	1,065
1291 Total English Second Language	17,674	59,541	34,186		34,036		34,036	17,052

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1293 Migrant Education								
100 Total Salaries	40,193	46,451	82,042	0.82	82,042	0.23	82,042	82,174
200 Total Benefits	17,866	18,494	29,085		29,085		29,085	29,090
300 Total Purchased Services	3,190	7,659	16,318		16,318		16,318	16,900
400 Total Supplies & Materials	5,055	10,863	16,743		16,743		16,743	5,829
600 Total Other Objects		4,377	36,570		36,570		36,570	27,835
1293 Total Migrant Education	66,304	87,844	180,757	0.82	180,757	0.23	180,757	161,828
1299 Other Programs								
300 Total Purchased Services			10,891		10,891		10,891	-
400 Total Supplies & Materials			184,011		184,011		184,011	-
600 Total Other Objects								
1299 Total Other Programs	-	-	194,902		194,902		194,902	-
1300 Adult/Continuing Education								
100 Total Salaries			2,500		2,500		2,500	2,625
200 Total Benefits			500		500		500	525
300 Total Purchased Services		3,448	6,000		6,000		6,000	6,000
400 Total Supplies & Materials		498	2,500		2,000		2,000	2,000
1300 Total Adult/Continuing Education	-	3,946	11,500		11,000		11,000	11,150
1490 Summer School Programs								
100 Total Salaries	68,019	78,337	124,090		191,743		191,743	112,740
200 Total Benefits	16,952	21,420	40,398		61,935		61,935	36,354
300 Total Purchased Services	8,359	2,320	218		300		300	200
400 Total Supplies & Materials	27,405	37,422	21,768		88,400		88,400	20,000
600 Total Other Objects			6,729		6,800		6,800	6,700
1490 Total Summer School Programs	120,736	139,499	193,204		349,178		349,178	175,994
1000 Total Instruction	2,326,869	1,963,595	2,536,666	32.72	2,036,045	27.32	2,036,045	2,069,108
2110 Social Services								
100 Total Salaries	4,829	28,739	29,183	0.15	29,183	0.15	29,183	20,741
200 Total Benefits	2,456	8,427	18,141		18,141		18,141	10,607
400 Total Supplies & Materials			10,000		10,000		10,000	14,900
600 Total Other Objects								
2110 Total Social Services	7,285	37,167	57,324	0.15	57,324	0.15	57,324	46,248

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2117 Identification & Recruitment								
100 Total Salaries	69,735	65,600	86,253	1.85	86,253	1.85	86,253	77,042
200 Total Benefits	33,152	32,001	47,764		47,764		47,764	41,883
300 Total Purchased Services	4,385	4,128	7,460		7,460		7,460	6,100
400 Total Supplies & Materials								
2117 Total Identification & Recruitment	107,271	101,728	141,477	1.85	141,477	1.85	141,477	125,025
2122 Counseling								
100 Total Salaries	76,502	83,703	15,563	0.50	15,563	0.50	15,563	16,341
200 Total Benefits	40,962	43,456	11,655		11,655		11,655	12,238
300 Total Purchased Services		5,871						-
400 Total Supplies & Materials		2,218	1,000		2,500		2,500	2,500
600 Total Other Objects		5,350						-
2122 Total Counseling	117,464	140,597	28,218	0.50	29,718	0.50	29,718	31,079
2139 Health Services								
300 Total Purchased Services	1,291	4,633	3,500		3,500		3,500	3,500
2139 Total Health Services	1,291	4,633	3,500		3,500		3,500	3,500
2190 Student Support Services								
100 Total Salaries	115,118	92,184	108,252	1.36	108,252	1.36	108,252	95,970
200 Total Benefits	46,538	39,571	54,884		54,884		54,884	49,827
300 Total Purchased Services	9,953	4,729	9,350		9,350		9,350	13,585
400 Total Supplies & Materials	1,573	5,616	1,736		1,736		1,736	4,800
2190 Total Student Support Services	173,182	142,100	174,223	1.36	174,223	1.36	174,223	164,182
2213 Curriculum Development								
100 Total Salaries	209,938	508,386	463,077	7.76	463,077	7.76	463,077	508,573
200 Total Benefits	98,508	233,286	256,663		256,663		256,663	244,725
300 Total Purchased Services			15,000		13,500		13,500	13,500
400 Total Supplies & Materials		10,728	12,500		10,750		10,750	19,750
600 Total Other Objects	6,719	9,122	13,258		13,258		13,258	10,246
2213 Total Curriculum Development	315,164	761,521	760,498	7.76	757,248	7.76	757,248	796,794

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	9,151	943	29,390		29,390		29,390	21,000
200 Total Benefits	1,538	638	2,910		2,910		2,910	3,500
300 Total Purchased Services	395	19,968						-
400 Total Supplies & Materials	673	3,924	8,370		8,750		8,750	3,750
600 Total Other Objects	1,353	-						-
2219 Total Impr. of Instr. Services	13,111	25,473	40,670		41,050		41,050	28,250
2222 Library								
100 Total Salaries	5,188	1,234						
200 Total Benefits	1,268	345						
300 Total Purchased Services	698	931	2,000		2,000		2,000	2,000
400 Total Supplies & Materials	3,017	152	148		148		148	150
2222 Total Library	10,171	2,662	2,148		2,148		2,148	2,150
2230 Assessment & Testing								
100 Total Salaries	28,624	639						
200 Total Benefits	12,621	66						
300 Total Purchased Services								
400 Total Supplies & Materials								
2230 Total Assessment and Testing	41,245	705	-		-		-	-
2240 Instructional Staff Development								
100 Total Salaries	65,986	118,134	118,134		125,000	1.00	125,000	179,408
200 Total Benefits	10,373	24,606	24,606		25,000		25,000	62,831
300 Total Purchased Services	79,481	182,908	143,360		25,000		25,000	127,620
400 Total Supplies & Materials	3,263	29,272	30,571		25,000		25,000	6,000
600 Total Other Objects	1,346	4,362						-
2240 Total Instructional Staff Development	160,449	359,281	316,671		200,000	1.00	200,000	375,859
2410 Principal's Office								
100 Total Salaries		53,300	72,198	0.50	72,198	0.50	72,198	48,952
200 Total Benefits		19,972	33,998		33,998		33,998	26,430
300 Total Purchased Services		32,887	18,800		17,500		17,500	17,500
400 Total Supplies & Materials		7,287	4,199		5,100		5,100	5,100
2410 Total Principal's Office	-	113,446	129,195	0.50	128,796	0.50	128,796	97,982

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2542 Care & Upkeep of Building								
100 Total Salaries	4,307	3,261	7,143		6,737		6,737	5,090
200 Total Benefits	1,156	501	2,778		2,201		2,201	1,593
300 Total Purchased Services	5,964	4,750	702		4,800		4,800	700
400 Total Supplies & Materials								
2542 Total Care & Upkeep of Building	11,427	8,512	10,623		13,738		13,738	7,383
2551 Direction of Transportation								
100 Total Salaries								3,055
200 Total Benefits								1,025
2551 Total Direction of Transportation	-	-	-		-		-	4,080
2552 Vehicle Operation Services								
100 Total Salaries	1,862	1,939	4,965		4,965		4,965	-
200 Total Benefits	462	533	1,653		1,653		1,653	-
300 Total Purchased Services	10,147	15,553	41,384		36,860		36,860	14,500
2552 Total Vehicle Operation Services	12,471	18,024	48,001		43,478		43,478	14,500
2626 Grant Writing								
100 Total Salaries	5,262							
200 Total Benefits	1,306							
300 Total Purchased Services	1,947							
400 Total Supplies & Materials	1,496							
600 Total Other Objects	404							
2626 Grant Writing	10,414	-	-		-		-	-
2630 Information Services								
100 Total Salaries	34,668	47,265	60,204	2.33	60,204	1.50	60,204	36,697
200 Total Benefits	14,958	24,951	47,313		20,000		20,000	19,293
300 Total Purchased Services	26	1,388	332		300		300	1,500
400 Total Supplies & Materials	2,159	5,459	11,644		11,144		11,144	8,770
2630 Total Information Services	51,811	79,064	119,492	2.33	91,648	1.50	91,648	66,260
2660 Technology								
300 Total Purchased Services					150,000		150,000	150,000
400 Total Supplies & Materials								
2660 Total Technology	-	-	-		150,000		150,000	150,000
2000 Total Support Services	1,032,755	1,794,913	1,832,040	####	1,834,347	####	1,834,347	1,913,292

**Federal Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-2012		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3370 Non Public School Student Services								
100 Total Salaries								
200 Total Benefits								
3370 Total Non Public School Services			-		-		-	-
3000 Total Enterprise & Community Serv.			-		-		-	-
Total Requirements	3,359,624	3,758,509	4,368,707	47.17	3,870,392	41.94	3,870,392	3,982,400

State and Local Grants
Resources

Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	2,000	6,639	-		-		-	-
Lowes Grants			10,000					
1990 Total Miscellaneous	2,000	6,639	10,000		-		-	-
3299 Restricted State Grants								
Physical Education Expansion K-8								
SMILE	9,360	6,947	8,000		8,000		8,000	8,000
Project Lead the Way		15,976	-		-		-	-
3299 Total Restricted State Grants	9,360	22,923	8,000		8,000		8,000	8,000
5200 Transfers In								
SMILE	5,712	5,917	6,600		6,600		6,600	6,600
5200 Total Transfers In	5,712	5,917	6,600		6,600		6,600	6,600
5400 Beginning Fund Balance								
Response to Intervention	1,301	-	-		1,500		1,500	1,500
Project Lead the Way			10,050					
Ford Family Foundation Grant								
SMILE	2,240	2,437	667		-		-	-
Lowes Grants								7,500
SB 622 Video Conferencing	50,029	-	-		38,000		38,000	35,500
5400 Total Beginning Fund Balance	53,571	2,437	10,717		39,500		39,500	44,500
Total Resources	70,643	37,917	35,317		54,100		54,100	59,100

**State and Local Grants
Requirements**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1121 Middle School Instruction								
400 Total Supplies & Materials		534	3,655	-	2,500	-	2,500	-
1121 Total Middle School Instruction		534	3,655		2,500		2,500	
1131 High School Instruction								
400 Total Supplies & Materials		2,320	6,475	-	2,500	-	2,500	-
1131 Total High School Instruction		2,320	6,475		2,500		2,500	
1299 Other Programs								
100 Total Salaries	11,275	10,700	10,700	-	6,500	-	6,500	9,311
200 Total Benefits	2,712	2,918	3,587	-	600	-	600	3,174
300 Total Purchased Services	179	-	-	-	-	-	-	1,215
400 Total Supplies & Materials	709	483	10,900	-	900	-	900	900
1299 Total Other Programs	14,875	14,101	25,187		8,000		8,000	14,600
1000 Total Instruction	14,875	16,955	35,317	-	13,000	-	13,000	14,600
2240 Instructional Staff Development								
100 Total Salaries	840							
200 Total Benefits	126							
300 Total Purchased Services	1,298	3,606	-	-	2,600	-	2,600	1,000
400 Total Supplies & Materials	41	6,355	-	-	500	-	500	500
600 Total Other Objects		284						
2240 Total Instructional Staff Development	2,305	10,246	-	-	3,100	-	3,100	1,500
2542 Care & Upkeep of Building								7,500
300 Total Purchased Services								7,500
2542 Total Care & Upkeep of Building								7,500
2660 Technology								
300 Total Purchased Services								
400 Total Supplies & Materials								
500 Total Capital Outlay		-	-	-	38,000	-	38,000	35,500
2660 Total Technology	-	-	-	-	38,000	-	38,000	35,500
2000 Total Support Services	2,305	10,246	-	-	41,100	-	41,100	44,500
7000 Unappropriated Ending Fund Balance	53,462	10,717	-	-	-	-	-	-
Total Requirements	70,643	37,917	35,317	-	54,100	-	54,100	59,100

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	201,660	196,218	230,000		200,000		200,000	200,000
1990 Misc Revenue	30,136	28,132	30,000		10,000		10,000	10,000
3102 State School Fund - School Lunch	13,310	12,984	14,000		13,750		13,750	13,750
3299 Restricted State Grant	2,956	3,352	2,000		3,200		3,200	3,200
4500 Restricted Federal Revenue	1,135,349	1,146,564	1,080,000		1,300,000		1,300,000	1,300,000
4900 Commodity Revenue	73,005	88,856	60,000		75,000		75,000	75,000
5400 Cash on Hand	426,266	586,628	350,000		1,114,372		1,114,372	1,114,372
Total Resources	1,882,682	2,062,733	1,766,000		2,716,322		2,716,322	2,716,322
Requirements:								
3000 Enterprise & Community Services								
3110 Food Services Director								
100 Total Salaries	46,944	58,843	76,160	2.00	76,160	2.00	76,160	76,160
200 Total Benefits	23,001	28,662	46,932		46,932		46,932	46,932
300 Total Purchased Services	1,479	272	5,948		5,948		5,948	5,948
600 Total Other Objects			200		200		200	200
3110 Total Food Services Director	71,424	87,777	129,240	2.00	129,240	2.00	129,240	129,240

Fund 201 Cafeteria

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
3120 Food Preparation								
100 Total Salaries	303,231	276,013	309,395	19.00	309,395	19.00	309,395	309,395
200 Total Benefits	184,321	190,445	248,599		248,599		248,599	248,599
318 Professional Development								
322 Maintenance & Repair								
340 Travel								
355 Printing								
390 Professional Services								
300 Total Purchased Services	31,080	24,049	30,975		30,975		30,975	30,975
400 Total Supplies & Materials	652,515	699,994	740,000		740,000		740,000	740,000
500 Total Capital Outlay	16,840		60,000		10,000		10,000	10,000
600 Total Other Objects								
3120 Total Food Preparation	1,187,988	1,190,501	1,388,969	19.00	1,338,969	19.00	1,338,969	1,338,969
3130 Food Delivery								
100 Total Salaries	20,729	20,231	19,866	0.50	19,866	0.50	19,866	22,178
200 Total Benefits	11,365	11,681	13,352		13,352		13,352	13,892
300 Total Purchased Services	1,409	905	2,550		2,550		2,550	2,550
400 Total Supplies & Materials	3,140	3,375	4,000		4,000		4,000	4,000
3130 Total Food Delivery	36,643	36,192	39,768	0.50	39,768	0.50	39,768	42,620
3000 Total Enterprise & Community Serv.	1,296,054	1,314,470	1,557,977	21.50	1,507,977	21.50	1,507,977	1,510,829
7000 Unappropriated Ending Fund Balance	586,628	748,263	208,023		1,208,345		1,208,345	1,205,493
Total Requirements	1,882,682	2,062,733	1,766,000		2,716,322		2,716,322	2,716,322

Fund 202 Student Body Funds

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1740 Dues & Fees		37,256	37,256		37,256		37,256	37,256
1760 Club Fund Raising		180,504	180,504		180,504		180,504	180,504
1790 Other Co-Curricular		5,765	5,765		5,765		5,765	5,765
5200 Transfers In								
5400 Cash on Hand		109,169	109,169		109,169		109,169	109,169
Total Resources		332,694	332,694		332,694		332,694	332,694
Requirements:								
1000 Instructional Services								
1299 Special Programs								
300 Total Purchased Services		10,891	10,891		10,891		10,891	10,891
400 Total Supplies & Materials		184,011	184,011		184,011		184,011	184,011
1299 Total Special Programs		194,902	194,902		194,902		194,902	194,902
1000 Total Instructional Services		194,902	194,902		194,902		194,902	194,902
7000 Unappropriated Ending Fund Balance		137,792	137,792		137,792		137,792	137,792
Total Requirements		332,694	332,694		332,694		332,694	332,694

Fund 292 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1920 Donations	8,528							
1990 Misc Revenue	1,000							
5200 Transfers In	34,250							
5400 Cash on Hand	141,300	87,749	88,000		88,000		88,000	88,000
Total Resources	185,078	87,749	88,000		88,000		88,000	88,000
Requirements:								
1000 Instructional Services								
1111 Primary Instruction								
400 Total Supplies & Materials	25,999							
1111 Total Primary Instruction	25,999							
1112 Intermediate Instruction								
400 Total Supplies & Materials	6,648							
1112 Total Intermediate Instruction	6,648							
1121 Middle Instruction								
400 Total Supplies & Materials	12,240							
1121 Total Middle Instruction	12,240							
1131 High School Instruction								
300 Total Purchased Services	826							
400 Total Supplies & Materials	23,311							
500 Total Capital Outlay								
1131 Total High School Instruction	24,137							
1000 Total Instructional Services	69,024							

Fund 292 Equipment Replacement
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	11,894							
2410 Total Principal's Office	11,894							
2521 Business Services								
400 Total Supplies & Materials			15,000		15,000		15,000	15,000
500 Total Capital Outlay			15,000		15,000		15,000	15,000
2521 Total Business Services			30,000		30,000		30,000	30,000
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials	1,589							
2542 Total Care & Upkeep of Buildings	1,589							
2660 Technology								
400 Total Supplies & Materials	14,823							
500 Total Capital Outlay			58,000		58,000		58,000	58,000
2660 Total Technology	14,823		58,000		58,000		58,000	58,000
2000 Support Services	28,305		88,000		88,000		88,000	88,000
7000 Unappropriated Ending Fund Balance	87,749	87,749						
Total Requirements	185,078	87,749	88,000		88,000		88,000	88,000

Fund 294 Technology
Reserve fund per ORS 294.525

Budget Detail Sheet
 JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
2200 Misc County Funding								
5200 Transfers In	110,000	25,000	43,000		43,000		43,000	43,000
5300 Compensation for Loss of Asset								
5400 Cash on Hand			25,000		68,000		68,000	68,000
Total Resources	110,000	25,000	68,000		111,000		111,000	111,000
Requirements:								
2000 Support Services								
2660 Technology								
319 Other Instructional, Prof and Tech Serv								
300 Total Purchased Services								
410 Supplies	35,495							
542 Replacement Equipment	21,698				50,000		50,000	50,000
550 Technology Equipment	52,808				61,000		61,000	61,000
2660 Total Technology	110,000				111,000		111,000	111,000
2000 Total Support Services	110,000				111,000		111,000	111,000
7000 Unappropriated Ending Fund Balance		25,000	68,000					
Total Requirements	110,000	25,000	68,000		111,000		111,000	111,000

Fund 300 Bond Debt Service Fund

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1111 Current Taxes			905,590		875,000		875,000	875,000
1112 Delinquent Taxes					13,500		13,500	13,500
1510 Interest on Investments			6,000		5,500		5,500	5,500
4500 Restricted Federal Revenue			974,950		974,950		974,950	974,950
5400 Cash on Hand			817,500		1,707,743		1,707,743	1,707,743
Total Resources			2,704,040		3,576,693		3,576,693	3,576,693
Requirements:								
2000 Support Services								
2521 Business Services		94						
300 Total Purchased Services			135		135		135	135
2521 Business Services		94	135		135		135	135
2000 Total Support Services			135		135		135	135
5000 Other Uses								
5110 Debt Service								
610 Bond Principal		0						
621 Interest, Excl. Bus & Bus Improve		889,562	1,033,040		1,033,040		1,033,040	1,033,040
600 Total Other Objects								
5110 Total Debt Service		889,562	1,033,040		1,033,040		1,033,040	1,033,040
5000 Total Other Uses			1,033,040		1,033,040		1,033,040	1,033,040
820 Reserve For Next Year		0	1,670,865		2,543,518		2,543,518	2,543,518
7000 Unappropriated Ending Fund Balance		0	1,670,865		2,543,518		2,543,518	2,543,518
Total Requirements		889,657	2,704,040		3,576,693		3,576,693	3,576,693

**Fund 301 Pension Bond
Debt Service Fund**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,682	1,442	1,000		2,950		2,950	2,950
1970 Services Provided Other Funds	581,994	614,955	650,259		650,259		650,259	650,259
5110 Bond Proceeds								
5400 Cash on Hand	4,916	1,839	500		0		0	0
Total Resources	588,592	618,235	651,759		653,209		653,209	653,209
Requirements:								
2000 Support Services								
2649 Other Staff Services								
2649 Total Other Staff Services	121	121	125		125		125	125
2000 Total Support Services	121	121	125		125		125	125
5000 Other Uses								
5110 Debt Service								
610 Bond Principal	138,113	148,905	161,304		161,304		161,304	161,304
621 Interest, Excluding Bus and Bus Improve	448,520	467,728	490,330		490,330		490,330	490,330
5110 Total Debt Service	586,633	616,633	651,634		651,634		651,634	651,634
5000 Total Other Uses	586,633	616,633	651,634		651,634		651,634	651,634
7000 Unappropriated Ending Fund Balance	1,839	1,482			1,450		1,450	1,450
Total Requirements	588,592	618,235	651,759		653,209		653,209	653,209

Fund 410 Bond Projects

Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments		84,911	27,230		7,500		7,500	7,500
5110 Bond Proceeds		18,500,000						
5400 Cash on Hand			17,627,525		10,323,302		10,323,302	10,323,302
Total Resources		18,584,911	17,654,755		10,330,802		10,330,802	10,330,802
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
354 Advertising		9,047	13,570		13,570		13,570	13,570
355 Printing		35,565	121,648		12,000		12,000	12,000
382 Legal		45,843	46,000		7,500		7,500	7,500
383 Architect/Engineer Services		680,014	1,007,875		150,000		150,000	150,000
385 Management Services		67,945	462,000		500,000		500,000	500,000
390 Professional Services		158,634	276,552		150,000		150,000	150,000
300 Total Purchased Services		997,047	1,927,645		833,070		833,070	833,070
510 Land Acquisition								
520 Building Remodel		82,112	11,155,692		4,926,314		4,926,314	4,926,314
530 Improvements Other Than Buildings		308,516	4,471,418		4,471,418		4,471,418	4,471,418
500 Total Capital Outlay		390,628	15,627,110		9,397,732		9,397,732	9,397,732
640 Dues & Fees		91,678	100,000		100,000		100,000	100,000
600 Total Other Objects		91,678	100,000		100,000		100,000	100,000
4150 Total Bldg Acq., Const., & Imp		1,479,354	17,654,755		10,330,802		10,330,802	10,330,802
4000 Total Facilities Acq. and Const.		1,479,354	17,654,755		10,330,802		10,330,802	10,330,802
7000 Unappropriated EFB		17,105,557						
Total Requirements		18,584,911	17,654,755		10,330,802		10,330,802	10,330,802

Fund 420 Building Improvement

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	1,807	861	900		250		250	250
1920 Donations	14,403	2,443						
1990 Miscellaneous Revenue								
3299 Restricted State Grant	60,368	19,053						
5200 Transfers In		75,000						
5300 Compensation for Loss of Assets		22,745						
5400 Cash on Hand	600,332	96,108	174,500		187,878		187,878	187,878
Total Resources	676,911	216,210	175,400		188,128		188,128	188,128
Requirements:								
4000 Facilities Acquisition & Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services		20,028	25,400		25,400		25,400	25,400
400 Total Supplies & Materials	1,604							
500 Total Capital Outlay	579,199	8,305	150,000		162,728		162,728	162,728
4150 Total Bldg Acq., Const., & Imp	580,803	28,333	175,400		188,128		188,128	188,128
4000 Total Facilities Acq. & Const.	580,803	28,333	175,400		188,128		188,128	188,128
7000 Unappropriated Ending Fund Balance	96,108	187,878						
Total Requirements	676,911	216,210	175,400		188,128		188,128	188,128

**Fund 601 Internal Service Fund
Unemployment**

**Budget Detail Sheet
JULY 1, 2012 TO JUNE 30, 2013**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 FISCAL YEARS		BUDGET THIS YEAR 2011-12		2012-2013 Budget			
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1510 Interest on Investments	510	366	300		100		100	100
1970 Services Provided Other Funds		184,995	180,000		155,000		155,000	155,000
5400 Cash on Hand	72,134	16,709	90,000		172,722		172,722	172,722
Total Resources	72,644	202,070	270,300		327,822		327,822	327,822
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	55,935	107,781	270,300		327,822		327,822	327,822
2649 Total Other Staff Services	55,935	107,781	270,300		327,822		327,822	327,822
2000 Total Support Services	55,935	107,781	270,300		327,822		327,822	327,822
7000 Unappropriated Ending Fund Balance	16,709	94,289						
Total Requirements	72,644	202,070	270,300		327,822		327,822	327,822