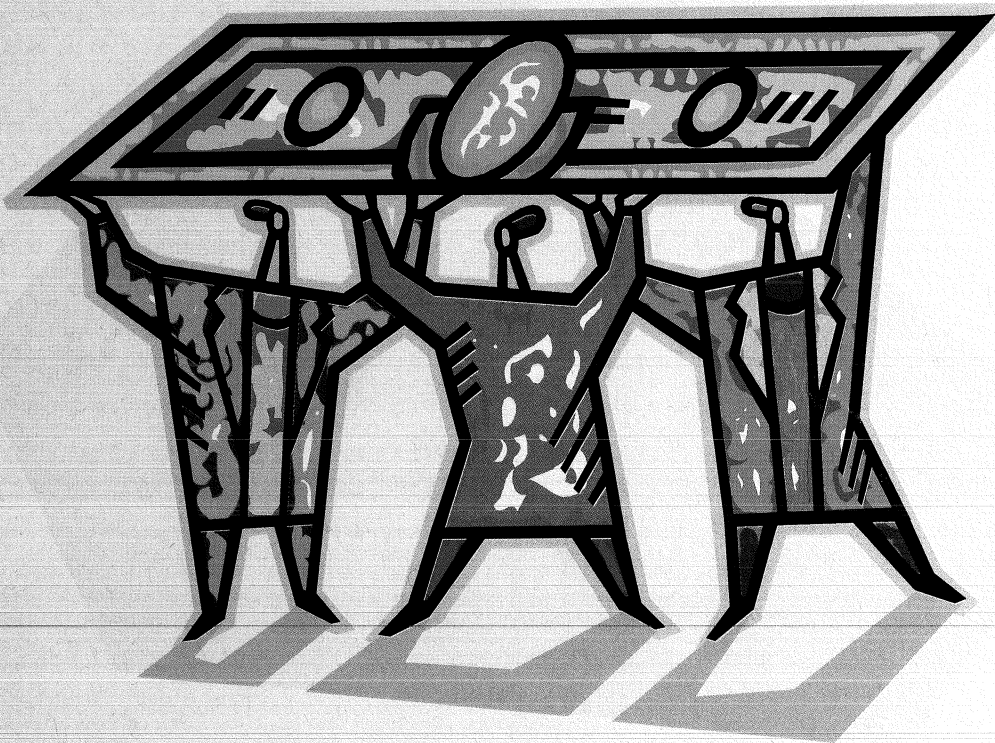


Budget Document

(Adopted)

Ontario School District 8C
Ontario, OR

2009-2010



195 SW Third Avenue
Ontario, Oregon 97914
(541) 889-5374

www.ontario.k12.or.us

RESOLUTION #09-18

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a School Improvement (G Funds) Grant and an ARRA School Improvement Grant, and

WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000 Instructional Services	\$26,950
2000 Support Services	<u>33,050</u>
	\$60,000

Adopted this 19th day of November, 2009.

Signed:

Katherine McCann
Chairman

Attest:

Linda Florence
Superintendent

RESOLUTION #09-17

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a Moving Math Education Forward Grant, and

WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

2000 Support Services \$10,000

Adopted this 19th day of November, 2009.

Signed:

Chairman



Attest:

Superintendent



RESOLUTION #09-18

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a School Improvement (G Funds) Grant and an ARRA School Improvement Grant, and


WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000 Instructional Services	\$26,950
2000 Support Services	<u>33,050</u>
	\$60,000

Adopted this 19th day of November, 2009.

Signed:


Chairman

Attest:


Superintendent

RESOLUTION #09-19

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a Title X (Homeless) ARRA Grant, and


WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000 Instructional Services	\$5,249
2000 Support Services	<u>2,198</u>
	\$7,447

Adopted this 19th day of November, 2009.

Signed:


Chairman

Attest:


Superintendent

RESOLUTION #09-20

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a Supplemental Summer School Funds for Migrant Programs Grant, and

WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

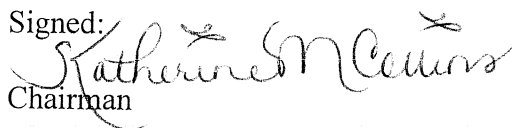
BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000 Instructional Services \$28,401

Adopted this 19th day of November, 2009.

Signed:

Chairman



Attest:

Superintendent



RESOLUTION #09-21

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a 21st Century Technology Rich Learning and Teaching, Title IID ARRA Grant, and

WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

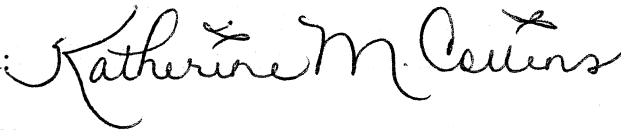
BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000	Instructional Services	\$115,604
2000	Support Services	44,660
3000	Community Services	<u>2,668</u>
Total		\$162,932

Adopted this 17th day of December, 2009.

Signed:

Chairman



Attest:

Superintendent



RESOLUTION #09-23

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a Phase Two School Improvement, and

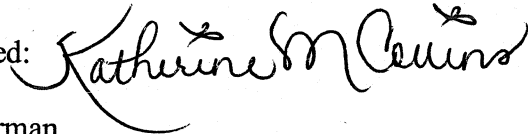
WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

1000 Instructional Services \$33,400

Adopted this 16th day of Feb., 2010.

Signed:



Chairman

Attest:



Superintendent

RESOLUTION #09-25

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a State of Oregon Department of Energy Lighting Project Grant (ARRA), and

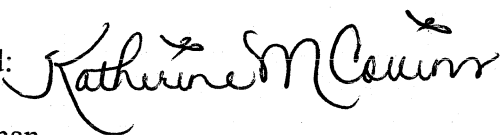
WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

4000 Building Acquisition and Construction \$54,000

Adopted this 16th day of March, 2010.

Signed:


Chairman

Attest:


Superintendent

RESOLUTION #09-27

A RESOLUTION APPROPRIATING FUNDS

WHEREAS, the District has received a School Improvement Planning Grant, and

WHEREAS, the notification of this grant was not received at the time of adoptions of, and appropriations for, the 2009-2010 budget;

BE IT RESOLVED, the board of Directors of Ontario School District 8C, hereby makes the following addition to the appropriation for Federal Grants for the fiscal year 2009-2010:

2000 Support Services	13,000
-----------------------	--------

Adopted this 20th day of May, 2010.

Signed:

Chairman

Katherine M. Cairns

Attest:

Lynda Florence

Superintendent

RESOLUTION #08-24

A RESOLUTION IMPOSING AND CATEGORIZING TAXES

BE IT RESOLVED, that the Board of Directors of Ontario School District 8C hereby imposes the taxes provided for in the adopted budget at the rate of \$3.9293 per \$1000 of assessed value for operations; and that these taxes are hereby imposed and categorized for the next tax year 2009-2010 upon the assessed value of all taxable property within the district.

General Fund

Education Limitation
\$3.9293/\$1000

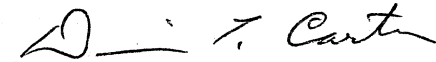
Adopted this 16th day of JUNE, 2009.

Signed:



Chairman

Attest:



Superintendent

Resolution #08-23

A RESOLUTION MAKING APPROPRIATIONS:

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2009 and for the purposes shown below are hereby appropriated as follows:

General Fund

Instruction	14,550,557
Support Services	8,376,561
Enterprise & Community Services	6,000
Facilities Acquisition & Construction	128,300
Other Uses	150,350
Contingency	554,875
Total	<u>23,766,643</u>

Unappropriated Ending Fund Balance: 1,000,000

Federal Programs

Instruction	2,585,049
Support Services	1,421,073
Total	<u>4,006,122</u>

State & Local Grants

Instruction	18,500
Support Services	59,405
Facilities Acquisition & Construction	
Total	<u>77,905</u>

Internal Service Fund

Support Services	71,500
Total	<u>71,500</u>

Equipment Replacement

Instruction	39,000
Support Services	95,250
Total	<u>134,250</u>

Technology

Support Services	130,000
Total	<u>130,000</u>

Building Improvement

Facilities Acquisition & Construction	760,500
Total	<u>760,500</u>

School Lunch

Enterprise & Community Services	1,351,485
Total	<u>1,351,485</u>

Unappropriated Ending Fund Balance 90,000

Debt Service Fund

Support Services	125
Other Uses	586,633
Total	<u>586,758</u>

Adopted this 16th day of JUNE, 2009.

Signed: MSL
Chairman

Attest: D. T. Carth

RESOLUTION #08-25

A RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Directors of Ontario School District 8C hereby adopts the budget for fiscal year 2009-10 in a total sum of \$31,975,163 now on file in the District Administration Office.

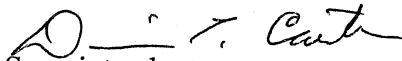
Adopted this 16th day of JUNE, 2009

Signed:



Chairman

Attest:


Superintendent

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property for Education Districts

To assessor of Malheur County

FORM ED-50
2009-2010

- File no later than JULY 15.
- Be sure to read instructions in the 2009-2010 Notice of Property Tax Levy Forms and Instruction booklet

☐ Check here if this is
an amended form.

The Ontario School District has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Malheur County. The property tax, fee, charge or assessment is categorized as stated by this form.

195 SW 3rd Ave Ontario OR 97914 06/17/2009
Mailing Address of District City State Zip Date
Cheri Siddoway Fiscal Services Manager 541 889 5374 csiddow@ontario.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - Check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		Excluded from Measure 5 Limits Amount of Levy
		Rate -or-	Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1		3.9293	
2. Local option operating tax	2			
3. Local option capital project tax	3			
4. Levy for "Gap Bonds"	4			
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a			
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	5b			
5c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 5a + 5b)	5c			

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	3.9293
7. Date received voter approval for rate limit if new district	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

STATE OF OREGON)
:SS.
COUNTY OF MALHEUR)

AFFIDAVIT OF PUBLICATION

JOHN E. DILLON

being first

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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Ontario School District 8C, Malheur County, State of Oregon, to discuss the budget for the fiscal year July 1, 2009 to June 30, 2010 will be held at the

District
Administrative
Office
Meeting Room
195 SW 3rd
Avenue,
Ontario, Oregon

The meeting will take place on the 11th day of May, 2009 at 7:00 PM.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

A copy of the budget document may be inspected or obtained on or after May 11th, 2009 at the

District
Administration
Office
195 SW 3rd
Avenue,
Ontario, Oregon

between the hours of 7:30 AM and 4:30 PM.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

Legal
Number 1425

Publication
Dates: April 28,
2009 May 5,
2009.

LEGAL #1425
BUDGET COMMITTEE
MEETING

was printed and published correctly in the regular and entire issue of said ARGUS OBSERVER for 2 issues, that the first was

made on the 28th day of APRIL 20 09

and last publication thereof was made on the 5th day of

MAY

20 09

that said publication

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

04/28/09

05/05/09

Request of

ONT SCH DIST 8C/LEGALS

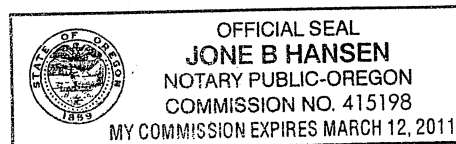
By

Argus
OBSERVER

Subscribed and sworn to before me this 5th day of MAY

20 09

Jane B Hansen



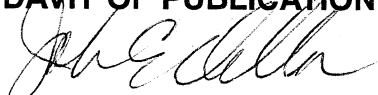
Notary public in and for the County of Malheur, State of Oregon

My commission Expires:

STATE OF OREGON)
COUNTY OF MALHEUR)
:SS.

AFFIDAVIT OF PUBLICATION

JOHN E. DILLON



being first

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

LEGAL #1478
NOTICE OF BUDGET
HEARING

was printed and published correctly in the regular and entire issue of said ARGUS OBSERVER for 1 issues, that the first was made on the 7th day of JUNE 20 09 and last publication thereof was made on the 7th day of

JUNE 20 09 that said publication was made on each of the following dates, to wit:

06/07/09

Request of

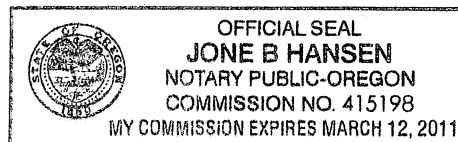
ONT SCH DIST 8C/LEGALS

By

Argus
O B S E R V E R

Subscribed and sworn to before me this 7th day of JUNE

20 09



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

My commission Expires:

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Ontario School District 8C
Superintendent's Budget Message
Fiscal Year 2009-2010

I started out my 2008-2009 budget message with the following statements: "School Districts face an uncertainty of revenues from time to time because of the changes in the financial condition of the state as a whole. K-12 revenues account for about 42% of the general fund expenditures of the state of Oregon. State funding provides a little over 80% of the general fund revenues for the Ontario School District. It follows that variability of the state's revenue picture will have a direct effect on the revenues of the school district. During the early part of this decade recession in the state resulted in a long period of time of uncertainty of state revenue to the district resulting in very conservative budgeting. Starting with the 2006-2007 budget the district was given better assurance of state funding and was able to start restoring programs that had been cut back or held back during the time of recession. This trend continued with the 2007-2008 budget year allowing the district to make some significant additions to its budget during that year."

As indicated in the above statement, we started out the decade with uncertain revenues from the state resulting in the need for very conservative budgeting and budget cuts to stay within the revenues available. Starting with 2006-2007 the district was assured of better state funding and received better funding through that year and 2007-2008. Starting with 2007-2008 the district also received school improvement money of about \$650,000 per year. Prior to the start of the 2008-2009 school year the district was assured school improvement money would continue through the year and would probably become an addition to the regular state revenue for 2009-2010. The school district was required to propose school improvement initiatives and verify to the state that those initiatives were being carried forward in order to receive the school improvement money.

Then the recession hit the state of Oregon. Revenues for the state dropped dramatically for the state, and followed for the school district. During the 2008-2009 budget year the state has reduced the amount of revenue for the district by about \$1,000,000. You will note this amount is about 1.5 times the amount of the school improvement money allocated to the district. When the state reduced the revenues of the district, it did nothing to remove the original requirements that came with the school improvement money. Because of the cash balance of the district going into this revenue reduction and through careful management of expenditures the district has been able to get through the 2008-2009 budget year without cutting back significantly on programs. The beginning cash balance for 2009-2010 is estimated to be \$3.8 million. (Page 24)

At the time this budget is being written the state legislature has not completed its budget for the 2009-2010 fiscal year. However, during the last few months, in addition to reductions in revenue for the 2008-2009 budget year, the indications from the state are that revenues will be reduced even more for the 2009-2010 budget year. In addition the district has experienced a decline in enrollment that will result in an estimated \$750,000 decrease in revenue.

First we dealt with the decrease in revenue from the loss of enrollment. Because of the pattern of enrollment through the grades in the district, it is unlikely enrollment will return to former levels at least for a few years. Fiscal responsibility, hence, requires the district to make reductions to account for the loss of revenue caused by loss of enrollment. To accomplish this decrease this budget makes the following reductions for the 2009-2010 fiscal year: Reduction of .5 central office administration, reduction of one assistant principal position, reduction of five elementary classroom teaching positions, reduction of two middle school classroom teaching positions, reduction of one high school teaching position, reduction of one elementary music teaching position, reduction of three parent center coordinators, and reduction of three coaching positions. These reductions are more significant at the lower levels because that is where the enrollment drop is the most dramatic. Class sizes will still be maintained at lower levels than across most of the state.

The above reductions because of enrollment loss are significant. However, they will not result in laying off of existing staff. The reductions can be accomplished through normal attrition of staff.

Early revenue reduction projections indicated the district would be short about \$1,000,000 in revenues for a carry forward budget. The district needed to assume this reduction would continue for at least the next two years. With the cash beginning balance going into this budget, the district can reasonably absorb this loss by reducing its cash balance for the 2009-2010 fiscal year. This strategy will require the district to look carefully at its future prospects for state revenue in developing its 2010-2011 budget.

After the early revenue reduction projections the district received word that state revenues for 2009-2010 will likely be further reduced by about \$940,000 and could be reduced by an additional \$940,000. The reduction of \$940,000 requires the district to take reduction measures beyond reducing its cash balance.

To account for the initial \$940,000 loss of revenue, we have removed most of the school improvement expenditures from the general fund of this budget. This includes 7.5 certified positions and 9.0 classified positions. Primary programs affected are full-day kindergarten, elementary reading assistants, elementary counseling, and testing data processing. Elimination of these programs would be a significant step backward in the district's school improvement initiative. However, for the 2009-2010 fiscal year the district anticipates getting federal stimulus Title I and IDEA funding. With that funding the district will be able to restore the above programs

for the 2009-2010 fiscal year. In addition to the above we have deleted the purchase of one bus from this budget. The purchase of one bus is still in this budget, but will be delayed until the district is assured it is a financially viable purchase.

This budget does not anticipate the loss beyond the initial \$940,000. Should the district lose revenue from the state above the initial \$940,000 either from the state budget or from reductions in state revenue during the year, the alternatives left are a reduction in the school year or a freezing of compensation to employees. Either of these alternatives would require bargaining with district employee groups. I recommend immediate opening of bargaining with all employee groups if the state reduces revenues further either through the state budget process or from reductions during the fiscal year.

In addition to the above cuts in expenditures careful review of the budget will reveal some other reductions. In putting this budget together we looked at areas where expenditures during the current year will be less than the budgeted amounts. In these cases the budgeted amounts for expenditures were reduced.

Changes in personnel costs are a significant factor in putting the budget together. The district has no negotiations open this year, and increases already agreed to with employee groups are included in this budget. However, as indicated above, if revenue projections decrease by additional amounts, the district may need to reopen negotiations with employee groups.

Four Rivers Charter School is sponsored by the state rather than the Ontario School District. However the state apportionment for those students is paid to the district by the state and then forwarded to the charter school. The charter school will be adding seventh graders next year resulting in an increase in state apportionment and the amount of money forwarded to the charter school. The additional revenues and expenditures created by this increase are included in this budget.

There are many fiscal challenges for the Ontario School District during this time of recession. This budget has been written to address the known reductions in funding from the state. It also addresses some unknown but anticipated reductions. Close management of the financial position of the district during this fiscal year of uncertainty is an absolute necessity. The district will need to continue to look at any available opportunities to reduce expenditures through the 2009-2010 fiscal year and beyond. At the same time the district must always remember its prime objective of the best education for our students that can be done with the financial resources available.

Dr. Dennis L. Carter, Superintendent
Ontario School District 8C

BUDGET COMMITTEE MEMBERS

Position	Member	Appointed	Term	Term Expires
Position A	George Craig	Mar 19, 2009	3	Jun 30, 2011
Position B	Clint Kennington	Mar 15, 2007	3	Jun 30, 2009
Position C	Darci Payne	Apr 19, 2007	3	Jun 30, 2009
Position D	Nancy Haidle	Apr 24, 2008	3	Jun 30, 2010
Position E	Norman Redland	Apr 24, 2008	3	Jun 30, 2010

BOARD MEMBERS

Position	Member	Elected or Appointed	Term	Term Expires
Position 1	Nancy Alvarado	2007	4	Jun 30, 2011
Position 2	Dr. John Phillips	2007	4	Jun 30, 2009
Position 3	Dr. Ann Easley-DeBisschop Chair	2005	4	Jun 30, 2009
Position 4	Dr. David Cox	2008 (A)	4	Jun 30, 2009
Position 5	Kathie Collins Vice-Chair	2007	4	Jun 30, 2011

BUDGET CALENDAR (amended)
2009-10

Publish First Notice of Budget Meeting.....	April 28, 2009
Publish Second Notice of Budget Meeting	May 5, 2009
First Budget Committee Meeting.....	May 11, 2009
Publish Notice of Budget Hearing and Financial Summary	June 9, 2009
Public Hearing.....	June 16, 2009
Adopt Budget, Make Appropriations, Declare Levy	June 16, 2009

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 Code	General Fund	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 Code	Special Revenue	Fund 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
- 292 Equipment Replacement
- 293 Alternative Education Summer School (Closed – history only)
- 294 Technology

300 Code	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.
----------	--------------	---

301 PERS Bond Debt Service Fund

400 Code	Capital Project Fund	Used to account for financial resources to be used for the acquisition or construction of major capital facilities.
----------	----------------------	---

420 Building Improvement Fund

600 Code Internal Service Fund 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

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
- 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
341 In District Travel
342 Out of District Travel
343 Student Out of District 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
- 417 Food (closed)
- 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 2009-2010**

	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	3,706,178	-	17,225,717		3,834,748	24,766,643
PERS Bond Debt Service Fund		581,758			5,000	586,758
Federal Grants				4,006,122		4,006,122
State & Local Grants	6,000		11,400		60,505	77,905
Cafeteria	225,000		14,000	966,000	236,485	1,441,485
Equipment Replacement					134,250	134,250
Technology					130,000	130,000
Building Improvement	10,500				750,000	760,500
Unemployment-Internal Service	1,500				70,000	71,500
TOTAL	3,949,178	581,758	17,251,117	4,972,122	5,220,988	31,975,163

**Summary of Expenditures by Fund and Function
For the Fiscal Year 2009-2010**

	1000	2000	3000	4000	5000	6000	7000	Total
	Instruction	Support Services	Enterprise	Facilities Acquisition	Other Uses	Contingency	Unappropriated Ending Fund Balance	
General Fund	14,550,557	8,376,561	6,000	128,300	150,350	554,875	1,000,000	24,766,643
PERS Bond Debt Service Fund		125			586,633			586,758
Federal Grants	2,585,049	1,421,073						4,006,122
State & Local Grants	18,500	59,405						77,905
Cafeteria			1,351,485				90,000	1,441,485
Equipment Replacement	39,000	95,250						134,250
Technology		130,000						130,000
Building Improvement				760,500				760,500
Unemployment-Internal Service		71,500						71,500
TOTAL	17,193,106	10,153,914	1,357,485	888,800	736,983	554,875	1,090,000	31,975,163

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 16, 2009, at 7:00 PM in the District Meeting Room, 195 SW 3rd Ave, Ontario, Oregon. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2009 as approved by the Ontario School District 8C Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the School District Office, 195 SW 3rd Avenue, Ontario, Oregon between the hours of 7:30 AM and 4:30 PM. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceeding year. Major changes, if any, and their effect on the budget are explained below. This budget is for an annual period.

Dr. Ann Easley-DeBisschop, Chairman, Ontario School District 8C, Ontario, Malheur County, Oregon.

Dated June 8, 2009

Telephone: 541-889-5374

FINANCIAL SUMMARY

Total of All Funds		Adopted Budget This Year: 2008-09	Approved Budget Next Year: 2009-10
ANTICIPATED REQUIREMENTS	1. Total Instruction	18,108,890	17,109,571
	2. Total Support Services	10,868,914	10,153,914
	3. Total Enterprise and Community Services	1,365,000	1,357,485
	4. Total Facilities Acquisition and Construction	4,308,562	888,800
	5. Total Other Uses (incl. Debt Service & Transfers)	911,133	736,983
	6. Total Contingencies	180,000	363,640
	7. Total Special Payments	-	-
	8. Total Unappropriated and Reserved for Future Expenditure	1,500,000	1,090,000
	9. Total Requirements - add lines 1 through 8	37,242,499	31,700,393
ANTICIPATED RESOURCES	10. Total Resources Except Property Taxes	33,968,264	28,323,715
	11. Total Property Taxes to be Received	3,274,235	3,376,678
	12. Total Resources - add lines 10 and 11	37,242,499	31,700,393
ANTICIPATED TAX LEVY	13. Total Property Taxes to be Received (Line 11)	3,274,235	3,376,678
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits	94,805	87,965
	B. Discounts Allowed, Other Uncollected Amount	195,467	214,556
	15. Total Tax Levy - Add Lines 13 and 14	3,564,507	3,679,199
TAX LEVIES BY TYPE	16. Permanent Rate Limit Levy (rate limit 3.9293)	Rate or Amount	Rate or Amount
	17. Local Option Levy	3.9293	3.9293
	18. Levy for Payment of Bonded Debt	0	0
		0	0

Statement of Indebtedness

Debt Outstanding: As summarized below
Debt Authorized, Not Incurred: None

Publish Below Only If Completed

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2009	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2009
Bonds.....	\$ 9,049,580.00	\$ -
Total Indebtedness	\$ 9,049,580.00	\$ -

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

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

___ Republication

Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
FEDERAL GRANTS				
1. Total Instruction.....		1,898,689	2,072,619	2,585,049
2. Total Support Services		1,010,186	1,143,990	1,421,073
9. Total Requirements		2,908,874	3,216,609	4,006,122
10. Total Resources Except Property Taxes		2,908,875	3,216,609	4,006,122
Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
STATE & LOCAL GRANTS				
1. Total Instruction.....		14,956	24,877	18,500
2. Total Support Services		7,250	61,505	59,405
8. Total Unappropriated and Reserved for Future Expenditure		61,987		
9. Total Requirements		84,194	86,382	77,905
10. Total Resources Except Property Taxes		84,194	86,382	77,905
Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
CAFETERIA				
3. Total Enterprise & Community Services		1,168,037	1,355,000	1,351,485
4. Total Facilities Acquisition and Construction				
8. Total Unappropriated and Reserved for Future Expenditure		363,442		90,000
9. Total Requirements		1,531,479	1,355,000	1,441,485
10. Total Resources Except Property Taxes		1,531,479	1,355,000	1,441,485
Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
EQUIPMENT REPLACEMENT				
1. Total Instruction.....		85,795	97,600	39,000
2. Total Support Services		44,280	149,400	95,250
8. Total Unappropriated and Reserved for Future Expenditure		115,281		
9. Total Requirements		245,355	247,000	134,250
10. Total Resources Except Property Taxes		245,355	247,000	134,250
Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
ALTERNATIVE EDUCATION				
5. Total Other Uses		3,702		
9. Total Requirements		3,702		
10. Total Resources Except Property Taxes		3,702		
Name of Fund		Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
TECHNOLOGY				
2. Total Support Services		219,534	230,000	130,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-2

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

___ Republication

8. Total Unappropriated and Reserved for Future Expenditure	6,829		
9. Total Requirements	226,363	230,000	130,000
10. Total Resources Except Property Taxes	226,363	230,000	130,000

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
BUILDING IMPROVEMENT			
4. Total Facilities Acquisition and Construction	416,275	4,120,000	760,500
8. Total Unappropriated and Reserved for Future Expenditure	3,789,365		
9. Total Requirements	4,205,640	4,120,000	760,500
10. Total Resources Except Property Taxes	4,205,640	4,120,000	760,500

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
PENSION BOND DEBT SERVICE			
2. Total Support Services	121	125	125
5. Total Other Uses	526,633	556,633	586,633
8. Total Unappropriated and Reserved for Future Expenditure	10,217	-	-
9. Total Requirements	536,970	556,758	586,758
10. Total Resources Except Property Taxes	536,970	556,758	586,758

Name of Fund	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
INTERNAL SERVICE FUND - UNEMPLOYMENT			
2. Total Support Services	40,327	106,890	71,500
8. Total Unappropriated and Reserved for Future Expenditure	69,452		
9. Total Requirements	109,778	106,890	71,500
10. Total Resources Except Property Taxes	109,778	106,890	71,500

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM ED-3

Publish ONLY completed portion of this page.

____ Republication

NAME OF FUND GENERAL	Actual Data Last Year 2007-08	Adopted Budget This Year 2008-09	Approved Budget Next Year 2009-10
1. Total Instruction	14,165,939	15,913,794	14,467,022
2. Total Support Services	8,187,035	9,177,004	8,376,561
3. Total Enterprise and Community Services	16,258	10,000	6,000
4. Total Facilities Acquisition and Construction	88,974	188,562	128,300
5. Total Other Uses	2,856,588	354,500	150,350
6. Total Contingencies		180,000	363,640
7. Total All Other Expenditures and Requirements	-	-	-
8. Total Unappropriated or Ending Fund Balance	4,698,171	1,500,000	1,000,000
9. Total Requirements	30,012,965	27,323,860	24,491,873
10. Total Resources Except Property Taxes	26,826,375	24,049,625	21,115,195
11. Property Taxes To be Received	3,186,591	3,274,235	3,376,678
12. Total Resources (add lines 10 and 11)	30,012,965	27,323,860	24,491,873
13. Property Taxes To be Received (from line 11)		3,274,235	3,376,678
14. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		94,805	87,965
B. Discounts, Other Uncollected Amounts		195,467	214,556
15. Total Tax Levy (add lines 13 and 14)		3,564,507	3,679,199
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit 3.9293)		3.9293	3.9293
17. Local Option Levy			
18. Levy for Payment of Bonded Debt			

Budget Resources
General Fund

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-2009 Adopted (Amended)	2009-2010 Budget		
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008		PROPOSED	APPROVED	ADOPTED
1111 Current Taxes	2,957,525	3,067,502	3,173,235	3,309,060	3,309,060	3,309,060
1112 Delinquent Taxes	129,374	111,945	100,000	66,618	66,618	66,618
1190 Penalties and Interest on Taxes	3,048	7,144	1,000	1,000	1,000	1,000
1200 Revenue from Local Government	7,391	75,855	70,000	70,000	70,000	70,000
1311 Tuition From Individuals	7,242	6,091		3,000	3,000	3,000
1312 Tuition from Oregon Districts		988				
1330 Summer School Tuition	9,120		20,000	20,000	20,000	20,000
1412 Transportation Fees from Other Districts	7,601	9,215	8,000	8,000	8,000	8,000
1510 Interest on Investments	569,531	380,164	112,500	90,000	90,000	90,000
1710 Admissions	25,466	26,375	25,000	25,000	25,000	25,000
1790 Other Co-Curricular Revenue	26,255	17,924	15,000	15,000	15,000	15,000
1910 Rentals	668	2,460	1,000	1,000	1,000	1,000
1920 Donations	3,388	2,887	11,000	11,000	11,000	11,000
1980 Fees Charged to Grants	74,827	56,666	70,000	81,500	81,500	81,500
1990 Misc Revenue	140,016	143,863	95,000	5,000	5,000	5,000
Total Revenue From Local Sources	3,961,452	3,909,078	3,701,735	3,706,178	3,706,178	3,706,178
2101 County School Fund	5,775	3,426	2,500	0	0	0
2200 Misc County Funding						
Total Revenue From Intermediate Sources	5,775	3,426	2,500	0	0	0
3101 State School Fund - General Support	17,403,531	18,185,762	18,179,905	16,853,171	16,853,171	17,127,941
3103 Common School Fund	230,316	242,105	201,500	92,776	92,776	92,776
3204 Driver Education	5,385	4,432	5,000	5,000	5,000	5,000
3299 Restricted State Grants		642,692	653,000			
Total 3000 Revenue From State Sources	17,639,232	19,074,991	19,039,405	16,950,947	16,950,947	17,225,717
5200 Transfers In	3,702		0	0	0	0
5300 Compensation for Loss of Fixed Asset	10,001	53,586	5,000	5,000	5,000	5,000
5400 Beginning Fund Balance	6,250,593	6,971,885	4,575,220	3,814,748	3,829,748	3,829,748
Total 5000 Revenue From Other Sources	6,264,297	7,025,471	4,580,220	3,819,748	3,834,748	3,834,748
Total General Fund Resources	27,870,756	30,012,965	27,323,860	24,476,873	24,491,873	24,766,643

STATE SCHOOL FUND GRANT (\$5.9B)

2009-2010

AS OF 4/15/2009

Malheur County, Ontario SD 8C

District ID: 2108

2009-2010 ADMw Components

ADMw:	2,600.0 X 1.00 =	2,600.0
Students in ESL programs:	474.0 X 0.50 =	237.0
290.0 IEP Students capped at 11% of ADMw:	286.0 X 1.00 =	286.0
Students on IEP Above 11% of ADMw:	0.0 X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	7.0 X 1.00 =	7.0
Students in Poverty:	807.8 X 0.25 =	202.0
Students in Foster Care or Neglected/Delinquent:	27.0 X 0.25 =	6.8
Remote Elementary School Correction:	0.0 X 1.00 =	0.0
Small High School Correction:	0.0 X 1.00 =	0.0
Estimated ADMw:		<u>3,338.7</u>

2009-2010 Extended ADMw

2009-2010 Estimated ADMw	=	3,338.7
2008-2009 Estimated ADMw	=	3,324.9
Extended ADMw - Greater of		
Or 2009-2010 Estimated ADMw	=	3,338.7
Or 2008-2009 Estimated ADMw		

2009-2010 Experience Adjustment

District Average Teacher Experience	=	12.84
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.75

2009-2010 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,376,678.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$92,791.89
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	<u>\$3,469,469.89</u>

2009-2010 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$995,700.00
Trans per ADMw Rank.		
Grant (Rate* Net Eligible Expend)	16% Transportation Reimburs. Rate	70.00%
	=	<u>\$696,990.00</u>

2009-2010 General Purpose Grant

(Extended ADMw x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio
 (3,338.7 x [\$4500 + (\$25 x 0.75)]) X 1.307344409010 = \$19,723,638

2009-2010 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$19,723,638 + \$696,990 = \$20,420,628

2009-2010 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$20,420,628 - \$3,469,470 = \$16,951,158

General Purpose Grant per Extended ADMw= \$5,908
 Total Formula Revenue per Extended ADMw= \$6,116
 Charter Schools Rate(ORS 338.155)= \$5,908

Total Paid To date	Estim
SSF	SSF
Small HS Grant	Facility Grant

SSF Estimate: 16,951,158
 Plus: FRCSTL 23.2 137,013
 Less: Reduce to \$5.8B (235,000)
 Budget SSF Estimate 16,853,171

STATE SCHOOL FUND GRANT (\$5.9B)

2009-2010

AS OF 4/15/2009

Malheur County, Ontario SD 8C

District ID: 2108

2009-2010 ADMw Components

ADMr:	2,600.0 X 1.00 =	2,600.0
Students in ESL programs:	474.0 X 0.50 =	237.0
290.0 IEP Students capped at 11% of ADMr:	286.0 X 1.00 =	286.0
Students on IEP Above 11% of ADMr:	0.0 X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	7.0 X 1.00 =	7.0
Students in Poverty:	807.8 X 0.25 =	202.0
Students in Foster Care or Neglected/Delinquent:	27.0 X 0.25 =	6.8
Remote Elementary School Correction:	0.0 X 1.00 =	0.0
Small High School Correction:	0.0 X 1.00 =	0.0
Estimated ADMw:	=	3,338.7

2009-2010 Extended ADMw

2009-2010 Estimated ADMw	=	3,338.7
2008-2009 Estimated ADMw	=	3,324.9
Extended ADMw - Greater of		
Or 2009-2010 Estimated ADMw	=	3,338.7
2008-2009 Estimated ADMw		

2009-2010 Experience Adjustment

District Average Teacher Experience	=	12.84
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.75

2009-2010 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,376,678.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$92,791.89
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$3,469,469.89

2009-2010 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$995,700.00
Trans per ADMr Rank.	16%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$696,990.00

2009-2010 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,338.7 x [\$4500 + (\$25 x 0.75)]) X 1.307344409010 = \$19,723,638

2009-2010 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = \$19,723,638 + \$696,990 = \$20,420,628

2009-2010 State School Fund Grant

Total Formula Revenue - Local Revenue
 = \$20,420,628 - \$3,469,470 = \$16,951,158

General Purpose Grant per Extended ADMw= \$5,908
 Total Formula Revenue per Extended ADMw= \$6,116
 Charter Schools Rate(ORS 338.155)= \$5,908

Total Paid To date	Estim
SSF Small HS Grant Facility Grant	SSF

SSF Estimate: 16,951,158
 Plus: FRCS ELL 23.2 137,013
 Less: Reduce to \$5.8B (235,000)
 Budget SSF Estimate 16,853,171

STATE SCHOOL FUND GRANT

2009-2010

AS OF 5/19/2009

Malheur County, Ontario SD 8C

District ID: 2108

2009-2010 ADMw Components

ADMw:	2,600.0	X 1.00 =	2,600.0
Students in ESL programs:	474.0	X 0.50 =	237.0
290.0 IEP Students capped at 11% of ADMw:	286.0	X 1.00 =	286.0
Students on IEP Above 11% of ADMw:	0.0	X 1.00 =	0.0
Students in Pregnant/Parenting Programs:	7.0	X 1.00 =	7.0
Students in Poverty:	807.8	X 0.25 =	202.0
Students in Foster Care or Neglected/Delinquent:	27.0	X 0.25 =	6.8
Remote Elementary School Correction:	0.0	X 1.00 =	0.0
Small High School Correction:	0.0	X 1.00 =	0.0
Estimated ADMw:		=	3,338.7

2009-2010 Extended ADMw

2009-2010 Estimated ADMw	=	3,338.7
2008-2009 Estimated ADMw	=	3,361.2
Extended ADMw - Greater of		
Or 2009-2010 Estimated ADMw	=	3,361.2
2008-2009 Estimated ADMw		

2009-2010 Experience Adjustment

District Average Teacher Experience	=	12.84
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	0.75

2009-2010 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$3,376,678.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$196,686.14
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Local Revenue	=	\$3,573,364.14

2009-2010 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans. Expend.	=	\$995,700.00
Trans per ADMw Rank.	16%	Transportation Reimburs. Rate 70.00%
Grant (Rate* Net Eligible Expend)	=	\$696,990.00

2009-2010 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
 (3,361.2 x [\$4500 + (\$25 x 0.75)]) X 1.317080502650 = **\$20,004,316**

2009-2010 Total Formula Revenue

General Purpose Grant + Transportation Grant
 = **\$20,004,316 + \$696,990 = \$20,701,306**

2009-2010 State School Fund Grant

Total Formula Revenue - Local Revenue
 = **\$20,701,306 - \$3,573,364 = \$17,127,941**

General Purpose Grant per Extended ADMw= \$5,952
 Total Formula Revenue per Extended ADMw= \$6,159
 Charter Schools Rate(ORS 338.155)= \$5,992

Total Paid To date
 SSF Small HS Grant Facility Grant

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

Budget Summary by Major Function
General Fund

Budget Detail Estimate Sheet
 JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Regular Programs	8,770,302	10,228,844	11,262,245	189.69	9,802,764	168.47	9,802,764	9,831,166
1000 Co-Curricular Programs	513,648	558,085	576,568	87.00	562,582	89.00	562,582	562,582
1200 Special Programs	3,184,279	3,379,011	4,054,981	55.44	4,081,676	55.78	4,081,676	4,136,809
1400 Summer School Programs	12,590		20,000		20,000		20,000	20,000
Total 1000 Instruction	12,480,817	14,165,939	15,913,794	332.13	14,467,022	313.25	14,467,022	14,550,557
2100 Support Services - Students	551,891	641,759	703,254	12.59	579,877	10.59	579,877	579,877
2200 Support Services - Instruction Staff	690,811	789,087	1,165,480	21.40	847,499	17.50	847,499	847,499
2300 General Administration	337,889	408,216	435,545	3.00	459,809	3.00	459,809	459,809
2400 School Administration	1,812,507	1,828,503	2,041,076	27.10	1,802,947	24.50	1,802,947	1,802,947
2500 Business	3,183,381	3,638,482	3,849,631	54.96	3,702,093	53.41	3,702,093	3,702,093
2600 Support Services - Central Activities	636,855	757,480	841,153	13.80	845,686	13.80	845,686	845,686
2700 Supplemental Retirement	143,557	123,508	140,865	42.00	138,650	39.00	138,650	138,650
Total 2000 Support Services	7,356,891	8,187,035	9,177,004	174.85	8,376,561	161.80	8,376,561	8,376,561
Total 3000 Community Services		16,258	10,000		6,000		6,000	6,000
Total 4000 Building Acquisition & Construction	81,706	88,974	188,562		113,300		128,300	128,300
Total 5000 Debt Service			500					
Total 5200 Transfer of Funds	979,456	2,856,588	354,000		150,350		150,350	150,350
Total 6000 Contingency			180,000		363,640		363,640	554,875
Total 7000 Unappropriated Ending Fund Balance			1,500,000		1,000,000		1,000,000	1,000,000
Total General Fund Requirements	20,898,870	25,314,794	27,323,860	506.98	24,476,873	475.05	24,491,873	24,766,643

Budget Summary by Function
General Fund

Budget Detail Estimate Sheet
 JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1111 Primary Instruction	2,255,034	2,812,645	3,227,364	61.22	2,368,712	45.01	2,368,712	2,368,712
1112 Intermediate Instruction	1,246,403	1,341,125	1,545,015	26.33	1,371,630	23.99	1,371,630	1,371,630
1113 Elementary Co-Curricular	1,347	1,202	2,500		500		500	500
1121 Middle Instruction	2,445,921	2,810,322	2,996,129	46.11	2,793,746	43.83	2,793,746	2,793,746
1122 Middle Co-Curricular	88,224	90,487	100,904	33.00	101,876	33.00	101,876	101,876
1131 High School Instruction	2,822,944	3,264,752	3,493,737	56.03	3,268,676	55.64	3,268,676	3,297,078
1132 High School Co-Curricular	424,076	466,396	473,164	54.00	460,206	56.00	460,206	460,206
1210 Talented and Gifted	140,780	147,345	167,371	2.05	158,195	2.05	158,195	158,195
1226 Home Instruction	14,067	9,703	11,804		8,401		8,401	8,401
1250 Special Education	1,348,221	1,327,065	1,570,213	39.28	1,558,776	41.30	1,558,776	1,558,776
1283 Alternative Education	353,681	287,765	321,879	4.28	246,441	3.26	246,441	274,008
1288 Charter School	771,740	998,842	1,320,000		1,502,500		1,502,500	1,502,500
1291 ESL	555,789	608,290	663,714	9.83	607,363	9.17	607,363	634,929
1430 High School Summer School	12,590		20,000		20,000		20,000	20,000
Total 1000 Instruction	12,480,817	14,165,939	15,913,794	332.13	14,467,022	313.25	14,467,022	14,550,557

**Budget Summary by Function
General Fund**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2115 Student Safety	85,500	95,632	94,000		95,632		95,632	95,632
2122 Counseling	392,293	470,281	511,305	12.00	375,625	10.00	375,625	375,625
2134 Nursing Services	215	0	5,000		5,000		5,000	5,000
2139 Health Services	16,754	17,122	26,090		37,340		37,340	37,340
2190 Student Support Services	57,130	58,725	66,859	0.59	66,280	0.59	66,280	66,280
2213 Director of Improvement of Instruction	113,440	189,090	353,568	3.80	124,345	0.80	124,345	124,345
2219 Improvement of Instruction	3,020	0	15,852	6.00	15,574	6.00	15,574	15,574
2222 Library	381,290	402,314	467,715	10.30	466,553	10.30	466,553	466,553
2223 Multi-Media Services	2,980	2,555	9,150		10,000		10,000	10,000
2230 Assessment & Testing	113,881	133,170	141,621	1.30	75,929	0.40	75,929	75,929
2240 Instructional Staff Development	76,200	61,958	177,574		155,098		155,098	155,098
2310 Board of Education	89,526	127,401	138,750		163,600		163,600	163,600
2321 Superintendent's Office	248,363	280,815	296,795	3.00	296,209	3.00	296,209	296,209
2410 Principal's Office	1,812,507	1,828,503	2,041,076	27.10	1,802,947	24.50	1,802,947	1,802,947
2521 Business Services	153,552	165,482	183,242	1.00	173,542	1.00	173,542	173,542
2524 Payroll Services	58,029	60,258	68,250	1.00	67,980	1.00	67,980	67,980
2525 Financial Accounting Services	34,762	39,506	39,687	0.75	37,809	0.75	37,809	37,809
2541 Direction of Facilities	96,163	111,863	115,920	1.55	116,873	1.55	116,873	116,873
2542 Care & Upkeep of Buildings	1,739,585	1,863,560	2,111,184	22.50	2,074,510	22.53	2,074,510	2,074,510
2543 Care & Upkeep of Grounds	169,792	130,910	171,352	2.76	166,458	2.68	166,458	166,458
2551 Direction of Transportation	113,625	130,002	137,090	2.40	132,305	2.40	132,305	132,305
2552 Vehicle Operation Services	738,643	1,030,897	921,090	23.00	827,585	21.00	827,585	827,585
2559 Other Student Transportation	79,229	76,544	71,000		73,500		73,500	73,500
2573 Warehouse and Distributing Services		29,460	30,816	0.50	31,531	0.50	31,531	31,531
2620 Statistics, Planning, & Research			500					
2626 Grant Writing			1,000					
2633 Public Information	50,774	58,077	68,691	1.00	64,795	1.00	64,795	64,795
2640 Volunteer Services	810	1,073	2,550		2,550		2,550	2,550
2641 Personnel	134,057	152,803	158,569	1.50	160,049	1.50	160,049	160,049
2660 Technology	451,213	545,526	609,843	11.30	618,292	11.30	618,292	618,292
2700 Supplemental Retirement	143,557	123,508	140,865	42.00	138,650	39.00	138,650	138,650
Total 2000 Support Services	7,356,891	8,187,035	9,177,004	175.35	8,376,561	161.80	8,376,561	8,376,561

Budget Summary by Function
General Fund

Budget Detail Estimate Sheet
 JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Total 3000 Community Services		16,258	10,000		6,000		6,000	6,000
Total 4000 Building Acquisition & Construction	81,706	88,974	188,562		113,300		128,300	128,300
5110 Long Term Debt			500					
5120 Short Term Debt			354,000		150,350		150,350	150,350
5200 Transfers of Funds	979,456	2,856,588	354,500		150,350		150,350	150,350
Total 5000 Other Uses	979,456	2,856,588						
Total 6000 Contingency			180,000		363,640		363,640	554,875
Total 7000 Unappropriated Ending Fund Balance			1,500,000		1,000,000		1,000,000	1,000,000
Total General Fund Requirements	20,898,870	25,314,794	27,323,860	507.48	24,476,873	475.05	24,491,873	24,766,643

Budget Summary by Function and Location
General Fund

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
1111 Primary Instruction	506,606	10.60	574,077	12.14	284,113	5.50	243,691	5.50	618,172	11.27					142,053	
1112 Intermediate Instruction	297,032	4.40	413,407	7.36	129,802	2.00	133,461	2.00	334,487	8.23					63,441	
1113 Elementary Co-Curricular															500	
1121 Middle Instruction											2,719,746	43.83			74,000	
1122 Middle Co-Curricular											101,376	33.00			500	
1131 High School Instruction													3,209,578	55.62	87,500	
1132 High School Co-Curricular													452,206	56.00	8,000	
1210 Talented and Gifted	40,669	0.50	30,328	0.50	850		200		41,967	0.50	27,755	0.50			16,426	0.05
1226 Home Instruction															8,401	
1250 Special Education	168,119	5.35	223,475	8.50	112,434	3.00	107,339	3.45	226,318	7.00	256,705	5.00	291,960	5.00	172,426	4.00
1283 Alternative Education											31,976	0.38	228,502	2.88	13,530	
1288 Charter School													119,094	1.25	1,502,500	
1291 ESL	83,294	1.00	82,944	1.00	54,942	0.95	44,067	1.25	82,637	1.00	146,131	2.67			21,820	0.05
1430 High School Summer School													1,512		18,488	
Total 1000 Instruction	1,095,720	21.85	1,324,231	29.50	582,141	11.45	528,758	12.20	1,303,581	28.00	3,283,689	85.38	4,302,852	120.75	2,129,585	4.10
2115 Student Safety															95,632	
2122 Counseling			1,000				100				183,257	5.00	191,268	5.00		
2134 Nursing Services															5,000	
2139 Health Services			500		90		150		100		500				36,000	
2190 Student Support Services															66,280	0.59
2213 Director of Improvement of Instruction									1,500						122,845	0.80
2219 Improvement of Instruction															15,574	6.00
2222 Library	65,228	1.50	61,059	1.50	28,722	1.00	24,216	0.80	73,223	1.50	85,619	2.00	115,143	2.00	13,343	
2223 Multi-Media Services			4,700						2,000		1,600		1,700			
2230 Assessment & Testing															75,929	0.40
2240 Instructional Staff Development	11,364		21,254		5,777		4,484		22,150		29,885		35,544		24,640	
2310 Board of Education															163,600	
2321 Superintendent's Office															296,209	3.00
2410 Principal's Office	166,228	2.50	248,212	3.50	92,367	1.50	93,812	1.50	248,209	3.50	420,943	5.00	487,176	7.00	46,000	
2521 Business Services															173,542	1.00
2524 Payroll Services															67,980	1.00
2525 Financial Accounting Services															37,809	0.75
2541 Direction of Facilities															116,873	1.55
2542 Care & Upkeep of Buildings	117,054	1.50	158,295	2.03	74,679	1.00	78,941	1.00	166,485	2.00	307,599	3.50	389,173	4.50	782,284	7.00
2543 Care & Upkeep of Grounds															166,458	2.68
2551 Direction of Transportation															132,305	2.40
2552 Vehicle Operation Services	2,000		1,000		1,768		600		500		3,000				818,717	21.00
2559 Other Student Transportation											13,000		57,000		3,500	
2573 Warehouse and Distributing Services															31,531	0.50
2620 Statistics, Planning, & Research																
2626 Grant Writing																
2633 Public Information															64,795	1.00
2640 Volunteer Services															2,550	
2641 Personnel															160,049	1.50
2660 Technology			8,000						800				2,000		607,492	11.30
2700 Supplemental Retirement															138,650	39.00
Total 2000 Support Services	361,874	5.50	504,020	7.03	203,403	3.50	202,303	3.30	514,967	7.00	1,045,403	15.50	1,279,004	18.50	4,265,587	101.47

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

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
Total 3000 Community Services															6,000	
Total 4000 Building Acquisition & Construction															128,300	
5120 Short Term Debt															150,350	
5200 Transfers of Funds															150,350	
Total 5000 Other Uses																
Total 6000 Contingency															554,875	
Total 7000 Unappropriated Ending Fund Balance															1,000,000	
Total General Fund Requirements	1,457,594	27.35	1,828,251	36.53	785,544	14.95	731,061	15.50	1,818,548	35.00	4,329,092	100.88	5,581,856	139.25	8,234,697	105.57

**Budget Summary by Major Object
General Fund**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
100 Salaries	11,466,240	12,434,128	13,424,065	507.48	12,434,104	475.05	12,434,104	12,492,268
200 Employee Benefits	5,171,882	5,945,319	6,962,056		5,783,514		5,783,514	5,808,885
300 Purchased Services	1,884,748	2,250,387	2,960,310		3,116,165		3,131,165	3,131,165
400 Supplies and Materials	1,000,141	1,151,879	1,330,452		1,211,035		1,211,035	1,211,035
500 Capital Outlay	237,859	509,924	433,262		232,000		232,000	232,000
600 Other Objects	158,544	166,568	179,715		186,065		186,065	186,065
700 Transfers	979,456	2,856,588	354,000		150,350		150,350	150,350
800 Other Uses of Funds			1,680,000		1,363,640		1,363,640	1,554,875
Total	20,898,870	25,314,794	27,323,860	507.48	24,476,873	475.05	24,491,873	24,766,643

**Budget Summary by Object
General Fund**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
111 Certified Salaries	6,977,135	7,795,851	8,457,882	180.07	7,541,262	160.22	7,541,262	7,599,426
112 Classified Salaries	2,228,326	2,314,156	2,432,868	126.76	2,418,247	115.76	2,418,247	2,418,247
113 Administrators	1,399,919	1,435,881	1,491,363	18.55	1,426,215	17.05	1,426,215	1,426,215
114 Supervisors	138,832	151,700	158,116	3.34	167,878	3.34	167,878	167,878
116 Early Retirement	138,100	119,550	130,800	42.00	129,150	39.00	129,150	129,150
121 Substitutes - Licensed	305,357	304,207	350,620		335,520		335,520	335,520
122 Substitutes - Classified			41,437		54,958		54,958	54,958
123 Temporaries - Licensed	11,018	7,564	7,532		11,934		11,934	11,934
124 Temporaries - Classified	7,004	16,813	28,970	3.76	29,568	3.68	29,568	29,568
130 Additional Salary	260,549	288,406	324,477	133.00	319,372	136.00	319,372	319,372
Total Salaries	11,466,240	12,434,128	13,424,065	507.48	12,434,104	475.05	12,434,104	12,492,268
210 Retirement	1,506,346	1,531,557	1,672,418		1,262,856		1,262,856	1,269,946
213 PERS UAL Bond	403,976	450,906	585,674		485,142		485,142	487,468
216 OPSRP Tier III	111,782	351,911	450,489		236,880		236,880	236,880
220 Social Security	839,830	909,157	1,025,854		901,745		901,745	905,961
231 Workers Comp	131,081	121,564	128,089		122,906		122,906	123,245
232 Unemployment	19,810		38,188					
240 Employee Insurance	2,159,057	2,580,224	3,061,344		2,773,985		2,773,985	2,785,385
Total Benefits	5,171,882	5,945,319	6,962,056		5,783,514		5,783,514	5,808,885
310 Professional Services	440	4,406	5,000		5,000		5,000	5,000
311 Instruction Services	3,213	3,453	6,850		7,350		7,350	7,350
312 Instruct Programs Improvement Services	60	523	1,050		500		500	500
313 Student Services (Medical)	4,529	1,411	4,000		4,000		4,000	4,000
318 Prof & Improvement Costs: Non-Instruct	41,544	44,995	137,800		109,900		109,900	109,900
319 Other Instructional, Prof & Technical Services	88,210	97,951	102,400		104,152		104,152	104,152
322 Maintenance & Repair	138,031	92,403	203,850		206,650		221,650	221,650
324 Rental	28,856	33,123	39,500		37,500		37,500	37,500
325 Electricity	197,595	223,435	229,200		240,000		240,000	240,000
326 Heat	172,439	188,266	193,500		203,100		203,100	203,100
327 Water & Sewage	70,293	83,065	75,000		77,400		77,400	77,400
328 Garbage	57,834	56,105	63,700		63,900		63,900	63,900
329 Other Property Services	47,204	64,229	102,650		97,150		97,150	97,150
332 Charter Bus	1,580	2,390	3,000		3,000		3,000	3,000
340 Travel	108,526	128,893	179,925		166,930		166,930	166,930

Budget Summary by Object
General Fund

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
351 Telephone	7,092	(2,907)	43,100		15,673		15,673	15,673
353 Postage	18,296	17,859	20,370		20,645		20,645	20,645
354 Advertising	2,924	4,878	4,265		4,265		4,265	4,265
355 Printing	12,313	15,937	19,850		20,700		20,700	20,700
360 Charter School	771,740	998,842	1,320,000		1,502,500		1,502,500	1,502,500
374 Other Tuition	230	1,814	2,000		2,000		2,000	2,000
381 Audit	17,050	17,050	17,900		20,000		20,000	20,000
382 Legal	10,934	25,124	32,500		50,000		50,000	50,000
383 Architect Fees			10,000		10,000		10,000	10,000
384 Negotiation Services			5,000		2,500		2,500	2,500
388 Election	1,259		5,000		3,500		3,500	3,500
390 Other General Prof & Technological Services	82,556	147,141	132,900		137,850		137,850	137,850
Total Purchased Services	1,884,748	2,250,387	2,960,310		3,116,165		3,131,165	3,131,165
410 Supplies	508,302	533,681	642,093		608,936		608,936	608,936
411 Gasoline, Oil, Lubricants	106,367	131,687	121,000		121,000		121,000	121,000
412 Tires & Batteries	7,701	10,307	15,000		10,000		10,000	10,000
413 Vehicle Repair Parts	23,528	22,949	37,000		35,000		35,000	35,000
414 Garage Supplies	5,370	4,201	6,000		5,000		5,000	5,000
415 Other Vehicle Expense	1,960	1,133	3,350		2,350		2,350	2,350
420 Textbooks	207,356	305,437	305,100		244,809		244,809	244,809
430 Library Books	23,557	23,428	28,500		27,000		27,000	27,000
440 Periodicals	3,070	4,949	4,300		4,050		4,050	4,050
460 Non-Consumable Supplies	39,871	63,056	88,040		72,440		72,440	72,440
470 Computer Software	73,060	51,051	80,069		80,450		80,450	80,450
Total Supplies & Materials	1,000,141	1,151,879	1,330,452		1,211,035		1,211,035	1,211,035
520 Building Remodel	82,657	88,278	120,000		90,000		90,000	90,000
530 Improvements Other Than Building	9,815	20,351	58,762					
541 New Equipment	5,232	9,000	20,000					
542 Replacement Equipment	46,957	29,424	28,500		31,000		31,000	31,000
550 Technology Equipment	13,377		6,000		6,000		6,000	6,000
564 Bus and Bus Improvements	79,820	362,871	200,000		105,000		105,000	105,000
Total Capital Outlay	237,859	509,924	433,262		232,000		232,000	232,000
610 Principal								
620 Interest								

**Budget Summary by Object
General Fund**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
621 Interest, Excluding Bus and Bus Improvements			500					
640 Dues & Fees	30,684	37,436	42,865		41,815		41,815	41,815
651 Liability Insurance	44,295	40,206	42,500		50,400		50,400	50,400
653 Property Insurance	83,367	88,352	92,850		92,850		92,850	92,850
670 Taxes & License	198	575	1,000		1,000		1,000	1,000
Total Other Objects	158,544	166,568	179,715		186,065		186,065	186,065
Technology Transfer	200,000	210,000	210,000		110,000		110,000	110,000
Equipment Fund Transfer	327,667	70,715	137,500		34,250		34,250	34,250
Building Fund Transfer	446,000	2,570,000						
SMILE Transfer	5,789	5,873	6,500		6,100		6,100	6,100
Total Transfers	979,456	2,856,588	354,000		150,350		150,350	150,350
810 Planned Reserve			180,000		363,640		363,640	554,875
820 Reserve For Next Year			1,500,000		1,000,000		1,000,000	1,000,000
Total Other Uses of Funds			1,680,000		1,363,640		1,363,640	1,554,875
Total	20,898,870	25,314,794	27,323,860	507.48	24,476,873	475.05	24,491,873	24,766,643

Budget Summary by Object and Location
General Fund

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
111 Certified Salaries	659,196	15.00	784,580	17.50	332,646	7.00	293,392	7.00	747,934	17.50	2,115,058	44.38	2,551,232	49.82	115,388	2.00
112 Classified Salaries	147,518	8.35	218,926	12.53	105,168	5.45	105,167	6.00	199,698	11.00	250,661	12.50	314,288	14.43	1,076,821	45.50
113 Administrators	79,635	1.00	121,014	1.50	41,379	0.50	42,160	0.50	124,918	1.50	241,645	3.00	313,250	4.00	462,214	5.05
114 Supervisors															167,878	3.34
116 Early Retirement															129,150	39.00
121 Substitutes - Licensed	5,130		7,461		2,642		2,487		7,461		71,193		91,711		147,435	
122 Substitutes - Classified			4,000								400				50,558	
123 Temporaries - Licensed											82,337	41.00			11,934	
124 Temporaries - Classified															29,568	3.68
130 Additional Salary	2,403	3.00	4,005	5.00	1,602	2.00	1,602	2.00	4,005	5.00			195,224	71.00	28,194	7.00
Total Salaries	893,882	27.35	1,139,986	36.53	483,437	14.95	444,808	15.50	1,084,016	35.00	2,761,294	100.88	3,465,705	139.25	2,219,140	105.57
210 Retirement	86,068		115,562		54,813		42,320		101,960		285,513		370,565		213,145	
213 PERS UAL Bond	35,756		45,296		19,338		17,793		43,361		108,009		137,231		80,684	
216 OPSRP Tier III	24,820		24,363		4,463		12,901		32,718		47,308		51,656		38,651	
220 Social Security	64,808		82,358		35,049		32,249		78,590		200,162		252,714		160,031	
231 Workers Comp	7,338		9,607		4,240		2,580		9,107		20,988		26,412		42,973	
232 Unemployment																
240 Employee Insurance	221,745		255,450		127,715		112,200		298,200		636,759		711,204		422,112	
Total Benefits	440,535		532,636		245,618		220,043		563,936		1,298,739		1,549,782		957,596	
311 Instructional Services									350		1,000		2,000		5,000	
312 Instruct Programs Improvement Services	500														4,000	
313 Student Services (Medical)															4,000	
318 Prof & Improvement Costs	3,000		12,000		1,500		1,600		12,000		6,600		6,000		67,200	
319 Other Instructional Services					820		3,000		200						103,132	
322 Maintenance & Repair	5,500		10,300		3,600				12,150		26,500		18,350		142,250	
324 Rental											300		18,000		19,200	
325 Electricity	17,300		25,300		8,300		11,000		28,600		72,500		56,300		20,700	
326 Heat	20,200		12,600		16,000		18,100		10,500		25,200		85,000		15,500	
327 Water & Sewage	6,500		5,500				2,800		18,700		23,100		20,600		3,000	
328 Garbage	4,000		10,000		1,000				9,500		15,500		16,200		4,900	
329 Other Property Services					150										97,000	
332 Charter Bus													3,000			
340 Travel	8,512		4,200		4,618		2,025		8,946		19,500		131,900		(12,771)	
351 Telephone	500		3,000		201		272		2,500		600		3,300		5,300	
353 Postage	500		1,200		250		450		700		3,500		5,000		9,045	
354 Advertising															4,265	
355 Printing	400		1,000		250		300				2,500		2,000		13,500	
360 Charter School															1,502,500	
374 Other Tuition													2,000			
381 Audit															20,000	
382 Legal															50,000	
383 Architect Fees															10,000	
384 Negotiation Services															2,500	
388 Election											5,550		20,000		3,500	
390 Other General Prof Services			400				100		750						111,800	
Total Purchased Services	66,912		85,500		36,689		39,647		104,896		202,350		389,650		2,205,521	

Budget Summary by Object and Location
General Fund

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	AIKEN		ALAMEDA		CAIRO		PIONEER		MAY ROBERTS		MIDDLE SCHOOL		HIGH SCHOOL & ALT SCHOOL		DISTRICT	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
410 Supplies	43,765		37,529		14,750		19,000		54,100		43,309		128,183		268,300	
411 Gasoline, Oil, Lubricants													1,000		120,000	
412 Transportation Supplies															52,350	
420 Textbooks	2,500		16,500		1,950		4,463		2,800		8,500		5,596		202,500	
430 Library Books	4,000		2,500		1,000		1,000		3,500		6,500		6,500		2,000	
440 Periodicals	400		200				150		400		1,000		1,600		300	
460 Non-Consumable Supplies	2,300		10,600						1,500		3,000		6,040		49,000	
470 Computer Software	3,300		2,800		2,000		1,800		3,400		3,450		6,800		56,900	
Total Supplies & Materials	56,265		70,129		19,700		26,413		65,700		65,759		155,719		751,350	
520 Building Remodel															90,000	
530 Improvements Other Than Building																
541 New Equipment																
542 Replacement Equipment													9,000		22,000	
550 Technology Equipment															6,000	
564 Bus and Bus Improvements															105,000	
Total Capital Outlay													9,000		223,000	
521 Interest																
540 Dues & Fees					100		150				950		12,000		28,615	
551 Liability Insurance															50,400	
553 Property Insurance															92,850	
570 Taxes & License															1,000	
Total Other Objects					100		150				950		12,000		172,865	
710 Technology Transfer															110,000	
710 Equipment Fund Transfer															34,250	
710 Building Fund Transfer																
710 SMILE Transfer															6,100	
Total Transfers															150,350	
810 Planned Reserve															554,875	
820 Reserve For Next Year															1,000,000	
Total Other Uses of Funds															1,554,875	
Total	1,457,594	27.35	1,828,251	36.53	785,544	14.95	731,061	15.50	1,818,548	35.00	4,329,092	100.88	5,581,856	139.25	8,234,697	105.57

**Federal Grants
Resources**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources for Federal Programs:								
Title I C - Migrant	387,472	365,686	440,000		443,614		443,614	443,614
Title I A	1,283,409	1,063,488	1,230,000		1,246,500		1,246,500	1,246,500
Reading First	269,904	208,397	32,000					
K-3 Statewide Literacy Outreach	4,000	4,000	4,000		4,000		4,000	4,000
Supporting All Students in Reading	4,061							
Title II (D) Enhancing Teaching Through Tech	28,361	8,566	15,000		12,720		12,720	12,720
Physical Education Expansion K-8		2,971	64,000					
FIE Earmark Grant	690							
Title III ESL	51,314	61,345	91,200		110,000		110,000	110,000
Title V Innovative Ed	13,555	11,686	6,653					
IDEA	414,646	481,129	555,000		536,500		536,500	536,500
EBISS		7,778	15,500		15,000		15,000	15,000
Enhancement and Extended Assessment Training		3,171			1,000		1,000	1,000
Title VI (B) Rural Education Initiative Grant	115,803	87,824	82,000		72,500		72,500	72,500
Title II (A) Quality Teachers	320,309	253,261	230,000		235,000		235,000	235,000
Title II (A) Competitive Grant		2,839	139,750					
Alcohol Abuse Reduction Grant	248,058	326,988	288,206		50,000		50,000	50,000
Teaching Others to Enjoy Reading	5,294							
Drug and Alcohol	40,998	19,745	23,300		18,000		18,000	18,000
IDEA - ARRA					545,288		545,288	545,288
Title I - ARRA					716,000		716,000	716,000
4500 Total Restricted Federal Revenue	3,187,873	2,908,875	3,216,609		4,006,122		4,006,122	4,006,122
Total Resources	3,187,873	2,908,875	3,216,609		4,006,122		4,006,122	4,006,122

**Federal Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1111 Primary Instruction								
100 Total Salaries	123,581	110,813	119,257	3.50	311,457	5.00	311,457	311,457
200 Total Benefits	61,620	69,201	74,884		176,511	8.00	176,511	176,511
300 Total Purchased Services		22,095						
400 Total Supplies & Materials	50,778		4,000					
600 Total Other Objects					32,000		32,000	32,000
1111 Total Primary Instruction	235,980	202,109	198,141	4	519,968	13.00	519,968	519,968
1121 Middle School Instruction								
300 Total Purchased Services	966	1,054	2,500					
400 Total Supplies & Materials	12,185	25,386	30,900		25,000		25,000	25,000
1121 Total Middle School Instruction	13,152	26,440	33,400		25,000		25,000	25,000
1140 Pre-Kindergarten Program								
100 Total Salaries					8,735		8,735	8,735
200 Total Benefits					2,241		2,241	2,241
300 Total Purchased Services					500		500	500
400 Total Supplies & Materials					1,250		1,250	1,250
1140 Pre-Kindergarten Program					12,726		12,726	12,726
1210 Talented and Gifted								
100 Total Salaries	712	145						
200 Total Benefits	63	12						
400 Total Supplies & Materials	20	60						
1210 Total Talented and Gifted	795	217						
1250 Special Education								
100 Total Salaries	187,358	217,564	223,736	15.97	254,287	15.95	254,287	254,287
200 Total Benefits	111,923	138,127	197,066		194,186		194,186	194,186
300 Total Purchased Services	23,457	22,292	33,000		131,000		131,000	131,000
400 Total Supplies & Materials	44,010	60,018	54,736		108,425		108,425	108,425
600 Total Other Objects	1,500	1,500	1,500					
1250 Total Special Education	368,249	439,500	510,038	15.97	687,898	15.95	687,898	687,898
1272 Title I								
100 Total Salaries	553,469	479,215	502,266	21.95	497,619	20.00	497,619	497,619
200 Total Benefits	237,424	237,399	302,754		305,923		305,923	305,923

**Federal Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
300 Total Purchased Services								
400 Total Supplies & Materials	106,134	21,630	36,998		28,346		28,346	28,346
500 Total Capital Outlay								
600 Total Other Objects	48,412	37,516	47,400		58,750		58,750	58,750
1272 Total Title I	945,439	775,760	889,418	21.95	890,638	20.00	890,638	890,638
1288 Charter School								
300 Total Purchased Services	64,346	69,418	76,000		92,000		92,000	92,000
1288 Total Charter School	64,346	69,418	76,000		92,000		92,000	92,000
1291 English Second Language								
100 Total Salaries	6,476							
200 Total Benefits	1,348							
300 Total Purchased Services		2,150						
400 Total Supplies & Materials	24,357	15,826	10,000		12,887		12,887	12,887
1291 Total English Second Language	32,180	17,976	10,000		12,887		12,887	12,887
1293 Migrant Education								
100 Total Salaries	84,831	40,907	42,914	1.15	40,286	1.15	40,286	40,286
200 Total Benefits	35,453	18,929	24,334		21,904		21,904	21,904
300 Total Purchased Services	9,100	4,124	7,500		6,000		6,000	6,000
400 Total Supplies & Materials	363	19						
1293 Total Migrant Education	129,748	63,980	74,748	1.15	68,190	1.15	68,190	68,190
1299 Other Programs								
100 Total Salaries	43,500	44,999	54,623					
200 Total Benefits	11,982	11,906	5,703					
300 Total Purchased Services	44,496	88,310	43,000		94,776		94,776	94,776
400 Total Supplies & Materials	14,393	18,343	7,500					
600 Total Other Objects	9,357	10,571	13,023					
1299 Total Other Programs	123,728	174,130	123,849		94,776		94,776	94,776
1490 Summer School Programs								
100 Total Salaries	108,222	95,000	152,075		152,767		152,767	152,767
200 Total Benefits	26,275	25,663			12,065		12,065	12,065
300 Total Purchased Services	3,000		2,800		5,534		5,534	5,534
400 Total Supplies & Materials	3,631	8,497	2,150		7,000		7,000	7,000
600 Total Other Objects					3,600		3,600	3,600
1490 Total Summer School Programs	141,128	129,160	157,025		180,966		180,966	180,966

**Federal Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1000 Total Instruction	2,054,744	1,898,689	2,072,619	42.57	2,585,049	50.10	2,585,049	2,585,049
2110 Social Services								
100 Total Salaries	3,251	4,057	4,261	0.15	5,246	0.15	5,246	5,246
200 Total Benefits	1,493	2,309	2,588		2,592		2,592	2,592
400 Total Supplies & Materials		3,195	7,000		7,850		7,850	7,850
600 Total Other Objects					150		150	150
2110 Total Social Services	4,744	9,561	13,849	0.15	15,838	0.15	15,838	15,838
2117 Identification & Recruitment								
100 Total Salaries	46,726	50,349	58,267	1.85	66,873	1.85	66,873	66,873
200 Total Benefits	16,198	25,517	33,678		32,505		32,505	32,505
300 Total Purchased Services	4,357	4,072	5,800		5,800		5,800	5,800
400 Total Supplies & Materials								
2117 Total Identification & Recruitment	67,282	79,938	97,745	1.85	105,178	1.85	105,178	105,178
2122 Counseling								
100 Total Salaries					73,982	2.00	73,982	73,982
200 Total Benefits					40,956		40,956	40,956
2122 Total Counseling	-	-	-		114,938	2.00	114,938	114,938
2139 Health Services								
300 Total Purchased Services		20	1,000		1,164		1,164	1,164
2139 Total Health Services	-	20	1,000		1,164		1,164	1,164
2190 Student Support Services								
100 Total Salaries	149,077	170,252	135,987	2.61	109,759	1.62	109,759	109,759
200 Total Benefits	54,848	62,222	63,408		44,451		44,451	44,451
300 Total Purchased Services	23,639	28,938	59,764		29,000		29,000	29,000
400 Total Supplies & Materials	9,018	4,919	3,500		3,281		3,281	3,281
2190 Total Student Support Services	236,582	266,330	262,659	2.61	186,491	1.62	186,491	186,491
2213 Curriculum Development								
100 Total Salaries	127,293	137,397	109,300	1.00	199,488	4.00	199,488	199,488
200 Total Benefits	62,257	69,310	41,044		94,051		94,051	94,051
300 Total Purchased Services	1,531	2,108	14,532					
400 Total Supplies & Materials	2,999		980		59		59	59
600 Total Other Objects	8,068	6,851	8,480					
2213 Total Curriculum Development	202,148	215,665	174,336	1.00	293,598	4.00	293,598	293,598

**Federal Grants
Requirements**

**Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010**

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2219 Improvement of Instruction Services								
100 Total Salaries	57,672	42,750	22,592		121,000		121,000	121,000
200 Total Benefits	12,529	9,689						
300 Total Purchased Services	3,289	8,764	10,000		4,100		4,100	4,100
400 Total Supplies & Materials	4,366	615			4,130		4,130	4,130
600 Total Other Objects	1,200				11,683		11,683	11,683
2219 Total Improvement of Instruction Services	79,055	61,818	32,592		140,913		140,913	140,913
2222 Library								
100 Total Salaries	6,041	5,925	8,000		5,226		5,226	5,226
200 Total Benefits	1,757	1,689			1,340		1,340	1,340
300 Total Purchased Services	849				3,200		3,200	3,200
400 Total Supplies & Materials	7,001		650		475		475	475
2222 Total Library	15,648	7,614	8,650		10,241		10,241	10,241
2230 Assessment and Testing								
100 Total Salaries	7,458	42			66,196	1.00	66,196	66,196
200 Total Benefits	866	(27)			24,898		24,898	24,898
400 Total Supplies & Materials					2,000		2,000	2,000
2230 Total Assessment and Testing	8,323	15			93,094		93,094	93,094
2240 Instructional Staff Development								
100 Total Salaries	93,703	53,262	101,240		222,750		222,750	222,750
200 Total Benefits	15,324	7,980	4,567					
300 Total Purchased Services	176,774	110,540	163,532		103,513		103,513	103,513
400 Total Supplies & Materials	13,388	16,600	23,300		3,500		3,500	3,500
600 Total Other Objects	5,918	229	15,543		2,630		2,630	2,630
2240 Total Instructional Staff Development	305,109	188,610	308,182		332,393		332,393	332,393
2410 Principal's Office								
100 Total Salaries	900							
200 Total Benefits	42							
300 Total Purchased Services			4,000		5,200		5,200	5,200
400 Total Supplies & Materials								
2410 Total Principal's Office	942		4,000		5,200		5,200	5,200
2542 Care & Upkeep of Building								
100 Total Salaries	5,533	6,222	8,000		4,432		4,432	4,432
200 Total Benefits	934	1,903			1,136		1,136	1,136

**Federal Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
300 Total Purchased Services	3,900		3,475		3,301		3,301	3,301
400 Total Supplies & Materials	3,497							
2542 Total Care & Upkeep of Building	13,863	8,124	11,475		8,869		8,869	8,869
2551 Direction of Transportation								
100 Total Salaries		1,548	2,000					
200 Total Benefits		479						
2551 Total Direction of Transportation	-	2,028	2,000		-		-	-
2552 Vehicle Operation Services								
100 Total Salaries	1,562				1,751		1,751	1,751
200 Total Benefits	455				529		529	529
300 Total Purchased Services	13,309	10,077	10,000		15,540		15,540	15,540
2552 Total Vehicle Operation Services	15,326	10,077	10,000		17,820		17,820	17,820
2630 Information Services								
100 Total Salaries	98,090	100,395	105,637	7.00	49,532	3.00	49,532	49,532
200 Total Benefits	31,499	34,026	90,098		37,998		37,998	37,998
300 Total Purchased Services	8,001	7,111	3,914		455		455	455
400 Total Supplies & Materials	5,395	4,450	9,000		2,281		2,281	2,281
2630 Total Information Services	142,984	145,982	208,649	7.00	90,266	3.00	90,266	90,266
2660 Technology								
100 Total Salaries	3,602							
200 Total Benefits	685							
300 Total Purchased Services	6,755	1,504	2,200		5,070		5,070	5,070
400 Total Supplies & Materials	29,708	12,899	6,653					
600 Total Other Objects	371							
2660 Total Technology	41,122	14,403	8,853		5,070		5,070	5,070
2000 Total Support Services	1,133,129	1,010,186	1,143,990	12.61	1,421,073	10.62	1,421,073	1,421,073
Total Requirements	3,187,873	2,908,874	3,216,609	55.18	4,006,122	60.72	4,006,122	4,006,122

**State and Local Grants
Resources**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1990 Miscellaneous								
Response to Intervention	6,200	8,100	6,100		6,000		6,000	6,000
Oregon Department of Energy Grant	22,156							
1990 Total Miscellaneous	28,356	8,100	6,100		6,000		6,000	6,000
2200 Misc County Funding								
Girls After School Program (GASP)	1,377							
MESD Capacity Grant	4,500							
2200 Total Misc County Funding	5,877	-	-		-		-	-
3299 Restricted State Grants								
SMILE	10,496	9,762	11,377		11,400		11,400	11,400
Oregon Department of Energy Grant	48,500	(463)						
3299 Total Restricted State Grants	58,996	9,299	11,377		11,400		11,400	11,400
5200 Transfers In								
SMILE	5,789	5,873	6,500		6,100		6,100	6,100
5200 Total Transfers In	5,789	5,873	6,500		6,100		6,100	6,100
5400 Beginning Fund Balance								
Girls After School Program (GASP)								
Response to Intervention		966	4,000					
MESD Capacity Grant		4,500	4,500		2,000		2,000	2,000
Ford Family Foundation Grant	21,454	2,500	2,500					
SMILE	254	1,087			1,000		1,000	1,000
Oregon Department of Energy Grant		463						
SB 622 Video Conferencing	51,405	51,405	51,405		51,405		51,405	51,405
5400 Total Beginning Fund Balance	73,112	60,922	62,405		54,405		54,405	54,405
Total Resources	172,131	84,194	86,382		77,905		77,905	77,905

**State and Local Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1121 Middle School Instruction								
300 Total Purchased Services	464							
400 Total Supplies & Materials	913							
1121 Total Middle School Instruction	1,377							
1131 High School Instruction								
100 Total Salaries			4,000					
400 Total Supplies & Materials			500					
1131 Total High School Instruction			4,500		-		-	-
1299 Other Programs				6.00				
100 Total Salaries	10,300	10,400	11,178		12,110	6.00	12,110	12,110
200 Total Benefits	2,789	2,873	3,249		2,919		2,919	2,919
300 Total Purchased Services	1,063	939	5,050		2,571		2,571	2,571
400 Total Supplies & Materials	12,821	744	900		900		900	900
1299 Total Other Programs	26,973	14,956	20,377		18,500	6.00	18,500	18,500
1300 Adult/Continuing Education Programs								
1000 Total Instruction	28,350	14,956	24,877	6.00	18,500	6.00	18,500	18,500
2000 Support Services								
2190 Service Area Direction								
100 Total Salaries	4,955							
200 Total Benefits	1,341							
2190 Total Service Area Direction	6,297	-						
2240 Instructional Staff Development								
100 Total Salaries	2,024	1,956	1,100		2,500		2,500	2,500
200 Total Benefits	358	254						
300 Total Purchased Services	2,720	5,041	9,000		5,000		5,000	5,000
400 Total Supplies & Materials	132				500		500	500
2240 Total Instructional Staff Development	5,234		10,100		8,000		8,000	8,000
2630 Information Services								
400 Total Supplies & Materials	1,135							
2630 Total Information Services	1,135	-						
2660 Technology								
300 Total Purchased Services			4,000		4,000		4,000	4,000

**State and Local Grants
Requirements**

Budget Detail Estimate Sheet
JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
400 Total Supplies & Materials			32,405		32,405		32,405	32,405
500 Total Capital Outlay			15,000		15,000		15,000	15,000
2660 Total Technology			51,405		51,405		51,405	51,405
2000 Total Support Services	12,666	7,250	61,505		59,405		59,405	59,405
4000 Facilities Acquisition and Construction								
4150 Total Bldg Acquisition, Contruction, Imp	70,193							
4000 Total Facilities Acquisition and Construction	70,193	-	-		-		-	-
Ending Balance	60,922	61,987	-		-		-	-
Total Requirements	172,131	84,194	86,382	6.00	77,905	6.00	77,905	77,905

Fund 201 Cafeteria

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
3000 Enterprise and Community Services								
3110 Food Services Director								
100 Total Salaries	68,586	43,357	42,525	1.00	44,860	1.00	44,860	44,860
200 Total Benefits	36,570	23,374	24,021		22,948		22,948	22,948
300 Total Purchased Services	3,258	3,236	4,300		4,300		4,300	4,300
600 Total Other Objects		1,095	200		200		200	200
3110 Total Food Services Director	108,414	71,062	71,046	1.00	72,308	1.00	72,308	72,308
3120 Food Preparation								
100 Total Salaries	286,922	291,544	304,076	19.00	299,124	19.00	299,124	299,124
200 Total Benefits	159,764	187,867	245,633		235,840		235,840	235,840
300 Total Purchased Services	16,367	22,463	28,000		21,050		21,050	21,050
400 Total Supplies & Materials	575,379	533,576	626,794		645,391		645,391	645,391
500 Total Capital Outlay	45,009		40,000		40,000		40,000	40,000
600 Total Other Objects								
3120 Total Food Preparation	1,083,441	1,035,450	1,244,503	19.00	1,241,405	19.00	1,241,405	1,241,405
3130 Food Delivery								
100 Total Salaries	17,169	18,399	19,035	0.50	20,088	0.50	20,088	20,088
200 Total Benefits	8,528	11,061	11,781		11,684		11,684	11,684
300 Total Purchased Services		252	4,635		2,000		2,000	2,000
400 Total Supplies & Materials	2,223	3,390	4,000		4,000		4,000	4,000
500 Total Capital Outlay		28,424						
3130 Total Food Delivery	27,921	61,526	39,451	0.50	37,772	0.50	37,772	37,772
3000 Total Enterprise and Community Services	1,219,776	1,168,037	1,355,000	20.50	1,351,485	20.50	1,351,485	1,351,485
Ending Fund Balance	374,630	363,442			90,000		90,000	90,000
Total Requirements	1,594,406	1,531,479	1,355,000		1,441,485		1,441,485	1,441,485

Fund 201 Cafeteria

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Resources:								
1600 Sale of Lunches	170,987	192,658	180,000		200,000		200,000	200,000
1990 Misc Revenue	27,398	26,990	20,000		25,000		25,000	25,000
3102 State School Fund - School Lunch	13,573	14,038	14,000		14,000		14,000	14,000
4500 Restricted Federal Revenue	872,232	923,163	900,000		900,000		900,000	900,000
4900 Commodity Revenue	63,972		66,000		66,000		66,000	66,000
5400 Cash on Hand	446,243	374,630	175,000		236,485		236,485	236,485
Total Resources	1,594,406	1,531,479	1,355,000		1,441,485		1,441,485	1,441,485

Fund 292 Equipment Replacement

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instructional Services								
1111 Primary Instruction								
400 Total Supplies & Materials	49,165	12,114	15,300		11,375		11,375	11,375
500 Total Capital Outlay	2,600							
1111 Total Primary Instruction	51,765	12,114	15,300		11,375		11,375	11,375
1112 Intermediate Instruction								
400 Total Supplies & Materials	18,317	18,453	15,300		7,625		7,625	7,625
500 Total Capital Outlay	2,600							
1112 Total Intermediate Instruction	20,917	18,453	15,300		7,625		7,625	7,625
1121 Middle Instruction								
300 Total Purchased Services		1,109						
400 Total Supplies & Materials	58,495	20,357	30,000					
500 Total Capital Outlay	8,998	4,082						
1121 Total Middle Instruction	67,493	25,549	30,000					
1131 High School Instruction								
300 Total Purchased Services		7,500						
400 Total Supplies & Materials	39,473	6,588	35,000		20,000		20,000	20,000
500 Total Capital Outlay	19,402	15,590						
1131 Total High School Instruction	58,875	29,678	35,000		20,000		20,000	20,000
1132 High School Co-Curricular								
400 Total Supplies & Materials	1,050		2,000					
500 Total Capital Outlay								
1132 Total High School Co-Curricular	1,050		2,000					
1000 Total Instructional Services	200,100	85,795	97,600		39,000		39,000	39,000

Fund 292 Equipment Replacement

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
2000 Support Services								
2410 Principal's Office								
400 Total Supplies & Materials	699	7,507	8,300		8,500		8,500	8,500
500 Total Capital Outlay			15,000		12,500		12,500	12,500
2410 Total Principal's Office	699	7,507	23,300		21,000		21,000	21,000
2521 Business Services								
400 Total Supplies & Materials		1,304	25,000		12,500		12,500	12,500
500 Total Capital Outlay		8,165	75,000		37,500		37,500	37,500
2521 Total Business Services		9,469	100,000		50,000		50,000	50,000
2542 Care & Upkeep of Buildings								
400 Total Supplies & Materials	3,400		1,500					
500 Total Capital Outlay					7,500		7,500	7,500
2542 Total Care & Upkeep of Buildings	3,400		1,500		7,500		7,500	7,500
2660 Technology								
300 Total Purchased Services	13,187	4,107	6,000					
400 Total Supplies & Materials	61,285	23,197	18,600		16,750		16,750	16,750
2660 Total Technology	74,472	27,304	24,600		16,750		16,750	16,750
2000 Support Services	78,570	44,280	149,400		95,250		95,250	95,250
Ending Balance	174,640	115,281						
Total Requirements	453,311	245,355	247,000		134,250		134,250	134,250
Resources:								
1920 Donations								
5200 Transfers In	327,667	70,715	138,000		34,250		34,250	34,250
5400 Cash on Hand	125,644	174,640	109,000		100,000		100,000	100,000
Total Resources	453,311	245,355	247,000		134,250		134,250	134,250

Fund 293 Alternative Education

History only - Fund is closed

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
1000 Instruction								
1430 High School Summer School								
100 Total Salaries								
200 Total Benefits								
1430 Total High School Summer School								
1000 Total Instruction								
5000 Other Uses								
5200 Transfers of Funds								
700 Total Transfers								
5200 Total Transfers of Funds								
5000 Total Other Uses								
Ending Balance								
Total Requirements								
Resources:								
1330 Summer School Tuition								
5200 Transfers In								
5400 Cash on Hand								
Total Resources								

Fund 294 Technology

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
2000 Support Services								
2660 Technology								
300 Total Purchased Services								
410 Supplies	11,076	8,666	10,000		10,000		10,000	10,000
460 Non-Consumable Supplies	130,279	135,130	140,000		40,000		40,000	40,000
400 Total Supplies & Materials	141,355	143,796	150,000		50,000		50,000	50,000
500 Total Capital Outlay	63,843	75,738	80,000		80,000		80,000	80,000
2660 Total Technology	205,198	219,534	230,000		130,000		130,000	130,000
2000 Total Support Services	205,198	219,534	230,000		130,000		130,000	130,000
Ending Balance	16,363	6,829						
Total Requirements	221,561	226,363	230,000		130,000		130,000	130,000
Resources:								
2200 Misc County Funding	2,793							
5200 Transfers In	200,000	210,000	210,000		110,000		110,000	110,000
5300 Compensation for Loss of Asset	4,776							
5400 Cash on Hand	13,992	16,363	20,000		20,000		20,000	20,000
Total Resources	221,561	226,363	230,000		130,000		130,000	130,000

Fund 301 Pension Bond Debt Service Fund

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
2000 Support Services								
2649 Other Staff Services								
300 Total Purchased Services	121	121	125		125		125	125
600 Total Other Objects	0	0	0		0		0	0
2649 Total Other Staff Services	121	121	125		125		125	125
2000 Total Support Services	121	121	125		125		125	125
5000 Other Uses								
5110 Debt Service								
600 Total Other Objects	496,633	526,633	556,633		586,633		586,633	586,633
5110 Total Debt Service	496,633	526,633	556,633		586,633		586,633	586,633
5000 Total Other Uses	496,633	526,633	556,633		586,633		586,633	586,633
Ending Balance	11,674	10,217						
Total Requirements	508,427	536,970	556,758		586,758		586,758	586,758
Resources:								
1510 Interest on Investments	11,048	9,463	5,200		2,600		2,600	2,600
1970 Services Provided Other Funds	488,848	515,833	544,558		579,158		579,158	579,158
5400 Cash on Hand	8,531	11,674	7,000		5,000		5,000	5,000
Total Resources	508,427	536,970	556,758		586,758		586,758	586,758

Fund 420 Building Improvement

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
4000 Facilities Acquisition and Construction								
4150 Bldg Acquisition, Contruction, Imp								
300 Total Purchased Services	663	263,089	311,000					
500 Total Capital Outlay	255,951	153,186	3,809,000		760,500		760,500	760,500
4150 Total Bldg Acquisition, Contruction, Imp	256,614	416,275	4,120,000		760,500		760,500	760,500
4000 Total Facilities Acquisition and Construction	256,614	416,275	4,120,000		760,500		760,500	760,500
Ending Balance	1,521,901	3,789,365						
Total Requirements	1,778,514	4,205,640	4,120,000		760,500		760,500	760,500
Resources:								
1510 Interest on Investments	77,633	107,642	50,000		10,500		10,500	10,500
1920 Donations		6,097						
5200 Transfers In	446,000	2,570,000						
5400 Cash on Hand	1,254,881	1,521,901	4,070,000		750,000		750,000	750,000
Total Resources	1,778,514	4,205,640	4,120,000		760,500		760,500	760,500

**Fund 601 Internal Service Fund
Unemployment**

Budget Detail Estimate Sheet

JULY 1, 2009 TO JUNE 30, 2010

ACCOUNT CODE & DESCRIPTION	ACTUAL DATA FOR PRIOR 2 YEARS		BUDGET THIS YEAR 2008-09		2009-2010 Budget			
	SECOND YEAR 2006-2007	FIRST YEAR 2007-2008	Adopted (Amended)	FTE	PROPOSED	FTE	APPROVED	ADOPTED
Requirements:								
2000 Support Services								
2649 Other Staff Services								
200 Total Benefits	2,654	40,327	106,890		71,500		71,500	71,500
2649 Total Other Staff Services	2,654	40,327	106,890		71,500		71,500	71,500
2000 Total Support Services	2,654	40,327	106,890		71,500		71,500	71,500
Ending Fund Balance	105,108	69,452						
Total Requirements	107,762	109,778	106,890		71,500		71,500	71,500
Resources:								
1510 Interest on Investments	5,250	4,671	1,575		1,500		1,500	1,500
1970 Services Provided Other Funds	23,746		42,315					
5400 Cash on Hand	78,766	105,108	63,000		70,000		70,000	70,000
Total Resources	107,762	109,778	106,890		71,500		71,500	71,500