



Philomath Public Schools

Benton County School District No. 17J, 535 South 19th Street Philomath OR 97370(541) 929-3169

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Philomath Public Schools

Benton County School District 17J, 535 South 19th Street, Philomath OR 97370 (541) 929-3169

Budget Message 2015-2016

As part of our long-range budgeting strategy, our goal is to identify expense reductions of at least \$200,000 per year over the next three budget years to ensure operating expenses align with expected revenues. Major contributors to our budgeting strategy include diminishing Early/Supplemental Retirement expense, short-term Local Option/Equalization Grant revenue, and student enrollment factors. However, our long-range strategy includes an expectation that the Oregon Legislature and Governor would increase State School Funding by at least 2% per biennium – as of this writing, our elected officials have failed to meet our expectations. Therefore, our expense reduction target for this proposed budget is to identify at least \$340,000 in operating expenses.

The 2015-2016 proposed budget recommends approximately \$340,000 in expense reductions, which include:

- \$96,000 one licensed teacher reduction (PHS) due to declining enrollment;
- \$40,000 one classified job coach, transition service - federal grant program match;
- \$20,000 district level business services contract through education service district savings;
- \$184,000 public employee retirement system, employer contribution reduction.

Our long-range budgeting strategy considers two major expense and revenue variables: 1) Long-term Early/Supplement Retirement Benefit costs, and 2) Short Local Option Levy with Equalization Grant. In 2011, personnel contract negotiations established sunset provisions in deferred compensation (insurance premium payments to retirees) benefits. These costs, currently about \$400,000 per year, will be reduced by approximately 50% beginning with the 2021-2022 fiscal year. With regards to revenue, the five-year Local Option Levy (\$425,000+/-) and State Equalization Grant (\$215,000+/-) are scheduled to sunset in 2018.

With three more years remaining on the current Local Option Levy/Equalization Grant, our goal is to reduce operating expenses enough to offset the loss of \$640,000+/- in levy generated revenue. The challenge will be finding the right balance required to fund program priorities (e.g. what educational programs do our students and families value?) with the amount of available revenue that would not include Local Option funding. The School Board committee will continue working on this dilemma and develop a prioritization plan for future curricular and extracurricular programs.

Lastly, our declining enrollment trend is beginning to stabilize. During the past 12 years, our average district enrollment has dropped by more than 400 students. The 2015 graduating class of almost 150 students was by far the largest recent class of students in the Philomath School District. Currently, cohort graduating class sizes range from a low of 90 students to a high of 118. Since the majority of school district funding is based on our enrollment, stable enrollment levels are key to program and staffing stability. In addition, recent efforts to consider ways to positively promote Philomath educational programs should lead to long-term enrollment growth and stability.

At this time, the Oregon Legislature has approved a \$7.255 billion K-12 public school district State School Fund (SSF) grant allocation for the 2015-2017 biennium. Normally, we would receive 49% of the two-year allocation during the first year of the biennium and 51% of the allocation during the second. The 49/51 split allows school districts to plan on a 2% revenue increase during the second year, which would align with expected “roll-up” costs (e.g. personnel, services, and other anticipated operating expense increases). However, in an attempt to compensate for the funding shortfall to schools, the Legislature is allocating the \$7.255 billion to schools on a 50/50 split.

We are not comfortable with budgeting 50% of the allocation during the first year because that strategy would not provide for a revenue increase during the second year of SSF funding in 2016-2017. To that end, we have established a SSF set-aside of \$395,000 into the unappropriated ending fund balance that will provide for, what would normally be a 2% SSF increase to be used as operating revenue in 2016-2017.

A final note on future budgeting: In 2013, the Oregon Legislature passed Public Employee Retirement System laws that resulted in lower retirement system costs to public employers. The savings were based on the PERS reform laws being upheld by the Oregon Supreme Court if challenged by retirees. Last week, on Thursday, April 30th, the court ruled on the matter and upheld some of the PERS reform changes. However, the largest employer cost savings provision in the law, which reduced cost of living increases for retirees, was overturned by the court. Therefore, public employers, including Philomath School District, will likely see an increase in the amount required for employer contributions into PERS on behalf of eligible employees. At this time, the PERS actuary will work on estimating the “unfunded liability” in the retirement system and base any rate increases on that liability.

In anticipation of the Oregon Supreme Court ruling, this year’s budget considered a partial use of PERS savings – about 50% - as a means for balancing our budget. Our overall employer payroll PERS contribution expense was lowered by about 4%. In the early 2000’s, many public employers borrowed money at low interest rates to “buy down” unfunded retirement liability and employer PERS rates were lowered. In anticipation of subsequent PERS rate increases, we are using the other portion of our PERS employer savings for likely future cost increases and to support our long-term PERS bond debt.

The 2015-2016 proposed budget is designed to support long-term budgeting goals for our school district. Existing student programs are maintained and staffing levels align with available resources. Lastly, the district’s cash position is healthy and we are on track to achieve our long-term budgeting goals. Please contact me if you have any questions about the 2015-2016 Proposed Budget. Thank you! Dan Forbess, Superintendent (541) 929-3169 or dan.forbess@philomath.k12.or.us

5/21/2015 Update: Philomath High School leadership is proposing to add a 5th Year Senior/Enhanced Diploma feature to the Beyond PHS partnership program with Linn Benton Community College. The initial proposal was presented to the PSD Board on April 20th but has not yet been approved by the Board of Directors. In anticipation of potential the 5th year Enhanced Diploma student enrollment, additional revenue and expense was added to the Proposed Budget. The revenue and expense is based on a calculation of 25 additional students and the additional revenue offsets the additional expense. Revenue is included as part of the State School Fund – General Support #3101 and expense is identified on Page 21, Function 1281. If the Board does not approve the 5th Year Enhanced Diploma option, the expense and revenue would be removed from the budget document.

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Philomath Public Schools

Benton County School District No. 17J, 535 South 19th Street Philomath OR 97370(541) 929-3169

2015/2016 Budget Committee

Elected School Board Members

**Jay Celorie
Don Cruise
Jim Kildea
Tim Klipfel
Rick Wells**

Appointed Budget Committee Members

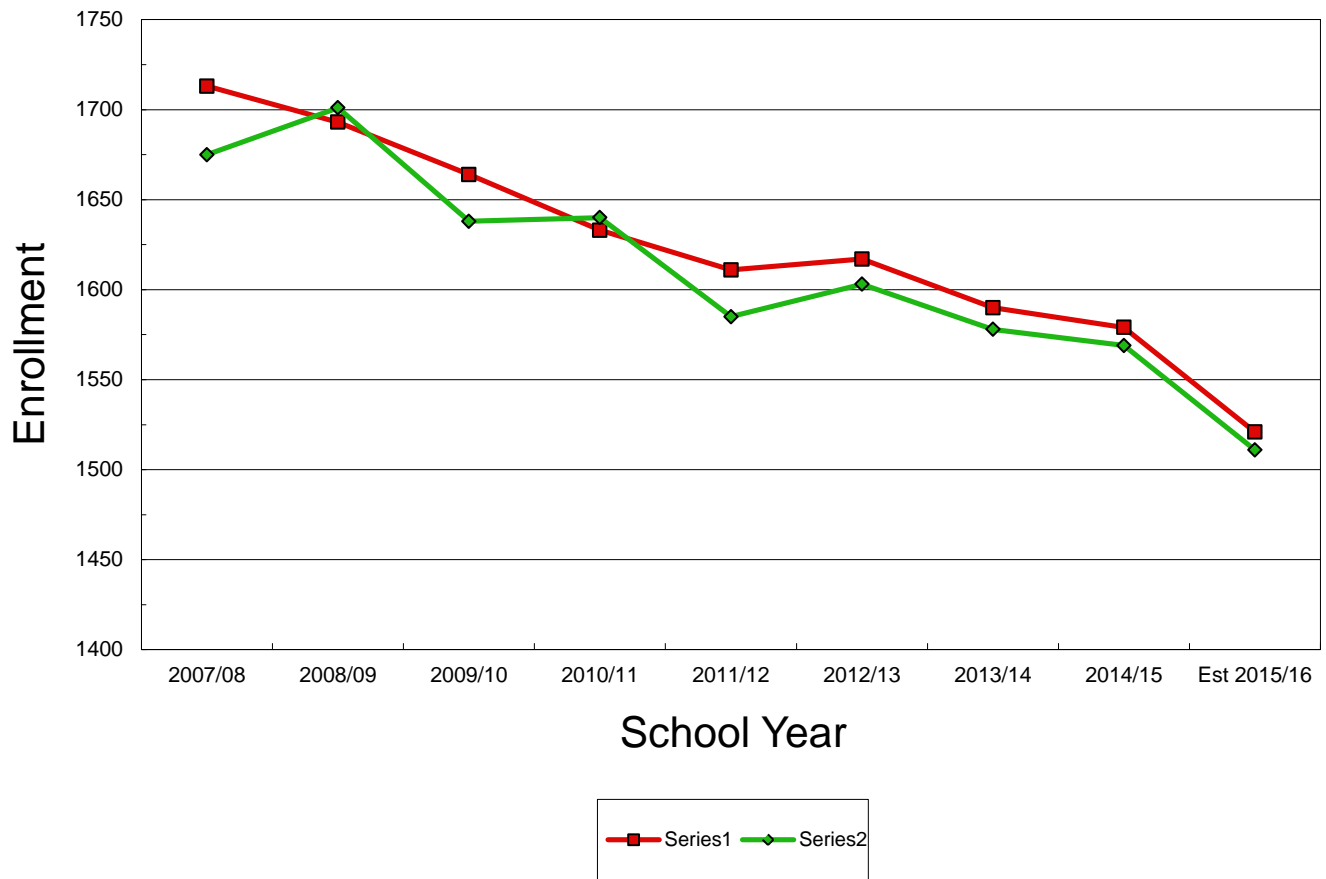
**Mike Goodrich
Michelle Kutzler
Kimberly Lopez
Ron Van Orden
Debbie Parsons**

PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2015/2016 BUDGET PREPARATION CALENDAR

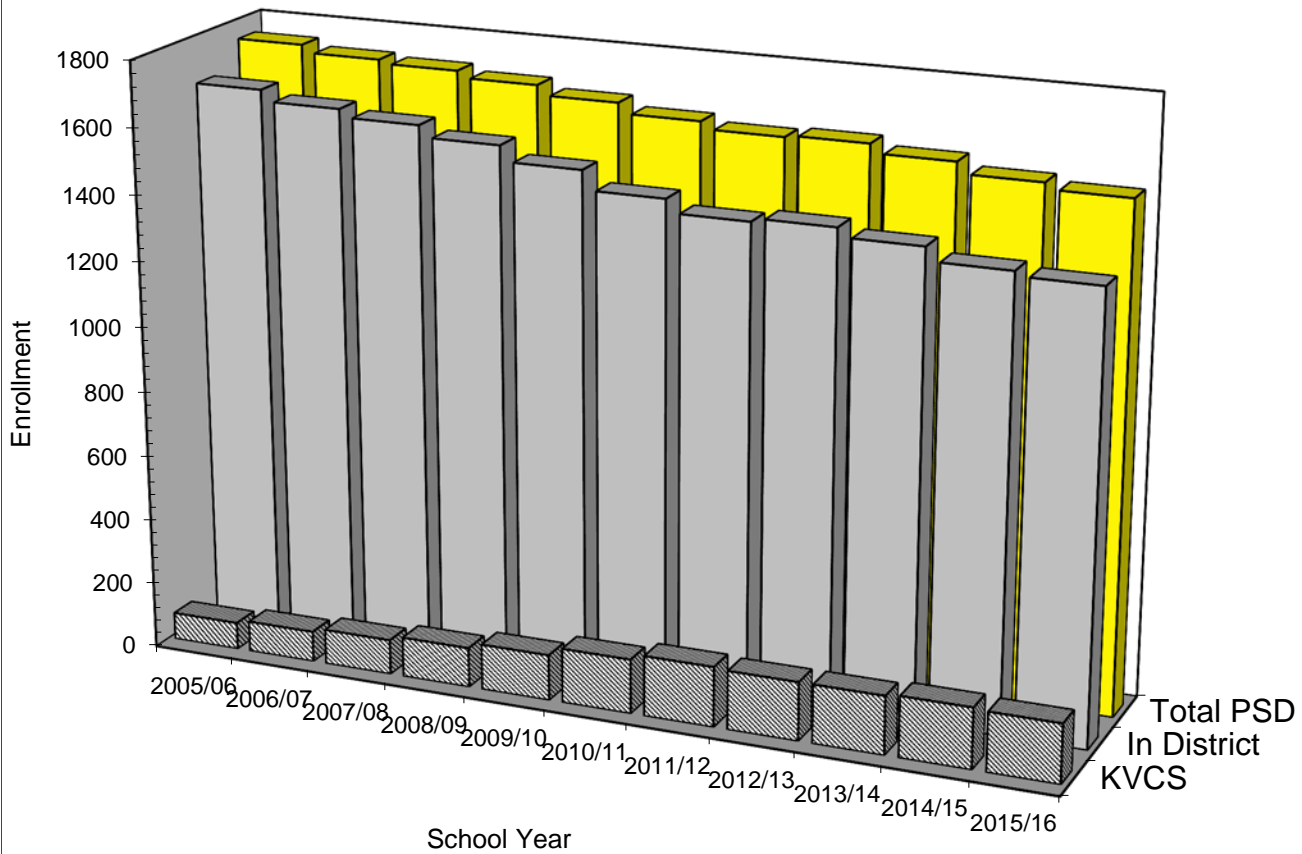
TBD	* Budget informational meetings at schools (PHS, PMS, PES/CPS)
Ongoing	* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
January 20, 2015	* Adoption of the Budget Calendar by the Board of Directors
February 17, 2015*	Board selects and fills by Appointment all Budget Committee Vacancies
April 27, 2015	* Publication of first public notice of Budget Committee meeting (not more than 30 days before the meeting)
May 4, 2015	* Early Release of Budget Document (7 days prior to Budget Meeting)
May 11, 2015	* First Budget Committee Meeting: Present proposed budget and budget message; CPS library, Monday 7:00 p.m. - includes Community Listening Session
May 26, 2015	* Second Budget Committee Meeting, CPS Library, Tuesday 7:00 p.m. Budget Approval
June 5, 2015	* Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing)
June 15, 2015	* Regular Board Meeting & Public Budget Hearing on budget as approved by Budget Committee, CPS library, Monday 7:00 p.m. Adopt final budget and make appropriations. The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing.
July 1, 2015	* Levy Certified to Assessor (No later than July 15, 2015)

Philomath School District Comparison of District Enrollment at Beginning and Year End



PHILOMATH SCHOOL DISTRICT

Summary of District Enrollment



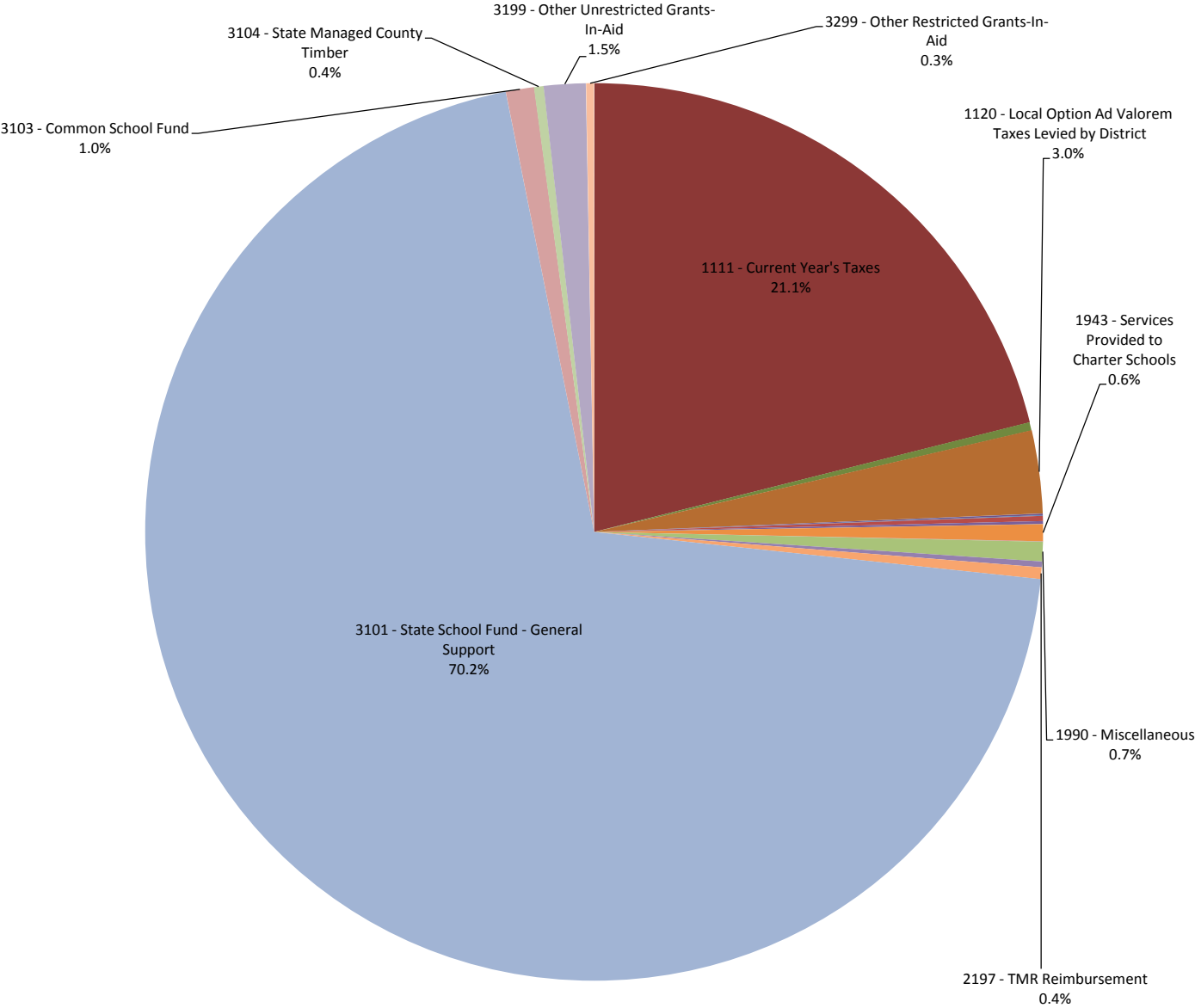
	2005/ 06	2006/ 07	2007/ 08	2008/ 09	2009/ 10	2010/ 11	2011/ 12	2012/ 13	2013/ 14	2014/ 15	2015/ 16
KVCS	83	94	107	122	140	167	185	180	180	187	182
In District	1664	1630	1606	1571	1524	1466	1426	1437	1410	1369	1355
Total PSD	1747	1724	1713	1693	1664	1633	1611	1617	1590	1556	1537

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GENERAL FUND

The main fund for the District is the General Fund. With an estimated \$15,730,975, the general fund makes up 65% of the total budget for 2015-2016.

General Fund Resources



General Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	General Fund Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
2,808,605	2,690,717	3,098,568	1111 - Current Year's Taxes	3,008,690	3,008,690	3,008,690
38,595	52,439	46,430	1112 - Prior Year's Taxes	43,510	43,510	43,510
-	2	2	1113 - County Tax Sales for Back Taxes	-	-	-
132	140	-	1114 - Payments in Lieu of Property Taxes	-	-	-
5,443	-	455,258	1120 - Local Option Ad Valorem Taxes Levied by District	425,000	425,000	425,000
-	395,991	-	1121 - Current Year's Local Option Taxes	-	-	-
-	5,382	-	1122 - Prior Years Local Option Taxes	-	-	-
-	1,321	-	1123 - Penalties & Interest on Local Option Taxes	-	-	-
9,495	12,170	7,736	1190 - Penalties and Interest on Taxes	8,000	8,000	8,000
35,640	27,290	25,000	1311 - Tuition From Individuals	-	-	-
14,426	18,408	5,000	1312 - Tuition From Other Districts Within the State	-	-	-
7,115	3,135	-	1331 - Tuition From Individuals	3,500	3,500	3,500
30,046	30,992	25,000	1510 - Interest on Investments	26,500	26,500	26,500
12,600	14,625	12,000	1742 - Driver's Ed Fees	-	-	-
14,252	15,965	12,000	1910 - Rentals	15,000	15,000	15,000
627	800	200	1920 - Contributions and Donations From Private Sources	500	500	500
83,143	89,778	93,991	1943 - Services Provided Charter Schools	87,000	87,000	87,000
-	-	-	1960 - Recovery of Prior Years' Expenditure	500	500	500
145	213	3,500	1980 - Fees Charged to Grants	1,800	1,800	1,800
136,896	96,162	125,001	1990 - Miscellaneous	100,000	100,000	100,000
30,642	16,612	50,000	2101 - County School Funds	30,000	30,000	30,000
-	59,039	32,469	2102 - Education Service District Apportionment	-	-	-
67,294	71,480	57,602	2197 - TMR Reimbursement	60,000	60,000	60,000
8,316,667	9,751,400	9,489,714	3101 - State School Fund - General Support	10,021,846	10,021,846	10,021,846
229,970	215,656	135,777	3103 - Common School Fund	143,129	143,129	143,129
169,843	9,631	250,000	3104 - State Managed County Timber	50,000	50,000	50,000
-	210,162	213,971	3199 - Other Unrestricted Grants-In-Aid	215,000	215,000	215,000
7,770	11,751	13,000	3204 - Driver Education	-	-	-
24,697	35,575	28,000	3299 - Other Restricted Grants-In-Aid	40,500	40,500	40,500
32	-	-	3900 - Revenue for/on Behalf of the District	-	-	-
2,105	4,484	-	4801 - Federal Forest Fees	-	-	-
262	-	-	4900 - Revenue for/on Behalf of the District	-	-	-
-	175	-	5300 - Sale of or Compensation for Loss of Fixed Assets	500	500	500
1,550,148	954,602	1,368,287	5400 - Resources - Beginning Fund Balance	1,450,000	1,450,000	1,450,000
13,596,592	14,796,098	15,548,506		15,730,975	15,730,975	15,730,975

General Fund Expenses

Function 1111: Primary K-5

This page represents expenditures for Grades K-5, which covers Clemens Primary School, Philomath Elementary School and Blodgett Elementary School.

Our Vision

Together we nurture, respect and challenge all individuals as they grow to be responsible, independent, life-long learners.

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1111- Primary, K-5	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,148,991	1,243,519	1,352,618	26.15	0111 - Licensed Salaries	1,380,402	26.58	1,380,402	26.58	1,380,402	26.58
8,855	27,914	63,881	1.62	0112 - Classified Salaries	53,853	2.63	53,853	2.63	53,853	2.63
37,627	46,839	64,770		0121 - Substitutes - Licensed	56,000		56,000		56,000	
9,517	28,078	15,561		0122 - Substitutes - Classified	24,000		24,000		24,000	
-	984	984		0141 - Additional Salary	-		-		-	
-	-	-		0142 - Comp Time	500		500		500	
3,600	5,400	5,415		0143 - Insurance Opt Out	8,100		8,100		8,100	
5,003	5,494	4,376		0154 - Extra Duty	4,376		4,376		4,376	
500	350	-		0159 - Student Teaching Stipend	350		350		350	
155	214	981		0165 - Vacation Payoff	1,000		1,000		1,000	
325	522	-		0166 - Sick Leave Incentive	795		795		795	
85	86	263		0167 - Longevity	86		86		86	
200,385	236,220	284,457		0210 - Public Employees Retirement System	131,670		131,670		131,670	
-	-	-		0212 - Employee Contribution Pick-Up	86,092		86,092		86,092	
87,866	95,621	106,591		0213 - PERS Bond 1	121,964		121,964		121,964	
88,345	100,314	115,027		0220 - Social Security Administration	117,004		117,004		117,004	
5,087	8,476	6,253		0231 - Worker's Compensation	9,153		9,153		9,153	
236,029	240,698	285,092		0241 - Medical Insurance	255,379		255,379		255,379	
863	987	1,015		0243 - Life Insurance	1,066		1,066		1,066	
358	388	385		0245 - Employee Assistance Programs	385		385		385	
-	-	-		0246 - District Paid HSA	1,440		1,440		1,440	
4,551	5,442	5,362		0247 - STD Insurance	5,878		5,878		5,878	
35,433	35,433	33,693		0249 - Retirement Benefits	30,793		30,793		30,793	
-	135	-		0311 - Instruction Services	-		-		-	
-	16,800	15,000		0319 - Other Instructional, Professional and Technical S	5,000		5,000		5,000	
6,392	6,380	6,168		0322 - Repairs and Maintenance Services	6,168		6,168		6,168	
8,331	9,926	9,450		0324 - Rentals	9,800		9,800		9,800	
-	1,519	-		0340 - Travel	850		850		850	
-	160	-		0389 - Other Non-instructional Professional and Technical	-		-		-	
14,257	18,794	20,875		0410 - Consumable Supplies and Materials	27,000		27,000		27,000	
8,640	11,074	29,825		0420 - Textbooks	29,825		29,825		29,825	
-	-	-		0460 - Non-consumable Items	500		500		500	
2,348	1,098	500		0465 - Technology Supplies	500		500		500	
462	761	-		0470 - Computer Software	-		-		-	
250	250	-		0640 - Dues and Fees	300		300		300	
1,914,252	2,149,875	2,428,542	27.77	Total	2,370,229	29.20	2,370,229	29.20	2,370,229	29.20

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1113- Elementary Extra- Curricular	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,830	2,812	3,155		0154 - Extra Duty	2,958		2,958		2,958	
463	474	481		0210 - Public Employees Retirement System	158		158		158	
-	-	-		0212 - Employee Contribution Pick-Up	156		156		156	
212	204	209		0213 - PERS Bond 1	220		220		220	
213	212	239		0220 - Social Security Administration	226		226		226	
22	23	27		0231 - Worker's Compensation	18		18		18	
3,740	3,725	4,111		Total	3,736		3,736		3,736	

General Fund Expenses

Function 1121: Middle/Junior High Programs

This page represents expenditures for Grades 6-8 at Philomath Middle School.

Our Vision

Philomath Middle School is a positive respectful and student centered community.

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	1121- Middle/Junior High Programs		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
781,687	804,565	822,220	13.55	0111 - Licensed Salaries	815,998	14.77	815,998	14.77	815,998	14.77
23,017	16,815	18,378		0121 - Substitutes - Licensed	20,000		20,000		20,000	
7,190	1,324	7,768		0122 - Substitutes - Classified	4,000		4,000		4,000	
1,800	1,800	1,800		0143 - Insurance Opt Out	3,600		3,600		3,600	
850	850	850		0151 - Club Advisor/Activities	-		-		-	
-	1,459	6,000		0154 - Extra Duty	1,458		1,458		1,458	
-	363	-		0158 - Tutoring	-		-		-	
575	225	-		0159 - Student Teaching Stipend	350		350		350	
588	450	-		0166 - Sick Leave Incentive	450		450		450	
138,929	136,436	157,182		0210 - Public Employees Retirement System	78,429		78,429		78,429	
-	-	-		0212 - Employee Contribution Pick-Up	47,041		47,041		47,041	
59,352	53,758	55,063		0213 - PERS Bond 1	66,640		66,640		66,640	
59,579	60,648	65,249		0220 - Social Security Administration	64,709		64,709		64,709	
4,092	4,826	6,974		0231 - Worker's Compensation	5,070		5,070		5,070	
140,860	144,130	149,624		0241 - Medical Insurance	145,512		145,512		145,512	
516	616	608		0243 - Life Insurance	545		545		545	
213	224	222		0245 - Employee Assistance Programs	222		222		222	
-	-	-		0246 - District Paid HSA	2,520		2,520		2,520	
3,099	3,527	3,470		0247 - STD Insurance	3,292		3,292		3,292	
46,793	38,358	38,357		0249 - Retirement Benefits	29,561		29,561		29,561	
75	75	200		0311 - Instruction Services	200		200		200	
3,830	4,111	4,603		0322 - Repairs and Maintenance Services	5,500		5,500		5,500	
5,273	3,299	3,257		0324 - Rentals	3,350		3,350		3,350	
-	54	-		0340 - Travel	-		-		-	
14,897	10,263	13,171		0410 - Consumable Supplies and Materials	19,550		19,550		19,550	
1,752	1,463	20,000		0420 - Textbooks	20,000		20,000		20,000	
-	-	-		0440 - Periodicals	1,325		1,325		1,325	
4,691	6,659	-		0465 - Technology Supplies	1,000		1,000		1,000	
461	386	750		0470 - Computer Software	750		750		750	
425	425	600		0641 - Student Dues & Fees	600		600		600	
1,300,542	1,297,109	1,376,346	13.55	Total	1,341,672	14.77	1,341,672	14.77	1,341,672	14.77

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	1122- Middle/Junior High School Extra-Curricular		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,532	3,690	3,840		0151 - Club Advisor/Activities	-		-		-	
2,688	5,448	2,787		0154 - Extra Duty	4,795		4,795		4,795	
922	1,303	1,285		0210 - Public Employees Retirement System	306		306		306	
-	-	-		0212 - Employee Contribution Pick-Up	170		170		170	
397	520	430		0213 - PERS Bond 1	241		241		241	
473	689	524		0220 - Social Security Administration	366		366		366	
51	79	72		0231 - Worker's Compensation	29		29		29	
-	538	-		0241 - Medical Insurance	-		-		-	
-	3	-		0243 - Life Insurance	-		-		-	
-	1	-		0245 - Employee Assistance Programs	-		-		-	
-	21	-		0247 - STD Insurance	-		-		-	
1,988	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
499	492	750		0410 - Consumable Supplies and Materials	750		750		750	
10,549	12,784	9,688		Total	6,657		6,657		6,657	

General Fund Expenses

Function 1131: High School Programs

This page represents expenditures for Grades 9-12 at Philomath High School.

Our Vision

Preserving our past, preparing our future.

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	1131- High School Programs		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,150,854	1,199,245	1,202,218	21.30	0111 - Licensed Salaries	1,151,735	19.42	1,151,735	19.42	1,151,735	19.42
9,888	8,848	9,950	0.47	0112 - Classified Salaries	8,350	0.41	8,350	0.41	8,350	0.41
32,417	57,377	27,728		0121 - Substitutes - Licensed	50,000		50,000		50,000	
2,897	5,029	5,857		0122 - Substitutes - Classified	4,000		4,000		4,000	
-	-	621		0124 - Temporary - Classified	621		621		621	
5,935	7,350	7,650		0143 - Insurance Opt Out	5,994		5,994		5,994	
6,745	3,233	2,695		0154 - Extra Duty	-		-		-	
1,656	182	-		0158 - Tutoring	-		-		-	
2,175	1,120	-		0159 - Student Teaching Stipend	500		500		500	
356	813	-		0165 - Vacation Payoff	500		500		500	
925	400	3,100		0166 - Sick Leave Incentive	360		360		360	
0	-	-		0201 - Budgeted Payroll Costs	-		-		-	
206,614	226,983	262,206		0210 - Public Employees Retirement System	121,299		121,299		121,299	
-	-	-		0212 - Employee Contribution Pick-Up	69,514		69,514		69,514	
88,218	89,755	90,943		0213 - PERS Bond 1	98,482		98,482		98,482	
89,210	94,833	90,344		0220 - Social Security Administration	93,487		93,487		93,487	
8,440	10,534	10,169		0231 - Worker's Compensation	7,316		7,316		7,316	
188,763	186,943	187,372		0241 - Medical Insurance	176,267		176,267		176,267	
786	934	866		0243 - Life Insurance	890		890		890	
325	342	318		0245 - Employee Assistance Programs	318		318		318	
-	-	-		0246 - District Paid HSA	2,880		2,880		2,880	
4,455	5,166	4,867		0247 - STD Insurance	5,391		5,391		5,391	
61,578	68,876	65,559		0249 - Retirement Benefits	58,628		58,628		58,628	
398	4,000	-		0311 - Instruction Services	4,000		4,000		4,000	
5,419	3,483	4,950		0322 - Repairs and Maintenance Services	8,950		8,950		8,950	
248	-	-		0324 - Rentals	10,000		10,000		10,000	
1,561	1,392	100		0340 - Travel	1,600		1,600		1,600	
1,260	1,260	1,260		0355 - Printing and Binding	1,260		1,260		1,260	
29,518	22,792	22,285		0410 - Consumable Supplies and Materials	27,285		27,285		27,285	
-	103	20,000		0420 - Textbooks	20,000		20,000		20,000	
-	663	250		0460 - Non-consumable Items	1,400		1,400		1,400	
-	798	2,750		0465 - Technology Supplies	2,750		2,750		2,750	
-	348	100		0470 - Computer Software	100		100		100	
180	390	585		0641 - Student Dues & Fees	985		985		985	
1,900,821	2,003,191	2,024,743	21.77	Total	1,934,862	19.82	1,934,862	19.82	1,934,862	19.82

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	1132- High School Extra-Curricular		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
11,700	5,771	11,749		0151 - Club Advisor/Activities	-		-		-	
4,196	3,000	3,100		0154 - Extra Duty	14,747		14,747		14,747	
2,321	1,701	3,325		0210 - Public Employees Retirement System	1,589		1,589		1,589	
-	-	-		0212 - Employee Contribution Pick-Up	885		885		885	
985	658	1,114		0213 - PERS Bond 1	1,253		1,253		1,253	
1,182	634	1,079		0220 - Social Security Administration	1,128		1,128		1,128	
130	78	133		0231 - Worker's Compensation	89		89		89	
-	72	-		0410 - Consumable Supplies and Materials	-		-		-	
-	1,197	-		0465 - Technology Supplies	-		-		-	
-	254	-		0670 - Taxes and Licenses	-		-		-	
20,514	13,364	20,500		Total	19,691		19,691		19,691	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1210- Programs for the Talented & Gifted	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
8,665	9,206	9,813	0.17	0111 - Licensed Salaries	10,410	0.17	10,410	0.17	10,410	0.17
1,131	512	741		0121 - Substitutes - Licensed	500		500		500	
-	350	-		0154 - Extra Duty	1,000		1,000		1,000	
57	112	-		0210 - Public Employees Retirement System	171		171		171	
24	52	-		0213 - PERS Bond 1	-		-		-	
749	769	751		0220 - Social Security Administration	911		911		911	
74	83	81		0231 - Worker's Compensation	71		71		71	
13	14	14		0245 - Employee Assistance Programs	14		14		14	
-	-	630		0311 - Instruction Services	630		630		630	
52	-	414		0331 - Reimbursable Student Transportation	414		414		414	
-	-	500		0340 - Travel	500		500		500	
-	223	-		0389 - Other Non-instructional Professional and Technical	-		-		-	
-	26	500		0410 - Consumable Supplies and Materials	-		-		-	
10,765	11,346	13,444	0.17	Total	14,621	0.17	14,621	0.17	14,621	0.17

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1221- Learning Centers, Structured & Intensive	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		0122 - Substitutes - Classified	500		500		500	
-	894	-		0154 - Extra Duty	-		-		-	
-	-	-		0210 - Public Employees Retirement System	57		57		57	
-	68	-		0220 - Social Security Administration	38		38		38	
-	7	-		0231 - Worker's Compensation	3		3		3	
-	-	2,200		0340 - Travel	2,200		2,200		2,200	
760	1,654	-		0410 - Consumable Supplies and Materials	1,100		1,100		1,100	
400	-	-		0460 - Non-consumable Items	-		-		-	
1,160	2,623	2,200		Total	3,898		3,898		3,898	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1223- Community Transition Centers	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
50,970	-	-	0.88	0111 - Licensed Salaries	-		-		-	
20,032	21,711	20,718		0112 - Classified Salaries	22,544	0.88	22,544	0.88	22,544	0.88
-	-	52		0121 - Substitutes - Licensed	-		-		-	
-	-	-		0122 - Substitutes - Classified	1,000		1,000		1,000	
-	-	1,424		0143 - Insurance Opt Out	-		-		-	
811	1,723	1,234		0165 - Vacation Payoff	1,500		1,500		1,500	
11,766	4,267	4,406		0210 - Public Employees Retirement System	2,715		2,715		2,715	
-	-	-		0212 - Employee Contribution Pick-Up	1,353		1,353		1,353	
5,336	1,724	1,646		0213 - PERS Bond 1	1,916		1,916		1,916	
5,228	1,770	1,978		0220 - Social Security Administration	1,916		1,916		1,916	
546	190	193		0231 - Worker's Compensation	149		149		149	
19,088	9,999	9,999		0241 - Medical Insurance	10,680		10,680		10,680	
52	23	23		0243 - Life Insurance	24		24		24	
26	14	14		0245 - Employee Assistance Programs	14		14		14	
278	87	87		0247 - STD Insurance	94		94		94	
1,447	622	1,850		0318 - Professional and Improvement Costs for Non-Instruc	1,500		1,500		1,500	
253	461	1,250		0340 - Travel	1,250		1,250		1,250	
47	338	250		0351 - Telephone	250		250		250	
472	1,343	2,750		0410 - Consumable Supplies and Materials	1,200		1,200		1,200	
-	-	450		0470 - Computer Software	-		-		-	
-	-	-		0480 - Computer Hardware	800		800		800	
145	213	292		0690 - Grant Indirect Charges	3,047		3,047		3,047	
116,498	44,486	48,616	0.88	Total	51,952	0.88	51,952	0.88	51,952	0.88

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1225- Out of District Programs	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	30,000		0371 - Tuition Payments to Other Districts Within State	20,000		20,000		20,000	
-	-	30,000		Total	20,000		20,000		20,000	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1227- Extended School Year Programs	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,501	2,385	3,122		0123 - Temporary - Licensed	-		-		-	
955	967	883		0124 - Temporary - Classified	-		-		-	
-	-	-		0154 - Extra Duty	4,900		4,900		4,900	
625	650	1,495		0210 - Public Employees Retirement System	558		558		558	
205	251	367		0213 - PERS Bond 1	-		-		-	
265	256	602		0220 - Social Security Administration	375		375		375	
27	28	44		0231 - Worker's Compensation	28		28		28	
88	-	-		0242 - Dental Insurance	-		-		-	
150	141	150		0410 - Consumable Supplies and Materials	150		150		150	
4,816	4,678	6,663		Total	6,011		6,011		6,011	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1250- Less Restrictive Programs for Students with Disabilities	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
284,344	345,254	378,155	7.25	0111 - Licensed Salaries	387,932	6.50	387,932	6.50	387,932	6.50
377,578	358,413	362,207	15.50	0112 - Classified Salaries	414,525	17.06	414,525	17.06	414,525	17.06
3,110	6,981	237		0121 - Substitutes - Licensed	7,200		7,200		7,200	
3,433	1,282	253		0122 - Substitutes - Classified	5,000		5,000		5,000	
-	-	-		0130 - Additional Salary	1,500		1,500		1,500	
-	219	144		0133 - Cell Phone Stipend	-		-		-	
2,019	2,700	2,700		0141 - Additional Salary	-		-		-	
-	1,408	-		0142 - Comp Time	-		-		-	
-	1,050	1,800		0143 - Insurance Opt Out	7,830		7,830		7,830	
1,615	455	6,000		0154 - Extra Duty	1,955		1,955		1,955	
-	1,815	-		0158 - Tutoring	-		-		-	
25,069	26,167	29,368		0165 - Vacation Payoff	33,000		33,000		33,000	
780	794	-		0166 - Sick Leave Incentive	735		735		735	
3,952	4,637	5,489		0167 - Longevity	7,244		7,244		7,244	
120,817	131,998	154,219		0210 - Public Employees Retirement System	74,310		74,310		74,310	
-	-	-		0212 - Employee Contribution Pick-Up	47,416		47,416		47,416	
50,462	52,896	56,176		0213 - PERS Bond 1	67,174		67,174		67,174	
51,957	55,885	64,776		0220 - Social Security Administration	66,321		66,321		66,321	
3,044	3,118	6,380		0231 - Worker's Compensation	6,139		6,139		6,139	
217,759	215,458	224,488		0241 - Medical Insurance	215,256		215,256		215,256	
581	694	686		0243 - Life Insurance	734		734		734	
349	343	348		0245 - Employee Assistance Programs	348		348		348	
2,607	3,048	3,058		0247 - STD Insurance	3,456		3,456		3,456	
12,180	11,890	12,180		0249 - Retirement Benefits	10,440		10,440		10,440	
-	-	500		0313 - Student Services	500		500		500	
2,064	1,507	1,900		0340 - Travel	1,900		1,900		1,900	
2,542	2,095	5,300		0410 - Consumable Supplies and Materials	5,300		5,300		5,300	
731	510	-		0470 - Computer Software	-		-		-	
-	-	750		0640 - Dues and Fees	750		750		750	
1,166,995	1,230,620	1,317,114	22.75	Total	1,366,965	23.56	1,366,965	23.56	1,366,965	23.56

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1272- Title 1	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
364	-	-		0111 - Licensed Salaries	-		-		-	
-	-	9,121	0.81	0112 - Classified Salaries	20,299	0.81	20,299	0.81	20,299	0.81
5,356	1,889	308		0165 - Vacation Payoff	2,000		2,000		2,000	
-	-	-		0167 - Longevity	203		203		203	
1,009	353	2,767		0210 - Public Employees Retirement System	2,438		2,438		2,438	
-	-	-		0212 - Employee Contribution Pick-Up	1,230		1,230		1,230	
429	142	443		0213 - PERS Bond 1	1,743		1,743		1,743	
415	140	452		0220 - Social Security Administration	1,721		1,721		1,721	
3	5	54		0231 - Worker's Compensation	134		134		134	
380	-	5,010		0241 - Medical Insurance	10,680		10,680		10,680	
-	-	9		0243 - Life Insurance	23		23		23	
-	-	33		0247 - STD Insurance	94		94		94	
220	-	-		0410 - Consumable Supplies and Materials	-		-		-	
8,176	2,529	18,197	0.81	Total	40,565	0.81	40,565	0.81	40,565	0.81

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1280- Alternative Education	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
11,124	11,218	10,259		0111 - Licensed Salaries	-		-		-	
671	43	-		0121 - Substitutes - Licensed	200		200		200	
-	-	-		0130 - Additional Salary	10,000		10,000		10,000	
-	684	-		0158 - Tutoring	-		-		-	
2,035	2,181	2,297		0210 - Public Employees Retirement System	1,162		1,162		1,162	
848	845	769		0213 - PERS Bond 1	-		-		-	
871	845	722		0220 - Social Security Administration	780		780		780	
101	111	99		0231 - Worker's Compensation	58		58		58	
-	-	12,000		0371 - Tuition Payments to Other Districts Within State	12,000		12,000		12,000	
48,785	54,777	61,000		0374 - Other Tuition	61,000		61,000		61,000	
775	760	1,520		0389 - Other Non-instructional Professional and Technical	1,520		1,520		1,520	
-	-	538		0410 - Consumable Supplies and Materials	538		538		538	
2,750	4,780	5,000		0470 - Computer Software	5,000		5,000		5,000	
67,961	76,242	94,204		Total	92,258		92,258		92,258	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1281- Enhanced Diploma	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		0154 - Extra Duty	5,000		5,000		5,000	
-	-	-		0210 - Public Employees Retirement System	570		570		570	
-	-	-		0220 - Social Security Administration	383		383		383	
-	-	-		0231 - Worker's Compensation	29		29		29	
-	990	-		0374 - Other Tuition	112,500		112,500		112,500	
-	-	-		0420 - Textbooks	5,000		5,000		5,000	
-	990	-		Total	123,482		123,482		123,482	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1288- Charter Schools	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,257,411	1,452,418	1,511,050		0360 - Charter School Payments, ADM	1,522,000		1,522,000		1,522,000	
1,257,411	1,452,418	1,511,050		Total	1,522,000		1,522,000		1,522,000	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	1291- English Second Language Programs		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
27,069	28,520	29,995	0.50	0111 - Licensed Salaries	16,964	0.50	16,964	0.50	16,964	0.50
3,657	8,270	9,540	0.45	0112 - Classified Salaries	10,278	0.50	10,278	0.50	10,278	0.50
81	171	130		0121 - Substitutes - Licensed	400		400		400	
-	-	1,494		0122 - Substitutes - Classified	200		200		200	
4,795	5,530	6,716		0210 - Public Employees Retirement System	1,101		1,101		1,101	
-	-	-		0212 - Employee Contribution Pick-Up	1,018		1,018		1,018	
2,030	2,139	2,250		0213 - PERS Bond 1	1,442		1,442		1,442	
2,350	2,827	3,025		0220 - Social Security Administration	2,130		2,130		2,130	
233	307	328		0231 - Worker's Compensation	168		168		168	
2,545	2,434	2,676		0241 - Medical Insurance	11,732		11,732		11,732	
17	19	18		0243 - Life Insurance	18		18		18	
7	7	7		0245 - Employee Assistance Programs	7		7		7	
107	125	125		0247 - STD Insurance	95		95		95	
1,841	1,842	1,842		0249 - Retirement Benefits	-		-		-	
-	-	450		0319 - Other Instructional, Professional and Technical S	450		450		450	
-	-	450		0340 - Travel	450		450		450	
-	59	500		0410 - Consumable Supplies and Materials	500		500		500	
44,733	52,250	59,546	0.95	Total	46,953	1.00	46,953	1.00	46,953	1.00

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1430- High School (History)	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
46	-	-		0210 - Public Employees Retirement System	-		-		-	
11	-	-		0213 - PERS Bond 1	-		-		-	
11	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
150	-	-		0245 - Employee Assistance Programs	-		-		-	
219	-	-		Total	-		-		-	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		1460- Special Programs, Summer School	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,399	1,897	1,972		0111 - Licensed Salaries	-		-		-	
-	536	-		0154 - Extra Duty	1,896		1,896		1,896	
247	414	441		0210 - Public Employees Retirement System	204		204		204	
-	-	-		0212 - Employee Contribution Pick-Up	114		114		114	
80	160	148		0213 - PERS Bond 1	161		161		161	
107	186	139		0220 - Social Security Administration	145		145		145	
11	20	19		0231 - Worker's Compensation	11		11		11	
50	-	-		0410 - Consumable Supplies and Materials	-		-		-	
1,894	3,213	2,719		Total	2,531		2,531		2,531	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2110- Attendance & Social Work Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	21,884	3.33	0111 - Licensed Salaries	-		-		-	
118,700	88,172	94,201		0112 - Classified Salaries	94,794	3.47	94,794	3.47	94,794	3.47
2,748	7,445	873		0122 - Substitutes - Classified	3,300		3,300		3,300	
-	154	-		0142 - Comp Time	-		-		-	
-	-	-		0143 - Insurance Opt Out	270		270		270	
-	46	-		0154 - Extra Duty	-		-		-	
4,043	4,577	3,858		0165 - Vacation Payoff	3,000		3,000		3,000	
100	120	-		0166 - Sick Leave Incentive	120		120		120	
2,247	2,038	2,079		0167 - Longevity	1,310		1,310		1,310	
21,635	18,382	24,263		0210 - Public Employees Retirement System	9,515		9,515		9,515	
-	-	-		0212 - Employee Contribution Pick-Up	5,791		5,791		5,791	
9,264	7,345	9,009		0213 - PERS Bond 1	8,202		8,202		8,202	
8,973	7,428	8,987		0220 - Social Security Administration	7,863		7,863		7,863	
1,016	1,166	1,379		0231 - Worker's Compensation	616		616		616	
43,771	31,935	46,245		0241 - Medical Insurance	35,517		35,517		35,517	
90	76	85		0243 - Life Insurance	90		90		90	
61	40	44		0245 - Employee Assistance Programs	44		44		44	
439	370	364		0247 - STD Insurance	378		378		378	
26	-	-		0340 - Travel	-		-		-	
123	-	-		0410 - Consumable Supplies and Materials	100		100		100	
-	-	4,024		0460 - Non-consumable Items	100		100		100	
213,237	169,294	217,295	3.33	Total	171,010	3.47	171,010	3.47	171,010	3.47

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2115- Student Safety	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	357	500		0389 - Other Non-instructional Professional and Technical	500		500		500	
-	250	300		0410 - Consumable Supplies and Materials	300		300		300	
-	607	800		Total	800		800		800	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2120- Guidance Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
156,002	172,049	182,684	4.00	0111 - Licensed Salaries	217,628	4.00	217,628	4.00	217,628	4.00
28,711	29,894	30,499	1.00	0112 - Classified Salaries	31,092	1.00	31,092	1.00	31,092	1.00
-	32	-		0121 - Substitutes - Licensed	-		-		-	
3,240	3,600	3,600		0143 - Insurance Opt Out	3,600		3,600		3,600	
5,421	5,936	6,080		0153 - Extended Contract	-		-		-	
2,528	2,232	2,218		0165 - Vacation Payoff	2,000		2,000		2,000	
340	75	-		0166 - Sick Leave Incentive	75		75		75	
287	299	305		0167 - Longevity	311		311		311	
33,772	40,174	46,909		0210 - Public Employees Retirement System	22,851		22,851		22,851	
-	-	-		0212 - Employee Contribution Pick-Up	15,163		15,163		15,163	
14,698	16,059	16,904		0213 - PERS Bond 1	21,479		21,479		21,479	
14,100	15,352	16,216		0220 - Social Security Administration	19,483		19,483		19,483	
1,468	1,745	1,862		0231 - Worker's Compensation	1,526		1,526		1,526	
28,898	28,387	33,759		0241 - Medical Insurance	41,640		41,640		41,640	
155	170	165		0243 - Life Insurance	177		177		177	
70	68	68		0245 - Employee Assistance Programs	68		68		68	
732	890	880		0247 - STD Insurance	1,062		1,062		1,062	
6,960	6,960	6,989		0249 - Retirement Benefits	6,960		6,960		6,960	
625	408	425		0322 - Repairs and Maintenance Services	425		425		425	
1,224	1,443	1,332		0324 - Rentals	1,332		1,332		1,332	
828	902	257		0340 - Travel	257		257		257	
-	-	1,640		0359 - Other Communication Services	-		-		-	
567	1,149	1,600		0410 - Consumable Supplies and Materials	1,600		1,600		1,600	
1,653	1,856	-		0470 - Computer Software	2,300		2,300		2,300	
302,279	329,681	354,392	5.00	Total	391,029	5.00	391,029	5.00	391,029	5.00

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2130- Health Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
50,000	51,281	58,000	2.00	0114 - Managerial - Classified	51,000	1.00	51,000	1.00	51,000	1.00
60	-	-		0133 - Cell Phone Stipend	-		-		-	
1,800	1,800	1,800		0143 - Insurance Opt Out	1,800		1,800		1,800	
140	140	-		0166 - Sick Leave Incentive	120		120		120	
8,408	9,119	10,439		0210 - Public Employees Retirement System	3,223		3,223		3,223	
-	-	-		0212 - Employee Contribution Pick-Up	3,175		3,175		3,175	
3,824	3,933	4,502		0213 - PERS Bond 1	4,498		4,498		4,498	
3,978	4,072	4,592		0220 - Social Security Administration	4,048		4,048		4,048	
391	438	501		0231 - Worker's Compensation	318		318		318	
122	146	166		0241 - Medical Insurance	-		-		-	
60	38	43		0243 - Life Insurance	42		42		42	
14	14	16		0245 - Employee Assistance Programs	16		16		16	
182	225	257		0247 - STD Insurance	245		245		245	
174	291	-		0322 - Repairs and Maintenance Services	-		-		-	
-	-	200		0324 - Rentals	200		200		200	
461	172	-		0340 - Travel	200		200		200	
82	737	-		0351 - Telephone	250		250		250	
10,000	10,000	10,000		0389 - Other Non-instructional Professional and Technical	8,000		8,000		8,000	
1,440	1,296	850		0410 - Consumable Supplies and Materials	1,550		1,550		1,550	
2,477	709	3,000		0640 - Dues and Fees	3,000		3,000		3,000	
83,613	84,410	94,366	2.00	Total	81,685	1.00	81,685	1.00	81,685	1.00

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2150- Speech Pathology & Audiology Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
37,171	27,717	38,960	0.44	0111 - Licensed Salaries	28,978	0.44	28,978	0.44	28,978	0.44
-	-	-		0112 - Classified Salaries	13,513	0.50	13,513	0.50	13,513	0.50
-	-	36		0122 - Substitutes - Classified	-		-		-	
1,080	1,080	1,080		0143 - Insurance Opt Out	788		788		788	
-	132	-		0154 - Extra Duty	-		-		-	
-	2,357	-		0165 - Vacation Payoff	1,500		1,500		1,500	
2,884	5,607	8,965		0210 - Public Employees Retirement System	4,203		4,203		4,203	
-	-	-		0212 - Employee Contribution Pick-Up	2,597		2,597		2,597	
1,323	2,170	3,003		0213 - PERS Bond 1	3,679		3,679		3,679	
2,709	2,301	2,949		0220 - Social Security Administration	3,426		3,426		3,426	
286	234	329		0231 - Worker's Compensation	269		269		269	
1,081	1,594	2,700		0241 - Medical Insurance	5,340		5,340		5,340	
15	28	38		0243 - Life Insurance	28		28		28	
6	10	14		0245 - Employee Assistance Programs	14		14		14	
66	121	166		0247 - STD Insurance	129		129		129	
2,116	-	(392)		0249 - Retirement Benefits	-		-		-	
118	-	400		0313 - Student Services	400		400		400	
223	160	200		0322 - Repairs and Maintenance Services	200		200		200	
1,845	526	800		0340 - Travel	800		800		800	
-	26,318	39,264		0389 - Other Non-instructional Professional and Technical	45,000		45,000		45,000	
527	940	1,800		0410 - Consumable Supplies and Materials	1,800		1,800		1,800	
957	-	-		0465 - Technology Supplies	-		-		-	
450	747	400		0640 - Dues and Fees	400		400		400	
52,857	72,041	100,712	0.44	Total	113,064	0.94	113,064	0.94	113,064	0.94

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2190- Service Direction, Student Support Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
24	-	-		0154 - Extra Duty	-		-		-	
4	-	-		0210 - Public Employees Retirement System	-		-		-	
2	-	-		0213 - PERS Bond 1	-		-		-	
2	-	-		0220 - Social Security Administration	-		-		-	
0	-	-		0231 - Worker's Compensation	-		-		-	
518	687	-		0322 - Repairs and Maintenance Services	1,000		1,000		1,000	
1,669	1,907	-		0324 - Rentals	2,000		2,000		2,000	
-	914	-		0340 - Travel	950		950		950	
200	-	-		0355 - Printing and Binding	-		-		-	
218	817	-		0410 - Consumable Supplies and Materials	500		500		500	
-	-	250		0640 - Dues and Fees	250		250		250	
2,637	4,326	250		Total	4,700		4,700		4,700	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2210- Improvement of Instruction Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	342	-		0121 - Substitutes - Licensed	400		400		400	
-	117	-		0154 - Extra Duty	-		-		-	
-	20	-		0210 - Public Employees Retirement System	44		44		44	
-	9	-		0213 - PERS Bond 1	-		-		-	
-	35	-		0220 - Social Security Administration	32		32		32	
-	4	-		0231 - Worker's Compensation	4		4		4	
-	5,250	-		0311 - Instruction Services	6,000		6,000		6,000	
-	569	-		0340 - Travel	-		-		-	
-	6,345	-		Total	6,480		6,480		6,480	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2213- Curriculum Development		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
37,973	38,657	39,353	0.50	0113 - Administrators	23,612	0.30	23,612	0.30	23,612	0.30
-	-	-		0130 - Additional Salary	2,500		2,500		2,500	
1,440	1,800	1,800		0143 - Insurance Opt Out	-		-		-	
6,968	7,845	9,214		0210 - Public Employees Retirement System	2,815		2,815		2,815	
-	-	-		0212 - Employee Contribution Pick-Up	1,567		1,567		1,567	
2,847	3,034	3,086		0213 - PERS Bond 1	2,220		2,220		2,220	
2,987	3,081	3,137		0220 - Social Security Administration	1,997		1,997		1,997	
293	328	339		0231 - Worker's Compensation	157		157		157	
5,100	4,743	4,671		0241 - Medical Insurance	4,320		4,320		4,320	
33	37	37		0243 - Life Insurance	38		38		38	
7	7	7		0245 - Employee Assistance Programs	7		7		7	
147	170	174		0247 - STD Insurance	177		177		177	
1,912	1,912	1,912		0249 - Retirement Benefits	3,825		3,825		3,825	
-	-	-		0410 - Consumable Supplies and Materials	300		300		300	
59,708	61,614	63,730	0.50	Total	43,535	0.30	43,535	0.30	43,535	0.30

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2220- Educational Media Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
24,667	26,033	27,686	0.50	0111 - Licensed Salaries	28,873	0.50	28,873	0.50	28,873	0.50
24,852	20,760	32,350	0.78	0112 - Classified Salaries	21,591	0.78	21,591	0.78	21,591	0.78
-	-	-		0154 - Extra Duty	1,000		1,000		1,000	
-	969	2,264		0165 - Vacation Payoff	2,000		2,000		2,000	
-	120	-		0166 - Sick Leave Incentive	120		120		120	
792	627	1,271		0167 - Longevity	1,176		1,176		1,176	
8,895	9,406	13,859		0210 - Public Employees Retirement System	5,916		5,916		5,916	
-	-	-		0212 - Employee Contribution Pick-Up	3,165		3,165		3,165	
3,773	3,638	4,858		0213 - PERS Bond 1	4,484		4,484		4,484	
3,550	3,486	4,561		0220 - Social Security Administration	4,191		4,191		4,191	
386	398	536		0231 - Worker's Compensation	328		328		328	
17,141	14,182	22,148		0241 - Medical Insurance	15,049		15,049		15,049	
40	41	66		0243 - Life Insurance	41		41		41	
24	20	20		0245 - Employee Assistance Programs	20		20		20	
194	204	264		0247 - STD Insurance	217		217		217	
680	2,065	2,200		0322 - Repairs and Maintenance Services	2,200		2,200		2,200	
288	3,574	3,300		0324 - Rentals	3,300		3,300		3,300	
310	349	550		0340 - Travel	550		550		550	
1,317	569	2,700		0410 - Consumable Supplies and Materials	2,250		2,250		2,250	
4,877	4,117	5,050		0430 - Library Books	5,050		5,050		5,050	
931	495	1,100		0440 - Periodicals	775		775		775	
8,229	639	450		0465 - Technology Supplies	450		450		450	
-	-	400		0470 - Computer Software	400		400		400	
-	-	300		0550 - Depreciable Technology	300		300		300	
100,947	91,692	125,933	1.28	Total	103,446	1.28	103,446	1.28	103,446	1.28

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2230- Assessment and Testing		2015/16 Proposed	2015/16 Approved	2015/16 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
15,888	18,192	21,352	1.00	0112 - Classified Salaries	-		-		-	
404	85	-		0121 - Substitutes - Licensed	100		100		100	
-	-	-		0122 - Substitutes - Classified	1,000		1,000		1,000	
-	233	-		0154 - Extra Duty	-		-		-	
1,358	244	-		0165 - Vacation Payoff	500		500		500	
140	-	-		0166 - Sick Leave Incentive	-		-		-	
2,592	3,204	3,713		0210 - Public Employees Retirement System	182		182		182	
1,202	1,382	1,601		0213 - PERS Bond 1	-		-		-	
1,183	1,314	1,474		0220 - Social Security Administration	123		123		123	
132	162	1,411		0231 - Worker's Compensation	10		10		10	
9,249	8,127	5,217		0241 - Medical Insurance	-		-		-	
21	19	12		0243 - Life Insurance	10		10		10	
14	11	7		0245 - Employee Assistance Programs	7		7		7	
63	95	59		0247 - STD Insurance	47		47		47	
3,660	1,920	4,000		0319 - Other Instructional, Professional and Technical S	4,000		4,000		4,000	
625	539	1,000		0355 - Printing and Binding	1,000		1,000		1,000	
-	-	500		0410 - Consumable Supplies and Materials	500		500		500	
36,531	35,528	40,346	1.00	Total	7,479		7,479		7,479	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2240- Instructional Staff Development		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
4,523	8,262	16,957		0121 - Substitutes - Licensed	9,500		9,500		9,500	
-	-	667		0122 - Substitutes - Classified	-		-		-	
758	662	-		0154 - Extra Duty	-		-		-	
411	526	3,000		0210 - Public Employees Retirement System	1,083		1,083		1,083	
142	289	-		0213 - PERS Bond 1	-		-		-	
399	672	650		0220 - Social Security Administration	729		729		729	
41	75	-		0231 - Worker's Compensation	56		56		56	
4,151	8,360	-		0240 - Contractual Employee Benefits	-		-		-	
-	-	-		0248 - TUITION REIMBURSEMENT	12,000		12,000		12,000	
-	1,500	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
150	2,398	3,500		0340 - Travel	2,200		2,200		2,200	
30	-	-		0410 - Consumable Supplies and Materials	-		-		-	
129	136	130		0440 - Periodicals	130		130		130	
-	-	200		0640 - Dues and Fees	200		200		200	
10,732	22,879	25,104		Total	25,898		25,898		25,898	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2310- Board of Education Services		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	1,010	-		0165 - Vacation Payoff	-		-		-	
-	196	-		0210 - Public Employees Retirement System	-		-		-	
-	76	-		0213 - PERS Bond 1	-		-		-	
-	77	-		0220 - Social Security Administration	-		-		-	
-	7	-		0241 - Medical Insurance	-		-		-	
3,470	3,327	3,500		0340 - Travel	3,500		3,500		3,500	
2,345	5,388	2,500		0354 - Advertising	4,000		4,000		4,000	
1,849	367	800		0355 - Printing and Binding	800		800		800	
20,005	15,248	15,250		0381 - Audit Services	15,250		15,250		15,250	
20,342	390	2,500		0382 - Legal Services	2,500		2,500		2,500	
10,510	100	1,000		0384 - Negotiation Services	1,000		1,000		1,000	
2,664	-	1,000		0388 - Election Services	1,000		1,000		1,000	
-	530	-		0389 - Other Non-instructional Professional and Technical	-		-		-	
1,582	551	2,000		0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
-	529	-		0440 - Periodicals	-		-		-	
7,470	7,431	5,600		0640 - Dues and Fees	7,500		7,500		7,500	
70,237	35,226	34,150		Total	37,550		37,550		37,550	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2321- Office of the Superintendent Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
75,000	75,000	75,000	0.75	0113 - Administrators	108,324	0.90	108,324	0.90	108,324	0.90
35,525	35,052	35,753	0.75	0114 - Managerial - Classified	36,468	0.75	36,468	0.75	36,468	0.75
1,950	2,995	2,908		0131 - Travel Allowance	2,700		2,700		2,700	
2,202	2,368	-		0165 - Vacation Payoff	500		500		500	
215	140	-		0166 - Sick Leave Incentive	140		140		140	
-	-	-		0167 - Longevity	2,860		2,860		2,860	
20,313	22,406	25,449		0210 - Public Employees Retirement System	16,280		16,280		16,280	
-	-	-		0212 - Employee Contribution Pick-Up	9,030		9,030		9,030	
8,275	8,667	8,525		0213 - PERS Bond 1	12,792		12,792		12,792	
8,614	8,640	8,495		0220 - Social Security Administration	11,551		11,551		11,551	
837	921	939		0231 - Worker's Compensation	906		906		906	
25,119	25,931	25,299		0241 - Medical Insurance	20,970		20,970		20,970	
26	28	28		0243 - Life Insurance	629		629		629	
21	21	21		0245 - Employee Assistance Programs	21		21		21	
436	486	496		0247 - STD Insurance	528		528		528	
6,300	6,300	6,300		0249 - Retirement Benefits	-		-		-	
797	635	750		0322 - Repairs and Maintenance Services	750		750		750	
1,613	1,787	2,000		0324 - Rentals	2,000		2,000		2,000	
1,486	1,646	1,600		0340 - Travel	1,600		1,600		1,600	
-	-	500		0355 - Printing and Binding	500		500		500	
909	907	1,000		0389 - Other Non-instructional Professional and Technical	1,000		1,000		1,000	
1,994	2,857	3,500		0410 - Consumable Supplies and Materials	3,500		3,500		3,500	
128	256	725		0440 - Periodicals	725		725		725	
1,685	1,405	1,650		0640 - Dues and Fees	1,650		1,650		1,650	
193,446	198,447	200,938	1.50	Total	235,424	1.65	235,424	1.65	235,424	1.65

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2410- Office of the Principal Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
119,165	126,508	135,309	4.44	0112 - Classified Salaries	133,401	4.41	133,401	4.41	133,401	4.41
397,749	448,016	455,683	5.25	0113 - Administrators	452,191	5.25	452,191	5.25	452,191	5.25
10,561	11,684	11,918	0.25	0114 - Managerial - Classified	12,156	0.25	12,156	0.25	12,156	0.25
2,529	7,178	661		0122 - Substitutes - Classified	4,700		4,700		4,700	
5,402	10,557	5,636		0130 - Additional Salary	3,480		3,480		3,480	
2,070	2,799	3,816		0133 - Cell Phone Stipend	3,960		3,960		3,960	
296	-	-		0142 - Comp Time	1,500		1,500		1,500	
16,383	10,662	10,731		0165 - Vacation Payoff	12,300		12,300		12,300	
825	750	-		0166 - Sick Leave Incentive	925		925		925	
3,956	4,104	2,320		0167 - Longevity	1,183		1,183		1,183	
98,123	115,034	130,369		0210 - Public Employees Retirement System	65,750		65,750		65,750	
-	-	-		0212 - Employee Contribution Pick-Up	36,437		36,437		36,437	
40,354	44,770	44,334		0213 - PERS Bond 1	51,620		51,620		51,620	
40,065	45,145	48,259		0220 - Social Security Administration	47,873		47,873		47,873	
2,966	3,943	5,133		0231 - Worker's Compensation	3,752		3,752		3,752	
93,743	97,265	98,510		0241 - Medical Insurance	113,141		113,141		113,141	
383	708	480		0243 - Life Insurance	483		483		483	
123	129	133		0245 - Employee Assistance Programs	133		133		133	
2,047	2,494	2,588		0247 - STD Insurance	2,598		2,598		2,598	
29,751	29,751	29,751		0249 - Retirement Benefits	26,350		26,350		26,350	
5,570	3,524	4,334		0322 - Repairs and Maintenance Services	4,334		4,334		4,334	
11,144	9,391	5,481		0324 - Rentals	5,481		5,481		5,481	
567	832	1,200		0340 - Travel	1,200		1,200		1,200	
3,535	1,961	4,600		0355 - Printing and Binding	4,600		4,600		4,600	
5,132	6,116	10,439		0410 - Consumable Supplies and Materials	9,100		9,100		9,100	
3,907	3,803	4,000		0412 - Technology Parts	4,000		4,000		4,000	
1,937	-	800		0465 - Technology Supplies	800		800		800	
3,156	4,413	3,983		0640 - Dues and Fees	4,600		4,600		4,600	
20	-	-		0670 - Taxes and Licenses	-		-		-	
901,460	991,535	1,020,468	9.94	Total	1,008,048	9.91	1,008,048	9.91	1,008,048	9.91

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2520- Fiscal Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
120,168	132,891	141,137	1.98	0114 - Managerial - Classified	34,965	1.00	34,965	1.00	34,965	1.00
360	360	360		0133 - Cell Phone Stipend	-		-		-	
4,032	5,299	5,299		0141 - Additional Salary	-		-		-	
1,644	1,916	-		0142 - Comp Time	-		-		-	
2,107	2,113	5,119		0165 - Vacation Payoff	2,000		2,000		2,000	
280	240	-		0166 - Sick Leave Incentive	120		120		120	
2,465	2,422	2,549		0167 - Longevity	-		-		-	
21,644	25,933	29,226		0210 - Public Employees Retirement System	2,365		2,365		2,365	
-	-	-		0212 - Employee Contribution Pick-Up	2,105		2,105		2,105	
9,394	10,836	11,585		0213 - PERS Bond 1	2,982		2,982		2,982	
9,224	10,640	11,445		0220 - Social Security Administration	2,837		2,837		2,837	
980	1,204	1,305		0231 - Worker's Compensation	222		222		222	
20,000	10,000	15,000		0232 - Unemployment Compensation	15,000		15,000		15,000	
25,264	27,292	26,384		0241 - Medical Insurance	10,680		10,680		10,680	
84	102	107		0243 - Life Insurance	48		48		48	
35	38	39		0245 - Employee Assistance Programs	39		39		39	
464	584	621		0247 - STD Insurance	231		231		231	
6,264	4,957	4,609		0249 - Retirement Benefits	-		-		-	
3,232	1,400	3,000		0340 - Travel	500		500		500	
32,604	37,292	34,000		0389 - Other Non-instructional Professional and Technical	186,000		186,000		186,000	
2,239	2,480	3,200		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
3,804	3,971	4,000		0640 - Dues and Fees	2,000		2,000		2,000	
-	-	100		0670 - Taxes and Licenses	-		-		-	
266,288	281,970	299,085	1.98	Total	263,094	1.00	263,094	1.00	263,094	1.00

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2542- Care and Upkeep of Building Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
250,660	283,843	265,257	9.38	0112 - Classified Salaries	289,643	9.27	289,643	9.27	289,643	9.27
-	14,179	49,483	1.00	0114 - Managerial - Classified	54,031	1.00	54,031	1.00	54,031	1.00
22,003	4,471	11,657		0122 - Substitutes - Classified	6,100		6,100		6,100	
-	-	2,257		0128 - Summer Crew	2,257		2,257		2,257	
300	900	900		0140 - Additional Salary	900		900		900	
-	1,512	-		0142 - Comp Time	-		-		-	
-	-	-		0143 - Insurance Opt Out	9,000		9,000		9,000	
3,734	2,619	7,270		0165 - Vacation Payoff	3,400		3,400		3,400	
260	100	-		0166 - Sick Leave Incentive	100		100		100	
1,062	1,080	1,101		0167 - Longevity	1,123		1,123		1,123	
39,363	51,078	55,723		0210 - Public Employees Retirement System	27,874		27,874		27,874	
-	-	-		0212 - Employee Contribution Pick-Up	21,235		21,235		21,235	
17,013	21,258	21,779		0213 - PERS Bond 1	30,081		30,081		30,081	
20,737	23,094	23,948		0220 - Social Security Administration	28,041		28,041		28,041	
6,700	9,260	14,427		0231 - Worker's Compensation	11,098		11,098		11,098	
77,103	83,134	76,578		0241 - Medical Insurance	96,120		96,120		96,120	
150	214	205		0243 - Life Insurance	230		230		230	
116	129	120		0245 - Employee Assistance Programs	120		120		120	
1,022	1,235	1,172		0247 - STD Insurance	1,256		1,256		1,256	
1,275	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
37,574	75,242	78,500		0322 - Repairs and Maintenance Services	78,000		78,000		78,000	
715	142	1,000		0324 - Rentals	1,000		1,000		1,000	
185,372	200,780	213,300		0325 - Electricity	213,300		213,300		213,300	
72,641	89,467	92,600		0326 - Fuel	96,100		96,100		96,100	
46,980	32,669	45,700		0327 - Water and Sewage	45,700		45,700		45,700	
18,969	17,357	18,300		0328 - Garbage	18,300		18,300		18,300	
538	221	500		0340 - Travel	500		500		500	
25,064	23,995	28,650		0351 - Telephone	30,650		30,650		30,650	
19,247	20,649	21,000		0389 - Other Non-instructional Professional and Technical	25,000		25,000		25,000	
35,911	34,353	35,875		0410 - Consumable Supplies and Materials	37,400		37,400		37,400	
24,678	28,162	27,850		0414 - Building Maintenance Supplies	27,850		27,850		27,850	
-	1,321	4,200		0460 - Non-consumable Items	4,200		4,200		4,200	
-	639	-		0465 - Technology Supplies	-		-		-	
-	-	5,110		0541 - Initial and Additional Equipment Purchase	5,110		5,110		5,110	
150	65	600		0640 - Dues and Fees	600		600		600	
89,441	107,074	111,000		0653 - Property Insurance Premiums	112,700		112,700		112,700	
289	-	-		0670 - Taxes and Licenses	400		400		400	
999,067	1,130,240	1,216,062	10.38	Total Function 2542	1,279,419	10.27	1,279,419	10.27	1,279,419	10.27

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2543- Care and Upkeep of Grounds Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
10,861	4,684	20,046	0.75	0112 - Classified Salaries	-		-		-	
783	170	-		0128 - Summer Crew	5,000		5,000		5,000	
1,317	-	3,486		0210 - Public Employees Retirement System	570		570		570	
611	-	1,503		0213 - PERS Bond 1	-		-		-	
879	355	1,533		0220 - Social Security Administration	383		383		383	
654	312	1,325		0231 - Worker's Compensation	29		29		29	
4,008	2,312	-		0241 - Medical Insurance	-		-		-	
8	6	-		0243 - Life Insurance	-		-		-	
6	3	-		0245 - Employee Assistance Programs	-		-		-	
42	21	-		0247 - STD Insurance	-		-		-	
4,665	6,551	4,000		0322 - Repairs and Maintenance Services	6,500		6,500		6,500	
123	812	750		0324 - Rentals	750		750		750	
-	-	190		0340 - Travel	190		190		190	
-	3,047	-		0389 - Other Non-instructional Professional and Technical	1,328		1,328		1,328	
80	-	-		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
8,795	14,362	15,000		0414 - Building Maintenance Supplies	20,000		20,000		20,000	
-	11,825	750		0460 - Non-consumable Items	1,500		1,500		1,500	
32,832	44,462	48,583	0.75	Total	37,250		37,250		37,250	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	2550- Student Transportation Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
8,827	8,965	9,029	0.10	0113 - Administrators	15,971	0.15	15,971	0.15	15,971	0.15
4,385	4,234	4,530	0.02	0114 - Managerial - Classified	-		-		-	
-	-	-		0122 - Substitutes - Classified	1,800		1,800		1,800	
100	100	100		0131 - Travel Allowance	-		-		-	
481	461	461		0141 - Additional Salary	-		-		-	
8,663	9,100	-		0154 - Extra Duty	2,500		2,500		2,500	
-	67	-		0165 - Vacation Payoff	-		-		-	
3,817	4,233	3,084		0210 - Public Employees Retirement System	914		914		914	
-	-	-		0212 - Employee Contribution Pick-Up	236		236		236	
1,623	1,720	1,059		0213 - PERS Bond 1	334		334		334	
1,710	1,746	1,073		0220 - Social Security Administration	1,551		1,551		1,551	
174	194	116		0231 - Worker's Compensation	50		50		50	
2,142	2,115	2,129		0241 - Medical Insurance	2,160		2,160		2,160	
7	7	8		0243 - Life Insurance	13		13		13	
3	3	3		0245 - Employee Assistance Programs	3		3		3	
52	58	60		0247 - STD Insurance	65		65		65	
1,012	1,012	1,012		0249 - Retirement Benefits	-		-		-	
2,226	414	-		0322 - Repairs and Maintenance Services	-		-		-	
657,248	625,447	648,991		0331 - Reimbursable Student Transportation	644,696		644,696		644,696	
686	-	9,006		0332 - Non-reimbursable Student Transportation	9,006		9,006		9,006	
13	-	629		0410 - Consumable Supplies and Materials	629		629		629	
693,169	659,875	681,290	0.12	Total	679,928	0.15	679,928	0.15	679,928	0.15

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2626- Grant Writing	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	171	-		0121 - Substitutes - Licensed	-		-		-	
593	2,025	-		0154 - Extra Duty	-		-		-	
105	393	-		0210 - Public Employees Retirement System	-		-		-	
45	152	-		0213 - PERS Bond 1	-		-		-	
45	161	-		0220 - Social Security Administration	-		-		-	
4	18	-		0231 - Worker's Compensation	-		-		-	
-	-	4,000		0319 - Other Instructional, Professional and Technical S	2,000		2,000		2,000	
792	2,920	4,000		Total	2,000		2,000		2,000	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2640- Staff Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,740	3,620	3,500		0389 - Other Non-instructional Professional and Technical	3,800		3,800		3,800	
203	-	-		0410 - Consumable Supplies and Materials	-		-		-	
3,943	3,620	3,500		Total	3,800		3,800		3,800	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2642- Recruitment & Placement Services (History)	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	200		0389 - Other Non-instructional Professional and Technical	-		-		-	
-	-	200		Total	-		-		-	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2662- Systems Analysis Services	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	3,588	-	1.00	0112 - Classified Salaries	-		-		-	
63,170	58,528	57,283		0114 - Managerial - Classified	58,428	1.00	58,428	1.00	58,428	1.00
6,125	27,465	1,361		0124 - Temporary - Classified	1,361		1,361		1,361	
360	360	410		0133 - Cell Phone Stipend	360		360		360	
-	3,012	-		0141 - Additional Salary	-		-		-	
-	-	-		0143 - Insurance Opt Out	9,000		9,000		9,000	
12,201	4,907	6,260		0165 - Vacation Payoff	2,000		2,000		2,000	
140	-	-		0166 - Sick Leave Incentive	-		-		-	
1,888	972	2,153		0167 - Longevity	-		-		-	
13,748	16,494	15,541		0210 - Public Employees Retirement System	7,691		7,691		7,691	
-	-	-		0212 - Employee Contribution Pick-Up	4,067		4,067		4,067	
5,641	6,380	5,318		0213 - PERS Bond 1	5,762		5,762		5,762	
6,001	7,344	5,601		0220 - Social Security Administration	5,443		5,443		5,443	
540	790	522		0231 - Worker's Compensation	426		426		426	
10,563	6,423	10,500		0241 - Medical Insurance	-		-		-	
33	37	34		0243 - Life Insurance	38		38		38	
14	7	14		0245 - Employee Assistance Programs	14		14		14	
249	256	250		0247 - STD Insurance	281		281		281	
3,684	4,688	10,235		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
-	-	9,025		0324 - Rentals	4,000		4,000		4,000	
611	492	850		0340 - Travel	850		850		850	
21,177	11,843	10,445		0359 - Other Communication Services	10,445		10,445		10,445	
9,980	-	-		0389 - Other Non-instructional Professional and Technical	-		-		-	
6,630	6,881	7,250		0410 - Consumable Supplies and Materials	7,250		7,250		7,250	
5,664	4,637	7,000		0414 - Building Maintenance Supplies	-		-		-	
2,158	-	2,950		0465 - Technology Supplies	14,000		14,000		14,000	
21,811	20,295	13,532		0470 - Computer Software	20,000		20,000		20,000	
-	-	15,000		0550 - Depreciable Technology	15,000		15,000		15,000	
150	3,037	150		0640 - Dues and Fees	300		300		300	
-	-	-		0670 - Taxes and Licenses	450		450		450	
192,539	188,435	181,684	1.00	Total	172,166	1.00	172,166	1.00	172,166	1.00

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		2700- Supplemental Retirement Program	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
320,000	509,000	609,000		0240 - Contractual Employee Benefits	470,000		470,000		470,000	
320,000	509,000	609,000		Total	470,000		470,000		470,000	

General Fund Expenses

Function 5200: Transfers

The District has budgeted to make the following transfers this Fiscal Year:

Fund 292, Food Service: \$5,000

Fund 295, Pool Operations Fund: \$40,000

Fund 298, Middle School, Extra Curricular: \$25,000

Fund 299, High School, Extra Curricular: \$150,000

Fund 405, Technology Replacement Fund: \$50,000

Fund 407, Vehicle Replacement Fund: \$10,000

Fund 720, Classified Employee Professional Development: \$ 38,000

Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted revenues. Total revenue for fiscal year 2015-2016 is \$19,872,759. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance.

For the 2015-2017 biennium, the state is releasing the state school fund payments 50/50 for each fiscal year instead of the normal 49% in year 1 and 51% in year 2. In order to make sure that the District has enough revenue to cover anticipated roll up costs in the second year of the biennium, the District will be putting an additional \$395,000 into the Unappropriated Ending Fund balance this year.

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	3120- Food Preparation and Dispensing Services		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,503	2,956	3,014	0.16	0112 - Classified Salaries	3,223	0.31	3,223	0.31	3,223	0.31
83	-	-		0122 - Substitutes - Classified	500		500		500	
85	-	-		0165 - Vacation Payoff	-		-		-	
40	-	-		0166 - Sick Leave Incentive	-		-		-	
8	-	-		0210 - Public Employees Retirement System	57		57		57	
3	-	-		0213 - PERS Bond 1	-		-		-	
175	172	162		0220 - Social Security Administration	285		285		285	
103	123	117		0231 - Worker's Compensation	22		22		22	
-	20	-		0640 - Dues and Fees	-		-		-	
3,000	3,271	3,293	0.16	Total	4,087	0.31	4,087	0.31	4,087	0.31

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	3360- Welfare Activities Services (History)		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	60	-		0410 - Consumable Supplies and Materials	-		-		-	
-	60	-		Total	-		-		-	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	5200- Transfers of Funds		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
271,632	315,000	296,000		0710 - Fund Modifications	318,000		318,000		318,000	
271,632	315,000	296,000		Total	318,000		318,000		318,000	

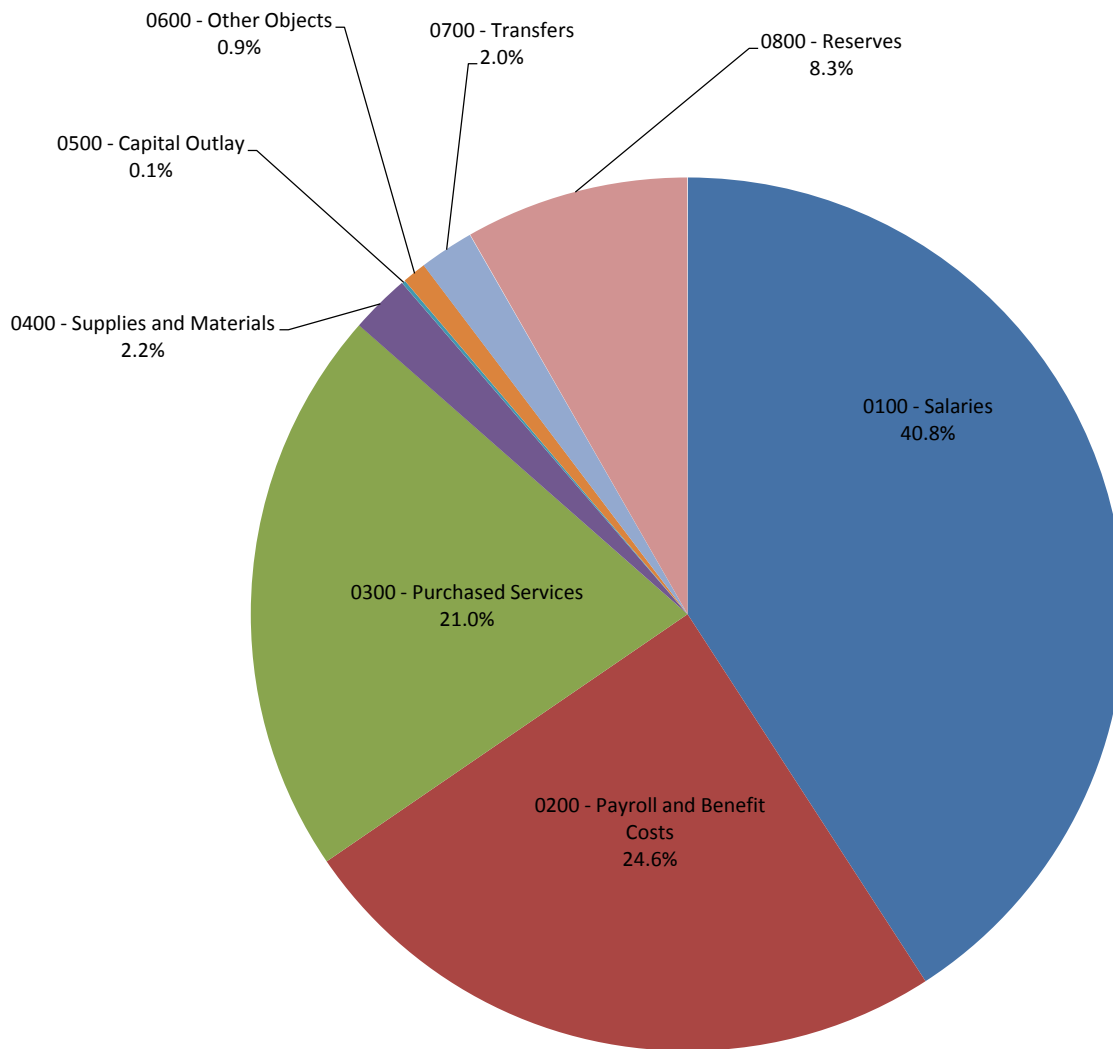
2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	6110- Operating Contingency		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	250,000		0810 - Planned Reserve	202,000		202,000		202,000	
-	-	250,000		Total	202,000		202,000		202,000	

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	7000- Unappropriated Ending Fund Balance		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	709,642		0820 - Reserved for Next Year	706,000		706,000		706,000	
-	-	-		0822 - SSF Funds for FY1617	395,000		395,000		395,000	
-	-	709,642		Total	1,101,000		1,101,000		1,101,000	

General Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		General Fund Expenses by Function	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,914,252	2,149,875	2,428,542	27.77	1111 - Primary, K-3	2,370,229	29.20	2,370,229	29.20	2,370,229	29.20
3,740	3,725	4,111		1113 - Elementary Extra-curricular	3,736		3,736		3,736	
1,300,542	1,297,109	1,376,346	13.55	1121 - Middle/Junior High Programs	1,341,672	14.77	1,341,672	14.77	1,341,672	14.77
10,549	12,784	9,688		1122 - Middle/Junior High School Extra-curricular	6,657		6,657		6,657	
1,900,821	2,003,191	2,024,743	21.77	1131 - High School Programs	1,934,862	19.82	1,934,862	19.82	1,934,862	19.82
20,514	13,364	20,500		1132 - High School Extra-curricular	19,691		19,691		19,691	
10,765	11,346	13,444	0.17	1210 - Programs for the Talented and Gifted	14,621	0.17	14,621	0.17	14,621	0.17
1,160	2,623	2,200		1221 - Learning Centers - structured and intensive	3,898		3,898		3,898	
116,498	44,486	48,616	0.88	1223 - Community Transition Centers	51,952	0.88	51,952	0.88	51,952	0.88
-	-	30,000		1225 - Out of District Programs	20,000		20,000		20,000	
4,816	4,678	6,663		1227 - Extended School Year Programs	6,011		6,011		6,011	
1,166,995	1,230,620	1,317,114	22.75	1250 - Less Restrictive Programs for Students with Disabi	1,366,965	23.56	1,366,965	23.56	1,366,965	23.56
8,176	2,529	18,197	0.81	1272 - Title I	40,565	0.81	40,565	0.81	40,565	0.81
67,961	76,242	94,204		1280 - Alternative Education	92,258		92,258		92,258	
-	990	-		1281 - Beyond PHS	123,482		123,482		123,482	
1,257,411	1,452,418	1,511,050		1288 - Charter Schools	1,522,000		1,522,000		1,522,000	
44,733	52,250	59,546	0.95	1291 - English Second Language Programs	46,953	1.00	46,953	1.00	46,953	1.00
219	-	-		1430 - High School	-		-		-	
1,894	3,213	2,719		1460 - Special Programs, Summer School	2,531		2,531		2,531	
213,237	169,294	217,295	3.33	2110 - Attendance and Social Work Services	171,010	3.47	171,010	3.47	171,010	3.47
-	607	800		2115 - Student Safety	800		800		800	
302,279	329,681	354,392	5.00	2120 - Guidance Services	391,029	5.00	391,029	5.00	391,029	5.00
83,613	84,410	94,366	2.00	2130 - Health Services	81,685	1.00	81,685	1.00	81,685	1.00
52,857	72,041	100,712	0.44	2150 - Speech Pathology and Audiology Services	113,064	0.94	113,064	0.94	113,064	0.94
2,637	4,326	250		2190 - Service Direction, Student Support Services	4,700		4,700		4,700	
-	6,345	-		2210 - Improvement of Instruction Services	6,480		6,480		6,480	
59,708	61,614	63,730	0.50	2213 - Curriculum Development	43,535	0.30	43,535	0.30	43,535	0.30
100,947	91,692	125,933	1.28	2220 - Educational Media Services	103,446	1.28	103,446	1.28	103,446	1.28
36,531	35,528	40,346	1.00	2230 - Assessment and Testing	7,479		7,479		7,479	
10,732	22,879	25,104		2240 - Instructional Staff Development	25,898		25,898		25,898	
70,237	35,226	34,150		2310 - Board of Education Services	37,550		37,550		37,550	
193,446	198,447	200,938	1.50	2321 - Office of the Superintendent Services	235,424	1.65	235,424	1.65	235,424	1.65
901,460	991,535	1,020,468	9.94	2410 - Office of the Principal Services	1,008,048	9.91	1,008,048	9.91	1,008,048	9.91
266,288	281,970	299,085	1.98	2520 - Fiscal Services	263,094	1.00	263,094	1.00	263,094	1.00
999,067	1,130,240	1,216,062	10.38	2542 - Care and Upkeep of Buildings Services	1,279,419	10.27	1,279,419	10.27	1,279,419	10.27
32,832	44,462	48,583	0.75	2543 - Care and Upkeep of Grounds Services	37,250		37,250		37,250	
693,169	659,875	681,290	0.12	2550 - Student Transportation Services	679,928	0.15	679,928	0.15	679,928	0.15
792	2,920	4,000		2626 - Grant Writing	2,000		2,000		2,000	
3,943	3,620	3,500		2640 - Staff Services	3,800		3,800		3,800	
-	-	200		2642 - Recruitment and Placement Services	-		-		-	
192,539	188,435	181,684	1.00	2662 - Systems Analysis Services	172,166	1.00	172,166	1.00	172,166	1.00
320,000	509,000	609,000		2700 - Supplemental Retirement Program	470,000		470,000		470,000	
3,000	3,271	3,293	0.16	3120 - Food Preparation and Dispensing Services	4,087	0.31	4,087	0.31	4,087	0.31
-	60	-		3360 - Welfare Activities Services	-		-		-	
271,632	315,000	296,000		5200 - Transfers of Funds	318,000		318,000		318,000	
-	-	250,000		6110 - Operating Contingency	202,000		202,000		202,000	
-	-	709,642		7000 - Unappropriated Ending Fund Balance	1,101,000		1,101,000		1,101,000	
12,641,990	13,603,919	15,548,506	128.02	Total	15,730,975	126.48	15,730,975	126.48	15,730,975	126.48

General Fund Expenses



2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		General Fund Expense by Object	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
5,837,473	6,176,530	6,466,102	128.02	0100 - Salaries	6,424,734	126.48	6,424,734	126.48	6,424,734	126.48
3,588,862	3,913,191	4,341,867		0200 - Payroll and Benefit Costs	3,870,081		3,870,081		3,870,081	
2,604,469	2,829,836	3,026,277		0300 - Purchased Services	3,309,636		3,309,636		3,309,636	
229,461	238,958	305,048		0400 - Supplies and Materials	345,382		345,382		345,382	
-	-	20,410		0500 - Capital Outlay	20,410		20,410		20,410	
110,093	130,403	133,160		0600 - Other Objects	139,732		139,732		139,732	
271,632	315,000	296,000		0700 - Transfers	318,000		318,000		318,000	
-	-	959,642		0800 - Reserves	1,303,000		1,303,000		1,303,000	
12,641,990	13,603,919	15,548,506	128.02	Total	15,730,975	126.48	15,730,975	126.48	15,730,975	126.48

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SPECIAL REVENUE FUNDS

Special Revenue funds account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Special Revenue Funds

Fund 200: Special Revenue Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	300,000	1920 - Contributions and Donations From Private Sources	15,000	15,000	15,000
-	-	300,000	2200 - Restricted Revenue	25,000	25,000	25,000
-	-	300,000	4500 - Restricted Revenue From the Federal Government	25,000	25,000	25,000
-	-	900,000	Total	65,000	65,000	65,000

Special Revenue Funds

Fund 200: Special Revenue Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	400,000		<u>1131 - High School Programs</u> 0410 - Consumable Supplies and Materials	20,000		20,000		20,000	
-	-	450,000		<u>2120 - Guidance Services</u> 0410 - Consumable Supplies and Materials	30,000		30,000		30,000	
-	-	50,000		<u>3300 - Community Services</u> 0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
-	-	900,000		Total	65,000		65,000		65,000	

Special Revenue Funds

Fund 210: Title 1A Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Resources	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
146,575	-	134,000		4500 - Restricted Revenue From the Federal Government	-		-		-	
146,575	-	134,000		Total	-		-		-	

Special Revenue Funds

Fund 210: Title IA Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1272 - Title I</u>						
45,405	-	51,203	1.00	0111 - Licensed Salaries	-		-		-	
36,388	-	28,151	0.81	0112 - Classified Salaries	-		-		-	
-	-	2,206		0165 - Vacation Payoff	-		-		-	
1,092	-	561		0167 - Longevity	-		-		-	
13,968	-	15,354		0210 - Public Employees Retirement System	-		-		-	
6,216	-	6,159		0213 - PERS Bond 1	-		-		-	
5,591	-	5,757		0220 - Social Security Administration	-		-		-	
641	-	700		0231 - Worker's Compensation	-		-		-	
28,261	-	23,459		0241 - Medical Insurance	-		-		-	
73	-	75		0243 - Life Insurance	-		-		-	
41	-	28		0245 - Employee Assistance Programs	-		-		-	
318	-	347		0247 - STD Insurance	-		-		-	
6,756	-	-		0410 - Consumable Supplies and Materials	-		-		-	
421	-	-		0440 - Periodicals	-		-		-	
1,137	-	-		0465 - Technology Supplies	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
267	-	-		0340 - Travel	-		-		-	
146,575	-	134,000	1.81	Total	-		-		-	

Special Revenue Funds

Fund 211: Title 1A Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	139,565	-	4500 - Restricted Revenue From the Federal Government	135,372	135,372	135,372
-	139,565	-	Total	135,372	135,372	135,372

Special Revenue Funds

Fund 211: Title 1A Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1272 - Title I</u>			
-	48,033	-	0111 - Licensed Salaries	66,233 1.00	66,233 1.00	66,233 1.00
-	32,687	-	0112 - Classified Salaries	20,299 0.81	20,299 0.81	20,299 0.81
-	85	-	0121 - Substitutes - Licensed	-	-	-
-	78	-	0142 - Comp Time	-	-	-
-	220	-	0166 - Sick Leave Incentive	100	100	100
-	550	-	0167 - Longevity	609	609	609
-	14,575	-	0210 - Public Employees Retirement System	6,298	6,298	6,298
-	-	-	0212 - Employee Contribution Pick-Up	5,234	5,234	5,234
-	6,124	-	0213 - PERS Bond 1	7,415	7,415	7,415
-	5,746	-	0220 - Social Security Administration	6,674	6,674	6,674
-	692	-	0231 - Worker's Compensation	523	523	523
-	29,765	-	0241 - Medical Insurance	21,000	21,000	21,000
-	75	-	0243 - Life Insurance	62	62	62
-	28	-	0245 - Employee Assistance Programs	379	379	379
-	-	-	0246 - District Paid HSA	360	360	360
-	344	-	0247 - STD Insurance	-	-	-
-	552	-	0410 - Consumable Supplies and Materials	186	186	186
			<u>2550 - Student Transportation Services</u>			
-	10	-	0331 - Reimbursable Student Transportation	-	-	-
-	139,565	-	Total	135,372 1.81	135,372 1.81	135,372 1.81

Special Revenue Funds

Fund 212: IDEA Enhancement Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
89	-	-	1990 - Miscellaneous	-	-	-
2,652	2,652	2,650	4500 - Restricted Revenue From the Federal Government	2,650	2,650	2,650
(89)	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
2,652	2,652	2,650	Total	2,650	2,650	2,650

Special Revenue Funds

Fund 212: IDEA Enhancement Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1250 - Less Restrictive Program for Students with Disabilities</u>						
1,413	171	-		0121 - Substitutes - Licensed	600		600		600	
-	-	2,000		0154 - Extra Duty	-		-		-	
33	19	323		0210 - Public Employees Retirement System	68		68		68	
12	13	150		0213 - PERS Bond 1	-		-		-	
86	13	143		0220 - Social Security Administration	46		46		46	
9	1	12		0231 - Worker's Compensation	3		3		3	
-	-	22		0241 - Medical Insurance	-		-		-	
-	-	-		0340 - Travel	516		516		516	
-	-	-		0640 - Dues and Fees	300		300		300	
				<u>2240 - Instructional Staff Development</u>						
-	-	-		0121 - Substitutes - Licensed	600		600		600	
287	1,874	-		0154 - Extra Duty	-		-		-	
-	286	-		0210 - Public Employees Retirement System	68		68		68	
-	113	-		0213 - PERS Bond 1	-		-		-	
22	145	-		0220 - Social Security Administration	46		46		46	
2	16	-		0231 - Worker's Compensation	3		3		3	
600	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
61	-	-		0340 - Travel	400		400		400	
				<u>2550 - Student Transportation Services</u>						
127	-	-		0331 - Reimbursable Student Transportation	-		-		-	
2,652	2,652	2,650	-	Total	2,650	-	2,650	-	2,650	-

Special Revenue Funds

Fund 213: SPR&I Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
900	1,836	1,860	4500 - Restricted Revenue From the Federal Government	1,860	1,860	1,860
900	1,836	1,860	Total	1,860	1,860	1,860

Special Revenue Funds

Fund 213: SPR&I Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved	2015/16 Adopted			
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1250 - Less Restrictive Programs for Students with Disabilities</u>						
646	683	-		0121 - Substitutes - Licensed	900		900		900	
-	-	1,860		0153 - Extended Contract	-		-		-	
25	75	-		0210 - Public Employees Retirement System	103		103		103	
-	50	-		0213 - PERS Bond 1	-		-		-	
49	52	-		0220 - Social Security Administration	69		69		69	
5	6	-		0231 - Worker's Compensation	5		5		5	
-	-	-		0410 - Consumable Supplies and Materials	783		783		783	
				<u>2190 - Service Direction, Student Support Services</u>						
-	626	-		0154 - Extra Duty	-		-		-	
-	121	-		0210 - Public Employees Retirement System	-		-		-	
-	47	-		0213 - PERS Bond 1	-		-		-	
-	45	-		0220 - Social Security Administration	-		-		-	
-	5	-		0231 - Worker's Compensation	-		-		-	
-	87	-		0340 - Travel	-		-		-	
				<u>2230 - Assessment and Testing</u>						
-	39	-		0410 - Consumable Supplies and Materials	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
162	-	-		0121 - Substitutes - Licensed	-		-		-	
12	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
900	1,836	1,860		Total	1,860		1,860		1,860	

Special Revenue Funds

Fund 214: IDEA, Section 611 Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
241,757	5,597	220,000	4500 - Restricted Revenue From the Federal Government Thr	-	-	-
241,757	5,597	220,000	Total	-	-	-

Special Revenue Funds

Fund 214: IDEA, Section 611 Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE			\$	FTE	\$	FTE	\$	FTE
				<u>1223 - Community Transition Centers</u>							
404	-	-		0121 - Substitutes - Licensed		-		-		-	
33	-	-		0210 - Public Employees Retirement System		-		-		-	
12	-	-		0213 - PERS Bond 1		-		-		-	
31	-	-		0220 - Social Security Administration		-		-		-	
3	-	-		0231 - Worker's Compensation		-		-		-	
				<u>1250 - Less Restrictive Programs for Students with Disabilities</u>							
-	-	-	0.40	0111 - Licensed Salaries		-		-		-	
-	-	29,318		0113 - Administrators		-		-		-	
323	-	-		0121 - Substitutes - Licensed		-		-		-	
-	-	6,564		0210 - Public Employees Retirement System		-		-		-	
-	-	2,199		0213 - PERS Bond 1		-		-		-	
25	-	2,079		0220 - Social Security Administration		-		-		-	
3	-	243		0231 - Worker's Compensation		-		-		-	
-	-	4,080		0241 - Medical Insurance		-		-		-	
-	-	30		0243 - Life Insurance		-		-		-	
-	-	6		0245 - Employee Assistance Programs		-		-		-	
-	-	130		0247 - STD Insurance		-		-		-	
423	-	-		0340 - Travel		-		-		-	
800	-	-		0389 - Other Non-instructional Professional and Technical		-		-		-	
650	-	-		0410 - Consumable Supplies and Materials		-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>							
86,718	-	60,035	1.16	0111 - Licensed Salaries		-		-		-	
35,552	687	53,080	2.00	0112 - Classified Salaries		-		-		-	
1,219	-	3,396		0165 - Vacation Payoff		-		-		-	
11,765	-	9,822		0210 - Public Employees Retirement System		-		-		-	
5,216	-	4,236		0213 - PERS Bond 1		-		-		-	
8,736	-	8,159		0220 - Social Security Administration		-		-		-	
934	-	985		0231 - Worker's Compensation		-		-		-	
31,290	-	30,152		0241 - Medical Insurance		-		-		-	
94	-	84		0243 - Life Insurance		-		-		-	
49	-	42		0245 - Employee Assistance Programs		-		-		-	
484	-	471		0247 - STD Insurance		-		-		-	
2,582	-	-		0249 - Retirement Benefits		-		-		-	
-	4,910	-		0389 - Other Non-instructional Professional and Technical		-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>							
54,063	-	-		0389 - Other Non-instructional Professional and Technical		-		-		-	
				<u>2240 - Instructional Staff Development</u>							
323	-	-		0121 - Substitutes - Licensed		-		-		-	
25	-	-		0220 - Social Security Administration		-		-		-	
3	-	-		0231 - Worker's Compensation		-		-		-	
-	-	4,889		0340 - Travel		-		-		-	
241,757	5,597	220,000	3.56	Total		-		-		-	

Special Revenue Funds

Fund 215: IDEA, Section 611 Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	221,427	-	4500 - Restricted Revenue From the Federal Government Thr	212,454	212,454	212,454
-	221,427	-	Total	212,454	212,454	212,454

Special Revenue Funds

Fund 215: IDEA, Section 611 Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1250 - Less Restrictive Programs for Students with Disabilities</u>						
-	28,800	-		0111 - Licensed Salaries	-		-		-	
-	-	-		0113 - Administrators	29,318	0.40	29,318	0.40	29,318	0.40
-	-	-		0121 - Substitutes - Licensed	500		500		500	
-	-	-		0133 - Cell Phone Stipend	144		144		144	
-	5,584	-		0210 - Public Employees Retirement System	3,233		3,233		3,233	
-	-	-		0212 - Employee Contribution Pick-Up	1,768		1,768		1,768	
-	2,160	-		0213 - PERS Bond 1	2,504		2,504		2,504	
-	2,082	-		0220 - Social Security Administration	2,292		2,292		2,292	
-	234	-		0231 - Worker's Compensation	180		180		180	
-	2,284	-		0241 - Medical Insurance	-		-		-	
-	(221)	-		0243 - Life Insurance	125		125		125	
-	5	-		0245 - Employee Assistance Programs	6		6		6	
-	108	-		0247 - STD Insurance	165		165		165	
-	1,350	-		0389 - Other Non-instructional Professional and Technical	302		302		302	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	66,611	-		0111 - Licensed Salaries	65,198	1.16	65,198	1.16	65,198	1.16
-	48,875	-		0112 - Classified Salaries	43,317	1.50	43,317	1.50	43,317	1.50
-	-	-		0143 - Insurance Opt Out	292		292		292	
-	-	-		0165 - Vacation Payoff	3,500		3,500		3,500	
-	10,654	-		0210 - Public Employees Retirement System	7,544		7,544		7,544	
-	-	-		0212 - Employee Contribution Pick-Up	6,528		6,528		6,528	
-	4,506	-		0213 - PERS Bond 1	9,249		9,249		9,249	
-	8,169	-		0220 - Social Security Administration	8,592		8,592		8,592	
-	971	-		0231 - Worker's Compensation	673		673		673	
-	30,564	-		0241 - Medical Insurance	26,340		26,340		26,340	
-	95	-		0243 - Life Insurance	84		84		84	
-	45	-		0245 - Employee Assistance Programs	42		42		42	
-	516	-		0247 - STD Insurance	558		558		558	
-	8,036	-		0389 - Other Non-instructional Professional and Technical	-		-		-	
-	221,427	-		Total	212,454	3.06	212,454	3.06	212,454	3.06

Special Revenue Funds

Fund 218: IDEA, Section 619 Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	4500 - Restricted Revenue From the Federal Government Thr	4,100	4,100	4,100
-	-	-	Total	4,100	4,100	4,100

Special Revenue Funds

Fund 218: IDEA, Section 619 Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>2550 - Student Transportation Services</u> 0331 - Reimbursable Student Transportation	4,100		4,100		4,100	
-	-	-		Total	4,100		4,100		4,100	

Special Revenue Funds

Fund 225: Title IIA, Teacher Quality Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
24,896	36,319	-	4500 - Restricted Revenue From the Federal Government	42,638	42,638	42,638
-	-	10,000	5400 - Resources - Beginning Fund Balance	-	-	-
24,896	36,319	10,000	Total	42,638	42,638	42,638

Special Revenue Funds

Fund 225: Title IIA, Teacher Quality Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>2213 - Curriculum Development</u>			
3,409	1,046	-	0154 - Extra Duty	-	-	-
596	182	-	0210 - Public Employees Retirement System	-	-	-
244	78	-	0213 - PERS Bond 1	-	-	-
253	76	-	0220 - Social Security Administration	-	-	-
26	9	-	0231 - Worker's Compensation	-	-	-
			<u>2240 - Instructional Staff Development</u>			
6,461	10,675	-	0121 - Substitutes - Licensed	6,600	6,600	6,600
142	-	-	0122 - Substitutes - Classified	-	-	-
-	3,219	-	0154 - Extra Duty	6,000	6,000	6,000
218	1,048	-	0210 - Public Employees Retirement System	1,437	1,437	1,437
30	494	-	0213 - PERS Bond 1	-	-	-
505	1,047	-	0220 - Social Security Administration	963	963	963
51	117	-	0231 - Worker's Compensation	70	70	70
3,242	3,170	-	0240 - Contractual Employee Benefits	-	-	-
6,959	2,869	10,000	0340 - Travel	10,028	10,028	10,028
-	12,023	-	0389 - Other Non-instructional Professional and Technical	14,540	14,540	14,540
-	-	-	0390 - Other General Professional and Technological Servi	2,000	2,000	2,000
1,114	-	-	0410 - Consumable Supplies and Materials	-	-	-
-	-	-	0470 - Computer Software	1,000	1,000	1,000
			<u>2490 - Other Support Services-School Administration</u>			
1,035	-	-	0340 - Travel	-	-	-
161	-	-	0410 - Consumable Supplies and Materials	-	-	-
449	-	-	0640 - Dues and Fees	-	-	-
24,896	36,052	10,000	Total	42,638	42,638	42,638

Special Revenue Funds

Fund 226: Title IIA, Teacher Quality Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
17,459	32,706	47,000	4500 - Restricted Revenue From the Federal Government	-	-	-
-	-	-	5400 - Resources - Beginning Fund Balance	13,000	13,000	13,000
17,459	32,706	47,000	Total	13,000	13,000	13,000

Special Revenue Funds

Fund 226: Title IIA, Teacher Quality Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2213 - Curriculum Development</u>						
1,340	583	-		0154 - Extra Duty	-		-		-	
226	113	-		0210 - Public Employees Retirement System	-		-		-	
78	44	-		0213 - PERS Bond 1	-		-		-	
102	45	-		0220 - Social Security Administration	-		-		-	
10	5	-		0231 - Worker's Compensation	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
5,007	2,477	-		0121 - Substitutes - Licensed	5,000		5,000		5,000	
1,617	9,915	-		0154 - Extra Duty	-		-		-	
555	1,917	-		0210 - Public Employees Retirement System	570		570		570	
193	769	-		0213 - PERS Bond 1	-		-		-	
482	954	-		0220 - Social Security Administration	383		383		383	
51	105	-		0231 - Worker's Compensation	29		29		29	
1,597	690	-		0240 - Contractual Employee Benefits	-		-		-	
5,725	3,379	47,000		0340 - Travel	-		-		-	
-	820	-		0390 - Other General Professional and Technological Servi	7,018		7,018		7,018	
474	-	-		0410 - Consumable Supplies and Materials	-		-		-	
-	8,500	-		0470 - Computer Software	-		-		-	
				<u>2490 - Other Support Services-School Administration</u>						
-	2,094	-		0340 - Travel	-		-		-	
-	299	-		0640 - Dues and Fees	-		-		-	
17,459	32,706	47,000		Total	13,000		13,000		13,000	

Special Revenue Funds

Fund 227: Specified Donations/PMS Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	25	1,000	1920 - Contributions and Donations From Private Sources	1,000	1,000	1,000
7,160	7,160	7,053	5400 - Resources - Beginning Fund Balance	4,900	4,900	4,900
7,160	7,185	8,053	Total	5,900	5,900	5,900

Special Revenue Funds

Fund 227: Specified Donations/PMS Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	132	8,053		<u>1121 - Middle/Junior High Programs</u>						
-	-	-		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
				0460 - Non-consumable Items	3,400		3,400		3,400	
-	132	8,053		Total	5,900		5,900		5,900	

Special Revenue Funds

Fund 230: Title IV, Safe Drug Free School Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
1,444	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
1,444	-	-	Total	-	-	-

Special Revenue Funds

Fund 230: Title IV: Safe Drug Free School Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
916	-	-		<u>2120 - Guidance Services</u> 0389 - Other Non-instructional Professional and Technical	-		-		-	
529	-	-		<u>2240 - Instructional Staff Development</u> 0340 - Travel	-		-		-	
1,444	-	-			-		-		-	

Special Revenue Funds

Fund 235: Collaboration Grant Program Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	17,795	-	3299 - Other Restricted Grants-In-Aid	-	-	-
-	-	5,000	5400 - Resources - Beginning Fund Balance	-	-	-
-	17,795	5,000	Total	-	-	-

Special Revenue Funds

Fund 235: Collaboration Grant Program Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2240 - Instructional Staff Development</u>						
-	9,906	4,000		0121 - Substitutes - Licensed	-		-		-	
-	4,588	-		0154 - Extra Duty	-		-		-	
-	1,269	700		0210 - Public Employees Retirement System	-		-		-	
-	570	-		0213 - PERS Bond 1	-		-		-	
-	1,091	300		0220 - Social Security Administration	-		-		-	
-	122	-		0231 - Worker's Compensation	-		-		-	
-	56	-		0340 - Travel	-		-		-	
-	193	-		0410 - Consumable Supplies and Materials	-		-		-	
-	17,795	5,000		Total	-		-		-	

Special Revenue Funds

Fund 238: Suicide Prevention, Benton County Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	150	-	2200 - Restricted Revenue	-	-	-
-	-	366	5400 - Resources - Beginning Fund Balance	-	-	-
-	150	366	Total	-	-	-

Special Revenue Funds

Fund 238: Suicide Prevention, Benton County Expenses(History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	366		<u>2240 - Instructional Staff Development</u>						
-	150	-		0121 - Substitutes - Licensed	-		-		-	
				0340 - Travel	-		-		-	
-	150	366		Total	-		-		-	

Special Revenue Funds

Fund 239: Severe Disabilities Grant Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	256	-	1990 - Miscellaneous	-	-	-
242	-	225	2200 - Restricted Revenue	300	300	300
348	318	183	5400 - Resources - Beginning Fund Balance	-	-	-
590	574	408	Total	300	300	300

Special Revenue Funds

Fund 239: Severe Disabilities Grant Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	408		<u>1111 - Primary, K-3</u>						
				0122 - Substitutes - Classified	-		-		-	
				<u>1250 - Less Restrictive Programs for Students with Disabilities</u>						
242	-	-		0121 - Substitutes - Licensed	200		200		200	
9	-	-		0210 - Public Employees Retirement System	23		23		23	
19	-	-		0220 - Social Security Administration	15		15		15	
2	-	-		0231 - Worker's Compensation	1		1		1	
				<u>2240 - Instructional Staff Development</u>						
-	342	-		0121 - Substitutes - Licensed	-		-		-	
-	26	-		0220 - Social Security Administration	-		-		-	
-	3	-		0231 - Worker's Compensation	-		-		-	
-	20	-		0340 - Travel	61		61		61	
272	391	408		Total	300		300		300	

Special Revenue Funds

Fund 241: SPDG EBISS Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	3,000	5400 - Resources - Beginning Fund Balance	-	-	-
-	-	3,000	Total	-	-	-

Special Revenue Funds

Fund 241: SPDG EBISS Expenses(History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2240 - Instructional Staff Development</u>						
-	-	2,000		0121 - Substitutes - Licensed	-		-		-	
-	-	700		0210 - Public Employees Retirement System	-		-		-	
-	-	300		0220 - Social Security Administration	-		-		-	
-	-	3,000		Total	-		-		-	

Special Revenue Funds

Fund 242: Carl Perkins Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
10,333	9,574	12,000	4700 - Grants-In-Aid From the Federal Government	12,271	12,271	12,271
10,333	9,574	12,000	Total	12,271	12,271	12,271

Special Revenue Funds

Fund 242: Carl Perkins Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1131 - High School Programs</u>						
1,615	1,198	-		0121 - Substitutes - Licensed	1,900		1,900		1,900	
122	172	-		0210 - Public Employees Retirement System	216		216		216	
24	96	-		0213 - PERS Bond 1	-		-		-	
111	131	-		0220 - Social Security Administration	144		144		144	
13	15	-		0231 - Worker's Compensation	11		11		11	
1,204	1,418	-		0340 - Travel	1,000		1,000		1,000	
5,311	2,750	7,500		0410 - Consumable Supplies and Materials	7,500		7,500		7,500	
1,822	2,899	1,500		0460 - Non-consumable Items	1,500		1,500		1,500	
-	535	-		0465 - Technology Supplies	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
111	361	3,000		0340 - Travel	-		-		-	
10,333	9,574	12,000		Total	12,271		12,271		12,271	

Special Revenue Funds

Fund 244: Oregon Community Foundation, Ready to Learn Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
5,000	-	-	1920 - Contributions and Donations From Private Sources	-	-	-
-	4,825	4,000	5400 - Resources - Beginning Fund Balance	2,100	2,100	2,100
5,000	4,825	4,000		2,100	2,100	2,100

Special Revenue Funds

Fund 244: Oregon Community Foundation, Ready to Learn Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2230 - Assessment and Testing</u>						
-	1,414	3,000		0154 - Extra Duty	-		-		-	
-	144	700		0210 - Public Employees Retirement System	-		-		-	
-	56	-		0213 - PERS Bond 1	-		-		-	
-	107	300		0220 - Social Security Administration	-		-		-	
-	12	-		0231 - Worker's Compensation	-		-		-	
-	80	-		0410 - Consumable Supplies and Materials	2,100		2,100		2,100	
				<u>2240 - Instructional Staff Development</u>						
162	-	-		0121 - Substitutes - Licensed	-		-		-	
12	-	-		0220 - Social Security Administration	-		-		-	
1	-	-		0231 - Worker's Compensation	-		-		-	
-	368	-		0340 - Travel	-		-		-	
175	2,180	4,000		Total	2,100		2,100		2,100	

Special Revenue Funds

Fund 246: Pacific Power, Solar Incentive Program Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
5,145	11,689	11,000	1990 - Miscellaneous	-	-	-
-	5,145	16,000	5400 - Resources - Beginning Fund Balance	-	-	-
5,145	16,834	27,000	Total	-	-	-

Special Revenue Funds

Fund 246: Pacific Power, Solar Incentive Program Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	2,500		<u>4150 - Building Acquisition, Construction, and Improvement</u>						
				0390 - Other General Professional and Technological Servi		-		-		-
				<u>7001 - Ending Balance</u>						
-	-	24,500		0821 - Ending Balance		-		-		-
-	-	27,000		Total		-		-		-

Special Revenue Funds

Fund 247: ODE, Quality Teaching/Learning Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	4,500	5400 - Resources - Beginning Fund Balance	-	-	-
-	-	4,500	Total	-	-	-

Special Revenue Funds

Fund 247: ODE, Quality Teaching/Learning Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	4,500		<u>2240 - Instructional Staff Development</u> 0121 - Substitutes - Licensed	-		-		-	
-	-	4,500		Total	-		-		-	

Special Revenue Funds

Fund 248: Project Lead the Way, PMS Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
5,000	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-
550	4,499	3,000	5400 - Resources - Beginning Fund Balance	3,000	3,000	3,000
5,550	4,499	3,000	Total	3,000	3,000	3,000

Special Revenue Funds

Fund 248: Project Lead the Way, PMS Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
550	-	-	<u>1121 - Middle/Junior High Programs</u>			
			0410 - Consumable Supplies and Materials	-	-	-
			<u>2240 - Instructional Staff Development</u>			
-	429	-	0154 - Extra Duty	-	-	-
-	79	-	0210 - Public Employees Retirement System	-	-	-
-	32	-	0213 - PERS Bond 1	-	-	-
-	31	-	0220 - Social Security Administration	-	-	-
-	4	-	0231 - Worker's Compensation	-	-	-
501	-	3,000	0340 - Travel	3,000	3,000	3,000
-	2,331	-	0389 - Other Non-instructional Professional and Technical	-	-	-
1,051	2,905	3,000	Total	3,000	3,000	3,000

Special Revenue Funds

Fund 249: Chintimini Fund Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
4,990	-	-	1920 - Contributions and Donations From Private Sources	-	-	-
399	4,794	2,500	5400 - Resources - Beginning Fund Balance	-	-	-
5,389	4,794	2,500	Total	-	-	-

Special Revenue Funds

Fund 249: Chintimini Fund Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	57	-		<u>1113 - Elementary Extra-curricular</u>						
-	241	-		0410 - Consumable Supplies and Materials	-		-		-	
				0430 - Library Books	-		-		-	
				<u>1122 - Middle/Junior High School Extra-curricular</u>						
-	252	-		0430 - Library Books	-		-		-	
				<u>1132 - High School Extra-curricular</u>						
-	12	-		0430 - Library Books	-		-		-	
				<u>1210 - Programs for the Talented and Gifted</u>						
-	427	-		0154 - Extra Duty	-		-		-	
-	77	-		0210 - Public Employees Retirement System	-		-		-	
-	32	-		0213 - PERS Bond 1	-		-		-	
-	32	-		0220 - Social Security Administration	-		-		-	
-	3	-		0231 - Worker's Compensation	-		-		-	
196	383	-		0410 - Consumable Supplies and Materials	-		-		-	
-	223	-		0430 - Library Books	-		-		-	
-	676	-		0460 - Non-consumable Items	-		-		-	
399	-	-		0465 - Technology Supplies	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	427	2,500		0121 - Substitutes - Licensed	-		-		-	
-	33	-		0220 - Social Security Administration	-		-		-	
-	4	-		0231 - Worker's Compensation	-		-		-	
595	2,879	2,500			-		-		-	

Special Revenue Funds

Fund 250: Educator Effectiveness/Common Core Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	9,969	-	3299 - Other Restricted Grants-In-Aid	10,000	10,000	10,000
-	-	15,000	5400 - Resources - Beginning Fund Balance	-	-	-
-	9,969	15,000	Total	10,000	10,000	10,000

Special Revenue Funds

Fund 250: Educator Effectiveness/Common Core Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	2,050	7,000		<u>2240 - Instructional Staff Development</u>						
-	5,512	-		0121 - Substitutes - Licensed	7,600		7,600		7,600	
-	1,046	-		0154 - Extra Duty	-		-		-	
-	433	2,000		0210 - Public Employees Retirement System	866		866		866	
-	568	1,000		0213 - PERS Bond 1	-		-		-	
-	62	-		0220 - Social Security Administration	581		581		581	
-	300	5,000		0231 - Worker's Compensation	43		43		43	
				0340 - Travel	910		910		910	
-	9,969	15,000		Total	10,000		10,000		10,000	

Special Revenue Funds

Fund 252: Title 1A, School Improvement Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
60,813	-	-	4500 - Restricted Revenue From the Federal Government	-	-	-
60,813	-	-	Total	-	-	-

Special Revenue Funds

Fund 252: Title 1A, School Improvement Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1111 - Primary, K-3</u>			
2,190	-	-	0410 - Consumable Supplies and Materials	-	-	-
34,916	-	-	0465 - Technology Supplies	-	-	-
			<u>1250 - Less Restrictive Programs for Students with Disabilities</u>			
516	-	-	0410 - Consumable Supplies and Materials	-	-	-
			<u>1272 - Title I</u>			
779	-	-	0465 - Technology Supplies	-	-	-
			<u>1280 - Alternative Education</u>			
27	-	-	0470 - Computer Software	-	-	-
5,995	-	-	0541 - Initial and Additional Equipment Purchase	-	-	-
			<u>2210 - Improvement of Instruction Services</u>			
129	-	-	0410 - Consumable Supplies and Materials	-	-	-
			<u>2213 - Curriculum Development</u>			
7,471	-	-	0154 - Extra Duty	-	-	-
1,245	-	-	0210 - Public Employees Retirement System	-	-	-
547	-	-	0213 - PERS Bond 1	-	-	-
543	-	-	0220 - Social Security Administration	-	-	-
57	-	-	0231 - Worker's Compensation	-	-	-
7,647	-	-	0410 - Consumable Supplies and Materials	-	-	-
			<u>2240 - Instructional Staff Development</u>			
(1,379)	-	-	0340 - Travel	-	-	-
			<u>2410 - Office of the Principal Services</u>			
129	-	-	0410 - Consumable Supplies and Materials	-	-	-
60,813	-	-		-	-	-

Special Revenue Funds

Fund 253: Extended Assessment Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	1,172	-	3299 - Other Restricted Grants-In-Aid	-	-	-
-	1,172	-	Total	-	-	-

Special Revenue Funds

Fund 253: Extended Assessment Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	342	-		<u>2230 - Assessment and Testing</u>						
-	119	-		0121 - Substitutes - Licensed	-		-		-	
-	35	-		0154 - Extra Duty	-		-		-	
-	4	-		0220 - Social Security Administration	-		-		-	
-		-		0231 - Worker's Compensation	-		-		-	
-	500	-		Total	-		-		-	

Special Revenue Funds

Fund 256: District PLT Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	3299 - Other Restricted Grants-In-Aid	2,392	2,392	2,392
-	-	-	Total	2,392	2,392	2,392

Special Revenue Funds

Fund 256: District PLT Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>2240 - Instructional Staff Development</u>						
-	-	-		0121 - Substitutes - Licensed	2,000		2,000		2,000	
-	-	-		0210 - Public Employees Retirement System	228		228		228	
-	-	-		0220 - Social Security Administration	153		153		153	
-	-	-		0231 - Worker's Compensation	11		11		11	
-	-	-		Total	2,392		2,392		2,392	

Special Revenue Funds

Fund 258: Terry Selby Memorial Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
2,000	(500)	1,500	1920 - Contributions and Donations From Private Sources	1,500	1,500	1,500
1,558	2,271	2,200	5400 - Resources - Beginning Fund Balance	1,500	1,500	1,500
3,558	1,771	3,700	Total	3,000	3,000	3,000

Special Revenue Funds

Fund 258: Terry Selby Memorial Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,287	-	-		1131 - High School Programs						
-	-	3,700		0410 - Consumable Supplies and Materials	-		-		-	
				0460 - Non-consumable Items	3,000		3,000		3,000	
1,287	-	3,700		Total	3,000		3,000		3,000	

Special Revenue Funds

Fund 262: My Future, My Choice Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
3,670	2,500	2,500	2200 - Restricted Revenue	2,000	2,000	2,000
3,670	2,500	2,500	Total	2,000	2,000	2,000

Special Revenue Funds

Fund 262: My Future, My Choice Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1131 - High School Programs</u>						
-	427	-		0121 - Substitutes - Licensed	300		300		300	
-	-	1,800		0153 - Extended Contract	-		-		-	
-	74	500		0210 - Public Employees Retirement System	34		34		34	
-	32	-		0213 - PERS Bond 1	-		-		-	
-	33	200		0220 - Social Security Administration	23		23		23	
-	4	-		0231 - Worker's Compensation	2		2		2	
-	7	-		0340 - Travel	-		-		-	
-	246	-		0410 - Consumable Supplies and Materials	1,043		1,043		1,043	
3,670	-	-		0640 - Dues and Fees	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	342	-		0121 - Substitutes - Licensed	500		500		500	
-	967	-		0154 - Extra Duty	-		-		-	
-	185	-		0210 - Public Employees Retirement System	57		57		57	
-	79	-		0213 - PERS Bond 1	-		-		-	
-	94	-		0220 - Social Security Administration	38		38		38	
-	11	-		0231 - Worker's Compensation	3		3		3	
3,670	2,500	2,500		Total	2,000		2,000		2,000	

Special Revenue Funds

Fund 263: Reconnecting Youth Program Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	2200 - Restricted Revenue	1,670	1,670	1,670
5,455	1,383	1,383	5400 - Resources - Beginning Fund Balance	1,330	1,330	1,330
5,455	1,383	1,383	Total	3,000	3,000	3,000

Special Revenue Funds

Fund 263: Reconnecting Youth Program Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				<u>1131 - High School Programs</u>				
77	-	-		0154 - Extra Duty	-		-	
13	-	-		0210 - Public Employees Retirement System	-		-	
6	-	-		0213 - PERS Bond 1	-		-	
6	-	-		0220 - Social Security Administration	-		-	
1	-	-		0231 - Worker's Compensation	-		-	
2,000	-	-		0319 - Other Instructional, Professional and Technical S	-		-	
562	-	1,383		0410 - Consumable Supplies and Materials	2,000		2,000	
				<u>2240 - Instructional Staff Development</u>				
1,356	-	-		0340 - Travel	-		-	
				<u>2550 - Student Transportation Services</u>				
52	53	-		0331 - Reimbursable Student Transportation	1,000		1,000	
4,071	53	1,383		Total	3,000		3,000	

Special Revenue Funds

Fund 264: Interim Assessment/Smarter Balance Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	3299 - Other Restricted Grants-In-Aid	1,000	1,000	1,000
-	-	-	Total	1,000	1,000	1,000

Special Revenue Funds

Fund 264: Interim Assessment/Smarter Balance Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>2230 - Assessment and Testing</u> 0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	-	-		Total	1,000		1,000		1,000	

Special Revenue Funds

Fund 265: CTE Revitalization Grant Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	55,965	-	3299 - Other Restricted Grants-In-Aid	-	-	-
-	-	200,000	5400 - Resources - Beginning Fund Balance	-	-	-
-	55,965	200,000	Total	-	-	-

Special Revenue Funds

Fund 265: CTE Revitalization Grant Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
-	1,110	10,000	<u>1131 - High School Programs</u>	-	-	-
-	1,897	-	0121 - Substitutes - Licensed	-	-	-
-	445	4,000	0154 - Extra Duty	-	-	-
-	194	-	0210 - Public Employees Retirement System	-	-	-
-	226	1,000	0213 - PERS Bond 1	-	-	-
-	25	-	0220 - Social Security Administration	-	-	-
-	75	15,000	0231 - Worker's Compensation	-	-	-
-	1,094	-	0340 - Travel	-	-	-
-	1,943	15,000	0389 - Other Non-instructional Professional and Technical	-	-	-
-	-	30,000	0410 - Consumable Supplies and Materials	-	-	-
-	7,024	-	0460 - Non-consumable Items	-	-	-
-	16,260	-	0465 - Technology Supplies	-	-	-
-	25,671	125,000	0470 - Computer Software	-	-	-
-			0541 - Initial and Additional Equipment Purchase	-	-	-
-	55,965	200,000	Total	-	-	-

Special Revenue Funds

Fund 266: Specified Donations/CPS Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
2,035	2,035	2,035	5400 - Resources - Beginning Fund Balance	2,035	2,035	2,035
2,035	2,035	2,035	Total	2,035	2,035	2,035

Special Revenue Funds

Fund 266: Specified Donations/CPS Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	2,035		<u>1111 - Primary, K-3</u> 0410 - Consumable Supplies and Materials	2,035		2,035		2,035	
-	-	2,035		Total	2,035		2,035		2,035	

Special Revenue Funds

Fund 267: Title X-ARRA, McKinney Homeless Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	1,500	4500 - Restricted Revenue From the Federal Government Thr	-	-	-
6,612	-	-	4700 - Grants-In-Aid From the Federal Government Through	-	-	-
6,612	-	1,500	Total	-	-	-

Special Revenue Funds

Fund 267: Title X- ARRA, McKinney Homeless Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1131 - High School Programs</u>			
1,354	-	-	0130 - Additional Salary	-	-	-
219	-	-	0210 - Public Employees Retirement System	-	-	-
102	-	-	0213 - PERS Bond 1	-	-	-
102	-	-	0220 - Social Security Administration	-	-	-
10	-	-	0231 - Worker's Compensation	-	-	-
			<u>2110 - Attendance and Social Work Services</u>			
238	-	-	0410 - Consumable Supplies and Materials	-	-	-
			<u>2550 - Student Transportation Services</u>			
1,985	-	-	0331 - Reimbursable Student Transportation	-	-	-
			<u>3360 - Welfare Activities Services</u>			
1,500	-	1,500	0154 - Extra Duty	-	-	-
243	-	-	0210 - Public Employees Retirement System	-	-	-
113	-	-	0213 - PERS Bond 1	-	-	-
115	-	-	0220 - Social Security Administration	-	-	-
11	-	-	0231 - Worker's Compensation	-	-	-
300	-	-	0374 - Other Tuition	-	-	-
322	-	-	0410 - Consumable Supplies and Materials	-	-	-
6,612	-	1,500	Total	-	-	-

Special Revenue Funds

Fund 268: Thriftway Donation Account Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
998	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
998	-	-	Total	-	-	-

Special Revenue Funds

Fund 268: Thriftway Donation Account Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
998	-	-		<u>1131 - High School Programs</u> 0311 - Instruction Services	-		-		-	
998	-	-		Total	-		-		-	

Special Revenue Funds

Fund 271: Energy Efficiency Project Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
30,312	32,254	33,000	1990 - Miscellaneous	-	-	-
80,398	110,710	144,000	5400 - Resources - Beginning Fund Balance	-	-	-
110,710	142,964	177,000	Total	-	-	-

Special Revenue Funds

Fund 271: Energy Efficiency Project Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	177,000		<u>4150 - Building Acquisition, Construction, and Improvement</u>						
				0520 - Buildings Acquisition		-		-	-	
-	-	177,000		Total		-		-	-	

Special Revenue Funds

Fund 272: Specified Donations/PHS Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
1,530	345	1,000	1920 - Contributions and Donations From Private Sources	200	200	200
1,368	1,598	1,868	5400 - Resources - Beginning Fund Balance	1,868	1,868	1,868
2,898	1,943	2,868	Total	2,068	2,068	2,068

Special Revenue Funds

Fund 272: Specified Donations/PHS Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	75	2,868		1131 - High School Programs						
1,300	-	-		0410 - Consumable Supplies and Materials	2,068		2,068		2,068	
				0460 - Non-consumable Items	-		-		-	
1,300	75	2,868		Total	2,068		2,068		2,068	

Special Revenue Funds

Fund 277: Forestry Related Grant Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	2,000	1,000	1920 - Contributions and Donations From Private Sources	1,000	1,000	1,000
-	-	-	5400 - Resources - Beginning Fund Balance	1,000	1,000	1,000
-	2,000	1,000	Total	2,000	2,000	2,000

Special Revenue Funds

Fund 277: Forestry Related Grant Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	1,000		<u>1131 - High School Programs</u> 0460 - Non-consumable Items	2,000		2,000		2,000	
-	1,000	-		<u>2213 - Curriculum Development</u> 0389 - Other Non-instructional Professional and Technical	-		-		-	
-	1,000	1,000		Total	2,000		2,000		2,000	

Special Revenue Funds

Fund 278: Robotics Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	3,002	-	1990 - Miscellaneous	-	-	-
-	4,000	-	3299 - Other Restricted Grants-In-Aid	1,000	1,000	1,000
0	(3,002)	-	5400 - Resources - Beginning Fund Balance	-	-	-
0	4,000	-	Total	1,000	1,000	1,000

Special Revenue Funds

Fund 278: Robotics Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,002	-	-		<u>1131 - High School Programs</u>						
				0311 - Instruction Services	-		-		-	
				<u>1132 - High School Extra-curricular</u>						
-	700	-		0311 - Instruction Services	-		-		-	
-	300	-		0410 - Consumable Supplies and Materials	-		-		-	
-	3,000	-		0640 - Dues and Fees	1,000		1,000		1,000	
3,002	4,000	-		Total	1,000		1,000		1,000	

Special Revenue Funds

Fund 284: PES, Student Body Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
300	1,427	-	1920 - Contributions and Donations From Private Sources	3,000	3,000	3,000
58,868	57,262	70,000	1990 - Miscellaneous	55,000	55,000	55,000
45,085	38,313	-	9701 - Beginning Fund Balance Student Activities	5,000	5,000	5,000
104,253	97,001	70,000	Total	63,000	63,000	63,000

Special Revenue Funds

Fund 284: PES, Student Body Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	70,000		<u>1111 - Primary, K-3</u> 0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
-	-	-		<u>1113 - Elementary Extra-curricular</u> 0389 - Other Non-instructional Professional and Technical	4,000		4,000		4,000	
65,940	45,021	-		0410 - Consumable Supplies and Materials	57,000		57,000		57,000	
65,940	45,021	70,000		Total	63,000		63,000		63,000	

Special Revenue Funds

Fund 285: PMS, Student Body Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
2,993	3,686	-	1740 - Fees	1,000	1,000	1,000
20,665	19,699	-	1741 - Sports Participation Fees	22,000	22,000	22,000
-	-	-	1920 - Contributions and Donations From Private Sources	6,300	6,300	6,300
84,848	66,054	115,000	1990 - Miscellaneous	100,000	100,000	100,000
76,278	88,187	-	9701 - Beginning Fund Balance Student Activities	41,800	41,800	41,800
184,784	177,625	115,000	Total	171,100	171,100	171,100

Special Revenue Funds

Fund 285: PMS, Student Body Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>1122 - Middle/Junior High School Extra-curricular</u>						
-	-	-		0310 - Instructional, Professional and Technical Service	6,000		6,000		6,000	
-	-	-		0319 - Other Instructional, Professional and Technical S	500		500		500	
-	-	-		0324 - Rentals	500		500		500	
-	-	-		0389 - Other Non-instructional Professional and Technical	1,100		1,100		1,100	
-	-	-		0390 - Other General Professional and Technological Servi	2,000		2,000		2,000	
96,497	89,971	115,000		0410 - Consumable Supplies and Materials	140,000		140,000		140,000	
-	-	-		0460 - Non-consumable Items	11,000		11,000		11,000	
100	35	-		0641 - Student Dues & Fees	10,000		10,000		10,000	
96,597	90,006	115,000		Total	171,100		171,100		171,100	

Special Revenue Funds

Fund 286: PHS, Student Body Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	1510 - Interest on Investments	10	10	10
54,950	65,593	600,000	1740 - Fees	30,000	30,000	30,000
75,631	77,326	-	1741 - Sports Participation Fees	75,000	75,000	75,000
437,776	462,435	-	1990 - Miscellaneous	375,000	375,000	375,000
172,133	214,704	-	9701 - Beginning Fund Balance Student Activities	150,000	150,000	150,000
740,490	820,058	600,000	Total	630,010	630,010	630,010

Special Revenue Funds

Fund 286: PHS, Student Body Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
522,938	608,273	600,000		<u>1132 - High School Extra-curricular</u>						
-	-	-		0410 - Consumable Supplies and Materials	585,010		585,010		585,010	
2,116	4,190	-		0413 - Uniforms	10,000		10,000		10,000	
-	-	-		0460 - Non-consumable Items	20,000		20,000		20,000	
732	440	-		0541 - Initial and Additional Equipment Purchase	10,000		10,000		10,000	
				0641 - Student Dues & Fees	5,000		5,000		5,000	
525,785	612,904	600,000		Total	630,010		630,010		630,010	

Special Revenue Funds

Fund 287: Health Occupations ESD Grant Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
27	27	-	5400 - Resources - Beginning Fund Balance	-	-	-
27	27	-	Total	-	-	-

Special Revenue Funds

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Special Revenue Funds

Fund 288: Drivers Education Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	1742 - Driver's Ed Fees	12,500	12,500	12,500
-	-	-	3204 - Driver Education	11,000	11,000	11,000
-	-	-	Total	23,500	23,500	23,500

Special Revenue Funds

Fund 288: Drivers Education Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>1131 - High School Programs</u>						
-	-	-		0154 - Extra Duty	17,000		17,000		17,000	
-	-	-		0210 - Public Employees Retirement System	1,937		1,937		1,937	
-	-	-		0220 - Social Security Administration	1,301		1,301		1,301	
-	-	-		0231 - Worker's Compensation	97		97		97	
-	-	-		0322 - Repairs and Maintenance Services	1,165		1,165		1,165	
-	-	-		0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
-	-	-		Total	23,500		23,500		23,500	

Special Revenue Funds

Fund 289: Outdoor School Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	7,750	-	1920 - Contributions and Donations From Private Sources	-	-	-
5,000	-	7,500	2200 - Restricted Revenue	7,000	7,000	7,000
8	-	-	5400 - Resources - Beginning Fund Balance	-	-	-
5,008	7,750	7,500	Total	7,000	7,000	7,000

Special Revenue Funds

Fund 289: Outdoor School Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1121 - Middle/Junior High Programs</u>						
2,550	2,550	2,550		0151 - Club Advisor/Activities	-		-		-	
1,668	3,745	-		0154 - Extra Duty	6,000		6,000		6,000	
309	630	-		0210 - Public Employees Retirement System	236		236		236	
131	244	-		0213 - PERS Bond 1	-		-		-	
315	522	195		0220 - Social Security Administration	459		459		459	
34	59	26		0231 - Worker's Compensation	13		13		13	
				<u>1122 - Middle/Junior High School Extra-curricular</u>						
-	-	2,250		0374 - Other Tuition	66		66		66	
				<u>2550 - Student Transportation Services</u>						
-	-	2,479		0331 - Reimbursable Student Transportation	226		226		226	
5,008	7,750	7,500		Total	7,000		7,000		7,000	

Special Revenue Funds

Fund 290: Specified Donations/PES Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
1,000	25	1,000	1920 - Contributions and Donations From Private Sources	1,000	1,000	1,000
4,927	5,927	5,900	5400 - Resources - Beginning Fund Balance	5,900	5,900	5,900
5,927	5,952	6,900	Total	6,900	6,900	6,900

Special Revenue Funds

Fund 290: Specified Donations/PES Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	6,900		<u>1111 - Primary, K-3</u> 0410 - Consumable Supplies and Materials	6,900		6,900		6,900	
-	50	-		<u>3360 - Welfare Activities Services</u> 0410 - Consumable Supplies and Materials	-		-		-	
-	50	6,900		Total	6,900		6,900		6,900	

Special Revenue Funds

Fund 292: Food Service, Flow Through Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
663	1,666	-	3299 - Other Restricted Grants-In-Aid	-	-	-
297,969	273,190	250,000	4500 - Restricted Revenue From the Federal Government Thr	255,000	255,000	255,000
4,955	4,318	5,000	5200 - Interfund Transfers	5,000	5,000	5,000
303,588	279,174	255,000	Total	260,000	260,000	260,000

Special Revenue Funds

Fund 292: Food Service, Flow Through Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
7,417	4,987	5,000		<u>2520 - Fiscal Services</u>						
				0640 - Dues and Fees	5,000		5,000		5,000	
				<u>3120 - Food Preparation and Dispensing Services</u>						
296,171	274,187	250,000		0390 - Other General Professional and Technological Servi	250,000		250,000		250,000	
-	-	-		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
303,588	279,174	255,000		Total	260,000		260,000		260,000	

Special Revenue Funds

Fund 294: Unspecified Donation Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	500	1920 - Contributions and Donations From Private Sources	500	500	500
548	548	548	5400 - Resources - Beginning Fund Balance	548	548	548
548	548	1,048	Total	1,048	1,048	1,048

Special Revenue Funds

Fund 294: Unspecified Donation Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	1,048		<u>2321 - Office of the Superintendent Services</u> 0410 - Consumable Supplies and Materials	1,048		1,048		1,048	
-	-	1,048		Total	1,048		1,048		1,048	

Special Revenue Funds

Fund 295: Pool Operation Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	38,939	44,000	1510 - Interest on Investments	-	-	-
1,486	1,383	1,400	1800 - Community Services Activities	1,500	1,500	1,500
27,396	24,959	27,000	1801 - Pool: Swimming Lessons	27,000	27,000	27,000
1,244	1,211	1,300	1802 - Pool: Aerobics Classes	1,300	1,300	1,300
4,890	4,169	5,500	1803 - Pool: Memberships	4,000	4,000	4,000
5,360	3,192	4,000	1804 - Pool: Multiple Swim Passes	4,000	4,000	4,000
4,171	5,771	5,200	1805 - Pool: Rentals	5,200	5,200	5,200
4,077	5,160	5,500	1806 - Pool: Dolphins Fees	5,000	5,000	5,000
-	52	-	1807 - Pool: School Use	2,000	2,000	2,000
1,320	299	-	1808 - Pool: Special/Events	500	500	500
-	1,332	1,400	1809 - Acquafit Membership	1,500	1,500	1,500
-	1,442	700	1810 - Acquafit Multi Pass	1,500	1,500	1,500
35,501	4,871	-	1920 - Contributions and Donations From Private Sources	44,000	44,000	44,000
110	80	-	1990 - Miscellaneous	-	-	-
40,000	40,000	40,000	5200 - Interfund Transfers	40,000	50,000	50,000
11,954	12,110	-	5400 - Resources - Beginning Fund Balance	500	500	500
137,509	144,969	136,000	Total	138,000	148,000	148,000

Special Revenue Funds

Fund 295: Pool Operations Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1131 - High School Programs</u>						
7,941	7,256	7,398	0.20	0114 - Managerial - Classified	7,402	0.20	7,402	0.20	7,402	0.20
72	73	74		0167 - Longevity	74		74		74	
1,220	1,421	1,673		0210 - Public Employees Retirement System	806		806		806	
-	-	-		0212 - Employee Contribution Pick-Up	449		449		449	
523	550	560		0213 - PERS Bond 1	635		635		635	
433	440	444		0220 - Social Security Administration	572		572		572	
56	63	65		0231 - Worker's Compensation	45		45		45	
-	-	-		0240 - Contractual Employee Benefits	-		2,089		2,089	
2,337	2,412	2,412		0241 - Medical Insurance	-		-		-	
11	12	12		0243 - Life Insurance	13		13		13	
5	5	5		0245 - Employee Assistance Programs	5		5		5	
28	32	33		0247 - STD Insurance	34		34		34	
457	457	457		0249 - Retirement Benefits	1,403		1,403		1,403	
				<u>3320 - Community Recreation Services</u>						
19,539	20,782	24,495	0.80	0114 - Managerial - Classified	25,225	0.80	25,225	0.80	25,225	0.80
27,175	26,558	26,000		0125 - Pool/Lifeguard	27,000		28,600		28,600	
6,310	15,561	14,000		0126 - Pool/Instructor	15,000		15,000		15,000	
16,146	20,794	16,000		0127 - Pool/Supervisor	18,000		18,000		18,000	
2,718	1,891	-		0165 - Vacation Payoff	300		300		300	
148	150	153		0167 - Longevity	154		154		154	
5,588	7,234	4,967		0210 - Public Employees Retirement System	5,000		5,000		5,000	
-	-	-		0212 - Employee Contribution Pick-Up	927		927		927	
2,657	3,493	1,849		0213 - PERS Bond 1	1,314		1,314		1,314	
5,291	6,281	1,621		0220 - Social Security Administration	6,554		6,676		6,676	
589	776	206		0231 - Worker's Compensation	496		505		505	
-	-	-		0240 - Contractual Employee Benefits	-		4,319		4,319	
4,831	4,987	4,987		0241 - Medical Insurance	-		-		-	
23	25	26		0243 - Life Insurance	26		26		26	
9	9	9		0245 - Employee Assistance Programs	9		9		9	
59	66	68		0247 - STD Insurance	69		69		69	
945	945	945		0249 - Retirement Benefits	-		-		-	
931	2,056	2,000		0322 - Repairs and Maintenance Services	3,820		3,820		3,820	
62	-	-		0324 - Rentals	-		-		-	
7,740	7,613	8,300		0325 - Electricity	7,500		8,300		8,300	
10	-	2,000		0326 - Fuel	2,218		2,218		2,218	
2,730	3,439	3,700		0327 - Water and Sewage	3,000		3,000		3,000	
236	-	240		0340 - Travel	-		-		-	
561	561	600		0354 - Advertising	600		600		600	
-	-	600		0389 - Other Non-instructional Professional and Technical	600		600		600	
7,104	8,690	7,695		0410 - Consumable Supplies and Materials	7,300		8,361		8,361	
-	3,875	1,456		0460 - Non-consumable Items	500		500		500	
300	389	300		0640 - Dues and Fees	300		300		300	
615	553	650		0670 - Taxes and Licenses	650		650		650	
125,399	149,449	136,000	1.00	Total	138,000	1.00	148,000	1.00	148,000	1.00

Special Revenue Funds

Fund 298: Middle School, Extra Curricular Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
20,145	19,392	25,459	1741 - Sports Participation Fees	22,000	22,000	22,000
1,537	5,994	4,965	1990 - Miscellaneous	4,500	4,500	4,500
18,000	18,000	18,000	5200 - Interfund Transfers	25,000	25,000	25,000
(2,270)	(3,131)	-	5400 - Resources - Beginning Fund Balance	-	-	-
37,412	40,255	48,424	Total	51,500	51,500	51,500

Special Revenue Funds

Fund 298: Middle School, Extra Curricular Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1121 - Middle/Junior High Programs</u>			
1,828	-	-	0154 - Extra Duty	-	-	-
309	-	-	0210 - Public Employees Retirement System	-	-	-
131	-	-	0213 - PERS Bond 1	-	-	-
134	-	-	0220 - Social Security Administration	-	-	-
14	-	-	0231 - Worker's Compensation	-	-	-
			<u>1122 - Middle/Junior High School Extra-curricular</u>			
242	256	-	0121 - Substitutes - Licensed	400	400	400
19,540	20,339	20,815	0150 - Coaching/Athletics	22,950	22,950	22,950
5,826	5,059	8,436	0151 - Club Advisor/Activities	-	-	-
663	1,125	700	0152 - Athletic Supervision	1,000	1,000	1,000
158	-	-	0154 - Extra Duty	9,075	9,075	9,075
2,749	3,537	5,402	0210 - Public Employees Retirement System	2,673	2,673	2,673
-	-	-	0212 - Employee Contribution Pick-Up	1,629	1,629	1,629
1,161	1,391	1,343	0213 - PERS Bond 1	2,309	2,309	2,309
2,000	2,015	1,954	0220 - Social Security Administration	2,557	2,557	2,557
208	229	274	0231 - Worker's Compensation	200	200	200
2,188	-	-	0319 - Other Instructional, Professional and Technical S	3,500	3,500	3,500
-	3,649	4,000	0389 - Other Non-instructional Professional and Technical	-	-	-
10	-	2,000	0410 - Consumable Supplies and Materials	1,707	1,707	1,707
			<u>1132 - High School Extra-curricular</u>			
191	68	-	0152 - Athletic Supervision	-	-	-
34	13	-	0210 - Public Employees Retirement System	-	-	-
14	5	-	0213 - PERS Bond 1	-	-	-
13	5	-	0220 - Social Security Administration	-	-	-
1	1	-	0231 - Worker's Compensation	-	-	-
			<u>2550 - Student Transportation Services</u>			
3,128	2,578	3,500	0332 - Non-reimbursable Student Transportation	3,500	3,500	3,500
40,542	40,268	48,424	Total	51,500	51,500	51,500

Special Revenue Funds

Fund 299: High School, Extra Curricular Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
79,847	77,335	79,847	1741 - Sports Participation Fees	75,000	75,000	75,000
537	304	-	1990 - Miscellaneous	1,000	1,000	1,000
135,000	135,000	135,000	5200 - Interfund Transfers	150,000	150,000	150,000
8,966	19,982	7,500	5400 - Resources - Beginning Fund Balance	5,000	5,000	5,000
224,350	232,621	222,347	Total	231,000	231,000	231,000

Special Revenue Funds

Fund 299: High School, Extra Curricular Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			<u>1132 - High School Extra-curricular</u>			
485	1,452	-	0121 - Substitutes - Licensed	800	800	800
116,606	120,397	121,338	0150 - Coaching/Athletics	128,009	128,009	128,009
7,203	13,063	11,561	0151 - Club Advisor/Activities	-	-	-
2,796	2,993	3,100	0152 - Athletic Supervision	3,700	3,700	3,700
-	3,598	-	0154 - Extra Duty	10,531	10,531	10,531
7,100	10,201	10,363	0210 - Public Employees Retirement System	4,461	4,461	4,461
-	-	-	0212 - Employee Contribution Pick-Up	2,569	2,569	2,569
2,495	4,651	3,883	0213 - PERS Bond 1	3,639	3,639	3,639
9,581	10,670	9,824	0220 - Social Security Administration	10,943	10,943	10,943
985	1,202	1,453	0231 - Worker's Compensation	857	857	857
9,887	691	4,000	0322 - Repairs and Maintenance Services	4,000	4,000	4,000
1,277	1,626	2,000	0324 - Rentals	2,500	2,500	2,500
588	731	1,000	0340 - Travel	2,000	2,000	2,000
-	2,500	2,500	0389 - Other Non-instructional Professional and Technical	3,850	3,850	3,850
6,041	14,689	13,631	0410 - Consumable Supplies and Materials	13,375	13,375	13,375
8,620	1,266	5,000	0460 - Non-consumable Items	5,000	5,000	5,000
2,430	2,744	2,430	0640 - Dues and Fees	4,000	4,000	4,000
			<u>2120 - Guidance Services</u>			
1,500	1,500	1,500	0153 - Extended Contract	1,500	1,500	1,500
265	291	336	0210 - Public Employees Retirement System	162	162	162
-	-	-	0212 - Employee Contribution Pick-Up	90	90	90
113	113	113	0213 - PERS Bond 1	128	128	128
112	112	111	0220 - Social Security Administration	115	115	115
11	12	12	0231 - Worker's Compensation	9	9	9
			<u>2550 - Student Transportation Services</u>			
26,276	28,443	28,192	0332 - Non-reimbursable Student Transportation	28,762	28,762	28,762
26,276	28,443	28,192	Total	231,000	231,000	231,000

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DEBT SERVICE FUNDS

Debt Service funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Debt Service Funds

Fund 312: Debt Service, 2007 Refunding Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
742,823	730,121	787,752	1111 - Current Year's Taxes	794,334	794,334	794,334
13,852	10,301	7,798	1112 - Prior Year's Taxes	9,616	9,616	9,616
1,906	2,445	-	1190 - Penalties and Interest on Taxes	1,100	1,100	1,100
94	84	-	1510 - Interest on Investments	200	200	200
266,011	274,111	-	5400 - Resources - Beginning Fund Balance	252,282	252,282	252,282
1,024,686	1,017,063	795,550	Total	1,057,532	1,057,532	1,057,532

Debt Service Funds

Fund 312: Debt Service, 2007 Refunding Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
565,000	610,000	660,000		<u>5110 - Long-Term Debt Service</u>	705,000		705,000		705,000	
185,575	161,472	135,550		0610 - Redemption of Principal	109,213		109,213		109,213	
				0621 - Regular Interest						
-	-	-		<u>7000 - Unappropriated Ending Fund Balance</u>	243,319		243,319		243,319	
				0821 - Ending Balance						
750,575	771,472	795,550		Total	1,057,532		1,057,532		1,057,532	

Debt Service Funds

Fund 314: Debt Service, 2010 Construction Bond Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
850,852	994,641	1,022,747	1111 - Current Year's Taxes	1,062,992	1,062,992	1,062,992
5,412	13,715	9,937	1112 - Prior Year's Taxes	12,788	12,788	12,788
2,184	3,332	-	1190 - Penalties and Interest on Taxes	1,831	1,831	1,831
1,025,486	995,031	994,816	1510 - Interest on Investments	915,927	915,927	915,927
636,062	588,777	-	5400 - Resources - Beginning Fund Balance	575,000	575,000	575,000
2,519,996	2,595,497	2,027,500	Total	2,568,538	2,568,538	2,568,538

Debt Service Funds

Fund 314: Debt Service, 2010 Construction Bond Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
660,000	725,000	790,000		<u>5110 - Long-Term Debt Service</u>						
				0610 - Redemption of Principal	850,000		850,000		850,000	
1,271,219	1,254,719	1,237,500		0621 - Regular Interest	1,209,850		1,209,850		1,209,850	
				<u>7001 - Ending Balance</u>						
-	-	-		0820 - Reserved for Next Year	508,688		508,688		508,688	
1,931,219	1,979,719	2,027,500		Total	2,568,538		2,568,538		2,568,538	

Debt Service Funds

Fund 350: Debt Service, PERS UAL Bonds Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
19	20	-	1510 - Interest on Investments	-	-	-
438,301	456,837	475,058	1970 - Services Provided Other Funds	498,000	498,000	498,000
595,314	623,537	640,804	5400 - Resources - Beginning Fund Balance	670,200	670,200	670,200
1,033,635	1,080,394	1,115,862	Total	1,168,200	1,168,200	1,168,200

Debt Service Funds

Fund 350: Debt Service, PERS UAL Bond Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
104,319	107,900	110,513		<u>5100 - Debt Service</u>	114,106		114,106		114,106	
305,779	322,198	339,586		0610 - Redemption of Principal	360,992		360,992		360,992	
				0621 - Regular Interest						
-	-	665,763		<u>7001 - Ending Balance</u>	693,102		693,102		693,102	
				0821 - Ending Balance						
410,098	430,098	1,115,862		Total	1,168,200		1,168,200		1,168,200	

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CAPITAL IMPROVEMENT FUNDS

Capital Improvement funds account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds).

Capital Improvement Funds

Fund 400: Capital Project Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	-	-	1990 - Miscellaneous	45,600	45,600	45,600
-	15,876	-	5200 - Interfund Transfers	-	-	-
24,101	382	16,000	5400 - Resources - Beginning Fund Balance	215,000	215,000	215,000
24,101	16,257	16,000	Total	260,600	260,600	260,600

Capital Improvement Funds

Fund 400: Capital Project Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	5,000		<u>2542 - Care and Upkeep of Buildings Services</u> 0322 - Repairs and Maintenance Services	260,600		260,600		260,600	
-	-	11,000		<u>4150 - Building Acquisition, Construction, and Improvement</u> 0322 - Repairs and Maintenance Services	-		-		-	
23,719	-	-		0520 - Buildings Acquisition	-		-		-	
23,719	-	16,000		Total	260,600		260,600		260,600	

Capital Improvement Funds

Fund 405: Technology Replacement Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
50,000	50,000	50,000	5200 - Interfund Transfers	50,000	48,000	48,000
18,775	1,558	37,000	5400 - Resources - Beginning Fund Balance	30,810	30,810	30,810
68,775	51,558	87,000		80,810	78,810	78,810

Capital Improvement Funds

Fund 405: Technology Replacement Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	3,890	7,374		<u>1121 - Middle/Junior High Programs</u> 0465 - Technology Supplies	15,438		15,438		15,438	
-	6,547	8,862		<u>1131 - High School Programs</u> 0465 - Technology Supplies	8,863		8,863		8,863	
57,366	14,260	-		<u>2662 - Systems Analysis Services</u> 0359 - Other Communication Services	-		-		-	
-	1,601	-		0465 - Technology Supplies	15,000		15,000		15,000	
-	-	-		0470 - Computer Software	5,000		5,000		5,000	
9,850	-	70,764		0550 - Depreciable Technology	36,509		34,509		34,509	
67,216	26,297	87,000		Total	80,810		78,810		78,810	

Capital Improvement Funds

Fund 407: Vehicle Replacement Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
2,800	3,250	2,000	1742 - Driver's Ed Fees	2,000	2,000	2,000
-	15,000	10,000	5200 - Interfund Transfers	10,000	8,000	8,000
-	2,800	11,800	5400 - Resources - Beginning Fund Balance	20,900	20,900	20,900
2,800	21,050	23,800	Total	32,900	30,900	30,900

Capital Improvement Funds

Fund 407: Vehicle Replacement Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	39	-		<u>1131 - High School Programs</u> 0324 - Rentals	4,000		4,000		4,000	
-	7,577	23,800		<u>2542 - Care and Upkeep of Buildings Services</u> 0540 - Depreciable Equipment	28,900		26,900		26,900	
-	7,616	23,800		Total	32,900		30,900		30,900	

Capital Improvement Funds

Fund 411: Facility Improvement (Kings Valley) Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
-	1	-	1510 - Interest on Investments	12	12	12
-	19,028	45,667	5300 - Sale of or Compensation for Loss of Fixed Assets	45,667	45,667	45,667
-	-	15,222	5400 - Resources - Beginning Fund Balance	62,142	62,142	62,142
-	19,028	60,889	Total	107,821	107,821	107,821

Capital Improvement Funds

Fund 411: Facility Improvement (Kings Valley) Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	60,889		<u>4150 - Building Acquisition, Construction, and Improvement</u>						
-	2,563	-		0520 - Buildings Acquisition		-		-		-
				0670 - Taxes and Licenses		-		-		-
				<u>7001 - Ending Balance</u>						
-	-	-		0821 - Ending Balance		107,821		107,821		107,821
-	2,563	60,889		Total		107,821		107,821		107,821

Capital Improvement Funds

Fund 413: PMS Seismic/Roof Project Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted	
\$	\$	\$		\$	\$	\$	
284,920	-	-	3299 - Other Restricted Grants-In-Aid	-	-	-	
284,920	-	-	Total	-	-	-	

Capital Improvement Funds

Fund 413: PMS Seismic/Roof Project Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
284,920	-	-		<u>4150 - Building Acquisition, Construction, and Improvement</u>						
		-		0520 - Buildings Acquisition	-		-		-	
		-			-		-		-	
284,920	-	-		Total	-		-		-	

Capital Improvement Funds

Fund 414: Facility Grant Funds, 2013 Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
1,261,105 (81,032)	- 571,916	- 280,000	3299 - Other Restricted Grants-In-Aid 5400 - Resources - Beginning Fund Balance	- 214,500	- 214,500	- 214,500
1,180,073	571,916	280,000	Total	214,500	214,500	214,500

Capital Improvement Funds

Fund 414: Facility Grant Funds, 2013 Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
726	-	-	<u>1111 - Primary, K-5</u>			
			0410 - Consumable Supplies and Materials	-	-	-
			<u>1121 - Middle/Junior High Programs</u>			
3,635	-	-	0410 - Consumable Supplies and Materials	-	-	-
-	-	-	0465 - Technology Supplies	20,000	20,000	20,000
			<u>1131 - High School Programs</u>			
7,855	9,579	-	0410 - Consumable Supplies and Materials	-	-	-
38,030	4,876	-	0460 - Non-consumable Items	20,000	20,000	20,000
36,992	-	-	0465 - Technology Supplies	-	-	-
40,214	-	-	0541 - Initial and Additional Equipment Purchase	-	-	-
			<u>2130 - Health Services</u>			
432	-	-	0410 - Consumable Supplies and Materials	-	-	-
			<u>2542 - Care and Upkeep of Buildings Services</u>			
4,895	23,711	-	0322 - Repairs and Maintenance Services	50,000	50,000	50,000
5,366	-	-	0410 - Consumable Supplies and Materials	25,000	25,000	25,000
3,846	-	-	0460 - Non-consumable Items	15,000	15,000	15,000
4,968	-	-	0520 - Buildings Acquisition	-	-	-
24,200	32,927	-	0541 - Initial and Additional Equipment Purchase	64,500	64,500	64,500
			<u>2543 - Care and Upkeep of Grounds Services</u>			
399	-	-	0460 - Non-consumable Items	-	-	-
			<u>2662 - Systems Analysis Services</u>			
432	-	-	0322 - Repairs and Maintenance Services	-	-	-
6,465	2,006	-	0410 - Consumable Supplies and Materials	-	-	-
2,261	32,555	-	0465 - Technology Supplies	20,000	20,000	20,000
5,004	9,107	-	0470 - Computer Software	-	-	-
352	-	-	0520 - Buildings Acquisition	-	-	-
7,840	-	-	0541 - Initial and Additional Equipment Purchase	-	-	-
10,296	118,275	-	0550 - Depreciable Technology	-	-	-
			<u>4150 - Building Acquisition, Construction, and Improvement</u>			
3,948	16,682	-	0322 - Repairs and Maintenance Services	-	-	-
59,450	-	-	0390 - Other General Professional and Technological Servi	-	-	-
33,823	-	-	0410 - Consumable Supplies and Materials	-	-	-
75,742	4,889	-	0460 - Non-consumable Items	-	-	-
61,674	8,921	280,000	0520 - Buildings Acquisition	-	-	-
523	35,711	-	0540 - Depreciable Equipment	-	-	-
69,986	-	-	0541 - Initial and Additional Equipment Purchase	-	-	-
98,804	-	-	0550 - Depreciable Technology	-	-	-
608,158	299,238	280,000	Total	214,500	214,500	214,500

Capital Improvement Funds

Fund 415: Construction Bond 2010, QSCB Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
893	17	-	1510 - Interest on Investments	-	-	-
4,782	-	-	1990 - Miscellaneous	-	-	-
374,454	4,802	-	5400 - Resources - Beginning Fund Balance	-	-	-
380,129	4,820	-	Total	-	-	-

Capital Improvement Funds

Fund 415: Construction Bond 2010, QSCB Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2520 - Fiscal Services</u>						
12,107	-	-		0114 - Managerial - Classified	-		-		-	
1,008	-	-		0141 - Additional Salary	-		-		-	
2,159	-	-		0210 - Public Employees Retirement System	-		-		-	
945	-	-		0213 - PERS Bond 1	-		-		-	
945	-	-		0220 - Social Security Administration	-		-		-	
99	-	-		0231 - Worker's Compensation	-		-		-	
2,576	-	-		0241 - Medical Insurance	-		-		-	
7	-	-		0243 - Life Insurance	-		-		-	
3	-	-		0245 - Employee Assistance Programs	-		-		-	
47	-	-		0247 - STD Insurance	-		-		-	
291	-	-		0249 - Retirement Benefits	-		-		-	
130	16	-		0640 - Dues and Fees	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
3,070	-	-		0112 - Classified Salaries	-		-		-	
496	-	-		0210 - Public Employees Retirement System	-		-		-	
221	-	-		0213 - PERS Bond 1	-		-		-	
220	-	-		0220 - Social Security Administration	-		-		-	
182	-	-		0231 - Worker's Compensation	-		-		-	
832	-	-		0241 - Medical Insurance	-		-		-	
2	-	-		0243 - Life Insurance	-		-		-	
1	-	-		0245 - Employee Assistance Programs	-		-		-	
12	-	-		0247 - STD Insurance	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
-	4,803	-		0550 - Depreciable Technology	-		-		-	
				<u>4110 - Service Area Direction</u>						
216	-	-		0355 - Printing and Binding	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvement</u>						
41,807	-	-		0322 - Repairs and Maintenance Services	-		-		-	
15,930	-	-		0383 - Architect/Engineer Services	-		-		-	
56,292	-	-		0390 - Other General Professional and Technological Servi	-		-		-	
88,382	-	-		0410 - Consumable Supplies and Materials	-		-		-	
34,578	-	-		0460 - Non-consumable Items	-		-		-	
112,769	-	-		0520 - Buildings Acquisition	-		-		-	
375,327	4,820	-		Total	-		-		-	

Capital Improvement Funds

Fund 416: Construction Bond 2010, Tax Exempt Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
12,790	933	-	1510 - Interest on Investments	-	-	-
4,673,220	127,783	50,000	5400 - Resources - Beginning Fund Balance	-	-	-
4,686,010	128,716	50,000	Total	-	-	-

Capital Improvement Funds

Fund 416: Construction Bond 2010, Tax Exempt Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2520 - Fiscal Services</u>						
6,021	-	-		0114 - Managerial - Classified	-		-		-	
497	-	-		0141 - Additional Salary	-		-		-	
1,073	-	-		0210 - Public Employees Retirement System	-		-		-	
470	-	-		0213 - PERS Bond 1	-		-		-	
470	-	-		0220 - Social Security Administration	-		-		-	
49	-	-		0231 - Worker's Compensation	-		-		-	
1,282	-	-		0241 - Medical Insurance	-		-		-	
3	-	-		0243 - Life Insurance	-		-		-	
1	-	-		0245 - Employee Assistance Programs	-		-		-	
23	-	-		0247 - STD Insurance	-		-		-	
142	-	-		0249 - Retirement Benefits	-		-		-	
121	124	-		0640 - Dues and Fees	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
1,553	-	-		0112 - Classified Salaries	-		-		-	
251	-	-		0210 - Public Employees Retirement System	-		-		-	
112	-	-		0213 - PERS Bond 1	-		-		-	
111	-	-		0220 - Social Security Administration	-		-		-	
92	-	-		0231 - Worker's Compensation	-		-		-	
421	-	-		0241 - Medical Insurance	-		-		-	
1	-	-		0243 - Life Insurance	-		-		-	
0	-	-		0245 - Employee Assistance Programs	-		-		-	
6	-	-		0247 - STD Insurance	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
-	30,455	-		0550 - Depreciable Technology	-		-		-	
				<u>4110 - Service Area Direction</u>						
339	-	-		0410 - Consumable Supplies and Materials	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvement</u>						
589	-	-		0154 - Extra Duty	-		-		-	
102	-	-		0210 - Public Employees Retirement System	-		-		-	
44	-	-		0213 - PERS Bond 1	-		-		-	
43	-	-		0220 - Social Security Administration	-		-		-	
5	-	-		0231 - Worker's Compensation	-		-		-	
-	3,168	-		0322 - Repairs and Maintenance Services	-		-		-	
654	-	-		0383 - Architect/Engineer Services	-		-		-	
36,383	-	-		0390 - Other General Professional and Technological Servi	-		-		-	
28,426	-	-		0410 - Consumable Supplies and Materials	-		-		-	
1,480	-	-		0465 - Technology Supplies	-		-		-	
4,478,202	41,911	50,000		0520 - Buildings Acquisition	-		-		-	
(740)	-	-		0670 - Taxes and Licenses	-		-		-	
4,558,227	75,658	50,000		Total	-		-		-	

Capital Improvement Funds

Fund 417: Energy Incentive Grant Resources (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
18,022	-	-	1920 - Contributions and Donations From Private Sources	-	-	-
19,814	37,836	37,836	5400 - Resources - Beginning Fund Balance	-	-	-
37,836	37,836	37,836	Total	-	-	-

Capital Improvement Funds

Fund 417: Energy Incentive Grant Expenses (History)

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	37,836		<u>4150 - Building Acquisition, Construction, and Improvement</u>						
				0520 - Buildings Acquisition		-		-	-	
-	-	37,836		Total		-		-	-	

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INTERNAL SERVICE FUNDS

As Internal Service Fund accounts for services provided to other funds (i.e., the General Fund). The District self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

Internal Service Funds

Fund 600: Internal Service Fund Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
20,000	10,000	15,000	1970 - Services Provided Other Funds	15,000	15,000	15,000
13,654	17,148	20,000	5400 - Resources - Beginning Fund Balance	20,000	20,000	20,000
33,654	27,148	35,000	Total	35,000	35,000	35,000

Internal Service Funds

Fund 600: Internal Service Fund Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted		Expenses	2015/16 Proposed		2015/16 Approved		2015/16 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
15,705	10,022	34,200		<u>2520 - Fiscal Services</u>						
800	800	800		0232 - Unemployment Compensation	34,200		34,200		34,200	
				0389 - Other Non-instructional Professional and Technical	800		800		800	
16,505	10,822	35,000		Total	35,000		35,000		35,000	

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TRUST & AGENCY FUNDS

Trust & Agency funds account for funds either held in trust or reserve by the District.

Retirement Reserve: This account is used to acquire reserve for future costs of the Early Retirement Program as well as current expenditures.

Classified Employee Reserve Account: According to their employment contract, classified employees may choose to “opt out” of medical insurance. A portion is paid directly to the employee, the District, and the balance is transferred to the Classified Reserve account for use in staff development and insurance related items.

Trust & Agency Funds

Fund 705: Supplemental Retirement Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
369,120	529,825	534,000	1990 - Miscellaneous	534,000	534,000	534,000
183,244	101,291	226,000	5400 - Resources - Beginning Fund Balance	226,000	226,000	226,000
552,364	631,115	760,000	Total	760,000	760,000	760,000

Trust & Agency Funds

Fund 705: Supplemental Retirement Expenses

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses		2015/16 Proposed	2015/16 Approved		2015/16 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
67,071	57,201	54,000		<u>2700 - Supplemental Retirement Program</u>						
-	-	-		0116 - Supplemental Retirement Stipends	37,256		37,256		37,256	
-	-	-		0210 - Public Employees Retirement System	222		222		222	
-	-	-		0212 - Employee Contribution Pick-Up	124		124		124	
-	-	-		0213 - PERS Bond 1	175		175		175	
3,126	2,704	4,200		0220 - Social Security Administration	2,850		2,850		2,850	
-	2	-		0231 - Worker's Compensation	-		-		-	
380,876	323,202	634,800		0270 - Post Employment Retirement Benefits	634,800		634,800		634,800	
				<u>7001 - Ending Balance</u>						
-	-	67,000		0821 - Ending Balance	84,573		84,573		84,573	
451,074	383,109	760,000		Total	760,000		760,000		760,000	

Trust & Agency Funds

Fund 720: Classified Employee Professional Development Resources

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
23,677	36,807	38,000	5200 - Interfund Transfers	38,000	37,000	37,000
46,065	39,071	50,000	5400 - Resources - Beginning Fund Balance	50,000	50,000	50,000
69,742	75,878	88,000	Total	88,000	87,000	87,000

Trust & Agency Funds

Fund 720: Classified Employee Professional Development Expenses

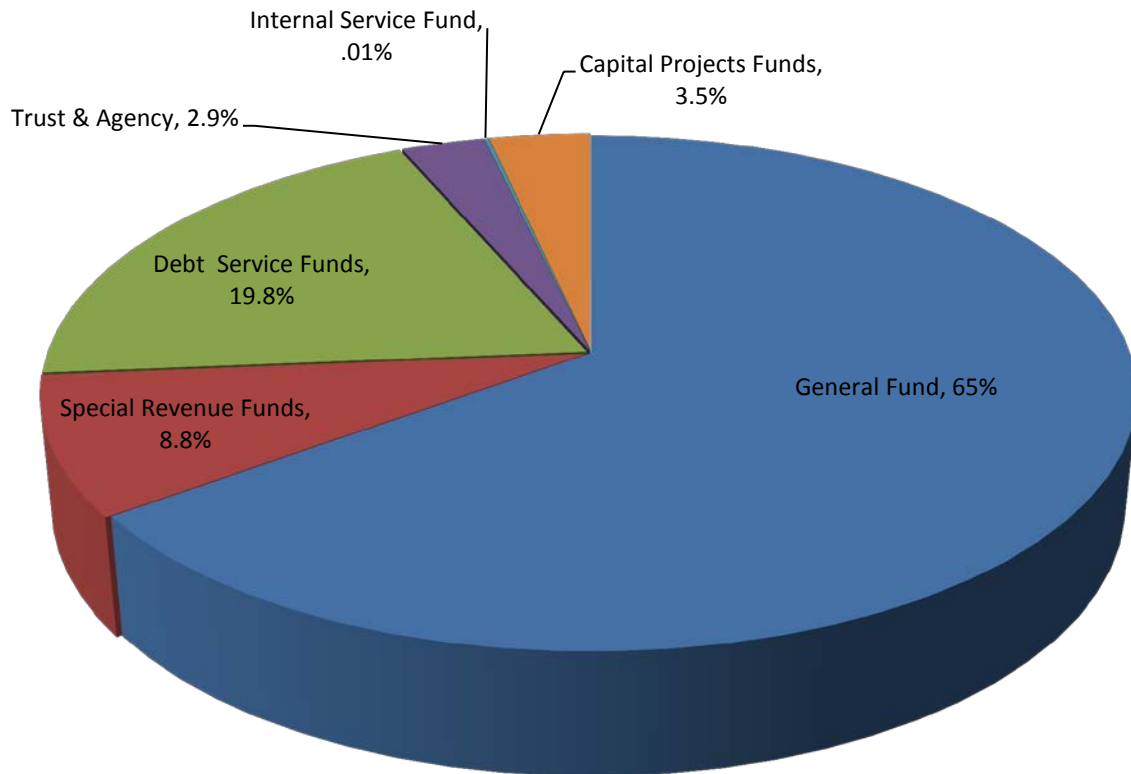
2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
448	448	443	<u>1111 - Primary, K-5</u> 0241 - Medical Insurance	1,000	1,000	1,000
799	456	456	<u>1223 - Community Transition Centers</u> 0241 - Medical Insurance	10,000	10,000	10,000
9,424	7,495	7,353	<u>1250 - Less Restrictive Programs for Students with Disabilities</u> 0241 - Medical Insurance	7,200	7,200	7,200
1,840	8	8	<u>1272 - Title I</u> 0241 - Medical Insurance	50	50	50
3,410	1,282	813	<u>2110 - Attendance and Social Work Services</u> 0241 - Medical Insurance	1,600	1,600	1,600
960	960	960	<u>2120 - Guidance Services</u> 0241 - Medical Insurance	1,000	1,000	1,000
960	960	960	<u>2150 - Speech Pathology and Audiology Services</u> 0241 - Medical Insurance	1,000	1,000	1,000
1,148	899	1,065	<u>2220 - Educational Media Services</u> 0241 - Medical Insurance	500	500	500
600	678	500	<u>2230 - Assessment and Testing</u> 0241 - Medical Insurance	-	-	-
-	-	-	<u>2240 - Instructional Staff Development</u> 0122 - Substitutes - Classified	1,000	1,000	1,000
-	-	-	0210 - Public Employees Retirement System	114	114	114
-	-	-	0220 - Social Security Administration	77	77	77
-	-	-	0231 - Worker's Compensation	6	6	6
1,076	768	67,576	0340 - Travel	57,853	56,853	56,853
85	350	-	0375 - Tuition Reimbursement	-	-	-
3,173	3,039	3,203	<u>2410 - Office of the Principal Services</u> 0241 - Medical Insurance	2,600	2,600	2,600
6,390	5,187	4,663	<u>2542 - Care and Upkeep of Buildings Services</u> 0241 - Medical Insurance	4,000	4,000	4,000
357	240	-	<u>2543 - Care and Upkeep of Grounds Services</u> 0241 - Medical Insurance	-	-	-
30,671	22,770	88,000	Total	88,000	87,000	87,000

Total Budget Summary

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Total Budget, Resources	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
13,596,592	14,796,098	15,548,506	100 - General Fund	15,730,975	15,730,975	15,730,975
2,415,556	2,541,629	3,254,542	200 - Special Revenue Funds	2,112,198	2,122,198	2,122,198
4,578,317	4,692,954	3,938,912	300 - Debt Service funds	4,794,270	4,794,270	4,794,270
6,664,645	851,182	555,525	400 - Capital Projects Funds	696,631	692,631	692,631
33,654	27,148	35,000	600 - Internal Service Funds	35,000	35,000	35,000
622,106	706,993	848,000	700 - Trust & Agency Funds	848,000	847,000	847,000
27,910,869	23,616,004	24,180,485	Total	24,217,074	24,222,074	24,222,074

Total Budget Summary

2012/13 Actuals	2013/14 Actuals	2014/15 Adopted	Total Budget, Expenses	2015/16 Proposed	2015/16 Approved	2015/16 Adopted
\$	\$	\$		\$	\$	\$
12,641,990	13,603,919	15,548,506	100 - General Fund	15,730,975	15,730,975	15,730,975
1,897,092	2,001,022	3,254,542	200 - Special Revenue Funds	2,112,198	2,122,198	2,122,198
3,091,892	3,181,289	3,938,912	300 - Debt Service Funds	4,794,270	4,794,270	4,794,270
5,917,567	416,192	555,525	400 - Capital Projects Funds	696,631	692,631	692,631
16,505	10,822	35,000	600 - Internal Service Funds	35,000	35,000	35,000
481,744	405,879	848,000	705 - Trust & Agency Funds	848,000	847,000	847,000
24,046,790	19,619,123	24,180,485	Total	24,217,074	24,222,074	24,222,074



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Appendix

Mid-Valley
Newspapers
 ALBANY CORVALLIS
 Democrat-Herald Gazette-Times LEBANON EXPRESS

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2015 to June 30, 2016, will be held at Clemens Primary School located at, 535 S. 19th Street in Philomath, OR. The first meeting will take place on Monday May 11, 2015 at 7:00 p.m. and the second will take place on Tuesday May 26, 2015 at 7:00 p.m.

The purpose of the meetings is to receive the budget message and to receive comment from the public on the budget. These are public meetings 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.

A copy of the budget document may be inspected or obtained on or after May 4, 2015 at the Philomath District Office between the hours of 8:00 a.m. and 4:00 p.m.

A copy of this notice may also be found at <http://www.philomath.k12.or.us>.

#32530

PUBLISH: 04/27/2015

AFFIDAVIT OF PUBLICATION

State of Oregon

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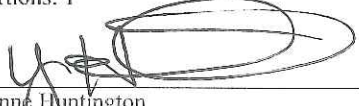
County of Benton

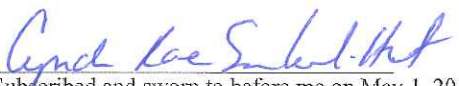
I, Yvonne Huntington, being first duly sworn depose and say, that I am the Legal Clerk of the Gazette-Times, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 1835 NW Circle Blvd, Corvallis, OR in the aforesaid county and state; that the advertisement number 32530 for the account number 60000283, described as NOTICE OF BUDGET COMMITTEE MEETING, a copy is hereto annexed, was published in the entire issue of said newspaper.

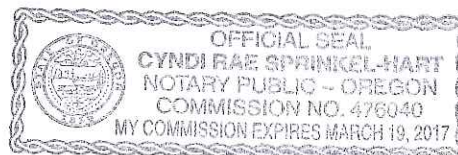
Start Date: 2015-04-27

Stop Date: 2015-04-27

Insertions: 1


 Yvonne Huntington
 Legal Clerk


 Subscribed and sworn to before me on May 1, 2015
 Cyndi Rae Sprinkel-Hart, Notary



Mid-Valley
Newspapers
ALBANY Democrat-Herald CORVALLIS Gazette-Times **LEBANON EXPRESS**

AFFIDAVIT OF PUBLICATION

State of Oregon

ss)

County of Linn

I, Pam Burright, being first duly sworn depose and say, that I am the Legal Clerk of the Democrat-Herald, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St SW, Albany, OR in the aforesaid county and state; that the advertisement number 34891 for the account number 60000283, described as FORM ED-1, a copy is hereto annexed, was published in the entire issue of said newspaper.

Start Date: 2015-06-05

Stop Date: 2015-06-05

Insertions: 1

Pam Burright
Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on June 22, 2015
Cyndi Rae Sprinkel-Hart, Notary



A public meeting of the Philomath School District Board of Directors will be held on June 15, 2015 at 7:00 pm at Clemens Primary School, Philomath, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Philomath School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 535 South 19th St. Philomath, Oregon between the hours of 8:00 a.m. and 4:30 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Jackie Olsen

Telephone: 541-929-3169 jackie.olsen@lblead.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actuals Prior Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$3,864,079	\$3,188,985	\$4,026,315
Current Year Property Taxes, other than Local Option Taxes	4,510,024	4,980,970	4,942,861
Other Revenue from Local Sources	3,705,270	4,119,095	3,570,549
Revenue from Intermediate Sources	149,781	450,296	125,970
Revenue from State Sources	10,324,743	10,130,462	10,495,867
Revenue from Federal Sources	727,904	969,010	691,345
Interfund Transfers	315,000	296,000	323,000
All Other Budget Resources	19,203	45,667	46,167
Total Resources	\$23,616,004	\$24,180,485	\$24,222,074

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$6,792,739	\$7,047,106	\$7,020,420
Other Associated Payroll Costs	4,480,686	5,224,630	4,757,019
Purchased Services	3,261,201	3,518,403	4,058,971
Supplies & Materials	1,136,403	2,117,053	1,455,699
Capital Outlay	306,251	845,699	156,319
Other Objects (except debt service & interfund transfers)	145,553	141,540	165,982
Debt Service*	3,181,289	3,273,149	3,349,161
Interfund Transfers*	315,000	296,000	318,000
Operating Contingency	0	250,000	202,000
Unappropriated Ending Fund Balance & Reserves	0	1,466,905	2,738,503
Total Requirements	\$19,619,122	\$24,180,485	\$24,222,074

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$9,648,989	\$10,853,346	\$10,448,896
FTE	91.060	92.433	92.620
2000 Support Services	5,945,701	6,994,200	6,756,954
FTE	44.010	42.514	38.622
3000 Enterprise & Community Service	414,298	427,660	408,560
FTE	0.960	0.961	1.117
4000 Facility Acquisition & Construction	113,845	619,225	0
5100 Debt Service*	3,181,289	3,273,149	3,349,161
5200 Interfund Transfers*	315,000	296,000	318,000
6000 Contingency	0	250,000	202,000
7000 Unappropriated Ending Fund Balance	0	1,466,905	2,738,503
Total Requirements	\$19,619,122	\$24,180,485	\$24,222,074
Total FTE	136.030	135.908	132.359

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

Philomath School District continues to work to make the best use of available resources. With continued declining enrollment, the District has chosen to reduce staff in the budget by 2.0 FTE. State revenue is higher to account for funding of full day Kindergarten. Federal revenue for programs is continuing to decline and additional expenditures are expected from the General Fund. The District is continuing to use the Local Option Levy and Equalization Grant to maintain current programs.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8664 per \$1,000)	\$4.8664	\$4.8664	\$4.8664
Local Option Levy (Rate Limit 1.5000 per \$1,000)	\$0.0000	\$1.5000	\$1.5000
Levy For General Obligation Bonds	\$1,922,000	\$1,930,000	\$1,778,032

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$29,613,268	\$0
Other Bonds	\$4,845,143	\$0
Total	\$34,458,411	\$0

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor Benton & Polk Counties

FORM ED-50 2015-2016

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

☐ Check here if this is an amended form.

The Philomath School District, 17J has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Benton & Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>535 South 19th Street</u>	<u>Philomath</u>	<u>OR</u>	<u>97370</u>	<u>6/19/2015</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Jackie Olsen</u>	<u>Business Manager</u>	<u>541-929-3169</u>		<u>jackie.olsen@blesd.k12.or.us</u>
Contact Person	Title	Daytime Telephone		Contact Person E-mail

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or 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 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	4.8664	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.5	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$859,781
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$918,251
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$1,778,032

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.8664
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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 tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 21, 2013	2013-14	2017-18	\$1.5000

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RESOLUTION No. 1415-07**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Philomath School District 17J
 hereby adopts the budget for fiscal year 2015-2016 in the total amount of \$24,222,074.*
 This budget is now on file at 535 South 19th St in Philomath, Oregon 97370.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
 July 1, 2015, for the following purposes:

General Fund 100

Instruction.....	8,968,083
Support Services.....	5,137,805
Enterprise & Community Services	4,087
Facilities Acquisition	0
Transfers.....	318,000
Debt Service	0
Contingency.....	202,000
Total.....	\$14,629,975

PHS-PMS Extra Curricular Fund 298-299

Instruction.....	248,234
Support Services.....	34,266
Total.....	\$282,500

Debt Service Fund 300s

Debt Service	3,349,161
Total.....	\$3,349,161

Unemployment Fund 600

Support Services.....	35,000
Total.....	\$35,000

AssocStudent Body Fund 284-286

Instruction.....	864,110
Total.....	\$864,110

Pool Operation Fund 295

Instruction.....	13,527
Enterprise & Comm.....	134,473
	0
Total.....	\$148,000

Local/State/Federal Programs Fund

Instruction.....	268,391
Support Services.....	289,197
Enterprise & Comm.....	270,000
Total.....	\$827,588

Capital Projects Fund 400s

Instruction.....	68,301
Support Services.....	516,509
Total.....	\$584,810

Supp Retirement Fund 705**Classified Prof Dev Fund 712**

Instruction.....	18,250
Support Services.....	744,177
Total.....	\$762,427

Total APPROPRIATIONS, All Funds . . .	\$21,483,571
Total Unappropriated and Reserve Amounts, All Funds . . .	2,738,503
TOTAL ADOPTED BUDGET . . .	\$24,222,074 *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value
 of all taxable property within the district for tax year 2015-2016 :

- (1) At the rate of \$4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$1,778,032 for debt service on general obligation bonds;

continue on page 2

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

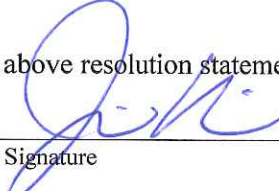
**Subject to the Education
Limitation**

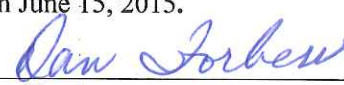
Permanent Rate Tax..... \$4.8664/\$1000
Local Option Tax..... \$1.50/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$1,778,032

The above resolution statements were approved and declared adopted on June 15, 2015.

X 
Signature

X 
Signature