



...preparing students for all that awaits

2014 – 2015

ADOPTED BUDGET



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2014 – 2015

ADOPTED BUDGET

Richard Molitor, Superintendent

Martha Bewley, Chief Financial Officer

TABLE OF CONTENTS

2014-2015 Adopted Budget

I.	Budget Message.....	1
II.	Budget Calendar.....	3
III.	Budget Committee Members.....	5
IV.	Enrollment History.....	6
V.	Adopted Budget	
	a. Revenues.....	7
	i. Classification of Revenues.....	8
	ii. Summary of Revenues.....	9
	b. Expenditures.....	11
	i. Definition of Expenditures.....	12
	ii. Summary of Expenditures by Function	13
	iii. Definition of Objects.....	15
	iv. Adopted Expenditures by Objects.....	16
	c. Adopted 2014-15 Budget.....	17
VI.	General and General Sub Funds	19
	a. General and General Sub Funds Adopted Budget.....	22
	b. Resources and Requirements Report by Fund.....	28
VII.	Special Revenue Funds.....	61
	a. Special Revenue Funds Adopted Budget.....	66
	b. Resources and Requirements Report by Fund.....	70
VIII.	Debt Service Funds.....	141
	a. Debt Services Fund Adopted Budget.....	143
	b. Resources and Requirements Report by Fund.....	144
IX.	Capital Projects Funds.....	151
	a. Capital Project Adopted Budget.....	153
	b. Resources and Requirements Report by Fund.....	154
X.	Appendix A	
	a. Changes from Proposed Budget to Adopted Budget	160
	b. Resolution No. 14-25 Adopting the Budget, Making Appropriations, Imposing the Tax and Categorizing the Tax.....	162
	c. Notice of Budget Committee Meeting	163
	d. Affidavit of Publication Budget Committee Meeting.....	164
	e. Notice of Budget Hearing (Form ED-1).....	165
	f. Affidavit of Publication Notice of Budget Hearing (ED-1).....	166
	g. Form ED-50.....	168
	h. Budget Committee Meeting Minutes.....	169



Jefferson County School District 509-J
445 SE Buff Street, Madras, OR 97741

TEL (541) 475-6192 FAX (541) 475-6856

OFFICE OF THE SUPERINTENDENT

Rick Molitor, Superintendent
Martha Bewley, Chief Financial Officer
Melinda Boyle, Curriculum & Instruction Director
Barbara Garland, Special Programs Director
Darryl Smith, Human Resources Director

The state of Oregon is recovering well from the prior recession and the future horizons are beginning to brighten for Oregon School Districts. However, many budget challenges and pitfalls remain for Jefferson County School District. Jefferson County School district will need fiscally sound spending controls as well as frugal planning to meet those challenges.

The Jefferson County School District 509-J ("the District") was formed in 1963 and serves approximately 2,900 students through one of the five elementary schools, middle school and high school that it currently operates. The District currently employs a total of 460 permanent and temporary employees.

The following budget document is prepared using the modified accrual method of accounting for recognition of revenues and expenditures. The financial policy is consistent with Generally Accepted Accounting Principles (GAAP) for governmental entities and is the same method used in preparation for the audit of the District.

The 2014-2015 budget totals \$58,115,206 for all funds and \$38,307,357 for the general fund. The use of reserve funds are projected in the proposed budget in order to:

- Minimize the impacts of the loss of the middle school improvement grant;
- supplement the loss of revenue from the state due to the repayment of the funds that were overpaid to the District during the 2011-2013 years;
- pay for the increased costs associated with staffing and the opening of a new school; and
- a partial textbook adoption for language arts.

In preparation of the loss of another school improvement grant and the opening of a new school the District has invested time in the development of a staffing allocation matrix. The goal of the staffing matrix is to ensure staffing resources are allocated equally throughout all schools within the District and in accordance with the desires expressed in Board policy. As a result of this staffing matrix an increase in staffing resources are proposed in the budget document. The increase will provide equality while phasing in a staffing matrix that will be sustainable long-term and align with the District's vision and educational priorities.

The proposed document includes two funds levying taxes: 1). Fund 100 – the General Fund and 2). Fund 304 - 2013 General Obligation & Refunding Bonds. The permanent tax rate for the District is \$4.5781 per \$1,000 of assessed value.

The task as the Budget Committee is to balance the needs and desires of the District with the available resources. The goal of is to provide sustainable programs over a period of time. It is the task of the Budget Committee to review the budget as submitted and approve or modify as deemed necessary.

Through perseverance and careful fiscal planning, Jefferson County School District 509-J will continue in its success and improve on our primary goal of equipping our students with the tools for a successful future. We hope that the information in this budget document has helped to increase transparency and expand your knowledge and understanding of the 2014-2015 Jefferson County School District 509-J finances.

Respectfully Submitted,


Martha Bewley, CFO


Rick Molitor, Superintendent



FY14-15 Budget Calendar

March 10, 2014

REGULAR SCHOOL BOARD MEETING

- Select and appoint new Budget Committee members, if applicable.

March 18, 2014

BUDGET WORKSHOP

- Discussion on projected budget situation for the District.

April 2, 2014

Publish First Notice of the First Meeting of the Budget Committee in the "Madras Pioneer" (ORS 290.426).

(Notice to be published no earlier than 30 days prior to the first meeting)

April 9, 2014

Publish Second Notice of the First Meeting of the Budget Committee in the "Madras Pioneer" (ORS 290.426).

(Notice to be published no later than 5 days prior to the first meeting)

April 18, 2014

PROPOSED BUDGET DOCUMENT COMPLETED

April 22, 2014

FIRST BUDGET COMMITTEE MEETING

- Elect presiding officer and alternate presiding officer (ORS 294.414).
- Receive Budget Message and Proposed Budget Document (ORS 294.403).
- Receive questions and comments from citizens.

May 6, 2014

SECOND BUDGET COMMITTEE MEETING

- Budget Committee holds public meeting.
- Receive questions and comments from citizens.

May 13, 2014

THIRD BUDGET COMMITTEE MEETING

- Budget Committee holds public meeting.
- Receive questions and comments from citizens.
- Budget Committee approved Budget Document (ORS 294.428).

May 21, 2014

Publish Notice of Budget Hearing in "Madras Pioneer" (ORS 294.448).

June 9, 2014

REGULAR SCHOOL BOARD MEETING

- Public hearing on the FY 2014-15 budget (ORS 294.453).
- Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

July 13, 2014

Submission of tax certification form, resolutions and Budget Document to the Jefferson County and Wasco County Assessors.
Submission of Budget Document to Oregon Department of Education.

August 15, 2014

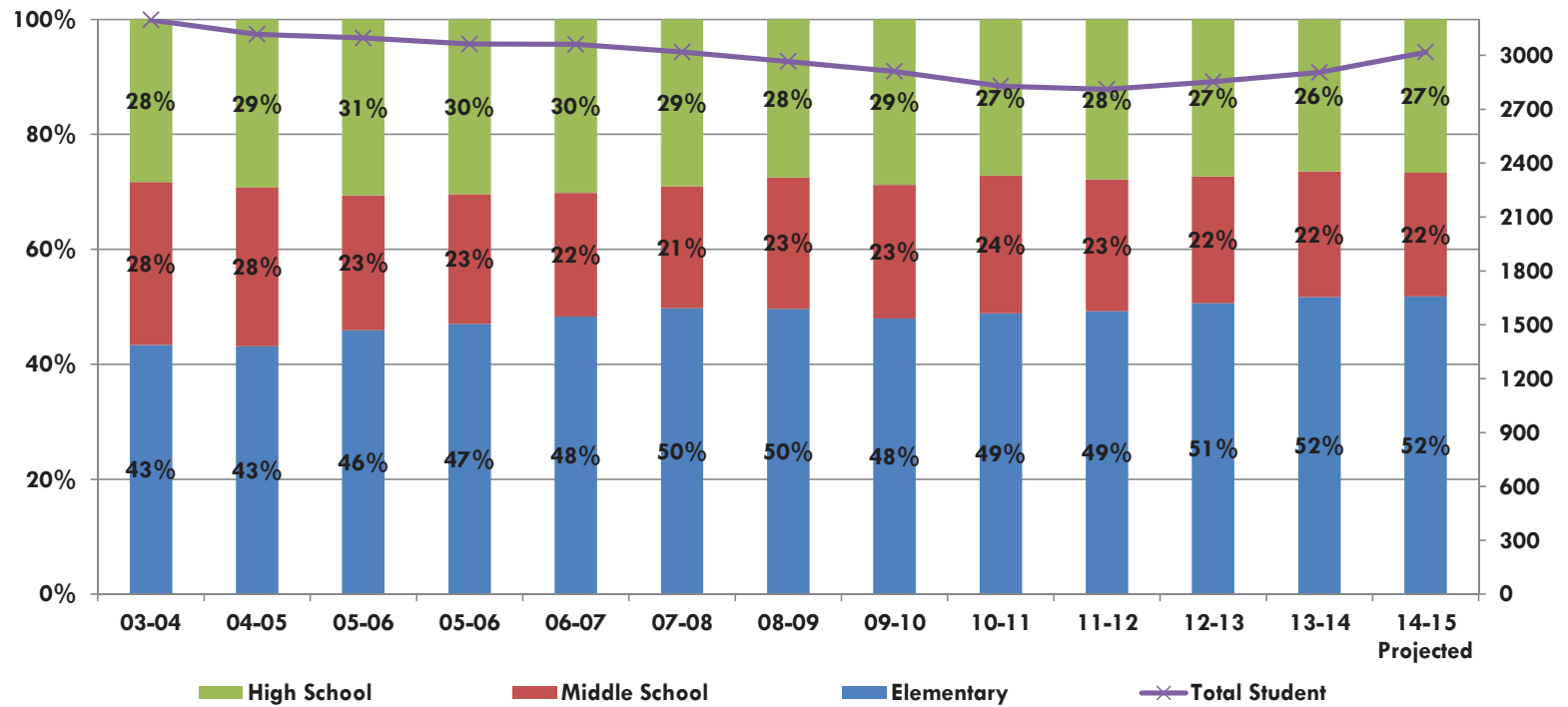
Submission of electronic budget revenues and expenditures to the Oregon Department of Education.



Budget Committee Members Fiscal Year 2014 – 2015

POSITION	First Name	Last Name	City	State	Zip	Term Expires
Board Chair	Lyle	Rehwinkel	Madras	OR	97741	6/30/2015
Vice Chair	Stan	Sullivan	Madras	OR	97741	6/30/2015
Board Member	Brad	Holliday	Madras	OR	97741	6/30/2015
Board Member	Tom	Norton, Jr.	Madras	OR	97741	6/30/2017
Board Member	Laurie	Danzuka	Warm Springs	OR	97761	6/30/2017
Budget Committee Member	Doug	Lieuallen, MD	Madras	OR	97741	6/30/2016
Budget Committee Member	Vacant					6/30/2016
Budget Committee Member	Jim	Hutchins	Madras	OR	97741	6/30/2014
Budget Committee Member	Jeff	Sanders	Warm Springs	OR	97761	6/30/2014
Budget Committee Member	Ken	Stout	Madras	OR	97741	6/30/2014

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND
FYE JUNE 30, 2015



ENROLLMENT	03-04	04-05	05-06	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15 Projected
Elementary	1387	1345	1422	1441	1478	1502	1473	1396	1383	1384	1445	1502	1563
Middle School	905	862	726	691	660	639	677	677	677	644	628	634	650
High School	905	910	949	931	923	878	816	838	769	782	780	769	805
Total	3197	3117	3097	3063	3061	3019	2966	2911	2829	2810	2853	2905	3018

REVENUES

CLASSIFICATIONS OF REVENUES

Revenues are classified according to source. They are generally divided into five groups:

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

4000 - Federal Sources

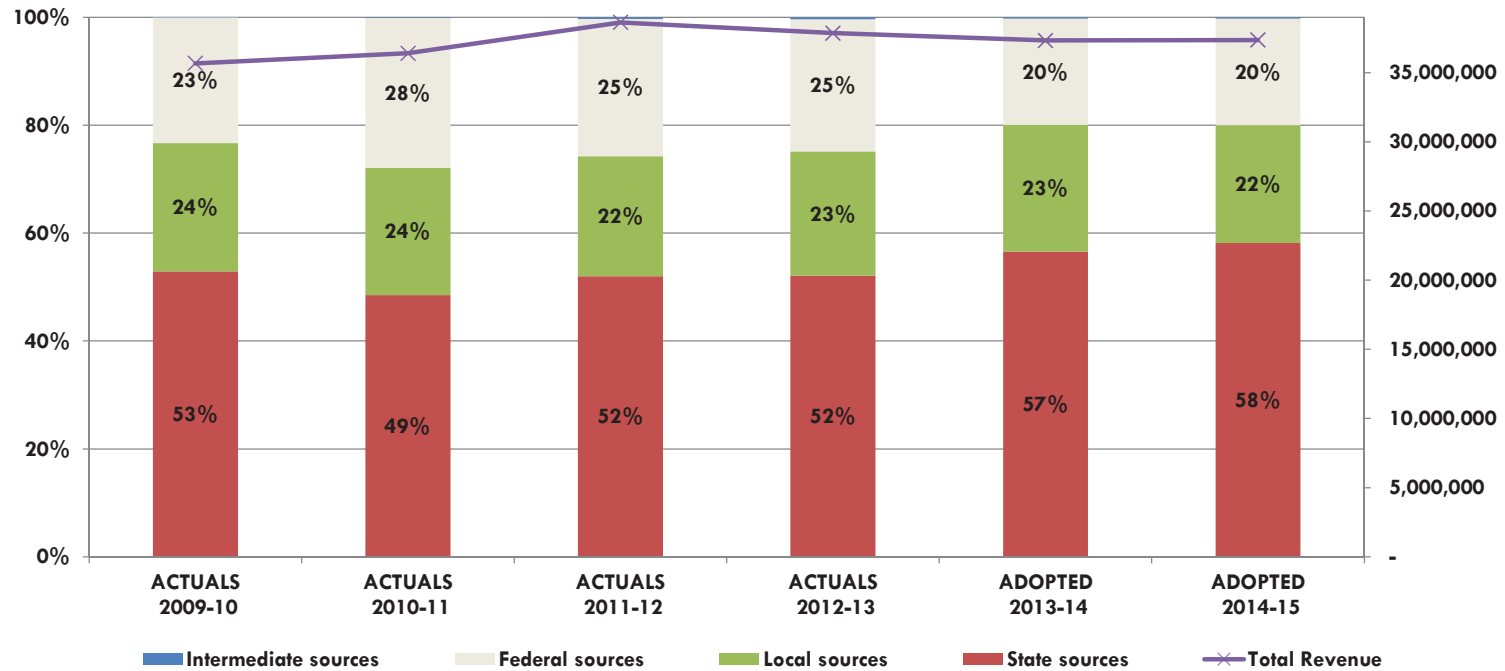
Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY OF REVENUES - ALL FUNDS
FYE JUNE 30, 2015

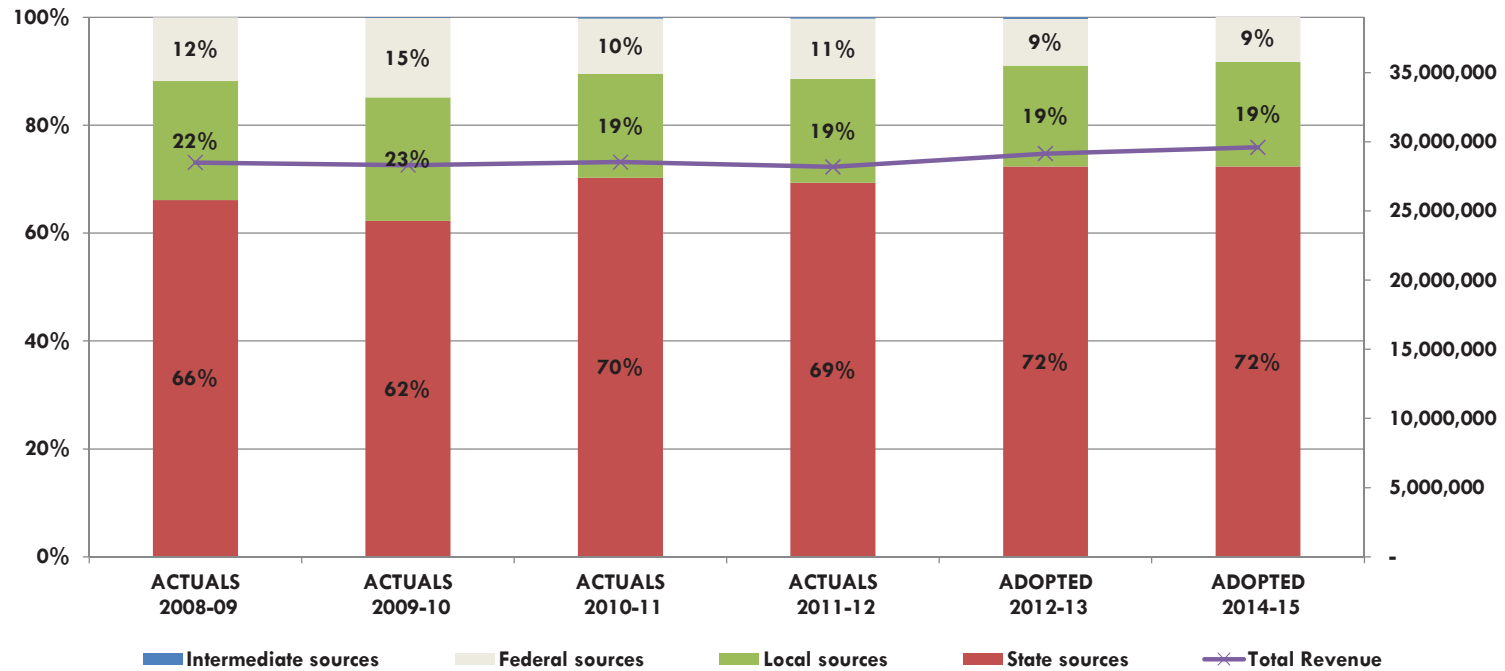
ALL FUNDS



REVENUES	ACTUALS 2009-10	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED 2014-15
State sources	18,878,711	17,663,254	20,096,227	19,739,532	21,122,570	21,739,667
Local sources	8,484,257	8,599,239	8,592,958	8,706,828	8,762,370	8,152,177
Federal sources	8,311,699	10,088,271	9,829,210	9,292,779	7,361,300	7,386,840
Intermediate sources	5,456	52,085	118,685	125,364	85,000	83,056
TOTAL REVENUE	35,680,123	36,402,849	38,637,080	37,864,503	37,331,240	37,361,740

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY OF REVENUES - GENERAL FUND
FYE JUNE 30, 2015

GENERAL FUND



REVENUES	ACTUALS 2009-10	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED 2014-15
State sources	18,845,909	17,634,224	20,066,972	19,546,082	21,090,000	21,416,300
Local sources	6,295,724	6,488,475	5,479,142	5,436,024	5,450,988	5,458,057
Federal sources	3,365,706	4,163,029	2,927,940	3,148,285	2,530,000	2,663,000
Intermediate sources	-	35,834	69,262	62,659	85,000	70,000
TOTAL REVENUE	28,507,339	28,321,562	28,543,316	28,193,050	29,155,988	29,607,357

REVENUES

CLASSIFICATIONS OF REVENUES

Revenues are classified according to source. They are generally divided into five groups:

1000 - Local Sources

These revenues are derived from sources within our school district. Examples include: investment earnings, property taxes, and fees to participate.

2000 - Intermediate Sources

Revenues derived from county level government agencies and the Education Service District.

3000 - State Sources

Revenues from the state or through the state including State School Support or state grants-in-aid.

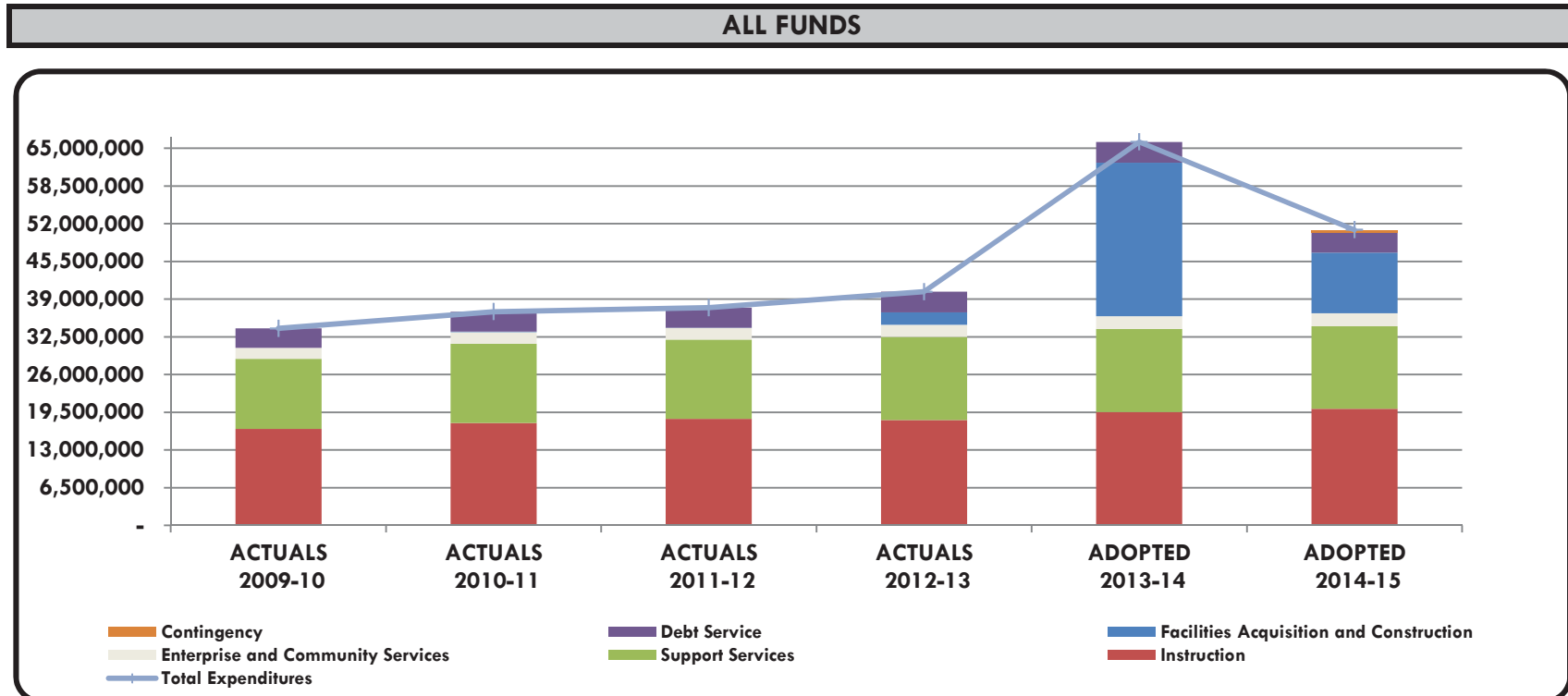
4000 - Federal Sources

Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

Other revenues not classified above include debt financing, transfers and beginning fund balance.

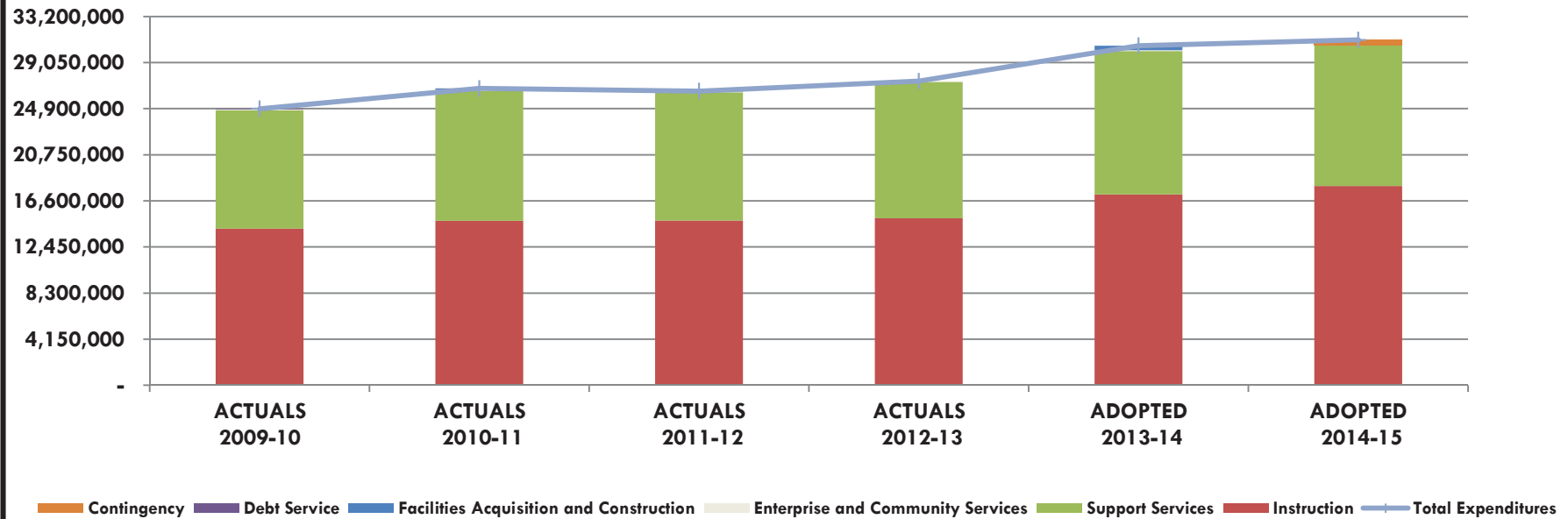
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY EXPENDITURES BY FUNCTION
FYE JUNE 30, 2015



FUNCTION	ACTUALS 2009-10	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED 2014-15
Instruction	16,604,723	17,646,049	18,338,671	18,162,741	19,506,735	20,075,077
Support Services	12,101,784	13,655,106	13,667,906	14,301,973	14,367,174	14,261,241
Enterprise and Community Services	1,907,882	1,993,386	2,017,560	2,090,010	2,188,440	2,205,552
Facilities Acquisition and Construction	-	121,318	21,049	2,160,239	26,432,916	10,447,033
Debt Service	3,323,387	3,411,912	3,475,937	3,558,083	3,603,107	3,505,055
Contingency	-	-	-	-	-	466,000
Total Expenditures	33,937,776	36,827,771	37,521,123	40,273,046	66,098,372	50,959,958

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY EXPENDITURES BY FUNCTION
FYE JUNE 30, 2015

GENERAL FUND



FUNCTION	ACTUALS 2009-10	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED 2014-15
Instruction	14,097,254	14,806,794	14,827,024	15,025,825	17,190,117	17,937,968
Support Services	10,672,199	11,691,565	11,551,046	12,298,142	12,889,052	12,652,771
Enterprise and Community Services	78,211	87,271	78,749	58,549	84,736	39,070
Facilities Acquisition and Construction	-	121,318	21,048	-	410,000	-
Debt Service	49,947	21,303	-	-	-	-
Contingency	-	-	-	-	-	466,000
Total Expenditures	24,897,611	26,728,251	26,477,867	27,382,516	30,573,904	31,095,809

DEFINITIONS OF OBJECTS

100 – Salaries

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

200 – Associated Payroll Costs

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.

300 – Purchased Services

Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples of these services include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.

400 – Supplies and Materials

Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.

500 – Capital Outlay

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

600 – Other Objects

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

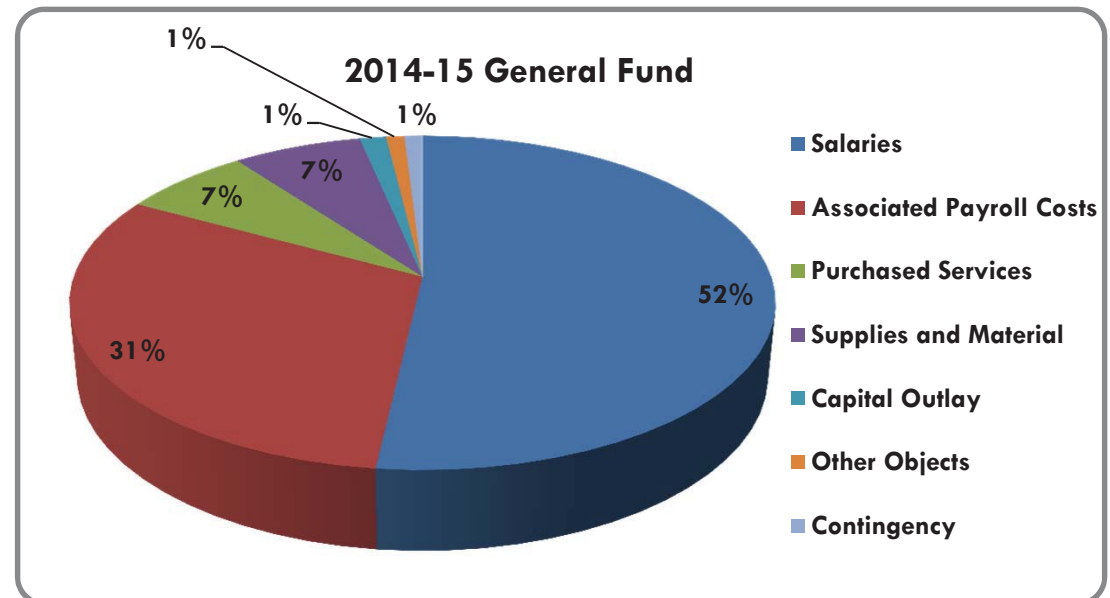
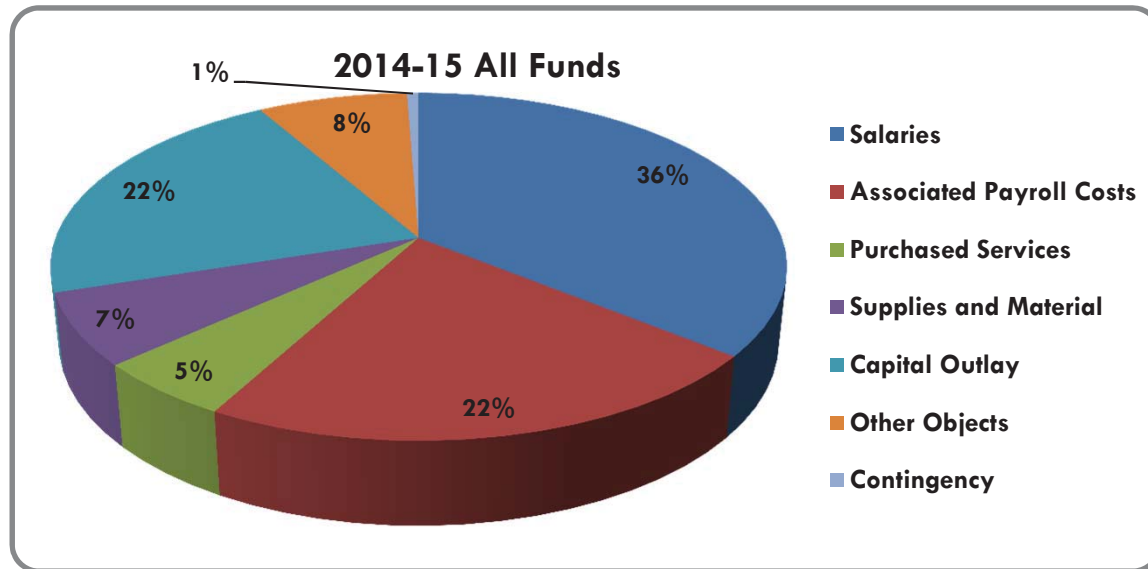
700 – Transfers

This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

800 – Other Uses

These are amounts set aside for contingency and reserve for next year.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
PROPOSED EXPENDITURES BY OBJECT
FYE JUNE 30, 2015



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2015

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	5,458,057	474,684	2,209,436	10,000	8,152,177
Intermediate sources	70,000	13,056	-	-	83,056
State sources	21,416,300	323,367	-	-	21,739,667
Federal sources	2,663,000	4,723,840	-	-	7,386,840
TOTAL REVENUE	<u>29,607,357</u>	<u>5,534,947</u>	<u>2,209,436</u>	<u>10,000</u>	<u>37,361,740</u>
EXPENDITURES					
Instruction	17,937,968	2,137,109	-	-	20,075,077
Support services	12,652,771	1,608,470	-	-	14,261,241
Enterprise and community services	39,070	2,166,482	-	-	2,205,552
Facilities acquisition and construction	-	-	-	10,447,033	10,447,033
Debt service	-	-	3,505,055	-	3,505,055
Contingency	466,000	-	-	-	466,000
TOTAL EXPENDITURES	<u>31,095,809</u>	<u>5,912,061</u>	<u>3,505,055</u>	<u>10,447,033</u>	<u>50,959,958</u>
REVENUES OVER (UNDER)					
EXPENDITURES	<u>(1,488,452)</u>	<u>(377,114)</u>	<u>(1,295,619)</u>	<u>(10,437,033)</u>	<u>(13,598,218)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	557,000	320,145	977,709	-	1,854,854
Operating transfers out	(1,854,854)	-	-	-	(1,854,854)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,297,854)</u>	<u>320,145</u>	<u>977,709</u>	<u>-</u>	<u>-</u>

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2015

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,786,306)	(56,969)	(317,910)	(10,437,033)	(13,598,218)
FUND BALANCE, JULY 1	<u>8,700,000</u>	<u>131,969</u>	<u>678,910</u>	<u>10,437,033</u>	<u>19,947,912</u>
FUND BALANCE, JUNE 30	<u><u>5,913,694</u></u>	<u><u>75,000</u></u>	<u><u>361,000</u></u>	<u><u>-</u></u>	<u><u>6,349,694</u></u>

GENERAL FUND

The General fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy and state basic school support. The sub fund account groupings are used to separate accounting records from management purposes. The sub fund account groupings are as follows:

- General
- Bus Replacement Fund
- Warm Springs Housing
- Technology Replacement Fund
- Textbook Replacement Fund
- Equipment Replacement Fund
- Maintenance Projects Fund
- PERS Reserve Fund
- Stabilization Fund
- Warm Springs School Fund

GENERAL FUND SUB-FUNDS

101 – BUS REPLACEMENT FUND (Page 43):

This subfund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2017 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund. The 2014-2015 budget reflects the purchase of one bus.

104 – WARM SPRINGS HOUSING FUND (Page 45):

The Warm Springs Housing Fund is used for the repairs and maintenance of District owned rental property in Warm Springs. The District leases the properties to current District employees. Revenues for this fund are derived from rental income.

***NEW* 107 – TECHNOLOGY REPLACEMENT FUND (Page**

47): This fund is utilized to support the District's technology infrastructure. The Technology Replacement subfund will be funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology asset that have become obsolete or have catastrophically failed and cannot be repaired. The 2014-2015 budget reflects a transfer of \$37,000 from the General Fund.

***NEW* 108 – TEXTBOOK RESERVE FUND (Page 49):** The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, for additional curriculum necessary for the adoption of the Common Core State Standards, and for miscellaneous purchases necessary to support curriculum objectives. The District has transferred \$400,000 to this fund for the 2014-2015 budget year and will need to support at this level for the next two year in order to attain the 7-year adoption schedule.

109 – EQUIPMENT REPLACEMENT FUND (Page 51):

This subfund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this subfund. The 2014-2015 reflects a transfer from the General Fund of \$45,000.

110 – MAINTENANCE PROJECTS FUND (Page 53):

The Maintenance Projects subfund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purposes charges remitted from PGE. Expenditures from this fund require authorization by the Superintendent and Director of Operations.

111 – PERS RESERVE FUND (Page 55):

The PERS Reserve Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset rising PERS cost.

118 – STABILIZATION FUND (Page 57):

The Stabilization Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds for use in stabilizing the highs and lows of funding from federal, state and local sources and to provide a consistent education opportunity for students over a long period of time.

119 – WARM SPRINGS K-8 BUILDING FUND (Page 59):

The subfund is designated for future major maintenance projects, capital equipment or infrastructure for the Warm Spring education facility. Expenditures from this fund require authorization from the Board.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS HISTORICAL
FYE JUNE 30, 2015

	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	APPROVED 2014-15
REVENUES						
Local sources	5,479,141	5,436,024	5,450,988	5,458,057	5,458,057	5,458,057
Intermediate sources	69,263	62,659	85,000	70,000	70,000	70,000
State sources	20,066,972	19,546,082	21,090,000	21,416,300	21,416,300	21,416,300
Federal sources	2,927,940	3,148,285	2,530,000	2,663,000	2,663,000	2,663,000
TOTAL REVENUE	28,543,316	28,193,050	29,155,988	29,607,357	29,607,357	29,607,357
EXPENDITURES						
Instruction	14,827,024	15,025,825	17,190,117	17,937,968	17,937,968	17,937,968
Support Services	11,551,047	12,298,142	12,889,052	12,652,771	12,652,771	12,652,771
Enterprise and Community Services	78,749	58,549	84,736	39,070	39,070	39,070
Facilities Acquisition and Construction	21,049	-	410,000	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	300,000	466,000	466,000
TOTAL EXPENDITURES	26,477,869	27,382,516	30,573,904	30,929,809	31,095,809	31,095,809
REVENUES OVER (UNDER) EXPENDITURES	2,065,447	810,534	(1,417,916)	(1,322,452)	(1,488,452)	(1,488,452)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	108,000	834,600	941,600	557,000	557,000	557,000
Operating transfers out	(1,148,646)	(1,904,720)	(2,274,400)	(1,854,854)	(1,854,854)	(1,854,854)
Gain (loss) on sale of capital assets	7,800	9,798	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,032,846)	(1,060,322)	(1,332,800)	(1,297,854)	(1,297,854)	(1,297,854)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	1,032,601	(249,788)	(2,750,716)	(2,620,306)	(2,786,306)	(2,786,306)
FUND BALANCE, JULY 1	10,634,092	11,666,693	9,608,546	8,700,000	8,700,000	8,700,000
FUND BALANCE, JUNE 30	11,666,693	11,416,905	6,857,830	6,079,694	5,913,694	5,913,694

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS BUDGET
FYE JUNE 30, 2015

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
REVENUES			
Local sources	5,390,057	68,000	5,458,057
Intermediate sources	10,000	60,000	70,000
State sources	21,269,900	146,400	21,416,300
Federal sources	2,663,000	-	2,663,000
TOTAL REVENUE	<u>29,332,957</u>	<u>274,400</u>	<u>29,607,357</u>
EXPENDITURES			
Instruction	17,507,968	430,000	17,937,968
Support Services	12,012,311	640,460	12,652,771
Enterprise and Community Services	39,070	-	39,070
Facilities Acquisition and Construction	-	-	-
Debt Service	-	-	-
Contingency	466,000	-	466,000
TOTAL EXPENDITURES	<u>30,025,349</u>	<u>1,070,460</u>	<u>31,095,809</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(692,392)</u>	<u>(796,060)</u>	<u>(1,488,452)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	557,000	557,000
Operating transfers out	(1,779,854)	(75,000)	(1,854,854)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,779,854)</u>	<u>482,000</u>	<u>(1,297,854)</u>
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	<u>(2,472,246)</u>	<u>(314,060)</u>	<u>(2,786,306)</u>
FUND BALANCE, JULY 1	<u>5,690,888</u>	<u>3,009,112</u>	<u>8,700,000</u>
FUND BALANCE, JUNE 30	<u><u>3,218,642</u></u>	<u><u>2,695,052</u></u>	<u><u>5,913,694</u></u>

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2015

OBJECT	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1111	CURRENT YEAR'S TAXES	3,604,344	3,528,345	3,596,000	3,732,000	3,732,000	3,732,000
1112	PRIOR YEAR'S TAXES	201,007	214,588	190,000	132,000	132,000	132,000
1113	COUNTY TAX SALES FOR BACK TAXES	2,149	765	-	-	-	-
1114	PAYMENTS IN LIEU OF PROPERTY TAXES	1,669	43,304	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	13,618	19,673	22,000	30,000	30,000	30,000
1412	TRANSPORTATION FEES IN STATE	1,446	44	-	-	-	-
1415	TRANSPORTATION FEES IN DISTRICT	233,149	182,204	200,000	195,000	195,000	195,000
1420	SUMMER SCHOOL TRANSPORTATION	3,416	-	-	-	-	-
1510	INTEREST ON INVESTMENTS	92,235	84,501	75,000	65,000	65,000	65,000
1710	ADMISSIONS	33,239	32,986	30,000	16,000	16,000	16,000
1810	CHILD CARE	10,013	-	-	-	-	-
1910	BUILDING & EQUIPMENT RENTALS REVENUE	59,543	37,411	54,300	43,000	43,000	43,000
1920	DONATIONS/CONTRIBUTIONS	6,861	7,287	2,000	-	-	-
1980	FEES CHARGED TO GRANTS	190,113	147,529	122,888	113,550	113,550	113,550
1990	MISCELLANEOUS REVENUE	56,536	108,753	85,000	50,000	50,000	50,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	-	-	-	1,500	1,500	1,500
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	1,796	2,195	1,000	25,000	25,000	25,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	71	70	300	500	500	500
1994	FINGERPRINTING CHARGES	3,534	2,785	2,500	5,500	5,500	5,500
1995	MEDICAID (FORMERLY REIMB SALARIES)	34,067	34,752	25,000	30,000	30,000	30,000
1996	EMPLOYEE WELLNESS FEES	-	-	-	1,500	1,500	1,500
1997	PAY TO PLAY	7,800	9,805	15,000	10,000	10,000	10,000
1998	E-RATE REVENUE	81,838	96,321	70,000	50,000	50,000	50,000
1999	PERS UAL	840,698	882,707	960,000	957,507	957,507	957,507
2101	COUNTY SCHOOL FUNDS	-	-	35,000	10,000	10,000	10,000
2240	PUBLIC PURPOSE CHARGE	69,263	62,659	50,000	60,000	60,000	60,000
3101	STATE SCHOOL FUND	19,157,768	19,253,289	20,870,000	21,171,200	21,171,200	21,171,200
3103	COMMON SCHOOL FUND	218,489	241,708	220,000	245,100	245,100	245,100
3199	STATE SOURCE UNRESTRICTED	690,316	-	-	-	-	-
3225	CLEAN ENERGY DEPLOYMENT	-	50,438	-	-	-	-
3299	STATE GRANT RESTRICTED	400	646	-	-	-	-
4200	JROTC	-	-	59,000	-	-	-
4300	JROTC	59,638	60,129	-	62,000	62,000	62,000
4500	IDEA THRU ODE	9,844	1,500	-	-	-	-
4513	IDEA THRU ODE	1,076	-	-	-	-	-
4711	CARL PERKINS GRANT	10,602	15,182	21,000	1,000	1,000	1,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2015

OBJECT	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
4713	SPECIAL EDUCATION GRANTS	204	-	-	-	-	-
4716	TEACHING AMERICAN HISTORY	2,850	-	-	-	-	-
4801	FEDERAL FOREST FEES	131,632	103,895	-	-	-	-
4802	IMPACT AID ENTITLEMENT	2,712,088	2,967,577	2,450,000	2,600,000	2,600,000	2,600,000
4809	FED FLOOD CONTROL LEASE	5	3	-	-	-	-
5200	OPERATING TRANSFER IN	108,000	834,600	941,600	482,000	482,000	482,000
5201	OPERATING TRANSFER IN	-	-	-	75,000	75,000	75,000
5300	SALE/COMP LOSS OF ASSETS	7,800	9,798	-	-	-	-
5400	BEGINNING FUND BALANCE	10,634,092	11,666,693	9,608,546	8,700,000	8,700,000	8,700,000
TOTALS		39,293,208	40,704,140	39,706,134	38,864,357	38,864,357	38,864,357

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1111	ELEMENTARY INSTRUCTION	5,782,416	5,867,442	6,498,843	6,927,296	6,927,296	6,927,296
1121	MIDDLE SCHOOL INSTRUCTION	2,178,761	2,131,207	2,309,258	2,692,783	2,692,783	2,692,783
1122	MIDDLE SCHOOL EXTRACURRICULAR	134,772	134,460	150,601	182,027	182,027	182,027
1131	HIGH SCH REGULAR INSTRUCTION	2,548,267	2,483,295	3,221,954	3,028,082	3,028,082	3,028,082
1132	HIGH SCHOOL EXTRACURRICULAR	488,523	452,986	504,383	478,768	478,768	478,768
1210	TAG INSTRUCTIONAL PROGRAM	104,221	106,084	113,272	105,813	105,813	105,813
1220	LIFE SKILLS INSTRUCT PROGRAM	1,322,193	1,427,111	1,565,936	1,563,131	1,563,131	1,563,131
1223	COMMUNITY TRANSITION CENTER	55,600	61,597	65,827	200,421	200,421	200,421
1227	EXTENDED SCHOOL YEAR	17,759	15,031	18,150	20,812	20,812	20,812
1229	BEHAVIORAL PROGRAM	134,717	206,681	314,225	214,026	214,026	214,026
1250	SPECIAL EDUCATION PROGRAM	1,018,193	1,109,986	1,331,506	1,390,633	1,390,633	1,390,633
1271	REMEDIAL INSTRUCTION	-	759	-	-	-	-
1283	ALTERNATIVE EDUCATION	72,136	110,149	86,065	198,617	198,617	198,617
1291	ESL INSTRUCTIONAL PROGRAM	941,371	896,190	965,496	935,557	935,557	935,557
1292	TEEN PARENT INSTRUCTIONAL PROGRAM	537	450	600	-	-	-
1293	MIGRANT EDUCATION	2,933	-	-	-	-	-
1294	YOUTH CORRECTIONS EDUCATION	20,967	20,074	44,000	-	-	-
2112	ATTENDANCE SERVICES	64,911	-	-	58,351	58,351	58,351
2114	STUDENT ACCOUNTING SERVICES	156,775	159,024	167,590	183,334	183,334	183,334
2115	STUDENT SAFETY	73,726	71,851	86,000	84,000	84,000	84,000
2122	COUNSELING SERVICES	453,335	454,515	498,670	532,016	532,016	532,016
2130	HEALTH & NURSING SERVICES	89,454	89,812	104,009	106,021	106,021	106,021
2190	STUDENT SUPPORT SERVICES	184,656	187,959	194,101	193,840	193,840	193,840
2210	IMPROVEMENT OF INSTRUCTION SERVICES	52,325	68,576	67,297	-	-	-
2211	IMPROVEMENT OF INSTRUCTION SERVICES	138,690	144,861	168,872	240,506	240,506	240,506
2213	CURRICULUM DEVELOPMENT	75	15,501	2,780	-	-	-
2220	EDUCATIONAL MEDIA SERVICES	416,349	425,063	453,897	452,809	452,809	452,809
2230	ASSESSMENT & TESTING	60,797	79,397	79,404	49,284	49,284	49,284
2240	INSTRUCTIONAL STAFF DEVELOPMENT	49,257	55,301	74,200	82,033	82,033	82,033
2244	ADMINISTRATION STAFF DEVELOPMENT	20,073	17,523	12,000	12,000	12,000	12,000
2310	BOARD OF EDUCATION SERVICES	103,361	105,101	117,500	111,300	111,300	111,300
2321	OFFICE OF SUPERINTENDENT	309,709	349,363	349,484	342,577	342,577	342,577
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	52,146	51,534	55,858	47,499	47,499	47,499
2410	OFFICE OF THE PRINCIPAL SERVICES	2,094,989	2,181,023	2,446,370	2,238,380	2,238,380	2,238,380
2520	FISCAL SERVICES	430,954	491,116	570,330	499,223	499,223	499,223

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2527	PROPERTY ACCOUNTING SERVICES	1,289	499	1,300	-	-	-
2528	RISK MANAGEMENT SERVICES	146,688	182,183	215,750	75,800	75,800	75,800
2542	BUILDINGS SERVICES	2,164,592	2,085,887	2,426,521	2,455,963	2,455,963	2,455,963
2543	GROUNDS SERVICES	81,659	101,458	96,520	72,250	72,250	72,250
2544	MAINTENANCE SERVICES	987,813	1,531,974	1,307,295	1,343,498	1,343,498	1,343,498
2546	SECURITY SERVICES	3,146	3,688	5,000	4,800	4,800	4,800
2552	VEHICLE OPERATION SERVICES	2,146,046	2,099,641	2,064,293	2,032,472	2,032,472	2,032,472
2572	PURCHASING SERVICES	82,862	4,463	2,520	25,701	25,701	25,701
2574	PUBLISHING & DUPLICATING SERVICES	186,698	214,090	222,097	7,500	7,500	7,500
2620	PLANNING, RESEARCH & EVALUATION SERVICES	13,536	13,615	-	-	-	-
2623	EVALUATION SERVICES	7,306	10,115	6,500	15,000	15,000	15,000
2626	GRANT WRITING SERVICES	15,065	7,085	4,500	15,000	15,000	15,000
2633	PUBLIC INFORMATION SERVICES	11,613	9,710	16,000	37,000	37,000	37,000
2640	STAFF SERVICES (HUMAN RESOURCES)	305,365	357,082	321,281	482,702	482,702	482,702
2642	RECRUITMENT SERVICES	13,470	11,539	21,000	17,300	17,300	17,300
2645	EMPLOYEE HEALTH SERVICES	3,078	6,179	8,000	7,106	7,106	7,106
2660	TECHNOLOGY SERVICES	314,626	415,081	436,145	519,132	519,132	519,132
2669	TELECOMMUNICATIONS SERVICES	122,349	101,841	115,500	167,420	167,420	167,420
2700	SUPPLEMENTAL RETIREMENT PROGRAM	144,082	143,559	124,466	140,955	140,955	140,955
3320	COMMUNITY RECREATION SERVICES	45,000	45,000	45,000	37,500	37,500	37,500
3330	PARENT INVOLVEMENT	-	-	-	1,570	1,570	1,570
3501	CHILD CARE PROVIDER SERVICES	33,749	13,162	39,736	-	-	-
4150	FACILITIES ACQUISITION AND CONSTRUCTION	21,049	-	410,000	-	-	-
5200	INTERFUND TRANSFER	-	489,600	489,600	-	-	-
5201	INTERFUND TRANSFER	-	-	-	557,000	557,000	557,000
5202	INTERFUND TRANSFER	-	-	-	320,145	320,145	320,145
5203	INTERFUND TRANSFER	840,646	881,136	927,800	977,709	977,709	977,709
5231	INTERFUND TRANSFER	108,000	45,000	302,000	-	-	-
5234	INTERFUND TRANSFER	-	307,615	150,000	-	-	-
5238	INTERFUND TRANSFER	200,000	181,369	405,000	-	-	-
6110	CONTINGENCY	-	-	-	300,000	466,000	466,000
7000	UNAPPROP END FUND BALANCE	11,666,693	11,416,905	6,857,830	6,079,694	5,913,694	5,913,694
TOTALS		39,293,208	40,704,140	39,706,134	38,864,357	38,864,357	38,864,357

RESOURCES AND REQUIREMENTS REPORT BY FUND

Jefferson County School District
445 SE Buff Street Madras, OR 977411595

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
	1100 TAXES	3,809,169	3,787,001	3,786,000	0.00	3,864,000	0.00	3,864,000	3,864,000	0.00
	1300 TUITION	13,618	19,673	22,000	0.00	30,000	0.00	30,000	30,000	0.00
	1400 TRANSPORTATION FEES	238,011	182,248	200,000	0.00	195,000	0.00	195,000	195,000	0.00
	1500 EARNINGS ON INVESTMENTS	92,235	84,501	75,000	0.00	65,000	0.00	65,000	65,000	0.00
	1700 EXTRACURRICULAR ACTIVITIES	33,239	32,986	30,000	0.00	16,000	0.00	16,000	16,000	0.00
	1800 COMMUNITY SVCS ACTIVITIES	10,013	0	0	0.00	0	0.00	0	0	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	1,264,654	1,309,554	1,315,688	0.00	1,220,057	0.00	1,220,057	1,220,057	0.00
	1000 REVENUE FROM LOCAL SOURCES	5,460,938	5,415,963	5,428,688	0.00	5,390,057	0.00	5,390,057	5,390,057	0.00
	2100 UNRESTRICTED REVENUE	0	0	35,000	0.00	10,000	0.00	10,000	10,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	0	0	35,000	0.00	10,000	0.00	10,000	10,000	0.00
	3100 STATE SCHOOL FUND	19,959,282	19,370,024	20,970,000	0.00	21,269,900	0.00	21,269,900	21,269,900	0.00
	3200 RESTRICTED GRANTS-IN-AID	400	646	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	19,959,682	19,370,670	20,970,000	0.00	21,269,900	0.00	21,269,900	21,269,900	0.00
	4200 UNRESTRICTED REVENUE FROM FE	0	0	59,000	0.00	0	0.00	0	0	0.00
	4300 FEDERAL GRANT (DIRECT)	59,638	60,129	0	0.00	62,000	0.00	62,000	62,000	0.00
	4500 RESTRICTED-FED THRU STATE	10,920	1,500	0	0.00	0	0.00	0	0	0.00
	4700 FED GR THRU INTERMEDIATE	13,656	15,182	21,000	0.00	1,000	0.00	1,000	1,000	0.00
	4800 FED MISC/IN LIEU TAX	2,426,334	2,701,483	2,400,000	0.00	2,600,000	0.00	2,600,000	2,600,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	2,510,549	2,778,294	2,480,000	0.00	2,663,000	0.00	2,663,000	2,663,000	0.00
	5200 INTERFUND TRANSFER	0	364,600	364,600	0.00	0	0.00	0	0	0.00
	5300 SALE/COMP LOSS OF ASSETS	0	9,798	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	7,618,612	8,313,058	6,732,746	0.00	5,690,888	0.00	5,690,888	5,690,888	0.00
	5000 OTHER SOURCES	7,618,612	8,687,455	7,097,346	0.00	5,690,888	0.00	5,690,888	5,690,888	0.00
Total Fund 100	GENERAL FUND - OPERATIONS	35,549,781	36,252,383	36,011,034	0.00	35,023,845	0.00	35,023,845	35,023,845	0.00

Jefferson County School District
445 SE Buff Street Madras, OR 977411595

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 1100	REGULAR INSTRUCTION									
200	ASSOCIATED PAYROLL COSTS	2,228	2,326	0	0.00	0	0.00	0	0	0.00
Total Function 1100	REGULAR INSTRUCTION	2,228	2,326	0	0.00	0	0.00	0	0	0.00
Function 1111	PRIMARY K-3 REG INSTRUCT									
100	SALARIES	3,564,005	3,666,481	3,794,034	79.93	4,052,437	82.41	4,052,437	4,052,437	82.41
200	ASSOCIATED PAYROLL COSTS	2,087,738	2,042,356	2,496,109	0.00	2,353,567	0.00	2,353,567	2,353,567	0.00
300	PURCHASED SERVICES	14,531	31,458	33,650	0.00	84,097	0.00	84,097	84,097	0.00
400	SUPPLIES AND MATERIALS	116,142	127,146	175,050	0.00	234,195	0.00	234,195	234,195	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT	5,782,416	5,867,442	6,498,843	79.93	6,724,296	82.41	6,724,296	6,724,296	82.41
Function 1113	EX-CURR ELEMENTARY									
100	SALARIES	265	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,078	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	86	0	0	0.00	0	0.00	0	0	0.00
Total Function 1113	EX-CURR ELEMENTARY	1,429	0	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
100	SALARIES	1,345,456	1,321,818	1,363,853	26.38	1,506,187	28.36	1,506,187	1,506,187	28.36
200	ASSOCIATED PAYROLL COSTS	798,942	762,327	877,905	0.00	905,293	0.00	905,293	905,293	0.00
300	PURCHASED SERVICES	426	260	7,000	0.00	36,624	0.00	36,624	36,624	0.00
400	SUPPLIES AND MATERIALS	33,879	46,802	60,500	0.00	122,380	0.00	122,380	122,380	0.00
600	OTHER OBJECTS	58	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	2,178,761	2,131,207	2,309,258	26.38	2,570,483	28.36	2,570,483	2,570,483	28.36
Function 1122	EX-CURRIC MIDDLE SCHOOL									
100	SALARIES	86,871	85,941	89,801	1.00	140,246	3.24	140,246	140,246	3.24
200	ASSOCIATED PAYROLL COSTS	34,161	34,938	46,500	0.00	29,581	0.00	29,581	29,581	0.00
300	PURCHASED SERVICES	9,049	8,408	8,700	0.00	6,000	0.00	6,000	6,000	0.00
400	SUPPLIES AND MATERIALS	4,566	4,699	5,600	0.00	6,200	0.00	6,200	6,200	0.00
600	OTHER OBJECTS	125	473	0	0.00	0	0.00	0	0	0.00
Total Function 1122	EX-CURRIC MIDDLE SCHOOL	134,772	134,460	150,601	1.00	182,027	3.24	182,027	182,027	3.24

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 1131	HIGH SCH REGULAR INSTRUCT									
100	SALARIES	1,618,757	1,578,133	1,922,163	32.00	1,797,264	32.90	1,797,264	1,797,264	32.90
200	ASSOCIATED PAYROLL COSTS	875,436	839,736	1,197,571	0.00	1,016,862	0.00	1,016,862	1,016,862	0.00
300	PURCHASED SERVICES	6,059	5,996	8,000	0.00	44,507	0.00	44,507	44,507	0.00
400	SUPPLIES AND MATERIALS	46,755	58,162	92,270	0.00	63,534	0.00	63,534	63,534	0.00
600	OTHER OBJECTS	1,260	1,268	1,950	0.00	1,215	0.00	1,215	1,215	0.00
Total Function 1131	HIGH SCH REGULAR INSTRUCT	2,548,267	2,483,295	3,221,954	32.00	2,923,382	32.90	2,923,382	2,923,382	32.90
Function 1132	EX-CURRIC HIGH SCHOOL									
100	SALARIES	276,921	260,177	269,562	2.50	275,352	5.08	275,352	275,352	5.08
200	ASSOCIATED PAYROLL COSTS	106,072	92,853	104,822	0.00	91,416	0.00	91,416	91,416	0.00
300	PURCHASED SERVICES	69,555	60,507	79,200	0.00	70,550	0.00	70,550	70,550	0.00
400	SUPPLIES AND MATERIALS	28,353	28,099	41,750	0.00	31,800	0.00	31,800	31,800	0.00
600	OTHER OBJECTS	7,622	11,349	9,050	0.00	9,650	0.00	9,650	9,650	0.00
Total Function 1132	EX-CURRIC HIGH SCHOOL	488,523	452,986	504,383	2.50	478,768	5.08	478,768	478,768	5.08
Function 1210	TAG INSTRUCTIONAL PROG									
100	SALARIES	67,567	68,243	68,925	1.00	65,444	0.95	65,444	65,444	0.95
200	ASSOCIATED PAYROLL COSTS	36,043	36,911	42,587	0.00	39,469	0.00	39,469	39,469	0.00
300	PURCHASED SERVICES	336	471	400	0.00	400	0.00	400	400	0.00
400	SUPPLIES AND MATERIALS	275	458	1,360	0.00	500	0.00	500	500	0.00
Total Function 1210	TAG INSTRUCTIONAL PROG	104,221	106,084	113,272	1.00	105,813	0.95	105,813	105,813	0.95
Function 1220	LIFE SKILLS INSTRUCT PROG									
100	SALARIES	820,313	908,731	917,200	31.95	971,860	34.03	971,860	971,860	34.03
200	ASSOCIATED PAYROLL COSTS	498,117	515,446	640,337	0.00	581,121	0.00	581,121	581,121	0.00
300	PURCHASED SERVICES	454	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	3,308	2,934	8,400	0.00	10,150	0.00	10,150	10,150	0.00
Total Function 1220	LIFE SKILLS INSTRUCT PROG	1,322,193	1,427,111	1,565,936	31.95	1,563,131	34.03	1,563,131	1,563,131	34.03
Function 1223	COMMUNITY TRANSITION CENTERS									
100	SALARIES	30,901	36,016	38,304	1.76	106,277	2.75	106,277	106,277	2.75
200	ASSOCIATED PAYROLL COSTS	21,624	23,401	27,523	0.00	66,149	0.00	66,149	66,149	0.00
300	PURCHASED SERVICES	3,075	2,180	0	0.00	2,500	0.00	2,500	2,500	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	700	0.00	700	700	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100 GENERAL FUND - OPERATIONS											
Function	1223	COMMUNITY TRANSITION CENTERS									
	600	OTHER OBJECTS	0	0	0	0.00	24,795	0.00	24,795	24,795	0.00
Total Function	1223	COMMUNITY TRANSITION CENTERS	55,600	61,597	65,827	1.76	200,421	2.75	200,421	200,421	2.75
Function	1227	EXTENDED SCH YR INSTRUCT									
	100	SALARIES	13,677	11,634	13,500	0.00	15,500	0.00	15,500	15,500	0.00
	200	ASSOCIATED PAYROLL COSTS	4,083	3,324	4,650	0.00	5,312	0.00	5,312	5,312	0.00
	400	SUPPLIES AND MATERIALS	0	73	0	0.00	0	0.00	0	0	0.00
Total Function	1227	EXTENDED SCH YR INSTRUCT	17,759	15,031	18,150	0.00	20,812	0.00	20,812	20,812	0.00
Function	1229	BEHAVIORAL PROGRAM									
	100	SALARIES	83,590	75,397	82,104	4.40	142,933	5.17	142,933	142,933	5.17
	200	ASSOCIATED PAYROLL COSTS	51,127	28,760	42,122	0.00	69,894	0.00	69,894	69,894	0.00
	300	PURCHASED SERVICES	0	100,347	190,000	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	0	2,177	0	0.00	1,200	0.00	1,200	1,200	0.00
Total Function	1229	BEHAVIORAL PROGRAM	134,717	206,681	314,225	4.40	214,026	5.17	214,026	214,026	5.17
Function	1250	SPECIAL EDUCATION PROGRAM									
	100	SALARIES	628,604	705,817	793,842	21.80	841,402	24.65	841,402	841,402	24.65
	200	ASSOCIATED PAYROLL COSTS	383,234	400,551	512,064	0.00	529,732	0.00	529,732	529,732	0.00
	300	PURCHASED SERVICES	424	0	3,000	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	5,932	3,617	22,600	0.00	19,500	0.00	19,500	19,500	0.00
Total Function	1250	SPECIAL EDUCATION PROGRAM	1,018,193	1,109,986	1,331,506	21.80	1,390,633	24.65	1,390,633	1,390,633	24.65
Function	1271	REMEDIAL INSTR									
	100	SALARIES	0	676	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	83	0	0.00	0	0.00	0	0	0.00
Total Function	1271	REMEDIAL INSTR	0	759	0	0.00	0	0.00	0	0	0.00
Function	1283	DIST ALTERNATIVE ED INSTR									
	100	SALARIES	30,925	37,220	38,456	0.94	98,032	2.00	98,032	98,032	2.00
	200	ASSOCIATED PAYROLL COSTS	22,504	26,811	27,359	0.00	63,800	0.00	63,800	63,800	0.00
	300	PURCHASED SERVICES	17,973	45,015	20,000	0.00	10,957	0.00	10,957	10,957	0.00
	400	SUPPLIES AND MATERIALS	734	958	250	0.00	25,829	0.00	25,829	25,829	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 1283	DIST ALTERNATIVE ED INSTR									
600	OTHER OBJECTS	0	145	0	0.00	0	0.00	0	0	0.00
Total Function 1283	DIST ALTERNATIVE ED INSTR	72,136	110,149	86,065	0.94	198,617	2.00	198,617	198,617	2.00
Function 1291	ESL INSTRUCTIONAL PROGRAM									
100	SALARIES	580,660	550,250	563,252	11.64	554,244	11.89	554,244	554,244	11.89
200	ASSOCIATED PAYROLL COSTS	357,359	344,384	392,044	0.00	375,163	0.00	375,163	375,163	0.00
400	SUPPLIES AND MATERIALS	3,353	1,556	10,200	0.00	6,150	0.00	6,150	6,150	0.00
Total Function 1291	ESL INSTRUCTIONAL PROGRAM	941,371	896,190	965,496	11.64	935,557	11.89	935,557	935,557	11.89
Function 1292	TEEN PARENT INSTRUCT PROG									
400	SUPPLIES AND MATERIALS	357	300	600	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	180	150	0	0.00	0	0.00	0	0	0.00
Total Function 1292	TEEN PARENT INSTRUCT PROG	537	450	600	0.00	0	0.00	0	0	0.00
Function 1293	MIGRANT EDUCATION									
100	SALARIES	2,144	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	789	0	0	0.00	0	0.00	0	0	0.00
Total Function 1293	MIGRANT EDUCATION	2,933	0	0	0.00	0	0.00	0	0	0.00
Function 1294	YOUTH CORRECTIONS EDUC									
600	OTHER OBJECTS	20,967	20,074	44,000	0.00	0	0.00	0	0	0.00
Total Function 1294	YOUTH CORRECTIONS EDUC	20,967	20,074	44,000	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	14,827,024	15,025,825	17,190,117	215.29	17,507,968	233.44	17,507,968	17,507,968	233.44
Function 2112	ATTENDANCE SERVICES									
100	SALARIES	38,791	0	0	0.00	32,385	1.00	32,385	32,385	1.00
200	ASSOCIATED PAYROLL COSTS	26,120	0	0	0.00	25,966	0.00	25,966	25,966	0.00
Total Function 2112	ATTENDANCE SERVICES	64,911	0	0	0.00	58,351	1.00	58,351	58,351	1.00
Function 2114	STUDENT ACCOUNTING SVCS									
100	SALARIES	87,803	89,229	89,604	3.00	107,992	3.33	107,992	107,992	3.33
200	ASSOCIATED PAYROLL COSTS	68,972	69,794	77,987	0.00	75,343	0.00	75,343	75,343	0.00
Total Function 2114	STUDENT ACCOUNTING SVCS	156,775	159,024	167,590	3.00	183,334	3.33	183,334	183,334	3.33

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 2115	STUDENT SAFETY & SECURITY									
100	SALARIES	288	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	29	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	72,889	71,779	84,000	0.00	84,000	0.00	84,000	84,000	0.00
400	SUPPLIES AND MATERIALS	520	72	2,000	0.00	0	0.00	0	0	0.00
Total Function 2115	STUDENT SAFETY & SECURITY	73,726	71,851	86,000	0.00	84,000	0.00	84,000	84,000	0.00
Function 2122	COUNSELOR SERVICES									
100	SALARIES	290,301	289,990	297,403	5.80	322,640	6.84	322,640	322,640	6.84
200	ASSOCIATED PAYROLL COSTS	157,731	160,124	196,067	0.00	197,361	0.00	197,361	197,361	0.00
300	PURCHASED SERVICES	3,871	3,012	3,000	0.00	1,800	0.00	1,800	1,800	0.00
400	SUPPLIES AND MATERIALS	1,433	1,389	2,200	0.00	10,215	0.00	10,215	10,215	0.00
Total Function 2122	COUNSELOR SERVICES	453,335	454,515	498,670	5.80	532,016	6.84	532,016	532,016	6.84
Function 2130	HEALTH & NURSING SERVICES									
100	SALARIES	48,744	57,276	53,041	1.00	58,184	1.00	58,184	58,184	1.00
200	ASSOCIATED PAYROLL COSTS	27,803	18,961	34,568	0.00	23,817	0.00	23,817	23,817	0.00
300	PURCHASED SERVICES	1,082	3,287	3,400	0.00	3,820	0.00	3,820	3,820	0.00
400	SUPPLIES AND MATERIALS	11,691	10,153	12,850	0.00	20,050	0.00	20,050	20,050	0.00
600	OTHER OBJECTS	135	135	150	0.00	150	0.00	150	150	0.00
Total Function 2130	HEALTH & NURSING SERVICES	89,454	89,812	104,009	1.00	106,021	1.00	106,021	106,021	1.00
Function 2160	STUDENT TREATMENT SVCS									
300	PURCHASED SERVICES	48,181	50,936	46,000	0.00	0	0.00	0	0	0.00
Total Function 2160	STUDENT TREATMENT SVCS	48,181	50,936	46,000	0.00	0	0.00	0	0	0.00
Function 2190	PROGR DIRECT-STU SUPPORT									
100	SALARIES	95,397	96,348	97,008	1.00	97,008	1.00	97,008	97,008	1.00
200	ASSOCIATED PAYROLL COSTS	49,882	55,224	62,793	0.00	60,037	0.00	60,037	60,037	0.00
300	PURCHASED SERVICES	36,531	35,181	31,800	0.00	34,800	0.00	34,800	34,800	0.00
400	SUPPLIES AND MATERIALS	1,730	90	1,200	0.00	1,200	0.00	1,200	1,200	0.00
600	OTHER OBJECTS	1,116	1,116	1,300	0.00	795	0.00	795	795	0.00
Total Function 2190	PROGR DIRECT-STU SUPPORT	184,656	187,959	194,101	1.00	193,840	1.00	193,840	193,840	1.00
Function 2210	INSTR PROGRAM IMPROVEMENT									

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 2210	INSTR PROGRAM IMPROVEMENT									
100	SALARIES	33,783	45,987	41,355	0.60	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	18,200	22,311	24,142	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	115	0	1,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	227	278	800	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT	52,325	68,576	67,297	0.60	0	0.00	0	0	0.00
Function 2211	OFFICE OF INSTRUCTIONAL SERVICES									
100	SALARIES	84,746	87,903	102,174	1.35	150,250	1.95	150,250	150,250	1.95
200	ASSOCIATED PAYROLL COSTS	44,104	48,795	54,898	0.00	85,102	0.00	85,102	85,102	0.00
300	PURCHASED SERVICES	1,633	997	2,100	0.00	575	0.00	575	575	0.00
400	SUPPLIES AND MATERIALS	6,842	5,696	8,000	0.00	3,080	0.00	3,080	3,080	0.00
600	OTHER OBJECTS	1,366	1,469	1,700	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2211	OFFICE OF INSTRUCTIONAL SERVICES	138,690	144,861	168,872	1.35	240,506	1.95	240,506	240,506	1.95
Function 2213	CURRICULUM DEVELOPMENT .									
100	SALARIES	0	11,615	2,200	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,836	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	280	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	75	50	300	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT .	75	15,501	2,780	0.00	0	0.00	0	0	0.00
Function 2220	LIBRARY-MEDIA SERVICES									
100	SALARIES	223,133	229,635	226,332	7.05	227,514	7.93	227,514	227,514	7.93
200	ASSOCIATED PAYROLL COSTS	163,249	168,514	183,715	0.00	177,390	0.00	177,390	177,390	0.00
300	PURCHASED SERVICES	0	225	650	0.00	780	0.00	780	780	0.00
400	SUPPLIES AND MATERIALS	29,712	26,279	42,700	0.00	46,900	0.00	46,900	46,900	0.00
600	OTHER OBJECTS	255	410	500	0.00	225	0.00	225	225	0.00
Total Function 2220	LIBRARY-MEDIA SERVICES	416,349	425,063	453,897	7.05	452,809	7.93	452,809	452,809	7.93
Function 2230	ASSESSMENT & TESTING									
100	SALARIES	37,878	43,578	37,165	0.75	29,698	0.00	29,698	29,698	0.00
200	ASSOCIATED PAYROLL COSTS	17,698	35,032	25,239	0.00	2,586	0.00	2,586	2,586	0.00
300	PURCHASED SERVICES	4,736	250	10,000	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS										
Function 2230	ASSESSMENT & TESTING										
400	SUPPLIES AND MATERIALS		485	536	7,000	0.00	17,000	0.00	17,000	17,000	0.00
Total Function 2230	ASSESSMENT & TESTING		60,797	79,397	79,404	0.75	49,284	0.00	49,284	49,284	0.00
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		930	4,411	4,500	0.00	9,850	0.00	9,850	9,850	0.00
200	ASSOCIATED PAYROLL COSTS		45,767	47,617	45,000	0.00	45,463	0.00	45,463	45,463	0.00
300	PURCHASED SERVICES		2,560	2,986	22,450	0.00	14,720	0.00	14,720	14,720	0.00
400	SUPPLIES AND MATERIALS		0	286	2,250	0.00	12,000	0.00	12,000	12,000	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		49,257	55,301	74,200	0.00	82,033	0.00	82,033	82,033	0.00
Function 2244	ADMIN STAFF DEVELOPMENT										
200	ASSOCIATED PAYROLL COSTS		20,073	17,523	12,000	0.00	12,000	0.00	12,000	12,000	0.00
Total Function 2244	ADMIN STAFF DEVELOPMENT		20,073	17,523	12,000	0.00	12,000	0.00	12,000	12,000	0.00
Function 2310	SCHOOL BOARD--PAC										
300	PURCHASED SERVICES		89,974	92,001	102,500	0.00	97,100	0.00	97,100	97,100	0.00
400	SUPPLIES AND MATERIALS		4,080	3,791	5,200	0.00	4,300	0.00	4,300	4,300	0.00
600	OTHER OBJECTS		9,308	9,308	9,800	0.00	9,900	0.00	9,900	9,900	0.00
Total Function 2310	SCHOOL BOARD--PAC		103,361	105,101	117,500	0.00	111,300	0.00	111,300	111,300	0.00
Function 2321	OFFICE OF SUPERINTENDENT										
100	SALARIES		187,633	198,548	192,339	2.00	204,408	2.00	204,408	204,408	2.00
200	ASSOCIATED PAYROLL COSTS		95,480	105,985	116,395	0.00	120,819	0.00	120,819	120,819	0.00
300	PURCHASED SERVICES		21,517	25,336	24,600	0.00	8,100	0.00	8,100	8,100	0.00
400	SUPPLIES AND MATERIALS		3,570	11,829	9,150	0.00	7,250	0.00	7,250	7,250	0.00
600	OTHER OBJECTS		1,509	7,666	7,000	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2321	OFFICE OF SUPERINTENDENT		309,709	349,363	349,484	2.00	342,577	2.00	342,577	342,577	2.00
Function 2329	OTHER ADMINISTRATIVE SVCS										
100	SALARIES		26,619	22,954	22,738	0.50	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		15,408	14,072	15,621	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		7,635	10,260	12,800	0.00	40,499	0.00	40,499	40,499	0.00
400	SUPPLIES AND MATERIALS		2,485	4,248	4,700	0.00	7,000	0.00	7,000	7,000	0.00
Total Function 2329	OTHER ADMINISTRATIVE SVCS		52,146	51,534	55,858	0.50	47,499	0.00	47,499	47,499	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Function	2410 PRINCIPAL OFFICE SVCS									
	100 SALARIES	1,289,951	1,311,082	1,378,762	22.13	1,276,577	20.50	1,276,577	1,276,577	20.50
	200 ASSOCIATED PAYROLL COSTS	714,227	746,211	935,638	0.00	832,198	0.00	832,198	832,198	0.00
	300 PURCHASED SERVICES	25,116	40,664	33,100	0.00	84,749	0.00	84,749	84,749	0.00
	400 SUPPLIES AND MATERIALS	55,970	74,239	90,070	0.00	37,030	0.00	37,030	37,030	0.00
	600 OTHER OBJECTS	9,725	8,826	8,800	0.00	7,825	0.00	7,825	7,825	0.00
Total Function	2410 PRINCIPAL OFFICE SVCS	2,094,989	2,181,023	2,446,370	22.13	2,238,380	20.50	2,238,380	2,238,380	20.50
Function	2520 FISCAL SERVICES									
	100 SALARIES	222,891	303,508	284,280	5.00	256,709	4.01	256,709	256,709	4.01
	200 ASSOCIATED PAYROLL COSTS	129,474	140,266	201,036	0.00	167,204	0.00	167,204	167,204	0.00
	300 PURCHASED SERVICES	66,010	25,716	71,284	0.00	30,700	0.00	30,700	30,700	0.00
	400 SUPPLIES AND MATERIALS	8,974	11,265	10,800	0.00	38,600	0.00	38,600	38,600	0.00
	600 OTHER OBJECTS	3,606	10,361	2,930	0.00	6,010	0.00	6,010	6,010	0.00
Total Function	2520 FISCAL SERVICES	430,954	491,116	570,330	5.00	499,223	4.01	499,223	499,223	4.01
Function	2527 PROPERTY ACCOUNTING SERVICES									
	300 PURCHASED SERVICES	1,289	499	1,300	0.00	0	0.00	0	0	0.00
Total Function	2527 PROPERTY ACCOUNTING SERVICES	1,289	499	1,300	0.00	0	0.00	0	0	0.00
Function	2528 RISK MANAGEMENT									
	600 OTHER OBJECTS	146,688	182,183	215,750	0.00	75,800	0.00	75,800	75,800	0.00
Total Function	2528 RISK MANAGEMENT	146,688	182,183	215,750	0.00	75,800	0.00	75,800	75,800	0.00
Function	2542 PLANT OPERATION/CUST SVCS									
	100 SALARIES	826,225	797,405	912,938	22.08	900,877	21.08	900,877	900,877	21.08
	200 ASSOCIATED PAYROLL COSTS	522,523	508,311	646,084	0.00	582,736	0.00	582,736	582,736	0.00
	300 PURCHASED SERVICES	686,648	649,823	734,000	0.00	757,500	0.00	757,500	757,500	0.00
	400 SUPPLIES AND MATERIALS	112,971	115,107	131,400	0.00	114,500	0.00	114,500	114,500	0.00
	500 CAPITAL OUTLAY	7,650	12,800	0	0.00	0	0.00	0	0	0.00
	600 OTHER OBJECTS	0	1,111	800	0.00	99,050	0.00	99,050	99,050	0.00
Total Function	2542 PLANT OPERATION/CUST SVCS	2,156,018	2,084,556	2,425,221	22.08	2,454,663	21.08	2,454,663	2,454,663	21.08
Function	2543 GROUNDS SERVICES									
	100 SALARIES	3,345	11,997	0	0.00	0	0.00	0	0	0.00
	200 ASSOCIATED PAYROLL COSTS	820	2,441	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS									
Function 2543	 GROUND SERVICES									
300	PURCHASED SERVICES	12,024	13,512	34,500	0.00	18,300	0.00	18,300	18,300	0.00
400	SUPPLIES AND MATERIALS	51,083	55,525	60,000	0.00	53,800	0.00	53,800	53,800	0.00
500	CAPITAL OUTLAY	14,000	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	50	0	100	0.00	150	0.00	150	150	0.00
Total Function 2543	 GROUND SERVICES	81,323	83,475	94,600	0.00	72,250	0.00	72,250	72,250	0.00
Function 2544	 MAINTENANCE SERVICES									
100	SALARIES	424,507	419,310	425,997	9.03	446,755	8.53	446,755	446,755	8.53
200	ASSOCIATED PAYROLL COSTS	257,764	264,748	309,568	0.00	296,441	0.00	296,441	296,441	0.00
300	PURCHASED SERVICES	39,605	35,011	111,850	0.00	66,343	0.00	66,343	66,343	0.00
400	SUPPLIES AND MATERIALS	129,476	154,594	123,500	0.00	150,300	0.00	150,300	150,300	0.00
500	CAPITAL OUTLAY	18,000	34,300	55,000	0.00	6,000	0.00	6,000	6,000	0.00
600	OTHER OBJECTS	265	474	300	0.00	30,500	0.00	30,500	30,500	0.00
Total Function 2544	 MAINTENANCE SERVICES	869,618	908,437	1,026,215	9.03	996,338	8.53	996,338	996,338	8.53
Function 2546	 BLDG SAFETY/SECURITY SVCS									
300	PURCHASED SERVICES	3,146	3,304	4,600	0.00	4,800	0.00	4,800	4,800	0.00
400	SUPPLIES AND MATERIALS	0	384	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	0	400	0.00	0	0.00	0	0	0.00
Total Function 2546	 BLDG SAFETY/SECURITY SVCS	3,146	3,688	5,000	0.00	4,800	0.00	4,800	4,800	0.00
Function 2552	 VEHICLE OPERATION SERVICES									
100	SALARIES	758,279	763,829	611,819	19.99	704,279	20.59	704,279	704,279	20.59
200	ASSOCIATED PAYROLL COSTS	600,555	615,688	641,874	0.00	651,963	0.00	651,963	651,963	0.00
300	PURCHASED SERVICES	205,543	165,403	115,800	0.00	173,799	0.00	173,799	173,799	0.00
400	SUPPLIES AND MATERIALS	322,325	292,244	415,200	0.00	348,880	0.00	348,880	348,880	0.00
600	OTHER OBJECTS	17,704	17,904	29,600	0.00	23,550	0.00	23,550	23,550	0.00
Total Function 2552	 VEHICLE OPERATION SERVICES	1,904,408	1,855,069	1,814,293	19.99	1,902,472	20.59	1,902,472	1,902,472	20.59
Function 2572	 PURCHASING SERVICES									
100	SALARIES	52,158	6,128	0	0.00	12,891	0.33	12,891	12,891	0.33
200	ASSOCIATED PAYROLL COSTS	30,581	1,943	0	0.00	9,110	0.00	9,110	9,110	0.00
400	SUPPLIES AND MATERIALS	0	0	1,520	0.00	2,500	0.00	2,500	2,500	0.00
600	OTHER OBJECTS	123	(3,607)	1,000	0.00	1,200	0.00	1,200	1,200	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Function	2572	PURCHASING SERVICES	82,862	4,463	2,520	0.00	25,701	0.33	25,701	25,701	0.33
Function	2574	PRINTING/COPYING SVCS									
	300	PURCHASED SERVICES	163,917	174,033	180,447	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	22,781	40,057	41,650	0.00	7,500	0.00	7,500	7,500	0.00
Total Function	2574	PRINTING/COPYING SVCS	186,698	214,090	222,097	0.00	7,500	0.00	7,500	7,500	0.00
Function	2620	PLAN-RESEARCH-DEV-EVAL-GRANT-STATISTICAL SRVS									
	300	PURCHASED SERVICES	13,536	13,615	0	0.00	0	0.00	0	0	0.00
Total Function	2620	PLAN-RESEARCH-DEV-EVAL-GRANT-STATISTICAL SRVS	13,536	13,615	0	0.00	0	0.00	0	0	0.00
Function	2623	EVALUATION SERVICES									
	300	PURCHASED SERVICES	7,306	10,115	6,500	0.00	15,000	0.00	15,000	15,000	0.00
Total Function	2623	EVALUATION SERVICES	7,306	10,115	6,500	0.00	15,000	0.00	15,000	15,000	0.00
Function	2626	GRANT WRITING SERVICES									
	100	SALARIES	309	0	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	82	0	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	14,674	7,085	3,800	0.00	15,000	0.00	15,000	15,000	0.00
	400	SUPPLIES AND MATERIALS	0	0	500	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	0	0	200	0.00	0	0.00	0	0	0.00
Total Function	2626	GRANT WRITING SERVICES	15,065	7,085	4,500	0.00	15,000	0.00	15,000	15,000	0.00
Function	2633	PUBLIC INFORMATION SVCS									
	300	PURCHASED SERVICES	11,613	9,710	16,000	0.00	35,500	0.00	35,500	35,500	0.00
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2633	PUBLIC INFORMATION SVCS	11,613	9,710	16,000	0.00	37,000	0.00	37,000	37,000	0.00
Function	2640	PERSONNEL SERVICES									
	100	SALARIES	187,450	194,943	170,312	2.90	272,109	4.40	272,109	272,109	4.40
	200	ASSOCIATED PAYROLL COSTS	108,306	116,127	130,669	0.00	177,018	0.00	177,018	177,018	0.00
	300	PURCHASED SERVICES	3,279	39,457	13,700	0.00	9,725	0.00	9,725	9,725	0.00
	400	SUPPLIES AND MATERIALS	4,861	5,176	5,100	0.00	22,350	0.00	22,350	22,350	0.00
	600	OTHER OBJECTS	1,468	1,379	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2640	PERSONNEL SERVICES	305,365	357,082	321,281	2.90	482,702	4.40	482,702	482,702	4.40

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	100	GENERAL FUND - OPERATIONS									
Function	2642	RECRUITMENT SERVICES									
	100	SALARIES	0	221	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	59	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	9,954	7,098	16,300	0.00	10,500	0.00	10,500	10,500	0.00
	400	SUPPLIES AND MATERIALS	106	134	100	0.00	600	0.00	600	600	0.00
	600	OTHER OBJECTS	3,410	4,027	4,600	0.00	6,200	0.00	6,200	6,200	0.00
Total Function	2642	RECRUITMENT SERVICES	13,470	11,539	21,000	0.00	17,300	0.00	17,300	17,300	0.00
Function	2645	HEALTH SERVICES-EMPLOYEES									
	100	SALARIES	0	1,288	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	126	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	3,078	4,565	4,500	0.00	5,506	0.00	5,506	5,506	0.00
	400	SUPPLIES AND MATERIALS	0	200	3,500	0.00	1,600	0.00	1,600	1,600	0.00
Total Function	2645	HEALTH SERVICES-EMPLOYEES	3,078	6,179	8,000	0.00	7,106	0.00	7,106	7,106	0.00
Function	2660	TECHNOLOGY-DATA PROC SVCS									
	100	SALARIES	66,065	62,874	59,892	1.00	60,491	1.00	60,491	60,491	1.00
	200	ASSOCIATED PAYROLL COSTS	35,566	35,225	38,853	0.00	36,160	0.00	36,160	36,160	0.00
	300	PURCHASED SERVICES	82,152	110,140	62,400	0.00	122,516	0.00	122,516	122,516	0.00
	400	SUPPLIES AND MATERIALS	130,443	160,714	275,000	0.00	137,965	0.00	137,965	137,965	0.00
	500	CAPITAL OUTLAY	0	46,129	0	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	400	0	0	0.00	0	0.00	0	0	0.00
Total Function	2660	TECHNOLOGY-DATA PROC SVCS	314,626	415,081	436,145	1.00	357,132	1.00	357,132	357,132	1.00
Function	2669	TELECOMMUNICATIONS									
	300	PURCHASED SERVICES	122,349	101,317	114,500	0.00	167,420	0.00	167,420	167,420	0.00
	400	SUPPLIES AND MATERIALS	0	524	1,000	0.00	0	0.00	0	0	0.00
Total Function	2669	TELECOMMUNICATIONS	122,349	101,841	115,500	0.00	167,420	0.00	167,420	167,420	0.00
Function	2700	SUPPLEMENTAL RETIREMENT PROGRAM									
	100	SALARIES	131,617	129,427	115,000	0.00	130,268	0.00	130,268	130,268	0.00
	200	ASSOCIATED PAYROLL COSTS	12,464	13,932	9,466	0.00	10,487	0.00	10,487	10,487	0.00
	300	PURCHASED SERVICES	0	200	0	0.00	0	0.00	0	0	0.00
	600	OTHER OBJECTS	0	0	0	0.00	200	0.00	200	200	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Function	2700	SUPPLMENTAL RETIREMENT PROGRAM	144,082	143,559	124,466	0.00	140,955	0.00	140,955	140,955	0.00
Major Function	2000	SUPPORT SERVICES	11,182,303	11,410,721	12,354,752	105.18	12,012,311	105.50	12,012,311	12,012,311	105.50
Function	3190	SPECIAL MEAL SERVICE									
	100	SALARIES	0	218	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	0	168	0	0.00	0	0.00	0	0	0.00
Total Function	3190	SPECIAL MEAL SERVICE	0	386	0	0.00	0	0.00	0	0	0.00
Function	3320	COMMUNITY RECREATION SVCS									
	300	PURCHASED SERVICES	45,000	45,000	45,000	0.00	37,500	0.00	37,500	37,500	0.00
Total Function	3320	COMMUNITY RECREATION SVCS	45,000	45,000	45,000	0.00	37,500	0.00	37,500	37,500	0.00
Function	3330	PARENT INVOLVEMENT									
	100	SALARIES	0	0	0	0.00	350	0.00	350	350	0.00
	200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	120	0.00	120	120	0.00
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	1,100	0.00	1,100	1,100	0.00
Total Function	3330	PARENT INVOLVEMENT	0	0	0	0.00	1,570	0.00	1,570	1,570	0.00
Function	3501	CHILD CARE PROVIDER SVCS									
	100	SALARIES	22,194	5,335	18,399	0.94	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	11,493	7,827	21,336	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	61	0	0	0.00	0	0.00	0	0	0.00
Total Function	3501	CHILD CARE PROVIDER SVCS	33,749	13,162	39,736	0.94	0	0.00	0	0	0.00
Major Function	3000	ENTERPRISE AND COMMUNITY SERVICES	78,749	58,549	84,736	0.94	39,070	0.00	39,070	39,070	0.00
Function	5201	TRANSFER TO GENERAL SUB-FUNDS									
	700	TRANSFERS	0	0	0	0.00	482,000	0.00	482,000	482,000	0.00
Total Function	5201	TRANSFER TO GENERAL SUB-FUNDS	0	0	0	0.00	482,000	0.00	482,000	482,000	0.00
Function	5202	TRANSFER TO SPECIAL REVENUE FUNDS									
	700	TRANSFERS	0	0	0	0.00	320,145	0.00	320,145	320,145	0.00
Total Function	5202	TRANSFER TO SPECIAL REVENUE FUNDS	0	0	0	0.00	320,145	0.00	320,145	320,145	0.00
Function	5203	TRANSFER TO DEBT SERVICE FUNDS									

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 100	GENERAL FUND - OPERATIONS										
Function 5203	TRANSFER TO DEBT SERVICE FUNDS										
700	TRANSFERS		840,646	881,136	927,800	0.00	977,709	0.00	977,709	977,709	0.00
Total Function 5203	TRANSFER TO DEBT SERVICE FUNDS		840,646	881,136	927,800	0.00	977,709	0.00	977,709	977,709	0.00
Function 5231	TRANSFER TO GENERAL SUB-FUNDS										
700	TRANSFERS		108,000	45,000	302,000	0.00	0	0.00	0	0	0.00
Total Function 5231	TRANSFER TO GENERAL SUB-FUNDS		108,000	45,000	302,000	0.00	0	0.00	0	0	0.00
Function 5234	TRANSFER TO GENERAL SUB-FUNDS										
700	TRANSFERS		0	307,615	150,000	0.00	0	0.00	0	0	0.00
Total Function 5234	TRANSFER TO GENERAL SUB-FUNDS		0	307,615	150,000	0.00	0	0.00	0	0	0.00
Function 5238	TRANSFER TO SPECIAL REVENUE FUNDS										
700	TRANSFERS		200,000	181,369	405,000	0.00	0	0.00	0	0	0.00
Total Function 5238	TRANSFER TO SPECIAL REVENUE FUNDS		200,000	181,369	405,000	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES		1,148,646	1,415,120	1,784,800	0.00	1,779,854	0.00	1,779,854	1,779,854	0.00
Function 6110	OPERATING CONTINGENCY										
800	OTHER USES OF FUNDS		0	0	0	0.00	300,000	0.00	466,000	466,000	0.00
Total Function 6110	OPERATING CONTINGENCY		0	0	0	0.00	300,000	0.00	466,000	466,000	0.00
Major Function 6000	CONTINGENCIES		0	0	0	0.00	300,000	0.00	466,000	466,000	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	4,596,630	0.00	3,384,642	0.00	3,218,642	3,218,642	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	4,596,630	0.00	3,384,642	0.00	3,218,642	3,218,642	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	4,596,630	0.00	3,384,642	0.00	3,218,642	3,218,642	0.00
Total Fund 100	GENERAL FUND - OPERATIONS		27,236,723	27,910,213	36,011,034	321.41	35,023,845	338.93	35,023,845	35,023,845	338.93

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 101	BUS REPLACEMENT FUND									
	3100 STATE SCHOOL FUND	107,290	124,973	120,000	0.00	146,400	0.00	146,400	146,400	0.00
	3000 REVENUE FROM STATE SOURCES	107,290	124,973	120,000	0.00	146,400	0.00	146,400	146,400	0.00
	5200 INTERFUND TRANSFER	108,000	135,000	227,000	0.00	0	0.00	0	0	0.00
	5300 SALE/COMP LOSS OF ASSETS	7,800	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	43,461	24,913	44,000	0.00	55,000	0.00	55,000	55,000	0.00
	5000 OTHER SOURCES	159,261	159,913	271,000	0.00	55,000	0.00	55,000	55,000	0.00
Total Fund 101	BUS REPLACEMENT FUND	266,551	284,886	391,000	0.00	201,400	0.00	201,400	201,400	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 101	BUS REPLACEMENT FUND										
Function	2552	VEHICLE OPERATION SERVICES									
	400	SUPPLIES AND MATERIALS	7,960	0	0	0.00	0	0.00	0	0	0.00
	500	CAPITAL OUTLAY	233,678	234,472	250,000	0.00	130,000	0.00	130,000	130,000	0.00
Total Function	2552	VEHICLE OPERATION SERVICES	241,638	234,472	250,000	0.00	130,000	0.00	130,000	130,000	0.00
Major Function	2000	SUPPORT SERVICES	241,638	234,472	250,000	0.00	130,000	0.00	130,000	130,000	0.00
Function	5200	TRANSFER TO GENERAL FUND									
	700	TRANSFERS	0	0	125,000	0.00	0	0.00	0	0	0.00
Total Function	5200	TRANSFER TO GENERAL FUND	0	0	125,000	0.00	0	0.00	0	0	0.00
Major Function	5000	OTHER USES	0	0	125,000	0.00	0	0.00	0	0	0.00
Function	7000	UNAPPROP END FUND BALANCE									
	800	OTHER USES OF FUNDS	0	0	16,000	0.00	71,400	0.00	71,400	71,400	0.00
Total Function	7000	UNAPPROP END FUND BALANCE	0	0	16,000	0.00	71,400	0.00	71,400	71,400	0.00
Major Function	7000	UNAPPROP END FUND BALANCE	0	0	16,000	0.00	71,400	0.00	71,400	71,400	0.00
Total Fund	101	BUS REPLACEMENT FUND	241,638	234,472	391,000	0.00	201,400	0.00	201,400	201,400	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 104	WARM SPRINGS HOUSING FUND									
	1900 OTHER REVENUE FROM LOCAL SOU	18,068	20,061	22,300	0.00	18,000	0.00	18,000	18,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	18,068	20,061	22,300	0.00	18,000	0.00	18,000	18,000	0.00
	5400 BEGINNING FUND BALANCE	27,792	36,425	37,000	0.00	40,000	0.00	40,000	40,000	0.00
	5000 OTHER SOURCES	27,792	36,425	37,000	0.00	40,000	0.00	40,000	40,000	0.00
Total Fund 104	WARM SPRINGS HOUSING FUND	45,860	56,485	59,300	0.00	58,000	0.00	58,000	58,000	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 104	WARM SPRINGS HOUSING FUND										
Function 2542	PLANT OPERATION/CUST SVCS										
300	PURCHASED SERVICES		1,906	1,330	1,300	0.00	1,300	0.00	1,300	1,300	0.00
Total Function 2542	PLANT OPERATION/CUST SVCS		1,906	1,330	1,300	0.00	1,300	0.00	1,300	1,300	0.00
Function 2543	GROUNDS SERVICES										
100	SALARIES		0	0	1,500	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	0	420	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		336	283	0	0.00	0	0.00	0	0	0.00
Total Function 2543	GROUNDS SERVICES		336	283	1,920	0.00	0	0.00	0	0	0.00
Function 2544	MAINTENANCE SERVICES										
100	SALARIES		1,560	2,741	5,000	0.00	7,500	0.00	7,500	7,500	0.00
200	ASSOCIATED PAYROLL COSTS		1,002	1,498	1,790	0.00	2,959	0.00	2,959	2,959	0.00
300	PURCHASED SERVICES		873	0	0	0.00	3,701	0.00	3,701	3,701	0.00
400	SUPPLIES AND MATERIALS		3,758	3,760	24,290	0.00	28,000	0.00	28,000	28,000	0.00
500	CAPITAL OUTLAY		0	6,221	0	0.00	0	0.00	0	0	0.00
Total Function 2544	MAINTENANCE SERVICES		7,193	14,220	31,080	0.00	42,160	0.00	42,160	42,160	0.00
Major Function 2000	SUPPORT SERVICES		9,436	15,833	34,300	0.00	43,460	0.00	43,460	43,460	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	25,000	0.00	14,540	0.00	14,540	14,540	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	25,000	0.00	14,540	0.00	14,540	14,540	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	25,000	0.00	14,540	0.00	14,540	14,540	0.00
Total Fund 104	WARM SPRINGS HOUSING FUND		9,436	15,833	59,300	0.00	58,000	0.00	58,000	58,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 107	TECHNOLOGY REPLACEMENT FUND									
	1900 OTHER REVENUE FROM LOCAL SOU	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
	5200 INTERFUND TRANSFER	0	0	0	0.00	112,000	0.00	112,000	112,000	0.00
	5000 OTHER SOURCES	0	0	0	0.00	112,000	0.00	112,000	112,000	0.00
Total Fund 107	TECHNOLOGY REPLACEMENT FUND	0	0	0	0.00	162,000	0.00	162,000	162,000	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	107	TECHNOLOGY REPLACEMENT FUND									
Function	2660	TECHNOLOGY-DATA PROC SVCS									
	300	PURCHASED SERVICES	0	0	0	0.00	12,000	0.00	12,000	12,000	0.00
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	150,000	0.00	150,000	150,000	0.00
Total Function	2660	TECHNOLOGY-DATA PROC SVCS	0	0	0	0.00	162,000	0.00	162,000	162,000	0.00
Major Function	2000	SUPPORT SERVICES	0	0	0	0.00	162,000	0.00	162,000	162,000	0.00
Total Fund	107	TECHNOLOGY REPLACEMENT FUND	0	0	0	0.00	162,000	0.00	162,000	162,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 108	TEXTBOOK REPLACEMENT FUND									
	5200 INTERFUND TRANSFER	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
	5000 OTHER SOURCES	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund 108	TEXTBOOK REPLACEMENT FUND	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 108	TEXTBOOK REPLACEMENT FUND									
Function 1111	PRIMARY K-3 REG INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	0	0.00	203,000	0.00	203,000	203,000	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT	0	0	0	0.00	203,000	0.00	203,000	203,000	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	0	0.00	92,300	0.00	92,300	92,300	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	0	0	0	0.00	92,300	0.00	92,300	92,300	0.00
Function 1131	HIGH SCH REGULAR INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	0	0.00	104,700	0.00	104,700	104,700	0.00
Total Function 1131	HIGH SCH REGULAR INSTRUCT	0	0	0	0.00	104,700	0.00	104,700	104,700	0.00
Major Function 1000	INSTRUCTION	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund 108	TEXTBOOK REPLACEMENT FUND	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED FTE 2014-15
Fund 109	EQUIPMENT REPLACEMENT FUND								
	5200 INTERFUND TRANSFER	0	35,000	100,000	0.00	45,000	0.00	45,000	0.00
	5400 BEGINNING FUND BALANCE	0	0	25,000	0.00	100,000	0.00	100,000	0.00
	5000 OTHER SOURCES	0	35,000	125,000	0.00	145,000	0.00	145,000	0.00
Total Fund 109	EQUIPMENT REPLACEMENT FUND	0	35,000	125,000	0.00	145,000	0.00	145,000	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 109	EQUIPMENT REPLACEMENT FUND										
Function 2544	MAINTENANCE SERVICES										
500	CAPITAL OUTLAY		0	0	100,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 2544	MAINTENANCE SERVICES		0	0	100,000	0.00	45,000	0.00	45,000	45,000	0.00
Major Function 2000	SUPPORT SERVICES		0	0	100,000	0.00	45,000	0.00	45,000	45,000	0.00
Function 5201	TRANSFER TO GENERAL SUB-FUNDS										
700	TRANSFERS		0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
Total Function 5201	TRANSFER TO GENERAL SUB-FUNDS		0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
Major Function 5000	OTHER USES		0	0	0	0.00	75,000	0.00	75,000	75,000	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	25,000	0.00	25,000	0.00	25,000	25,000	0.00
Total Fund 109	EQUIPMENT REPLACEMENT FUND		0	0	125,000	0.00	145,000	0.00	145,000	145,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 110	MAINTENANCE PROJECTS FUND									
	1900 OTHER REVENUE FROM LOCAL SOU	135	0	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	135	0	0	0.00	0	0.00	0	0	0.00
	2200 INTERMEDIATE GR/RESTRICTED	69,263	62,659	50,000	0.00	60,000	0.00	60,000	60,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	69,263	62,659	50,000	0.00	60,000	0.00	60,000	60,000	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	50,438	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	50,438	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFER	0	300,000	125,000	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	362,262	313,990	90,000	0.00	200,000	0.00	200,000	200,000	0.00
	5000 OTHER SOURCES	362,262	613,990	215,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Fund 110	MAINTENANCE PROJECTS FUND	431,660	727,088	265,000	0.00	260,000	0.00	260,000	260,000	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 110	MAINTENANCE PROJECTS FUND									
Function 2542	PLANT OPERATION/CUST SVCS									
100	SALARIES	5,093	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,574	0	0	0.00	0	0.00	0	0	0.00
Total Function 2542	PLANT OPERATION/CUST SVCS	6,668	0	0	0.00	0	0.00	0	0	0.00
Function 2543	GROUNDS SERVICES									
500	CAPITAL OUTLAY	0	17,700	0	0.00	0	0.00	0	0	0.00
Total Function 2543	GROUNDS SERVICES	0	17,700	0	0.00	0	0.00	0	0	0.00
Function 2544	MAINTENANCE SERVICES									
100	SALARIES	0	10,789	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,946	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	2,100	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	643	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	111,002	591,839	150,000	0.00	260,000	0.00	260,000	260,000	0.00
Total Function 2544	MAINTENANCE SERVICES	111,002	609,317	150,000	0.00	260,000	0.00	260,000	260,000	0.00
Function 2552	VEHICLE OPERATION SERVICES									
500	CAPITAL OUTLAY	0	10,100	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	10,100	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	117,670	637,117	150,000	0.00	260,000	0.00	260,000	260,000	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	115,000	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	115,000	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	115,000	0.00	0	0.00	0	0	0.00
Total Fund 110	MAINTENANCE PROJECTS FUND	117,670	637,117	265,000	0.00	260,000	0.00	260,000	260,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 111	PERS RESERVE FUND									
	5200 INTERFUND TRANSFER	0	0	125,000	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	667,812	667,812	542,800	0.00	667,812	0.00	667,812	667,812	0.00
	5000 OTHER SOURCES	667,812	667,812	667,800	0.00	667,812	0.00	667,812	667,812	0.00
Total Fund 111	PERS RESERVE FUND	667,812	667,812	667,800	0.00	667,812	0.00	667,812	667,812	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 111	PERS RESERVE FUND										
Function 5200	TRANSFER TO GENERAL FUND										
700	TRANSFERS		0	125,000	0	0.00	0	0.00	0	0	0.00
Total Function 5200	TRANSFER TO GENERAL FUND		0	125,000	0	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES		0	125,000	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	667,800	0.00	667,812	0.00	667,812	667,812	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	667,800	0.00	667,812	0.00	667,812	667,812	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	667,800	0.00	667,812	0.00	667,812	667,812	0.00
Total Fund 111	PERS RESERVE FUND		0	125,000	667,800	0.00	667,812	0.00	667,812	667,812	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 118 STABILIZATION FUND										
4800	FED MISC/IN LIEU TAX	417,391	369,991	50,000	0.00	0	0.00	0	0	0.00
4000	REVENUE FROM FEDERAL SOURCES	417,391	369,991	50,000	0.00	0	0.00	0	0	0.00
5400	BEGINNING FUND BALANCE	1,466,770	1,884,161	1,727,000	0.00	1,520,000	0.00	1,520,000	1,520,000	0.00
5000	OTHER SOURCES	1,466,770	1,884,161	1,727,000	0.00	1,520,000	0.00	1,520,000	1,520,000	0.00
Total Fund 118 STABILIZATION FUND		1,884,161	2,254,152	1,777,000	0.00	1,520,000	0.00	1,520,000	1,520,000	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 118	STABILIZATION FUND									
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
300	PURCHASED SERVICES	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Major Function 1000	INSTRUCTION	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Function 5200	TRANSFER TO GENERAL FUND									
700	TRANSFERS	0	364,600	364,600	0.00	0	0.00	0	0	0.00
Total Function 5200	TRANSFER TO GENERAL FUND	0	364,600	364,600	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES	0	364,600	364,600	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	1,412,400	0.00	1,490,000	0.00	1,490,000	1,490,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	1,412,400	0.00	1,490,000	0.00	1,490,000	1,490,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	1,412,400	0.00	1,490,000	0.00	1,490,000	1,490,000	0.00
Total Fund 118	STABILIZATION FUND	0	364,600	1,777,000	0.00	1,520,000	0.00	1,520,000	1,520,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 119	WS K-8 BUILDING FUND									
	5400 BEGINNING FUND BALANCE	447,383	426,334	410,000	0.00	426,300	0.00	426,300	426,300	0.00
	5000 OTHER SOURCES	447,383	426,334	410,000	0.00	426,300	0.00	426,300	426,300	0.00
Total Fund 119	WS K-8 BUILDING FUND	447,383	426,334	410,000	0.00	426,300	0.00	426,300	426,300	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 119	WS K-8 BUILDING FUND										
Function 4150	BLDG ACQUIS-CONSTR-IMPROV										
300	PURCHASED SERVICES		21,049	0	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY		0	0	410,000	0.00	0	0.00	0	0	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV		21,049	0	410,000	0.00	0	0.00	0	0	0.00
Major Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION		21,049	0	410,000	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	0	0.00	426,300	0.00	426,300	426,300	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	0	0.00	426,300	0.00	426,300	426,300	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	0	0.00	426,300	0.00	426,300	426,300	0.00
Total Fund 119	WS K-8 BUILDING FUND		21,049	0	410,000	0.00	426,300	0.00	426,300	426,300	0.00

SPECIAL REVENUE FUNDS

The Special Revenues fund is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the special revenue fund includes local, state and federal grants, nutrition services, and student body funds.

SPECIAL REVENUE FUNDS

203 – TITLE I-A GRANTS TO LEAS FUND (Page 71):

Title I-A funds are used to fund school-wide programs designed to upgrade the entire educational program in a school that has more than 40% poverty. Its primary goal is to ensure that all students, particularly those who are low-achieving, demonstrate proficient and advanced levels of achievement on State academic achievement standards. The emphasis of school-wide programs is to serve all students, improve all structures that support student learning, and combine all resources, as allowed, to achieve a common goal. These funds provide staff for programs at Madras Primary, Metolius Elementary, Buff Intermediary, Warm Spring K-8 Academy and Jefferson County Middle School.

205 – TITLE VII INDIAN EDUCATION FUND (Page 75):

Title VII Indian Education is a federal project that provides supplementary education support to approximately 1/3 of the District's students of Native American ancestry. These funds provide cultural education to connect students with their Native history, cultures and traditions. Title VII currently supports two fulltime liaisons and a .70 teacher.

206 – JOHNSON O'MALLEY FUND (Page 78):

The Johnson O'Malley Act was passed in 1934, the funds are provided as supplementary financial assistance to meet the unique and specialized education needs of Indian Children. The District receives these funds from the Confederated Tribes of Warm Springs and are used to provide the services requested by the Tribes.

208 – TITLE I-A MHS HIGH SCHOOL IMPROVEMENT FUND (Page 81):

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. Madras High School received approximately \$3.3 million from FY 2010-2013. This grant funded a total of 11 positions. This fund is inactive in 2014-2015.

211 – TITLE I-A SCHOOL IMPROVEMENT FUND (Page 83):

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. Buff Intermediary and Warm Springs Elementary will receive these funds for 2014-2015.

212 – TITLE 1-A WARM SPRINGS K-8 ACADEMY (Page 86):

Title I-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. The Warm Springs K-8 Academy was awarded \$1.6 million for FY2015-2018.

213 – IDEA FUND (Page 89):

The purpose of IDEA Part B grants is to provide special education and related services to children with disabilities and to ensure that they have access to a free appropriate public education (FAPE). The term FAPE refers to special education and related services that are designed to meet a child's unique needs and that will prepare the child for further education, employment, and independent living. In general, IDEA Part B funds must be used only to pay the excess costs of providing FAPE to children with disabilities. IDEA funds cannot be used for core instruction in the general education classroom, instructional materials for use with non-disabled children, or for professional development of general education teachers not related to meeting the needs of students with disabilities.

214 – TITLE 1-A MIDDLE SCHOOL IMPROVEMENT FUND (Page 92):

Title 1-A funded schools that do not make adequate yearly progress (AYP) for two consecutive years in the same content area (or other indicator), are identified as being in Title I-A School Improvement status. The purpose of a Title I-A School Improvement Grant is to assist districts and schools in revising and carrying out a plan that will be successful in achieving academic gains for all students and result in the school meeting adequate yearly progress. Jefferson County Middle School received approximately \$3.3 from 2011-2014.

216 - TITLE III ENGLISH LANGUAGE ACQUISITION FUND (Page 96):

Title III is specifically targeted to benefit Limited English Proficient (LEP) children and immigrant youth. The expectation is that these funds will create or further develop language instruction courses that help LEP students meet academic standards. The District utilizes these funds to increase parent involvement of the approximately 34% of Hispanic students by funding two liaison to provide parents with support and a welcoming environment.

221 – SAFE ROUTES TO SCHOOL FUND (Page 99):

The Safe Routes to School (SRTS) program is intended to improve the health and well-being of children by enabling and encouraging them to walk and bicycle to school. The efforts are sustained through funding from Jefferson County. In partnership with the County the District is reimbursed for the SRTS coordinator's salary.

222 –SMILE PROGRAM – OSU FUND (Page 101):

The Science & Math Investigative Learning Experiences program is a partnership between Oregon State University and 14 Oregon school districts. The program is designed to increase the numbers of historically underrepresented and other educationally underserved students, who graduate from high school qualified to enroll in college, by conducting a science, technology, engineering and mathematics (STEM) enrichment and college readiness program for student in grades 4-12.

223 – YOUTH DEVELOPMENT PROGRAM FUND (Page 103):

The Youth Transition Program (YTP) is currently funded by the Office of Vocational Rehabilitation Services a division of the Oregon Department of Human Services and a grant match from the General Fund. The purpose of the YTP is to assist student with disabilities as they transition from school to career training and employment. The services provided under this grant are intended to enrich and enhance the learning experience and access to employment-related resources which YTP-eligible students normally have access to as part of their Free and Appropriate Public Education and equal educational opportunities afforded them as students with disabilities.

224 - TITLE II-D EDUCATION TECHNOLOGY FUND (Page 105):

The primary goal of Title II-D is to improve student achievement through the use of technology in the classroom. It is also designed to assist every student in becoming technologically literate by the end of the eight grade and encourage the effective integration of technology resources and systems with teacher training and professional development to establish research-based instructional models. Title II-D was not reauthorized by the US Department of Education and there are no more funds being allocated to this program. This fund is inactive for 2014-2015.

226 - TITLE X MCKINNEY-VENTO ACT HOMELESS EDUCATION PROGRAM FUND (Page 107):

The McKinney-Vento Act ensures that homeless children and youth are provided a free, appropriate public education, despite lack of a fixed place of residence or a supervising parent or guardian. The funds are received under a consortia award with High Desert Education Service District. This grant currently funds a liaison position to provide outreach services one day per week.

230 – OREGON STUDENT MENTORING GRANT FUND (Page 109):

The District was awarded the Oregon Mentoring Grant in 2013-14. The grant will support two College and Career Readiness Coordinators for the middle schools and high school. The Coordinators will work with American Indian and Latino student and families to create a support system and personal education plans focused on postsecondary goals.

231 – CTE/STEM GRANT FUND (Page 111):

The CTE/STEM grant is intended to increase STEM fields of study in Jefferson County School through a Natural Resources Program. This grant was awarded to the District in FY2013-2014 and will employ a Natural Resources teacher and Career Exploration teacher to facilitate instruction and implementation of the program during the FY2014-15 school year.

232 – ONSITE CHILD CARE FUND (Page 113):

Onsite childcare is currently provided by the District for teen parents enrolled in the District. Onsite childcare is also provided to District employees for a fee. This fund generates revenues from the Targeted High Risk Population Program - Child Care Development Fund under the Child Care Division of the State of Oregon as well as District employees utilizing child care services.

242 – MISCELLANEOUS STATE & LOCAL GRANTS FUND (Page 115):

The Miscellaneous State & Local Grants Fund includes a variety of grants received throughout the years. Examples of state and local organizations providing these grants include OR Community Foundation, Oregon Education Association Trust, and George Fox University.

249 – SCHOOL ENRICHMENT FUND (Page 118):

This fund was established to account for the revenues and related expenditures for various fundraisers at the middle school and elementary schools of the District.

258 – TITLE VI-B RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP) FUND (Page 122):

The REAP is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement. It consists of two separate programs – the Small, Rural School Achievement (SRSA) program and the Rural and Low-Income Schools (RLIS) program. The District currently receives RLIS program funds and utilizes these funds to serve the concentration of children from low-income families by providing a Family University, education technology, and professional development for District staff.

260 – SUMMER NUTRITION FUND (Page 125):

During the school year, many JCSD 509-J students receive free or reduced-price breakfast and lunch through the School Breakfast and National School Programs. The Summer Food Services Program is intended to fill the nutrition gap and make sure children can get the nutritious meals they usually receive during the school year in the summer. These meals are offered at various locations in the District during the summer months.

261 – TITLE II-A QUALITY TEACHERS FUND (Page 127):

The purpose of No Child Left Behind (NCLB) Title II-A funding is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to increase student academic achievement by increasing the number of highly qualified teachers, paraprofessionals, and administrators in schools and classrooms. Grant funds pay for stipends to teachers, substitute costs, travel costs and training registration fees incurred to support professional staff development consistent with the provisions of NCLB.

262 – STUDENT BODY ACCOUNTS FUND (Page 130):

The finances of various student and class activities of the high school and middle school are accounted for in this fund. Some activities are District sponsored and others are sponsored by clubs and organizations.

265: CLASSROOM MINI GRANTS FUND (Page 132):

The Classroom Mini Grants Fund is comprised of grants applied for and received by classroom teachers for specific projects or activities. Most grants are one-year grants, are expended within the year and on average range from \$100-\$2,500.

270 – AT RISK AFTERSCHOOL FUND (Page 135):

The Child & Adult Care Food Program Afterschool At-Risk Meals and Snacks Program is a reimbursement program designed to give school age children and youth in low-income areas a nutritional boost and involve them in supervised activities that are safe, fun and educational during the school year. An afterschool program with 100 children could receive over \$17,500 each school year for serving snacks and over \$70,000 each school year for serving meals. This program is currently offered to school age children and youth in partnership with the Kids Club.

280 – FOOD SERVICE PROGRAM FUND (Page 137):

The Food Services program is funded by federal reimbursements under the National School Lunch Program and revenues from daily sales. Operational costs include salaries and benefits for staff at each school and the central warehouse, food, utilities, repair costs of kitchen equipment, supplies, and vehicle support expenses for distribution of food and supplies to each operational unit. Revenue and expenses associated with providing Food Service to all Jefferson County School District 509-J schools during the school year are accounted for in this fund.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS HISTORICAL
FYE JUNE 30, 2015

	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
REVENUES						
Local sources	437,760	425,596	585,575	474,684	474,684	474,684
Intermediate sources	49,422	62,705	-	13,056	13,056	13,056
State sources	29,255	193,451	32,570	423,367	423,367	323,367
Federal sources	6,901,270	6,144,494	4,831,300	4,131,541	4,131,541	4,723,840
TOTAL REVENUE	7,417,707	6,826,245	5,449,445	5,042,648	5,042,648	5,534,947
EXPENDITURES						
Instruction	3,511,647	3,178,477	2,316,619	1,879,621	1,879,621	2,137,109
Support Services	2,087,643	1,921,698	1,478,122	1,391,658	1,391,658	1,608,470
Enterprise and Community Services	1,938,811	2,031,461	2,103,705	2,148,482	2,148,482	2,166,482
TOTAL EXPENDITURES	7,538,101	7,131,636	5,898,445	5,419,762	5,419,762	5,912,061
REVENUES OVER (UNDER) EXPENDITURES	(120,394)	(305,391)	(449,000)	(377,114)	(377,114)	(377,114)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	200,000	230,543	405,000	320,145	320,145	320,145
Operating transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	200,000	230,543	405,000	320,145	320,145	320,145
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	79,606	(74,848)	(44,000)	(56,969)	(56,969)	(56,969)
FUND BALANCE, JULY 1	124,281	203,887	180,000	131,969	131,969	131,969
FUND BALANCE, JUNE 30	203,887	129,039	136,000	75,000	75,000	75,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1510	INTEREST ON INVESTMENTS	463	2,026	275	110	110	110
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	1,469	4,311	-	-	-	-
1600	FOOD SERVICE	201,284	183,138	194,600	195,000	195,000	195,000
1630	SPECIAL MEAL FUNCTIONS	198	-	-	-	-	-
1810	CHILD CARE	-	13,280	-	25,194	25,194	25,194
1920	DONATIONS/CONTRIBUTIONS	1,884	17,497	25,000	10,680	10,680	10,680
1921	PRIVATE GRANTS	500	3,278	20,000	10,000	10,000	10,000
1990	LOCAL MISCELLANEOUS REVENUE	227,769	200,910	344,200	232,450	232,450	232,450
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	-	-	-	1,250	1,250	1,250
1995	MEDICAID (FORMERLY REIMB SALARIES)	4,193	1,155	1,500	-	-	-
2186	GEORGE FOX GRANT	7,089	-	-	-	-	-
2212	BRADY GRANT	160	-	-	-	-	-
2230	OR COMMUNITY FOUNDATION	11,777	62,705	-	13,056	13,056	13,056
2232	OEA CHOICE TRUST GRANT	24,508	-	-	-	-	-
2235	PARTNERSHIP TO END POVERTY GRANT	5,887	-	-	-	-	-
3102	STATE SCHOOL FUND	14,794	15,238	20,500	15,500	15,500	15,500
3199	STATE SOURCE UNRESTRICTED	4,704	-	-	-	-	-
3230	OSU EXTENSION	9,757	7,573	12,070	7,570	7,570	7,570
3299	STATE GRANT/RESTRICTED	-	170,640	-	400,297	400,297	300,297
4300	FEDERAL GRANT (DIRECT)	182,063	201,445	194,300	191,828	191,828	191,828
4500	RESTRICTED-FED THRU STATE	5,207,923	4,529,714	3,284,800	2,449,559	2,449,559	3,041,858
4501	FEDERAL GRANT	319,720	321,376	300,000	370,000	370,000	370,000
4502	FEDERAL GRANT	861,516	867,233	829,300	900,000	900,000	900,000
4505	FED MEAL REIMBURSEMENT	98,350	92,421	111,500	104,350	104,350	104,350
4530	FED THRU STATE THRU ESD	8,299	10,040	8,000	7,955	7,955	7,955
4700	FED GR THRU INTERMEDIATE	54,083	13,386	23,400	21,309	21,309	21,309
4712	TITLE I-C SUMMER PROGRAM	-	14,000	-	-	-	-
4718	SAFE ROUTES TO SCHOOL GRANT	9,006	4,222	-	6,540	6,540	6,540
4910	COMMODITIES (CAFETERIAS)	160,309	90,655	80,000	80,000	80,000	80,000
5200	INTERFUND TRANSFER	200,000	230,543	405,000	320,145	320,145	320,145
5400	BEGINNING FUND BALANCE	124,281	203,887	180,000	131,969	131,969	131,969
TOTALS		7,741,988	7,260,675	6,034,445	5,494,762	5,494,762	5,987,061

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
1111	ELEMENTARY INSTRUCTION	158,699	72,052	71,570	100,936	100,936	360,337
1113	ELEMENTARY EXTRACURRICULAR	15,617	18,622	16,840	4,243	4,243	4,243
1121	MIDDLE SCHOOL INSTRUCTION	21,767	809	4,500	54,317	54,317	52,404
1122	MIDDLE SCHOOL EXTRACURRICULAR	32,787	50,913	53,270	99,243	99,243	99,243
1131	HIGH SCHOOL REGULAR INSTRUCTION	12,668	1,108	20,000	92,549	92,549	92,549
1132	HIGH SCHOOL EXTRACURRICULAR	175,678	200,599	234,060	149,318	149,318	149,318
1210	TAG INSTRUCTION PROGRAM	-	-	-	900	900	900
1220	LIFE SKILLS INSTRUCTION PROGRAM	232,273	276,592	257,150	212,108	212,108	212,108
1223	COMMUNITY TRANSITION CENTER	108,968	114,203	119,200	177,601	177,601	177,601
1229	BEHAVIORAL PROGRAM	-	37,702	39,908	88,347	88,347	88,347
1250	SPECIAL EDUCATION PROGRAM	83,787	13,061	18,013	52,712	52,712	52,712
1260	TREATMENT AND HABILITATION	80,127	72,000	72,000	88,500	88,500	88,500
1271	REMEDIAL INSTRUCTION	18,181	-	-	-	-	-
1272	TITLE I-A/D	2,103,586	1,857,022	1,191,757	642,825	642,825	642,825
1283	ALTERNATIVE EDUCATION	370,657	348,871	149,941	4,123	4,123	4,123
1291	ESL INSTRUCTIONAL PROGRAM	100	2,325	-	10,325	10,325	10,325
1296	INDIAN EDUCATION	91,301	73,194	32,410	76,131	76,131	76,131
1460	SPECIAL SUMMER PROGRAM	5,450	39,404	34,000	25,441	25,441	25,441
2110	ATTENDANCE & SOCIAL WORK SERVICES	10,961	726	9,600	-	-	-
2112	ATTENDANCE SERVICES	129,061	135,139	153,019	127,809	127,809	127,809
2115	STUDENT SAFETY	9,006	5,003	-	6,540	6,540	6,540
2119	OTHER ATTENDANCE & SOCIAL SERVICES	34	46	-	12,955	12,955	12,955
2120	GUIDANCE SERVICES	-	-	-	149,656	149,656	149,656
2122	COUNSELING SERVICES	17,458	11,503	-	-	-	-
2160	OTHER STUDENT TREATMENT SERVICES	76,449	73,356	102,329	198,000	198,000	198,000
2190	STUDENT SUPPORT SERVICES	628	244	1,740	1,300	1,300	1,300
2210	IMPROVEMENT OF INSTRUCTION SERVICES	795,635	644,567	529,063	480,458	480,458	480,458
2211	IMPROVEMENT OF INSTRUCTION SERVICES	3,329	-	-	-	-	104,954
2213	CURRICULUM DEVELOPMENT	-	1,630	-	-	-	-
2219	OTHER IMPROVEMENT OF INSTRUCTION SERVICES	15,157	17,977	8,000	-	-	-
2220	EDUCATIONAL MEDIA SERVICES	-	700	5,000	-	-	-
2240	INSTRUCTIONAL STAFF DEVELOPMENT	635,937	776,421	375,644	288,310	288,310	245,850
2410	OFFICE OF THE PRINCIPAL SERVICES	4,808	1,240	1,200	-	-	135,884
2542	BUILDINGS SERVICES	-	119	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
2544	MAINTENANCE SERVICES	-	12,666	45,000	-	-	-
2552	VEHICLE OPERATION SERVICES	61,664	37,894	49,000	19,120	19,120	19,120
2570	INTERNAL SERVICES	190,113	147,529	122,888	-	-	-
2610	CENTRAL SUPPORT SERVICES	22,683	23,436	24,889	25,868	25,868	25,868
2623	EVALUATION SERVICES	-	-	35,000	-	-	-
2624	PLANNING SERVICES	-	-	-	-	-	-
2640	STAFF SERVICES	-	-	3,250	-	-	-
2645	HEALTH SERVICES-EMPLOYEES	24,508	7,132	-	2,000	2,000	2,000
2660	TECHNOLOGY SERVICES	90,213	24,370	-	-	-	-
2690	INDIRECT FEES	-	-	-	79,642	79,642	98,076
3100	FOOD SERVICES	1,774,058	1,822,406	1,941,975	1,938,700	1,938,700	1,938,700
3130	FOOD DELIVERY SERVICES	-	-	1,000	-	-	-
3190	OTHER FOOD SERVICES	-	191	-	-	-	-
3330	PARENT INVOLVEMENT	122,206	128,817	140,230	126,632	126,632	126,632
3390	OTHER COMMUNITY SERVICES	17,665	47,038	-	11,056	11,056	29,056
3501	CHILD CARE PROVIDER SERVICES	24,882	33,009	20,500	72,094	72,094	72,094
7000	UNAPPROP END FUND BALANCE	203,887	129,039	136,000	75,000	75,000	75,000
TOTALS		7,741,988	7,260,675	6,034,445	5,494,762	5,494,762	5,987,061

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 203	TITLE I-A GRANTS TO LEAs									
	4500 RESTRICTED-FED THRU STATE	1,140,850	1,283,543	1,267,500	0.00	1,156,374	0.00	1,156,374	1,156,374	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,140,850	1,283,543	1,267,500	0.00	1,156,374	0.00	1,156,374	1,156,374	0.00
Total Fund 203	TITLE I-A GRANTS TO LEAs	1,140,850	1,283,543	1,267,500	0.00	1,156,374	0.00	1,156,374	1,156,374	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 203	TITLE I-A GRANTS TO LEAs									
Function 1272	TITLE I-A/D									
100	SALARIES	315,615	461,383	333,985	11.14	396,854	14.34	396,854	396,854	14.34
200	ASSOCIATED PAYROLL COSTS	130,516	198,557	227,035	0.00	218,971	0.00	218,971	218,971	0.00
300	PURCHASED SERVICES	138,128	0	38,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	49,902	37,943	20,000	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D	634,162	697,883	619,020	11.14	615,825	14.34	615,825	615,825	14.34
Major Function 1000	INSTRUCTION	634,162	697,883	619,020	11.14	615,825	14.34	615,825	615,825	14.34
Function 2119	OTHER ATTEND/SOCIAL SVCS									
100	SALARIES	0	0	0	0.00	5,000	0.05	5,000	5,000	0.05
300	PURCHASED SERVICES	34	46	0	0.00	0	0.00	0	0	0.00
Total Function 2119	OTHER ATTEND/SOCIAL SVCS	34	46	0	0.00	5,000	0.05	5,000	5,000	0.05
Function 2210	INSTR PROGRAM IMPROVEMENT									
100	SALARIES	161,832	115,867	176,721	3.00	219,926	3.62	219,926	219,926	3.62
200	ASSOCIATED PAYROLL COSTS	90,919	60,261	109,758	0.00	131,895	0.00	131,895	131,895	0.00
400	SUPPLIES AND MATERIALS	0	0	6,291	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT	252,751	176,128	292,770	3.00	351,821	3.62	351,821	351,821	3.62
Function 2211	OFFICE OF INSTRUCTIONAL SERVICES									
100	SALARIES	2,500	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	829	0	0	0.00	0	0.00	0	0	0.00
Total Function 2211	OFFICE OF INSTRUCTIONAL SERVICES	3,329	0	0	0.00	0	0.00	0	0	0.00
Function 2213	CURRICULUM DEVELOPMENT .									
100	SALARIES	0	714	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	244	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT .	0	958	0	0.00	0	0.00	0	0	0.00
Function 2219	OTHER IMPROVEMENT OF INSTRUCTION									
100	SALARIES	6,100	6,564	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	759	1,372	0	0.00	0	0.00	0	0	0.00
Total Function 2219	OTHER IMPROVEMENT OF INSTRUCTION	6,858	7,937	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 203	TITLE I-A GRANTS TO LEAs										
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		15,210	99,974	163,597	2.25	70,114	1.00	70,114	70,114	1.00
200	ASSOCIATED PAYROLL COSTS		3,057	46,378	89,129	0.00	39,830	0.00	39,830	39,830	0.00
300	PURCHASED SERVICES		109,999	176,305	26,575	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		1,926	908	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		130,192	323,566	279,301	2.25	109,944	1.00	109,944	109,944	1.00
Function 2552	VEHICLE OPERATION SERVICES										
300	PURCHASED SERVICES		26,280	0	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES		26,280	0	0	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS										
600	OTHER OBJECTS		44,406	42,091	46,520	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS		44,406	42,091	46,520	0.00	0	0.00	0	0	0.00
Function 2610	PROG DIR CENTRAL SUPPORT SVCS										
100	SALARIES		14,902	15,051	15,202	0.15	16,286	0.15	16,286	16,286	0.15
200	ASSOCIATED PAYROLL COSTS		7,781	8,385	9,687	0.00	9,582	0.00	9,582	9,582	0.00
Total Function 2610	PROG DIR CENTRAL SUPPORT SVCS		22,683	23,436	24,889	0.15	25,868	0.15	25,868	25,868	0.15
Function 2690	OTHER SUPPORT SERVICES - CENTRAL										
600	OTHER OBJECTS		0	0	0	0.00	37,916	0.00	37,916	37,916	0.00
Total Function 2690	OTHER SUPPORT SERVICES - CENTRAL		0	0	0	0.00	37,916	0.00	37,916	37,916	0.00
Major Function 2000	SUPPORT SERVICES										
Function 3330	PARENT INVOLVEMENT										
100	SALARIES		50	130	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		41	67	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		10,991	4,295	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		9,074	7,006	5,000	0.00	10,000	0.00	10,000	10,000	0.00
Total Function 3330	PARENT INVOLVEMENT		20,156	11,498	5,000	0.00	10,000	0.00	10,000	10,000	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES										
			20,156	11,498	5,000	0.00	10,000	0.00	10,000	10,000	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Fund 203	TITLE I-A GRANTS TO LEAs	1,140,850	1,283,543	1,267,500	16.54	1,156,374	19.16	1,156,374	1,156,374	19.16

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 205	TITLE VII INDIAN EDUCATION									
	4300 FEDERAL GRANT (DIRECT)	182,063	201,445	194,300	0.00	191,828	0.00	191,828	191,828	0.00
	4000 REVENUE FROM FEDERAL SOURCES	182,063	201,445	194,300	0.00	191,828	0.00	191,828	191,828	0.00
Total Fund 205	TITLE VII INDIAN EDUCATION	182,063	201,445	194,300	0.00	191,828	0.00	191,828	191,828	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	205	TITLE VII INDIAN EDUCATION									
Function	1296	INDIAN EDUCATION									
	100	SALARIES	33,706	48,958	32,410	0.49	33,591	0.70	33,591	33,591	0.70
	200	ASSOCIATED PAYROLL COSTS	19,019	20,814	0	0.00	20,631	0.00	20,631	20,631	0.00
	300	PURCHASED SERVICES	0	1,400	0	0.00	600	0.00	600	600	0.00
Total Function	1296	INDIAN EDUCATION	52,725	71,171	32,410	0.49	54,822	0.70	54,822	54,822	0.70
Major Function	1000	INSTRUCTION	52,725	71,171	32,410	0.49	54,822	0.70	54,822	54,822	0.70
Function	2112	ATTENDANCE SERVICES									
	100	SALARIES	72,221	82,601	88,919	2.00	73,194	2.00	73,194	73,194	2.00
	200	ASSOCIATED PAYROLL COSTS	48,886	40,824	64,100	0.00	54,615	0.00	54,615	54,615	0.00
Total Function	2112	ATTENDANCE SERVICES	121,107	123,425	153,019	2.00	127,809	2.00	127,809	127,809	2.00
Function	2190	PROGR DIRECT-STU SUPPORT									
	300	PURCHASED SERVICES	105	175	740	0.00	650	0.00	650	650	0.00
	400	SUPPLIES AND MATERIALS	523	69	1,000	0.00	650	0.00	650	650	0.00
Total Function	2190	PROGR DIRECT-STU SUPPORT	628	244	1,740	0.00	1,300	0.00	1,300	1,300	0.00
Function	2552	VEHICLE OPERATION SERVICES									
	300	PURCHASED SERVICES	516	0	0	0.00	0	0.00	0	0	0.00
Total Function	2552	VEHICLE OPERATION SERVICES	516	0	0	0.00	0	0.00	0	0	0.00
Function	2570	INTERNAL SVCS									
	600	OTHER OBJECTS	7,087	6,605	7,131	0.00	0	0.00	0	0	0.00
Total Function	2570	INTERNAL SVCS	7,087	6,605	7,131	0.00	0	0.00	0	0	0.00
Function	2690	OTHER SUPPORT SERVICES - CENTRAL									
	600	OTHER OBJECTS	0	0	0	0.00	7,182	0.00	7,182	7,182	0.00
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	7,182	0.00	7,182	7,182	0.00
Major Function	2000	SUPPORT SERVICES	129,339	130,274	161,890	2.00	136,291	2.00	136,291	136,291	2.00
Function	3330	PARENT INVOLVEMENT									
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	715	0.00	715	715	0.00
Total Function	3330	PARENT INVOLVEMENT	0	0	0	0.00	715	0.00	715	715	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	0	0	0	0.00	715	0.00	715	715	0.00
Total Fund 205	TITLE VII INDIAN EDUCATION	182,063	201,445	194,300	2.49	191,828	2.70	191,828	191,828	2.70

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 206	JOHNSON O'MALLEY SUB-CONTR									
	4700 FED GR THRU INTERMEDIATE	54,083	13,386	23,400	0.00	21,309	0.00	21,309	21,309	0.00
	4000 REVENUE FROM FEDERAL SOURCES	54,083	13,386	23,400	0.00	21,309	0.00	21,309	21,309	0.00
Total Fund 206	JOHNSON O'MALLEY SUB-CONTR	54,083	13,386	23,400	0.00	21,309	0.00	21,309	21,309	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 206	JOHNSON O'MALLEY SUB-CONTR									
Function 1296	INDIAN EDUCATION									
100	SALARIES	19,268	0	0	0.00	12,467	0.30	12,467	12,467	0.30
200	ASSOCIATED PAYROLL COSTS	19,309	0	0	0.00	8,842	0.00	8,842	8,842	0.00
300	PURCHASED SERVICES	0	2,023	0	0.00	0	0.00	0	0	0.00
Total Function 1296	INDIAN EDUCATION	38,576	2,023	0	0.00	21,309	0.30	21,309	21,309	0.30
Major Function 1000	INSTRUCTION	38,576	2,023	0	0.00	21,309	0.30	21,309	21,309	0.30
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	15,506	11,363	23,400	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	15,506	11,363	23,400	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	15,506	11,363	23,400	0.00	0	0.00	0	0	0.00
Total Fund 206	JOHNSON O'MALLEY SUB-CONTR	54,083	13,386	23,400	0.00	21,309	0.30	21,309	21,309	0.30

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 208	MHS SCHOOL IMPROVEMENT GRANT									
	4500 RESTRICTED-FED THRU STATE	1,326,663	1,212,453	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,326,663	1,212,453	0	0.00	0	0.00	0	0	0.00
Total Fund 208	MHS SCHOOL IMPROVEMENT GRANT	1,326,663	1,212,453	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 208	MHS SCHOOL IMPROVEMENT GRANT									
Function 1272	TITLE I-A/D									
100	SALARIES	283,830	335,232	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	150,101	166,185	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	295	32,910	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	105,865	17,154	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	5,195	1,925	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D	545,286	553,406	0	0.00	0	0.00	0	0	0.00
Function 1283	DIST ALTERNATIVE ED INSTR									
100	SALARIES	157,187	146,914	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	83,703	76,421	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	20,511	1,610	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	540	0	0.00	0	0.00	0	0	0.00
Total Function 1283	DIST ALTERNATIVE ED INSTR	261,400	225,484	0	0.00	0	0.00	0	0	0.00
Function 1460	SPECIAL SUMMER PROGRAM									
100	SALARIES	2,420	9,152	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	826	3,109	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	29	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL SUMMER PROGRAM	3,246	12,289	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	809,932	791,179	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELOR SERVICES									
100	SALARIES	13,116	8,610	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,342	2,893	0	0.00	0	0.00	0	0	0.00
Total Function 2122	COUNSELOR SERVICES	17,458	11,503	0	0.00	0	0.00	0	0	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT									
100	SALARIES	120,687	123,716	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	53,352	54,689	0	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT	174,038	178,405	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP									
100	SALARIES	68,236	78,045	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 208	MHS SCHOOL IMPROVEMENT GRANT										
Function 2240	INSTRUCTION STAFF DEVELOP										
200	ASSOCIATED PAYROLL COSTS		27,644	26,860	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		67,845	54,418	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		5,355	6,219	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		169,081	165,541	0	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES										
100	SALARIES		0	934	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	343	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		11,376	156	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES		11,376	1,433	0	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS										
600	OTHER OBJECTS		51,638	39,754	0	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS		51,638	39,754	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY-DATA PROC SVCS										
400	SUPPLIES AND MATERIALS		89,609	23,091	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY-DATA PROC SVCS		89,609	23,091	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES										
Function 3330	PARENT INVOLVEMENT										
100	SALARIES		1,326	102	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		244	27	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		157	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		1,804	1,418	0	0.00	0	0.00	0	0	0.00
Total Function 3330	PARENT INVOLVEMENT		3,530	1,547	0	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES										
Total Fund 208	MHS SCHOOL IMPROVEMENT GRANT		1,326,663	1,212,453	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 211	TITLE I-A SCHOOL IMPROVEMENT									
	3200 RESTRICTED GRANTS-IN-AID	0	0	0	0.00	100,000	0.00	100,000	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	0	0.00	100,000	0.00	100,000	0	0.00
	4500 RESTRICTED-FED THRU STATE	278,168	75,384	0	0.00	90,549	0.00	90,549	43,135	0.00
	4000 REVENUE FROM FEDERAL SOURCES	278,168	75,384	0	0.00	90,549	0.00	90,549	43,135	0.00
Total Fund 211	TITLE I-A SCHOOL IMPROVEMENT	278,168	75,384	0	0.00	190,549	0.00	190,549	43,135	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 211	TITLE I-A SCHOOL IMPROVEMENT									
Function 1111	PRIMARY K-3 REG INSTRUCT									
100	SALARIES	0	0	0	0.00	31,107	0.50	31,107	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	17,860	0.00	17,860	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT	0	0	0	0.00	48,967	0.50	48,967	0	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
100	SALARIES	0	0	0	0.00	31,107	0.50	31,107	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	17,860	0.00	17,860	0	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	1,500	0.00	1,500	0	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	0	0	0	0.00	50,467	0.50	50,467	0	0.00
Function 1250	SPECIAL EDUCATION PROGRAM									
100	SALARIES	456	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	45	0	0	0.00	0	0.00	0	0	0.00
Total Function 1250	SPECIAL EDUCATION PROGRAM	502	0	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE I-A/D									
100	SALARIES	110,321	3,695	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	62,548	1,824	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	89,016	33,480	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D	261,885	38,999	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	262,387	38,999	0	0.00	99,435	1.00	99,435	0	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT									
100	SALARIES	0	1,959	0	0.00	26,453	0.38	26,453	26,453	0.38
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	15,067	0.00	15,067	15,067	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT	0	1,959	0	0.00	41,520	0.38	41,520	41,520	0.38
Function 2240	INSTRUCTION STAFF DEVELOP									
100	SALARIES	3,894	23,299	0	0.00	15,000	0.00	15,000	0	0.00
200	ASSOCIATED PAYROLL COSTS	545	3,702	0	0.00	5,141	0.00	5,141	0	0.00
300	PURCHASED SERVICES	1,914	4,323	0	0.00	22,319	0.00	22,319	0	0.00
400	SUPPLIES AND MATERIALS	(236)	695	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP	6,116	32,019	0	0.00	42,460	0.00	42,460	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Function	2570	INTERNAL SVCS									
	600	OTHER OBJECTS	9,665	2,408	0	0.00	0	0.00	0	0	0.00
Total Function	2570	INTERNAL SVCS	9,665	2,408	0	0.00	0	0.00	0	0	0.00
Function	2690	OTHER SUPPORT SERVICES - CENTRAL									
	600	OTHER OBJECTS	0	0	0	0.00	7,135	0.00	7,135	1,615	0.00
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	7,135	0.00	7,135	1,615	0.00
Major Function	2000	SUPPORT SERVICES	15,781	36,385	0	0.00	91,114	0.38	91,114	43,135	0.38
Total Fund	211	TITLE I-A SCHOOL IMPROVEMENT	278,168	75,384	0	0.00	190,549	1.38	190,549	43,135	0.38

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 212	SCHOOL IMPROVEMENT									
	4500 RESTRICTED-FED THRU STATE	26,431	0	0	0.00	0	0.00	0	639,713	0.00
	4000 REVENUE FROM FEDERAL SOURCES	26,431	0	0	0.00	0	0.00	0	639,713	0.00
Total Fund 212	SCHOOL IMPROVEMENT	26,431	0	0	0.00	0	0.00	0	639,713	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
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Fund	212 SCHOOL IMPROVEMENT	<hr/>								
Function	1111 PRIMARY K-3 REG INSTRUCT									
100	SALARIES	0	0	0	0.00	0	0.00	0	147,299	0.50
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	63,369	0.00
300	PURCHASED SERVICES	0	0	0	0.00	0	0.00	0	18,000	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	0	0.00	0	79,700	0.00
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Total Function	1111 PRIMARY K-3 REG INSTRUCT	0	0	0	0.00	0	0.00	0	308,368	0.50
Function	1121 MIDDLE SCH 6-8 INSTRUCT									
100	SALARIES	0	0	0	0.00	0	0.00	0	30,799	0.50
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	17,755	0.00
400	SUPPLIES AND MATERIALS	789	0	0	0.00	0	0.00	0	0	0.00
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Total Function	1121 MIDDLE SCH 6-8 INSTRUCT	789	0	0	0.00	0	0.00	0	48,554	0.50
Function	1271 REMEDIAL INSTR									
400	SUPPLIES AND MATERIALS	18,181	0	0	0.00	0	0.00	0	0	0.00
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Total Function	1271 REMEDIAL INSTR	18,181	0	0	0.00	0	0.00	0	0	0.00
Function	1272 TITLE I-A/D									
400	SUPPLIES AND MATERIALS	6,700	0	0	0.00	0	0.00	0	0	0.00
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Total Function	1272 TITLE I-A/D	6,700	0	0	0.00	0	0.00	0	0	0.00
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Major Function	1000 INSTRUCTION	25,671	0	0	0.00	0	0.00	0	356,922	1.00
Function	2211 OFFICE OF INSTRUCTIONAL SERVICES									
100	SALARIES	0	0	0	0.00	0	0.00	0	72,429	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	32,525	0.00
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Total Function	2211 OFFICE OF INSTRUCTIONAL SERVICES	0	0	0	0.00	0	0.00	0	104,954	1.00
Function	2410 PRINCIPAL OFFICE SVCS									
100	SALARIES	0	0	0	0.00	0	0.00	0	88,618	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	0	0.00	0	47,266	0.00
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Total Function	2410 PRINCIPAL OFFICE SVCS	0	0	0	0.00	0	0.00	0	135,884	1.00
Function	2570 INTERNAL SVCS									
600	OTHER OBJECTS	761	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Function	2570	INTERNAL SVCS	761	0	0	0.00	0	0.00	0	0	0.00
Function	2690	OTHER SUPPORT SERVICES - CENTRAL									
	600	OTHER OBJECTS	0	0	0	0.00	0	0.00	0	23,953	0.00
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	0	0.00	0	23,953	0.00
Major Function	2000	SUPPORT SERVICES	761	0	0	0.00	0	0.00	0	264,791	2.00
Function	3390	OTHER COMMUNITY SERVICES									
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	0	0.00	0	18,000	0.00
Total Function	3390	OTHER COMMUNITY SERVICES	0	0	0	0.00	0	0.00	0	18,000	0.00
Major Function	3000	ENTERPRISE AND COMMUNITY SERVICES	0	0	0	0.00	0	0.00	0	18,000	0.00
Total Fund	212	SCHOOL IMPROVEMENT	26,431	0	0	0.00	0	0.00	0	639,713	3.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 213	IDEA-SPECIAL EDUCATION									
	3200 RESTRICTED GRANTS-IN-AID	0	637	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	637	0	0.00	0	0.00	0	0	0.00
	4500 RESTRICTED-FED THRU STATE	499,658	501,883	504,100	0.00	665,667	0.00	665,667	665,667	0.00
	4000 REVENUE FROM FEDERAL SOURCES	499,658	501,883	504,100	0.00	665,667	0.00	665,667	665,667	0.00
Total Fund 213	IDEA-SPECIAL EDUCATION	499,658	502,520	504,100	0.00	665,667	0.00	665,667	665,667	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
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Fund	213	IDEA-SPECIAL EDUCATION	<hr/>								
Function	1220	LIFE SKILLS INSTRUCT PROG									
	100	SALARIES	116,251	118,695	126,204	5.28	105,951	4.40	105,951	105,951	4.40
	200	ASSOCIATED PAYROLL COSTS	115,080	119,530	129,446	0.00	106,157	0.00	106,157	106,157	0.00
	400	SUPPLIES AND MATERIALS	0	38,367	0	0.00	0	0.00	0	0	0.00
Total Function	1220	LIFE SKILLS INSTRUCT PROG	231,331	276,592	255,650	5.28	212,108	4.40	212,108	212,108	4.40
Function	1223	COMMUNITY TRANSITION CENTERS									
	300	PURCHASED SERVICES	0	0	0	0.00	26,000	0.00	26,000	26,000	0.00
Total Function	1223	COMMUNITY TRANSITION CENTERS	0	0	0	0.00	26,000	0.00	26,000	26,000	0.00
Function	1229	BEHAVIORAL PROGRAM									
	100	SALARIES	0	19,137	18,523	0.88	45,114	1.82	45,114	45,114	1.82
	200	ASSOCIATED PAYROLL COSTS	0	18,565	21,385	0.00	43,233	0.00	43,233	43,233	0.00
Total Function	1229	BEHAVIORAL PROGRAM	0	37,702	39,908	0.88	88,347	1.82	88,347	88,347	1.82
Function	1250	SPECIAL EDUCATION PROGRAM									
	100	SALARIES	46,339	6,984	7,427	0.35	29,427	1.30	29,427	29,427	1.30
	200	ASSOCIATED PAYROLL COSTS	29,132	6,077	8,286	0.00	23,284	0.00	23,284	23,284	0.00
	300	PURCHASED SERVICES	7,597	0	0	0.00	0	0.00	0	0	0.00
Total Function	1250	SPECIAL EDUCATION PROGRAM	83,068	13,061	15,713	0.35	52,712	1.30	52,712	52,712	1.30
Function	1260	TREATMENT AND HABILITATION									
	300	PURCHASED SERVICES	80,127	72,000	72,000	0.00	88,500	0.00	88,500	88,500	0.00
Total Function	1260	TREATMENT AND HABILITATION	80,127	72,000	72,000	0.00	88,500	0.00	88,500	88,500	0.00
Major Function	1000	INSTRUCTION	394,526	399,355	383,271	6.51	467,667	7.52	467,667	467,667	7.52
Function	2160	STUDENT TREATMENT SVCS									
	300	PURCHASED SERVICES	76,449	73,356	102,329	0.00	198,000	0.00	198,000	198,000	0.00
Total Function	2160	STUDENT TREATMENT SVCS	76,449	73,356	102,329	0.00	198,000	0.00	198,000	198,000	0.00
Function	2240	INSTRUCTION STAFF DEVELOP									
	100	SALARIES	730	6,209	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	3,546	1,827	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	5,632	1,719	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
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Fund 213	IDEA-SPECIAL EDUCATION									
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Function 2240	INSTRUCTION STAFF DEVELOP									
400	SUPPLIES AND MATERIALS	63	400	0	0.00	0	0.00	0	0	0.00
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Total Function 2240	INSTRUCTION STAFF DEVELOP	9,971	10,156	0	0.00	0	0.00	0	0	0.00
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Function 2544	MAINTENANCE SERVICES									
500	CAPITAL OUTLAY	0	3,237	0	0.00	0	0.00	0	0	0.00
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Total Function 2544	MAINTENANCE SERVICES	0	3,237	0	0.00	0	0.00	0	0	0.00
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Function 2570	INTERNAL SVCS									
600	OTHER OBJECTS	18,712	16,415	18,500	0.00	0	0.00	0	0	0.00
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Total Function 2570	INTERNAL SVCS	18,712	16,415	18,500	0.00	0	0.00	0	0	0.00
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Major Function 2000	SUPPORT SERVICES	105,133	103,164	120,829	0.00	198,000	0.00	198,000	198,000	0.00
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Total Fund 213	IDEA-SPECIAL EDUCATION	499,658	502,520	504,100	6.51	665,667	7.52	665,667	665,667	7.52

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS									
	4500 RESTRICTED-FED THRU STATE	1,174,644	1,007,259	1,042,000	0.00	62,400	0.00	62,400	62,400	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,174,644	1,007,259	1,042,000	0.00	62,400	0.00	62,400	62,400	0.00
Total Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS	1,174,644	1,007,259	1,042,000	0.00	62,400	0.00	62,400	62,400	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS									
Function 1272	TITLE I-A/D									
100	SALARIES	309,663	330,261	349,660	9.14	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	162,880	165,277	219,917	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	245	12,000	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	182,764	57,697	3,160	0.00	27,000	0.00	27,000	27,000	0.00
600	OTHER OBJECTS	0	1,500	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D	655,552	566,735	572,737	9.14	27,000	0.00	27,000	27,000	0.00
Function 1283	DIST ALTERNATIVE ED INSTR									
100	SALARIES	71,585	82,264	81,041	2.76	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	26,985	34,125	43,900	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	3,150	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	7,536	6,958	25,000	0.00	1,500	0.00	1,500	1,500	0.00
600	OTHER OBJECTS	0	40	0	0.00	2,623	0.00	2,623	2,623	0.00
Total Function 1283	DIST ALTERNATIVE ED INSTR	109,256	123,387	149,941	2.76	4,123	0.00	4,123	4,123	0.00
Function 1460	SPECIAL SUMMER PROGRAM									
100	SALARIES	0	0	22,650	0.00	15,000	0.00	15,000	15,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	7,850	0.00	5,441	0.00	5,441	5,441	0.00
400	SUPPLIES AND MATERIALS	1,282	1,122	3,500	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1460	SPECIAL SUMMER PROGRAM	1,282	1,122	34,000	0.00	25,441	0.00	25,441	25,441	0.00
Major Function 1000	INSTRUCTION	766,091	691,243	756,678	11.90	56,564	0.00	56,564	56,564	0.00
Function 2112	ATTENDANCE SERVICES									
300	PURCHASED SERVICES	665	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	7,289	11,714	0	0.00	0	0.00	0	0	0.00
Total Function 2112	ATTENDANCE SERVICES	7,954	11,714	0	0.00	0	0.00	0	0	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT									
100	SALARIES	159,232	100,234	104,122	2.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	97,235	59,954	70,163	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT	256,467	160,188	174,285	2.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP									

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS									
Function 2240	INSTRUCTION STAFF DEVELOP									
100	SALARIES	22,541	35,034	20,000	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	6,342	6,942	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	60,238	54,134	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	1,701	6,972	0	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP	90,822	103,082	20,000	0.00	2,500	0.00	2,500	2,500	0.00
Function 2410	PRINCIPAL OFFICE SVCS									
100	SALARIES	3,339	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,138	0	0	0.00	0	0.00	0	0	0.00
Total Function 2410	PRINCIPAL OFFICE SVCS	4,477	0	0	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	868	6,049	7,500	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	868	6,049	7,500	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS									
600	OTHER OBJECTS	45,721	33,026	38,537	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS	45,721	33,026	38,537	0.00	0	0.00	0	0	0.00
Function 2623	EVALUATION SERVICES									
300	PURCHASED SERVICES	0	0	35,000	0.00	0	0.00	0	0	0.00
Total Function 2623	EVALUATION SERVICES	0	0	35,000	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES - CENTRAL									
600	OTHER OBJECTS	0	0	0	0.00	2,336	0.00	2,336	2,336	0.00
Total Function 2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	2,336	0.00	2,336	2,336	0.00
Major Function 2000	SUPPORT SERVICES	406,308	314,059	275,322	2.00	4,836	0.00	4,836	4,836	0.00
Function 3190	SPECIAL MEAL SERVICE									
100	SALARIES	0	143	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	49	0	0.00	0	0.00	0	0	0.00
Total Function 3190	SPECIAL MEAL SERVICE	0	191	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS									
Function 3330	PARENT INVOLVEMENT									
100	SALARIES	0	373	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	133	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,244	1,260	10,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 3330	PARENT INVOLVEMENT	2,244	1,766	10,000	0.00	1,000	0.00	1,000	1,000	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	2,244	1,957	10,000	0.00	1,000	0.00	1,000	1,000	0.00
Total Fund 214	TITLE I-A SCHOOL IMPROVEMENT JCMS	1,174,644	1,007,259	1,042,000	13.90	62,400	0.00	62,400	62,400	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 216	TITLE III LANGUAGE (ESL)									
	4500 RESTRICTED-FED THRU STATE	170,491	157,357	130,000	0.00	135,907	0.00	135,907	135,907	0.00
	4700 FED GR THRU INTERMEDIATE	0	14,000	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	170,491	171,357	130,000	0.00	135,907	0.00	135,907	135,907	0.00
Total Fund 216	TITLE III LANGUAGE (ESL)	170,491	171,357	130,000	0.00	135,907	0.00	135,907	135,907	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 216	TITLE III LANGUAGE (ESL)										
Function 1111	PRIMARY K-3 REG INSTRUCT										
400	SUPPLIES AND MATERIALS		11,036	296	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT		11,036	296	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT										
400	SUPPLIES AND MATERIALS		7,887	0	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT		7,887	0	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCH REGULAR INSTRUCT										
400	SUPPLIES AND MATERIALS		5,501	0	0	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCH REGULAR INSTRUCT		5,501	0	0	0.00	0	0.00	0	0	0.00
Function 1291	ESL INSTRUCTIONAL PROGRAM										
100	SALARIES		0	102	0	0.00	7,690	0.00	7,690	7,690	0.00
200	ASSOCIATED PAYROLL COSTS		0	0	0	0.00	2,635	0.00	2,635	2,635	0.00
400	SUPPLIES AND MATERIALS		100	2,223	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL INSTRUCTIONAL PROGRAM		100	2,325	0	0.00	10,325	0.00	10,325	10,325	0.00
Function 1460	SPECIAL SUMMER PROGRAM										
100	SALARIES		0	16,863	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	5,131	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		922	3,998	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL SUMMER PROGRAM		922	25,992	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION										
			25,446	28,613	0	0.00	10,325	0.00	10,325	10,325	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT										
100	SALARIES		287	294	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		98	100	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		7,238	5,450	0	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT		7,623	5,845	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		7,012	3,000	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		2,310	38	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 216	TITLE III LANGUAGE (ESL)										
Function 2240	INSTRUCTION STAFF DEVELOP										
300	PURCHASED SERVICES		26,711	7,805	0	0.00	8,000	0.00	8,000	8,000	0.00
400	SUPPLIES AND MATERIALS		2,337	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		38,370	10,842	0	0.00	8,000	0.00	8,000	8,000	0.00
Function 2542	PLANT OPERATION/CUST SVCS										
100	SALARIES		0	83	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	35	0	0.00	0	0.00	0	0	0.00
Total Function 2542	PLANT OPERATION/CUST SVCS		0	119	0	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES										
300	PURCHASED SERVICES		0	15,622	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES		0	15,622	0	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS										
600	OTHER OBJECTS		3,343	3,085	4,770	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS		3,343	3,085	4,770	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES - CENTRAL										
600	OTHER OBJECTS		0	0	0	0.00	2,665	0.00	2,665	2,665	0.00
Total Function 2690	OTHER SUPPORT SERVICES - CENTRAL		0	0	0	0.00	2,665	0.00	2,665	2,665	0.00
Major Function 2000	SUPPORT SERVICES										
49,336				35,513	4,770	0.00	10,665	0.00	10,665	10,665	0.00
Function 3330	PARENT INVOLVEMENT										
100	SALARIES		51,656	59,680	67,681	2.00	64,137	2.00	64,137	64,137	2.00
200	ASSOCIATED PAYROLL COSTS		42,404	46,506	54,819	0.00	50,780	0.00	50,780	50,780	0.00
300	PURCHASED SERVICES		1,650	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		0	1,044	2,730	0.00	0	0.00	0	0	0.00
Total Function 3330	PARENT INVOLVEMENT		95,710	107,230	125,230	2.00	114,917	2.00	114,917	114,917	2.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES										
95,710				107,230	125,230	2.00	114,917	2.00	114,917	114,917	2.00
Total Fund 216	TITLE III LANGUAGE (ESL)		170,491	171,357	130,000	2.00	135,907	2.00	135,907	135,907	2.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED FTE 2014-15
Fund 221	SAFE ROUTES TO SCHOOL								
	4700 FED GR THRU INTERMEDIATE	9,006	4,222	0	0.00	6,540	0.00	6,540	0.00
	4000 REVENUE FROM FEDERAL SOURCES	9,006	4,222	0	0.00	6,540	0.00	6,540	0.00
	5200 INTERFUND TRANSFER	0	782	0	0.00	0	0.00	0	0.00
	5000 OTHER SOURCES	0	782	0	0.00	0	0.00	0	0.00
Total Fund 221	SAFE ROUTES TO SCHOOL	9,006	5,003	0	0.00	6,540	0.00	6,540	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 221	SAFE ROUTES TO SCHOOL									
Function 2115	STUDENT SAFETY & SECURITY									
100	SALARIES	7,892	4,556	0	0.00	5,000	0.00	5,000	5,000	0.00
200	ASSOCIATED PAYROLL COSTS	781	448	0	0.00	1,540	0.00	1,540	1,540	0.00
400	SUPPLIES AND MATERIALS	333	0	0	0.00	0	0.00	0	0	0.00
Total Function 2115	STUDENT SAFETY & SECURITY	9,006	5,003	0	0.00	6,540	0.00	6,540	6,540	0.00
Major Function 2000	SUPPORT SERVICES	9,006	5,003	0	0.00	6,540	0.00	6,540	6,540	0.00
Total Fund 221	SAFE ROUTES TO SCHOOL	9,006	5,003	0	0.00	6,540	0.00	6,540	6,540	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED FTE 2014-15
Fund 222	SMILE PROGRAM-OSU								
	1900 OTHER REVENUE FROM LOCAL SOU	486	0	0	0.00	0	0.00	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	486	0	0	0.00	0	0.00	0	0.00
	3200 RESTRICTED GRANTS-IN-AID	9,757	7,573	12,070	0.00	7,570	0.00	7,570	0.00
	3000 REVENUE FROM STATE SOURCES	9,757	7,573	12,070	0.00	7,570	0.00	7,570	0.00
	5200 INTERFUND TRANSFER	0	6,833	0	0.00	5,245	0.00	5,245	0.00
	5400 BEGINNING FUND BALANCE	382	838	0	0.00	0	0.00	0	0.00
	5000 OTHER SOURCES	382	7,671	0	0.00	5,245	0.00	5,245	0.00
Total Fund 222	SMILE PROGRAM-OSU	10,625	15,244	12,070	0.00	12,815	0.00	12,815	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
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Fund 222	SMILE PROGRAM-OSU									
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Function 1113	EX-CURR ELEMENTARY									
100	SALARIES	3,000	3,500	3,000	0.00	3,000	0.16	3,000	3,000	0.16
200	ASSOCIATED PAYROLL COSTS	0	1,675	1,240	0.00	943	0.00	943	943	0.00
300	PURCHASED SERVICES	0	0	300	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	302	300	0.00	300	0.00	300	300	0.00
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Total Function 1113	EX-CURR ELEMENTARY	3,000	5,476	4,840	0.00	4,243	0.16	4,243	4,243	0.16
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Function 1122	EX-CURRIC MIDDLE SCHOOL									
100	SALARIES	3,200	2,250	1,500	0.00	3,000	0.16	3,000	3,000	0.16
200	ASSOCIATED PAYROLL COSTS	0	1,396	620	0.00	643	0.00	643	643	0.00
300	PURCHASED SERVICES	0	0	150	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	150	300	0.00	600	0.00	600	600	0.00
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Total Function 1122	EX-CURRIC MIDDLE SCHOOL	3,200	3,796	2,570	0.00	4,243	0.16	4,243	4,243	0.16
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Function 1132	EX-CURRIC HIGH SCHOOL									
100	SALARIES	2,800	3,000	3,000	0.00	3,000	0.16	3,000	3,000	0.16
200	ASSOCIATED PAYROLL COSTS	0	1,979	1,210	0.00	1,028	0.00	1,028	1,028	0.00
300	PURCHASED SERVICES	56	0	150	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	95	414	300	0.00	300	0.00	300	300	0.00
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Total Function 1132	EX-CURRIC HIGH SCHOOL	2,951	5,394	4,660	0.00	4,328	0.16	4,328	4,328	0.16
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Major Function 1000	INSTRUCTION	9,151	14,665	12,070	0.00	12,815	0.48	12,815	12,815	0.48
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Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	636	4	0	0.00	0	0.00	0	0	0.00
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Total Function 2552	VEHICLE OPERATION SERVICES	636	4	0	0.00	0	0.00	0	0	0.00
<hr/>										
Major Function 2000	SUPPORT SERVICES	636	4	0	0.00	0	0.00	0	0	0.00
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Total Fund 222	SMILE PROGRAM-OSU	9,787	14,669	12,070	0.00	12,815	0.48	12,815	12,815	0.48

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 223	YOUTH DEVELOPMENT PROGRAM									
	4500 RESTRICTED-FED THRU STATE	109,233	114,665	119,200	0.00	153,649	0.00	153,649	153,649	0.00
	4000 REVENUE FROM FEDERAL SOURCES	109,233	114,665	119,200	0.00	153,649	0.00	153,649	153,649	0.00
Total Fund 223	YOUTH DEVELOPMENT PROGRAM	109,233	114,665	119,200	0.00	153,649	0.00	153,649	153,649	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	223	YOUTH DEVELOPMENT PROGRAM									
Function	1223	COMMUNITY TRANSITION CENTERS									
100	SALARIES		36,319	40,073	35,858	1.00	41,250	1.00	41,250	41,250	1.00
200	ASSOCIATED PAYROLL COSTS		24,733	26,496	28,292	0.00	28,536	0.00	28,536	28,536	0.00
300	PURCHASED SERVICES		47,740	47,380	54,550	0.00	81,065	0.00	81,065	81,065	0.00
400	SUPPLIES AND MATERIALS		176	253	500	0.00	750	0.00	750	750	0.00
Total Function	1223	COMMUNITY TRANSITION CENTERS	108,968	114,203	119,200	1.00	151,601	1.00	151,601	151,601	1.00
Major Function	1000	INSTRUCTION	108,968	114,203	119,200	1.00	151,601	1.00	151,601	151,601	1.00
Function	2240	INSTRUCTION STAFF DEVELOP									
300	PURCHASED SERVICES		0	456	0	0.00	0	0.00	0	0	0.00
Total Function	2240	INSTRUCTION STAFF DEVELOP	0	456	0	0.00	0	0.00	0	0	0.00
Function	2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES		265	6	0	0.00	0	0.00	0	0	0.00
Total Function	2552	VEHICLE OPERATION SERVICES	265	6	0	0.00	0	0.00	0	0	0.00
Function	2690	OTHER SUPPORT SERVICES - CENTRAL									
600	OTHER OBJECTS		0	0	0	0.00	2,048	0.00	2,048	2,048	0.00
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	2,048	0.00	2,048	2,048	0.00
Major Function	2000	SUPPORT SERVICES	265	462	0	0.00	2,048	0.00	2,048	2,048	0.00
Total Fund	223	YOUTH DEVELOPMENT PROGRAM	109,233	114,665	119,200	1.00	153,649	1.00	153,649	153,649	1.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 224	TITLE II-D TECHNOLOGY TRAINING									
	4500 RESTRICTED-FED THRU STATE	231,365	31,060	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	231,365	31,060	0	0.00	0	0.00	0	0	0.00
Total Fund 224	TITLE II-D TECHNOLOGY TRAINING	231,365	31,060	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 224	TITLE II-D TECHNOLOGY TRAINING										
Function 1111	PRIMARY K-3 REG INSTRUCT										
300	PURCHASED SERVICES		7,749	943	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		113,678	22,790	0	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT		121,427	23,733	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION		121,427	23,733	0	0.00	0	0.00	0	0	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT										
300	PURCHASED SERVICES		0	943	0	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT		0	943	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		59,750	4,694	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		24,406	1,690	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		23,462	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		2,320	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		109,938	6,384	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES		109,938	7,327	0	0.00	0	0.00	0	0	0.00
Total Fund 224	TITLE II-D TECHNOLOGY TRAINING		231,365	31,060	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 226	TITLE X MCKINNEY-VENTO GRANT									
	4500 RESTRICTED-FED THRU STATE	8,299	10,040	8,000	0.00	7,955	0.00	7,955	7,955	0.00
	4000 REVENUE FROM FEDERAL SOURCES	8,299	10,040	8,000	0.00	7,955	0.00	7,955	7,955	0.00
Total Fund 226	TITLE X MCKINNEY-VENTO GRANT	8,299	10,040	8,000	0.00	7,955	0.00	7,955	7,955	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 226	TITLE X MCKINNEY-VENTO GRANT									
Function 2119	OTHER ATTEND/SOCIAL SVCS									
100	SALARIES	0	0	0	0.00	5,000	0.05	5,000	5,000	0.05
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,539	0.00	1,539	1,539	0.00
300	PURCHASED SERVICES	0	0	0	0.00	916	0.00	916	916	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	500	0.00	500	500	0.00
Total Function 2119	OTHER ATTEND/SOCIAL SVCS	0	0	0	0.00	7,955	0.05	7,955	7,955	0.05
Function 2219	OTHER IMPROVEMENT OF INSTRUCTION									
100	SALARIES	5,938	6,485	5,087	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	744	1,356	1,064	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	622	599	1,067	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	995	1,602	782	0.00	0	0.00	0	0	0.00
Total Function 2219	OTHER IMPROVEMENT OF INSTRUCTION	8,299	10,040	8,000	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	8,299	10,040	8,000	0.00	7,955	0.05	7,955	7,955	0.05
Total Fund 226	TITLE X MCKINNEY-VENTO GRANT	8,299	10,040	8,000	0.00	7,955	0.05	7,955	7,955	0.05

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 230	OR STUDENT MENTORING GRANT									
	3200 RESTRICTED GRANTS-IN-AID	0	0	0	0.00	155,478	0.00	155,478	155,478	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	0	0.00	155,478	0.00	155,478	155,478	0.00
Total Fund 230	OR STUDENT MENTORING GRANT	0	0	0	0.00	155,478	0.00	155,478	155,478	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 230	OR STUDENT MENTORING GRANT									
Function 2120	GUIDANCE SERVICES									
100	SALARIES	0	0	0	0.00	73,540	2.00	73,540	73,540	2.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	54,002	0.00	54,002	54,002	0.00
300	PURCHASED SERVICES	0	0	0	0.00	6,394	0.00	6,394	6,394	0.00
400	SUPPLIES AND MATERIALS	0	0	0	0.00	15,720	0.00	15,720	15,720	0.00
Total Function 2120	GUIDANCE SERVICES	0	0	0	0.00	149,656	2.00	149,656	149,656	2.00
Function 2690	OTHER SUPPORT SERVICES - CENTRAL									
600	OTHER OBJECTS	0	0	0	0.00	5,822	0.00	5,822	5,822	0.00
Total Function 2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	5,822	0.00	5,822	5,822	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	155,478	2.00	155,478	155,478	2.00
Total Fund 230	OR STUDENT MENTORING GRANT	0	0	0	0.00	155,478	2.00	155,478	155,478	2.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 231	CTE PROGRAM									
	3200 RESTRICTED GRANTS-IN-AID	0	0	0	0.00	125,819	0.00	125,819	125,819	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	0	0.00	125,819	0.00	125,819	125,819	0.00
Total Fund 231	CTE PROGRAM	0	0	0	0.00	125,819	0.00	125,819	125,819	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 231	CTE PROGRAM									
Function 1131	HIGH SCH REGULAR INSTRUCT									
100	SALARIES	0	0	0	0.00	53,386	0.00	53,386	53,386	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	33,763	0.00	33,763	33,763	0.00
Total Function 1131	HIGH SCH REGULAR INSTRUCT	0	0	0	0.00	87,149	0.00	87,149	87,149	0.00
Major Function 1000	INSTRUCTION	0	0	0	0.00	87,149	0.00	87,149	87,149	0.00
Function 2240	INSTRUCTION STAFF DEVELOP									
300	PURCHASED SERVICES	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP	0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	0	0	0	0.00	11,620	0.00	11,620	11,620	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	0	0	0.00	11,620	0.00	11,620	11,620	0.00
Function 2690	OTHER SUPPORT SERVICES - CENTRAL									
600	OTHER OBJECTS	0	0	0	0.00	7,050	0.00	7,050	7,050	0.00
Total Function 2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	7,050	0.00	7,050	7,050	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	38,670	0.00	38,670	38,670	0.00
Total Fund 231	CTE PROGRAM	0	0	0	0.00	125,819	0.00	125,819	125,819	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 232	ON-SITE CHILD CARE									
	1800 COMMUNITY SVCS ACTIVITIES	0	13,280	0	0.00	25,194	0.00	25,194	25,194	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	13,280	0	0.00	25,194	0.00	25,194	25,194	0.00
	4500 RESTRICTED-FED THRU STATE	24,882	19,729	19,500	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	24,882	19,729	19,500	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFER	0	0	0	0.00	46,900	0.00	46,900	46,900	0.00
	5000 OTHER SOURCES	0	0	0	0.00	46,900	0.00	46,900	46,900	0.00
Total Fund 232	ON-SITE CHILD CARE	24,882	33,009	19,500	0.00	72,094	0.00	72,094	72,094	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 232	ON-SITE CHILD CARE									
Function 3501	CHILD CARE PROVIDER SVCS									
100	SALARIES	11,112	14,979	13,000	0.00	42,984	2.13	42,984	42,984	2.13
200	ASSOCIATED PAYROLL COSTS	11,290	12,367	4,500	0.00	28,361	0.00	28,361	28,361	0.00
300	PURCHASED SERVICES	0	173	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	2,480	5,489	2,000	0.00	650	0.00	650	650	0.00
600	OTHER OBJECTS	0	0	0	0.00	100	0.00	100	100	0.00
Total Function 3501	CHILD CARE PROVIDER SVCS	24,882	33,009	19,500	0.00	72,094	2.13	72,094	72,094	2.13
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	24,882	33,009	19,500	0.00	72,094	2.13	72,094	72,094	2.13
Total Fund 232	ON-SITE CHILD CARE	24,882	33,009	19,500	0.00	72,094	2.13	72,094	72,094	2.13

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 242	MISC STATE & LOCAL GRANTS									
	1900 OTHER REVENUE FROM LOCAL SOU	0	0	10,000	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	10,000	0.00	0	0.00	0	0	0.00
	2100 UNRESTRICTED REVENUE	7,089	0	0	0.00	0	0.00	0	0	0.00
	2200 INTERMEDIATE GR/RESTRICTED	42,173	62,705	0	0.00	13,056	0.00	13,056	13,056	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	49,262	62,705	0	0.00	13,056	0.00	13,056	13,056	0.00
Total Fund 242	MISC STATE & LOCAL GRANTS	49,262	62,705	10,000	0.00	13,056	0.00	13,056	13,056	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 242	MISC STATE & LOCAL GRANTS									
Function 1111	PRIMARY K-3 REG INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	5,000	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT	0	0	5,000	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
400	SUPPLIES AND MATERIALS	7,089	405	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	7,089	405	0	0.00	0	0.00	0	0	0.00
Function 1132	EX-CURRIC HIGH SCHOOL									
300	PURCHASED SERVICES	0	4,493	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	3,637	0	0.00	0	0.00	0	0	0.00
Total Function 1132	EX-CURRIC HIGH SCHOOL	0	8,130	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	7,089	8,535	5,000	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP									
300	PURCHASED SERVICES	0	0	5,000	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP	0	0	5,000	0.00	0	0.00	0	0	0.00
Function 2645	HEALTH SERVICES-EMPLOYEES									
100	SALARIES	4,331	496	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	485	28	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	122	338	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	19,571	6,270	0	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2645	HEALTH SERVICES-EMPLOYEES	24,508	7,132	0	0.00	2,000	0.00	2,000	2,000	0.00
Major Function 2000	SUPPORT SERVICES	24,508	7,132	5,000	0.00	2,000	0.00	2,000	2,000	0.00
Function 3390	OTHER COMMUNITY SERVICES									
100	SALARIES	7,777	20,517	0	0.00	9,000	0.00	9,000	9,000	0.00
200	ASSOCIATED PAYROLL COSTS	2,177	4,267	0	0.00	2,056	0.00	2,056	2,056	0.00
300	PURCHASED SERVICES	2,058	6,189	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	5,653	16,065	0	0.00	0	0.00	0	0	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	17,665	47,038	0	0.00	11,056	0.00	11,056	11,056	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	17,665	47,038	0	0.00	11,056	0.00	11,056	11,056	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Fund 242	MISC STATE & LOCAL GRANTS	49,262	62,705	10,000	0.00	13,056	0.00	13,056	13,056	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 249	SCHOOL ENRICHMENTS FUND									
	1900 OTHER REVENUE FROM LOCAL SOU	122,718	49,854	158,900	0.00	31,950	0.00	31,950	31,950	0.00
	1000 REVENUE FROM LOCAL SOURCES	122,718	49,854	158,900	0.00	31,950	0.00	31,950	31,950	0.00
	5400 BEGINNING FUND BALANCE	64,796	49,275	70,000	0.00	30,469	0.00	30,469	30,469	0.00
	5000 OTHER SOURCES	64,796	49,275	70,000	0.00	30,469	0.00	30,469	30,469	0.00
Total Fund 249	SCHOOL ENRICHMENTS FUND	187,514	99,129	228,900	0.00	62,419	0.00	62,419	62,419	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 249	SCHOOL ENRICHMENTS FUND										
Function 1111	PRIMARY K-3 REG INSTRUCT										
300	PURCHASED SERVICES		842	100	4,200	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		6,960	14,941	9,800	0.00	47,169	0.00	47,169	47,169	0.00
600	OTHER OBJECTS		350	0	1,200	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT		8,152	15,041	15,200	0.00	47,169	0.00	47,169	47,169	0.00
Function 1113	EX-CURR ELEMENTARY										
300	PURCHASED SERVICES		225	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		12,392	13,146	12,000	0.00	0	0.00	0	0	0.00
Total Function 1113	EX-CURR ELEMENTARY		12,617	13,146	12,000	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE SCH 6-8 INSTRUCT										
400	SUPPLIES AND MATERIALS		6,002	404	2,500	0.00	3,850	0.00	3,850	3,850	0.00
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT		6,002	404	2,500	0.00	3,850	0.00	3,850	3,850	0.00
Function 1122	EX-CURRIC MIDDLE SCHOOL										
300	PURCHASED SERVICES		0	1,647	3,200	0.00	1,000	0.00	1,000	1,000	0.00
400	SUPPLIES AND MATERIALS		1,451	2,638	6,500	0.00	2,000	0.00	2,000	2,000	0.00
600	OTHER OBJECTS		0	869	1,000	0.00	0	0.00	0	0	0.00
Total Function 1122	EX-CURRIC MIDDLE SCHOOL		1,451	5,154	10,700	0.00	3,000	0.00	3,000	3,000	0.00
Function 1131	HIGH SCH REGULAR INSTRUCT										
400	SUPPLIES AND MATERIALS		4,714	393	15,500	0.00	900	0.00	900	900	0.00
600	OTHER OBJECTS		2,423	0	2,500	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCH REGULAR INSTRUCT		7,137	393	18,000	0.00	900	0.00	900	900	0.00
Function 1132	EX-CURRIC HIGH SCHOOL										
300	PURCHASED SERVICES		17,373	304	1,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		61,154	1,958	77,900	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY		8,805	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS		10,127	125	1,000	0.00	0	0.00	0	0	0.00
700	TRANSFERS		0	41,560	0	0.00	0	0.00	0	0	0.00
Total Function 1132	EX-CURRIC HIGH SCHOOL		97,458	43,947	80,400	0.00	0	0.00	0	0	0.00
Function 1220	LIFE SKILLS INSTRUCT PROG										

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 249	SCHOOL ENRICHMENTS FUND										
Function 1220	LIFE SKILLS INSTRUCT PROG										
300	PURCHASED SERVICES		372	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		570	0	1,500	0.00	0	0.00	0	0	0.00
Total Function 1220	LIFE SKILLS INSTRUCT PROG		942	0	1,500	0.00	0	0.00	0	0	0.00
Function 1250	SPECIAL EDUCATION PROGRAM										
400	SUPPLIES AND MATERIALS		58	0	2,300	0.00	0	0.00	0	0	0.00
Total Function 1250	SPECIAL EDUCATION PROGRAM		58	0	2,300	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION		133,817	78,085	142,600	0.00	54,919	0.00	54,919	54,919	0.00
Function 2220	LIBRARY-MEDIA SERVICES										
400	SUPPLIES AND MATERIALS		0	0	5,000	0.00	0	0.00	0	0	0.00
Total Function 2220	LIBRARY-MEDIA SERVICES		0	0	5,000	0.00	0	0.00	0	0	0.00
Function 2410	PRINCIPAL OFFICE SVCS										
400	SUPPLIES AND MATERIALS		0	0	1,200	0.00	0	0.00	0	0	0.00
Total Function 2410	PRINCIPAL OFFICE SVCS		0	0	1,200	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES										
300	PURCHASED SERVICES		4,422	3,418	18,100	0.00	7,500	0.00	7,500	7,500	0.00
Total Function 2552	VEHICLE OPERATION SERVICES		4,422	3,418	18,100	0.00	7,500	0.00	7,500	7,500	0.00
Major Function 2000	SUPPORT SERVICES		4,422	3,418	24,300	0.00	7,500	0.00	7,500	7,500	0.00
Function 3501	CHILD CARE PROVIDER SVCS										
400	SUPPLIES AND MATERIALS		0	0	1,000	0.00	0	0.00	0	0	0.00
Total Function 3501	CHILD CARE PROVIDER SVCS		0	0	1,000	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES		0	0	1,000	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	61,000	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	61,000	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPROP END FUND		0	0	61,000	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
BALANCE										
Total Fund 249	SCHOOL ENRICHMENTS FUND	138,239	81,503	228,900	0.00	62,419	0.00	62,419	62,419	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 258	TITLE VI-B RURAL ED INITIATIVE									
	4500 RESTRICTED-FED THRU STATE	46,178	57,957	58,500	0.00	48,067	0.00	48,067	48,067	0.00
	4000 REVENUE FROM FEDERAL SOURCES	46,178	57,957	58,500	0.00	48,067	0.00	48,067	48,067	0.00
Total Fund 258	TITLE VI-B RURAL ED INITIATIVE	46,178	57,957	58,500	0.00	48,067	0.00	48,067	48,067	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 258	TITLE VI-B RURAL ED INITIATIVE										
Function 1111	PRIMARY K-3 REG INSTRUCT										
400	SUPPLIES AND MATERIALS		17,233	32,558	36,370	0.00	0	0.00	0	0	0.00
Total Function 1111	PRIMARY K-3 REG INSTRUCT		17,233	32,558	36,370	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION										
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES										
400	SUPPLIES AND MATERIALS		10,961	726	9,600	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES		10,961	726	9,600	0.00	0	0.00	0	0	0.00
Function 2210	INSTR PROGRAM IMPROVEMENT										
100	SALARIES		0	2,425	0	0.00	25,000	0.00	25,000	25,000	0.00
200	ASSOCIATED PAYROLL COSTS		0	821	0	0.00	16,268	0.00	16,268	16,268	0.00
300	PURCHASED SERVICES		6,360	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		0	564	0	0.00	0	0.00	0	0	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT		6,360	3,810	0	0.00	41,268	0.00	41,268	41,268	0.00
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		1,033	2,381	7,340	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		371	150	2,443	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES		3,878	8,727	0	0.00	5,000	0.00	5,000	5,000	0.00
400	SUPPLIES AND MATERIALS		2,182	1,178	600	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		7,465	12,435	10,383	0.00	5,000	0.00	5,000	5,000	0.00
Function 2552	VEHICLE OPERATION SERVICES										
400	SUPPLIES AND MATERIALS		1,796	0	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES		1,796	0	0	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS										
600	OTHER OBJECTS		1,797	1,900	2,147	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS		1,797	1,900	2,147	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES - CENTRAL										
600	OTHER OBJECTS		0	0	0	0.00	1,800	0.00	1,800	1,800	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	1,800	0.00	1,800	1,800	0.00
Major Function	2000	SUPPORT SERVICES	28,379	18,871	22,130	0.00	48,067	0.00	48,067	48,067	0.00
Function	3330	PARENT INVOLVEMENT									
	100	SALARIES	139	132	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	37	15	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	390	6,381	0	0.00	0	0.00	0	0	0.00
Total Function	3330	PARENT INVOLVEMENT	566	6,528	0	0.00	0	0.00	0	0	0.00
Major Function	3000	ENTERPRISE AND COMMUNITY SERVICES	566	6,528	0	0.00	0	0.00	0	0	0.00
Total Fund	258	TITLE VI-B RURAL ED INITIATIVE	46,178	57,957	58,500	0.00	48,067	0.00	48,067	48,067	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 260	SUMMER NUTRITION PROGRAM									
	3100 STATE SCHOOL FUND	417	0	0	0.00	0	0.00	0	0	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	473	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	417	473	0	0.00	0	0.00	0	0	0.00
	4500 RESTRICTED-FED THRU STATE	34,206	38,316	54,000	0.00	50,800	0.00	50,800	50,800	0.00
	4900 FED MISC/ON BEHALF DISTR	6,805	0	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	41,010	38,316	54,000	0.00	50,800	0.00	50,800	50,800	0.00
Total Fund 260	SUMMER NUTRITION PROGRAM	41,428	38,789	54,000	0.00	50,800	0.00	50,800	50,800	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 260	SUMMER NUTRITION PROGRAM									
Function 3100	FOOD SERVICE									
100	SALARIES	11,915	12,214	22,500	0.00	20,000	0.00	20,000	20,000	0.00
200	ASSOCIATED PAYROLL COSTS	5,923	7,215	10,000	0.00	8,100	0.00	8,100	8,100	0.00
300	PURCHASED SERVICES	139	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	23,451	19,359	20,500	0.00	22,700	0.00	22,700	22,700	0.00
Total Function 3100	FOOD SERVICE	41,428	38,789	53,000	0.00	50,800	0.00	50,800	50,800	0.00
Function 3130	FOOD DELIVERY SERVICES									
400	SUPPLIES AND MATERIALS	0	0	1,000	0.00	0	0.00	0	0	0.00
Total Function 3130	FOOD DELIVERY SERVICES	0	0	1,000	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	41,428	38,789	54,000	0.00	50,800	0.00	50,800	50,800	0.00
Total Fund 260	SUMMER NUTRITION PROGRAM	41,428	38,789	54,000	0.00	50,800	0.00	50,800	50,800	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 261	TITLE II-A QUALITY TEACHERS									
	3200 RESTRICTED GRANTS-IN-AID	0	165,000	0	0.00	15,000	0.00	15,000	15,000	0.00
	3000 REVENUE FROM STATE SOURCES	0	165,000	0	0.00	15,000	0.00	15,000	15,000	0.00
	4500 RESTRICTED-FED THRU STATE	179,359	68,424	144,000	0.00	136,945	0.00	136,945	136,945	0.00
	4000 REVENUE FROM FEDERAL SOURCES	179,359	68,424	144,000	0.00	136,945	0.00	136,945	136,945	0.00
Total Fund 261	TITLE II-A QUALITY TEACHERS	179,359	233,424	144,000	0.00	151,945	0.00	151,945	151,945	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 261	TITLE II-A QUALITY TEACHERS										
Function 2210	INSTR PROGRAM IMPROVEMENT										
100	SALARIES		63,384	76,923	40,000	0.00	26,900	0.00	26,900	26,900	0.00
200	ASSOCIATED PAYROLL COSTS		34,794	39,998	16,508	0.00	6,855	0.00	6,855	6,855	0.00
300	PURCHASED SERVICES		0	0	0	0.00	7,095	0.00	7,095	7,095	0.00
400	SUPPLIES AND MATERIALS		219	369	5,500	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2210	INSTR PROGRAM IMPROVEMENT		98,396	117,290	62,008	0.00	45,850	0.00	45,850	45,850	0.00
Function 2213	CURRICULUM DEVELOPMENT .										
100	SALARIES		0	510	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS		0	162	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT .		0	672	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTION STAFF DEVELOP										
100	SALARIES		17,511	41,623	30,000	0.00	49,500	0.00	49,500	49,500	0.00
200	ASSOCIATED PAYROLL COSTS		5,568	10,915	12,460	0.00	12,731	0.00	12,731	12,731	0.00
300	PURCHASED SERVICES		37,063	44,505	18,500	0.00	38,175	0.00	38,175	38,175	0.00
400	SUPPLIES AND MATERIALS		13,839	14,897	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTION STAFF DEVELOP		73,981	111,939	60,960	0.00	100,406	0.00	100,406	100,406	0.00
Function 2490	OTH SUPPORT SVCS-SCHOOL ADMIN										
300	PURCHASED SERVICES		0	0	12,500	0.00	0	0.00	0	0	0.00
Total Function 2490	OTH SUPPORT SVCS-SCHOOL ADMIN		0	0	12,500	0.00	0	0.00	0	0	0.00
Function 2570	INTERNAL SVCS										
600	OTHER OBJECTS		6,981	2,244	5,282	0.00	0	0.00	0	0	0.00
Total Function 2570	INTERNAL SVCS		6,981	2,244	5,282	0.00	0	0.00	0	0	0.00
Function 2640	PERSONNEL SERVICES										
300	PURCHASED SERVICES		0	0	3,250	0.00	0	0.00	0	0	0.00
Total Function 2640	PERSONNEL SERVICES		0	0	3,250	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY-DATA PROC SVCS										
400	SUPPLIES AND MATERIALS		0	1,280	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY-DATA PROC		0	1,280	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Function 2690 SVCS			0	0	0	0.00	0	0.00	0	0	0.00
Function	2690	OTHER SUPPORT SERVICES - CENTRAL									
	600	OTHER OBJECTS	0	0	0	0.00	5,689	0.00	5,689	5,689	0.00
Total Function	2690	OTHER SUPPORT SERVICES - CENTRAL	0	0	0	0.00	5,689	0.00	5,689	5,689	0.00
Major Function	2000	SUPPORT SERVICES	179,359	233,424	144,000	0.00	151,945	0.00	151,945	151,945	0.00
Total Fund	261	TITLE II-A QUALITY TEACHERS	179,359	233,424	144,000	0.00	151,945	0.00	151,945	151,945	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 262	STUDENT BODY FUND									
	1500 EARNINGS ON INVESTMENTS	1,708	6,219	200	0.00	10	0.00	10	10	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	104,490	150,845	184,800	0.00	200,000	0.00	200,000	200,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	106,198	157,063	185,000	0.00	200,010	0.00	200,010	200,010	0.00
	5200 INTERFUND TRANSFER	0	41,560	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	84,732	87,695	70,000	0.00	100,000	0.00	100,000	100,000	0.00
	5000 OTHER SOURCES	84,732	129,255	70,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Fund 262	STUDENT BODY FUND	190,930	286,318	255,000	0.00	300,010	0.00	300,010	300,010	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 262	STUDENT BODY FUND									
Function 1122	EX-CURRIC MIDDLE SCHOOL									
400	SUPPLIES AND MATERIALS	28,122	41,646	40,000	0.00	90,000	0.00	90,000	90,000	0.00
600	OTHER OBJECTS	14	7	0	0.00	0	0.00	0	0	0.00
Total Function 1122	EX-CURRIC MIDDLE SCHOOL	28,136	41,653	40,000	0.00	90,000	0.00	90,000	90,000	0.00
Function 1132	EX-CURRIC HIGH SCHOOL									
400	SUPPLIES AND MATERIALS	74,768	134,179	140,000	0.00	135,010	0.00	135,010	135,010	0.00
Total Function 1132	EX-CURRIC HIGH SCHOOL	74,768	134,179	140,000	0.00	135,010	0.00	135,010	135,010	0.00
Major Function 1000	INSTRUCTION	102,904	175,832	180,000	0.00	225,010	0.00	225,010	225,010	0.00
Function 2410	PRINCIPAL OFFICE SVCS									
600	OTHER OBJECTS	331	1,240	0	0.00	0	0.00	0	0	0.00
Total Function 2410	PRINCIPAL OFFICE SVCS	331	1,240	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	331	1,240	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	75,000	0.00	75,000	0.00	75,000	75,000	0.00
Total Fund 262	STUDENT BODY FUND	103,235	177,072	255,000	0.00	300,010	0.00	300,010	300,010	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 265	CLASSROOM MINI-GRANTS FUND									
	1900 OTHER REVENUE FROM LOCAL SOU	1,350	3,361	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	1,350	3,361	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	2200 INTERMEDIATE GR/RESTRICTED	160	0	0	0.00	0	0.00	0	0	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	160	0	0	0.00	0	0.00	0	0	0.00
Total Fund 265	CLASSROOM MINI-GRANTS FUND	1,510	3,361	10,000	0.00	10,000	0.00	10,000	10,000	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	265	CLASSROOM MINI-GRANTS FUND									
Function	1111	PRIMARY K-3 REG INSTRUCT									
	300	PURCHASED SERVICES	162	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	689	424	10,000	0.00	4,800	0.00	4,800	4,800	0.00
Total Function	1111	PRIMARY K-3 REG INSTRUCT	850	424	10,000	0.00	4,800	0.00	4,800	4,800	0.00
Function	1122	EX-CURRIC MIDDLE SCHOOL									
	400	SUPPLIES AND MATERIALS	0	310	0	0.00	2,000	0.00	2,000	2,000	0.00
Total Function	1122	EX-CURRIC MIDDLE SCHOOL	0	310	0	0.00	2,000	0.00	2,000	2,000	0.00
Function	1131	HIGH SCH REGULAR INSTRUCT									
	400	SUPPLIES AND MATERIALS	0	715	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Function	1131	HIGH SCH REGULAR INSTRUCT	0	715	0	0.00	1,000	0.00	1,000	1,000	0.00
Function	1132	EX-CURRIC HIGH SCHOOL									
	400	SUPPLIES AND MATERIALS	500	964	0	0.00	1,300	0.00	1,300	1,300	0.00
Total Function	1132	EX-CURRIC HIGH SCHOOL	500	964	0	0.00	1,300	0.00	1,300	1,300	0.00
Function	1210	TAG INSTRUCTIONAL PROG									
	400	SUPPLIES AND MATERIALS	0	0	0	0.00	900	0.00	900	900	0.00
Total Function	1210	TAG INSTRUCTIONAL PROG	0	0	0	0.00	900	0.00	900	900	0.00
Function	1250	SPECIAL EDUCATION PROGRAM									
	300	PURCHASED SERVICES	1	0	0	0.00	0	0.00	0	0	0.00
	400	SUPPLIES AND MATERIALS	159	0	0	0.00	0	0.00	0	0	0.00
Total Function	1250	SPECIAL EDUCATION PROGRAM	160	0	0	0.00	0	0.00	0	0	0.00
Major Function	1000	INSTRUCTION	1,510	2,413	10,000	0.00	10,000	0.00	10,000	10,000	0.00
Function	2220	LIBRARY-MEDIA SERVICES									
	300	PURCHASED SERVICES	0	700	0	0.00	0	0.00	0	0	0.00
Total Function	2220	LIBRARY-MEDIA SERVICES	0	700	0	0.00	0	0.00	0	0	0.00
Major Function	2000	SUPPORT SERVICES	0	700	0	0.00	0	0.00	0	0	0.00
Function	3330	PARENT INVOLVEMENT									
	100	SALARIES	0	114	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	265	CLASSROOM MINI-GRANTS FUND									
Function	3330	PARENT INVOLVEMENT									
	200	ASSOCIATED PAYROLL COSTS	0	134	0	0.00	0	0.00	0	0	0.00
Total Function	3330	PARENT INVOLVEMENT	0	248	0	0.00	0	0.00	0	0	0.00
Major Function	3000	ENTERPRISE AND COMMUNITY SERVICES	0	248	0	0.00	0	0.00	0	0	0.00
Total Fund	265	CLASSROOM MINI-GRANTS FUND	1,510	3,361	10,000	0.00	10,000	0.00	10,000	10,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 270	AT-RISK STUDENTS AFTER SCHOOL FUND									
	4500 RESTRICTED-FED THRU STATE	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00
	4000 REVENUE FROM FEDERAL SOURCES	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00
Total Fund 270	AT-RISK STUDENTS AFTER SCHOOL FUND	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	270	AT-RISK STUDENTS AFTER SCHOOL FUND									
Function	3100	FOOD SERVICE									
	100	SALARIES	11,856	11,843	15,500	0.00	10,000	0.00	10,000	10,000	0.00
	200	ASSOCIATED PAYROLL COSTS	4,491	4,079	9,300	0.00	4,050	0.00	4,050	4,050	0.00
	400	SUPPLIES AND MATERIALS	47,797	38,184	32,700	0.00	39,500	0.00	39,500	39,500	0.00
Total Function	3100	FOOD SERVICE	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00
Major Function	3000	ENTERPRISE AND COMMUNITY SERVICES	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00
Total Fund	270	AT-RISK STUDENTS AFTER SCHOOL FUND	64,144	54,105	57,500	0.00	53,550	0.00	53,550	53,550	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED FTE 2014-15
Fund 280	FOOD SERVICES PROGRAM FUND								
	1500 EARNINGS ON INVESTMENTS	225	118	75	0.00	100	0.00	100	0.00
	1600 FOOD SERVICE	201,481	183,138	194,600	0.00	195,000	0.00	195,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	4,668	1,367	2,000	0.00	1,750	0.00	1,750	0.00
	1000 REVENUE FROM LOCAL SOURCES	206,373	184,623	196,675	0.00	196,850	0.00	196,850	0.00
	3100 STATE SCHOOL FUND	19,081	15,238	20,500	0.00	15,500	0.00	15,500	0.00
	3200 RESTRICTED GRANTS-IN-AID	0	4,530	0	0.00	4,000	0.00	4,000	0.00
	3000 REVENUE FROM STATE SOURCES	19,081	19,768	20,500	0.00	19,500	0.00	19,500	0.00
	4500 RESTRICTED-FED THRU STATE	1,181,236	1,188,610	1,129,300	0.00	1,270,000	0.00	1,270,000	0.00
	4900 FED MISC/ON BEHALF DISTR	153,505	90,655	80,000	0.00	80,000	0.00	80,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,334,741	1,279,265	1,209,300	0.00	1,350,000	0.00	1,350,000	0.00
	5200 INTERFUND TRANSFER	200,000	181,369	405,000	0.00	268,000	0.00	268,000	0.00
	5400 BEGINNING FUND BALANCE	(27,222)	64,487	0	0.00	0	0.00	0	0.00
	5000 OTHER SOURCES	172,778	245,856	405,000	0.00	268,000	0.00	268,000	0.00
Total Fund 280	FOOD SERVICES PROGRAM FUND	1,732,974	1,729,512	1,831,475	0.00	1,834,350	0.00	1,834,350	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 280	FOOD SERVICES PROGRAM FUND									
Function 3100	FOOD SERVICE									
100	SALARIES	502,607	522,895	497,974	18.70	571,720	21.89	571,720	571,720	21.89
200	ASSOCIATED PAYROLL COSTS	413,688	439,054	475,551	0.00	450,006	0.00	450,006	450,006	0.00
300	PURCHASED SERVICES	23,670	19,852	37,800	0.00	22,556	0.00	22,556	22,556	0.00
400	SUPPLIES AND MATERIALS	722,885	746,760	798,900	0.00	783,118	0.00	783,118	783,118	0.00
500	CAPITAL OUTLAY	5,141	0	20,000	0.00	5,000	0.00	5,000	5,000	0.00
600	OTHER OBJECTS	495	951	1,250	0.00	1,950	0.00	1,950	1,950	0.00
Total Function 3100	FOOD SERVICE	1,668,486	1,729,512	1,831,475	18.70	1,834,350	21.89	1,834,350	1,834,350	21.89
Major Function 3000	ENTERPRISE AND COMMUNITY SERVICES	1,668,486	1,729,512	1,831,475	18.70	1,834,350	21.89	1,834,350	1,834,350	21.89
Total Fund 280	FOOD SERVICES PROGRAM FUND	1,668,486	1,729,512	1,831,475	18.70	1,834,350	21.89	1,834,350	1,834,350	21.89

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED ADOPTED 2014-15 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 290	DONATIONS									
	1900 OTHER REVENUE FROM LOCAL SOU	635	17,415	25,000	0.00	10,680	0.00	10,680	10,680	0.00
	1000 REVENUE FROM LOCAL SOURCES	635	17,415	25,000	0.00	10,680	0.00	10,680	10,680	0.00
	5400 BEGINNING FUND BALANCE	1,592	1,592	40,000	0.00	1,500	0.00	1,500	1,500	0.00
	5000 OTHER SOURCES	1,592	1,592	40,000	0.00	1,500	0.00	1,500	1,500	0.00
Total Fund 290	DONATIONS	2,227	19,007	65,000	0.00	12,180	0.00	12,180	12,180	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
<hr/>										
Fund 290	DONATIONS									
<hr/>										
Function 1111	PRIMARY K-3 REG INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	5,000	0.00	0	0.00	0	0	0.00
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Total Function 1111	PRIMARY K-3 REG INSTRUCT	0	0	5,000	0.00	0	0.00	0	0	0.00
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Function 1112	INTERMED 4-5 REG INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	2,000	0.00	0	0.00	0	0	0.00
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Total Function 1112	INTERMED 4-5 REG INSTRUCT	0	0	2,000	0.00	0	0.00	0	0	0.00
<hr/>										
Function 1121	MIDDLE SCH 6-8 INSTRUCT									
400	SUPPLIES AND MATERIALS	0	0	2,000	0.00	0	0.00	0	0	0.00
<hr/>										
Total Function 1121	MIDDLE SCH 6-8 INSTRUCT	0	0	2,000	0.00	0	0.00	0	0	0.00
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Function 1131	HIGH SCH REGULAR INSTRUCT									
400	SUPPLIES AND MATERIALS	30	0	2,000	0.00	3,500	0.00	3,500	3,500	0.00
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Total Function 1131	HIGH SCH REGULAR INSTRUCT	30	0	2,000	0.00	3,500	0.00	3,500	3,500	0.00
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Function 1132	EX-CURRIC HIGH SCHOOL									
300	PURCHASED SERVICES	0	286	3,000	0.00	8,680	0.00	8,680	8,680	0.00
400	SUPPLIES AND MATERIALS	0	0	6,000	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	7,700	0	0.00	0	0.00	0	0	0.00
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Total Function 1132	EX-CURRIC HIGH SCHOOL	0	7,986	9,000	0.00	8,680	0.00	8,680	8,680	0.00
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Major Function 1000	INSTRUCTION	30	7,986	20,000	0.00	12,180	0.00	12,180	12,180	0.00
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Function 2544	MAINTENANCE SERVICES									
500	CAPITAL OUTLAY	0	9,429	45,000	0.00	0	0.00	0	0	0.00
<hr/>										
Total Function 2544	MAINTENANCE SERVICES	0	9,429	45,000	0.00	0	0.00	0	0	0.00
<hr/>										
Function 2660	TECHNOLOGY-DATA PROC SVCS									
400	SUPPLIES AND MATERIALS	604	0	0	0.00	0	0.00	0	0	0.00
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Total Function 2660	TECHNOLOGY-DATA PROC SVCS	604	0	0	0.00	0	0.00	0	0	0.00
<hr/>										
Major Function 2000	SUPPORT SERVICES	604	9,429	45,000	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 290	DONATIONS	635	17,415	65,000	0.00	12,180	0.00	12,180	12,180	0.00

DEBT SERVICE FUNDS

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

DEBT SERVICE FUNDS

302 – 2002 GENERAL OBLIGATION BONDS FUND (Page 145):

The Series 2002 Bonds were issued on May 15, 2002 in the original aggregate principal amount of \$15.8 million. The Series 2002 Bonds were issued to finance additions, improvements and capital renovation and reconstruction at District school sites. The Series 2002 were refunded with the Series 2013 General Obligation & Refunding Bonds (Fund 304) in May of 2013. The remaining funds were transferred to Fund 304 in fiscal year 2013-2014.

303 – OSBA PERS BONDS FUND (Page 147):

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocation portion of the PERS Unfunded Actuarial Liability (UAL). Bonds in the amount of \$12.5 million were issued on October 31, 2002. The bonds are being amortized over 26 years. In 2012, the District participated with six other school District to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 bonds. As a result, the 2021 portion of the 2002 OSBA bonds are considered to be defeased. Revenue includes annual transfers from the General Fund in addition to fund balance and interest earnings on the fund balance. General Fund

revenue is generated by an assessment of 6.15% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.

304 – 2013 GENERAL OBLIGATION & REFUNDING BONDS FUND (Page 149):

In May 2012 voters of the District passed a \$26.7 million bond issue for the building of a performing arts center, stadium, improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs. In May 2013, the District issued \$26,835,000 in general obligation bonds and refunding bonds. Of this issue, \$15,960,000 was issued for the building of a performing arts center, stadium and improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the May 15, 2002 general obligation bonds. In July 2013, the District issued the remaining general obligation bonds to pay for half of the cost of constructing a K-8 in Warm Springs.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
DEBT SERVICE FUNDS HISTORICAL
FYE JUNE 30, 2015

	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
REVENUES						
Local sources	2,676,056	2,832,584	2,725,807	2,209,436	2,209,436	2,209,436
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	2,676,056	2,832,584	2,725,807	2,209,436	2,209,436	2,209,436
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	23,216	82,133	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-
Debt Service	3,475,937	3,558,083	3,603,107	3,505,055	3,505,055	3,505,055
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	3,499,153	3,640,216	3,603,107	3,505,055	3,505,055	3,505,055
REVENUES OVER (UNDER) EXPENDITURES	(823,097)	(807,632)	(877,300)	(1,295,619)	(1,295,619)	(1,295,619)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	840,646	881,136	927,800	977,709	977,709	977,709
Refunding bonds and premium on proceeds	871,112	9,877,612	-	-	-	-
Payments to bond escrow agent	(847,896)	(9,789,800)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	863,862	968,948	927,800	977,709	977,709	977,709
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	40,765	161,316	50,500	(317,910)	(317,910)	(317,910)
FUND BALANCE, JULY 1	250,245	291,011	302,000	678,910	678,910	678,910
FUND BALANCE, JUNE 30	291,011	452,327	352,500	361,000	361,000	361,000

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 302	2002 GO BONDS FUND									
	1100 TAXES	2,660,563	2,821,163	0	0.00	0	0.00	0	0	0.00
	1500 EARNINGS ON INVESTMENTS	12,967	9,187	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	2,673,530	2,830,349	0	0.00	0	0.00	0	0	0.00
	5100 L-T DEBT RECEIPTS	0	9,877,612	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	248,244	289,188	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	248,244	10,166,800	0	0.00	0	0.00	0	0	0.00
Total Fund 302	2002 GO BONDS FUND	2,921,773	12,997,149	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund	302	2002 GO BONDS FUND									
Function	2520	FISCAL SERVICES									
	600	OTHER OBJECTS	0	82,133	0	0.00	0	0.00	0	0	0.00
Total Function	2520	FISCAL SERVICES	0	82,133	0	0.00	0	0.00	0	0	0.00
Major Function	2000	SUPPORT SERVICES	0	82,133	0	0.00	0	0.00	0	0	0.00
Function	5110	DEBT SERVICE									
	600	OTHER OBJECTS	2,632,585	12,465,176	0	0.00	0	0.00	0	0	0.00
Total Function	5110	DEBT SERVICE	2,632,585	12,465,176	0	0.00	0	0.00	0	0	0.00
Major Function	5000	OTHER USES	2,632,585	12,465,176	0	0.00	0	0.00	0	0	0.00
Total Fund	302	2002 GO BONDS FUND	2,632,585	12,547,309	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 303	OSBA PERS BONDS FUND									
	1500 EARNINGS ON INVESTMENTS	2,527	2,235	1,407	0.00	1,500	0.00	1,500	1,500	0.00
	1000 REVENUE FROM LOCAL SOURCES	2,527	2,235	1,407	0.00	1,500	0.00	1,500	1,500	0.00
	5100 L-T DEBT RECEIPTS	871,112	0	0	0.00	0	0.00	0	0	0.00
	5200 INTERFUND TRANSFER	840,646	881,136	927,800	0.00	977,709	0.00	977,709	977,709	0.00
	5400 BEGINNING FUND BALANCE	2,002	1,823	2,000	0.00	2,000	0.00	2,000	2,000	0.00
	5000 OTHER SOURCES	1,713,760	882,959	929,800	0.00	979,709	0.00	979,709	979,709	0.00
Total Fund 303	OSBA PERS BONDS FUND	1,716,287	885,193	931,207	0.00	981,209	0.00	981,209	981,209	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 303	OSBA PERS BONDS FUND										
Function 2520	FISCAL SERVICES										
600	OTHER OBJECTS		23,216	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES		23,216	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES		23,216	0	0	0.00	0	0.00	0	0	0.00
Function 5110	DEBT SERVICE										
600	OTHER OBJECTS		1,691,248	882,707	927,707	0.00	977,709	0.00	977,709	977,709	0.00
Total Function 5110	DEBT SERVICE		1,691,248	882,707	927,707	0.00	977,709	0.00	977,709	977,709	0.00
Major Function 5000	OTHER USES		1,691,248	882,707	927,707	0.00	977,709	0.00	977,709	977,709	0.00
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Major Function 7000	UNAPPROP END FUND BALANCE		0	0	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Total Fund 303	OSBA PERS BONDS FUND		1,714,464	882,707	931,207	0.00	981,209	0.00	981,209	981,209	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 304	2013 GO & REFUNDING BONDS FUND									
	1100 TAXES	0	0	2,710,375	0.00	2,200,436	0.00	2,200,436	2,200,436	0.00
	1500 EARNINGS ON INVESTMENTS	0	0	14,025	0.00	7,500	0.00	7,500	7,500	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	2,724,400	0.00	2,207,936	0.00	2,207,936	2,207,936	0.00
	5400 BEGINNING FUND BALANCE	0	0	300,000	0.00	676,910	0.00	676,910	676,910	0.00
	5000 OTHER SOURCES	0	0	300,000	0.00	676,910	0.00	676,910	676,910	0.00
Total Fund 304	2013 GO & REFUNDING BONDS FUND	0	0	3,024,400	0.00	2,884,846	0.00	2,884,846	2,884,846	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 304	2013 GO & REFUNDING BONDS FUND										
Function 5110	DEBT SERVICE										
600	OTHER OBJECTS		0	0	2,675,400	0.00	2,527,346	0.00	2,527,346	2,527,346	0.00
Total Function 5110	DEBT SERVICE		0	0	2,675,400	0.00	2,527,346	0.00	2,527,346	2,527,346	0.00
Major Function 5000	OTHER USES										
Function 7000	UNAPPROP END FUND BALANCE										
800	OTHER USES OF FUNDS		0	0	349,000	0.00	357,500	0.00	357,500	357,500	0.00
Total Function 7000	UNAPPROP END FUND BALANCE		0	0	349,000	0.00	357,500	0.00	357,500	357,500	0.00
Major Function 7000	UNAPPROP END FUND BALANCE										
Total Fund 304	2013 GO & REFUNDING BONDS FUND		0	0	3,024,400	0.00	2,884,846	0.00	2,884,846	2,884,846	0.00

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

CAPITAL PROJECTS FUNDS

404 – MADRAS & METOLIUS PROJECT FUND (Page 155):

The voters of the District approved a bond issue in the amount of \$26.7 million of which \$15.9 million is for:

- Upgrades and improvements, including for energy savings and storm water management, to Madras High School, Jefferson County Middle School, Madras Primary, Buff Intermediate, Metolius Elementary, Westside and other District facilities and property.
- Construction, furnishing and equipping of a performing arts center.

405 – WARM SPRING K-8 BUILDING FUND (Page 157):

The voters of the District approved a bond issue in the amount of \$26.7 million of which \$10.7 million is for half of the construction, furnishing and equipping of a school facility on the Warm Spring Reservation.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CAPITAL PROJECT FUNDS HISTORICAL
FYE JUNE 30, 2015

	ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	PROPOSED 2014-15	APPROVED 2014-15	ADOPTED 2014-15
REVENUES						
Local sources	-	12,625	-	10,000	10,000	10,000
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	-	12,625	-	10,000	10,000	10,000
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	2,160,239	26,022,916	10,447,033	10,447,033	10,447,033
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	-	2,160,239	26,022,916	10,447,033	10,447,033	10,447,033
REVENUES OVER (UNDER) EXPENDITURES	-	(2,147,614)	(26,022,916)	(10,437,033)	(10,437,033)	(10,437,033)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	-	-
Bonds and premium on proceeds	-	18,154,255	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	18,154,255	-	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	-	16,006,641	(26,022,916)	(10,437,033)	(10,437,033)	(10,437,033)
FUND BALANCE, JULY 1	-	-	26,022,916	10,437,033	10,437,033	10,437,033
FUND BALANCE, JUNE 30	-	16,006,641	-	-	-	-

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 404	MADRAS & METOLIUS PROJECTS FUND									
	1500 EARNINGS ON INVESTMENTS	0	10,125	0	0.00	10,000	0.00	10,000	10,000	0.00
	1900 OTHER REVENUE FROM LOCAL SOU	0	2,500	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	12,625	0	0.00	10,000	0.00	10,000	10,000	0.00
	5100 L-T DEBT RECEIPTS	0	18,154,255	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	0	15,555,916	0.00	7,650,000	0.00	7,650,000	7,650,000	0.00
	5000 OTHER SOURCES	0	18,154,255	15,555,916	0.00	7,650,000	0.00	7,650,000	7,650,000	0.00
Total Fund 404	MADRAS & METOLIUS PROJECTS FUND	0	18,166,880	15,555,916	0.00	7,660,000	0.00	7,660,000	7,660,000	0.00

Requirements Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
<hr/>										
Fund 404	MADRAS & METOLIUS PROJECTS FUND									
<hr/>										
Function 4150	BLDG ACQUIS-CONSTR-IMPROV									
100	SALARIES	0	15,883	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	4,437	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	1,004,489	1,510,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS	0	167	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	272,137	14,045,916	0.00	7,660,000	0.00	7,660,000	7,660,000	0.00
600	OTHER OBJECTS	0	149,642	0	0.00	0	0.00	0	0	0.00
<hr/>										
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV	0	1,446,755	15,555,916	0.00	7,660,000	0.00	7,660,000	7,660,000	0.00
<hr/>										
Major Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION	0	1,446,755	15,555,916	0.00	7,660,000	0.00	7,660,000	7,660,000	0.00
<hr/>										
Total Fund 404	MADRAS & METOLIUS PROJECTS FUND	0	1,446,755	15,555,916	0.00	7,660,000	0.00	7,660,000	7,660,000	0.00

Resources Report

		ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 405	WARM SPRINGS K-8 PROJECT									
	5400 BEGINNING FUND BALANCE	0	0	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00
	5000 OTHER SOURCES	0	0	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00
Total Fund 405	WARM SPRINGS K-8 PROJECT	0	0	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00

Requirements Report

			ACTUALS 2011-12	ACTUALS 2012-13	ADOPTED 2013-14	ADOPTED FTE 2013-14	PROPOSED 2014-15	PROPOSED FTE 2014-15	APPROVED 2014-15	ADOPTED 2014-15	ADOPTED FTE 2014-15
Fund 405	WARM SPRINGS K-8 PROJECT										
Function 4150	BLDG ACQUIS-CONSTR-IMPROV										
300	PURCHASED SERVICES		0	650,522	697,750	0.00	0	0.00	0	0	0.00
400	SUPPLIES AND MATERIALS		0	442	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY		0	62,520	9,769,250	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV		0	713,484	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00
Major Function 4000	FACILITIES ACQUISITION AND CONSTRUCTION		0	713,484	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00
Total Fund 405	WARM SPRINGS K-8 PROJECT		0	713,484	10,467,000	0.00	2,787,033	0.00	2,787,033	2,787,033	0.00

APPENDIX A

Jefferson County School District 509-J
Budget Changes - Proposed to Approved
FYE June 30, 2015

100 General Fund	Proposed	Changes	Approved
1000 - Instruction	17,864,909		17,864,909
2000 - Support Services	12,725,830		12,725,830
3000 - Enterprise & Community Services	39,070		39,070
5200 - Transfers	1,297,854		1,297,854
6000 - Contingency	300,000	166,000	466,000
Total Appropriations	32,227,663	166,000	32,393,663
7000 - Unappropriated Ending Fund Balance/Reserve	6,079,694	(166,000)	5,913,694
TOTAL GENERAL FUND	38,307,357	-	38,307,357
 200 Special Revenue Fund			
1000 - Instruction	1,879,621	257,487	2,137,109
2000 - Support Services	1,391,658	216,812	1,608,470
3000 - Enterprise & Community Services	2,148,483	18,000	2,166,482
Total Appropriations	5,419,762	492,299	5,912,061
7000 - Unappropriated Ending Fund Balance/Reserve	75,000	-	75,000
TOTAL SPECIAL REVENUE FUND	5,494,762	492,299	5,987,061
 300 Debt Service Fund			
5000 - Debt Service	3,505,055		3,505,055
Total Appropriations	3,505,055	-	3,505,055
7000 - Unappropriated Ending Fund Balance/Reserve	361,000	-	361,000
TOTAL DEBT SERVICE FUND	3,866,055	-	3,866,055
 400 Capital Project Fund			
4000 - Facilities Acquisition	10,447,033		10,447,033
Total Appropriations	10,447,033	-	10,447,033
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-
TOTAL CAPITAL PROJECT FUND	10,447,033	-	10,447,033
 TOTAL APPROPRIATIONS	51,599,513	658,299	52,257,812
UNAPPROPRIATED ENDING FUND BALANCE/RESERVE	6,515,694	(166,000)	6,349,694
TOTAL DISTRICT BUDGET	58,115,207	492,299	58,607,506

Jefferson County School District 509-J
Budget Changes
FYE June 30, 2015

Proposed to Approved

- 1). Increased contingency by \$166,000 for Superintendent's Pool and reduced ending fund balance.

Contingency	\$166,000.00	
Ending Fund Balances		\$166,000.00

Approved to Adopted

- 1). Eliminated Warm Spring Elementary Priority Focus grants.

3000 State Sources	\$100,000.00	
4000 Federal Sources	\$47,414.00	
1000 Instruction		\$99,434.76
2000 Support Services		\$47,979.24
	\$147,414.00	\$147,414.00

- 2). Added School Improvement Grant for Warm Springs K-8 Academy.

4000 Federal Sources		\$639,713.00
1000 Instruction	\$356,922.16	
2000 Support Services	\$264,790.84	
3000 Enterprise and Community Services	\$18,000.00	
	\$639,713.00	\$639,713.00

Net Increase	\$492,299.00
---------------------	---------------------

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
RESOLUTION NO. 14-25

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509-J hereby adopts the budget for fiscal year **2014-2015** in the total amount of **\$58,607,506***

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2014 for the following purposes:

General Fund		Special Revenue Fund	
Instruction.....	17,937,968	Instruction.....	2,137,109
Support Services.....	12,652,771	Support Services.....	1,608,470
Enterprise & Community Services.....	39,070	Enterprise & Comm.....	2,166,482
Facilities Acquisition	0		
Transfers.....	1,297,854	Total.....	\$5,912,061
Debt Service	0		
Contingency.....	466,000		
Total.....	\$32,393,663		
Debt Service Fund		Capital Project Fund	
Debt Service.....	3,505,055	Facilities Acquisition	10,447,033
Total.....	\$3,505,055	Total.....	\$10,447,033
		Total APPROPRIATIONS, All Funds . . .	\$52,257,812
		Total Unappropriated and Reserve Amounts, General Fund . . .	5,913,694
		Total Unappropriated and Reserve Amounts, Special Revenue Fund . . .	75,000
		Total Unappropriated and Reserve Amounts, Debt Service Fund . . .	361,000
		TOTAL ADOPTED BUDGET . . .	\$58,607,506 *

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 2014-2015 :

- (1) In the amount at the rate of \$4.5871 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount at the rate of \$ 0.00 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$2,400,000 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....\$ 4.5871/\$1000
Local Option Tax..... \$ 0.00/\$1000


Excluded from Limitation

General Obligation Bond Debt Service.....\$ 2,400,000

The above resolution statements were approved and declared adopted on June 9, 2014.



Lyle Relwink, Chair Board of Directors



Rick Molitor, Superintendent

ATTEST



Cindy Stanfield, Executive Assistant

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held in the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the 22nd day of April 2014 at 7:00P.M. The purpose of the meeting is to receive the budget message and document of the District.

This is a public meeting where deliberation of the Budget Committee will take place. A subsequent Budget Committee meeting is scheduled for May 6, 2014 at the same time and location as the first meeting. Any person may appear at the meetings. Public questions and comments will be taken at the May 6th meeting and at any subsequent meeting.

A copy of the budget document may be inspected on or after April 23, 2014 at the Support Services Building or at the Jefferson County Public Library, 241 SE 7th Street, Madras, Oregon.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-2804 regarding special arrangements that may allow you to fully participate in this public meeting.

Publish: April 9, 2014 and April 16, 2014

Affidavit of Publication

STATE OF OREGON, }
 }
COUNTY OF JEFFERSON, }

I, TONY AHERN being first duly sworn, depose and say that I am the owner, editor, publisher, manager, advertising manager, principal clerk of the MADRAS PIONEER, 345 SE Fifth St., Madras, Or. 97741 printer or his foreman of the MADRAS PIONEER, a newspaper of general circulation, as defined by ORS 198.010 and 193.020; printed and published at Madras, in the aforesaid county and state; that a BUDGET COMMITTEE MEETING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for TWO successive and consecutive weeks in the following issues

Issue date APRIL 9

Issue date APRIL 16

Issue date

Issue date

Issue date

Issue date

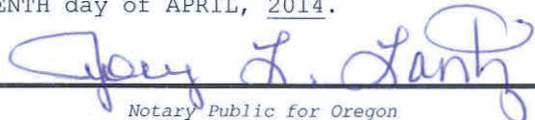
The fee charged for the above publication was

\$174.38



Publisher

Subscribed and sworn to before me this SIXTEENTH day of APRIL, 2014.



Notary Public for Oregon

My Commission expires JULY 09, 2016

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015 will be held in the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the 22nd day of April 2014 at 7:00P.M. The purpose of the meeting is to receive the budget message and document of the District.

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Publish: April 9, 16, 2014



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **June 9, 2014** at 7:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m or online at <http://www.jcsd.k12.or.us>. 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: Martha Bewley Telephone: 541-475-6192 Email: mbewley@509j.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
Beginning Fund Balance	\$12,161,591	\$36,113,462	\$19,947,912
Current Year Property Taxes, other than Local Option Taxes	6,608,164	6,271,375	6,073,435
Other Revenue from Local Sources	2,098,664	2,490,995	2,078,741
Revenue from Intermediate Sources	125,364	85,000	83,056
Revenue from State Sources	19,739,532	21,122,570	21,839,667
Revenue from Federal Sources	9,292,779	7,361,300	6,794,541
Interfund Transfers	1,946,279	1,332,800	1,297,854
All Other Budget Resources	28,041,665	-	-
Total Resources	80,014,038	\$74,777,502	\$58,115,206

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$17,634,851	\$17,388,362	\$18,016,608
Other Associated Payroll Costs	10,116,436	11,814,704	11,141,883
Purchased Services	4,338,368	2,742,422	2,697,758
Supplies & Materials	2,654,545	3,025,593	3,360,790
Capital Outlay	1,308,584	27,052,916	10,893,033
Other Objects (except debt service & interfund transfers)	662,180	471,268	386,531
Debt Service*	13,347,883	3,603,107	3,505,055
Interfund Transfers*	1,946,279	1,332,800	1,297,854
Operating Contingency	-	-	466,000
Unappropriated Ending Fund Balance & Reserves	28,004,912	7,346,330	6,349,694
Total Requirements	\$80,014,038	\$74,777,502	\$58,115,206

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$18,162,741	\$19,506,735	\$19,817,589
FTE	246	247	259
2000 Support Services	14,301,974	14,367,174	14,044,429
FTE	130	114	115
3000 Enterprise & Community Service	2,090,010	2,188,440	2,187,552
FTE	23	22	26
4000 Facility Acquisition & Construction	2,160,239	26,432,916	10,447,033
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	13,347,883	3,603,107	3,505,055
5200 Interfund Transfers*	1,946,279	1,332,800	1,297,854
6000 Contingency	-	-	466,000
7000 Unappropriated Ending Fund Balance	28,004,912	7,346,330	6,349,694
Total Requirements	\$80,014,038	\$74,777,502	\$58,115,206
Total FTE	399	383	400

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The FY14-15 Approved Budget includes expenditures to complete the construction of a performing arts center, K-8 building and other building improvement throughout the District. The District expects to spend all remaining bond proceeds during FY14-15.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	\$2,854,200	\$2,876,800	\$2,400,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$34,570,000	\$0
Other Bonds	\$10,883,363	
Total	\$45,453,363	\$0

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

Affidavit of Publication

STATE OF OREGON,)
)
COUNTY OF JEFFERSON,)

I, TONY AHERN being first duly sworn, depose and say that I am the owner, editor, publisher, manager, advertising manager, principal clerk of the MADRAS PIONEER, 345 SE Fifth St., Madras, Or. 97741 printer or his foreman of the MADRAS PIONEER, a newspaper of general circulation, as defined by ORS 198.010 and 193.020; printed and published at Madras, in the aforesaid county and state; that a BUDGET HEARING, a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for ONE successive and consecutive weeks in the following issues

Issue date MAY 21

Issue date

Issue date

Issue date

Issue date

Issue date

The fee charged for the above publication was

\$186.00

Publisher

Subscribed and sworn to before me this TWENTY-FIRST day of MAY, 2014.

Notary Public for Oregon

My Commission expires JULY 09, 2016



Legal Notice

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **June 9, 2014** at 7:00pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m. or online at <http://www.jcsd.k12.or.us>. 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: Martha Bewley Telephone: 541-475-6192 Email: mbewley@509j.net

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Supplies & Materials	2,654,545	3,025,593	3,360,790
Capital Outlay	1,308,584	27,052,916	10,893,033
Other Objects (except debt service & interfund transfers)	662,180	471,268	388,531
Debt Service*	13,347,883	3,603,107	3,505,055
Interfund Transfers*	1,946,279	1,332,800	1,297,854
Operating Contingency	-	-	466,000
Unappropriated Ending Fund Balance & Reserves	28,004,912	7,346,330	6,349,694
Total Requirements	\$80,014,038	\$74,777,502	\$58,115,206

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$16,162,741	\$19,506,735	\$19,817,589
FTE	248	247	259
2000 Support Services	14,301,974	14,367,174	14,044,429
FTE	130	114	115
3000 Enterprise & Community Service	2,090,010	2,168,440	2,187,552
FTE	23	22	26
4000 Facility Acquisition & Construction	2,160,239	26,432,916	10,447,033
FTE	-	-	-
5000 Other Uses	-	-	-
5100 Debt Service*	13,347,883	3,603,107	3,505,055
5200 Interfund Transfers*	1,946,279	1,332,800	1,297,854
6000 Contingency	-	-	466,000
7000 Unappropriated Ending Fund Balance	28,004,912	7,346,330	6,349,694
Total Requirements	\$80,014,038	\$74,777,502	\$58,115,206
Total FTE	399	363	400

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
The FY14-15 Approved Budget includes expenditures to complete the construction of a performing arts center, K-8 building and other building improvement throughout the District. The District expects to spend all remaining bond proceeds during FY14-15.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	4.5871	4.5871	4.5871
Local Option Levy	-	-	-
Levy For General Obligation Bonds	\$2,854,200	\$2,876,800	\$2,400,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$34,570,000	\$0
Other Bonds	\$10,883,363	-
Total	\$45,453,363	\$0

Publish: May 21, 2014

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

FORM ED-50 2014-2015

To assessor of Jefferson and Wasco Counties

- 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 Jefferson County School District 509-J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Jefferson/Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>445 SE Buff Street</u>	<u>Madras</u>	<u>OR</u>	<u>97741</u>	<u>June 13, 2014</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Martha Bewley</u>	<u>Chief Financial Officer</u>	<u>541-475-6192</u>	<u>mbewley@509j.net</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	4.5871	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$2,400,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,400,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.5871
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

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.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
Madras, Oregon

BUDGET COMMITTEE MEETING
April 22, 2014

MINUTES

The Budget Committee for Jefferson County School District 509-J, County of Jefferson, met in the Board Room of the Support Services Building in said District on April 22, 2014 at 7:00 p.m.

The following people were present:

Budget Committee and Board members – Lyle Rehwinkel, Stan Sullivan, Brad Holliday, Doug Lieuallen, Jim Hutchins, Jeff Sanders, and Ken Stout.

Staff and guests: Rick Molitor, Martha Bewley, LaRae Sullivan, Craig Morgan, Jamie Smith, and Sarah Braman-Smith.

Call to Order:

School Board Vice Chairman, Stan Sullivan called the meeting to order at 7:00 pm. Everyone stood for the pledge of allegiance, followed by introduction of the Budget Committee Members.

Election of Committee Chair and Vice-Chair:

Stan Sullivan called for nominations for Chairman. Jeff Sanders nominated Doug Lieuallen. A unanimous vote was taken. Doug Lieuallen took over the duties of committee chair by calling for nominations of the Vice-Chair. Doug Lieuallen nominated Jeff Sanders as Vice-Chair. A unanimous vote was taken.

Budget Message:

Superintendent Rick Molitor read the budget message as presented in the Budget Document.

Presentation of Budget Document/Deliberation:

Martha Bewley gave a PowerPoint presentation on the Budget Document.

The following Budget Assumptions have been included in the budget:

- Enrollment growth of 3.74%
- Revenue Assumption Sources (for General Fund only)
 - Increased about 451K – compared to last year
 - Page 8 – shows funding sources classifications
 - State School Fund Repayment of \$720,000 per year until 07/2017

An overview of the District's Funding sources (for General Fund only) – shown on page 10 of the Budget document were discussed:

- 72% from State Sources
- 19% from Local Sources
- 9% from Federal Sources

Enrollment projections were discussed noting that an increase of 113 are projected for FY14-15, this increase results in increased revenues – page 6 of the Budget Document shows the enrollment trend over the past few years.

The following Expenditures Assumptions were discussed as being included in the proposed budget–

- Textbook adoption cut back from \$750,000 to 400,000

- 6 New Teaching Positions - \$502,581
 - 2 Madras Primary (1st Grade and Life Skills Teacher)
 - 1 Buff Intermediate (3rd Grade Teacher)
 - 1 JCMS (Language Arts)
 - 2 Warm Springs K-8 Academy (1 Music and Life Skills Teacher)
- Warm Springs K-8 Academy Sports Program - \$60,000
- Startup Costs for Warm Springs K-8 estimated at \$200,000 (these expenses are those that cannot be paid for by the Bond)
- 1 Bus (cut from 2 buses) - \$126,000
- Technology Replacement Fund (Fund 107) – \$37,000
 - The E-Rate revenue will now provide resources for this fund and eventually eliminate General Fund transfer to support this program.

It was noted that overall expenditures (page 13 on the Budget Document) show a decrease of 15.7 million from prior year budget. The primary driver of this decrease is due to the spending on the construction bond during the year. Additional decrease will show next year as the Capital Projects are completed.

A slide reflecting expenditures by function was presented. Page 26 on the Budget Document provides a breakdown by function. Important to note that “2000” or support functions includes service items such as Counseling services, Health & Nursing, and Professional Development for all instructional staff. The General Fund budget reflects 58% is budgeted for instruction and 41% for support services.

The Program Budgeting and Accounting Manual (PBAM) is provided by the Oregon Department of Education and provides the guidance to School Districts on how to classify expenditures by function and object. It was noted that page 26 of the Budget Document shows significant variances in various function and that is a result of properly classifying expenditures according to the PBAM.

Expenses by objects were presented and can be found on page 15-16 of the Budget Document. The General Fund show 83% or \$25.5 million of the proposed budget will be used to pay for salaries and associated payroll costs. While the remaining 17% has been budget for purchased services, supplies and materials, capital outlay, other objects and contingency.

The creation of two General Fund sub-fund are in proposed Budget Document:

- Fund 107 – Technology Replacement Fund
 - Will be funded by E-Rate with the intent to cease General Fund transfer in the future.
- Fund 108 – Textbook Reserve Fund
 - The fund is intended to provide funds for the 7-year textbooks adoption schedule established but the Oregon Department of Education.

An overview of General and Sub-Fund (page 22) was provided, it reflects:

- \$29.6 million in Revenue (Resources)
- \$30.9 million in Expenditures (Requirements)
- \$2.6 million – Use of Reserve funds

Martha Bewley discussed the work that was done on the staffing matrix as a result of the loss of another School Improvement Grant and the need to ensure equality throughout all the schools with the District.

Items that are not currently in the proposed budget were discussed and have been identified as desires/unknowns:

- Open Contracts for both Classified and Certified Staff - Unknown
- Primary Music Program - \$81,928-\$245,780
- 1 MHS Teacher - \$81,928
- Full Textbook Adoption – additional \$350,000
- Behavior program for 6-8 grade - \$81,928
- K-8 Staffing needs and enrollment – Unknown
- 1 Bus (only included 1 in budget) - \$126,000

Topics of How to pay for additional Desired Items:

- Increase use of reserves (not recommended as the proposed budget is already using \$2.6 million)
- Decrease Expenditures
 - Decrease Supplies & Materials (a 5% reduction would yield \$107,368 in savings)
 - Decrease Days (contractual and would have to be approved by union, 1 day saves the District \$98,107)
- Reallocation of resources
 - (i.e.) Increase class sizes to pay for music program

Rick Molitor mentioned items that will generate or reduce expenses in the future will include the WS K-8 start-up costs removed in 2015-2016, new legislative items, all-day required Kindergarten may increase funding, and end of State School Fund repayment in 07/2017.

The Budget Committee members had an open discussion on the all budget items as presented by Martha Bewley and the following items have been requested:

- A crosswalk of the changes in function – comparison of increase/decrease by function can be analyzed/viewed by the Budget Committee members.
- Explore possibilities of current 3 Music Teachers – split between schools

RECESS:

Doug Lieuallen made a motion to recess. The next meeting is scheduled for Tuesday, May 6 at 7:00 pm. The meeting was declared in recess at 8:15 pm.

Submitted by LaRae Sullivan, Staff Accountant

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
Madras, Oregon

BUDGET COMMITTEE MEETING
May 6, 2014

MINUTES

The Budget Committee for Jefferson County School District 509-J, County of Jefferson, met in the Board Room of the Support Services Building in said District on May 6, 2014 at 7:00 p.m.

The following people were present:

Budget Committee and Board members – Lyle Rehwinkel, Stan Sullivan, Ines Canche, Doug Lieuallen, Jim Hutchins, Jeff Sanders, Tom Norton Jr., Laurie Danzuka, and Ken Stout.

Staff and guests: Rick Molitor, Martha Bewley, LaRae Sullivan, Craig Morgan, Jamie Smith, and Sarah Braman-Smith, Darryl Smith, Glenna DeSouza, Melinda Boyle, Simon White, Deborah Hunt, Rosalynn Jaeger, Dawn Smith, and Jill Plant

Call to Order:

School Board Vice Chairman, Doug Lieuallen called the meeting to order at 7:00 pm. Everyone stood for the Pledge of Allegiance, followed by introduction of the Budget Committee Members. Rick Molitor announced a new member to the Budget Committee: Ines Canche.

Approval of April 22, 2014 Minutes:

Doug Lieuallen called for a motion to approve, and Stan Sullivan made a motion to approve the minutes. Passed - all in favor.

Budget Document Review:

Martha Bewley gave a Power Point Presentation that presented additional items on the Budget Document.

The following were:

A. Special Revenue Funds - pg. 67 of the Budget Document

- a. The Special Revenues fund is to account for the proceeds of specific revenue sources that are restricted for specific purposes.
- b. Local Sources – Examples include are Food and the Student Body Fund
- c. Intermediate Sources
- d. State Sources
- e. Federal Sources- \$4,131,541 (reflect 82% of the entire Special Revenue Fund and the following 7 Funds/Grants reflect 94% of the Federal Sources funding):
 - i. Fund 203 – Title 1-A: \$1,156,374 (Page 62)
 - ii. Fund 205 – Title VII Indian Education: \$191,828 (Page 62)
 - iii. Fund 213 – IDEA: \$665,666 (Page 63)
 - iv. Fund 216 –Title III ESL: \$135,906 (Page 63)
 - v. Fund 223 – Youth Development Program: \$153,648 (Page 63)
 - vi. Fund 261 –Title II-A Quality Teachers: \$136,945 (Page 65)
 - vii. Food Services (Fund 260, 270, 280) - \$1,454,350 (Page 65 & 66)
 1. The Food Services has been supported by the General Fund on an annual basis. The General Fund transfers to Food Services are as follows:
 - a. FY10-11 Actuals - \$240,000
 - b. FY11-12 Actuals - \$200,000
 - c. FY12-13 Actuals - \$181,369

- d. FY13-14 Actuals (projected) - \$225,000
- e. FY14-15 Proposed Budget – \$268,000
 - i. Rick Molitor said they plan to bring to the next Board meeting, discussion regarding the K-8 food service program. Even though, the District is reimbursed at some level for these meals, for free and reduced lunch – there is an annual transfer for the general fund to support this program.

Overall revenue from Federal Sources saw a decrease from prior year. This was mainly due to the loss in the School Improvement Grants at the High School and Middle School.

The following Funds are those with the most significant changes:

- a. Fund 203 – Title 1-A \$1,156,374
 - a. Expect to see a decrease of 5-8% from prior year actuals (\$1,246,641)
- b. Fund 206 – JOM
 - a. No funding expected at this time. The funds have historically funded an activity bus from the High School and Middle School to Warm Spring for students who participate in sports or other extracurricular activities afterschool.
 - b. Rick Molitor stated that the activity buses are not in the budget and we cannot pay for it out of the General Fund as we would be required to provide it to all students.
- c. Fund 214 – Middle School Improvement Grant
 - a. Loss of \$1,042,000 funding or 14 positions (9.5 Licensed Staff)
- d. Fund 230 – Oregon Student Mentoring Grant (pg.109)
 - a. Support for two College and Career Readiness Coordinators
- e. Fund 231 – CTE/STEM Grant (pg.111)
 - a. Support for Career Exploration Teacher at the Middle School & High School

2 New Grants
For FY14-15



B. Debt Service Funds - pg.141 of the Budget Document

- a. Two funds comprise the Debt Services Funds
 - i. Fund 303 OSBA PERS Bonds Fund
 - 1. This bond was issued with the intent to prepay PERS retirement costs. The bonds are expected to be paid off in 2028.
 - 2. The General Fund currently shows a \$977,000 transfer out Debt Service to pay for the principal and interest associated with this debt. The purpose of this bond is to drive % of cost down to 15.5% or 13.50% vs. unknown higher percentage in the future.
 - ii. Fund 304 – 2013 General Obligation & Refunding Bonds
 - 1. This is for the WS K-8 building, In-town projects, and Refinancing of 2002 General Obligation Bonds.

C. Capital Project Funds – pg.151 of the Budget Document

- a. The District is expected to expend the remaining \$10,447,033 by September of 2014.

D. Property Tax Levy

Two levies:

- Permanent Rate - \$4.5871 per \$1,000 of assessed value for operating purposes. Projected at \$3,650,000 for FY14-15 (Increase of \$130,000) over prior year. Although an increase it is important to realize that this increase is already part of the State School Fund Formula and does not increase funding beyond what has

already been established at the state level. An increase in taxes means a decrease in state school dollars and vice versa.

- Debt Service (*Decrease of \$476,800 from prior year levy amount*). The amount levied was significantly reduced as a result of the use of beginning fund balance.

Levy for bond indebtedness	\$2,400,000
Estimated uncollectible - 7%	(\$168,000)
Beginning Fund Balance	<u>\$295,338</u>
FY14-15 Debt Payment	\$2,527,338

In addition to the power point presentation Martha presented a handout of the Budget Crosswalk – this noted changes in Function allocations. This had been requested in the previous Budget Committee Meeting, on April 22, 2014. (Attached to the minutes)

General Fund Discussion:

1. Lyle Rehwinkel sought clarification on transportation cost and the reimbursement rate through the Transportation Grant. Martha Bewley noted that the District is currently receiving 70% of allowable transportation costs through the Transportation Grant.
2. Tom Norton inquired about the total amount of vehicles maintained at the District and whether it would be cheaper to have an outside company provide the services. Darryl Smith stated that the District has approximately – 30 to 35 vehicles and this includes about 27 buses.
3. Martha clarified that the maintenance function includes all gas, salaries, outside services, annual/quarterly inspections, and maintenance costs not just maintenance of the vehicles. Darryl Smith also noted that the District provides some maintenance work for Culver and Redmond when needed.

Superintendent Summary:

Following the power point presentation the Superintendent read the letter dated May 6, 2014 attached hereto.

Rick Molitor expressed his desire that the use of funds be conservative and in the order of the outlined list as presented in the May 6, 2014 letter. Rick stated that if the Board desired to use additional funds from reserves that the funds be placed in a Superintendent Pool. It was noted that there has been a pool of similar value as the \$166,000 on previously approved budgets.

Public Comments:

Doug Lieuallan called for any Public Comment -

Jill Plant – spoke in favor of a Music Program – with regards to Music Education helping students perform with higher test scores and how it promotes creativity.

Budget Committee Comments:

Tom Norton Jr. commented that he would like to see a “Superintendent Pool” of \$280K – with \$166K for the Board's approval, and the remaining to be used for a Music program.

Lyle Rehwinkel commented that we need to change how we look at PE and Music programs – we need to see them as a Driver of our programs rather than an elective. By looking at them as an elective, they will also be the last to be funded.

Approval of Budget:

Doug Lieuallen made a motion to approve the Budget Document as follows:

“I move that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2014-15 in the amount of \$58,115,206 with and adjustment of \$166,000 for the Superintendent’s Pool from reserve funds, AND property taxes for the 2014-15 fiscal year at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100), and in the amount of \$2,400,000 for the general obligation bond principal and interest in the Debt Service funds (304).

Jim Hutchins seconded the motion. It was approved unanimously.

Adjourn:

Doug Lieuallen made a motion to adjourn if there were no further comments regarding the JCSD Budget for FY14-15. Meeting was adjourned at 8:00pm

Submitted by LaRae Sullivan, Staff Accountant

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ADOPTED 2013-14	PROPOSED 2014-15	VARIANCE EXPLANATION
1111	ELEMENTARY INSTRUCTION	6,498,843	6,927,296	Increase of 2.4 Licensed FTEs (Madras Primary, Buff, WS K-8) - \$207,489, reclassified .50 Kindergarten Teaching Position from Function 1291 - ESL - \$50,708, Textbook Adoption cost - \$203,000, WS K-8 start-up costs - \$104,500, reclassified printer and copier expense directly attributed to instruction \$44,797.
1121	MIDDLE SCHOOL INSTRUCTION	2,309,258	2,692,783	Increase of 1.6 Licensed FTE (JCMS and MS) - \$139,018, reclassified EA from Function 2410 - Office of the Principal - \$40,255, Textbook Adoption costs -\$92,300, WS K-8 start-up costs - \$65,500, reclassified printer and copier expense directly attributed to instruction \$17,624.
1122	MIDDLE SCHOOL EXTRACURRICULAR	150,601	182,027	Increase in coaching stipends for WS K-8 Academy Sports Program - \$47,567.
1131	HIGH SCH REGULAR INSTRUCTION	3,221,954	3,028,082	Reclassified Alternative Education Teacher to Function 1283 - \$123,974, eliminated 1 Licensed FTE - \$82,835, Textbook Adoption Costs - \$104,700, reclassified printer and copier expense directly attributed to instruction \$16,457.
1132	HIGH SCHOOL EXTRACURRICULAR	504,383	478,768	Reduced \$25,615 to add WS K-8 sports program.
1210	TAG INSTRUCTIONAL PROGRAM	113,272	105,813	
1220	LIFE SKILLS INSTRUCT PROGRAM	1,565,936	1,563,131	Increase of 2.0 Licensed FTEs (Madras Primary & WS) - \$170,436, reclassified 1.0 Licensed FTE to 1223 - Community Transition Center - \$109,765 and 1229 - Behavioral Program - \$77,960.
1223	COMMUNITY TRANSITION CENTER	65,827	200,421	Reclassified 1.0 Licensed FTE from 1220 - Life Skills - \$109,765, reclassified YTP grant match from Function 1294 - Youth Correction Education - \$24,795.
1227	EXTENDED SCHOOL YEAR	18,150	20,812	
1229	BEHAVIORAL PROGRAM	314,225	214,026	Reclassified 1.0 from Function 1220 - Life Skills - \$77,960.
1250	SPECIAL EDUCATION PROGRAM	1,331,506	1,390,633	Increase of 1.85 Temporary Eas FTEs.
1271	REMEDIAL INSTRUCTION	-	-	
1283	ALTERNATIVE EDUCATION	86,065	198,617	Reclassified Alternative Education Teacher from Function 1131 - \$123,974.
1291	ESL INSTRUCTIONAL PROGRAM	965,496	935,557	Increase 2.0 Licensed FTEs (Warm Springs) - \$155,605, eliminated .50 ESL Teacher at Buff - \$50,578, eliminated Instructional Coach at WS - \$101,156, Reclassified .50 WS Kindergarten Teacher to Function 1111 - Elementary Instruction - \$50,708, reclassified EA from Function 2230 - Assessment & Testing - \$35,533.
1292	TEEN PARENT INSTRUCTIONAL PROGRAM	600	-	Expenditures and revenues moved to Fund 232.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ADOPTED 2013-14	PROPOSED 2014-15	VARIANCE EXPLANATION
1293	MIGRANT EDUCATION	-	-	
1294	YOUTH CORRECTIONS EDUCATION	44,000	-	Reclassified grant match to Function 1223 - Community Transition Center.
2112	ATTENDANCE SERVICES	-	58,351	Reclassified 1.0 FTE from Office of the Principal.
2114	STUDENT ACCOUNTING SERVICES	167,590	183,334	Reclassified .33 FTE from Function 2520 - Fiscal Services.
2115	STUDENT SAFETY	86,000	84,000	
2122	COUNSELING SERVICES	498,670	532,016	Reclassified 1.0 Secretary from Office of the Principal.
2130	HEALTH & NURSING SERVICES	104,009	106,021	
2190	STUDENT SUPPORT SERVICES	194,101	193,840	
2210	IMPROVEMENT OF INSTRUCTION SERVICES	67,297	-	Reclassified .60 District Improvement Specialist FTE to Function 2211 - Improvement of Instruction Services.
2211	IMPROVEMENT OF INSTRUCTION SERVICES	168,872	240,506	Reclassified .60 District Improvement Specialist FTE to Function 2210 - Improvement of Instruction Services.
2213	CURRICULUM DEVELOPMENT	2,780	-	
2220	EDUCATIONAL MEDIA SERVICES	453,897	452,809	
2230	ASSESSMENT & TESTING	79,404	49,284	Reclassified 1.0 EA FTE to Function 1291 - ESL.
2240	INSTRUCTIONAL STAFF DEVELOPMENT	74,200	82,033	Increase due to Food Costs not longer paid for by Special Revenue Funds.
2244	ADMINISTRATION STAFF DEVELOPMENT	12,000	12,000	
2310	BOARD OF EDUCATION SERVICES	117,500	111,300	Reclassified 403(b) compliance fees to 2640 - Staff Services (Human Resources).
2321	OFFICE OF SUPERINTENDENT	349,484	342,577	
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	55,858	47,499	Reclassified .50 FTE Secretary position to Function 2640 - Staff Services (Human Resources), reclassified District Office copier and lease costs.
2410	OFFICE OF THE PRINCIPAL SERVICES	2,446,370	2,238,380	Eliminated K-8 Planning principal position, reclassified 1.0 Secretary to Function 2112 - Attendance Services, reclassified 1.0 EA to 1121 - Middle School Instruction.
2520	FISCAL SERVICES	570,330	499,223	Reclassified .33 FTE to Function 2572 - Purchasing Services, reclassified .33 FTE to Function 2114 - Student Accounting Services, .33 FTE to Food Services (Fund 280).
2527	PROPERTY ACCOUNTING SERVICES	1,300	-	
2528	RISK MANAGEMENT SERVICES	215,750	75,800	Reclassified \$97,000 to Function 2542 - Building Services, \$30,000 to Function 2544 - Maintenance, 2552 - Vehicle Operation Services.
2542	BUILDINGS SERVICES	2,426,521	2,455,963	Reclassified \$97,000 property insurance from Function 2528 - Risk Management Services, reduced Utilities expenses to reflect historical trends.
2543	GROUNDS SERVICES	96,520	72,250	

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2015

FUNCTION	DESCRIPTION	ADOPTED 2013-14	PROPOSED 2014-15	VARIANCE EXPLANATION
2544	MAINTENANCE SERVICES	1,307,295	1,343,498	Reclassified .50 FTE to 2552 - Vehicle Operation Services, reduced vehicle and equipment purchases to replacement items only in FY14-15.
2546	SECURITY SERVICES	5,000	4,800	
2552	VEHICLE OPERATION SERVICES	2,064,293	2,032,472	Reduced purchase of bus to 1 for FY14-15, reclassified .50 FTE from 2544 - Maintenance Services.
2572	PURCHASING SERVICES	2,520	25,701	Reclassified .25 FTE from Function 2520 - Fiscal Services.
2574	PUBLISHING & DUPLICATING SERVICES	222,097	7,500	Reclassified copier and printing cost to appropriate functions - 1111, 1121, 1131, 2329 & 2410.
2620	PLANNING, RESEARCH & EVALUATION SERVICES	-	-	
2623	EVALUATION SERVICES	6,500	15,000	Increase for GASB 45 Milliman study performed two years, in Function 2620 - Planning, Research & Evaluation.
2626	GRANT WRITING SERVICES	4,500	15,000	Increase to be more in line with actual and historical trends.
2633	PUBLIC INFORMATION SERVICES	16,000	37,000	Reclassified interpreting expenses
2640	STAFF SERVICES (HUMAN RESOURCES)	321,281	482,702	Increase 1.0 FTE HR Coordinator, reclassified 1.0 FTE from Function 2329 - Other Executive Administration Services.
2642	RECRUITMENT SERVICES	21,000	17,300	
2645	EMPLOYEE HEALTH SERVICES	8,000	7,106	
2660	TECHNOLOGY SERVICES	436,145	519,132	ESD Purchased Services .50 Desktop Support, increase in Technology Replacement, increased cost maintenance and repairs support.
2669	TELECOMMUNICATIONS SERVICES	115,500	167,420	Increase directly attributed to Telecom Services (Internet) for WS K-8 building.
2700	SUPPLEMENTAL RETIREMENT PROGRAM	124,466	140,955	
3320	COMMUNITY RECREATION SERVICES	45,000	37,500	Agreement with MAC was reduced to \$37,500 in FY13-14.
3330	PARENT INVOLVEMENT	-	1,570	
3501	CHILD CARE PROVIDER SERVICES	39,736	-	Expenditures and revenues moved to Fund 232.
4150	FACILITIES ACQUISITION AND CONSTRUCTION	410,000	-	District does not expect to expend General Fund dollars for new K-8 building during FY14-15.



Office of the Superintendent

445 SE Buff Street
Madras, OR 97741

TEL | (541) 475-6192

FAX | (541) 475-6856

www.jcsd.k12.or.us

Rick Molitor
Superintendent

Martha Bewley
Chief Financial Officer

Melinda Boyle
Curriculum & Instruction Director

Barbara Garland
Special Programs Director

Darryl Smith
Human Resources & Operations Director

May 6, 2014

RE: District Administration and Superintendent Budget Committee Recommendations

Budget Committee Members:

The following is a combined message from the administrative team concerning the 2014/15 proposed budget.

First, the proposed budget does not fully meet all of the academic and operational needs of the schools and district. This will cause a decrease in the ability of the district to meet all of the federal, state and local educational requirements.

Second, the challenges listed in the first Budget Meeting was reviewed, modified and put into a prioritized list by the district administrative team. It is the combined recommendation of the administrative team that if additional funds become available, this prioritized list is used in the order presented.

JCSD, 509-J Administration Prioritized List of Needs

1. Elementary Class Sizes (Increase above district guidelines; K-2 =25 and 3-6+ =30)
2. Instruction Coaches
3. Reading and Math Support Teachers/MHS Teaching Position
4. 6th thru 8th Grade Behavior Support
5. Warm Springs K-8 Building Support (unknown need at this time)
6. Educational Assistant Time/Support/Position Status
7. District Nursing and Student Health Staffing Needs
8. Healthy Reserve Funds (sustainable 8%)
9. Additional Curriculum Adoption Needs
10. Bus Replacement Needs
11. Music Program

Respectfully Submitted by the 509-J Administrative Team,

Superintendent's Message:

As stated in previous communications, the 2014/15 budget process is my most complex budget to date and the detailed increases and reductions are prodigiously complex. In the end, the budget presented for the Budget Committee's review is our proposal for balancing district needs to available resources. I caution the Budget Committee and our community that our projected use of current reserves is unsustainable. Upon hearing about the unmet wants and needs by staff, parents and community members, I recommend the Budget Committee focus on doing the best with our projected resources. Because of these projections and after continued review, I have placed a hold on the open Central Office position with the potential of filling the job needs with current staff. I continue to recommend the proposed budget for approval tonight. However, if the Budget Committee is inclined to make changes or modifications to the proposed budgets, I ask members of this committee to add an additional line item to the General Fund listed as "Superintendent Pool" in the amount of \$166,000 (approximately 2.0 FTE teaching positions). These funds should be used upon School Board Approval and in line with the JCSD, 509-J Administration Prioritized List of Needs.

Thank you for our time and consideration of these difficult decisions,

Sincerely,

Rick Molitor