



Uniting to Empower
Culturally-Enhanced Learners to



Shape ^{the} World!

Strategic Plan for Future-Focused Success

FY 2015 – 2016

ADOPTED BUDGET



Uniting to Empower Culturally-Enhanced Learners to Shape the World!

FY 2015 – 2016

ADOPTED BUDGET

Richard Molitor, Superintendent

Martha Bewley, Chief Financial Officer

June 8, 2015

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FY 2015-2016 Adopted Budget

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Jefferson County School District 509-J
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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

BUDGET MESSAGE

The guiding principle for the 2015-16 budget development has been cautious and strategic reinvestment. This proposed budget is based upon a funding level of \$7.255 billion from the Oregon Legislature and assumes a 50/50 split over the two years of the biennium. The increase in the funding and partial relief from PERS will provide additional funding; however, the Jefferson County School District 509-J will continue to use reserves in order to balance the 2015-16 proposed budget.

The Jefferson County School District 509-J ("the District") was formed in 1963 and serves approximately 3,000 students through one of the four elementary schools, K-8 school, middle school and high school that it currently operates. The District currently employs a total of 550 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.

Our Mission Statement at the District is: "Uniting to Empower Culturally-Enhanced Learners to Shape the World!" This mission governs all that we do in our school district. It is the substance of how we plan our calendar, dollars and professional development.

The 2015-2016 budget totals \$51,708,551 for all funds and \$41,637,581 for the general fund. Although, the District received an increase in funding the use of reserve funds are projected in the proposed budget as a result of the following additions to the general fund:

- Funding to support the implementation of the strategic plan
- Support for the Performing Arts Director
- Support an Alternative Education Program at JCMS
- Support a Behavior Program at Warm Spring K-8 Academy
- Support for a Transportation Supervisor
- Continue support of 1.0 FTE for the Roots Program in Warm Springs
- Continue support of CTE program at JCMS previously funded by grant
- Continue support of the Employee Wellness Program

The staffing matrix was the main driver in planning the staffing resources required in the general fund at each school and as a result an increase in staffing is proposed as follows:

- Vice Principal at Warm Spring K-8 Academy (previously funded by grant)
- Department Secretary at Warm Spring K-8 Academy
- Counselor at Warm Spring K-8 Academy
- American Sign Language Interpreter at Transition Center

The increase will provide equality for all schools within the District 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 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, the Jefferson County School District 509-J will continue in its success and improve on our primary goal of equipping our learners 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 2015-2016 Jefferson County School District 509-J finances.

Respectfully Submitted,



Martha Bewley, CFO



Rick Molitor, Superintendent



FY15-16 Budget Calendar

January 12, 2015	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Approve FY15-16 Budget Calendar
January 26, 2015	REGULAR SCHOOL BOARD MEETING <ul style="list-style-type: none">• Select and appoint new Budget Committee members, if applicable.
February 3, 2015	BUDGET COMMITTEE WORK SESSION 6:00PM <ul style="list-style-type: none">• Budget 101
March 9, 2015	BUDGET COMMITTEE WORK SESSION 6:00PM <ul style="list-style-type: none">• Discussion on projected budget situation for the District.
April 8, 2015	Publish <u>First Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). <small>(Notice to be published no earlier than 30 days prior to the first meeting)</small>
April 15, 2015	Publish <u>Second Notice of the First Meeting of the Budget Committee</u> in the “Madras Pioneer” (ORS 290.426). <small>(Notice to be published no later than 5 days prior to the first meeting)</small>
April 17, 2015	PROPOSED BUDGET DOCUMENT COMPLETED
April 27, 2015	FIRST BUDGET COMMITTEE MEETING 6:00PM <ul style="list-style-type: none">• 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 5, 2015	SECOND BUDGET COMMITTEE MEETING 6:00PM <ul style="list-style-type: none">• Budget Committee holds public meeting.• Receive questions and comments from citizens.

May 11, 2015

THIRD BUDGET COMMITTEE MEETING 6:00PM

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

May 20, 2015

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

June 8, 2015

REGULAR SCHOOL BOARD MEETING

- Public hearing on the FY 2015-16 Budget (ORS 294.453).
- Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.

July 15, 2015

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 14, 2015

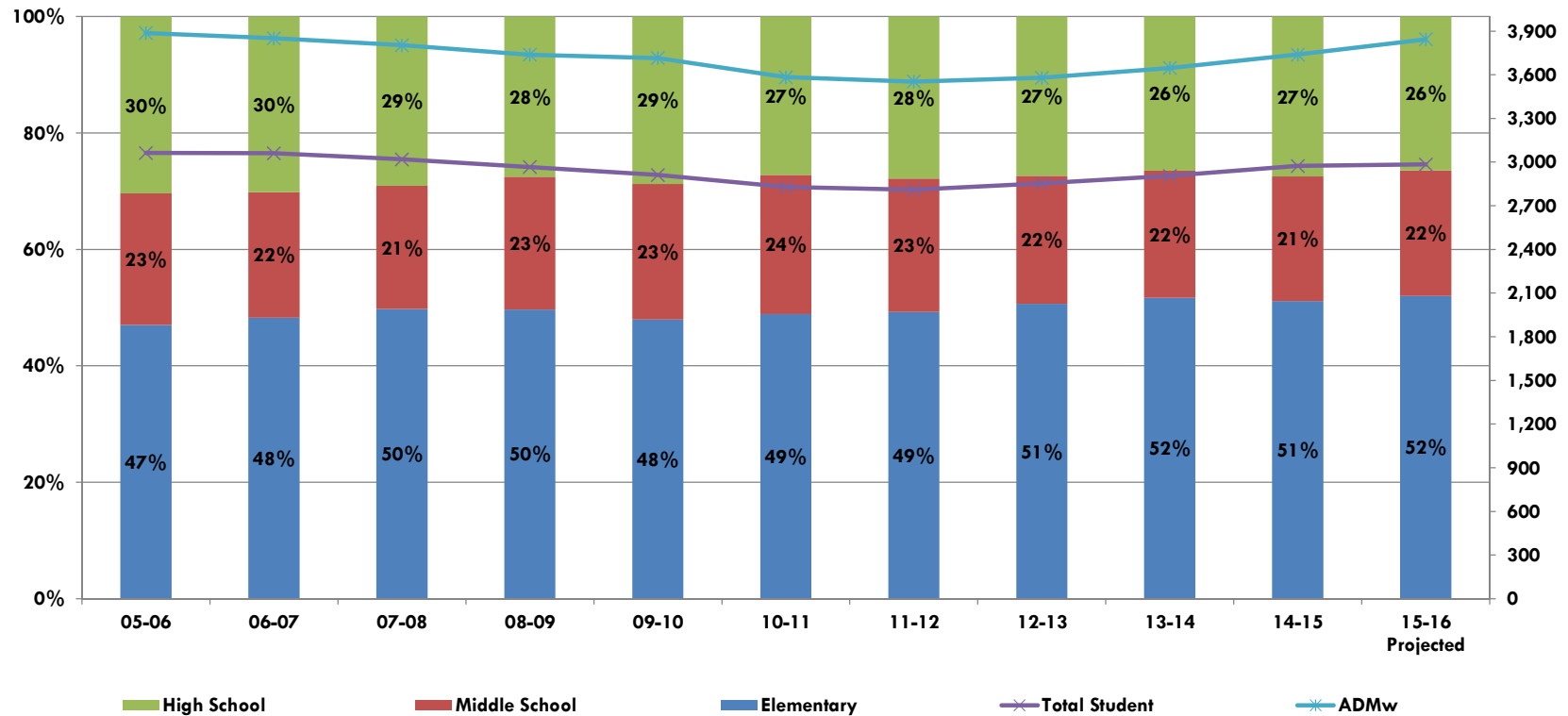
Submission of electronic budget revenues and expenditures to the Oregon Department of Education.



Budget Committee Members FY 2015 – 2016

POSITION	First Name	Last Name	City	State	Zip	Term Expires
Board Chair	Stan	Sullivan	Madras	OR	97741	6/30/2015
Board Vice Chair	Brad	Holliday	Madras	OR	97741	6/30/2015
Board Member	Lyle	Rehwinkel	Madras	OR	97741	6/30/2017
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	Douglas	Lieuallen, MD	Madras	OR	97741	6/30/2016
Budget Committee Member	Ines	Canche	Madras	OR	97741	6/30/2016
Budget Committee Member	Jim	Hutchins	Madras	OR	97741	6/30/2017
Budget Committee Member	Jeff	Sanders	Warm Springs	OR	97761	6/30/2017
Budget Committee Member	Ken	Stout	Madras	OR	97741	6/30/2017

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
STUDENT ENROLLMENT TREND AS OF OCTOBER 1, 2014
FYE JUNE 30, 2016



ENROLLMENT	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16 Projected
Elementary	1,441	1,478	1,502	1,473	1,396	1,383	1,384	1,445	1,502	1,520	1,552
Middle School	691	660	639	677	677	677	644	628	634	636	644
High School	931	923	878	816	838	769	782	780	769	817	788
Total	3,063	3,061	3,019	2,966	2,911	2,829	2,810	2,853	2,905	2,973	2,984
ADMw	3,887	3,851	3,804	3,738	3,715	3,584	3,553	3,579	3,646	3,739	3,843

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

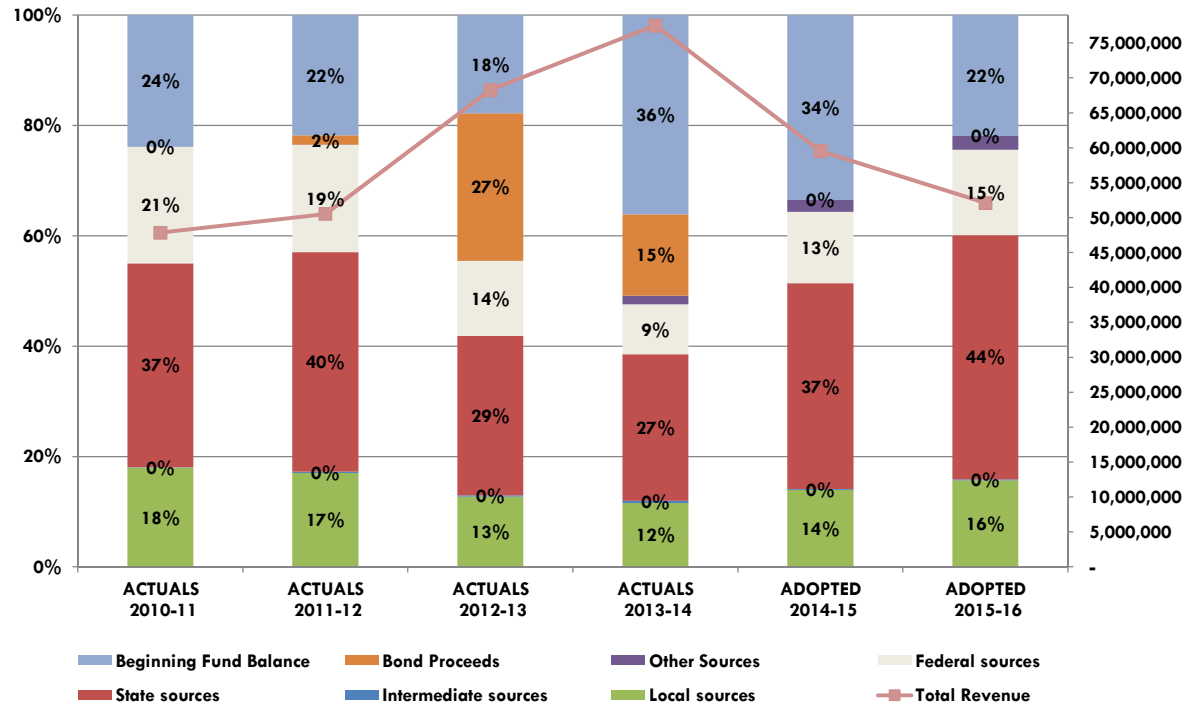
Revenues include restricted and unrestricted grants-in-aid from the federal government.

5000 - Other Sources

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

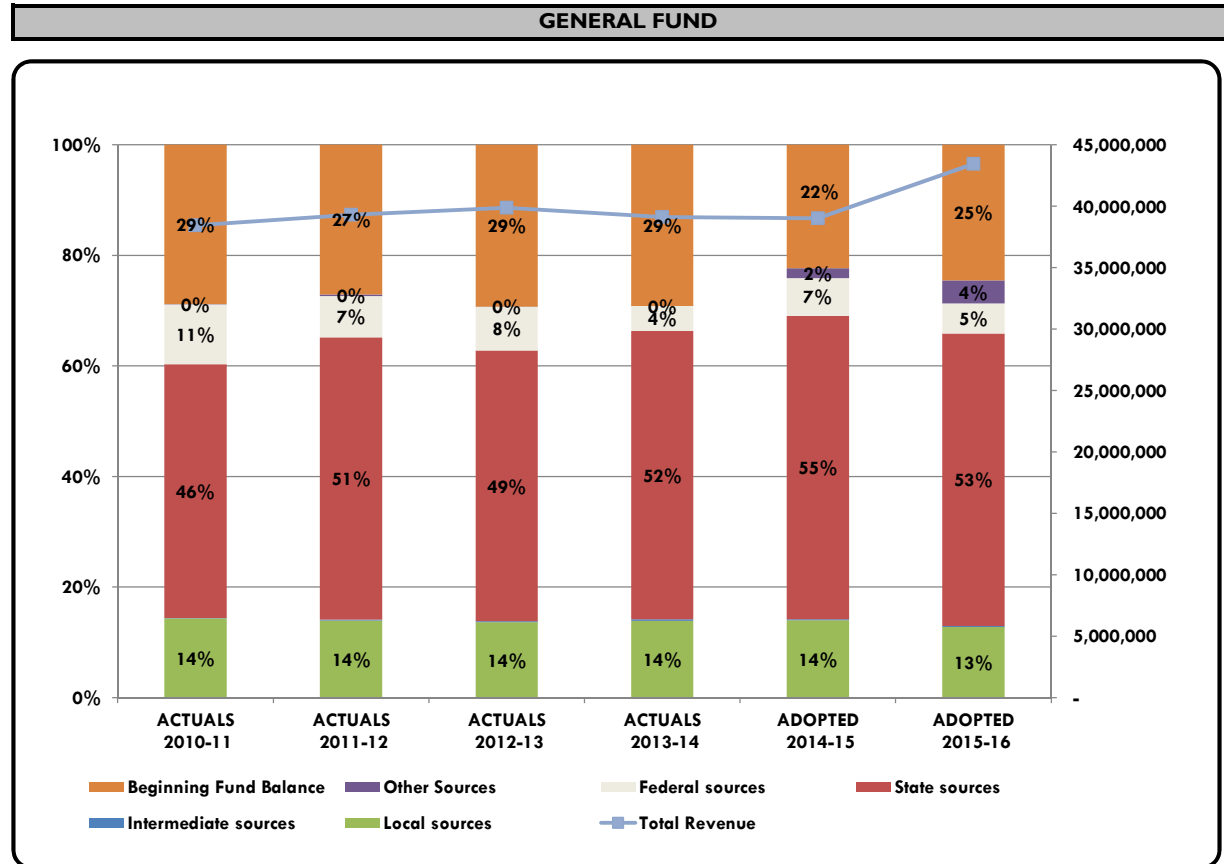
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
REVENUE SUMMARY - ALL FUNDS
FYE JUNE 30, 2016

ALL FUNDS



REVENUES	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	ADOPTED 2015-16
Local sources	8,599,239	8,592,958	8,706,828	8,965,000	8,292,939	8,175,008
Intermediate sources	52,085	118,685	125,364	317,652	94,756	87,266
State sources	17,663,254	20,096,227	19,739,532	20,573,527	22,203,980	23,060,958
Federal sources	10,088,271	9,829,210	9,292,779	7,040,767	7,698,628	8,060,445
Other Sources	-	7,800	9,798	1,215,070	1,304,445	1,313,255
Bond Proceeds	-	871,112	18,242,067	11,400,940	-	-
Beginning Fund Balance	11,433,539	11,008,617	12,161,591	28,004,912	19,947,912	11,409,017
TOTAL RESOURCES	47,836,388	50,524,609	68,277,959	77,517,868	59,542,660	52,105,949

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SUMMARY OF REVENUES - GENERAL FUND
FYE JUNE 30, 2016



REVENUES	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	ADOPTED 2015-16
Local sources	5,506,248	5,479,142	5,436,024	5,420,680	5,458,057	5,539,755
Intermediate sources	35,834	69,261	62,659	113,184	70,000	80,000
State sources	17,634,224	20,066,972	19,546,082	20,426,414	21,416,300	22,994,108
Federal sources	4,163,029	2,927,940	3,148,285	1,747,539	2,663,000	2,362,000
Other Sources	20,000	115,800	9,798	1,302	704,000	1,796,352
Beginning Fund Balance	11,074,482	10,634,091	11,666,693	11,416,905	8,700,000	10,661,717
TOTAL REVENUE	38,433,817	39,293,206	39,869,541	39,126,024	39,011,357	43,433,932

EXPENDITURES

DEFINITION OF EXPENDITURES

1000 – Instruction

Activities dealing directly with the instruction of students or in other learning situations such as those involving co-curricular activities. Included here are expenditures for classroom instructional supplies and materials as well as costs for instruction services and payments to private alternative learning programs.

2000 – Support Services

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

3000 – Enterprise and Community Services

Activities which are not directly related to student instruction. These include services such as community recreation programs, food services, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community.

4000 – Facilities Acquisition and Construction

Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.

5000 – Other Uses

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

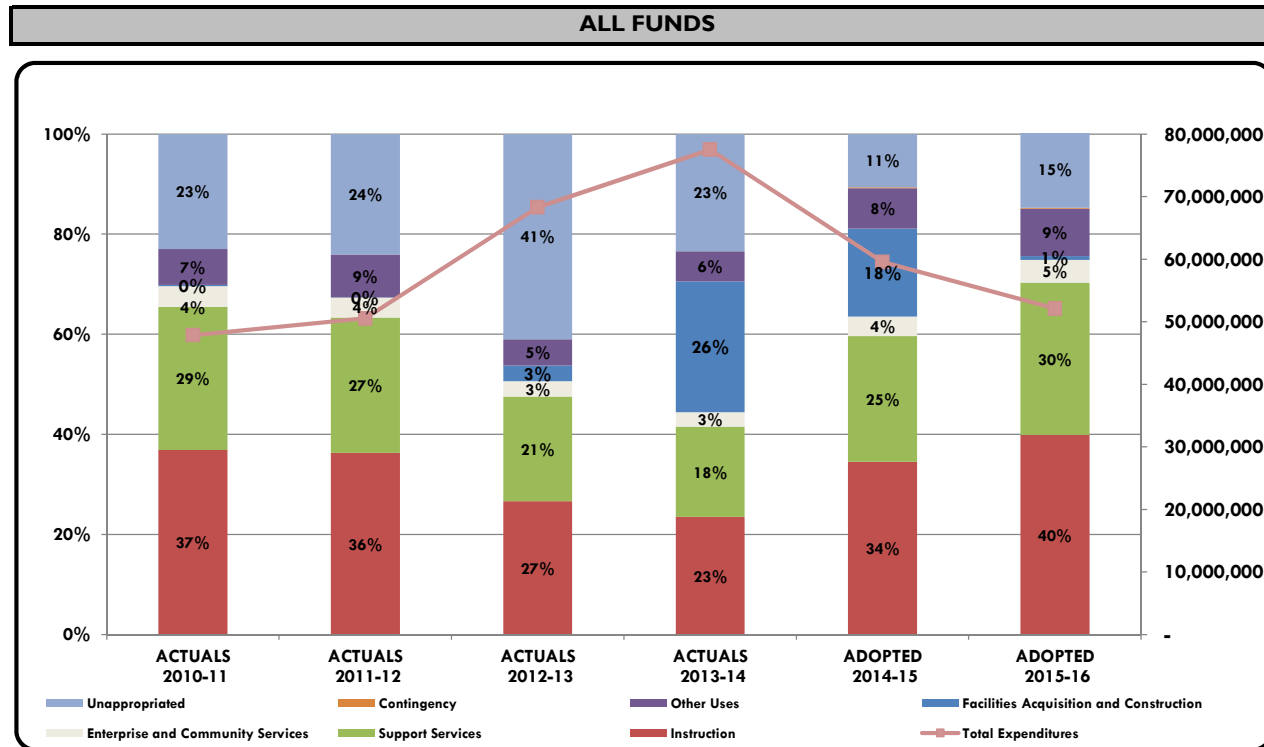
6000 – Contingency

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

7000 – Unappropriated Ending Fund Balance

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

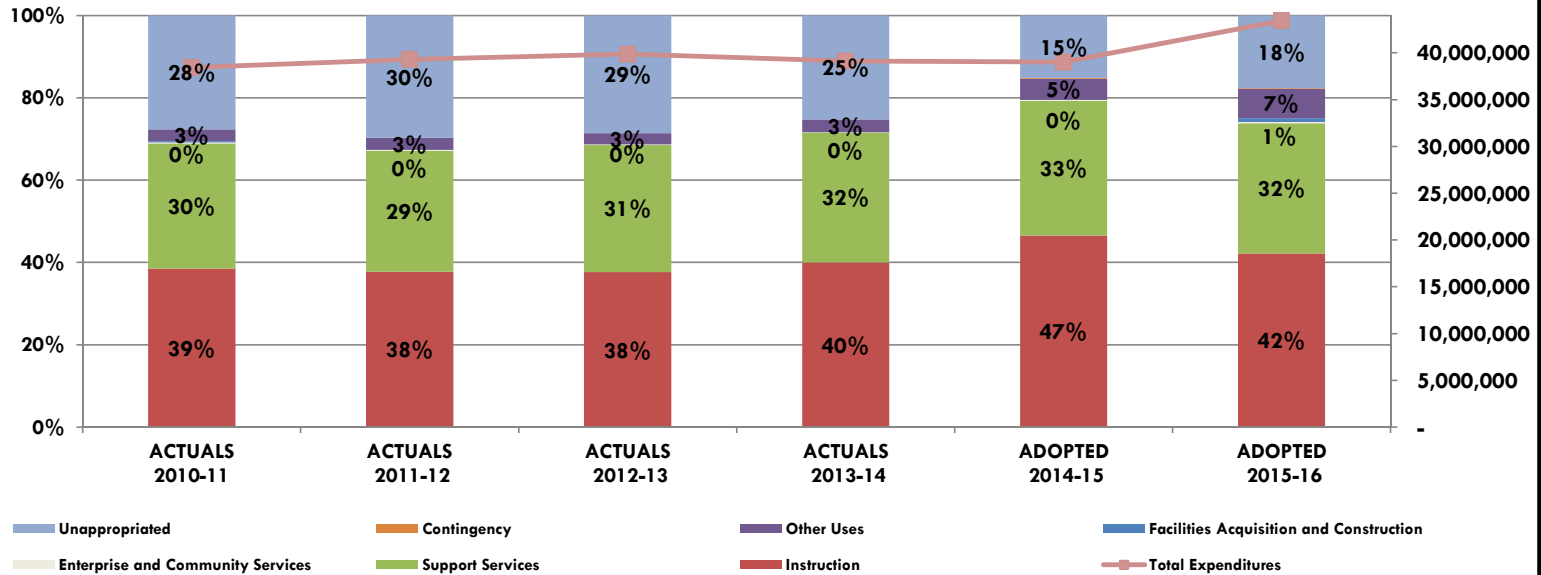
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - ALL FUNDS
FYE JUNE 30, 2016



FUNCTION	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	ADOPTED 2015-16
Instruction	17,646,049	18,338,671	18,162,742	18,212,241	20,528,948	20,455,401
Support Services	13,655,106	13,661,906	14,301,973	13,973,929	14,970,806	15,859,040
Enterprise and Community Services	1,993,386	2,017,560	2,090,010	2,246,198	2,314,961	2,383,221
Facilities Acquisition and Construction	121,318	21,049	2,160,239	20,287,047	10,479,625	400,000
Other Uses	3,411,912	4,323,832	3,558,083	4,616,334	4,809,500	4,927,065
Contingency	-	-	-	-	89,125	95,000
Unappropriated	11,008,617	12,161,591	28,004,912	18,182,119	6,349,694	7,986,221
Total Expenditures	47,836,388	50,524,609	68,277,959	77,517,868	59,542,660	52,105,949

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
EXPENDITURES SUMMARY - GENERAL FUND
FYE JUNE 30, 2016

GENERAL FUND



FUNCTION	ACTUALS 2010-11	ACTUALS 2011-12	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	ADOPTED 2015-16
Instruction	14,806,794	14,827,024	15,025,825	15,651,728	18,142,843	18,320,805
Support Services	11,690,844	11,551,046	12,298,142	12,336,311	12,784,771	13,735,512
Enterprise and Community Services	87,271	78,749	58,549	41,229	79,070	125,785
Facilities Acquisition and Construction	121,318	21,048	-	-	-	400,000
Other Uses	1,093,499	1,148,646	1,070,120	1,209,775	2,001,854	3,109,607
Contingency	-	-	-	-	89,125	95,000
Unappropriated	10,634,091	11,666,693	11,416,905	9,886,981	5,913,694	7,647,224
Total Expenditures	38,433,817	39,293,206	39,869,541	39,126,024	39,011,357	43,433,932

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.

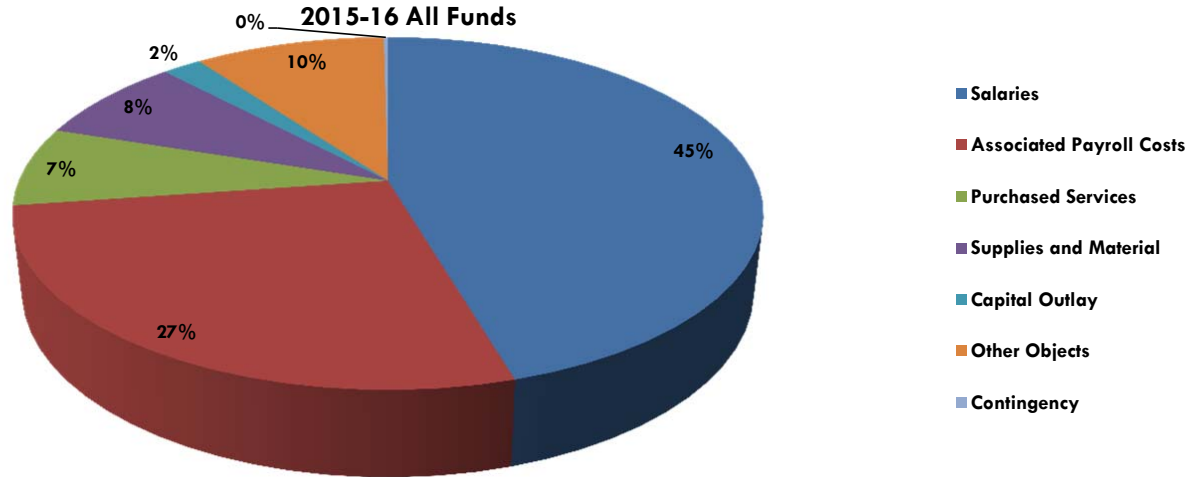
700 – Transfers

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

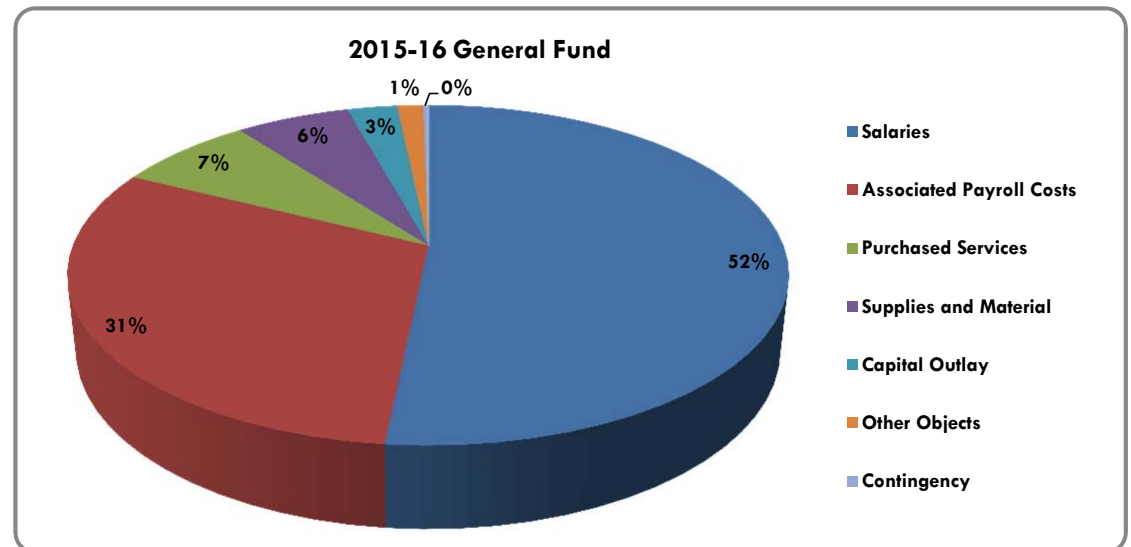
These are amounts set aside for contingency and reserve for next year.

**JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED EXPENDITURES BY OBJECT
FYE JUNE 30, 2016**



OBJECT	ADOPTED 2015-16
Salaries	19,450,740
Associated Payroll Costs	11,688,813
Purchased Services	3,132,119
Supplies and Material	3,377,152
Capital Outlay	861,000
Other Objects	4,201,649
Contingency	95,000
Total Expenditures	42,806,472

OBJECT	ADOPTED 2015-16
Salaries	16,870,250
Associated Payroll Costs	10,048,231
Purchased Services	2,378,065
Supplies and Material	1,975,243
Capital Outlay	861,000
Other Objects	449,313
Contingency	95,000
Total Expenditures	32,677,101



JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2016

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES					
Local sources	5,539,755	426,652	2,208,600	-	8,175,008
Intermediate sources	80,000	7,266	-	-	87,266
State sources	22,994,108	66,850	-	-	23,060,958
Federal sources	2,362,000	5,698,445	-	-	8,060,445
TOTAL REVENUE	30,975,863	6,199,213	2,208,600	-	39,383,676
EXPENDITURES					
Instruction	18,320,805	2,134,596	-	-	20,455,401
Support services	13,735,512	2,123,528	-	-	15,859,039
Enterprise and community services	125,785	2,257,437	-	-	2,383,221
Facilities acquisition and construction	400,000	-	-	-	400,000
Debt service	-	-	3,613,810	-	3,613,810
Contingency	95,000	-	-	-	95,000
TOTAL EXPENDITURES	32,677,101	6,515,561	3,613,810	-	42,806,472
REVENUES OVER (UNDER)					
EXPENDITURES	(1,701,238)	(316,348)	(1,405,210)	-	(3,422,796)

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
ADOPTED BUDGET - ALL FUNDS
FYE JUNE 30, 2016

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,796,352	280,548	1,032,707	-	3,109,607
Operating transfers out	(3,109,607)	-	-	-	(3,109,607)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,313,255)</u>	<u>280,548</u>	<u>1,032,707</u>	<u>-</u>	<u>-</u>
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(3,014,493)	(35,800)	(372,503)	-	(3,422,796)
FUND BALANCE, JULY 1	<u>10,661,717</u>	<u>170,800</u>	<u>576,500</u>	<u>-</u>	<u>11,409,017</u>
FUND BALANCE, JUNE 30	<u><u>7,647,224</u></u>	<u><u>135,000</u></u>	<u><u>203,997</u></u>	<u><u>-</u></u>	<u><u>7,986,221</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 (100)
- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing (104)
- Performing Arts Fund (105)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (110)
- PERS Reserve Fund (111)
- Stabilization Fund (118)
- Warm Springs School Fund (119)

Jefferson County School District
Transfer From General Fund to Other Funds
June 30, 2016

TRANSFER FROM GENERAL FUND TO:

Fund	Fund Description	Amount
101	Bus Replacement Plan	120,000
102	Wellness Program Fund	18,256
105	Performing Arts Center Fund	60,000
107	Technology Replacement Fund	25,000
109	Equipment Replacement Fund	25,000
222	SMILE Fund	8,648
232	On-Site Child Care Fund	46,900
280	Food Services	225,000
303	PERs UAL Debt	1,032,707
Total General Fund Transfers		1,561,511

TRANSFER FROM FUND 118 - STABILIZATION FUND TO:

Fund	Fund Description	Amount
100	General Fund	348,096
101	Bus Replacement Plan	100,000
108	Textbook Replacement Fund	1,000,000
109	Equipment Replacement Fund	100,000
Total General Fund Transfers		1,548,096

GENERAL FUND SUB-FUNDS

101 – BUS REPLACEMENT FUND (Page 51):

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 2015-2016 budget reflects the purchase of three bus.

***NEW* 102 – EMPLOYEE WELLNESS FUND (Page 53):**

This subfund was created in order to sustain the Staff Wellness Program that initiated four year ago as a result of two multi-year grants. The final grant will end in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and basketball and participate in nutrition and fitness challenges that help motivate staff to take control options. In addition to wellness, this fund also supports CPR certification for all 509-J employees. Revenues are derived from participation fees and transfers from the General Fund. The 2015-2016 budget reflects a transfer of \$18,256.

104 – WARM SPRINGS HOUSING FUND (Page 55):

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* 105 – PERFORMING ARTS CENTER FUND (Page 57):**

The Performing Arts Center Fund is used for the operations and maintenance of the new performing arts center. This fund is supported by rental fees and transfers from the General Fund. The 2015-2016 budget reflects a transfer of \$60,000.

107 – TECHNOLOGY REPLACEMENT FUND (Page 59):

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 2015-2016 budget reflects a transfer of \$25,000 from the General Fund.

108 – TEXTBOOK RESERVE FUND (Page 61): 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 \$1,000,000 to this fund for the 2015-2016 budget year from Fund 118 - Stabilization Fund.

109 – EQUIPMENT REPLACEMENT FUND (Page 63):

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 2015-2016 reflects a transfer from the General Fund of \$25,000 and a transfer from Fund 118 – Stabilization Fund of \$100,000.

110 – MAINTENANCE PROJECTS FUND (Page 65):

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 are determined based on the Maintenance Projects replacement plan schedule.

111 – PERS RESERVE FUND (Page 67):

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 69):

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. The District has transferred monies to various funds for the 2015-2016 budget year.

119 – WARM SPRINGS K-8 BUILDING FUND (Page 71):

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 ADOPTED BUDGET
FYE JUNE 30, 2016

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
REVENUES						
Local sources	5,436,024	5,420,680	5,458,057	5,539,755	5,539,755	5,539,755
Intermediate sources	62,659	113,184	70,000	80,000	80,000	80,000
State sources	19,546,082	20,426,414	21,416,300	22,994,108	22,994,108	22,994,108
Federal sources	3,148,285	1,747,539	2,663,000	2,362,000	2,362,000	2,362,000
TOTAL REVENUE	28,193,050	27,707,817	29,607,357	30,975,863	30,975,863	30,975,863
EXPENDITURES						
Instruction	15,025,825	15,651,728	18,142,843	18,320,805	18,320,805	18,320,805
Support Services	12,298,142	12,336,311	12,784,771	13,735,512	13,735,512	13,735,512
Enterprise and Community Services	58,549	41,229	79,070	125,785	125,785	125,785
Facilities Acquisition and Construction	-	-	-	400,000	400,000	400,000
Debt Service	-	-	-	-	-	-
Contingency	-	-	89,125	95,000	95,000	95,000
TOTAL EXPENDITURES	27,382,516	28,029,268	31,095,809	32,677,101	32,677,101	32,677,101
REVENUES OVER (UNDER) EXPENDITURES	810,534	(321,451)	(1,488,452)	(1,701,238)	(1,701,238)	(1,701,238)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	834,600	941,600	704,000	1,796,352	1,796,352	1,796,352
Operating transfers out	(1,904,720)	(2,151,375)	(2,001,854)	(3,109,607)	(3,109,607)	(3,109,607)
Gain (loss) on sale of capital assets	9,798	1,302	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,060,322)	(1,208,473)	(1,297,854)	(1,313,255)	(1,313,255)	(1,313,255)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(249,788)	(1,529,924)	(2,786,306)	(3,014,493)	(3,014,493)	(3,014,493)
FUND BALANCE, JULY 1	11,666,693	11,416,905	8,700,000	10,661,717	10,661,717	10,661,717
FUND BALANCE, JUNE 30	11,416,905	9,886,981	5,913,694	7,647,224	7,647,224	7,647,224

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS BUDGET
FYE JUNE 30, 2016

	GENERAL FUND	GENERAL SUB FUNDS	TOTAL
REVENUES			
Local sources	5,297,392	242,364	5,539,755
Intermediate sources	20,000	60,000	80,000
State sources	22,854,108	140,000	22,994,108
Federal sources	2,362,000	-	2,362,000
TOTAL REVENUE	30,533,500	442,364	30,975,863
EXPENDITURES			
Instruction	17,920,805	400,000	18,320,805
Support Services	12,966,176	769,336	13,735,512
Enterprise and Community Services	38,821	86,964	125,785
Facilities Acquisition and Construction	-	400,000	400,000
Debt Service	-	-	-
Contingency	95,000	-	95,000
TOTAL EXPENDITURES	31,020,802	1,656,300	32,677,101
REVENUES OVER (UNDER) EXPENDITURES	(487,302)	(1,213,936)	(1,701,238)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	348,096	1,448,256	1,796,352
Operating transfers out	(1,561,511)	(1,548,096)	(3,109,607)
TOTAL OTHER FINANCING SOURCES (USES)	(1,213,414)	(99,840)	(1,313,255)
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,700,716)	(1,313,776)	(3,014,493)
FUND BALANCE, JULY 1	6,128,508	4,533,208	10,661,717
FUND BALANCE, JUNE 30	4,427,792	3,219,432	7,647,224

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2016

OBJECT	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1111	CURRENT YEAR'S TAXES	3,528,345	3,607,424	3,732,000	3,763,000	3,763,000	3,763,000
1112	PRIOR YEAR'S TAXES	214,588	202,170	132,000	132,000	132,000	132,000
1113	COUNTY TAX SALES FOR BACK TAXES	765	403	-	-	-	-
1114	PAYMENTS IN LIEU OF PROPERTY TAXES	43,304	1,238	-	-	-	-
1312	TUITION FROM OTHER OREGON DISTRICTS	19,673	70,024	30,000	35,000	35,000	35,000
1412	TRANSPORTATION FEES IN STATE	44	-	-	-	-	-
1415	TRANSPORTATION FEES IN DISTRICT	182,204	41,969	195,000	37,500	37,500	37,500
1420	SUMMER SCHOOL TRANSPORTATION	-	-	-	2,500	2,500	2,500
1510	INTEREST ON INVESTMENTS	84,501	92,007	65,000	50,000	50,000	50,000
1710	ADMISSIONS	32,986	16,636	16,000	16,000	16,000	16,000
1910	BUILDING & EQUIPMENT RENTALS REVENUE	37,411	49,361	43,000	110,864	110,864	110,864
1920	DONATIONS/CONTRIBUTIONS	7,287	650	-	-	-	-
1980	FEES CHARGED TO GRANTS	147,529	132,311	113,550	122,185	122,185	122,185
1990	MISCELLANEOUS REVENUE	108,753	126,049	50,000	2,000	2,000	2,000
1991	MISCELLANEOUS REVENUE - INSTRUCTION	-	7,221	1,500	25,000	25,000	25,000
1992	MISCELLANEOUS REVENUE - SUPPORT SERVICES	2,195	5,187	25,000	25,000	25,000	25,000
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	70	195	500	2,000	2,000	2,000
1994	FINGERPRINTING CHARGES	2,785	3,186	5,500	5,000	5,000	5,000
1995	MEDICAID (FORMERLY REIMB SALARIES)	34,752	62,738	30,000	15,000	15,000	15,000
1996	EMPLOYEE WELLNESS FEES	-	50	1,500	2,000	2,000	2,000
1997	PAY TO PLAY	9,805	7,154	10,000	5,000	5,000	5,000
1998	E-RATE REVENUE	96,321	67,002	50,000	157,000	157,000	157,000
1999	PERS UAL	882,707	927,707	957,507	1,032,707	1,032,707	1,032,707
2101	COUNTY SCHOOL FUNDS	-	42,376	10,000	20,000	20,000	20,000
2240	PUBLIC PURPOSE CHARGE	62,659	70,809	60,000	60,000	60,000	60,000
3101	STATE SCHOOL FUND	19,253,289	20,195,979	21,171,200	22,722,733	22,722,733	22,722,733

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS RESOURCES
FYE JUNE 30, 2016

OBJECT	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
3103	COMMON SCHOOL FUND	241,708	228,056	245,100	271,375	271,375	271,375
3225	CLEAN ENERGY DEPLOYMENT	50,438	-	-	-	-	-
3299	STATE GRANT RESTRICTED	646	2,379	-	-	-	-
4300	JROTC	60,129	60,769	62,000	62,000	62,000	62,000
4500	IDEA THRU ODE	1,500	-	-	-	-	-
4711	CARL PERKINS GRANT	15,182	939	1,000	-	-	-
4712	TITLE I-C SUMMER PROGRAM	-	10,488	-	-	-	-
4801	FEDERAL FOREST FEES	103,895	94,418	-	-	-	-
4802	IMPACT AID ENTITLEMENT	2,967,577	1,580,925	2,600,000	2,300,000	2,300,000	2,300,000
4809	FED FLOOD CONTROL LEASE	3	-	-	-	-	-
5201	OPERATING TRANSFERS IN	834,600	941,600	704,000	1,796,352	1,796,352	1,796,352
5300	SALE/COMP LOSS OF ASSETS	9,798	1,302	-	-	-	-
5400	BEGINNING FUND BALANCE	11,666,693	11,416,905	8,700,000	10,661,717	10,661,717	10,661,717
TOTALS		40,704,140	40,067,624	39,011,357	43,433,932	43,433,932	43,433,932

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1111	ELEMENTARY INSTRUCTION	5,870,527	6,193,372	6,949,852	6,789,470	6,789,470	6,789,470
1121	MIDDLE SCHOOL INSTRUCTION	2,131,207	2,114,954	2,728,312	2,681,275	2,681,275	2,681,275
1122	MIDDLE SCHOOL EXTRACURRICULAR	134,460	132,397	182,027	177,157	177,157	177,157
1131	HIGH SCH REGULAR INSTRUCTION	2,483,380	2,883,777	3,034,872	3,145,547	3,145,547	3,145,547
1132	HIGH SCHOOL EXTRACURRICULAR	452,901	467,701	478,768	514,815	514,815	514,815
1210	TAG INSTRUCTIONAL PROGRAM	106,084	108,898	105,813	111,363	111,363	111,363
1220	LIFE SKILLS INSTRUCT PROGRAM	1,447,184	1,397,427	1,563,131	1,429,070	1,429,070	1,429,070
1223	COMMUNITY TRANSITION CENTER	61,597	69,948	200,421	268,512	268,512	268,512
1227	EXTENDED SCHOOL YEAR	15,031	16,554	20,812	21,032	21,032	21,032
1229	BEHAVIORAL PROGRAM	206,681	119,621	214,026	549,490	549,490	549,490
1250	SPECIAL EDUCATION PROGRAM	1,109,986	1,171,757	1,390,633	1,279,711	1,279,711	1,279,711
1272	TITLE I-A/D	-	794	-	-	-	-
1283	ALTERNATIVE EDUCATION	110,149	179,729	338,617	432,450	432,450	432,450
1291	ESL INSTRUCTIONAL PROGRAM	896,640	780,877	935,557	920,912	920,912	920,912
1296	INDIAN EDUCATION	-	1,500	-	-	-	-
1460	SPECIAL SUMMER PROGRAM	-	12,422	-	-	-	-
2112	ATTENDANCE SERVICES	-	-	58,351	60,371	60,371	60,371
2114	STUDENT ACCOUNTING SERVICES	159,024	168,809	183,334	211,799	211,799	211,799
2115	STUDENT SAFETY	71,779	69,768	84,000	79,000	79,000	79,000
2122	COUNSELING SERVICES	454,515	445,257	532,016	622,710	622,710	622,710
2130	HEALTH & NURSING SERVICES	89,724	100,016	106,021	154,585	154,585	154,585
2160	OTHER STUDENT TREATMENT SERVICES	50,936	47,773	-	59,000	59,000	59,000
2190	STUDENT SUPPORT SERVICES	187,830	193,990	193,840	207,239	207,239	207,239
2211	IMPROVEMENT OF INSTRUCTION SERVICES	213,437	219,737	240,506	245,086	245,086	245,086
2213	CURRICULUM DEVELOPMENT	15,501	6,392	6,550	40,182	40,182	40,182
2220	EDUCATIONAL MEDIA SERVICES	425,063	450,238	453,309	470,889	470,889	470,889
2230	ASSESSMENT & TESTING	79,397	71,954	49,284	64,152	64,152	64,152
2240	INSTRUCTIONAL STAFF DEVELOPMENT	55,301	68,949	81,233	74,468	74,468	74,468
2244	ADMINISTRATION STAFF DEVELOPMENT	17,523	24,095	12,000	20,000	20,000	20,000
2310	BOARD OF EDUCATION SERVICES	132,542	136,967	111,300	252,750	252,750	252,750
2321	OFFICE OF SUPERINTENDENT	349,363	358,656	342,577	472,718	472,718	472,718

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2329	OTHER EXECUTIVE ADMINISTRATION SERVICES	118,822	74,809	47,499	45,700	45,700	45,700
2410	OFFICE OF THE PRINCIPAL SERVICES	2,320,436	2,605,285	2,239,180	2,556,275	2,556,275	2,556,275
2520	FISCAL SERVICES	490,656	605,832	524,223	513,211	513,211	513,211
2528	RISK MANAGEMENT SERVICES	154,869	69,579	75,800	77,950	77,950	77,950
2542	BUILDINGS SERVICES	2,086,385	2,393,716	2,485,163	2,572,884	2,572,884	2,572,884
2543	GROUNDS SERVICES	100,419	86,999	84,580	86,613	86,613	86,613
2544	MAINTENANCE SERVICES	1,535,307	1,064,950	1,301,468	1,070,243	1,070,243	1,070,243
2546	SECURITY SERVICES	3,304	3,392	4,800	4,300	4,300	4,300
2552	VEHICLE OPERATION SERVICES	2,099,726	1,906,823	2,139,472	2,376,168	2,376,168	2,376,168
2572	PURCHASING SERVICES	4,463	4,223	25,701	25,390	25,390	25,390
2573	WAREHOUSE & DISTRIBUTING SERVICES	-	634	-	-	-	-
2574	PUBLISHING & DUPLICATING SERVICES	8,223	(10,118)	7,500	7,500	7,500	7,500
2623	EVALUATION SERVICES	23,730	12,019	15,000	13,500	13,500	13,500
2626	GRANT WRITING SERVICES	7,085	21,118	15,000	15,000	15,000	15,000
2633	PUBLIC INFORMATION SERVICES	9,710	16,634	37,000	40,000	40,000	40,000
2640	STAFF SERVICES (HUMAN RESOURCES)	363,363	402,967	457,702	485,720	485,720	485,720
2642	RECRUITMENT SERVICES	5,259	5,332	17,300	14,300	14,300	14,300
2645	EMPLOYEE HEALTH SERVICES	6,179	7,271	7,106	19,256	19,256	19,256
2660	TECHNOLOGY SERVICES	415,081	442,174	537,582	507,637	507,637	507,637
2669	TELECOMMUNICATIONS SERVICES	99,632	112,349	167,420	156,440	156,440	156,440
2700	SUPPLEMENTAL RETIREMENT PROGRAM	143,559	147,723	140,955	112,476	112,476	112,476
3100	FOOD SERVICES	386	-	-	-	-	-
3320	COMMUNITY RECREATION SERVICES	45,000	37,500	37,500	37,500	37,500	37,500
3330	PARENT INVOLVEMENT	-	3,596	1,570	1,321	1,321	1,321
3390	OTHER COMMUNITY SERVICES	-	60	40,000	86,964	86,964	86,964
3501	CHILD CARE PROVIDER SERVICES	13,162	73	-	-	-	-
4150	FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	400,000	400,000	400,000
5201	INTERFUND TRANSFER TO GENERAL SUB FUNDS	842,215	1,041,600	704,000	1,796,352	1,796,352	1,796,352
5202	INTERFUND TRANSFER TO SPECIAL REVENUE FUNDS	181,369	184,309	320,145	280,548	280,548	280,548
5203	INTERFUND TRANSFER TO DEBT SERVICE FUNDS	881,136	925,466	977,709	1,032,707	1,032,707	1,032,707
6110	CONTINGENCY	-	-	89,125	95,000	95,000	95,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
GENERAL AND GENERAL SUB FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
7000	UNAPPROP END FUND BALANCE	11,416,905	9,886,981	5,913,694	7,647,224	7,647,224	7,647,224
TOTALS		40,704,140	40,067,624	39,011,357	43,433,932	43,433,932	43,433,932

Jefferson County School District 509-J
Reserve Balance
FYE June 30, 2016

Fund	Description	FY10-11 Actuals	FY11-12 Actuals	FY12-13 Actuals	FY13-14 Actuals	FY14-15 Adopted Budget	FY14-15 Projected Actuals	FY15-16 Approved Budget
100	General Fund	\$7,618,611	\$8,313,058	\$8,342,169	\$6,669,506	\$5,690,100	\$6,128,508	\$4,427,792
101	Bus Replacement Fund	\$43,461	\$24,913	\$50,414	\$186,031	\$58,000	\$711,000	\$701,000
104	Warm Springs Housing Fund	\$27,792	\$36,425	\$40,653	\$46,701	\$39,000	\$50,000	\$16,000
107	Technology Replacement Fund	\$0	\$0	\$0	\$0	\$75,000	\$80,000	\$92,000
108	Textbook Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$566,320
109	Equipment Replacement Fund	\$0	\$0	\$35,000	\$102,888	\$21,000	\$300,000	\$340,000
110	Maintenance Projects Fund	\$362,262	\$313,990	\$89,971	\$239,612	\$200,000	\$750,000	\$410,000
111	PERS Reserve Fund	\$667,812	\$667,812	\$542,812	\$667,812	\$667,812	\$667,812	\$667,812
118	Stabilization Fund	\$1,466,770	\$1,884,161	\$1,889,552	\$1,548,096	\$1,523,000	\$1,548,096	\$0
119	Warm Spring K-8 Building	\$447,383	\$426,334	\$426,334	\$426,334	\$426,334	\$426,300	\$426,300
Total Fund Balance		\$10,634,091	\$11,666,693	\$11,416,905	\$9,886,981	\$8,700,246	\$10,661,716	\$7,647,224
Appropriated Fund Balance		\$2,185,810	\$2,498,890	\$2,750,716	\$2,620,306	\$0	\$0	\$0
Unassigned Fund Balance		\$5,432,801	\$5,814,168	\$5,591,453	\$4,049,200	\$5,690,100	\$6,128,508	\$4,427,792
Assigned Fund Balance		\$5,201,290	\$5,852,525	\$5,825,452	\$5,837,780	\$3,010,146	\$4,533,208	\$3,219,432
Total Fund Balance		\$10,634,091	\$11,666,693	\$11,416,905	\$9,886,981	\$8,700,246	\$10,661,716	\$7,647,224
<i>Total General Fund Revenues</i>		<i>\$26,357,108</i>	<i>\$28,543,317</i>	<i>\$28,193,050</i>	<i>\$27,707,817</i>	<i>\$29,607,357</i>	<i>\$29,643,075</i>	<i>\$30,533,500</i>
Unassigned General Fund Reserve Balance %		21%	20%	20%	15%	19%	21%	15%
Assigned General Fund Reserve Balance %		20%	21%	21%	21%	10%	15%	11%
Total General Fund Reserve Balance %		40%	41%	40%	36%	29%	36%	25%



**GENERAL FUND ADOPTED BUDGET
FYE JUNE 30, 2016**

REVENUES

ACCOUNT	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
1100 Property Taxes	3,787,001	3,811,235	3,864,000	3,864,000	3,895,000
1300 Tuition From Other Districts	19,673	70,024	30,000	41,777	35,000
1400 Transportation Fees	182,248	41,969	195,000	30,000	40,000
1510 Interest on Investments	84,501	92,007	65,000	60,000	50,000
1700 Activity Fees	32,986	16,636	16,000	14,000	16,000
1900 Other Revenue	1,309,554	1,367,049	1,220,057	1,220,057	1,261,392
2101 County School	-	42,376	10,000	10,000	20,000
3101 State School Support Fund	19,128,316	20,038,722	21,024,800	21,916,335	22,582,733
3103 Common School Fund	241,708	228,056	245,100	247,828	271,375
3299 Restricted State Grants in Aid	646	2,379	-	10,920	-
4300 Federal Funds Direct from Feds	60,129	60,769	62,000	61,500	62,000
4500 Federal Funds Through State	1,500	-	-	-	-
4700 Federal Funds Through Intermediate	15,182	11,427	1,000	1,000	-
4801 Forest Fees	103,895	94,418	-	-	-
4802 Impact Aid	2,597,586	1,556,281	2,600,000	2,165,658	2,300,000
5200 Interfund Transfers	364,600	364,600	-	-	348,096
5300 Sale/Comp Loss Assets	9,798	1,302	-	98,664	-
5400 Beginning Fund Balance	8,313,058	8,342,169	5,690,888	6,669,506	6,128,508
TOTAL RESOURCES	36,252,380	36,141,419	35,023,845	36,411,245	37,010,104

EXPENDITURES

FUNCTION	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
1000 Instructional Services	15,025,825	15,650,228	17,712,843	16,631,616	17,920,805
2000 Support Services	11,410,721	12,118,681	12,037,311	11,658,307	12,966,176
3000 Community & Enterprise Services	58,549	41,229	39,070	39,029	38,821
4000 Building & Facilities Acquisition	-	-	-	-	-
5100 Debt Service	-	-	-	-	-
5200 Transfer of Funds	1,415,120	1,661,775	1,926,854	1,953,785	1,561,511
6000 Contingency	-	-	89,125	-	95,000
7000 Reserve for Next Year	-	-	3,218,642	6,128,508	4,427,792
TOTAL EXPENDITURES	\$ 27,910,213	\$ 29,471,913	\$ 35,023,845	\$ 36,411,245	\$ 37,010,104

Projected Ending Fund Balance \$ 8,342,167 \$ 6,669,506 \$ 3,218,642 \$ 6,128,508 \$ 4,427,792

Projected Fund Balance Percentage 30% 24% 11% 21% 15% *

* Defined as a percentage of actual revenues.



GENERAL FUND ADOPTED EXPENSES BY OBJECT & FUNCTION

FYE JUNE 30, 2016

OBJECTS	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
100 Salaries	\$ 14,491,572	\$ 15,250,993	\$ 16,046,636	\$ 15,589,397	\$ 16,792,750
200 Payroll Taxes & Benefits	8,375,320	9,083,109	9,749,878	9,214,093	9,995,066
300 Purchased Services	1,867,252	1,784,010	2,096,187	1,952,545	2,304,230
400 Supplies and Materials	1,391,103	1,345,690	1,588,208	1,250,632	1,378,443
500 Capital Outlay	93,229	60,503	6,000	15,460	6,000
600 Other Objects	276,618	285,833	302,315	306,825	449,313
700 Interfund Transfers	1,415,120	1,661,775	1,926,854	1,953,784	1,561,511
800 Contingency	-	-	3,307,767	6,128,508	4,522,792
TOTAL	\$ 27,910,213	\$ 29,471,913	\$ 35,023,845	\$ 36,411,245	\$ 37,010,104

FUNCTIONS	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
1111 Elementary Instruction	\$ 5,870,527	\$ 6,193,372	\$ 6,746,852	\$ 6,269,393	\$ 6,664,470
1121 Middle/Junior High Programs	2,131,207	2,114,954	2,606,012	2,278,789	2,531,275
1122 Middle/Junior High Extracurricular	134,460	132,397	182,027	178,965	177,157
1131 High School Programs	2,483,380	2,883,777	2,930,172	2,889,462	3,020,547



GENERAL FUND ADOPTED EXPENSES BY OBJECT & FUNCTION

FYE JUNE 30, 2016

OBJECTS	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
1132 High School Extracurricular	452,901	467,701	478,768	523,771	514,815
1210 Programs For The Talented And Gifted	106,084	108,898	105,813	109,541	111,363
1220 Life Skills Programs	1,447,184	1,397,427	1,563,131	1,244,104	1,429,070
1223 Community Transition Center	61,597	69,948	200,421	198,765	268,512
1227 Extended School Year Programs	15,031	16,554	20,812	19,872	21,032
1229 Behavioral Program	206,681	119,621	214,026	317,657	549,490
1250 Special Education Program	1,109,986	1,171,757	1,390,633	1,283,059	1,279,711
1272 Title I-A/D Programs	-	794	-	-	-
1283 Alternative Education Program	110,149	179,729	338,617	416,880	432,450
1291 ESL Instructional Program	896,640	780,877	935,557	901,359	920,912
1460 Special Programs, Summer School	-	12,422	-	-	-
2112 Attendance Services	-	-	58,351	60,325	60,371
2114 Student Accounting Services	159,024	168,809	183,334	196,100	211,799
2115 Student Safety Services	71,779	69,768	84,000	72,240	79,000
2122 Counseling Services	454,515	445,257	532,016	542,587	622,710
2130 Health & Nursing Services	89,724	100,016	106,021	142,267	154,585
2160 Other Student Treatment Services	50,936	47,773	-	43,500	59,000
2190 Service Direction, Student Support Services	187,830	193,990	193,840	195,959	207,239
2211 Improvement Of Instruction Services	213,437	219,737	240,506	250,685	245,086
2213 Curriculum Development	15,501	6,392	6,550	2,064	6,502
2220 Educational Media Services	425,063	450,238	453,309	441,228	470,889



GENERAL FUND ADOPTED EXPENSES BY OBJECT & FUNCTION

FYE JUNE 30, 2016

OBJECTS	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
2230 Assessment & Testing	79,397	71,954	49,284	45,316	64,152
2240 Instructional Staff Develop	55,301	68,949	81,233	50,774	74,468
2244 Administration Staff Development	17,523	24,095	12,000	20,998	20,000
2310 Board Of Education Services	132,542	136,967	111,300	112,543	252,750
2321 Office Of The Superintendent Services	349,363	358,656	342,577	348,601	472,718
2329 Other Executive Administration Services	118,822	74,809	47,499	41,486	45,700
2410 Office Of The Principal Services	2,320,436	2,605,285	2,239,180	2,275,532	2,556,275
2520 Fiscal Services	490,656	605,832	524,223	493,553	513,211
2528 Risk Management Services	154,869	69,579	75,800	73,961	77,950
2542 Buildings Services	2,085,055	2,392,429	2,483,863	2,423,762	2,533,734
2543 Grounds Services	82,719	86,999	84,580	71,167	86,613
2544 Maintenance Services	911,488	972,245	954,308	931,730	933,993
2546 Security Services	3,304	3,392	4,800	3,877	4,300
2552 Vehicle Operation Services	1,855,154	1,783,183	1,902,472	1,759,532	2,005,168
2572 Purchasing Services	4,463	4,223	25,701	25,577	25,390
2573 Warehousing & Distributing Services	-	634	-	5,203	-
2574 Internal Services	8,223	(10,118)	7,500	-	7,500
2623 Evaluation Services	23,730	12,019	15,000	10,500	13,500
2626 Grant Writing Services	7,085	21,118	15,000	-	15,000
2633 Public Information Services	9,710	16,634	37,000	28,162	40,000
2640 Staff Services	363,363	402,967	457,702	363,587	485,720



GENERAL FUND ADOPTED EXPENSES BY OBJECT & FUNCTION

FYE JUNE 30, 2016

OBJECTS	FY12-13 ACTUALS	FY13-14 ACTUALS	FY14-15 ADOPTED BUDGET	FY14-15 PROJECTED	FY15-16 ADOPTED BUDGET
2642 Recruitment And Placement Services	5,259	5,332	17,300	13,037	14,300
2645 Health Services - Staff	6,179	7,271	7,106	8,006	-
2660 Technology Services	415,081	442,174	375,582	316,864	337,637
2669 Telecommunication Services	99,632	112,349	167,420	163,071	156,440
2690 Other Support Services	-	-	-	-	-
2700 Supplemental Retirement Program	143,559	147,723	140,955	124,512	112,476
3100 Food Services	386	-	-	-	-
3320 Community Recreation Services	45,000	37,500	37,500	37,500	37,500
3330 Civic Services	-	3,596	1,570	519	1,321
3390 Other Community Services	-	60	-	1,011	-
3501 Child Care Provider Services	13,162	73	-	-	-
5201 Transfer To General Sub Funds	352,615	552,000	629,000	704,000	248,256
5202 Transfer To Special Revenues	181,369	184,309	320,145	272,076	280,548
5203 Transfer To Debt Service	881,136	925,466	977,709	977,709	1,032,707
6110 Operating Contingency	-	-	89,125	-	95,000
7000 Unappropriated End Fund Balance	-	-	3,218,642	6,128,508	4,427,792
TOTAL	\$ 27,910,213	\$ 29,471,913	\$ 35,023,845	\$ 36,411,245	\$ 37,010,104

RESOURCES AND REQUIREMENTS REPORT BY FUND

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

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16	
Fund 100	GENERAL FUND									
	1111 CURRENT YEAR'S TAXES	3,528,345	3,607,424	3,732,000	0.00	3,763,000	0.00	3,763,000	3,763,000	0.00
	1112 PRIOR YEAR'S TAXES	214,588	202,170	132,000	0.00	132,000	0.00	132,000	132,000	0.00
	1113 COUNTY TAX SALES FOR BACK TAXI	765	403	0	0.00	0	0.00	0	0	0.00
	1114 PAYMENT IN LIEU OF TAXES	43,304	1,238	0	0.00	0	0.00	0	0	0.00
	1312 TUITION FROM OTHER OREGON DI	19,673	70,024	30,000	0.00	35,000	0.00	35,000	35,000	0.00
	1412 TRANSPORTATION FEES FROM OTH	44	0	0	0.00	0	0.00	0	0	0.00
	1415 TRANSPORTATION FEES IN-DISTRIC	182,204	41,969	195,000	0.00	37,500	0.00	37,500	37,500	0.00
	1420 SUMMER SCHOOL TRANSPORTATIO	0	0	0	0.00	2,500	0.00	2,500	2,500	0.00
	1510 INTEREST ON INVESTMENTS	84,501	92,007	65,000	0.00	50,000	0.00	50,000	50,000	0.00
	1710 ADMISSIONS	32,986	16,636	16,000	0.00	16,000	0.00	16,000	16,000	0.00
	1910 RENTALS	17,350	27,600	25,000	0.00	27,500	0.00	27,500	27,500	0.00
	1920 DONATIONS/CONTRIBUTIONS	7,287	650	0	0.00	0	0.00	0	0	0.00
	1980 FEES CHARGED TO GRANTS	147,529	132,311	113,550	0.00	122,185	0.00	122,185	122,185	0.00
	1990 MISCELLANEOUS REVENUE - OTHEF	108,753	126,049	50,000	0.00	2,000	0.00	2,000	2,000	0.00
	1991 MISCELLANEOUS REVENUE - INSTR	0	7,221	1,500	0.00	25,000	0.00	25,000	25,000	0.00
	1992 MISCELLANEOUS REVENUE - SUPPC	2,195	5,187	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	1993 MISCELLANEOUS REVENUE - COMM	70	195	500	0.00	2,000	0.00	2,000	2,000	0.00
	1994 FINGERPRINTING CHARGES	2,785	3,186	5,500	0.00	5,000	0.00	5,000	5,000	0.00
	1995 MEDICAID REVENUES	34,752	62,738	30,000	0.00	15,000	0.00	15,000	15,000	0.00
	1996 EMPLOYEE WELLNESS FEES	0	50	1,500	0.00	0	0.00	0	0	0.00
	1997 PAY TO PLAY FEES	9,805	7,154	10,000	0.00	5,000	0.00	5,000	5,000	0.00
	1998 E-RATE REVENUE	96,321	67,002	0	0.00	0	0.00	0	0	0.00
	1999 PERS UAL	882,707	927,707	957,507	0.00	1,032,707	0.00	1,032,707	1,032,707	0.00
	1000 REVENUE FROM LOCAL SOURCES	5,415,963	5,398,919	5,390,057	0.00	5,297,392	0.00	5,297,392	5,297,392	0.00
	2101 COUNTY SCHOOL FUND	0	42,376	10,000	0.00	20,000	0.00	20,000	20,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	0	42,376	10,000	0.00	20,000	0.00	20,000	20,000	0.00
	3101 STATE SCHOOL FUND - GENERAL SL	19,128,316	20,038,722	21,024,800	0.00	22,582,733	0.00	22,582,733	22,582,733	0.00
	3103 COMMON SCHOOL FUND	241,708	228,056	245,100	0.00	271,375	0.00	271,375	271,375	0.00
	3299 STATE SOURCES - RESTRICTED	646	2,379	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	19,370,670	20,269,158	21,269,900	0.00	22,854,108	0.00	22,854,108	22,854,108	0.00
	4300 FEDERAL REVENUE DIRECT FROM T	60,129	60,769	62,000	0.00	62,000	0.00	62,000	62,000	0.00
	4500 FEDERAL REVENUE THROUGH STAT	1,500	0	0	0.00	0	0.00	0	0	0.00
	4711 CARL PERKINS GRANT	15,182	939	1,000	0.00	0	0.00	0	0	0.00
	4712 TITLE 1-C SUMMER PROGRAM (FUNI	0	10,488	0	0.00	0	0.00	0	0	0.00
	4801 FEDERAL FOREST FEES	103,895	94,418	0	0.00	0	0.00	0	0	0.00
	4802 IMPACT AID REVENUES	2,597,586	1,556,281	2,600,000	0.00	2,300,000	0.00	2,300,000	2,300,000	0.00
	4809 FED FLOOR CONTROL LEASE	3	0	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	2,778,294	1,722,895	2,663,000	0.00	2,362,000	0.00	2,362,000	2,362,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	364,600	364,600	0	0.00	348,096	0.00	348,096	348,096	0.00
	5300 GAIN/COMPENSATION FOR FIXED AS	9,798	1,302	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	8,313,058	8,342,169	5,690,888	0.00	6,128,508	0.00	6,128,508	6,128,508	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
5000	OTHER SOURCES	8,687,455	8,708,071	5,690,888	0.00	6,476,605	0.00	6,476,605	6,476,605	0.00
Total Fund 100	GENERAL FUND	36,252,383	36,141,419	35,023,845	0.00	37,010,104	0.00	37,010,104	37,010,104	0.00

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

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 1111	ELEMENTARY INSTRUCTION									
100	SALARIES	3,667,157	3,861,454	4,076,190	80.34	4,125,774	83.15	4,127,164	4,127,164	83.15
200	ASSOCIATED PAYROLL COSTS	2,044,765	2,230,961	2,352,369	0.00	2,337,644	0.00	2,337,644	2,337,644	0.00
300	PURCHASED SERVICES	31,458	23,289	84,097	0.00	87,838	0.00	87,838	87,838	0.00
400	SUPPLIES & MATERIALS	127,146	77,667	234,195	0.00	113,214	0.00	111,824	111,824	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	5,870,527	6,193,372	6,746,852	80.34	6,664,470	83.15	6,664,470	6,664,470	83.15
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
100	SALARIES	1,321,818	1,315,204	1,530,170	29.73	1,563,883	29.88	1,563,883	1,563,883	29.88
200	ASSOCIATED PAYROLL COSTS	762,327	759,003	916,839	0.00	874,716	0.00	874,716	874,716	0.00
300	PURCHASED SERVICES	260	12,114	36,624	0.00	31,877	0.00	31,877	31,877	0.00
400	SUPPLIES & MATERIALS	46,802	28,633	122,380	0.00	60,800	0.00	60,800	60,800	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	2,131,207	2,114,954	2,606,012	29.73	2,531,275	29.88	2,531,275	2,531,275	29.88
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
100	SALARIES	85,941	85,289	140,246	3.24	121,301	2.96	121,301	121,301	2.96
200	ASSOCIATED PAYROLL COSTS	34,938	35,410	29,581	0.00	37,255	0.00	37,255	37,255	0.00
300	PURCHASED SERVICES	8,307	6,760	6,000	0.00	8,900	0.00	8,900	8,900	0.00
400	SUPPLIES & MATERIALS	4,699	4,378	6,100	0.00	9,500	0.00	9,500	9,500	0.00
600	OTHER OBJECTS	574	560	100	0.00	200	0.00	200	200	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	134,460	132,397	182,027	3.24	177,157	2.96	177,157	177,157	2.96
Function 1131	HIGH SCHOOL PROGRAMS									
100	SALARIES	1,578,133	1,843,092	1,803,122	32.76	1,851,169	32.32	1,851,169	1,851,169	32.32
200	ASSOCIATED PAYROLL COSTS	839,751	989,203	1,017,794	0.00	1,009,667	0.00	1,009,667	1,009,667	0.00
300	PURCHASED SERVICES	5,936	13,763	48,317	0.00	116,641	0.00	116,641	116,641	0.00
400	SUPPLIES & MATERIALS	58,165	36,339	59,724	0.00	41,705	0.00	41,705	41,705	0.00
600	OTHER OBJECTS	1,395	1,380	1,215	0.00	1,365	0.00	1,365	1,365	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	2,483,380	2,883,777	2,930,172	32.76	3,020,547	32.32	3,020,547	3,020,547	32.32
Function 1132	HIGH SCHOOL EXTRACURRICULAR									

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
100	SALARIES	260,177	259,451	275,352	5.08	305,370	5.12	305,370	305,370	5.12
200	ASSOCIATED PAYROLL COSTS	92,839	96,205	91,416	0.00	110,068	0.00	110,068	110,068	0.00
300	PURCHASED SERVICES	60,517	67,935	70,550	0.00	58,227	0.00	58,227	58,227	0.00
400	SUPPLIES & MATERIALS	28,149	34,676	31,800	0.00	32,900	0.00	32,900	32,900	0.00
600	OTHER OBJECTS	11,219	9,433	9,650	0.00	8,250	0.00	8,250	8,250	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	452,901	467,701	478,768	5.08	514,815	5.12	514,815	514,815	5.12
Function 1210	PROGRAMS FOR THE TALENTED AND GIFTED									
100	SALARIES	68,243	68,871	65,444	0.95	71,573	1.00	71,573	71,573	1.00
200	ASSOCIATED PAYROLL COSTS	36,911	39,157	39,469	0.00	39,190	0.00	39,190	39,190	0.00
300	PURCHASED SERVICES	471	870	400	0.00	300	0.00	300	300	0.00
400	SUPPLIES & MATERIALS	458	0	500	0.00	300	0.00	300	300	0.00
Total Function 1210	PROGRAMS FOR THE TALENTED AND GIFTED	106,084	108,898	105,813	0.95	111,363	1.00	111,363	111,363	1.00
Function 1220	LIFE SKILLS PROGRAMS									
100	SALARIES	908,731	871,704	971,860	34.03	892,009	30.37	892,009	892,009	30.37
200	ASSOCIATED PAYROLL COSTS	515,446	513,257	581,121	0.00	526,861	0.00	526,861	526,861	0.00
300	PURCHASED SERVICES	0	26	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	2,934	12,440	10,150	0.00	10,200	0.00	10,200	10,200	0.00
600	OTHER OBJECTS	20,074	0	0	0.00	0	0.00	0	0	0.00
Total Function 1220	LIFE SKILLS PROGRAMS	1,447,184	1,397,427	1,563,131	34.03	1,429,070	30.37	1,429,070	1,429,070	30.37
Function 1223	COMMUNITY TRANSITION CENTER									
100	SALARIES	36,016	27,963	106,277	2.75	143,036	3.63	143,036	143,036	3.63
200	ASSOCIATED PAYROLL COSTS	23,401	16,194	66,149	0.00	89,428	0.00	89,428	89,428	0.00
300	PURCHASED SERVICES	2,180	974	2,500	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	700	0.00	500	0.00	500	500	0.00
600	OTHER OBJECTS	0	24,818	24,795	0.00	35,548	0.00	35,548	35,548	0.00
Total Function 1223	COMMUNITY TRANSITION CENTER	61,597	69,948	200,421	2.75	268,512	3.63	268,512	268,512	3.63
Function 1227	EXTENDED SCHOOL YEAR PROGRAMS									
100	SALARIES	11,634	13,275	15,500	0.00	15,500	0.00	15,500	15,500	0.00
200	ASSOCIATED PAYROLL COSTS	3,324	3,273	5,312	0.00	5,382	0.00	5,382	5,382	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 1227	EXTENDED SCHOOL YEAR PROGRAMS									
400	SUPPLIES & MATERIALS	73	6	0	0.00	150	0.00	150	150	0.00
Total Function 1227	EXTENDED SCHOOL YEAR PROGRAMS	15,031	16,554	20,812	0.00	21,032	0.00	21,032	21,032	0.00
Function 1229	BEHAVIORAL PROGRAM									
100	SALARIES	75,397	78,082	142,933	5.17	367,044	14.40	367,044	367,044	14.40
200	ASSOCIATED PAYROLL COSTS	28,760	41,540	69,894	0.00	179,746	0.00	179,746	179,746	0.00
300	PURCHASED SERVICES	100,347	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	2,177	0	1,200	0.00	2,700	0.00	2,700	2,700	0.00
Total Function 1229	BEHAVIORAL PROGRAM	206,681	119,621	214,026	5.17	549,490	14.40	549,490	549,490	14.40
Function 1250	SPECIAL EDUCATION PROGRAM									
100	SALARIES	705,817	731,828	841,402	24.65	812,554	21.47	812,554	812,554	21.47
200	ASSOCIATED PAYROLL COSTS	400,551	438,272	529,732	0.00	451,858	0.00	451,858	451,858	0.00
400	SUPPLIES & MATERIALS	3,617	1,657	19,500	0.00	15,300	0.00	15,300	15,300	0.00
Total Function 1250	SPECIAL EDUCATION PROGRAM	1,109,986	1,171,757	1,390,633	24.65	1,279,711	21.47	1,279,711	1,279,711	21.47
Function 1272	TITLE I-A/D PROGRAMS									
400	SUPPLIES & MATERIALS	0	794	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	0	794	0	0.00	0	0.00	0	0	0.00
Function 1283	ALTERNATIVE EDUCATION PROGRAM									
100	SALARIES	37,220	90,359	217,662	4.00	242,364	5.39	242,364	242,364	5.39
200	ASSOCIATED PAYROLL COSTS	26,811	50,138	84,170	0.00	135,787	0.00	135,787	135,787	0.00
300	PURCHASED SERVICES	22,965	3,981	10,957	0.00	14,024	0.00	14,024	14,024	0.00
400	SUPPLIES & MATERIALS	23,008	35,175	25,829	0.00	40,275	0.00	40,275	40,275	0.00
600	OTHER OBJECTS	145	76	0	0.00	0	0.00	0	0	0.00
Total Function 1283	ALTERNATIVE EDUCATION PROGRAM	110,149	179,729	338,617	4.00	432,450	5.39	432,450	432,450	5.39
Function 1291	ESL INSTRUCTIONAL PROGRAM									
100	SALARIES	550,250	474,383	554,244	11.89	552,668	13.75	552,668	552,668	13.75
200	ASSOCIATED PAYROLL COSTS	344,384	300,248	375,163	0.00	363,744	0.00	363,744	363,744	0.00
400	SUPPLIES & MATERIALS	1,856	6,246	6,150	0.00	4,500	0.00	4,500	4,500	0.00
600	OTHER OBJECTS	150	0	0	0.00	0	0.00	0	0	0.00

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Fund 100	GENERAL FUND									
Total Function 1291	ESL INSTRUCTIONAL PROGRAM	896,640	780,877	935,557	11.89	920,912	13.75	920,912	920,912	13.75
Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
100	SALARIES	0	9,836	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	2,586	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL	0	12,422	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	15,025,825	15,650,228	17,712,843	234.60	17,920,805	243.43	17,920,805	17,920,805	243.43
Function 2112	ATTENDANCE SERVICES									
100	SALARIES	0	0	32,385	1.00	34,199	1.00	34,199	34,199	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	25,966	0.00	26,172	0.00	26,172	26,172	0.00
Total Function 2112	ATTENDANCE SERVICES	0	0	58,351	1.00	60,371	1.00	60,371	60,371	1.00
Function 2114	STUDENT ACCOUNTING SERVICES									
100	SALARIES	89,229	103,631	107,992	3.33	123,348	3.34	123,348	123,348	3.34
200	ASSOCIATED PAYROLL COSTS	69,794	65,178	75,343	0.00	88,451	0.00	88,451	88,451	0.00
Total Function 2114	STUDENT ACCOUNTING SERVICES	159,024	168,809	183,334	3.33	211,799	3.34	211,799	211,799	3.34
Function 2115	STUDENT SAFETY SERVICES									
300	PURCHASED SERVICES	71,779	69,768	84,000	0.00	79,000	0.00	79,000	79,000	0.00
Total Function 2115	STUDENT SAFETY SERVICES	71,779	69,768	84,000	0.00	79,000	0.00	79,000	79,000	0.00
Function 2122	COUNSELING SERVICES									
100	SALARIES	289,990	287,480	322,640	6.84	385,231	7.86	385,231	385,231	7.86
200	ASSOCIATED PAYROLL COSTS	160,124	152,830	197,361	0.00	226,349	0.00	226,349	226,349	0.00
300	PURCHASED SERVICES	3,012	916	1,800	0.00	2,550	0.00	2,550	2,550	0.00
400	SUPPLIES & MATERIALS	1,389	1,512	10,215	0.00	8,581	0.00	8,581	8,581	0.00
600	OTHER OBJECTS	0	2,519	0	0.00	0	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	454,515	445,257	532,016	6.84	622,710	7.86	622,710	622,710	7.86
Function 2130	HEALTH & NURSING SERVICES									
100	SALARIES	57,276	65,203	58,184	1.00	83,285	1.88	83,285	83,285	1.88
200	ASSOCIATED PAYROLL COSTS	18,961	24,143	23,817	0.00	54,544	0.00	54,544	54,544	0.00
300	PURCHASED SERVICES	3,287	1,676	3,820	0.00	3,656	0.00	3,656	3,656	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 2130	HEALTH & NURSING SERVICES									
400	SUPPLIES & MATERIALS	10,065	8,860	20,050	0.00	12,950	0.00	12,950	12,950	0.00
600	OTHER OBJECTS	135	135	150	0.00	150	0.00	150	150	0.00
Total Function 2130	HEALTH & NURSING SERVICES	89,724	100,016	106,021	1.00	154,585	1.88	154,585	154,585	1.88
Function 2160	OTHER STUDENT TREATMENT SERVICES									
300	PURCHASED SERVICES	50,936	47,773	0	0.00	59,000	0.00	59,000	59,000	0.00
Total Function 2160	OTHER STUDENT TREATMENT SERVICES	50,936	47,773	0	0.00	59,000	0.00	59,000	59,000	0.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
100	SALARIES	96,348	97,232	97,008	1.00	100,534	1.00	100,534	100,534	1.00
200	ASSOCIATED PAYROLL COSTS	55,224	59,737	60,037	0.00	62,905	0.00	62,905	62,905	0.00
300	PURCHASED SERVICES	35,053	35,814	34,800	0.00	37,300	0.50	37,300	37,300	0.50
400	SUPPLIES & MATERIALS	90	90	1,200	0.00	5,200	0.00	5,200	5,200	0.00
600	OTHER OBJECTS	1,116	1,116	795	0.00	1,300	0.00	1,300	1,300	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	187,830	193,990	193,840	1.00	207,239	1.50	207,239	207,239	1.50
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	133,890	138,045	150,250	1.95	149,598	1.95	149,598	149,598	1.95
200	ASSOCIATED PAYROLL COSTS	71,106	73,582	85,102	0.00	90,048	0.00	90,048	90,048	0.00
300	PURCHASED SERVICES	997	2,311	575	0.00	940	0.00	940	940	0.00
400	SUPPLIES & MATERIALS	5,974	4,440	3,080	0.00	3,000	0.00	3,000	3,000	0.00
600	OTHER OBJECTS	1,469	1,360	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	213,437	219,737	240,506	1.95	245,086	1.95	245,086	245,086	1.95
Function 2213	CURRICULUM DEVELOPMENT									
100	SALARIES	11,615	2,385	5,000	0.00	5,000	0.00	5,000	5,000	0.00
200	ASSOCIATED PAYROLL COSTS	3,836	900	1,550	0.00	1,502	0.00	1,502	1,502	0.00
400	SUPPLIES & MATERIALS	50	3,106	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT	15,501	6,392	6,550	0.00	6,502	0.00	6,502	6,502	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES									
100	SALARIES	229,635	236,738	227,514	7.93	248,397	8.30	248,397	248,397	8.30
200	ASSOCIATED PAYROLL COSTS	168,514	179,284	177,390	0.00	180,952	0.00	180,952	180,952	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 2220	EDUCATIONAL MEDIA SERVICES									
300	PURCHASED SERVICES	225	25	780	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	26,279	34,016	47,400	0.00	41,315	0.00	41,315	41,315	0.00
600	OTHER OBJECTS	410	175	225	0.00	225	0.00	225	225	0.00
Total Function 2220	EDUCATIONAL MEDIA SERVICES	425,063	450,238	453,309	7.93	470,889	8.30	470,889	470,889	8.30
Function 2230	ASSESSMENT & TESTING									
100	SALARIES	43,578	49,456	29,698	0.00	35,000	0.00	35,000	35,000	0.00
200	ASSOCIATED PAYROLL COSTS	35,282	20,725	2,586	0.00	12,152	0.00	12,152	12,152	0.00
300	PURCHASED SERVICES	0	29	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	536	1,744	17,000	0.00	17,000	0.00	17,000	17,000	0.00
Total Function 2230	ASSESSMENT & TESTING	79,397	71,954	49,284	0.00	64,152	0.00	64,152	64,152	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	4,411	5,793	9,850	0.00	6,000	0.00	6,000	6,000	0.00
200	ASSOCIATED PAYROLL COSTS	47,617	47,189	45,463	0.00	47,083	0.00	47,083	47,083	0.00
300	PURCHASED SERVICES	2,986	12,879	13,920	0.00	8,385	0.00	8,385	8,385	0.00
400	SUPPLIES & MATERIALS	286	3,088	12,000	0.00	13,000	0.00	13,000	13,000	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	55,301	68,949	81,233	0.00	74,468	0.00	74,468	74,468	0.00
Function 2244	ADMINSTRATION STAFF DEVELOPMENT									
200	ASSOCIATED PAYROLL COSTS	17,523	24,095	12,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2244	ADMINSTRATION STAFF DEVELOPMENT	17,523	24,095	12,000	0.00	20,000	0.00	20,000	20,000	0.00
Function 2310	BOARD OF EDUCATION SERVICES									
100	SALARIES	0	139	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	13	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	92,130	115,966	97,100	0.00	138,500	0.00	138,500	138,500	0.00
400	SUPPLIES & MATERIALS	3,791	6,427	4,300	0.00	3,800	0.00	3,800	3,800	0.00
600	OTHER OBJECTS	36,621	14,423	9,900	0.00	110,450	0.00	110,450	110,450	0.00
Total Function 2310	BOARD OF EDUCATION SERVICES	132,542	136,967	111,300	0.00	252,750	0.00	252,750	252,750	0.00
Function 2321	OFFICE OF THE SUPERINTENDENT SERVICES									
100	SALARIES	198,548	202,612	204,408	2.00	214,240	2.00	214,240	214,240	2.00

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Fund	100	GENERAL FUND									
Function	2321	OFFICE OF THE SUPERINTENDENT SERVICES									
	200	ASSOCIATED PAYROLL COSTS	105,985	130,488	120,819	0.00	123,292	0.00	123,292	123,292	0.00
	300	PURCHASED SERVICES	25,336	20,889	8,100	0.00	127,936	0.00	127,936	127,936	0.00
	400	SUPPLIES & MATERIALS	11,829	3,136	7,250	0.00	5,750	0.00	5,750	5,750	0.00
	600	OTHER OBJECTS	7,666	1,530	2,000	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2321	OFFICE OF THE SUPERINTENDENT SERVICES	349,363	358,656	342,577	2.00	472,718	2.00	472,718	472,718	2.00
Function	2329	OTHER EXECUTIVE ADMINSTRATION SERVICES									
	100	SALARIES	22,954	23,659	0	0.00	0	0.00	0	0	0.00
	200	ASSOCIATED PAYROLL COSTS	14,072	15,480	0	0.00	0	0.00	0	0	0.00
	300	PURCHASED SERVICES	77,548	31,803	40,499	0.00	39,450	0.00	39,450	39,450	0.00
	400	SUPPLIES & MATERIALS	4,248	3,866	7,000	0.00	6,250	0.00	6,250	6,250	0.00
Total Function	2329	OTHER EXECUTIVE ADMINSTRATION SERVICES	118,822	74,809	47,499	0.00	45,700	0.00	45,700	45,700	0.00
Function	2410	OFFICE OF THE PRINCIPAL SERVICES									
	100	SALARIES	1,311,082	1,398,790	1,276,577	20.50	1,439,037	22.50	1,439,037	1,439,037	22.50
	200	ASSOCIATED PAYROLL COSTS	746,211	879,566	832,198	0.00	940,617	0.00	940,617	940,617	0.00
	300	PURCHASED SERVICES	147,699	203,434	85,549	0.00	124,170	0.00	124,170	124,170	0.00
	400	SUPPLIES & MATERIALS	106,617	115,570	37,030	0.00	41,736	0.00	41,736	41,736	0.00
	600	OTHER OBJECTS	8,826	7,924	7,825	0.00	10,715	0.00	10,715	10,715	0.00
Total Function	2410	OFFICE OF THE PRINCIPAL SERVICES	2,320,436	2,605,285	2,239,180	20.50	2,556,275	22.50	2,556,275	2,556,275	22.50
Function	2520	FISCAL SERVICES									
	100	SALARIES	303,508	305,586	281,709	4.01	263,386	4.00	263,386	263,386	4.00
	200	ASSOCIATED PAYROLL COSTS	140,266	227,724	167,204	0.00	168,415	0.00	168,415	168,415	0.00
	300	PURCHASED SERVICES	1,442	9,979	30,700	0.00	32,700	0.00	32,700	32,700	0.00
	400	SUPPLIES & MATERIALS	35,079	56,024	38,600	0.00	42,700	0.00	42,700	42,700	0.00
	600	OTHER OBJECTS	10,361	6,519	6,010	0.00	6,010	0.00	6,010	6,010	0.00
Total Function	2520	FISCAL SERVICES	490,656	605,832	524,223	4.01	513,211	4.00	513,211	513,211	4.00
Function	2528	RISK MANAGEMENT SERVICES									
	600	OTHER OBJECTS	154,869	69,579	75,800	0.00	77,950	0.00	77,950	77,950	0.00
Total Function	2528	RISK MANAGEMENT SERVICES	154,869	69,579	75,800	0.00	77,950	0.00	77,950	77,950	0.00

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Fund 100 GENERAL FUND										
Function 2542 BUILDINGS SERVICES										
100 SALARIES		797,405	899,658	900,877	21.08	888,447	21.57	888,447	888,447	21.57
200 ASSOCIATED PAYROLL COSTS		508,311	570,494	582,736	0.00	587,386	0.00	587,386	587,386	0.00
300 PURCHASED SERVICES		650,322	714,677	756,700	0.00	800,300	0.00	800,300	800,300	0.00
400 SUPPLIES & MATERIALS		115,107	103,614	114,500	0.00	114,500	0.00	114,500	114,500	0.00
500 CAPITAL OUTLAY		12,800	14,815	0	0.00	0	0.00	0	0	0.00
600 OTHER OBJECTS		1,111	89,172	129,050	0.00	143,100	0.00	143,100	143,100	0.00
Total Function 2542 BUILDINGS SERVICES		2,085,055	2,392,429	2,483,863	21.08	2,533,734	21.57	2,533,734	2,533,734	21.57
Function 2543 GROUNDS SERVICES										
100 SALARIES		11,997	24,901	10,750	0.00	10,750	0.00	10,750	10,750	0.00
200 ASSOCIATED PAYROLL COSTS		2,441	4,611	1,580	0.00	3,613	0.00	3,613	3,613	0.00
300 PURCHASED SERVICES		12,757	16,418	18,300	0.00	18,300	0.00	18,300	18,300	0.00
400 SUPPLIES & MATERIALS		55,525	40,944	53,800	0.00	53,800	0.00	53,800	53,800	0.00
600 OTHER OBJECTS		0	125	150	0.00	150	0.00	150	150	0.00
Total Function 2543 GROUNDS SERVICES		82,719	86,999	84,580	0.00	86,613	0.00	86,613	86,613	0.00
Function 2544 MAINTENANCE SERVICES										
100 SALARIES		419,310	448,477	436,005	8.53	448,678	8.33	448,678	448,678	8.33
200 ASSOCIATED PAYROLL COSTS		264,748	278,984	294,861	0.00	267,683	0.00	267,683	267,683	0.00
300 PURCHASED SERVICES		38,061	42,351	66,643	0.00	57,332	0.00	57,332	57,332	0.00
400 SUPPLIES & MATERIALS		154,594	136,438	150,300	0.00	145,300	0.00	145,300	145,300	0.00
500 CAPITAL OUTLAY		34,300	45,688	6,000	0.00	6,000	0.00	6,000	6,000	0.00
600 OTHER OBJECTS		474	20,308	500	0.00	9,000	0.00	9,000	9,000	0.00
Total Function 2544 MAINTENANCE SERVICES		911,488	972,245	954,308	8.53	933,993	8.33	933,993	933,993	8.33
Function 2546 SECURITY SERVICES										
300 PURCHASED SERVICES		3,304	3,392	4,800	0.00	4,300	0.00	4,300	4,300	0.00
Total Function 2546 SECURITY SERVICES		3,304	3,392	4,800	0.00	4,300	0.00	4,300	4,300	0.00
Function 2552 VEHICLE OPERATION SERVICES										
100 SALARIES		763,829	775,095	704,279	20.59	836,010	24.19	836,010	836,010	24.19
200 ASSOCIATED PAYROLL COSTS		615,688	635,090	651,963	0.00	704,615	0.00	704,615	704,615	0.00
300 PURCHASED SERVICES		165,488	36,452	173,799	0.00	79,113	0.00	79,113	79,113	0.00
400 SUPPLIES & MATERIALS		292,244	306,779	348,880	0.00	352,630	0.00	352,630	352,630	0.00

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Fund 100	GENERAL FUND									
Function 2552	VEHICLE OPERATION SERVICES									
600	OTHER OBJECTS	17,904	29,768	23,550	0.00	32,800	0.00	32,800	32,800	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	1,855,154	1,783,183	1,902,472	20.59	2,005,168	24.19	2,005,168	2,005,168	24.19
Function 2572	PURCHASING SERVICES									
100	SALARIES	6,128	3,733	12,891	0.33	13,042	0.33	13,042	13,042	0.33
200	ASSOCIATED PAYROLL COSTS	1,943	1,429	9,110	0.00	8,649	0.00	8,649	8,649	0.00
400	SUPPLIES & MATERIALS	0	76	2,500	0.00	2,500	0.00	2,500	2,500	0.00
600	OTHER OBJECTS	(3,607)	(1,016)	1,200	0.00	1,200	0.00	1,200	1,200	0.00
Total Function 2572	PURCHASING SERVICES	4,463	4,223	25,701	0.33	25,390	0.33	25,390	25,390	0.33
Function 2573	WAREHOUSING & DISTRIBUTING SERVICES									
100	SALARIES	0	496	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	137	0	0.00	0	0.00	0	0	0.00
Total Function 2573	WAREHOUSING & DISTRIBUTING SERVICES	0	634	0	0.00	0	0.00	0	0	0.00
Function 2574	PRINTING/COPYING SVCS									
400	SUPPLIES & MATERIALS	8,223	(10,118)	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Total Function 2574	PRINTING/COPYING SVCS	8,223	(10,118)	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Function 2623	EVALUATION SERVICES									
300	PURCHASED SERVICES	23,730	12,019	15,000	0.00	13,500	0.00	13,500	13,500	0.00
Total Function 2623	EVALUATION SERVICES	23,730	12,019	15,000	0.00	13,500	0.00	13,500	13,500	0.00
Function 2626	GRANT WRITING SERVICES									
300	PURCHASED SERVICES	7,085	21,118	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 2626	GRANT WRITING SERVICES	7,085	21,118	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Function 2633	PUBLIC INFORMATION SERVICES									
300	PURCHASED SERVICES	9,710	16,634	35,500	0.00	38,500	0.00	38,500	38,500	0.00
400	SUPPLIES & MATERIALS	0	0	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2633	PUBLIC INFORMATION SERVICES	9,710	16,634	37,000	0.00	40,000	0.00	40,000	40,000	0.00
Function 2640	STAFF SERVICES									

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Fund 100 GENERAL FUND										
Function 2640	STAFF SERVICES									
100	SALARIES	195,164	247,440	247,109	4.40	278,049	4.25	278,049	278,049	4.25
200	ASSOCIATED PAYROLL COSTS	116,186	125,074	177,018	0.00	174,946	0.00	174,946	174,946	0.00
300	PURCHASED SERVICES	5,263	21,978	9,725	0.00	9,525	0.00	9,525	9,525	0.00
400	SUPPLIES & MATERIALS	45,370	6,895	22,350	0.00	21,700	0.00	21,700	21,700	0.00
600	OTHER OBJECTS	1,379	1,580	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2640	STAFF SERVICES	363,363	402,967	457,702	4.40	485,720	4.25	485,720	485,720	4.25
Function 2642	RECRUITMENT AND PLACEMENT SERVICES									
300	PURCHASED SERVICES	998	977	10,500	0.00	7,500	0.00	7,500	7,500	0.00
400	SUPPLIES & MATERIALS	134	340	600	0.00	600	0.00	600	600	0.00
600	OTHER OBJECTS	4,127	4,016	6,200	0.00	6,200	0.00	6,200	6,200	0.00
Total Function 2642	RECRUITMENT AND PLACEMENT SERVICES	5,259	5,332	17,300	0.00	14,300	0.00	14,300	14,300	0.00
Function 2645	HEALTH SERVICES - STAFF									
100	SALARIES	1,288	146	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	126	14	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,565	6,948	5,506	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	200	163	1,600	0.00	0	0.00	0	0	0.00
Total Function 2645	HEALTH SERVICES - STAFF	6,179	7,271	7,106	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
100	SALARIES	62,874	68,207	60,491	1.00	62,191	1.00	62,191	62,191	1.00
200	ASSOCIATED PAYROLL COSTS	35,225	37,922	36,160	0.00	35,933	0.00	35,933	35,933	0.00
300	PURCHASED SERVICES	56,992	58,223	122,516	0.00	95,526	0.00	95,526	95,526	0.00
400	SUPPLIES & MATERIALS	213,861	277,688	156,415	0.00	143,987	0.00	143,987	143,987	0.00
500	CAPITAL OUTLAY	46,129	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	134	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	415,081	442,174	375,582	1.00	337,637	1.00	337,637	337,637	1.00
Function 2669	TELECOMMUNICATION SERVICES									
300	PURCHASED SERVICES	99,108	112,349	167,420	0.00	156,440	0.00	156,440	156,440	0.00
400	SUPPLIES & MATERIALS	524	0	0	0.00	0	0.00	0	0	0.00
Total Function 2669	TELECOMMUNICATION SERVICES	99,632	112,349	167,420	0.00	156,440	0.00	156,440	156,440	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 2700	SUPPLMENTAL RETIREMENT PROGRAM									
100	SALARIES	129,427	134,726	130,268	0.00	103,911	0.00	103,911	103,911	0.00
200	ASSOCIATED PAYROLL COSTS	13,932	12,796	10,487	0.00	8,365	0.00	8,365	8,365	0.00
600	OTHER OBJECTS	200	200	200	0.00	200	0.00	200	200	0.00
Total Function 2700	SUPPLMENTAL RETIREMENT PROGRAM	143,559	147,723	140,955	0.00	112,476	0.00	112,476	112,476	0.00
Major Function 2000	SUPPORT SERVICES	11,410,721	12,118,681	12,037,311	105.50	12,966,176	114.00	12,966,176	12,966,176	114.00
Function 3100	FOOD SERVICES									
100	SALARIES	218	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	168	0	0	0.00	0	0.00	0	0	0.00
Total Function 3100	FOOD SERVICES	386	0	0	0.00	0	0.00	0	0	0.00
Function 3320	COMMUNITY RECREATION SERVICES									
300	PURCHASED SERVICES	45,000	37,500	37,500	0.00	37,500	0.00	37,500	37,500	0.00
Total Function 3320	COMMUNITY RECREATION SERVICES	45,000	37,500	37,500	0.00	37,500	0.00	37,500	37,500	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	0	500	350	0.00	170	0.00	170	170	0.00
200	ASSOCIATED PAYROLL COSTS	0	174	120	0.00	51	0.00	51	51	0.00
400	SUPPLIES & MATERIALS	0	2,922	1,100	0.00	1,100	0.00	1,100	1,100	0.00
Total Function 3330	CIVIC SERVICES	0	3,596	1,570	0.00	1,321	0.00	1,321	1,321	0.00
Function 3390	OTHER COMMUNITY SERVICES									
400	SUPPLIES & MATERIALS	0	60	0	0.00	0	0.00	0	0	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	0	60	0	0.00	0	0.00	0	0	0.00
Function 3501	CHILD CARE PROVIDER SERVICES									
100	SALARIES	5,335	73	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	7,827	0	0	0.00	0	0.00	0	0	0.00
Total Function 3501	CHILD CARE PROVIDER SERVICES	13,162	73	0	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	58,549	41,229	39,070	0.00	38,821	0.00	38,821	38,821	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 100	GENERAL FUND									
Function 5201	TRANSFER TO GENERAL SUB FUNDS									
700	TRANSFERS	352,615	552,000	629,000	0.00	248,256	0.00	248,256	248,256	0.00
Total Function 5201	TRANSFER TO GENERAL SUB FUNDS	352,615	552,000	629,000	0.00	248,256	0.00	248,256	248,256	0.00
Function 5202	TRANSFER TO SPECIAL REVENUES									
700	TRANSFERS	181,369	184,309	320,145	0.00	280,548	0.00	280,548	280,548	0.00
Total Function 5202	TRANSFER TO SPECIAL REVENUES	181,369	184,309	320,145	0.00	280,548	0.00	280,548	280,548	0.00
Function 5203	TRANSFER TO DEBT SERVICE									
700	TRANSFERS	881,136	925,466	977,709	0.00	1,032,707	0.00	1,032,707	1,032,707	0.00
Total Function 5203	TRANSFER TO DEBT SERVICE	881,136	925,466	977,709	0.00	1,032,707	0.00	1,032,707	1,032,707	0.00
Major Function 5000	OTHER USES	1,415,120	1,661,775	1,926,854	0.00	1,561,511	0.00	1,561,511	1,561,511	0.00
Function 6110	OPERATING CONTINGENCY									
800	OTHER USES OF FUNDS	0	0	89,125	1.50	95,000	0.00	95,000	95,000	0.00
Total Function 6110	OPERATING CONTINGENCY	0	0	89,125	1.50	95,000	0.00	95,000	95,000	0.00
Major Function 6000	CONTINGENCIES	0	0	89,125	1.50	95,000	0.00	95,000	95,000	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	3,218,642	0.00	4,427,792	0.00	4,427,792	4,427,792	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	3,218,642	0.00	4,427,792	0.00	4,427,792	4,427,792	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	3,218,642	0.00	4,427,792	0.00	4,427,792	4,427,792	0.00
Total Fund 100	GENERAL FUND	27,910,213	29,471,913	35,023,845	341.59	37,010,104	357.43	37,010,104	37,010,104	357.43

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 101	BUS PURCHASE FUND									
	3101 STATE SCHOOL FUND - GENERAL SL	124,973	157,257	146,400	0.00	140,000	0.00	140,000	140,000	0.00
	3000 REVENUE FROM STATE SOURCES	124,973	157,257	146,400	0.00	140,000	0.00	140,000	140,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	135,000	227,000	107,000	0.00	220,000	0.00	220,000	220,000	0.00
	5400 BEGINNING FUND BALANCE	24,913	50,414	55,000	0.00	711,000	0.00	711,000	711,000	0.00
	5000 OTHER SOURCES	159,913	277,414	162,000	0.00	931,000	0.00	931,000	931,000	0.00
Total Fund 101	BUS PURCHASE FUND	284,886	434,671	308,400	0.00	1,071,000	0.00	1,071,000	1,071,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 101	BUS PURCHASE FUND									
Function 2552	VEHICLE OPERATION SERVICES									
500	CAPITAL OUTLAY	234,472	123,640	237,000	0.00	370,000	0.00	370,000	370,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	234,472	123,640	237,000	0.00	370,000	0.00	370,000	370,000	0.00
Major Function 2000	SUPPORT SERVICES	234,472	123,640	237,000	0.00	370,000	0.00	370,000	370,000	0.00
Function 5201	TRANSFER TO GENERAL SUB FUNDS									
700	TRANSFERS	0	125,000	0	0.00	0	0.00	0	0	0.00
Total Function 5201	TRANSFER TO GENERAL SUB FUNDS	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	71,400	0.00	701,000	0.00	701,000	701,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	71,400	0.00	701,000	0.00	701,000	701,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	71,400	0.00	701,000	0.00	701,000	701,000	0.00
Total Fund 101	BUS PURCHASE FUND	234,472	248,640	308,400	0.00	1,071,000	0.00	1,071,000	1,071,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 102	EMPLOYEE WELLNESS PROGRAM									
	1996 EMPLOYEE WELLNESS FEES	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	0	0	0	0.00	18,256	0.00	18,256	18,256	0.00
	5000 OTHER SOURCES	0	0	0	0.00	18,256	0.00	18,256	18,256	0.00
Total Fund 102	EMPLOYEE WELLNESS PROGRAM	0	0	0	0.00	20,256	0.00	20,256	20,256	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 102	EMPLOYEE WELLNESS PROGRAM									
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Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
Function 2645	HEALTH SERVICES - STAFF									
300	PURCHASED SERVICES	0	0	0	0.00	10,356	0.00	10,356	10,356	0.00
400	SUPPLIES & MATERIALS	0	0	0	0.00	8,900	0.00	8,900	8,900	0.00
Total Function 2645	HEALTH SERVICES - STAFF	0	0	0	0.00	19,256	0.00	19,256	19,256	0.00
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Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	20,256	0.00	20,256	20,256	0.00
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Total Fund 102	EMPLOYEE WELLNESS PROGRAM	0	0	0	0.00	20,256	0.00	20,256	20,256	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 104	WS HOUSING FUND								
	1910 RENTALS	20,061	21,761	18,000	0.00	15,000	0.00	15,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	20,061	21,761	18,000	0.00	15,000	0.00	15,000	0.00
	5400 BEGINNING FUND BALANCE	36,425	40,652	40,000	0.00	50,000	0.00	50,000	0.00
	5000 OTHER SOURCES	36,425	40,652	40,000	0.00	50,000	0.00	50,000	0.00
Total Fund 104	WS HOUSING FUND	56,485	62,413	58,000	0.00	65,000	0.00	65,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 104	WS HOUSING FUND									
Function 2542	BUILDINGS SERVICES									
300	PURCHASED SERVICES	1,330	1,286	1,300	0.00	1,400	0.00	1,400	1,400	0.00
Total Function 2542	BUILDINGS SERVICES	1,330	1,286	1,300	0.00	1,400	0.00	1,400	1,400	0.00
Function 2544	MAINTENANCE SERVICES									
100	SALARIES	2,741	5,268	7,500	0.00	7,500	0.00	7,500	7,500	0.00
200	ASSOCIATED PAYROLL COSTS	1,498	2,563	2,959	0.00	2,521	0.00	2,521	2,521	0.00
300	PURCHASED SERVICES	0	2,182	3,701	0.00	8,579	0.00	8,579	8,579	0.00
400	SUPPLIES & MATERIALS	4,043	4,413	28,000	0.00	29,000	0.00	29,000	29,000	0.00
500	CAPITAL OUTLAY	6,221	0	0	0.00	0	0.00	0	0	0.00
Total Function 2544	MAINTENANCE SERVICES	14,503	14,425	42,160	0.00	47,600	0.00	47,600	47,600	0.00
Major Function 2000	SUPPORT SERVICES	15,833	15,711	43,460	0.00	49,000	0.00	49,000	49,000	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	14,540	0.00	16,000	0.00	16,000	16,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	14,540	0.00	16,000	0.00	16,000	16,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	14,540	0.00	16,000	0.00	16,000	16,000	0.00
Total Fund 104	WS HOUSING FUND	15,833	15,711	58,000	0.00	65,000	0.00	65,000	65,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 105	PERFORMING ARTS CENTER									
	1910 RENTALS	0	0	0	0.00	68,364	0.00	68,364	68,364	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	0	0.00	68,364	0.00	68,364	68,364	0.00
	5201 INTERFUND TRANSFER - GENERAL F	0	0	40,000	0.00	60,000	0.00	60,000	60,000	0.00
	5000 OTHER SOURCES	0	0	40,000	0.00	60,000	0.00	60,000	60,000	0.00
Total Fund 105	PERFORMING ARTS CENTER	0	0	40,000	0.00	128,364	0.00	128,364	128,364	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 105	PERFORMING ARTS CENTER									
Function 2542	BUILDINGS SERVICES									
300	PURCHASED SERVICES	0	0	0	0.00	32,500	0.00	32,500	32,500	0.00
400	SUPPLIES & MATERIALS	0	0	0	0.00	5,250	0.00	5,250	5,250	0.00
Total Function 2542	BUILDINGS SERVICES	0	0	0	0.00	37,750	0.00	37,750	37,750	0.00
Function 2544	MAINTENANCE SERVICES									
400	SUPPLIES & MATERIALS	0	0	0	0.00	3,650	0.00	3,650	3,650	0.00
Total Function 2544	MAINTENANCE SERVICES	0	0	0	0.00	3,650	0.00	3,650	3,650	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	41,400	0.00	41,400	41,400	0.00
Function 3390	OTHER COMMUNITY SERVICES									
100	SALARIES	0	0	40,000	1.00	45,000	1.00	45,000	45,000	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	41,964	0.00	41,964	41,964	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	0	0	40,000	1.00	86,964	1.00	86,964	86,964	1.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	0	0	40,000	1.00	86,964	1.00	86,964	86,964	1.00
Total Fund 105	PERFORMING ARTS CENTER	0	0	40,000	1.00	128,364	1.00	128,364	128,364	1.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 107	TECHNOLOGY REPLACEMENT FUND								
	1998 E-RATE REVENUE	0	0	50,000	0.00	157,000	0.00	157,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	50,000	0.00	157,000	0.00	157,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	0	0	112,000	0.00	25,000	0.00	25,000	0.00
	5400 BEGINNING FUND BALANCE	0	0	0	0.00	80,000	0.00	80,000	0.00
	5000 OTHER SOURCES	0	0	112,000	0.00	105,000	0.00	105,000	0.00
Total Fund 107	TECHNOLOGY REPLACEMENT FUND	0	0	162,000	0.00	262,000	0.00	262,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 107	TECHNOLOGY REPLACEMENT FUND									
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Function 2660	TECHNOLOGY SERVICES									
300	PURCHASED SERVICES	0	0	12,000	0.00	20,000	0.00	20,000	20,000	0.00
400	SUPPLIES & MATERIALS	0	0	150,000	0.00	150,000	0.00	150,000	150,000	0.00
Total Function 2660	TECHNOLOGY SERVICES	0	0	162,000	0.00	170,000	0.00	170,000	170,000	0.00
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Major Function 2000	SUPPORT SERVICES	0	0	162,000	0.00	170,000	0.00	170,000	170,000	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	0	0.00	92,000	0.00	92,000	92,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	92,000	0.00	92,000	92,000	0.00
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Major Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	92,000	0.00	92,000	92,000	0.00
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Total Fund 107	TECHNOLOGY REPLACEMENT FUND	0	0	162,000	0.00	262,000	0.00	262,000	262,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 108	TEXTBOOK REPLACEMENT FUND									
	5201 INTERFUND TRANSFER - GENERAL F	0	0	400,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
	5000 OTHER SOURCES	0	0	400,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Fund 108	TEXTBOOK REPLACEMENT FUND	0	0	400,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 108	TEXTBOOK REPLACEMENT FUND									
Function 1111	ELEMENTARY INSTRUCTION									
400	SUPPLIES & MATERIALS	0	0	203,000	0.00	125,000	0.00	125,000	125,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	0	203,000	0.00	125,000	0.00	125,000	125,000	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
400	SUPPLIES & MATERIALS	0	0	92,300	0.00	150,000	0.00	150,000	150,000	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	0	92,300	0.00	150,000	0.00	150,000	150,000	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
400	SUPPLIES & MATERIALS	0	0	104,700	0.00	125,000	0.00	125,000	125,000	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	104,700	0.00	125,000	0.00	125,000	125,000	0.00
Major Function 1000	INSTRUCTION	0	0	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Function 2213	CURRICULUM DEVELOPMENT									
100	SALARIES	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	8,680	0.00	8,680	8,680	0.00
Total Function 2213	CURRICULUM DEVELOPMENT	0	0	0	0.00	33,680	0.00	33,680	33,680	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	33,680	0.00	33,680	33,680	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	0	0.00	566,320	0.00	566,320	566,320	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	566,320	0.00	566,320	566,320	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	566,320	0.00	566,320	566,320	0.00
Total Fund 108	TEXTBOOK REPLACEMENT FUND	0	0	400,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 109	EQUIPMENT REPLACEMENT FUND									
	5201 INTERFUND TRANSFER - GENERAL F	35,000	100,000	45,000	0.00	125,000	0.00	125,000	125,000	0.00
	5400 BEGINNING FUND BALANCE	0	35,000	100,000	0.00	300,000	0.00	300,000	300,000	0.00
	5000 OTHER SOURCES	35,000	135,000	145,000	0.00	425,000	0.00	425,000	425,000	0.00
Total Fund 109	EQUIPMENT REPLACEMENT FUND	35,000	135,000	145,000	0.00	425,000	0.00	425,000	425,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 109	EQUIPMENT REPLACEMENT FUND									
Function 2544	MAINTENANCE SERVICES									
400	SUPPLIES & MATERIALS	0	5,138	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	0	26,975	45,000	0.00	85,000	0.00	85,000	85,000	0.00
Total Function 2544	MAINTENANCE SERVICES	0	32,113	45,000	0.00	85,000	0.00	85,000	85,000	0.00
Major Function 2000	SUPPORT SERVICES	0	32,113	45,000	0.00	85,000	0.00	85,000	85,000	0.00
Function 5201	TRANSFER TO GENERAL SUB FUNDS									
700	TRANSFERS	0	0	75,000	0.00	0	0.00	0	0	0.00
Total Function 5201	TRANSFER TO GENERAL SUB FUNDS	0	0	75,000	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES	0	0	75,000	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	25,000	0.00	340,000	0.00	340,000	340,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	25,000	0.00	340,000	0.00	340,000	340,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	25,000	0.00	340,000	0.00	340,000	340,000	0.00
Total Fund 109	EQUIPMENT REPLACEMENT FUND	0	32,113	145,000	0.00	425,000	0.00	425,000	425,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 110	MAINT & REPAIR PROJECTS									
	2240 PUBLIC PURPOSE CHARGE	62,659	70,809	60,000	0.00	60,000	0.00	60,000	60,000	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	62,659	70,809	60,000	0.00	60,000	0.00	60,000	60,000	0.00
	3225 CLEAN ENERGY DEPLOYMENT FUNE	50,438	0	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	50,438	0	0	0.00	0	0.00	0	0	0.00
	5201 INTERFUND TRANSFER - GENERAL F	300,000	125,000	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	313,990	89,971	200,000	0.00	750,000	0.00	750,000	750,000	0.00
	5000 OTHER SOURCES	613,990	214,971	200,000	0.00	750,000	0.00	750,000	750,000	0.00
Total Fund 110	MAINT & REPAIR PROJECTS	727,088	285,780	260,000	0.00	810,000	0.00	810,000	810,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 110	MAINT & REPAIR PROJECTS									
Function 2543	GROUND SERVICES									
500	CAPITAL OUTLAY	17,700	0	0	0.00	0	0.00	0	0	0.00
Total Function 2543	GROUND SERVICES	17,700	0	0	0.00	0	0.00	0	0	0.00
Function 2544	MAINTENANCE SERVICES									
100	SALARIES	10,789	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	3,946	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,100	10,800	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	643	3,105	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	591,839	32,262	260,000	0.00	0	0.00	0	0	0.00
Total Function 2544	MAINTENANCE SERVICES	609,317	46,167	260,000	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
500	CAPITAL OUTLAY	10,100	0	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	10,100	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	637,117	46,167	260,000	0.00	0	0.00	0	0	0.00
Function 4150	BLDG ACQUIS-CONSTR-IMPROV									
500	CAPITAL OUTLAY	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Major Function 4000	BUILDING ACQUISITION	0	0	0	0.00	400,000	0.00	400,000	400,000	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	0	0.00	410,000	0.00	410,000	410,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	410,000	0.00	410,000	410,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	0	0.00	410,000	0.00	410,000	410,000	0.00
Total Fund 110	MAINT & REPAIR PROJECTS	637,117	46,167	260,000	0.00	810,000	0.00	810,000	810,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 111	PERS RESERVE FUND									
	5201 INTERFUND TRANSFER - GENERAL F	0	125,000	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	667,812	542,812	667,812	0.00	667,812	0.00	667,812	667,812	0.00
	5000 OTHER SOURCES	667,812	667,812	667,812	0.00	667,812	0.00	667,812	667,812	0.00
Total Fund 111	PERS RESERVE FUND	667,812	667,812	667,812	0.00	667,812	0.00	667,812	667,812	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 111	PERS RESERVE FUND									
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Function 5201	TRANSFER TO GENERAL SUB FUNDS									
700	TRANSFERS	125,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 5201	TRANSFER TO GENERAL SUB FUNDS	125,000	0	0	0.00	0	0.00	0	0	0.00
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Major Function 5000	OTHER USES	125,000	0	0	0.00	0	0.00	0	0	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	667,812	0.00	667,812	0.00	667,812	667,812	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	667,812	0.00	667,812	0.00	667,812	667,812	0.00
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Major Function 7000	UNAPPROP END FUND BALANCE	0	0	667,812	0.00	667,812	0.00	667,812	667,812	0.00
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Total Fund 111	PERS RESERVE FUND	125,000	0	667,812	0.00	667,812	0.00	667,812	667,812	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 118	STABILIZATION FUND									
	4802 IMPACT AID REVENUES	369,991	24,644	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	369,991	24,644	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	1,884,161	1,889,552	1,520,000	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00
	5000 OTHER SOURCES	1,884,161	1,889,552	1,520,000	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00
Total Fund 118	STABILIZATION FUND	2,254,152	1,914,196	1,520,000	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 118	STABILIZATION FUND									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
300	PURCHASED SERVICES	0	0	30,000	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	0	30,000	0.00	0	0.00	0	0	0.00
Function 1296	INDIAN EDUCATION									
300	PURCHASED SERVICES	0	1,500	0	0.00	0	0.00	0	0	0.00
Total Function 1296	INDIAN EDUCATION	0	1,500	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	0	1,500	30,000	0.00	0	0.00	0	0	0.00
Function 5201	TRANSFER TO GENERAL SUB FUNDS									
700	TRANSFERS	364,600	364,600	0	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00
Total Function 5201	TRANSFER TO GENERAL SUB FUNDS	364,600	364,600	0	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00
Major Function 5000	OTHER USES	364,600	364,600	0	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	1,490,000	0.00	0	0.00	0	0	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	1,490,000	0.00	0	0.00	0	0	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	1,490,000	0.00	0	0.00	0	0	0.00
Total Fund 118	STABILIZATION FUND	364,600	366,100	1,520,000	0.00	1,548,096	0.00	1,548,096	1,548,096	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 119	WS SCHOOL BUILDING FUND									
	5400 BEGINNING FUND BALANCE	426,334	426,334	426,300	0.00	426,300	0.00	426,300	426,300	0.00
	5000 OTHER SOURCES	426,334	426,334	426,300	0.00	426,300	0.00	426,300	426,300	0.00
Total Fund 119	WS SCHOOL BUILDING FUND	426,334	426,334	426,300	0.00	426,300	0.00	426,300	426,300	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 119	WS SCHOOL BUILDING FUND									
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Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	426,300	0.00	426,300	0.00	426,300	426,300	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	426,300	0.00	426,300	0.00	426,300	426,300	0.00
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Major Function 7000	UNAPPROP END FUND BALANCE	0	0	426,300	0.00	426,300	0.00	426,300	426,300	0.00
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Total Fund 119	WS SCHOOL BUILDING FUND	0	0	426,300	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 85):

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 91):

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 liaison, a .50 elementary teacher and a .20 High School Teacher.

206 – JOHNSON O'MALLEY FUND (Page 91):

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. The District does not expect to receive funding for the 2015-2016 fiscal year.

208 – TITLE I-A MHS IMPROVEMENT FUND (Page 93):

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 2015-2016.

**211 – TITLE I-A SCHOOL IMPROVEMENT FUND
(Page 96):**

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 will receive these funds for 2015-2016.

**212 – TITLE I-A WARM SPRINGS K-8 ACADEMY
(Page 98):**

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 101):

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 I-A MIDDLE SCHOOL IMPROVEMENT
FUND (Page 104):**

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. Jefferson County Middle School received approximately \$3.3 from 2011-2014.

216 - TITLE III ENGLISH LANGUAGE ACQUISITION FUND (Page 108):

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.

***NEW* 217 – ELEMENTARY COUNSELING GRANT (Page 111):**

The Elementary Counseling Grant was awarded by the U.S. Department of Education through a competitive grant application process. The three-year grant will fund half-time counseling at each school and a counseling specialist to coordinate counseling services through the District. The grant will provide total resources of \$1,191,643 over the three-year period.

221 – SAFE ROUTES TO SCHOOL FUND (Page 113):

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 115):

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 118):

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 120):

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 eighth 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 2015-2016.

226 - TITLE X MCKINNEY-VENTO ACT HOMELESS EDUCATION PROGRAM FUND (Page 122):

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.

227 - TITLE I-C MIGRANT EDUCATION (Page 124):

The purpose of the Migrant Education Program is to ensure that migrant children fully benefit from the same free public education provided to other children. The funds are received to offset costs associated with transportation and custodial costs for the Migrant Summer School Program under a partnership with High Desert Education Service District.

230 - OREGON STUDENT MENTORING GRANT FUND (Page 126):

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. This fund is inactive for 2015-2016.

231 - CTE/STEM GRANT FUND (Page 128):

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. This fund is inactive for 2015-2016.

232 - ONSITE CHILD CARE FUND (Page 130):

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.

235 – ODE STATE GRANTS (Page 132):

The ODE State Grants Fund was created in order to account for one-year miscellaneous state grants received from the Oregon Department of Education directly from the State or through High Desert Education Service District. Examples of these grants include: Cascade Commitment Grant, Teach Oregon Grant, Minority Pipeline Grant.

242 – MISCELLANEOUS STATE & LOCAL GRANTS FUND (Page 137):

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 140):

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

258 – TITLE VI-B RURAL EDUCATION ACHIEVEMENT PROGRAM (REAP) FUND (Page 143):

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 146):

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 148):

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 150):

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 152):

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 155):

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 157):

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.

290 – DONATION FUND (Page 159): The Donation fund accounts for private donations provided to the District for a specific purpose. Examples include: COSI donations for the tennis court, track repairs, and technology purchases.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS ADOPTED BUDGET
FYE JUNE 30, 2016

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
REVENUES						
Local sources	425,596	514,456	589,446	426,652	426,652	426,652
Intermediate sources	62,705	204,468	24,756	7,266	7,266	7,266
State sources	193,451	147,113	787,680	66,850	66,850	66,850
Federal sources	6,144,494	5,293,228	5,035,628	5,301,501	5,698,445	5,698,445
TOTAL REVENUE	6,826,245	6,159,264	6,437,510	5,802,269	6,199,213	6,199,213
EXPENDITURES						
Instruction	3,178,477	2,543,123	2,386,105	2,134,596	2,134,596	2,134,596
Support Services	1,921,698	1,637,618	2,186,036	1,726,584	2,123,528	2,123,528
Enterprise and Community Services	2,031,461	2,204,969	2,235,891	2,257,437	2,257,437	2,257,437
Facilities Acquisition and Construction	-	17,390	-	-	-	-
TOTAL EXPENDITURES	7,131,636	6,403,100	6,808,032	6,118,617	6,515,561	6,515,561
REVENUES OVER (UNDER) EXPENDITURES	(305,391)	(243,836)	(370,522)	(316,348)	(316,348)	(316,348)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	230,543	284,309	320,145	280,548	280,548	280,548
Operating transfers out	-	(3,993)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	230,543	280,316	320,145	280,548	280,548	280,548
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(74,848)	36,481	(50,377)	(35,800)	(35,800)	(35,800)
FUND BALANCE, JULY 1	203,887	129,039	165,520	170,800	170,800	170,800
FUND BALANCE, JUNE 30	129,039	165,520	115,143	135,000	135,000	135,000

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS RESOURCES
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1415	TRANSP FEES IN-DISTRICT	-	1,301	-	-	-	-
1510	INTEREST ON INVESTMENTS	2,026	114	110	-	-	-
1530	GAIN OR LOSS ON SALE OF INVESTMENTS	4,311	2,199	-	-	-	-
1600	FOOD SERVICE	183,138	167,190	195,000	32,000	32,000	32,000
1810	CHILD CARE	13,280	17,519	25,194	34,983	34,983	34,983
1920	DONATIONS/CONTRIBUTIONS	17,497	46,261	24,110	3,449	3,449	3,449
1921	PRIVATE GRANTS	3,278	5,618	108,182	105,621	105,621	105,621
1990	LOCAL MISCELLANEOUS REVENUE	200,698	267,945	235,100	250,100	250,100	250,100
1993	MISCELLANEOUS REVENUE - COMMUNITY SERVICE	1,367	6,309	1,750	500	500	500
2225	NEXT GENERATION LEARNING GRANT	-	100,000	-	-	-	-
2230	OR COMMUNITY FOUNDATION	62,705	89,078	11,056	7,266	7,266	7,266
2232	OEA CHOICE TRUST GRANT	-	15,389	13,700	-	-	-
3102	STATE SCHOOL FUND	15,238	15,091	15,500	15,500	15,500	15,500
3230	OSU EXTENSION	7,573	8,864	7,570	9,350	9,350	9,350
3299	STATE GRANT/RESTRICTED	170,640	123,158	764,610	42,000	42,000	42,000
4300	FEDERAL GRANT (DIRECT)	201,445	194,217	192,784	194,935	591,879	591,879
4500	RESTRICTED-FED THRU STATE	4,529,714	3,521,623	3,352,690	3,334,082	3,334,082	3,334,082
4501	FEDERAL GRANT	321,376	321,653	370,000	502,500	502,500	502,500
4502	FEDERAL GRANT	867,233	880,679	900,000	1,048,384	1,048,384	1,048,384
4505	FED MEAL REIMBURSEMENT	92,421	135,920	104,350	107,995	107,995	107,995
4530	FED THRU STATE THRU ESD	10,040	10,854	7,955	8,683	8,683	8,683
4700	FED GR THRU INTERMEDIATE	13,386	28,161	21,309	11,260	11,260	11,260
4712	TITLE I-C SUMMER PROGRAM	14,000	-	-	-	-	-
4718	SAFE ROUTES TO SCHOOL GRANT	4,222	5,300	6,540	4,343	4,343	4,343
4910	COMMODITIES (CAFETERIAS)	90,655	194,821	80,000	89,319	89,319	89,319
5201	INTERFUND TRANSFER	230,543	284,309	320,145	280,548	280,548	280,548
5400	BEGINNING FUND BALANCE	203,887	129,039	131,969	170,800	170,800	170,800
TOTALS		7,260,675	6,572,612	6,889,624	6,253,617	6,650,561	6,650,561

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
1111	ELEMENTARY INSTRUCTION	72,052	50,490	143,601	88,510	88,510	88,510
1113	ELEMENTARY EXTRACURRICULAR	18,424	6,588	4,243	4,801	4,801	4,801
1121	MIDDLE SCHOOL INSTRUCTION	1,007	404	148,798	20,520	20,520	20,520
1122	MIDDLE SCHOOL EXTRACURRICULAR	50,913	35,234	98,008	47,847	47,847	47,847
1131	HIGH SCHOOL REGULAR INSTRUCTION	1,108	49	123,032	356	356	356
1132	HIGH SCHOOL EXTRACURRICULAR	200,599	253,872	144,726	227,813	227,813	227,813
1210	TAG INSTRUCTION PROGRAM	-	900	900	-	-	-
1220	LIFE SKILLS INSTRUCTION PROGRAM	276,592	272,226	212,108	217,324	217,324	217,324
1223	COMMUNITY TRANSITION CENTER	114,203	161,924	177,601	267,218	267,218	267,218
1229	BEHAVIORAL PROGRAM	37,702	38,116	88,347	87,358	87,358	87,358
1250	SPECIAL EDUCATION PROGRAM	13,061	9,779	52,712	8,213	8,213	8,213
1260	TREATMENT AND HABILITATION	72,000	60,206	30,157	75,525	75,525	75,525
1272	TITLE I-A/D	1,857,022	1,424,869	945,621	859,857	859,857	859,857
1283	ALTERNATIVE EDUCATION	348,871	138,491	112,303	62,985	62,985	62,985
1291	ESL INSTRUCTIONAL PROGRAM	2,325	4,851	8,975	80,766	80,766	80,766
1296	INDIAN EDUCATION	73,194	75,502	76,131	65,296	65,296	65,296
1460	SPECIAL SUMMER PROGRAM	39,404	9,621	18,841	20,208	20,208	20,208
2110	ATTENDANCE & SOCIAL WORK SERVICES	726	791	-	-	-	-
2112	ATTENDANCE SERVICES	135,139	143,332	128,169	57,854	57,854	57,854
2114	STUDENT ACCOUNTING SERVICES	-	50	-	-	-	-
2115	STUDENT SAFETY	5,003	5,300	6,540	4,343	4,343	4,343
2119	OTHER ATTENDANCE & SOCIAL SERVICES	18,023	18,152	15,955	15,739	15,739	15,739
2120	GUIDANCE SERVICES	-	2,267	-	-	-	-
2122	COUNSELING SERVICES	11,503	325	13,000	-	374,503	374,503
2129	OTHER GUIDANCE SERVICES	-	-	133,745	-	-	-
2150	SPEECH PATHOLOGY SERVICES	-	-	-	86,281	86,281	86,281
2160	OTHER STUDENT TREATMENT SERVICES	73,356	89,604	198,000	134,000	134,000	134,000
2190	STUDENT SUPPORT SERVICES	244	1,744	1,300	500	500	500
2211	IMPROVEMENT OF INSTRUCTION SERVICES	790,346	494,589	825,412	875,311	875,311	875,311
2213	CURRICULUM DEVELOPMENT	1,630	-	-	-	-	-
2220	EDUCATIONAL MEDIA SERVICES	700	-	-	-	-	-

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
SPECIAL REVENUE FUNDS REQUIREMENTS BY FUNCTION
FYE JUNE 30, 2016

FUNCTION	DESCRIPTION	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
2240	INSTRUCTIONAL STAFF DEVELOPMENT	654,077	529,083	527,488	394,190	401,690	401,690
2410	OFFICE OF THE PRINCIPAL SERVICES	1,240	35,869	146,828	-	-	-
2542	BUILDINGS SERVICES	119	-	-	1,336	1,336	1,336
2544	MAINTENANCE SERVICES	12,666	55,194	-	-	-	-
2552	VEHICLE OPERATION SERVICES	37,894	24,266	26,294	34,844	34,844	34,844
2610	CENTRAL SUPPORT SERVICES	-	24,406	-	-	-	-
2624	PLANNING SERVICES	-	34,892	-	-	-	-
2645	HEALTH SERVICES-EMPLOYEES	7,132	11,397	13,700	-	-	-
2660	TECHNOLOGY SERVICES	24,370	35,862	-	-	-	-
2690	INDIRECT FEES	147,529	130,495	149,606	122,185	137,126	137,126
3100	FOOD SERVICES	1,822,597	1,954,658	1,938,700	2,021,197	2,021,197	2,021,197
3330	PARENT INVOLVEMENT	128,817	126,260	163,670	86,670	86,670	86,670
3390	OTHER COMMUNITY SERVICES	47,038	62,615	61,427	62,686	62,686	62,686
3501	CHILD CARE PROVIDER SERVICES	33,009	61,437	72,094	86,883	86,883	86,883
4150	BLDG ACQUIS-CONSTR-IMPROV	-	17,390	-	-	-	-
5203	INTERFUND TRANSFER TO #303	-	3,993	-	-	-	-
5204	DEPR INTERFUND TRNSF TO #101	-	-	6,592	-	-	-
7000	UNAPPROP END FUND BALANCE	129,039	165,520	75,000	135,000	135,000	135,000
TOTALS		7,260,675	6,572,612	6,889,624	6,253,617	6,650,561	6,650,561

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 203	TITLE I-A GRANTS TO LEAs									
	3299 STATE SOURCES - RESTRICTED	0	0	40,000	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	40,000	0.00	0	0.00	0	0	0.00
	4500 FEDERAL REVENUE THROUGH STAT	1,283,543	1,243,092	1,311,816	0.00	1,316,813	0.00	1,316,813	1,316,813	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,283,543	1,243,092	1,311,816	0.00	1,316,813	0.00	1,316,813	1,316,813	0.00
Total Fund 203	TITLE I-A GRANTS TO LEAs	1,283,543	1,243,092	1,351,816	0.00	1,316,813	0.00	1,316,813	1,316,813	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 203	TITLE I-A GRANTS TO LEAs									
Function 1272	TITLE I-A/D PROGRAMS									
100	SALARIES	461,383	410,690	412,947	13.84	403,554	13.51	403,554	403,554	13.51
200	ASSOCIATED PAYROLL COSTS	198,557	190,447	208,187	0.00	197,243	0.00	197,243	197,243	0.00
300	PURCHASED SERVICES	0	98	100	0.00	15,000	0.00	15,000	15,000	0.00
400	SUPPLIES & MATERIALS	37,943	4,208	5,199	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	697,883	605,443	626,434	13.84	620,797	13.51	620,797	620,797	13.51
Major Function 1000	INSTRUCTION	697,883	605,443	626,434	13.84	620,797	13.51	620,797	620,797	13.51
Function 2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
100	SALARIES	6,564	6,305	5,725	0.05	5,643	0.20	5,643	5,643	0.20
200	ASSOCIATED PAYROLL COSTS	1,372	928	1,775	0.00	1,413	0.00	1,413	1,413	0.00
300	PURCHASED SERVICES	46	65	500	0.00	0	0.00	0	0	0.00
Total Function 2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES	7,982	7,298	8,000	0.05	7,056	0.20	7,056	7,056	0.20
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	214,130	223,406	355,590	4.77	338,291	5.55	338,291	338,291	5.55
200	ASSOCIATED PAYROLL COSTS	107,778	122,352	213,312	0.00	200,525	0.00	200,525	200,525	0.00
300	PURCHASED SERVICES	0	2,105	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	2,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	321,908	347,863	570,902	4.77	543,816	5.55	543,816	543,816	5.55
Function 2213	CURRICULUM DEVELOPMENT									
100	SALARIES	714	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	244	0	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT	958	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	16,763	85,878	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	7,246	43,906	(398)	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	176,305	46,716	50,350	0.00	40,000	0.00	40,000	40,000	0.00
400	SUPPLIES & MATERIALS	908	2,702	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	201,223	179,201	49,952	0.00	40,000	0.00	40,000	40,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 203	TITLE I-A GRANTS TO LEAs									
Function 2410	OFFICE OF THE PRINCIPAL SERVICES									
300	PURCHASED SERVICES	0	1,050	99	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL SERVICES	0	1,050	99	0.00	0	0.00	0	0	0.00
Function 2610	DIRECTION OF CENTRAL SUPPORT SERVICES									
100	SALARIES	0	15,190	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	9,187	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	29	0	0.00	0	0.00	0	0	0.00
Total Function 2610	DIRECTION OF CENTRAL SUPPORT SERVICES	0	24,406	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	42,091	46,003	57,862	0.00	59,936	0.00	59,936	59,936	0.00
Total Function 2690	OTHER SUPPORT SERVICES	42,091	46,003	57,862	0.00	59,936	0.00	59,936	59,936	0.00
Major Function 2000	SUPPORT SERVICES	574,162	605,821	686,815	4.82	650,808	5.75	650,808	650,808	5.75
Function 3330	CIVIC SERVICES									
100	SALARIES	130	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	67	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	4,295	4,020	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	7,006	9,422	16,196	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 3330	CIVIC SERVICES	11,498	13,442	16,196	0.00	25,000	0.00	25,000	25,000	0.00
Function 3390	OTHER COMMUNITY SERVICES									
100	SALARIES	0	13,774	11,344	0.00	15,000	0.00	15,000	15,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	4,348	1,775	0.00	5,208	0.00	5,208	5,208	0.00
400	SUPPLIES & MATERIALS	0	264	9,252	0.00	0	0.00	0	0	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	0	18,385	22,371	0.00	20,208	0.00	20,208	20,208	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	11,498	31,827	38,567	0.00	45,208	0.00	45,208	45,208	0.00
Total Fund 203	TITLE I-A GRANTS TO LEAs	1,283,543	1,243,092	1,351,816	18.66	1,316,813	19.26	1,316,813	1,316,813	19.26

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 205	TITLE VII INDIAN EDUCATION									
	4300 FEDERAL REVENUE DIRECT FROM T	201,445	194,217	192,784	0.00	194,935	0.00	194,935	194,935	0.00
	4000 REVENUE FROM FEDERAL SOURCES	201,445	194,217	192,784	0.00	194,935	0.00	194,935	194,935	0.00
Total Fund 205	TITLE VII INDIAN EDUCATION	201,445	194,217	192,784	0.00	194,935	0.00	194,935	194,935	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 205	TITLE VII INDIAN EDUCATION									
Function 1283	ALTERNATIVE EDUCATION PROGRAM									
100	SALARIES	0	0	0	0.00	37,411	1.00	37,411	37,411	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	25,574	0.00	25,574	25,574	0.00
Total Function 1283	ALTERNATIVE EDUCATION PROGRAM	0	0	0	0.00	62,985	1.00	62,985	62,985	1.00
Function 1296	INDIAN EDUCATION									
100	SALARIES	48,958	37,394	33,591	0.70	44,918	0.70	44,918	44,918	0.70
200	ASSOCIATED PAYROLL COSTS	20,814	12,663	20,631	0.00	20,379	0.00	20,379	20,379	0.00
300	PURCHASED SERVICES	1,400	39	600	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	13,427	0	0.00	0	0.00	0	0	0.00
Total Function 1296	INDIAN EDUCATION	71,171	63,522	54,822	0.70	65,296	0.70	65,296	65,296	0.70
Major Function 1000	INSTRUCTION	71,171	63,522	54,822	0.70	128,281	1.70	128,281	128,281	1.70
Function 2112	ATTENDANCE SERVICES									
100	SALARIES	82,601	79,644	73,194	2.00	37,622	1.00	37,622	37,622	1.00
200	ASSOCIATED PAYROLL COSTS	40,824	43,232	54,615	0.00	20,232	0.00	20,232	20,232	0.00
300	PURCHASED SERVICES	0	81	0	0.00	0	0.00	0	0	0.00
Total Function 2112	ATTENDANCE SERVICES	123,425	122,958	127,809	2.00	57,854	1.00	57,854	57,854	1.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
300	PURCHASED SERVICES	175	187	650	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	69	34	650	0.00	500	0.00	500	500	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	244	221	1,300	0.00	500	0.00	500	500	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	6,605	7,272	8,138	0.00	8,299	0.00	8,299	8,299	0.00
Total Function 2690	OTHER SUPPORT SERVICES	6,605	7,272	8,138	0.00	8,299	0.00	8,299	8,299	0.00
Major Function 2000	SUPPORT SERVICES	130,274	130,451	137,247	2.00	66,654	1.00	66,654	66,654	1.00
Function 3330	CIVIC SERVICES									
300	PURCHASED SERVICES	0	50	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	94	715	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	100	0	0.00	0	0.00	0	0	0.00

Requirements Report

			ACTUALS	ACTUALS	ADOPTED 14-15	ADOPTED FTE	PROPOSED	PROPOSED FTE	APPROVED	ADOPTED	ADOPTED FTE
			2012-13	2013-14		14-15	2015-16	2015-16	2015-16	2015-16	2015-16
Fund	205	TITLE VII INDIAN EDUCATION									
Total Function	3330	CIVIC SERVICES	0	244	715	0.00	0	0.00	0	0	0.00
Major Function	3000	ENTERPRISE & COMMUNITY SVC	0	244	715	0.00	0	0.00	0	0	0.00
Total Fund	205	TITLE VII INDIAN EDUCATION	201,445	194,217	192,784	2.70	194,935	2.70	194,935	194,935	2.70

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 206	JOHNSON O'MALLEY									
	4700 FEDERAL FUNDS THROUGH INTERM	13,386	27,161	21,309	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	13,386	27,161	21,309	0.00	0	0.00	0	0	0.00
Total Fund 206	JOHNSON O'MALLEY	13,386	27,161	21,309	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 206	JOHNSON O'MALLEY									
Function 1296	INDIAN EDUCATION									
100	SALARIES	0	8,647	12,467	0.30	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	3,333	8,842	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	2,023	0	0	0.00	0	0.00	0	0	0.00
Total Function 1296	INDIAN EDUCATION	2,023	11,980	21,309	0.30	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	2,023	11,980	21,309	0.30	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	11,363	15,181	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	11,363	15,181	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	11,363	15,181	0	0.00	0	0.00	0	0	0.00
Total Fund 206	JOHNSON O'MALLEY	13,386	27,161	21,309	0.30	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 208	MHS SCHOOL IMPROVEMENT GRANT									
	4500 FEDERAL REVENUE THROUGH STAT	1,212,453	13,844	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,212,453	13,844	0	0.00	0	0.00	0	0	0.00
Total Fund 208	MHS SCHOOL IMPROVEMENT GRANT	1,212,453	13,844	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 208	MHS SCHOOL IMPROVEMENT GRANT									
Function 1272	TITLE I-A/D PROGRAMS									
100	SALARIES	335,232	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	166,185	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	32,910	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	17,154	9,706	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,925	0	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	553,406	9,706	0	0.00	0	0.00	0	0	0.00
Function 1283	ALTERNATIVE EDUCATION PROGRAM									
100	SALARIES	146,914	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	76,421	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,610	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	540	0	0	0.00	0	0.00	0	0	0.00
Total Function 1283	ALTERNATIVE EDUCATION PROGRAM	225,484	0	0	0.00	0	0.00	0	0	0.00
Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
100	SALARIES	9,152	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	3,109	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	29	0	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL	12,289	0	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	791,179	9,706	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELING SERVICES									
100	SALARIES	8,610	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	2,893	0	0	0.00	0	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	11,503	0	0	0.00	0	0.00	0	0	0.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	123,716	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	54,689	0	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	178,405	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 208	MHS SCHOOL IMPROVEMENT GRANT									
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	78,045	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	26,860	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	54,418	4,116	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	6,219	22	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	165,541	4,138	0	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
100	SALARIES	934	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	343	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	156	0	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	1,433	0	0	0.00	0	0.00	0	0	0.00
Function 2660	TECHNOLOGY SERVICES									
400	SUPPLIES & MATERIALS	23,091	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	23,091	0	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	39,754	0	0	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES	39,754	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	419,726	4,138	0	0.00	0	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	102	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	27	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	1,418	0	0	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	1,547	0	0	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	1,547	0	0	0.00	0	0.00	0	0	0.00
Total Fund 208	MHS SCHOOL IMPROVEMENT GRANT	1,212,453	13,844	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 211	TITLE I-A SCHOOL IMPROVEMENT									
	3299 STATE SOURCES - RESTRICTED	0	94,845	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	94,845	0	0.00	0	0.00	0	0	0.00
	4500 FEDERAL REVENUE THROUGH STAT	75,384	119,748	81,627	0.00	51,000	0.00	51,000	51,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	75,384	119,748	81,627	0.00	51,000	0.00	51,000	51,000	0.00
Total Fund 211	TITLE I-A SCHOOL IMPROVEMENT	75,384	214,593	81,627	0.00	51,000	0.00	51,000	51,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 211	TITLE I-A SCHOOL IMPROVEMENT									
Function 1220	LIFE SKILLS PROGRAMS									
100	SALARIES	0	14,289	0	0.00	0	0.00	0	0	0.00
Total Function 1220	LIFE SKILLS PROGRAMS	0	14,289	0	0.00	0	0.00	0	0	0.00
Function 1272	TITLE I-A/D PROGRAMS									
100	SALARIES	3,695	0	23,783	0.50	22,195	0.50	22,195	22,195	0.50
200	ASSOCIATED PAYROLL COSTS	1,824	(11)	16,217	0.00	13,835	0.00	13,835	13,835	0.00
400	SUPPLIES & MATERIALS	33,480	38,482	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	38,999	38,471	40,000	0.50	36,030	0.50	36,030	36,030	0.50
Major Function 1000	INSTRUCTION	38,999	52,760	40,000	0.50	36,030	0.50	36,030	36,030	0.50
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	1,959	32,006	0	0.88	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	18,356	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	1,959	50,363	0	0.88	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	23,299	39,354	34,182	0.00	8,325	0.00	8,325	8,325	0.00
200	ASSOCIATED PAYROLL COSTS	3,702	8,063	0	0.00	2,500	0.00	2,500	2,500	0.00
300	PURCHASED SERVICES	4,323	54,555	2,926	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	695	1,618	2,185	0.00	1,519	0.00	1,519	1,519	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	32,019	103,590	39,293	0.00	12,344	0.00	12,344	12,344	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	2,408	7,881	2,334	0.00	2,627	0.00	2,627	2,627	0.00
Total Function 2690	OTHER SUPPORT SERVICES	2,408	7,881	2,334	0.00	2,627	0.00	2,627	2,627	0.00
Major Function 2000	SUPPORT SERVICES	36,385	161,833	41,627	0.88	14,970	0.00	14,970	14,970	0.00
Total Fund 211	TITLE I-A SCHOOL IMPROVEMENT	75,384	214,593	81,627	1.38	51,000	0.50	51,000	51,000	0.50

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 212	WS K-8 SCHOOL IMPROVEMENT GRANT									
	4500 FEDERAL REVENUE THROUGH STAT	0	0	640,000	0.00	575,000	0.00	575,000	575,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	0	0	640,000	0.00	575,000	0.00	575,000	575,000	0.00
Total Fund 212	WS K-8 SCHOOL IMPROVEMENT GRANT	0	0	640,000	0.00	575,000	0.00	575,000	575,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 212	WS K-8 SCHOOL IMPROVEMENT GRANT									
Function 1272	TITLE I-A/D PROGRAMS									
100	SALARIES	0	0	77,272	1.00	101,463	1.00	101,463	101,463	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	45,035	0.00	49,568	0.00	49,568	49,568	0.00
300	PURCHASED SERVICES	0	0	18,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	79,976	0.00	47,000	0.00	47,000	47,000	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	0	0	220,283	1.00	198,031	1.00	198,031	198,031	1.00
Major Function 1000	INSTRUCTION	0	0	220,283	1.00	198,031	1.00	198,031	198,031	1.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	0	0	77,350	1.00	143,146	2.00	143,146	143,146	2.00
200	ASSOCIATED PAYROLL COSTS	0	0	43,034	0.00	78,380	0.00	78,380	78,380	0.00
300	PURCHASED SERVICES	0	0	0	0.00	2,000	0.00	2,000	2,000	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	0	0	120,384	1.00	223,526	2.00	223,526	223,526	2.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	0	0	64,000	0.00	51,674	0.00	51,674	51,674	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	20,139	0.00	17,941	0.00	17,941	17,941	0.00
300	PURCHASED SERVICES	0	0	17,792	0.00	30,000	0.00	30,000	30,000	0.00
400	SUPPLIES & MATERIALS	0	0	0	0.00	2,358	0.00	2,358	2,358	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	0	101,931	0.00	101,973	0.00	101,973	101,973	0.00
Function 2410	OFFICE OF THE PRINCIPAL SERVICES									
100	SALARIES	0	0	89,770	1.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	56,670	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL SERVICES	0	0	146,440	1.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	0	0	0	0.00	18,000	0.00	18,000	18,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	0	0	0.00	18,000	0.00	18,000	18,000	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	0	32,962	0.00	29,615	0.00	29,615	29,615	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	0	32,962	0.00	29,615	0.00	29,615	29,615	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 212	WS K-8 SCHOOL IMPROVEMENT GRANT									
Major Function 2000	SUPPORT SERVICES	0	0	401,717	2.00	373,114	2.00	373,114	373,114	2.00
Function 3390	OTHER COMMUNITY SERVICES									
400	SUPPLIES & MATERIALS	0	0	18,000	0.00	3,855	0.00	3,855	3,855	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	0	0	18,000	0.00	3,855	0.00	3,855	3,855	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	0	0	18,000	0.00	3,855	0.00	3,855	3,855	0.00
Total Fund 212	WS K-8 SCHOOL IMPROVEMENT GRANT	0	0	640,000	3.00	575,000	3.00	575,000	575,000	3.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 213	IDEA-SPECIAL EDUCATION									
	3299 STATE SOURCES - RESTRICTED	637	0	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	637	0	0	0.00	0	0.00	0	0	0.00
	4500 FEDERAL REVENUE THROUGH STAT	501,883	552,826	614,026	0.00	640,503	0.00	640,503	640,503	0.00
	4000 REVENUE FROM FEDERAL SOURCES	501,883	552,826	614,026	0.00	640,503	0.00	640,503	640,503	0.00
Total Fund 213	IDEA-SPECIAL EDUCATION	502,520	552,826	614,026	0.00	640,503	0.00	640,503	640,503	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 213	IDEA-SPECIAL EDUCATION									
Function 1220	LIFE SKILLS PROGRAMS									
100	SALARIES	118,695	126,554	105,951	4.40	109,658	4.38	109,658	109,658	4.38
200	ASSOCIATED PAYROLL COSTS	119,530	122,499	106,157	0.00	107,666	0.00	107,666	107,666	0.00
300	PURCHASED SERVICES	0	3,225	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	38,367	5,659	0	0.00	0	0.00	0	0	0.00
Total Function 1220	LIFE SKILLS PROGRAMS	276,592	257,937	212,108	4.40	217,324	4.38	217,324	217,324	4.38
Function 1223	COMMUNITY TRANSITION CENTER									
300	PURCHASED SERVICES	0	20,000	26,000	0.00	26,000	0.00	26,000	26,000	0.00
Total Function 1223	COMMUNITY TRANSITION CENTER	0	20,000	26,000	0.00	26,000	0.00	26,000	26,000	0.00
Function 1229	BEHAVIORAL PROGRAM									
100	SALARIES	19,137	18,665	45,114	1.82	45,126	1.81	45,126	45,126	1.81
200	ASSOCIATED PAYROLL COSTS	18,565	19,451	43,233	0.00	42,231	0.00	42,231	42,231	0.00
Total Function 1229	BEHAVIORAL PROGRAM	37,702	38,116	88,347	1.82	87,358	1.81	87,358	87,358	1.81
Function 1250	SPECIAL EDUCATION PROGRAM									
100	SALARIES	6,984	4,830	29,427	1.30	6,557	0.38	6,557	6,557	0.38
200	ASSOCIATED PAYROLL COSTS	6,077	1,050	23,284	0.00	1,656	0.00	1,656	1,656	0.00
300	PURCHASED SERVICES	0	82	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	3,818	0	0.00	0	0.00	0	0	0.00
Total Function 1250	SPECIAL EDUCATION PROGRAM	13,061	9,779	52,712	1.30	8,213	0.38	8,213	8,213	0.38
Function 1260	TREATMENT AND HABILITATION									
300	PURCHASED SERVICES	72,000	60,206	30,157	0.00	75,525	0.00	75,525	75,525	0.00
Total Function 1260	TREATMENT AND HABILITATION	72,000	60,206	30,157	0.00	75,525	0.00	75,525	75,525	0.00
Major Function 1000	INSTRUCTION	399,355	386,039	409,324	7.52	414,420	6.56	414,420	414,420	6.56
Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES									
100	SALARIES	0	0	0	0.00	43,482	1.75	43,482	43,482	1.75
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	42,799	0.00	42,799	42,799	0.00
Total Function 2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES	0	0	0	0.00	86,281	1.75	86,281	86,281	1.75
Function 2160	OTHER STUDENT TREATMENT SERVICES									

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 213	IDEA-SPECIAL EDUCATION									
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Function 2160	OTHER STUDENT TREATMENT SERVICES									
300	PURCHASED SERVICES	73,356	89,604	198,000	0.00	134,000	0.00	134,000	134,000	0.00
Total Function 2160	OTHER STUDENT TREATMENT SERVICES	73,356	89,604	198,000	0.00	134,000	0.00	134,000	134,000	0.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
400	SUPPLIES & MATERIALS	0	1,376	0	0.00	0	0.00	0	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	0	1,376	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	6,209	8,014	900	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,827	598	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,719	637	5,802	0.00	5,802	0.00	5,802	5,802	0.00
400	SUPPLIES & MATERIALS	400	240	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	10,156	9,488	6,702	0.00	5,802	0.00	5,802	5,802	0.00
Function 2544	MAINTENANCE SERVICES									
100	SALARIES	0	22,034	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	7,045	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	3,237	16,404	0	0.00	0	0.00	0	0	0.00
Total Function 2544	MAINTENANCE SERVICES	3,237	45,483	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	16,415	20,836	0	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES	16,415	20,836	0	0.00	0	0.00	0	0	0.00
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Major Function 2000	SUPPORT SERVICES	103,164	166,787	204,702	0.00	226,083	1.75	226,083	226,083	1.75
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Total Fund 213	IDEA-SPECIAL EDUCATION	502,520	552,826	614,026	7.52	640,503	8.31	640,503	640,503	8.31

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 214	JCMS SCHOOL IMPROVEMENT GRANT									
	4500 FEDERAL REVENUE THROUGH STAT	1,007,259	1,124,674	122,303	0.00	50,000	0.00	50,000	50,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,007,259	1,124,674	122,303	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund 214	JCMS SCHOOL IMPROVEMENT GRANT	1,007,259	1,124,674	122,303	0.00	50,000	0.00	50,000	50,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 214	JCMS SCHOOL IMPROVEMENT GRANT									
Function 1272	TITLE I-A/D PROGRAMS									
100	SALARIES	330,261	434,381	15,866	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	165,277	201,476	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	12,000	8,527	13,800	0.00	5,000	0.00	5,000	5,000	0.00
400	SUPPLIES & MATERIALS	57,697	126,364	29,238	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	1,500	500	0	0.00	0	0.00	0	0	0.00
Total Function 1272	TITLE I-A/D PROGRAMS	566,735	771,249	58,904	0.00	5,000	0.00	5,000	5,000	0.00
Function 1283	ALTERNATIVE EDUCATION PROGRAM									
100	SALARIES	82,264	94,303	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	34,125	40,382	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	6,958	3,806	50	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	40	0	0	0.00	0	0.00	0	0	0.00
Total Function 1283	ALTERNATIVE EDUCATION PROGRAM	123,387	138,491	50	0.00	0	0.00	0	0	0.00
Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
100	SALARIES	0	7,082	14,861	0.00	15,000	0.00	15,000	15,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	2,449	3,715	0.00	5,208	0.00	5,208	5,208	0.00
400	SUPPLIES & MATERIALS	1,122	90	265	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL	1,122	9,621	18,841	0.00	20,208	0.00	20,208	20,208	0.00
Major Function 1000	INSTRUCTION	691,243	919,360	77,795	0.00	25,208	0.00	25,208	25,208	0.00
Function 2112	ATTENDANCE SERVICES									
300	PURCHASED SERVICES	0	203	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	11,714	20,172	360	0.00	0	0.00	0	0	0.00
Total Function 2112	ATTENDANCE SERVICES	11,714	20,374	360	0.00	0	0.00	0	0	0.00
Function 2114	STUDENT ACCOUNTING SERVICES									
300	PURCHASED SERVICES	0	50	0	0.00	0	0.00	0	0	0.00
Total Function 2114	STUDENT ACCOUNTING SERVICES	0	50	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELING SERVICES									
300	PURCHASED SERVICES	0	240	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 214	JCMS SCHOOL IMPROVEMENT GRANT									
Total Function 2122	COUNSELING SERVICES	0	240	0	0.00	0	0.00	0	0	0.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	100,234	52,829	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	59,954	33,333	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	160,188	86,163	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	35,034	25,890	15,942	0.00	10,000	0.00	10,000	10,000	0.00
200	ASSOCIATED PAYROLL COSTS	6,942	3,865	104	0.00	3,472	0.00	3,472	3,472	0.00
300	PURCHASED SERVICES	54,134	19,041	19,988	0.00	8,745	0.00	8,745	8,745	0.00
400	SUPPLIES & MATERIALS	6,972	3,287	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	35	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	103,082	52,119	36,034	0.00	22,217	0.00	22,217	22,217	0.00
Function 2410	OFFICE OF THE PRINCIPAL SERVICES									
300	PURCHASED SERVICES	0	1,474	289	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL SERVICES	0	1,474	289	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	6,049	1,859	780	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	6,049	1,859	780	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	33,026	41,780	6,045	0.00	2,575	0.00	2,575	2,575	0.00
Total Function 2690	OTHER SUPPORT SERVICES	33,026	41,780	6,045	0.00	2,575	0.00	2,575	2,575	0.00
Major Function 2000	SUPPORT SERVICES	314,059	204,059	43,508	0.00	24,792	0.00	24,792	24,792	0.00
Function 3100	FOOD SERVICES									
100	SALARIES	143	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	49	0	0	0.00	0	0.00	0	0	0.00
Total Function 3100	FOOD SERVICES	191	0	0	0.00	0	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 214	JCMS SCHOOL IMPROVEMENT GRANT									
Function 3330	CIVIC SERVICES									
100	SALARIES	373	362	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	133	144	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	1,260	748	1,000	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	1,766	1,255	1,000	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	1,957	1,255	1,000	0.00	0	0.00	0	0	0.00
Total Fund 214	JCMS SCHOOL IMPROVEMENT GRANT	1,007,259	1,124,674	122,303	0.00	50,000	0.00	50,000	50,000	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 216	TITLE III LANGUAGE (ESL)									
	4500 FEDERAL REVENUE THROUGH STAT	157,357	146,982	121,262	0.00	157,390	0.00	157,390	157,390	0.00
	4712 TITLE 1-C SUMMER PROGRAM (FUNI	14,000	0	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	171,357	146,982	121,262	0.00	157,390	0.00	157,390	157,390	0.00
Total Fund 216	TITLE III LANGUAGE (ESL)	171,357	146,982	121,262	0.00	157,390	0.00	157,390	157,390	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 216	TITLE III LANGUAGE (ESL)									
Function 1111	ELEMENTARY INSTRUCTION									
400	SUPPLIES & MATERIALS	296	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	296	0	0	0.00	0	0.00	0	0	0.00
Function 1291	ESL INSTRUCTIONAL PROGRAM									
100	SALARIES	102	0	6,750	0.00	51,085	1.00	51,085	51,085	1.00
200	ASSOCIATED PAYROLL COSTS	0	0	2,225	0.00	29,681	0.00	29,681	29,681	0.00
400	SUPPLIES & MATERIALS	2,223	4,851	0	0.00	0	0.00	0	0	0.00
Total Function 1291	ESL INSTRUCTIONAL PROGRAM	2,325	4,851	8,975	0.00	80,766	1.00	80,766	80,766	1.00
Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL									
100	SALARIES	16,863	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	5,131	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	3,998	0	0	0.00	0	0.00	0	0	0.00
Total Function 1460	SPECIAL PROGRAMS, SUMMER SCHOOL	25,992	0	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	28,613	4,851	8,975	0.00	80,766	1.00	80,766	80,766	1.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	294	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	100	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	183	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	5,450	0	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	5,845	183	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	3,000	2,570	345	0.00	11,500	0.00	11,500	11,500	0.00
200	ASSOCIATED PAYROLL COSTS	38	0	45	0.00	3,993	0.00	3,993	3,993	0.00
300	PURCHASED SERVICES	7,805	25,824	2,137	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	10,842	28,394	2,527	0.00	15,493	0.00	15,493	15,493	0.00
Function 2542	BUILDINGS SERVICES									
100	SALARIES	83	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	35	0	0	0.00	0	0.00	0	0	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 216	TITLE III LANGUAGE (ESL)									
Total Function 2542	BUILDINGS SERVICES	119	0	0	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	15,622	0	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	15,622	0	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	3,085	2,850	2,248	0.00	2,926	0.00	2,926	2,926	0.00
Total Function 2690	OTHER SUPPORT SERVICES	3,085	2,850	2,248	0.00	2,926	0.00	2,926	2,926	0.00
Major Function 2000	SUPPORT SERVICES	35,513	31,427	4,775	0.00	18,419	0.00	18,419	18,419	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	59,680	61,652	61,742	2.00	33,735	1.00	33,735	33,735	1.00
200	ASSOCIATED PAYROLL COSTS	46,506	49,033	45,770	0.00	24,470	0.00	24,470	24,470	0.00
400	SUPPLIES & MATERIALS	1,044	19	0	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	107,230	110,703	107,512	2.00	58,205	1.00	58,205	58,205	1.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	107,230	110,703	107,512	2.00	58,205	1.00	58,205	58,205	1.00
Total Fund 216	TITLE III LANGUAGE (ESL)	171,357	146,982	121,262	2.00	157,390	2.00	157,390	157,390	2.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 217	ELEMENTARY COUNSELING GRANT									
	4300 FEDERAL REVENUE DIRECT FROM T	0	0	0	0.00	0	0.00	396,944	396,944	0.00
	4000 REVENUE FROM FEDERAL SOURCES	0	0	0	0.00	0	0.00	396,944	396,944	0.00
Total Fund 217	ELEMENTARY COUNSELING GRANT	0	0	0	0.00	0	0.00	396,944	396,944	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
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Fund 217	ELEMENTARY COUNSELING GRANT									
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Function 2122	COUNSELING SERVICES									
100	SALARIES	0	0	0	0.00	0	0.00	201,894	201,894	3.16
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	0	0.00	100,109	100,109	0.00
300	PURCHASED SERVICES	0	0	0	0.00	0	0.00	45,000	45,000	0.00
400	SUPPLIES & MATERIALS	0	0	0	0.00	0	0.00	27,500	27,500	0.00
Total Function 2122	COUNSELING SERVICES	0	0	0	0.00	0	0.00	374,503	374,503	3.16
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	0	0	0	0.00	0	0.00	7,500	7,500	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	0	0	0.00	0	0.00	7,500	7,500	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	0	0	0.00	0	0.00	14,941	14,941	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	0	0	0.00	0	0.00	14,941	14,941	0.00
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Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	0	0.00	396,944	396,944	3.16
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Total Fund 217	ELEMENTARY COUNSELING GRANT	0	0	0	0.00	0	0.00	396,944	396,944	3.16

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 221	SAFE ROUTES TO SCHOOL									
	4718 SAFE ROUTES TO SCHOOL GRANT	4,222	5,300	6,540	0.00	4,343	0.00	4,343	4,343	0.00
	4000 REVENUE FROM FEDERAL SOURCES	4,222	5,300	6,540	0.00	4,343	0.00	4,343	4,343	0.00
	5201 INTERFUND TRANSFER - GENERAL F	782	0	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	782	0	0	0.00	0	0.00	0	0	0.00
Total Fund 221	SAFE ROUTES TO SCHOOL	5,003	5,300	6,540	0.00	4,343	0.00	4,343	4,343	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 221	SAFE ROUTES TO SCHOOL									
Function 2115	STUDENT SAFETY SERVICES									
100	SALARIES	4,556	4,840	5,000	0.00	4,000	0.13	4,000	4,000	0.13
200	ASSOCIATED PAYROLL COSTS	448	460	1,540	0.00	343	0.00	343	343	0.00
Total Function 2115	STUDENT SAFETY SERVICES	5,003	5,300	6,540	0.00	4,343	0.13	4,343	4,343	0.13
Major Function 2000	SUPPORT SERVICES	5,003	5,300	6,540	0.00	4,343	0.13	4,343	4,343	0.13
Total Fund 221	SAFE ROUTES TO SCHOOL	5,003	5,300	6,540	0.00	4,343	0.13	4,343	4,343	0.13

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 222	SMILE PROGRAM									
	1415 TRANSPORTATION FEES IN-DISTRIC	0	1,301	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	1,301	0	0.00	0	0.00	0	0	0.00
	3230 OSU EXTENSION	7,573	8,864	7,570	0.00	9,350	0.00	9,350	9,350	0.00
	3000 REVENUE FROM STATE SOURCES	7,573	8,864	7,570	0.00	9,350	0.00	9,350	9,350	0.00
	5201 INTERFUND TRANSFER - GENERAL F	6,833	9,097	5,245	0.00	8,648	0.00	8,648	8,648	0.00
	5400 BEGINNING FUND BALANCE	838	575	0	0.00	800	0.00	800	800	0.00
	5000 OTHER SOURCES	7,671	9,672	5,245	0.00	9,448	0.00	9,448	9,448	0.00
Total Fund 222	SMILE PROGRAM	15,244	19,837	12,815	0.00	18,798	0.00	18,798	18,798	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 222	SMILE PROGRAM									
Function 1111	ELEMENTARY INSTRUCTION									
100	SALARIES	0	0	0	0.00	400	0.00	400	400	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	120	0.00	120	120	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	0	0	0.00	520	0.00	520	520	0.00
Function 1113	ELEMENTARY EXTRACURRICULAR									
100	SALARIES	3,350	3,347	3,000	0.16	3,400	0.16	3,400	3,400	0.16
200	ASSOCIATED PAYROLL COSTS	1,626	2,029	943	0.00	1,101	0.00	1,101	1,101	0.00
400	SUPPLIES & MATERIALS	302	199	300	0.00	300	0.00	300	300	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	5,278	5,575	4,243	0.16	4,801	0.16	4,801	4,801	0.16
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
100	SALARIES	150	0	0	0.00	400	0.00	400	400	0.00
200	ASSOCIATED PAYROLL COSTS	48	0	0	0.00	120	0.00	120	120	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	198	0	0	0.00	520	0.00	520	520	0.00
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
100	SALARIES	2,250	3,148	3,000	0.16	5,100	0.16	5,100	5,100	0.16
200	ASSOCIATED PAYROLL COSTS	1,396	2,036	643	0.00	1,532	0.00	1,532	1,532	0.00
300	PURCHASED SERVICES	0	170	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	150	124	600	0.00	600	0.00	600	600	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	3,796	5,478	4,243	0.16	7,232	0.16	7,232	7,232	0.16
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
100	SALARIES	3,000	3,409	3,000	0.16	3,550	0.16	3,550	3,550	0.16
200	ASSOCIATED PAYROLL COSTS	1,979	2,199	1,028	0.00	1,066	0.00	1,066	1,066	0.00
400	SUPPLIES & MATERIALS	414	29	300	0.00	1,109	0.00	1,109	1,109	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	5,394	5,637	4,328	0.16	5,725	0.16	5,725	5,725	0.16
Major Function 1000	INSTRUCTION	14,665	16,690	12,815	0.48	18,798	0.48	18,798	18,798	0.48
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	4	2,142	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 222	SMILE PROGRAM									
Total Function 2552	VEHICLE OPERATION SERVICES	4	2,142	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	4	2,142	0	0.00	0	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									
400	SUPPLIES & MATERIALS	0	195	0	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	0	195	0	0.00	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	0	195	0	0.00	0	0.00	0	0	0.00
Total Fund 222	SMILE PROGRAM	14,669	19,028	12,815	0.48	18,798	0.48	18,798	18,798	0.48

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 223	YOUTH DEVELOPMENT PROG									
	4500 FEDERAL REVENUE THROUGH STAT	114,665	142,560	153,649	0.00	245,968	0.00	245,968	245,968	0.00
	4000 REVENUE FROM FEDERAL SOURCES	114,665	142,560	153,649	0.00	245,968	0.00	245,968	245,968	0.00
Total Fund 223	YOUTH DEVELOPMENT PROG	114,665	142,560	153,649	0.00	245,968	0.00	245,968	245,968	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 223	YOUTH DEVELOPMENT PROG									
Function 1223	COMMUNITY TRANSITION CENTER									
100	SALARIES	40,073	41,399	41,250	1.00	78,825	2.00	78,825	78,825	2.00
200	ASSOCIATED PAYROLL COSTS	26,496	27,868	28,536	0.00	52,351	0.00	52,351	52,351	0.00
300	PURCHASED SERVICES	47,380	71,808	81,065	0.00	109,292	0.00	109,292	109,292	0.00
400	SUPPLIES & MATERIALS	253	849	750	0.00	750	0.00	750	750	0.00
Total Function 1223	COMMUNITY TRANSITION CENTER	114,203	141,924	151,601	1.00	241,218	2.00	241,218	241,218	2.00
Major Function 1000	INSTRUCTION	114,203	141,924	151,601	1.00	241,218	2.00	241,218	241,218	2.00
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES									
300	PURCHASED SERVICES	0	148	0	0.00	0	0.00	0	0	0.00
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT SERVICES	0	148	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	456	485	0	0.00	2,250	0.00	2,250	2,250	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	456	485	0	0.00	2,250	0.00	2,250	2,250	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	6	3	0	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	6	3	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	0	2,048	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	0	2,048	0.00	2,500	0.00	2,500	2,500	0.00
Major Function 2000	SUPPORT SERVICES	462	637	2,048	0.00	4,750	0.00	4,750	4,750	0.00
Total Fund 223	YOUTH DEVELOPMENT PROG	114,665	142,560	153,649	1.00	245,968	2.00	245,968	245,968	2.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 224	TITLE II-D TECHNOLOGY TRAINING									
	4500 FEDERAL REVENUE THROUGH STAT	31,060	0	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	31,060	0	0	0.00	0	0.00	0	0	0.00
Total Fund 224	TITLE II-D TECHNOLOGY TRAINING	31,060	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 224	TITLE II-D TECHNOLOGY TRAINING									
Function 1111	ELEMENTARY INSTRUCTION									
300	PURCHASED SERVICES	943	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	22,790	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	23,733	0	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	23,733	0	0	0.00	0	0.00	0	0	0.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
300	PURCHASED SERVICES	943	0	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	943	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	4,694	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	1,690	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	6,384	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	7,327	0	0	0.00	0	0.00	0	0	0.00
Total Fund 224	TITLE II-D TECHNOLOGY TRAINING	31,060	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 226	TITLE X MCKINNEY-VENTO GRANT									
	4530 FED THRU STATE THRU ESD	10,040	10,854	7,955	0.00	8,683	0.00	8,683	8,683	0.00
	4000 REVENUE FROM FEDERAL SOURCES	10,040	10,854	7,955	0.00	8,683	0.00	8,683	8,683	0.00
Total Fund 226	TITLE X MCKINNEY-VENTO GRANT	10,040	10,854	7,955	0.00	8,683	0.00	8,683	8,683	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 226	TITLE X MCKINNEY-VENTO GRANT									
Function 2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES									
100	SALARIES	6,485	5,626	5,000	0.05	5,643	0.20	5,643	5,643	0.20
200	ASSOCIATED PAYROLL COSTS	1,356	860	1,539	0.00	1,413	0.00	1,413	1,413	0.00
300	PURCHASED SERVICES	599	1,152	916	0.00	1,127	0.00	1,127	1,127	0.00
400	SUPPLIES & MATERIALS	1,602	3,215	500	0.00	500	0.00	500	500	0.00
Total Function 2119	OTHER ATTENDANCE AND SOCIAL WORK SERVICES	10,040	10,854	7,955	0.05	8,683	0.20	8,683	8,683	0.20
Major Function 2000	SUPPORT SERVICES	10,040	10,854	7,955	0.05	8,683	0.20	8,683	8,683	0.20
Total Fund 226	TITLE X MCKINNEY-VENTO GRANT	10,040	10,854	7,955	0.05	8,683	0.20	8,683	8,683	0.20

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 227	TITLE 1-C MIGRANT EDUCATION									
	4700 FEDERAL FUNDS THROUGH INTERM	0	0	0	0.00	11,260	0.00	11,260	11,260	0.00
	4000 REVENUE FROM FEDERAL SOURCES	0	0	0	0.00	11,260	0.00	11,260	11,260	0.00
Total Fund 227	TITLE 1-C MIGRANT EDUCATION	0	0	0	0.00	11,260	0.00	11,260	11,260	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 227	TITLE 1-C MIGRANT EDUCATION									
Function 2542	BUILDINGS SERVICES									
100	SALARIES	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	336	0.00	336	336	0.00
Total Function 2542	BUILDINGS SERVICES	0	0	0	0.00	1,336	0.00	1,336	1,336	0.00
Function 2552	VEHICLE OPERATION SERVICES									
100	SALARIES	0	0	0	0.00	4,000	0.00	4,000	4,000	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	0	0.00	1,344	0.00	1,344	1,344	0.00
300	PURCHASED SERVICES	0	0	0	0.00	4,000	0.00	4,000	4,000	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	0	0	0.00	9,344	0.00	9,344	9,344	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	0	0	0.00	580	0.00	580	580	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	0	0	0.00	580	0.00	580	580	0.00
Major Function 2000	SUPPORT SERVICES	0	0	0	0.00	11,260	0.00	11,260	11,260	0.00
Total Fund 227	TITLE 1-C MIGRANT EDUCATION	0	0	0	0.00	11,260	0.00	11,260	11,260	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 230	STUDENT MENTORING GRANTS									
	3299 STATE SOURCES - RESTRICTED	0	4,830	175,330	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	4,830	175,330	0.00	0	0.00	0	0	0.00
Total Fund 230	STUDENT MENTORING GRANTS	0	4,830	175,330	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 230	STUDENT MENTORING GRANTS									
Function 2120	GUIDANCE SERVICES									
100	SALARIES	0	1,563	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	250	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	454	0	0.00	0	0.00	0	0	0.00
Total Function 2120	GUIDANCE SERVICES	0	2,267	0	0.00	0	0.00	0	0	0.00
Function 2129	OTHER GUIDANCE SERVICES									
100	SALARIES	0	0	67,851	2.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	54,840	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	11,054	0.00	0	0.00	0	0	0.00
Total Function 2129	OTHER GUIDANCE SERVICES	0	0	133,745	2.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	0	2,382	6,394	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	2,382	6,394	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	181	8,349	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	181	8,349	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	0	4,830	148,488	2.00	0	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	0	0	15,320	0.50	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	11,522	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	0	0	26,842	0.50	0	0.00	0	0	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	0	0	26,842	0.50	0	0.00	0	0	0.00
Total Fund 230	STUDENT MENTORING GRANTS	0	4,830	175,330	2.50	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 231	CTE/STEM GRANT									
	3299 STATE SOURCES - RESTRICTED	0	0	211,245	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	0	0	211,245	0.00	0	0.00	0	0	0.00
Total Fund 231	CTE/STEM GRANT	0	0	211,245	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 231	CTE/STEM GRANT									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
100	SALARIES	0	0	61,700	0.35	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	39,775	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	8,823	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	0	110,298	0.35	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
100	SALARIES	0	0	5,000	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	2,250	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	3,000	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	55,697	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	65,947	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	0	0	176,245	0.35	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	0	0	12,500	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	0	12,500	0.00	0	0.00	0	0	0.00
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	0	0	11,620	0.00	0	0.00	0	0	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	0	0	11,620	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	0	10,880	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	0	10,880	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	0	0	35,000	0.00	0	0.00	0	0	0.00
Total Fund 231	CTE/STEM GRANT	0	0	211,245	0.35	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 232	ON-SITE CHILD CARE									
	1810 CHILDCARE REVENUES	13,280	17,519	25,194	0.00	34,983	0.00	34,983	34,983	0.00
	1000 REVENUE FROM LOCAL SOURCES	13,280	17,519	25,194	0.00	34,983	0.00	34,983	34,983	0.00
	4500 FEDERAL REVENUE THROUGH STAT	19,729	9,069	0	0.00	5,000	0.00	5,000	5,000	0.00
	4700 FEDERAL FUNDS THROUGH INTERM	0	1,000	0	0.00	0	0.00	0	0	0.00
	4000 REVENUE FROM FEDERAL SOURCES	19,729	10,069	0	0.00	5,000	0.00	5,000	5,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	0	47,005	46,900	0.00	46,900	0.00	46,900	46,900	0.00
	5000 OTHER SOURCES	0	47,005	46,900	0.00	46,900	0.00	46,900	46,900	0.00
Total Fund 232	ON-SITE CHILD CARE	33,009	74,593	72,094	0.00	86,883	0.00	86,883	86,883	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 232	ON-SITE CHILD CARE									
Function 3501	CHILD CARE PROVIDER SERVICES									
100	SALARIES	14,979	36,154	42,984	2.13	55,953	2.88	55,953	55,953	2.88
200	ASSOCIATED PAYROLL COSTS	12,367	22,922	28,361	0.00	29,580	0.00	29,580	29,580	0.00
300	PURCHASED SERVICES	173	212	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	5,489	1,889	650	0.00	1,200	0.00	1,200	1,200	0.00
600	OTHER OBJECTS	0	260	100	0.00	150	0.00	150	150	0.00
Total Function 3501	CHILD CARE PROVIDER SERVICES	33,009	61,437	72,094	2.13	86,883	2.88	86,883	86,883	2.88
Major Function 3000	ENTERPRISE & COMMUNITY SVC	33,009	61,437	72,094	2.13	86,883	2.88	86,883	86,883	2.88
Total Fund 232	ON-SITE CHILD CARE	33,009	61,437	72,094	2.13	86,883	2.88	86,883	86,883	2.88

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 235	ODE STATE GRANTS									
	3299 STATE SOURCES - RESTRICTED	0	8,655	319,035	0.00	37,500	0.00	37,500	37,500	0.00
	3000 REVENUE FROM STATE SOURCES	0	8,655	319,035	0.00	37,500	0.00	37,500	37,500	0.00
	4500 FEDERAL REVENUE THROUGH STAT	0	0	89,425	0.00	37,500	0.00	37,500	37,500	0.00
	4000 REVENUE FROM FEDERAL SOURCES	0	0	89,425	0.00	37,500	0.00	37,500	37,500	0.00
Total Fund 235	ODE STATE GRANTS	0	8,655	408,460	0.00	75,000	0.00	75,000	75,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 235	ODE STATE GRANTS									
Function 1111	ELEMENTARY INSTRUCTION									
100	SALARIES	0	0	74,232	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	0	74,232	0.00	25,000	0.00	25,000	25,000	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
400	SUPPLIES & MATERIALS	0	0	18,500	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	0	0	18,500	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
300	PURCHASED SERVICES	0	0	7,150	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	22,000	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	29,150	0.00	0	0.00	0	0	0.00
Function 1283	ALTERNATIVE EDUCATION PROGRAM									
100	SALARIES	0	0	101,403	0.70	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	0	7,350	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	3,500	0.00	0	0.00	0	0	0.00
Total Function 1283	ALTERNATIVE EDUCATION PROGRAM	0	0	112,253	0.70	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	0	0	234,135	0.70	25,000	0.00	25,000	25,000	0.00
Function 2122	COUNSELING SERVICES									
100	SALARIES	0	0	13,000	0.25	0	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	0	0	13,000	0.25	0	0.00	0	0	0.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	0	0	31,041	0.50	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	15,473	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	0	0	46,514	0.50	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	0	0	18,640	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	0	9,270	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 235	ODE STATE GRANTS									
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	0	8,562	63,090	0.00	25,000	0.00	25,000	25,000	0.00
400	SUPPLIES & MATERIALS	0	0	2,174	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	8,562	93,174	0.00	25,000	0.00	25,000	25,000	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	0	93	10,232	0.00	0	0.00	0	0	0.00
Total Function 2690	OTHER SUPPORT SERVICES	0	93	10,232	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	0	8,655	162,920	0.75	25,000	0.00	25,000	25,000	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	0	0	7,405	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	0	4,000	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	0	0	11,405	0.00	0	0.00	0	0	0.00
Function 3390	OTHER COMMUNITY SERVICES									
400	SUPPLIES & MATERIALS	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	0	0	11,405	0.00	25,000	0.00	25,000	25,000	0.00
Total Fund 235	ODE STATE GRANTS	0	8,655	408,460	1.45	75,000	0.00	75,000	75,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 241	NEXT GENERATION LEARNING GRANT									
	2225 NEXT GENERATION GRANT	0	100,000	0	0.00	0	0.00	0	0	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	0	100,000	0	0.00	0	0.00	0	0	0.00
Total Fund 241	NEXT GENERATION LEARNING GRANT	0	100,000	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 241	NEXT GENERATION LEARNING GRANT									
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	0	31,436	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	327	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	31,764	0	0.00	0	0.00	0	0	0.00
Function 2410	OFFICE OF THE PRINCIPAL SERVICES									
100	SALARIES	0	19,685	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	12,474	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	204	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	386	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	595	0	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL SERVICES	0	33,344	0	0.00	0	0.00	0	0	0.00
Function 2624	PLANNING SERVICES									
100	SALARIES	0	5,462	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	992	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	0	11,060	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	17,378	0	0.00	0	0.00	0	0	0.00
Total Function 2624	PLANNING SERVICES	0	34,892	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	0	100,000	0	0.00	0	0.00	0	0	0.00
Total Fund 241	NEXT GENERATION LEARNING GRANT	0	100,000	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 242	MISC STATE & LOCAL GRANTS								
	1921 PRIVATE GRANTS	0	0	95,582	0.00	100,621	0.00	100,621	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	0	95,582	0.00	100,621	0.00	100,621	0.00
	2230 OR COMMUNITY FOUNDATION	62,705	89,078	11,056	0.00	7,266	0.00	7,266	0.00
	2232 OEA CHOICE TRUST GRANT	0	15,389	13,700	0.00	0	0.00	0	0.00
	2000 REVENUE FROM INTERMEDIATE SOURCES	62,705	104,468	24,756	0.00	7,266	0.00	7,266	0.00
Total Fund 242	MISC STATE & LOCAL GRANTS	62,705	104,468	120,338	0.00	107,886	0.00	107,886	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 242	MISC STATE & LOCAL GRANTS									
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
400	SUPPLIES & MATERIALS	405	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	405	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
300	PURCHASED SERVICES	4,493	7,611	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	3,637	37,238	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	8,130	44,849	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	8,535	44,849	20,000	0.00	35,000	0.00	35,000	35,000	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
300	PURCHASED SERVICES	0	0	65,582	0.00	59,263	0.00	59,263	59,263	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	0	0	65,582	0.00	59,263	0.00	59,263	59,263	0.00
Function 2645	HEALTH SERVICES - STAFF									
100	SALARIES	496	1,880	3,200	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	28	184	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	338	319	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	6,270	9,013	10,500	0.00	0	0.00	0	0	0.00
Total Function 2645	HEALTH SERVICES - STAFF	7,132	11,397	13,700	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	7,132	11,397	79,282	0.00	59,263	0.00	59,263	59,263	0.00
Function 3390	OTHER COMMUNITY SERVICES									
100	SALARIES	20,517	26,845	7,212	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,267	7,207	2,056	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	6,189	2,495	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	16,065	7,682	11,788	0.00	13,623	0.00	13,623	13,623	0.00
Total Function 3390	OTHER COMMUNITY SERVICES	47,038	44,229	21,056	0.00	13,623	0.00	13,623	13,623	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 242	MISC STATE & LOCAL GRANTS									
Major Function 3000	ENTERPRISE & COMMUNITY SVC	47,038	44,229	21,056	0.00	13,623	0.00	13,623	13,623	0.00
Function 5203	TRANSFER TO DEBT SERVICE									
700	TRANSFERS	0	3,993	0	0.00	0	0.00	0	0	0.00
Total Function 5203	TRANSFER TO DEBT SERVICE	0	3,993	0	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES	0	3,993	0	0.00	0	0.00	0	0	0.00
Total Fund 242	MISC STATE & LOCAL GRANTS	62,705	104,468	120,338	0.00	107,886	0.00	107,886	107,886	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 249	SCHOOL ENRICHMENT FUND									
	1990 MISCELLANEOUS REVENUE - OTHER	49,854	44,835	31,950	0.00	20,100	0.00	20,100	20,100	0.00
	1000 REVENUE FROM LOCAL SOURCES	49,854	44,835	31,950	0.00	20,100	0.00	20,100	20,100	0.00
	5400 BEGINNING FUND BALANCE	49,275	17,626	30,469	0.00	20,000	0.00	20,000	20,000	0.00
	5000 OTHER SOURCES	49,275	17,626	30,469	0.00	20,000	0.00	20,000	20,000	0.00
Total Fund 249	SCHOOL ENRICHMENT FUND	99,129	62,461	62,419	0.00	40,100	0.00	40,100	40,100	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 249	SCHOOL ENRICHMENT FUND									
Function 1111	ELEMENTARY INSTRUCTION									
300	PURCHASED SERVICES	100	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	14,941	30,013	47,169	0.00	32,600	0.00	32,600	32,600	0.00
600	OTHER OBJECTS	0	639	0	0.00	0	0.00	0	0	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	15,041	30,652	47,169	0.00	32,600	0.00	32,600	32,600	0.00
Function 1113	ELEMENTARY EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	13,146	1,013	0	0.00	0	0.00	0	0	0.00
Total Function 1113	ELEMENTARY EXTRACURRICULAR	13,146	1,013	0	0.00	0	0.00	0	0	0.00
Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS									
400	SUPPLIES & MATERIALS	404	404	0	0.00	0	0.00	0	0	0.00
Total Function 1121	MIDDLE/JUNIOR HIGH PROGRAMS	404	404	0	0.00	0	0.00	0	0	0.00
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
300	PURCHASED SERVICES	1,647	102	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	2,638	1,923	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	869	0	0	0.00	0	0.00	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	5,154	2,025	0	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
300	PURCHASED SERVICES	0	49	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	393	0	7,750	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	393	49	7,750	0.00	0	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
300	PURCHASED SERVICES	304	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	1,958	0	0	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	125	0	0	0.00	0	0.00	0	0	0.00
700	TRANSFERS	41,560	0	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	43,947	0	0	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	78,085	34,143	54,919	0.00	32,600	0.00	32,600	32,600	0.00

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		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 249	SCHOOL ENRICHMENT FUND									
Function 2552	VEHICLE OPERATION SERVICES									
300	PURCHASED SERVICES	3,418	2,698	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Total Function 2552	VEHICLE OPERATION SERVICES	3,418	2,698	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Major Function 2000	SUPPORT SERVICES	3,418	2,698	7,500	0.00	7,500	0.00	7,500	7,500	0.00
Total Fund 249	SCHOOL ENRICHMENT FUND	81,503	36,841	62,419	0.00	40,100	0.00	40,100	40,100	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 258	TITLE VI-B RURAL ED INITIATIVE								
	4500 FEDERAL REVENUE THROUGH STAT	57,957	58,666	81,638	0.00	66,908	0.00	66,908	0.00
	4000 REVENUE FROM FEDERAL SOURCES	57,957	58,666	81,638	0.00	66,908	0.00	66,908	0.00
Total Fund 258	TITLE VI-B RURAL ED INITIATIVE	57,957	58,666	81,638	0.00	66,908	0.00	66,908	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 258	TITLE VI-B RURAL ED INITIATIVE									
Function 1111	ELEMENTARY INSTRUCTION									
400	SUPPLIES & MATERIALS	32,558	17,277	2,300	0.00	25,000	0.00	25,000	25,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	32,558	17,277	2,300	0.00	25,000	0.00	25,000	25,000	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
400	SUPPLIES & MATERIALS	0	0	15,370	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	15,370	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	32,558	17,277	17,670	0.00	25,000	0.00	25,000	25,000	0.00
Function 2110	ATTENDANCE & SOCIAL WORK SERVICES									
400	SUPPLIES & MATERIALS	726	791	0	0.00	0	0.00	0	0	0.00
Total Function 2110	ATTENDANCE & SOCIAL WORK SERVICES	726	791	0	0.00	0	0.00	0	0	0.00
Function 2122	COUNSELING SERVICES									
300	PURCHASED SERVICES	0	85	0	0.00	0	0.00	0	0	0.00
Total Function 2122	COUNSELING SERVICES	0	85	0	0.00	0	0.00	0	0	0.00
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	2,425	0	27,407	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	821	0	14,355	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	564	1,248	0	0.00	0	0.00	0	0	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	3,810	1,248	41,762	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	2,381	0	6,046	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	150	0	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	8,727	10,261	13,341	0.00	35,000	0.00	35,000	35,000	0.00
400	SUPPLIES & MATERIALS	1,178	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	12,435	10,261	19,387	0.00	35,000	0.00	35,000	35,000	0.00
Function 2660	TECHNOLOGY SERVICES									
400	SUPPLIES & MATERIALS	0	28,643	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	0	28,643	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 258	TITLE VI-B RURAL ED INITIATIVE									
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	1,900	360	2,819	0.00	3,443	0.00	3,443	3,443	0.00
Total Function 2690	OTHER SUPPORT SERVICES	1,900	360	2,819	0.00	3,443	0.00	3,443	3,443	0.00
Major Function 2000	SUPPORT SERVICES	18,871	41,389	63,968	0.00	38,443	0.00	38,443	38,443	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	132	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	15	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	6,381	0	0	0.00	3,465	0.00	3,465	3,465	0.00
Total Function 3330	CIVIC SERVICES	6,528	0	0	0.00	3,465	0.00	3,465	3,465	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	6,528	0	0	0.00	3,465	0.00	3,465	3,465	0.00
Total Fund 258	TITLE VI-B RURAL ED INITIATIVE	57,957	58,666	81,638	0.00	66,908	0.00	66,908	66,908	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 260	SUMMER NUTRITION PROGRAM									
	3299 STATE SOURCES - RESTRICTED	473	729	0	0.00	0	0.00	0	0	0.00
	3000 REVENUE FROM STATE SOURCES	473	729	0	0.00	0	0.00	0	0	0.00
	4505 OTHER FEDERAL MEAL REIMBURES	38,316	48,916	50,800	0.00	48,195	0.00	48,195	48,195	0.00
	4910 COMMODITIES	0	275	0	0.00	403	0.00	403	403	0.00
	4000 REVENUE FROM FEDERAL SOURCES	38,316	49,192	50,800	0.00	48,598	0.00	48,598	48,598	0.00
Total Fund 260	SUMMER NUTRITION PROGRAM	38,789	49,920	50,800	0.00	48,598	0.00	48,598	48,598	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 260	SUMMER NUTRITION PROGRAM									
Function 3100	FOOD SERVICES									
100	SALARIES	12,214	19,072	20,000	0.00	18,000	0.00	18,000	18,000	0.00
200	ASSOCIATED PAYROLL COSTS	7,215	7,025	8,100	0.00	6,894	0.00	6,894	6,894	0.00
300	PURCHASED SERVICES	0	468	0	0.00	100	0.00	100	100	0.00
400	SUPPLIES & MATERIALS	19,359	23,355	22,700	0.00	23,604	0.00	23,604	23,604	0.00
Total Function 3100	FOOD SERVICES	38,789	49,920	50,800	0.00	48,598	0.00	48,598	48,598	0.00
Major Function 3000	ENTERPRISE & COMMUNITY SVC	38,789	49,920	50,800	0.00	48,598	0.00	48,598	48,598	0.00
Total Fund 260	SUMMER NUTRITION PROGRAM	38,789	49,920	50,800	0.00	48,598	0.00	48,598	48,598	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 261	TITLE II-A QUALITY TEACHERS									
	3299 STATE SOURCES - RESTRICTED	165,000	10,146	15,000	0.00	4,500	0.00	4,500	4,500	0.00
	3000 REVENUE FROM STATE SOURCES	165,000	10,146	15,000	0.00	4,500	0.00	4,500	4,500	0.00
	4500 FEDERAL REVENUE THROUGH STAT	68,424	110,163	136,945	0.00	188,000	0.00	188,000	188,000	0.00
	4000 REVENUE FROM FEDERAL SOURCES	68,424	110,163	136,945	0.00	188,000	0.00	188,000	188,000	0.00
Total Fund 261	TITLE II-A QUALITY TEACHERS	233,424	120,308	151,945	0.00	192,500	0.00	192,500	192,500	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 261	TITLE II-A QUALITY TEACHERS									
Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES									
100	SALARIES	76,923	6,208	26,900	0.00	65,787	1.00	65,787	65,787	1.00
200	ASSOCIATED PAYROLL COSTS	39,998	2,304	6,855	0.00	37,181	0.00	37,181	37,181	0.00
300	PURCHASED SERVICES	0	132	7,095	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	369	124	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 2211	IMPROVEMENT OF INSTRUCTION SERVICES	117,290	8,769	45,850	0.00	107,968	1.00	107,968	107,968	1.00
Function 2213	CURRICULUM DEVELOPMENT									
100	SALARIES	510	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	162	0	0	0.00	0	0.00	0	0	0.00
Total Function 2213	CURRICULUM DEVELOPMENT	672	0	0	0.00	0	0.00	0	0	0.00
Function 2240	INSTRUCTIONAL STAFF DEVELOP									
100	SALARIES	41,623	36,638	49,500	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	10,915	7,455	12,731	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	44,505	48,157	38,175	0.00	74,849	0.00	74,849	74,849	0.00
400	SUPPLIES & MATERIALS	14,897	8,832	0	0.00	0	0.00	0	0	0.00
Total Function 2240	INSTRUCTIONAL STAFF DEVELOP	111,939	101,081	100,406	0.00	74,849	0.00	74,849	74,849	0.00
Function 2660	TECHNOLOGY SERVICES									
400	SUPPLIES & MATERIALS	1,280	7,219	0	0.00	0	0.00	0	0	0.00
Total Function 2660	TECHNOLOGY SERVICES	1,280	7,219	0	0.00	0	0.00	0	0	0.00
Function 2690	OTHER SUPPORT SERVICES									
600	OTHER OBJECTS	2,244	3,239	5,689	0.00	9,683	0.00	9,683	9,683	0.00
Total Function 2690	OTHER SUPPORT SERVICES	2,244	3,239	5,689	0.00	9,683	0.00	9,683	9,683	0.00
Major Function 2000	SUPPORT SERVICES	233,424	120,308	151,945	0.00	192,500	1.00	192,500	192,500	1.00
Total Fund 261	TITLE II-A QUALITY TEACHERS	233,424	120,308	151,945	0.00	192,500	1.00	192,500	192,500	1.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 262	STUDENT BODY FUND									
	1510 INTEREST ON INVESTMENTS	1,908	7	10	0.00	0	0.00	0	0	0.00
	1530 GAIN/LOSS ON INVESTMENTS	4,311	2,199	0	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS REVENUE - OTHER	150,845	222,110	203,150	0.00	230,000	0.00	230,000	230,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	157,063	224,317	203,160	0.00	230,000	0.00	230,000	230,000	0.00
	5201 INTERFUND TRANSFER - GENERAL F	41,560	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	87,695	109,246	100,000	0.00	150,000	0.00	150,000	150,000	0.00
	5000 OTHER SOURCES	129,255	109,246	100,000	0.00	150,000	0.00	150,000	150,000	0.00
Total Fund 262	STUDENT BODY FUND	286,318	333,563	303,160	0.00	380,000	0.00	380,000	380,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 262	STUDENT BODY FUND									
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	41,646	27,317	91,150	0.00	25,000	0.00	25,000	25,000	0.00
600	OTHER OBJECTS	7	0	0	0.00	0	0.00	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	41,653	27,317	91,150	0.00	25,000	0.00	25,000	25,000	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	134,179	181,904	137,010	0.00	220,000	0.00	220,000	220,000	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	134,179	181,904	137,010	0.00	220,000	0.00	220,000	220,000	0.00
Major Function 1000	INSTRUCTION	175,832	209,220	228,160	0.00	245,000	0.00	245,000	245,000	0.00
Function 2410	OFFICE OF THE PRINCIPAL SERVICES									
600	OTHER OBJECTS	1,240	0	0	0.00	0	0.00	0	0	0.00
Total Function 2410	OFFICE OF THE PRINCIPAL SERVICES	1,240	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	1,240	0	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	135,000	0.00	135,000	135,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	75,000	0.00	135,000	0.00	135,000	135,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	75,000	0.00	135,000	0.00	135,000	135,000	0.00
Total Fund 262	STUDENT BODY FUND	177,072	209,220	303,160	0.00	380,000	0.00	380,000	380,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 265	CLASSROOM MINI-GRANTS									
	1920 DONATIONS/CONTRIBUTIONS	83	0	0	0.00	0	0.00	0	0	0.00
	1921 PRIVATE GRANTS	3,278	5,618	12,600	0.00	5,000	0.00	5,000	5,000	0.00
	1000 REVENUE FROM LOCAL SOURCES	3,361	5,618	12,600	0.00	5,000	0.00	5,000	5,000	0.00
Total Fund 265	CLASSROOM MINI-GRANTS	3,361	5,618	12,600	0.00	5,000	0.00	5,000	5,000	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 265	CLASSROOM MINI-GRANTS									
Function 1111	ELEMENTARY INSTRUCTION									
400	SUPPLIES & MATERIALS	424	2,561	7,400	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	424	2,561	7,400	0.00	5,000	0.00	5,000	5,000	0.00
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	310	414	2,000	0.00	0	0.00	0	0	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	310	414	2,000	0.00	0	0.00	0	0	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
400	SUPPLIES & MATERIALS	715	0	1,000	0.00	0	0.00	0	0	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	715	0	1,000	0.00	0	0.00	0	0	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	964	1,323	1,300	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	964	1,323	1,300	0.00	0	0.00	0	0	0.00
Function 1210	PROGRAMS FOR THE TALENTED AND GIFTED									
300	PURCHASED SERVICES	0	595	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	305	900	0.00	0	0.00	0	0	0.00
Total Function 1210	PROGRAMS FOR THE TALENTED AND GIFTED	0	900	900	0.00	0	0.00	0	0	0.00
Major Function 1000	INSTRUCTION	2,413	5,198	12,600	0.00	5,000	0.00	5,000	5,000	0.00
Function 2220	EDUCATIONAL MEDIA SERVICES									
300	PURCHASED SERVICES	700	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	EDUCATIONAL MEDIA SERVICES	700	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	700	0	0	0.00	0	0.00	0	0	0.00
Function 3330	CIVIC SERVICES									
100	SALARIES	114	0	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	134	0	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	0	421	0	0.00	0	0.00	0	0	0.00
Total Function 3330	CIVIC SERVICES	248	421	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 265	CLASSROOM MINI-GRANTS									
Major Function 3000	ENTERPRISE & COMMUNITY SVC	248	421	0	0.00	0	0.00	0	0	0.00
Total Fund 265	CLASSROOM MINI-GRANTS	3,361	5,618	12,600	0.00	5,000	0.00	5,000	5,000	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 270	AT-RISK STUDENTS AFTER SCH MEALS									
	4505 OTHER FEDERAL MEAL REIMBURES	54,105	87,004	53,550	0.00	59,800	0.00	59,800	59,800	0.00
	4000 REVENUE FROM FEDERAL SOURCES	54,105	87,004	53,550	0.00	59,800	0.00	59,800	59,800	0.00
Total Fund 270	AT-RISK STUDENTS AFTER SCH MEALS	54,105	87,004	53,550	0.00	59,800	0.00	59,800	59,800	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 270	AT-RISK STUDENTS AFTER SCH MEALS									
Function 3100	FOOD SERVICES									
100	SALARIES	11,843	7,832	10,000	0.00	15,932	0.63	15,932	15,932	0.63
200	ASSOCIATED PAYROLL COSTS	4,079	3,028	4,050	0.00	4,368	0.00	4,368	4,368	0.00
400	SUPPLIES & MATERIALS	38,184	76,144	39,500	0.00	39,500	0.00	39,500	39,500	0.00
Total Function 3100	FOOD SERVICES	54,105	87,004	53,550	0.00	59,800	0.63	59,800	59,800	0.63
Major Function 3000	ENTERPRISE & COMMUNITY SVC	54,105	87,004	53,550	0.00	59,800	0.63	59,800	59,800	0.63
Total Fund 270	AT-RISK STUDENTS AFTER SCH MEALS	54,105	87,004	53,550	0.00	59,800	0.63	59,800	59,800	0.63

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 280	SCHOOL FOOD SERVICE FUND								
	1510 INTEREST ON INVESTMENTS	118	106	100	0.00	0	0.00	0	0.00
	1600 FOOD SERVICES REVENUE	183,138	167,190	195,000	0.00	32,000	0.00	32,000	0.00
	1993 MISCELLANEOUS REVENUE - COMM	1,367	6,309	1,750	0.00	500	0.00	500	0.00
	1000 REVENUE FROM LOCAL SOURCES	184,623	173,605	196,850	0.00	32,500	0.00	32,500	0.00
	3102 STATE SCHOOL FUND - SCHOOL LUN	15,238	15,091	15,500	0.00	15,500	0.00	15,500	0.00
	3299 STATE SOURCES - RESTRICTED	4,530	3,953	4,000	0.00	0	0.00	0	0.00
	3000 REVENUE FROM STATE SOURCES	19,768	19,045	19,500	0.00	15,500	0.00	15,500	0.00
	4501 FEDERAL BREAKFAST REIMBURSEM	321,376	321,653	370,000	0.00	502,500	0.00	502,500	0.00
	4502 FEDERAL LUNCH REIMBURSEMENT	867,233	880,679	900,000	0.00	1,048,384	0.00	1,048,384	0.00
	4910 COMMODITIES	90,655	194,546	80,000	0.00	88,916	0.00	88,916	0.00
	4000 REVENUE FROM FEDERAL SOURCES	1,279,265	1,396,877	1,350,000	0.00	1,639,800	0.00	1,639,800	0.00
	5201 INTERFUND TRANSFER - GENERAL F	181,369	228,207	268,000	0.00	225,000	0.00	225,000	0.00
	5400 BEGINNING FUND BALANCE	64,487	0	0	0.00	0	0.00	0	0.00
	5000 OTHER SOURCES	245,856	228,207	268,000	0.00	225,000	0.00	225,000	0.00
Total Fund 280	SCHOOL FOOD SERVICE FUND	1,729,512	1,817,734	1,834,350	0.00	1,912,800	0.00	1,912,800	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 280	SCHOOL FOOD SERVICE FUND									
Function 3100	FOOD SERVICES									
100	SALARIES	522,895	557,383	571,720	21.89	581,222	21.43	581,222	581,222	21.43
200	ASSOCIATED PAYROLL COSTS	439,054	475,030	450,006	0.00	508,749	0.00	508,749	508,749	0.00
300	PURCHASED SERVICES	19,852	26,802	22,556	0.00	21,013	0.00	21,013	21,013	0.00
400	SUPPLIES & MATERIALS	746,760	756,488	783,118	0.00	800,566	0.00	800,566	800,566	0.00
500	CAPITAL OUTLAY	0	0	5,000	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	951	2,031	1,950	0.00	1,250	0.00	1,250	1,250	0.00
Total Function 3100	FOOD SERVICES	1,729,512	1,817,734	1,834,350	21.89	1,912,800	21.43	1,912,800	1,912,800	21.43
Major Function 3000	ENTERPRISE & COMMUNITY SVC	1,729,512	1,817,734	1,834,350	21.89	1,912,800	21.43	1,912,800	1,912,800	21.43
Total Fund 280	SCHOOL FOOD SERVICE FUND	1,729,512	1,817,734	1,834,350	21.89	1,912,800	21.43	1,912,800	1,912,800	21.43

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 290	DONATIONS									
	1920 DONATIONS/CONTRIBUTIONS	17,415	46,261	24,110	0.00	3,449	0.00	3,449	3,449	0.00
	1990 MISCELLANEOUS REVENUE - OTHER	0	1,000	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	17,415	47,261	24,110	0.00	3,449	0.00	3,449	3,449	0.00
	5400 BEGINNING FUND BALANCE	1,592	1,592	1,500	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	1,592	1,592	1,500	0.00	0	0.00	0	0	0.00
Total Fund 290	DONATIONS	19,007	48,853	25,610	0.00	3,449	0.00	3,449	3,449	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 290	DONATIONS									
Function 1111	ELEMENTARY INSTRUCTION									
400	SUPPLIES & MATERIALS	0	0	12,500	0.00	390	0.00	390	390	0.00
Total Function 1111	ELEMENTARY INSTRUCTION	0	0	12,500	0.00	390	0.00	390	390	0.00
Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR									
400	SUPPLIES & MATERIALS	0	0	615	0.00	615	0.00	615	615	0.00
Total Function 1122	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	0	0	615	0.00	615	0.00	615	615	0.00
Function 1131	HIGH SCHOOL PROGRAMS									
400	SUPPLIES & MATERIALS	0	0	3,815	0.00	356	0.00	356	356	0.00
Total Function 1131	HIGH SCHOOL PROGRAMS	0	0	3,815	0.00	356	0.00	356	356	0.00
Function 1132	HIGH SCHOOL EXTRACURRICULAR									
300	PURCHASED SERVICES	286	0	2,088	0.00	2,088	0.00	2,088	2,088	0.00
400	SUPPLIES & MATERIALS	0	14,428	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	7,700	5,732	0	0.00	0	0.00	0	0	0.00
Total Function 1132	HIGH SCHOOL EXTRACURRICULAR	7,986	20,160	2,088	0.00	2,088	0.00	2,088	2,088	0.00
Major Function 1000	INSTRUCTION	7,986	20,160	19,018	0.00	3,449	0.00	3,449	3,449	0.00
Function 2544	MAINTENANCE SERVICES									
500	CAPITAL OUTLAY	9,429	9,711	0	0.00	0	0.00	0	0	0.00
Total Function 2544	MAINTENANCE SERVICES	9,429	9,711	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	9,429	9,711	0	0.00	0	0.00	0	0	0.00
Function 4150	BLDG ACQUIS-CONSTR-IMPROV									
500	CAPITAL OUTLAY	0	17,390	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV	0	17,390	0	0.00	0	0.00	0	0	0.00
Major Function 4000	BUILDING ACQUISITION	0	17,390	0	0.00	0	0.00	0	0	0.00
Function 5204	TRANSFER TO CAPITAL PROJECTS									
700	TRANSFERS	0	0	6,592	0.00	0	0.00	0	0	0.00
Total Function 5204	TRANSFER TO CAPITAL PROJECTS	0	0	6,592	0.00	0	0.00	0	0	0.00

Requirements Report

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 290 DONATIONS									
Major Function 5000 OTHER USES	0	0	6,592	0.00	0	0.00	0	0	0.00
Total Fund 290 DONATIONS	17,415	47,261	25,610	0.00	3,449	0.00	3,449	3,449	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 166):

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. This fund is inactive for 2015-2016.

303 – OSBA PERS BONDS FUND (Page 168):

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 170):

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 ADOPTED BUDGET
FYE JUNE 30, 2016

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
REVENUES						
Local sources	2,832,584	2,872,883	2,209,436	2,208,600	2,208,600	2,208,600
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	2,832,584	2,872,883	2,209,436	2,208,600	2,208,600	2,208,600
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	82,133	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	-	-	-	-	-	-
Debt Service	3,558,083	3,402,566	3,505,055	3,613,810	3,613,810	3,613,810
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	3,640,216	3,402,566	3,505,055	3,613,810	3,613,810	3,613,810
REVENUES OVER (UNDER)						
EXPENDITURES	(807,632)	(529,682)	(1,295,619)	(1,405,210)	(1,405,210)	(1,405,210)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	881,136	925,466	977,709	1,032,707	1,032,707	1,032,707
Refunding bonds and premium on proceeds	9,877,612	-	-	-	-	-
Payments to bond escrow agent	(9,789,800)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	968,948	925,466	977,709	1,032,707	1,032,707	1,032,707
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	161,316	395,784	(317,910)	(372,503)	(372,503)	(372,503)
FUND BALANCE, JULY 1	291,011	452,327	678,910	576,500	576,500	576,500
FUND BALANCE, JUNE 30	452,327	848,111	361,000	203,997	203,997	203,997

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 302	2002 GO BONDS FUND									
	1111 CURRENT YEAR'S TAXES	2,672,951	0	0	0.00	0	0.00	0	0	0.00
	1112 PRIOR YEAR'S TAXES	147,598	0	0	0.00	0	0.00	0	0	0.00
	1113 COUNTY TAX SALES FOR BACK TAXI	552	0	0	0.00	0	0.00	0	0	0.00
	1114 PAYMENT IN LIEU OF TAXES	61	0	0	0.00	0	0.00	0	0	0.00
	1510 INTEREST ON INVESTMENTS	9,187	0	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	2,830,349	0	0	0.00	0	0.00	0	0	0.00
	5110 BOND PROCEEDS	8,875,000	0	0	0.00	0	0.00	0	0	0.00
	5120 BOND PREMIUM	1,002,612	0	0	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	289,188	0	0	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	10,166,800	0	0	0.00	0	0.00	0	0	0.00
Total Fund 302	2002 GO BONDS FUND	12,997,149	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 302	2002 GO BONDS FUND									
Function 2520	FISCAL SERVICES									
600	OTHER OBJECTS	82,133	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	FISCAL SERVICES	82,133	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	SUPPORT SERVICES	82,133	0	0	0.00	0	0.00	0	0	0.00
Function 5110	LONG-TERM DEBT SERVICE									
600	OTHER OBJECTS	12,465,176	0	0	0.00	0	0.00	0	0	0.00
Total Function 5110	LONG-TERM DEBT SERVICE	12,465,176	0	0	0.00	0	0.00	0	0	0.00
Major Function 5000	OTHER USES	12,465,176	0	0	0.00	0	0.00	0	0	0.00
Total Fund 302	2002 GO BONDS FUND	12,547,309	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED FTE 2015-16
Fund 303	2002 OSBA PERS BOND ISSUE DEBT FUND								
	1510 INTEREST ON INVESTMENTS	2,235	2,263	1,500	0.00	1,500	0.00	1,500	0.00
	1000 REVENUE FROM LOCAL SOURCES	2,235	2,263	1,500	0.00	1,500	0.00	1,500	0.00
	5201 INTERFUND TRANSFER - GENERAL F	881,136	925,466	977,709	0.00	1,032,707	0.00	1,032,707	0.00
	5400 BEGINNING FUND BALANCE	1,823	2,486	2,000	0.00	1,500	0.00	1,500	0.00
	5000 OTHER SOURCES	882,959	927,952	979,709	0.00	1,034,207	0.00	1,034,207	0.00
Total Fund 303	2002 OSBA PERS BOND ISSUE DEBT FUND	885,193	930,215	981,209	0.00	1,035,707	0.00	1,035,707	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 303	2002 OSBA PERS BOND ISSUE DEBT FUND									
Function 5110	LONG-TERM DEBT SERVICE									
600	OTHER OBJECTS	882,707	927,707	977,709	0.00	1,032,710	0.00	1,032,710	1,032,710	0.00
Total Function 5110	LONG-TERM DEBT SERVICE	882,707	927,707	977,709	0.00	1,032,710	0.00	1,032,710	1,032,710	0.00
Major Function 5000	OTHER USES	882,707	927,707	977,709	0.00	1,032,710	0.00	1,032,710	1,032,710	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	3,500	0.00	2,997	0.00	2,997	2,997	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	3,500	0.00	2,997	0.00	2,997	2,997	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	3,500	0.00	2,997	0.00	2,997	2,997	0.00
Total Fund 303	2002 OSBA PERS BOND ISSUE DEBT FUND	882,707	927,707	981,209	0.00	1,035,707	0.00	1,035,707	1,035,707	0.00

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 304	2013 GO BOND ISSUE DEBT FUND									
	1111 CURRENT YEAR'S TAXES	0	2,715,071	2,109,436	0.00	2,110,000	0.00	2,110,000	2,110,000	0.00
	1112 PRIOR YEAR'S TAXES	0	144,557	91,000	0.00	92,000	0.00	92,000	92,000	0.00
	1113 COUNTY TAX SALES FOR BACK TAXI	0	875	0	0.00	0	0.00	0	0	0.00
	1510 INTEREST ON INVESTMENTS	0	10,118	7,500	0.00	5,100	0.00	5,100	5,100	0.00
	1000 REVENUE FROM LOCAL SOURCES	0	2,870,621	2,207,936	0.00	2,207,100	0.00	2,207,100	2,207,100	0.00
	5400 BEGINNING FUND BALANCE	0	449,840	676,910	0.00	575,000	0.00	575,000	575,000	0.00
	5000 OTHER SOURCES	0	449,840	676,910	0.00	575,000	0.00	575,000	575,000	0.00
Total Fund 304	2013 GO BOND ISSUE DEBT FUND	0	3,320,461	2,884,846	0.00	2,782,100	0.00	2,782,100	2,782,100	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 304	2013 GO BOND ISSUE DEBT FUND									
Function 5110	LONG-TERM DEBT SERVICE									
600	OTHER OBJECTS	0	2,474,859	2,527,346	0.00	2,581,100	0.00	2,581,100	2,581,100	0.00
Total Function 5110	LONG-TERM DEBT SERVICE	0	2,474,859	2,527,346	0.00	2,581,100	0.00	2,581,100	2,581,100	0.00
Major Function 5000	OTHER USES	0	2,474,859	2,527,346	0.00	2,581,100	0.00	2,581,100	2,581,100	0.00
Function 7000	UNAPPROP END FUND BALANCE									
800	OTHER USES OF FUNDS	0	0	357,500	0.00	201,000	0.00	201,000	201,000	0.00
Total Function 7000	UNAPPROP END FUND BALANCE	0	0	357,500	0.00	201,000	0.00	201,000	201,000	0.00
Major Function 7000	UNAPPROP END FUND BALANCE	0	0	357,500	0.00	201,000	0.00	201,000	201,000	0.00
Total Fund 304	2013 GO BOND ISSUE DEBT FUND	0	2,474,859	2,884,846	0.00	2,782,100	0.00	2,782,100	2,782,100	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 176):

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.

This fund is inactive for 2015-2016.

405 – WARM SPRING K-8 BUILDING FUND (Page 178):

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.

This fund is inactive for 2015-2016.

JEFFERSON COUNTY SCHOOL DISTRICT 509-J
CAPITAL PROJECT FUNDS ADOPTED BUDGET
FYE JUNE 30, 2016

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 2014-15	PROPOSED 2015-16	APPROVED 2015-16	ADOPTED 2015-16
REVENUES						
Local sources	12,625	156,982	36,000	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
TOTAL REVENUE	12,625	156,982	36,000	-	-	-
EXPENDITURES						
Instruction	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Enterprise and Community Services	-	-	-	-	-	-
Facilities Acquisition and Constuction	2,160,239	20,287,047	10,479,625	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	2,160,239	20,287,047	10,479,625	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(2,147,614)	(20,130,065)	(10,443,625)	-	-	-
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	3,993	6,592	-	-	-
Bonds and premium on proceeds	18,154,255	11,400,940	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	18,154,255	11,404,933	6,592	-	-	-
REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	16,006,641	(8,725,132)	(10,437,033)	-	-	-
FUND BALANCE, JULY 1	-	16,006,641	10,437,033	-	-	-
FUND BALANCE, JUNE 30	16,006,641	7,281,508	-	-	-	-

RESOURCES AND REQUIREMENTS REPORT BY FUND

Resources Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED ADOPTED 2015-16 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 404	IN TOWN PROJECTS									
	1510 INTEREST ON INVESTMENTS	10,125	76,259	10,000	0.00	0	0.00	0	0	0.00
	1920 DONATIONS/CONTRIBUTIONS	0	42,500	26,000	0.00	0	0.00	0	0	0.00
	1990 MISCELLANEOUS REVENUE - OTHER	2,500	0	0	0.00	0	0.00	0	0	0.00
	1000 REVENUE FROM LOCAL SOURCES	12,625	118,759	36,000	0.00	0	0.00	0	0	0.00
	5110 BOND PROCEEDS	15,960,000	0	0	0.00	0	0.00	0	0	0.00
	5120 BOND PREMIUM	2,194,255	0	0	0.00	0	0.00	0	0	0.00
	5202 INTERFUND TRANSFER - SPECIAL RI	0	3,993	6,592	0.00	0	0.00	0	0	0.00
	5400 BEGINNING FUND BALANCE	0	16,720,125	7,650,000	0.00	0	0.00	0	0	0.00
	5000 OTHER SOURCES	18,154,255	16,724,118	7,656,592	0.00	0	0.00	0	0	0.00
Total Fund 404	IN TOWN PROJECTS	18,166,880	16,842,877	7,692,592	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
<hr/>										
Fund 404	IN TOWN PROJECTS									
<hr/>										
Function 4150	BLDG ACQUIS-CONSTR-IMPROV									
100	SALARIES	15,883	110,341	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	4,437	47,476	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	1,004,489	506,486	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	167	4,238	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	272,137	10,916,927	7,692,592	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	149,642	1,983	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV	1,446,755	11,587,452	7,692,592	0.00	0	0.00	0	0	0.00
<hr/>										
Major Function 4000	BUILDING ACQUISITION	1,446,755	11,587,452	7,692,592	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 404	IN TOWN PROJECTS	1,446,755	11,587,452	7,692,592	0.00	0	0.00	0	0	0.00

Resources Report

	ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
Fund 405 WS K-8 BUILDING									
1510 INTEREST ON INVESTMENTS	0	38,222	0	0.00	0	0.00	0	0	0.00
1000 REVENUE FROM LOCAL SOURCES	0	38,222	0	0.00	0	0.00	0	0	0.00
5110 BOND PROCEEDS	0	10,740,000	0	0.00	0	0.00	0	0	0.00
5120 BOND PREMIUM	0	660,940	0	0.00	0	0.00	0	0	0.00
5400 BEGINNING FUND BALANCE	0	(713,484)	2,787,033	0.00	0	0.00	0	0	0.00
5000 OTHER SOURCES	0	10,687,456	2,787,033	0.00	0	0.00	0	0	0.00
Total Fund 405 WS K-8 BUILDING	0	10,725,678	2,787,033	0.00	0	0.00	0	0	0.00

Requirements Report

		ACTUALS 2012-13	ACTUALS 2013-14	ADOPTED 14-15	ADOPTED FTE 14-15	PROPOSED 2015-16	PROPOSED FTE 2015-16	APPROVED 2015-16	ADOPTED 2015-16	ADOPTED FTE 2015-16
<hr/>										
Fund 405	WS K-8 BUILDING									
<hr/>										
Function 4150	BLDG ACQUIS-CONSTR-IMPROV									
100	SALARIES	0	13,438	0	0.00	0	0.00	0	0	0.00
200	ASSOCIATED PAYROLL COSTS	0	7,986	0	0.00	0	0.00	0	0	0.00
300	PURCHASED SERVICES	650,522	341,262	0	0.00	0	0.00	0	0	0.00
400	SUPPLIES & MATERIALS	442	8,575	0	0.00	0	0.00	0	0	0.00
500	CAPITAL OUTLAY	62,520	8,083,862	2,787,033	0.00	0	0.00	0	0	0.00
600	OTHER OBJECTS	0	120,907	0	0.00	0	0.00	0	0	0.00
Total Function 4150	BLDG ACQUIS-CONSTR-IMPROV	713,484	8,576,029	2,787,033	0.00	0	0.00	0	0	0.00
<hr/>										
Function 4180	OTHER CAPITAL ITEMS									
400	SUPPLIES & MATERIALS	0	123,565	0	0.00	0	0.00	0	0	0.00
Total Function 4180	OTHER CAPITAL ITEMS	0	123,565	0	0.00	0	0.00	0	0	0.00
<hr/>										
Major Function 4000	BUILDING ACQUISITION	713,484	8,699,595	2,787,033	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 405	WS K-8 BUILDING	713,484	8,699,595	2,787,033	0.00	0	0.00	0	0	0.00

APPENDIX A

Jefferson County School District 509-J
Budget Changes - Proposed to Adopted
FYE June 30, 2016

100 General Fund	Proposed	Changes	Adopted
1000 - Instruction	18,320,805		18,320,805
2000 - Support Services	13,735,512		13,735,512
3000 - Enterprise & Community Services	125,785		125,785
4000 - Facilities Acquisition	400,000		
5200 - Transfers	1,313,255		1,313,255
6000 - Contingency	95,000		95,000
Total Appropriations	33,990,357	-	33,990,357
7000 - Unappropriated Ending Fund Balance/Reserve	7,647,224		7,647,224
TOTAL GENERAL FUND	41,637,581	-	41,637,581
 200 Special Revenue Fund			
1000 - Instruction	2,134,596		2,134,596
2000 - Support Services	1,726,584	396,944	2,123,528
3000 - Enterprise & Community Services	2,257,437		2,257,437
Total Appropriations	6,118,617	396,944	6,515,561
7000 - Unappropriated Ending Fund Balance/Reserve	135,000	-	135,000
TOTAL SPECIAL REVENUE FUND	6,253,617	396,944	6,650,561
 300 Debt Service Fund			
5000 - Debt Service	3,613,810		3,613,810
Total Appropriations	3,613,810	-	3,613,810
7000 - Unappropriated Ending Fund Balance/Reserve	203,997	-	203,997
TOTAL DEBT SERVICE FUND	3,817,807	-	3,817,807
 400 Capital Project Fund			
4000 - Facilities Acquisition	-		-
Total Appropriations	-	-	-
7000 - Unappropriated Ending Fund Balance/Reserve	-	-	-
TOTAL CAPITAL PROJECT FUND	-	-	-
 TOTAL APPROPRIATIONS	43,722,784	396,944	44,119,728
UNAPPROPRIATED ENDING FUND BALANCE/RESERVE	7,986,221	-	7,986,221
TOTAL DISTRICT BUDGET	51,708,554	396,944	52,105,949

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

RESOLUTION NO. 15-42

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 **2015-2016** in the total amount of **\$52,105,949***

MAKING APPROPRIATIONS

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

General Fund		Special Revenue Fund	
Instruction.....	18,320,805	Instruction.....	2,134,596
Support Services.....	13,735,512	Support Services.....	2,123,528
Enterprise & Community Services.....	125,785	Enterprise & Comm.....	2,257,437
Facilities Acquisition	400,000		
Transfers.....	1,313,255	Total.....	\$6,515,561
Debt Service	0		
Contingency.....	95,000		
Total.....	\$33,990,357		
Debt Service Fund		Capital Project Fund	
Debt Service.....	3,613,810	Facilities Acquisition	0
Total.....	\$3,613,810	Total.....	\$0

Total APPROPRIATIONS, All Funds . . . \$44,119,728

Total Unappropriated and Reserve Amounts, General Fund . . . 7,647,224

Total Unappropriated and Reserve Amounts, Special Revenue Fund . . . 135,000

Total Unappropriated and Reserve Amounts, Debt Service Fund . . . 203,997

TOTAL ADOPTED BUDGET . . . \$52,105,949 *

IMPOSING THE TAX

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

- (1) 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 \$2,350,000 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.....\$ 2,350,000

The above resolution statements were approved and declared adopted on June 8, 2015.



Stan Sullivan, 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, 2015 to June 30, 2016 will be held at the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the April 27, 2015 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and received the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 5, 2015 at 6:00 p.m. and if needed May 11, 2015 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras

A copy of the budget document may be inspected on or after April 20, 2015 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to fully participate in this public meeting.

Publish: April 8, 2015 and April 15, 2015

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 8

Issue date APRIL 15

Issue date

Issue date

Issue date

Issue date

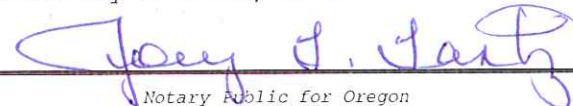
The fee charged for the above publication was

\$186.00



Publisher

Subscribed and sworn to before me this FIFTEENTH day of APRIL, 2015.



Notary Public for Oregon

My Commission expires JULY 09, 2016



Legal
Notice

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, 2015 to June 30, 2016 will be held at the Support Services Building, 445 SE Buff Street, Madras. The meeting will take place on the April 27, 2015 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and received the budget document.

This is a public meeting where deliberation of the Budget Committee will take place. An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on May 5, 2015 at 6:00 p.m. and if needed May 11, 2015 at 6:00 p.m. at the Support Services Building, 445 SE Buff Street, Madras

A copy of the budget document may be inspected on or after April 20, 2015 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://jcsd.k12.or.us/>.

If you have a disability, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to fully participate in this public meeting.

Publish: April 8, 15, 2015

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County School District 509-J will be held on **June 8, 2015** at 7:00pm at the Madras Performing Arts Center, 412 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 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, Chief Financial Officer Telephone: 541-475-6192 Email: mbewley@509j.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$28,004,912	\$19,947,912	\$11,409,017
Current Year Property Taxes, other than Local Option Taxes	6,671,738	6,064,436	6,097,000
Other Revenue from Local Sources	2,293,262	2,228,503	2,078,008
Revenue from Intermediate Sources	317,652	94,756	87,266
Revenue from State Sources	20,573,527	22,203,980	23,060,958
Revenue from Federal Sources	7,040,767	7,698,628	8,060,445
Interfund Transfers	1,213,768	1,304,445	1,313,255
All Other Budget Resources	11,402,242	-	-
Total Resources	77,517,868	\$59,542,660	\$52,105,949

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$17,986,273	\$18,883,060	\$19,450,740
Other Associated Payroll Costs	10,653,586	11,361,078	11,688,813
Purchased Services	3,236,515	2,884,390	3,132,119
Supplies & Materials	3,006,257	3,679,217	3,377,152
Capital Outlay	19,293,406	11,032,625	861,000
Other Objects (except debt service & interfund transfers)	543,378	453,971	587,839
Debt Service*	3,402,566	3,505,055	3,613,810
Interfund Transfers*	1,213,768	1,304,445	1,313,255
Operating Contingency	-	89,125	95,000
Unappropriated Ending Fund Balance & Reserves	18,182,119	6,349,694	7,986,221
Total Requirements	\$77,517,868	\$59,542,660	\$52,105,949

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$18,212,241	\$20,528,948	\$20,455,401
FTE	246	261	270
2000 Support Services	13,973,929	14,970,807	15,859,040
FTE	118	118	128
3000 Enterprise & Community Service	2,246,198	2,314,961	2,383,222
FTE	23	27	27
4000 Facility Acquisition & Construction	20,287,047	10,479,625	400,000
FTE	-	-	-
5000 Other Uses			
5100 Debt Service*	3,402,566	3,505,055	3,613,810
5200 Interfund Transfers*	1,213,768	1,304,445	1,313,255
6000 Contingency	-	89,125.00	95,000
7000 Unappropriated Ending Fund Balance	18,182,119	6,349,694	7,986,221
Total Requirements	\$77,517,868	\$59,542,660	\$52,105,949
Total FTE	387	406	425

* 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 bond proceeds issued in FY12-13 and FY13-14 will be fully expended by FY14-15, thus the decrease is overall resources and requirements in FY15-16.			

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	\$2,876,800	\$2,400,000	\$2,350,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$33,485,000	\$0
Other Bonds	\$10,639,733	
Total	\$44,124,733	\$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 20

Issue date

Issue date

Issue date

Issue date

Issue date

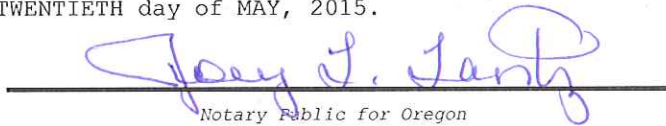
The fee charged for the above publication was

\$300.31



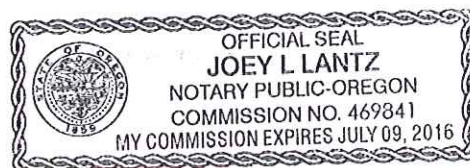
Publisher

Subscribed and sworn to before me this TWENTIETH day of MAY, 2015.



Notary Public for Oregon

My Commission expires JULY 09, 2016



FORM ED-1

NOTICE OF BUDGET HEARING

A public hearing of the Jefferson County Senior Service District 509 will be held on **June 8, 2015** at 7:00pm in the Media Performing Arts Center, 612 SE 8th Street, Medford, Oregon. The purpose of this hearing is to discuss the budget for the fiscal year beginning July 1, 2015 or approved by the Jefferson County Senior Service District 509. Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 648 SE 8th Street, Medford, Oregon, between the hours of 8:00am and 5:00pm or online at the following link: www.jc509.org. The Budget is for an annual budget period. This budget may be prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Martha Bawley, Chief Financial Officer Telephone: 541-475-6192 Email: mhbawley@509.net

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance	\$28,004,912	\$19,947,912	\$11,409,017
Current Year Property Taxes, other than Local Option Taxes	6,671,738	6,064,436	6,097,000
Other Revenue from Local Sources	2,293,282	2,228,503	2,078,008
Revenue from Intermediate Sources	317,652	94,756	87,266
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All Other Budget Resources	11,402,242		
Total Resources	77,517,868	\$59,542,660	\$52,105,949

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
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Other Associated Payroll Costs	10,653,586	11,361,078	11,668,813
Purchased Services	3,236,515	2,884,390	3,132,119
Supplies & Materials	3,006,257	3,679,217	3,377,162
Capital Outlay	19,293,406	11,032,625	861,000
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Unappropriated Ending Fund Balance & Reserves	18,182,119	6,349,694	7,986,221
Total Requirements	\$77,517,868	\$59,542,660	\$52,105,949

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
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3000 Enterprise & Community Service	2,246,198	2,314,961	2,383,222
FTE	23	27	27
4000 Facility Acquisition & Construction	20,287,047	10,479,625	400,000
FTE			
5000 Other Uses			
5100 Debt Service*	3,402,566	3,505,055	3,613,810
5200 Interfund Transfers*	1,213,768	1,304,445	1,313,255
6000 Contingency		89,125	95,000
7000 Unappropriated Ending Fund Balance	18,182,119	6,349,694	7,986,221
Total Requirements	\$77,517,868	\$59,542,660	\$52,105,949
Total FTE	387	406	425

* 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 bond proceeds issued in FY12-13 and FY13-14 will be fully expended by FY14-15, thus the decrease in overall resources and requirements in FY15-16.

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit \$4.5871 per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	4.5871	4.5871	4.5871
Levy For General Obligation Bonds	\$2,876,800	\$2,400,000	\$2,350,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$33,485,000	\$0
Other Bonds	\$10,639,733	\$0
Total	\$44,124,733	\$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.

Publish: May 20, 2015

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

FORM ED-50 2015-2016

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 12, 2015</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.		\$2,350,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,350,000

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

2015-2016 DISTRICT BUDGET COMMITTEE MEETING

MINUTES – APRIL, 2015

1. Call to Order. School Board Chair Stan Sullivan opened the first District budget committee meeting at 6:00 p.m. in the Multi-purpose Room of the Madras Performing Arts Center. Chair Sullivan led the Pledge of Allegiance. About ten persons were in the audience as the meeting began.
2. Introduction of Budget Committee Members. Members of the Budget Committee included Doug Lieuallen, Ines Canche, Ken Stout, and Jim Hutchins and School Board members Stan Sullivan, Brad Holliday, Laurie Danzuka, Lyle Rehwinkel and Tom Norton, Jr. Committee member Jeff Sanders did not attend.
3. Election of Budget Committee Officers.
 - a. Chair. Brad Holliday moved that Jim Hutchins be nominated as Committee Chair. There were no other nominations so Chair Sullivan called for the vote. Motion carried. (6-0) Norton, Canche, and Lieuallen arrived later. Sanders absent.
 - b. Vice-chair. Lyle Rehwinkel moved that Ken Stout be nominated as Committee Vice-chair. There were no other nominations so Chair Hutchins called for the vote. Motion carried. (6-0) Norton, Canche, and Lieuallen arrived later. Sanders absent.
4. Budget Message. Superintendent Molitor presented his Budget Message as found on page 1 of the FY 2015-2016 Proposed Budget document. Each committee member received a copy of the document.
5. Presentation of Budget Document / Deliberation. Martha Bewley, Chief Financial Officer, presented an overview of the proposed budget for 2015-16, beginning with a review of the General Fund this meeting to give the committee a sense of trends for anticipated revenue and expenditures based on the projected 2014-15 year-end position and projections for 2015-16. Following the presentation, input from the committee will be received.

Budget/Revenue Assumptions. District student enrollment plays a large part in determining State School Support funding. Enrollment has been flat in past years but a 2.8% increase this year in average daily membership of 104 students is anticipated to bring about a \$7,000 increase. State Revenue increased statewide for the biennium budget to \$7.255 billion with intention to provide additional funds to implement full-day kindergarten will bring additional funds to this District which already budgets for full day kindergarten. Superintendent Molitor explained how additions offered by the State Legislature are often mitigated by “carve outs” (reductions) in other areas such as occurs with the lunch subsidy netting a reduced amount. A 50/50 distribution of State School Funds over the next two years will bring a change from receiving funds at 49% the first year followed by 51% the second year. Additionally, if the State of Oregon’s May forecast exceeds the February forecast, 40% of the excess amount will be appropriated to the State School Fund. Last year that amount added \$233,000 to JCSD 509-J. A reduction from the State School Fund to repay \$660,000 will continue until October of 2017.

Expenditure/Budget Assumptions. The committee was referred to the list of General Fund 100 expenditure assumptions including roll-up cost to open contracts for licensed and classified staff. A total of \$574,360 would add staff to place at Warm Springs K-8 Academy including a behavior teacher and behavior educational assistants, a department secretary and a counselor; add an interpreter at the MHS transition center; and increase extra duty days. At the central office additional expenditures assumed would include a claims reserve, implementation of steps and columns, and addition of a transportation supervisor.

Other expenditure assumptions to be funded by contingency or grants totaling \$492,601 include a MHS alternative education teacher for ROOTS Program; alternative education teacher and alternative

education assistants, and career and technical readiness teacher at JCMS. Expenditure assumptions would also include an assistant principal position at Warm Springs K-8 Academy and for the Performing Arts Center Director. These expenditure assumptions appear in the budget as General Fund 100 transfers to Other Funds and represent a decrease in the past amount transferred. Other on-going general transfers occur for funds established for programs and services listed on page 30. Discussion followed about the viability of the MHS student snack bar and its relationship to food services verses being student-run previously. Closing the high school campus was the biggest factor to making the snack bar another meal option for students through food services. A portion of food services budget continues to be subsidized by the General Fund in addition to State and federal support. Since the District is now eligible for districtwide federal funding for free and reduced meals, Mrs. Bewley reported more participation has brought more revenue.

Expenditure assumptions from General Sub Funds include replacement of 3 buses; Technology Replacement Plan; Language Textbook Adoption; Equipment Replacement Fund; Maintenance and Repair Projects. The replacement funds are being established to put the District in position to anticipate on-going expenditure needs which occur at irregular intervals.

Revenues

A bar graph of revenues was shown on page 10 comparing current and proposed amounts with past years to 2008-09. Mrs. Bewley told that within the General Fund, 13% is anticipated from local sources and 53% from the State School Fund and 25% is proposed to be available in the beginning fund balance. There is approximately \$50 million total available from all sources of which 11% comes from other funds. An estimate of \$2.3 million is projected to come from the federal Impact Aid grant based on past averages ranging from past revenue of \$2.6 million to the current year's receipt of \$2.2 million.

Expenditure Assumption

Martha Bewley referred the committee to the bar graph summarizing expenditures on page 14 and expenditure details starting on page 27. She explained that the unappropriated ending fund balance differs from the amount appropriated for specific purposes from the reserve. Expenditures detailed by object show 84% of the budget is expended for salary and associated payroll costs. Counselors and principals are accounted for as support services rather than instructional functions.

On page 31, the General Fund Proposed Budget was summarized by function and compared previous two years of actuals, the adopted and projected ending amounts for fiscal year ending June 30, 2015, and the proposed budget for FY15-16. The FY14-15 budget is projected to use \$540,998 from Reserve to balance the amount in excess of budgeted revenue and leave a project ending fund balance of 21%. Adjustments leading to the projected ending fund balance ending \$978,000 more than anticipated include a "May surprise" of an additional \$275,000; an adjustment of an additional \$661,000 for higher than expected enrollment; salary and associated payroll cost savings of \$745,000. Proposing that \$1.7 be used from reserves based on current known factors to balance the proposed FY 15-16 budget would leave a projected fund balance percentage of 15% based on actual revenues. Continuing to budget with the current trend of a declining ending fund balance would lead to a FY16-17 balance of 7% and fall to a zero balance by FY 18-19. Superintendent Molitor expressed concern for continuing the trend. The budget committee must decide the amount of reserves necessary for responsible long-term planning. The Reserve Balance actuals figures since FY2011-12, current year adopted and projected were compared with the proposed FY15-16 budget in the chart on page 30. The unassigned and assigned General Fund

Reserve Balance was compared and showed a decline from 41% actual in 2011-12 to 36% projected for ending FY14-15 and 25% anticipated for FY 15-16, which includes the May surprise.

If more revenue is received than anticipated, the committee could consider adding items to the budget from the Budget Wish List or place the money in Reserve

6. Budget Committee Input. Tom Norton, Jr. asked who decides what is on the wish list. The Wish List comes from requests by the administrative team based upon what is known to anticipate for the coming year. The ELL Program at JCMS is a priority for Principal Simon White. Also, the forestry program will end at JCMS this year prompting the request for adding a career and technical education program at JCMS. The CTE was budgeted over the ELL request since ELL student participation has decreased. One nurse serving nearly 3,000 students has been a stretch and could warrant additional staff. An equipment grant is available for the MHS alternative education program but the teacher is not grant funded. Stan Sullivan shared the public request he has heard for budgeting CTE and more music instruction in the schools. Superintendent Molitor responded that the Ethos Program will again fund four music instructors at some level for 2015-16 at four elementary schools. One Ethos instructor is returning and the other three will be hired. The ROOTS program will have one teacher funded through the General Fund for MHS, otherwise the program is grant-funded. In 2014-15 ROOTS began as fully grant-funded and included a liaison funded by a Title VII grant. Martha Bewley acknowledged hearing from the committee that if there was more money available then Career and Technical Education should be added.
7. Adjournment. There being no further discussion, at 7:02 p.m. Chair Jim Hutchins declared the meeting in recess until the next meeting on May 5th in the MPAC multipurpose room beginning at 6:00 p.m.

Respectfully submitted,

Cindy Stanfield

JEFFERSON COUNTY SCHOOL DISTRICT 509-J

2015-2016 DISTRICT BUDGET COMMITTEE MEETING

MINUTES – May 5, 2015

1. Call to Order. School Board Chair Stan Sullivan opened the second District Budget Committee meeting at 6:25 p.m. when a quorum of six was present in the Multi-purpose Room of the Madras Performing Arts Center in Madras, Oregon. Members of the Budget Committee in attendance included Ines Canche, Ken Stout, and Jim Hutchins and School Board members Stan Sullivan, Laurie Danzuka, Lyle Rehwinkel. Tom Norton, Jr. arrived later. Superintendent Rick Molitor, Chief Financial Officer Martha Bewley, and recording secretary Cindy Stanfield were present. Board member Brad Holliday and committee members Jeff Sanders and Doug Lieuallen did not attend. LaRae Sullivan and Barbara Ibrahim (later) were present in the audience.
2. Approval of April 27, 2015, Minutes. **Stan Sullivan moved that the minutes of the first budget committee meeting be approved as presented. Ken Stout seconded the motion. (6-0)**
3. Budget Document Review. Martha Bewley gave an overview of Special Revenue funds, Debt Service funds, Capital Project funds and explained how the property tax levy was determined.

Special Revenue Funds. Resources in these funds differ from the general fund in that the amount received must be accounted for separately and spent for specific purposes. Each fund is described in the Budget Document. Page 81 of the proposed 2015-16 Budget Document listed past actuals, adopted and proposed receipts by function categorized by local, intermediate, state and federal sources. Total revenues are anticipated to be lower than the past actual revenue due to the conclusion of short-term School Improvement grants for Madras High School and Jefferson County Middle School resulting in a steady decline in revenue. In response to a question about whether other districts get the same grants, Mrs. Bewley said that some grants are divided among more than one school district. Others are not, such as grants based upon student population like the Federal Impact Aid Grant. Proposed revenue shown in the document has been adjusted since the first budget meeting to add receipt of a federal grant applied for last year and not anticipated. A few days ago it was learned that JCSD 509-J won the competitive application process for a grant offered by U.S. Department of Education and has been awarded \$1,191,643. The three-year grant will fund a half-time elementary counselor at three schools -- Buff Intermediate, Madras Primary, and Metolius Elementary schools, plus a counselor specialist to coordinate counseling services. A reduction in the Special Revenue Fund will result when three Fund 235 grants and two 18-month grants end as of June 30, 2015.

Debt Service Funds. General Obligation Bonds Fund 302 has been reduced to zero since re-funding the Series 2002 bonds with the Series 2013 General Obligation & Refunding Bond (Fund 304) in May of 2013 and the balance transferred to Fund 304.

Fund 303 - OSBA PERS Bonds Fund represents the bonds issued by the District in 2002 for the purpose of savings for pre-payment of funding payroll costs for PERS liability. \$10.6 million is owed with a payoff date in the year 2028.

Property Tax Levy. Martha Bewley presented the amount of \$2,350,000 for the general obligation bond principal and interest in the Debt Service Fund (304). The budget for fiscal year 2015-16 was proposed to the Budget Committee in the amount of \$52,105,949. Property taxes for the 2015-16 fiscal year were proposed at the rate of \$4.5871 per \$1,000 of assessed value for operating purposes in the General Fund (100).

4. General Fund Discussion.

PERS Update. Action by the State Supreme Court reversed a previous court decision in 2013 that reverses the savings planned on by the State of Oregon to fund future Public Employees Retirement obligations. The potential impact on is currently projected at an increase of 5.5% which equated to approximately \$342,000. At this time there is no indication that the increase will occur until the 2017-2019 biennium. . The District's current PERS Reserve Fund (111) has a balance of \$667,812. Mrs. Bewley recommended the Committee consider future

addition to the reserve fund during the coming two years in anticipation of future obligations for PERS liability.

General Fund. This year the District's proposed budget recommends a use of reserves of \$1.7 million from General Fund and a total of \$3.0145 million from General and Sub funds combined. The Committee was asked to consider whether this amount prompts a change in the 15% designated to be kept as a minimum in reserve.

Budget Changes. The original proposed 2015-16 Budget at the last meeting presented a total amount of \$51.7 million. Changes resulting from the additional 3-year grant, which added \$396,944, bring the revised total to \$52,105,949.

5. Public Comments. Barbara Ibrahim asked for clarification about the on-site child care offered at Madras High School for students and staff. Mrs. Bewley explained that the program serves students in the Teen Pregnant and Parenting Program. Staff members may pre-pay a month's fee or pay a higher rate for leaving a child randomly. Secondly, Mrs. Ibrahim commented that her experience as a nurse leads her to believe one school nurse is not sufficient to serve nearly 3,000 students in the District. She recommended that additional nurses, up to three more, be hired to begin learning to manage the nursing needs of the District, especially the demands for serving children with diabetes and safety. Lyle Rehwinkel explained that an additional .2 f.t.e. of nursing staff time is provided by Indian Health Services now.
6. Approve Budget Document as proposed, as adjusted, or set an additional Budget Committee Meeting. Chair Hutchins announced the meeting time had reached 7:00 p.m. and asked the committee whether it should continue or call a recess to another meeting date. No one asked to end the session. Superintendent Molitor recommended the Committee approve the 2015-2016 Proposed Budget for FY 2015-2016 as presented and allow the School Board to consider the wish list items if and when additional funding is received by the District. **Tom Norton, Jr. moved that the Budget Committee of the Jefferson County School District 509-J approve the budget for the 2015-2016 fiscal year in the amount of \$52,105,949 AND Property taxes for the 2015-2016 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 \$2,350,000 for the general obligation bond principal and interest in the Debt Service Funds (Fund 304). Laurie Danzuka seconded the motion which passed unanimously (7-0).**
7. Adjournment. The proposed 2015-16 Budget Document being approved, Chair Hutchins adjourned the committee meeting at 7:03 p.m. until the next meeting in 2016.

Respectfully submitted,

Cindy Stanfield