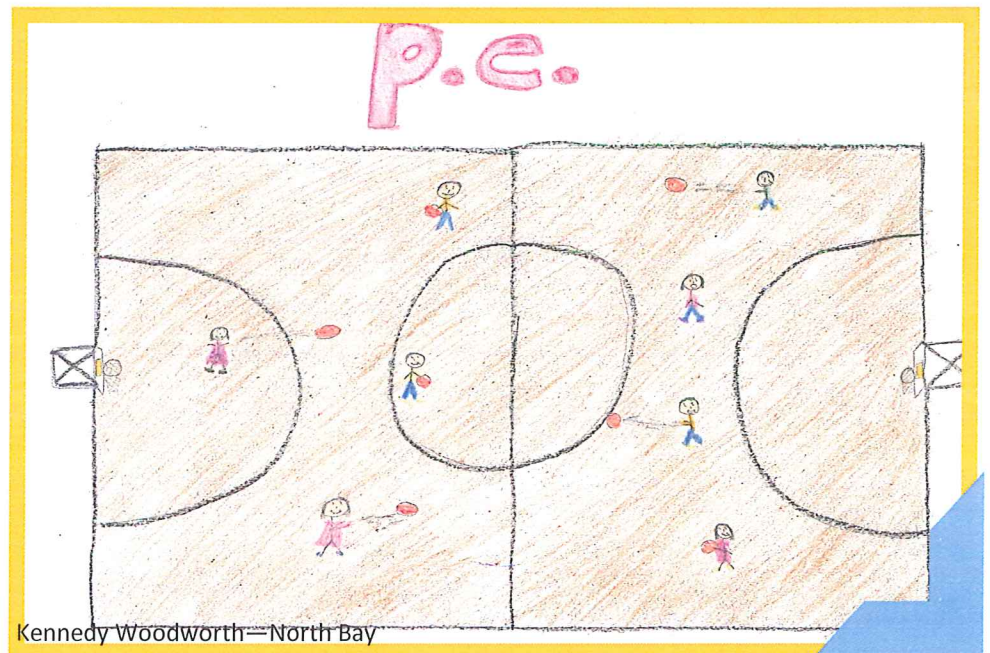
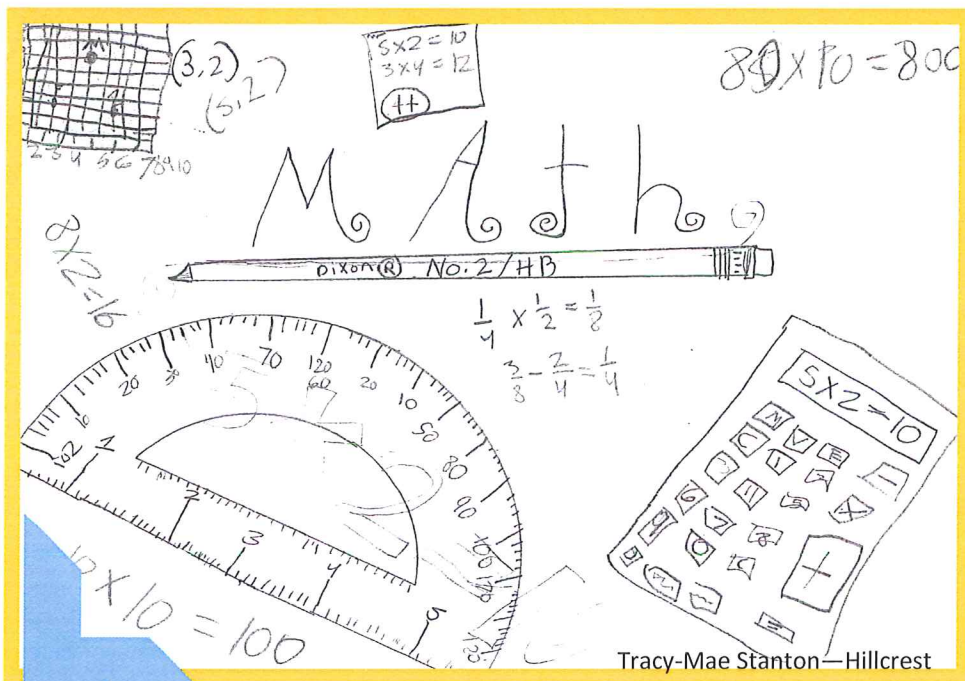


North Bend School District #13 2015-2016 Adopted Budget



**NORTH BEND SCHOOL DISTRICT #13
ADOPTED BUDGET
2015-16**

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NORTH BEND SCHOOL DISTRICT #13

BUDGET DEVELOPMENT STAFF

Bill Yester, Superintendent-Clerk, Budget Officer

Sherri O'Connor, Business Manager

Pat Johnson, Special Education Director

Tiffany Rush, Director of Curriculum and Instruction

Bruce Martin, Director of Elementary Education

**NORTH BEND SCHOOL DISTRICT #13
DISTRICT FACILITIES
2015-16**

<u>FACILITY</u>	<u>GRADES</u>	<u>BUILDING PRINCIPAL/SUPERVISOR</u>
Director of Elementary Education	(K - 5)	Bruce Martin
Hillcrest Elementary School	(K - 5)	Jon Davison
North Bay Elementary School	(K - 5)	Colleen Reeves
North Bend Middle School	(6 - 8)	Marci Stadiem
PEAK (Positive Education Alternatives for Kids)	(8 - 12)	Bill Lucero
North Bend High School	(9 - 12)	Bill Lucero
District Office		Superintendent Bill Yester
Maintenance/Food Service		Rhonda Hoffine
Network Administrator		Joe Frischman

Superintendent's Budget Message FY 2015-2016

North Bend School District #13

May 13, 2015

Bill Yester, Superintendent

The mission of North Bend School District #13 is to ensure that every District student finds and fulfills their educational potential. We accomplish this by offering a comprehensive and quality education which prepares all students to become a productive members of the community, the nation, and the world.

North Bend students will graduate with the skills and knowledge to be successful in the 21st century. Oregon's State School Fund for the 2015-2017 biennium has been set at 7.255 billion dollars. This funding amount is an increase over the last biennium's 6.65 billion dollar budget. The May 14, 2015 estimate could add to this budget; however, the exact amount is unknown. COSA is estimating 20 to 50 million additional dollars. North Bend School District has accomplished much over the past year and the funding of the new biennium will help us build onto what we have started.

Our kindergarten is now full day and students are making greater academic progress at a greater rate than in past years when they were attending half day sessions. Our elementary schools have been reconfigured into two K-5 schools resulting in three classrooms at each grade level. Equalization of each elementary school is progressing well but it is still a work in progress. The new student information data base, Synergy, is in place. We are in the process of adding the special education programs which will be in operation next fall. We will be continuing to refine the system. We have implemented ALICE trainings and procedures to help our students and staff remain safe and secure in any situation while at school. Along with this, we have developed plans to keep our students safe should a natural disaster occur. The 7.255 billion dollars budget will help North Bend School District continue with what we are currently doing and move forward with the goals for the next year.

Video

As you can see there is much going on in our schools today. We are hoping to refine and continue in all of these areas in addition to accomplishing our goals for the 2015-2016 school year.

We have four major goals for the 2015-2016 school year. They are: systems and programs that will lead to the State goal of 40/40/20, targeted instructional improvements, investment in technology needs across the district, and ensuring safe and secure schools for our students.

We will increase the efforts of the key elements of 40/40/20 with several different strategies. These will include looking at our pre-k options, expanding curriculum for Freshman academy, improving elective options for high school students, and increasing support to meet the needs of individual students.

Our targeted instructional improvements will include hiring an Instructional coach/specialist in math, increasing professional development opportunities for all staff, continuing to move forward with curriculum initiatives (common core, next generation), and continuing with efforts to equalize elementary instruction across schools which was started with reconfiguration. We need to continue to invest in technology for all students. We want to increase opportunities in Career and Technical Education; initiate an electronic curriculum to support current curriculum and provide for individual pacing and accommodations; allow time to train and support staff in a coordinated tracking system for attendance through Synergy; and increase alternative opportunities for credit recovery and provide other learning options.

Finally, we want to continue building our safe and secure schools programs. We will do this by providing mental health and behavioral support in schools, continuing work on emergency preparedness, and adding a student resource officer. (A more in depth chart is on the following page.)

To accomplish these goals, the North Bend School District will need to make several staffing additions. We feel instruction is the number one priority in being able to achieve our goals. We are recommending an additional 4.0 FTE in certified staffing to fulfill many of the 40/40/20 goals. This includes 1.0 FTE certified instructional coach/math specialist. Duties would include helping teachers to break down common core math standards and to build formative assessments. This position would also guide development of curriculum and construction of instructional sequence for our math concepts classes at both the middle and high school.

NORTH BEND SCHOOL DISTRICT 2015-2017 BUDGET SUPERINTENDENT'S GOALS

\$7.235 Billion

The North Bend School District will target investments in instructional time, programs and services for students who need them most. At this funding level we would be able to:

- Provide a full school year
- Maintain or reduce current class sizes, current programs and full day Kindergarten

As well as:

Deepen efforts in key elements of our 40-40-20 plan

The District would increase student success for transitioning (pre K to Kindergarten, grades 5-6, 8-9, 12 to college/work force):

- Pre-Kindergarten options for summer and potential pre-school programs
- Increase support practices such as intensive intervention, remediation and summer school options
- Expand Freshman Academy to target skills to ensure success with transition from 8th grade to high school
- Improve elective opportunities to engage students to effectively reduce the dropout rate

A prime example is Bulldog Industries (a combination of CTE programs- with marketing, production and sales components embedded in real world experiences).

Invest in technology needs across the District

A technology infrastructure is essential to educating today's students. Access to technology will:

- Increase student opportunities in Career and Technical Education
- Provide electronic curriculum to support current programs
- Increase support for a coordinated tracking system for attendance within Synergy
- Increase alternative options (credit recovery, re-engaging disenfranchised students)

Target instructional improvements

In order to increase knowledge we must provide up-to-date professional development, curriculum and coaching to support the integration of Common Core State and Next Generation Science Standards through:

- Mentoring Program (increase coaching positions)
- Increase professional development opportunities
- Move forward with curriculum initiatives (alignment, textbook adoption)
- Continue school equalization and reconfiguration efforts
- Increase summer school program options

Investments in improved school security and safety

The District continues to be proactive with safety and security for students and staff. There is critical need to:

- Increase 'Check-in/Check-out' behavior supports (with a heavy emphasis on Middle School support)
- Increase emergency preparedness and security (continued ALICE training and implementation)
- Add a School Resource Officer (SRO)

The second certified position would consist of 0.5 FTE at the high school and 0.5 FTE at the middle school. We would like to add 1 period each of science, woods, and zumba at the high school. An additional period of science will help to support our science department as they move to the next generation science standards. It will also help to restructuring freshman science courses which currently have a high rate of failure for ninth grade students at the high school. The restructuring will increase opportunities for success. Woods and zumba are highly requested classes. Each year forty to fifty students are unable to take these courses because of limited space and sections offered.

The middle school's 0.5 FTE certified position would include 1 period each of 7th grade science, 7th grade English, and zumba. The 7th grade class is large and adding additional sections of science and English will help reduce class size in these content areas.

The third position would be a fourth grade position for either 1.0 certified FTE or 2 6.5 FTE educational assistants. The fourth grade class is a large class averaging 30 students per class. Hiring a fourth grade teacher, will require putting another classroom in one of the elementary schools. This will result in the necessity of boundary or policy changes. If we hire two educational assistants, one for each school, one large class of possibly 34 students and two smaller classes could be created at each school. An educational assistant would be assigned to each of the large classes. In this scenario boundaries and policies would stay the same.

The fourth certified FTE position would be a position as needed with enrollment. We are a growing district and in some grade levels our classes are large. The high school had over 800 students forecast for next year. We need this FTE to be able to bring class size down and be prepared for our growing district needs.

We are reducing administrative expenditures by reorganizing the district office. We are eliminating a 0.5 FTE federal programs administrator position and distributing these duties over remaining administration.

Thank you for being here tonight especially the Board of Directors and community members for volunteering their time on this important issue of funding our school district for our most important resource, our children.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

If you are a new reader of our budget document or you need a review, the following information will guide you through the budget document's format and organization, as well as the budget preparation process.

Budget Format

The budget document is organized into four main parts:

- Executive Budget Summary
- General Fund
- Other Funds
- Appendices

Executive Budget Summary

The Table of Contents leads the budget document. The first part is the Executive Budget Summary which includes key players in the budget process and the Budget Message, a narrative overview of the 2015-16 budget.

General Fund

The General Fund is the primary operating fund of the District. This fund accounts for all revenues and expenditures except those required to be accounted for in another fund. It is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, textbooks, utilities, and other general expenses.

General Fund revenues come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which equal approximately 90% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes weightings for the number of students and extra weightings for specific types of students: special education,

English as a second language, poverty, foster care and pregnant and parenting. There are two grant calculations which include a general purpose grant and a transportation grant.

The total average daily membership (ADM) amount is combined with the extra weightings to determine the extended average membership weighted (ADMw) amount. This amount is multiplied by the general purpose grant amount per extended ADMw to determine the total General Purpose Grant amount.

The General Purpose Grant includes an Experience Adjustment. This adjustment takes into account the state average teacher experience compared to the district average teacher experience. The difference between these two averages equals the Experience Adjustment. The base General Purpose Grant amount is then increased or decreased by the Experience Adjustment.

The transportation grant is based on the total eligible transportation costs expended by the District. The total expended amount is funded at 70% by the state.

Other Funds

In addition to the General Fund, the District budgets for eight Special Revenues Funds and one debt service fund. Money in special revenue accounts may only be used for programs and services as specified by the source of the money. Other funds include:

Federal Programs Fund is used for federal grants and their related expenditures.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

Food Service Fund accounts for the revenues and expenditures of the District's food service program, which include Coquille and Reedsport School Districts. Revenue sources include sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

PERS Reserve Fund is used to account for savings on the prepayment of the PERS (Oregon Public Employees Retirement System) obligation. The District issued limited tax pension obligation bonds in 2005 to finance the unfunded actuarial liability in the PERS system. The savings have been reserved to offset future PERS rate increases over the life of the bonds (mature 2028).

Long Term Care and Treatment Program Fund is used to account for state grants associated with providing educational services to children in the care of the Southern Oregon Adolescent Study and Treatment Center for children and families.

Lottery Bonds 1998-99 Fund accounts for a state education project grant under 1999 Legislative House Bill 2567. These funds are earmarked for textbook adoption or technology.

Student Body Fund accounts for activities associated with elementary, middle school and high school student groups. The revenue sources are participation fees, donations, and fund-raising activities. Individual accounts are maintained at each school. This fund summarizes all activity at year end.

Miscellaneous Grants Fund is used to account for revenues and expenditures of donations and grants restricted for a specific purpose.

Capital Improvements Fund accounts for projects related to the maintenance and improvement of the District's existing facilities. These projects are funded by the remaining proceeds from the sale of surplus land and buildings.

Debt Service Fund accounts for the payment of long term debt, including general obligation bonds, limited tax pension bonds and Qualified School Construction Bonds (QSCB).

Appendices

The Appendices contain information related to district vehicles, estimated athletic costs, student enrollment and the chart of accounts.

NORTH BEND SCHOOL DISTRICT #13 BUDGET FORMAT AND PROCESS

Budget Process

Oregon Local budget Law (ORS 294.305 to 294.565) defines a process and format for school districts' annual budget preparation and presentation. The Oregon Department of Education (ODE), through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. All Oregon school districts are expected to follow the chart of accounts for budgeting and financial reporting.

Appropriations provide the District with legal spending authority throughout the fiscal year. Separate appropriations must be made for each fund. The District appropriates its expenditure budget at the major function level. The function describes the activity for which a service or material object is acquired.

The functional areas, as defined by ODE, are Instruction, Support Services, Enterprise and Community Services, Facilities Acquisition and Construction, Inter-fund Transfers, Debt Service and Contingency.

Preparation of the budget involves many steps and months of work by District staff. Once a proposed budget is developed, the Superintendent presents it and the Budget Message to the Budget Committee, which then reviews the proposed budget and receives public comment.

The Budget Committee approves a budget for adoption by the School Board. Budget Committee meetings are typically held in May. Notice of the first budget meeting is published twice in the local newspaper, five to thirty days before the first budget

meeting. Once a document is given to the Budget Committee, citizens may obtain a copy by contacting the Business Manager at 541-751-6770.

Budget Adoption

After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review.

A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review. After the budget hearing and consideration of public testimony, the School Board adopts the budget at the June business meeting.

Supplemental Budgets

If the district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year.

The School Board may adopt a supplemental budget at a regular public meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget of the fund being adjusted. If the expenditures are greater than 10 percent, the School Board must first publish the supplemental budget and hold a special public hearing.

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

2015-17 STATE SCHOOL FUNDING

- The legislature approved a \$7.255 billion budget for Oregon public schools in 2015-17. This is a \$600 million increase over the last biennium (approximately nine percent). However, the state budget also includes the addition of ADM to the funding formula for full day kindergarten, and includes carve-outs for free lunch subsidy, targeted investments to support children with disabilities, low-income students, and English language learners.
- It also includes a trigger that will send 40 percent of new revenue to the State School Fund if the economy shows improvement in the May economic and revenue forecast.
- The state budget basically means status quo for North Bend School District for 2015-17. At this funding level we are able to provide a full school year, maintain our current level of staffing, current class sizes and current programs, while funding full day kindergarten. As a result of re-allocating our scarce resources, we have limited funds to make targeted investments in some critical areas.

MAY 2015 REVENUE FORECAST

- If the District receives additional funding as a result of the May economic and revenue forecast (40% trigger), priority would be given to the funding of a School Resource Officer, in partnership with the City of North Bend, and priority would be given to the funding of a pre-K program.
- The School Resource Office would coordinate and review building safety, providing a proactive presence within the buildings. The pre-K program would increase educational opportunities for students, providing the fundamental skills necessary for a successful transition to kindergarten.

ALL FUNDS

- The District's total 2015-16 proposed budget for all funds equals \$47,748,422. This is an increase from 2014-15 of 4.39% or \$2,008,071.

GENERAL FUND

- The General Fund represents approximately 79% of the District's total budget. The District's General Fund 2015-16 proposed budget equals \$37,691,054. This is an increase from 2014-15 of 4.28% or \$1,546,862.

- The 2015-16 General Fund budget allocates 72% to Instruction, 23% to Support Services, 4% to Contingency and 1% to Transfers and Debt Service.
- The General Fund revenue budget includes \$34,195,554 from the State School Fund formula. The estimate is based on ODE's April 24, 2015 projection for the 2015-16 state funding level of \$7.255 billion. This funding level equals \$6,820 per extended ADMw for North Bend, an increase of \$85 per ADMw.
- The April 24, 2015 estimate includes payments based on an allocation of 50/50 for both years of the 2015-17 biennium, instead of the traditional allocation of 49% in the first year and 51 % in the second year.
- This allocation method represents approximately \$350,000 additional revenue in the first year of the biennium for the District. The District's 2015-16 proposed budget includes an increase to the contingency line item of \$350,000 to reserve these funds for the 2016-17 fiscal year.

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

CONTINGENCY

- The contingency line item was reduced with Board approval during 2014-15 by \$300,000. This amount was transferred to Support Services to fund one time expenditures related to maintenance and technology. The 2015-16 proposed budget increases the contingency line item by this \$300,000 one-time transfer and the \$350,000 additional revenue reserved for 2016-17, for a total \$650,000 increase in the contingency line item.

DISTRICT WIDE CHALLENGES

- The District continues to face challenges in education related to the Common Core State Standards Implementation and the new evaluation system for teachers and administrators (SB 290). In addition, the District continues to work to address the issue of student achievement, balancing class size, building capacity, and equalizing programs and interventions for all students.
- We continue to be challenged to meet the goals of 40-40-20 or even make progress toward reaching them without full funding of K-12 education. A funding level of \$7.255 billion does not fund

school districts at a level that moves us forward. This funding level still results, state-wide, in continuation of the fundamental conditions that have caused Oregon to have among the nation's shortest school years, highest class sizes and lowest graduation rates.

- COSA and OSBA have stated that \$7.875 billion represents the first step on a ten year trajectory to reach the Quality Education Commission's approximately \$9.2 Billion recommended funding level — which is the level needed for Oregon schools to reach the national average for instructional time and class size.

RECONFIGURATION

- The Board approved a reconfiguration plan for the 2014-15 school year to address these issues. The reconfiguration plan consisted of a K-5 model for the elementary schools, with equal enrollment at both buildings. Grades 6-8 is at the middle school. The 2015-16 proposed budget continues to include expenditures related to the approved reconfiguration plan.
- The proposed 2015-16 budget continues to fund a new administrator position added with the 2014-15 adopted

budget. This position is the Director of Elementary Education and will continue to oversee the operations of North Bay and Hillcrest schools, under the approved reconfiguration plan. In addition, this position and the Curriculum Director will be responsible for many of the duties of the Federal Programs Coordinator. This .5 FTE position was eliminated effective June 30, 2015.

- The District's 2015-16 proposed budget continues to fund three kindergarten teachers (to offer full day kindergarten), one elementary music teacher (previously shared with Lighthouse Charter School), and one middle school teacher (6th grade - to reduce class size).

2015-16 BUDGET CHANGES

- Changes to the 2015-16 proposed budget for the General Fund include the addition of four certified FTE staffing positions (two FTE at the elementary level and two FTE at the secondary level). The elementary positions would be added as needed, depending on increased enrollment. The secondary level positions include one FTE instructional coach (math) and increased periods for Science, Math, Social Studies,

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

Language Arts and PE, as needed, at the middle school and high school, depending on class size and increased enrollment.

- The 2015-16 General Fund proposed budget also includes the addition of classified positions. The District added 1 FTE electrician, .625 FTE custodial staff, .375 maintenance secretarial staff and .5 FTE PEAK educational assistant, while increasing hours for health room assistants at the high school and high school and adding .8 FTE health room assistant at North Bay.
- The 2015-16 General Fund proposed budget includes a reserve for union negotiations of approximately \$200,000 for salary and benefit increases. The District currently has union contracts in effect with certified staff through June 30, 2015 and with classified staff through June 30, 2016.
- The District's leadership team has identified the set of priorities and specific initiatives that we are driving towards, as identified in the 2015-16 proposed budget message. We continue to focus on instructional priorities. The additions to the proposed budget were

made taking into consideration the needs of the District and School Board goals.

FUND BALANCE

- The District's Fund Balance policy has been key to the District's financial stability. The District has planned for the uncertainty in state school funding by setting aside reserves and has continued to focus on sustainability in staff and programs.
- Board policy requires a minimum ending fund balance of 5% of total revenues. The General Fund ending fund balance is projected to be \$2,100,000 or approximately 6% of the total General Fund revenues at June 30, 2015.
- Increases in fund balance are the result of budget savings or the receipt of unanticipated revenues. The District received unanticipated additional state funding, as a result of the final adjustment for 2013-14 and the preliminary adjustment for 2014-15.

PERS COSTS

- The 2015-17 PERS rates decreased by 1.11% for Tier I/II employees and 3.8% for OPSRP employees, resulting in

approximately \$200,000 in budget savings for 2015-16. However, the Supreme Court recently overturned legislation that was key to this rate reduction. Therefore, the 2017-19 PERS rates that were scheduled to increase, will need to be increased even more. Current estimates show a 5.5% increase in rates for 2017-19.

ENROLLMENT

- The District's enrollment has increased unexpectedly during recent years. The District had an unanticipated increase of 50 students during 2014-15, for a total enrollment of 2,210. The District anticipates no enrollment changes for 2015-16.
- Enrollment for the District's virtual charter school (ORVA) increased by 76 students during 2014-15, for a total enrollment of 1,834. Anticipated enrollment for 2015-16 is 1,800 students.

NEW PROGRAMS

- The re-organization of the South Coast ESD gave the District an opportunity to order services based on enrollment, funding and service needs. As a result of the re-organization in prior years,

NORTH BEND SCHOOL DISTRICT #13 BUDGET AT A GLANCE

the District continues to provide more services “in-house” and reduce costs. These services include technology, curriculum, school psychologists, alternative education and Life Skills. The proposed budget includes \$220,000 in ESD service credits to be used to offset the Life Skills program.

- The District started a new alternative education program (PEAK) during the 2013-14 school year. In order to reduce the cost of the program for 2014-15, the District moved the PEAK program from the ESD building to the High School.
- The District funded .25 administrator FTE, 1.5 certified FTE and 1 classified FTE during 2014-15 to continue to provide alternative education services in the PEAK program. The 2015-16 proposed budget includes the addition of .5 classified FTE to provide additional support for this program. The District continues to fund this program with resolution dollars.
- In addition, the proposed budget includes a formalized program to help smoothly transition elementary students to the middle school and provide

support for students with challenging behaviors.

TECHNOLOGY

- The District recognizes the importance of maintaining and enhancing the technology infrastructure, tools and applications used by students, teachers and staff in support of both the teaching and learning process and the business needs of the District.
- Prior to 2012-13, there had been no major improvements to the District’s technology infrastructure since the bond levy in 2002. Technology infrastructure improvements have been a priority the past three years and are planned to continue for the 2015-16 school year. These infrastructure improvements include the replacement of servers and switches.

OTHER FUNDS

- The Special Revenue Funds for 2015-16 total \$8,840,048 or 18% of the District’s total budget.
- The Debt Service Fund for 2015-16 equals \$1,217,320 or 3% of the District’s total budget.

- There were no major changes in the 2015-16 Special Revenue Funds or Debt Service Fund budgets compared to the 2014-15 budgets.
- The District continues to be fiscally conservative and works diligently to be wise stewards of the resources entrusted to its care. We continue to work to create additional learning opportunities for all students, improve the level of instruction and leverage our resources.

NORTH BEND SCHOOL DISTRICT #13
FUND SUMMARY

GENERAL FUND RESOURCES

	2013-14 Adopted	2014-15 Adopted	2015-16 Proposed	% Change	2015-16 Approved	2015-16 Adopted
Revenue from local sources	\$ 5,661,638	\$ 5,830,000	\$ 5,960,000	2.23%	\$ 5,960,000	\$ 5,960,000
Revenue from intermediate sources	35,000	-	-	0.00%	-	-
Revenue from state sources	26,385,276	27,883,192	29,400,054	5.44%	29,400,054	29,400,054
Revenue from federal sources	-	-	-	0.00%	-	-
Revenue from other sources	447,890	431,000	231,000	-46.40%	231,000	231,000
Beginning fund balance	2,000,000	2,000,000	2,100,000	24.25%	2,100,000	2,485,000
Total General Fund Resources	\$ 34,529,804	\$ 36,144,192	\$ 37,691,054	5.34%	\$ 37,691,054	\$ 38,076,054

GENERAL FUND REQUIREMENTS

1000 Instruction	\$ 25,084,347	\$ 26,044,559	\$ 26,977,419	4.06%	\$ 26,977,419	\$ 27,102,419
2000 Support Services	8,068,619	8,796,215	8,660,297	4.37%	8,660,297	9,180,297
3000 Community Services	1,338	1,418	1,338	-5.64%	1,338	1,338
5000 Debt Service & Transfers	535,500	452,000	552,000	22.12%	552,000	552,000
6000 Contingency	840,000	850,000	1,500,000	45.88%	1,500,000	1,240,000
Total General Fund Requirements	\$ 34,529,804	\$ 36,144,192	\$ 37,691,054	5.34%	\$ 37,691,054	\$ 38,076,054

OTHER FUNDS - RESOURCES/REQUIREMENTS

200 Federal Programs Fund	\$ 1,640,464	\$ 1,652,736	\$ 1,706,048	3.23%	\$ 1,706,048	\$ 1,706,048
250 Food Service Fund	2,625,000	2,625,000	2,625,000	0.00%	2,625,000	2,625,000
280 PERS Reserve Fund	1,175,000	975,000	1,000,000	2.56%	1,000,000	1,000,000
294 Long Term Care & Treatment Program Fund	225,000	315,000	250,000	-20.63%	250,000	250,000
297 Lottery Bonds Fund	143,000	143,000	144,000	0.70%	144,000	144,000
298 Student Body Fund	700,000	700,000	700,000	0.00%	700,000	700,000
299 Miscellaneous Grants Fund	701,500	925,000	975,000	5.41%	975,000	975,000
301 Debt Service Fund	1,168,019	1,191,423	1,217,320	2.17%	1,217,320	1,217,320
401 Capital Improvements Fund	1,305,000	1,069,000	1,440,000	34.71%	1,440,000	1,440,000
Total Other Funds Resources/Requirements	\$ 9,682,983	\$ 9,596,159	\$ 10,057,368	4.81%	\$ 10,057,368	\$ 10,057,368

Total District Budget - All Funds

\$ 44,212,787	\$ 45,740,351	\$ 47,748,422	5.23%	\$ 47,748,422	\$ 48,133,422
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NORTH BEND SCHOOL DISTRICT #13
TOTAL BUDGET AS ADOPTED \$6.65 BILLION (AS OF 4/28/14)
2014-15

Fund Number & Name	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Interfund Transfers	Contingency	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 General Fund	\$ 26,044,559	\$ 8,796,215	\$ 1,418	\$ -	\$ 117,000	\$ 335,000	\$ 850,000	\$ -	\$ 36,144,192	\$ 36,144,192
200 Federal Programs Fund	1,250,255	337,481	65,000	-	-	-	-	-	1,652,736	1,652,736
250 Food Service Fund	-	-	2,325,000	-	-	-	-	300,000	2,625,000	2,625,000
280 PERS Reserve Fund	-	-	-	-	-	200,000	-	775,000	975,000	975,000
294 LTCT Program Fund	315,000	-	-	-	-	-	-	-	315,000	315,000
297 Lottery Bonds Fund	73,000	70,000	-	-	-	-	-	-	143,000	143,000
298 Student Body Fund	700,000	-	-	-	-	-	-	-	700,000	700,000
299 Miscellaneous Grants Fund	88,796	205,204	-	-	-	231,000	-	400,000	925,000	925,000
301 Debt Service Fund	-	-	-	-	1,191,423	-	-	-	1,191,423	1,191,423
401 Capital Improvements Fund	-	277,700	-	267,000	-	72,300	-	452,000	1,069,000	1,069,000
TOTALS	\$ 28,471,610	\$ 9,686,600	\$ 2,391,418	\$ 267,000	\$ 1,308,423	\$ 838,300	\$ 850,000	\$ 1,927,000	\$ 45,740,351	\$ 45,740,351

Total adopted budget	\$ 45,740,351
Less reserved for future - unappropriated	(1,927,000)
Total appropriations	<u>\$ 43,813,351</u>

NORTH BEND SCHOOL DISTRICT #13
TOTAL BUDGET AS ADOPTED @ \$7.255 BILLION (50/50 SPLIT ODE 4/24/15)
2015-16

Fund Number & Name	Instruction	Support Services	Enterprise & Community Services	Facilities Acquisition & Construction	Debt Service	Interfund Transfers	Contingency	Reserved for Future Expenditures	Total Expenditures	Total Revenues
100 General Fund	\$ 27,102,419	\$ 9,180,297	\$ 1,338	\$ -	\$ 117,000	\$ 435,000	\$ 1,240,000	\$ -	\$ 38,076,054	\$ 38,076,054
200 Federal Programs Fund	1,160,598	472,782	72,668	-	-	-	-	-	1,706,048	1,706,048
250 Food Service Fund	-	-	2,325,000	-	-	-	-	300,000	2,625,000	2,625,000
280 PERS Reserve Fund	-	-	-	-	-	-	-	1,000,000	1,000,000	1,000,000
294 LTCT Program Fund	250,000	-	-	-	-	-	-	-	250,000	250,000
297 Lottery Bonds Fund	74,000	70,000	-	-	-	-	-	-	144,000	144,000
298 Student Body Fund	700,000	-	-	-	-	-	-	-	700,000	700,000
299 Miscellaneous Grants Fund	85,000	190,000	-	-	-	200,000	-	500,000	975,000	975,000
301 Debt Service Fund	-	-	-	-	1,217,320	-	-	-	1,217,320	1,217,320
401 Capital Improvements Fund	-	299,874	-	300,000	-	72,126	-	768,000	1,440,000	1,440,000
TOTALS	\$ 29,372,017	\$ 10,212,953	\$ 2,399,006	\$ 300,000	\$ 1,334,320	\$ 707,126	\$ 1,240,000	\$ 2,568,000	\$ 48,133,422	\$ 48,133,422

Total 2015-16 adopted budget	\$ 48,133,422
Less reserved for future - unappropriated	(2,568,000)
Total 2015-16 appropriations	<u>\$ 45,565,422</u>

**NORTH BEND SCHOOL DISTRICT #13
ADOPTED BUDGET 2015-16
GENERAL FUND SUMMARY**

	2014-15 Adopted Budget	2015-16 Adopted Budget	Increase (Decrease)
REVENUES			
State School Fund & Local Revenue	\$ 32,578,692	\$ 34,195,554	\$ 1,616,862
Other Revenues	1,134,500	1,164,500	30,000
Transfers from other funds	431,000	231,000	(200,000)
Beginning fund balance	2,000,000	2,485,000	485,000
Total Estimated Revenues	\$ 36,144,192	\$ 38,076,054	\$ 1,931,862
EXPENDITURES BY FUNCTION			
Instruction	\$ 26,044,559	\$ 27,102,419	\$ 1,057,860
Support Services	8,796,215	9,180,297	384,082
Community Services	1,418	1,338	(80)
Debt Service & Transfers	452,000	552,000	100,000
Contingency	850,000	1,240,000	390,000
Total Estimated Expenditures by Function	\$ 36,144,192	\$ 38,076,054	\$ 1,931,862
EXPENDITURES BY OBJECT			
Salaries	\$ 9,226,830	\$ 9,809,683	\$ 582,853
Benefits	5,615,512	5,535,873	(79,639)
Purchased Services	18,435,838	19,352,861	917,023
Supplies & Materials	885,972	856,272	(29,700)
Capital Outlay	495,000	540,000	45,000
Debt Service	117,000	117,000	-
Property Insurance, Interest & Dues	183,040	189,365	6,325
Transfers to Other Funds	335,000	435,000	100,000
Contingency	850,000	1,240,000	390,000
Total Estimated Expenditures by Object	\$ 36,144,192	\$ 38,076,054	\$ 1,931,862

STATE SCHOOL FUND GRANT
2015-2016

Based on \$7.255 Billion Budget with 50/50 split as of 4/24/2015

Coos County, North Bend SD 13

District ID: 1966

2015-2016 Local Revenue		2015-2016 Transportation Grant	
Property Taxes and In-lieu of property taxes from local sources =	\$4,800,000.00	Salaries =	N/A
Federal Forest Fees =	\$0.00	Payroll =	N/A
Common School Fund =	\$394,281.57	Purchased Services =	N/A
County School Fund =	\$0.00	Supplies =	N/A
State Managed Timber =	\$0.00	Other =	N/A
ESD Equalization =	\$0.00	Garage Depreciation =	N/A
In-Lieu of Property Taxes(non-local sources) =	\$0.00	Bus Depreciation =	N/A
Revenue Adjustments =	\$0.00	Fees Collected =	N/A
Local Revenue =	\$5,194,281.57	Non-Reimbursable =	N/A
2015-2016 Experience Adjustment		Net Eligible Trans. Expend. =	\$1,650,000.00
District Average Teacher Experience =	10.26	Trans per ADM/ Rank. =	14% Reimburs. Rate 70.00%
State Average Teacher Experience =	12.90	Grant (Rate * Net Eligible Expend) =	\$1,155,000.00
Experience Adjustment (Difference in District and State Teacher Experience) =	-2.64		

2015-2016 Extended ADMW				
	2015-2016 ADMW	2014-2015 ADMW	Extended ADMW	
North Bend SD 13 (non-charter)	2,261.07	2,225.46	2,261.07	
Lighthouse Charter School	230.30	213.16	230.30	
Oregon Coast Technology School	502.74	495.38	502.74	
Oregon Virtual Academy	1,850.59	1,698.63	1,850.59	
	District Extended ADMW		4,844.70	

2015-2016 General Purpose Grant		2015-2016 Total Formula Revenue	
(Extended ADMW x [\$4500 +(\$25 x Experience Adjustment)]) x Funding Ratio		General Purpose Grant + Transportation Grant	
(4,844.70 x [\$4500 + (\$25 x -2.64)]) X 1.538100264273 = \$33,040,554		= \$33,040,554 + \$1,155,000 = \$34,195,554	
2015-2016 State School Fund Grant		General Purpose Grant per Extended ADMW= \$6,820	
Total Formula Revenue - Local Revenue		Total Formula Revenue per Extended ADMW= \$7,058	
= \$34,195,554 - \$5,194,282 = \$29,001,272		Charter Schools Rate(ORS 338.155)= \$6,820	

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

STATE SCHOOL FUND GRANT

2015-2016

As of 4/24/2015

Coos County, North Bend SD 13

District ID: 1966

2015-2016 Extended ADMw**North Bend SD 13 (non-charter)**

	2015-2016	2014-2015
ADM: 1,721.00 X 1.00 =	1,721.00	1,688.68
Students in ESL programs: 20.00 X 0.50 =	10.00	12.49
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00
450 IEP Students capped at 11% of District ADM: 450.00 X 1.00 =	450.00	442.65
Students on IEP Above 11% of ADM: 25.70 X 1.00 =	25.70	25.70
Students in Poverty: 193.49 X 0.25 =	48.37	49.94
Students in Foster Care and Neglected/Delinquent: 24.00 X 0.25 =	6.00	6.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
2015-2016 ADMw	2,261.07	2,225.46

North Bend SD 13 (non-charter) Extended ADMw 2,261.07**Lighthouse Charter School**

	2015-2016	2014-2015
ADM: 224.00 X 1.00 =	224.00	207.04
Students in ESL programs: 0.00 X 0.50 =	0.00	0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00
0 IEP Students capped at 11% of District ADM: 0.00 X 1.00 =	0.00	0.00
Students on IEP Above 11% of ADM: 0.00 X 1.00 =	0.00	0.00
Students in Poverty: 25.18 X 0.25 =	6.30	6.12
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00
2015-2016 ADMw	230.30	213.16

Lighthouse Charter School Extended ADMw 230.30

STATE SCHOOL FUND GRANT
2015-2016

As of 4/24/2015

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Oregon Coast Technology School

	2015-2016	2014-2015
ADMr: 489.00 X 1.00 =	489.00	481.15 X 1.00 = 481.15
Students in ESL programs: 0.00 X 0.50 =	0.00	0.00 X 0.50 = 0.00
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 54.97 X 0.25 =	13.74	56.91 X 0.25 = 14.23
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
2015-2016 ADMw	502.74	2014-2015 ADMw 495.38

Oregon Coast Technology School Extended ADMw 502.74

Oregon Virtual Academy

	2015-2016	2014-2015
ADMr: 1,800.00 X 1.00 =	1,800.00	1,647.24 X 1.00 = 1,647.24
Students in ESL programs: 0.00 X 0.50 =	0.00	5.36 X 0.50 = 2.68
Students in Pregnant and Parenting Programs: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
0 IEP Students capped at 11% of District ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students on IEP Above 11% of ADMr: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Students in Poverty: 202.36 X 0.25 =	50.59	194.85 X 0.25 = 48.71
Students in Foster Care and Neglected/Delinquent: 0.00 X 0.25 =	0.00	0.00 X 0.25 = 0.00
Remote Elementary School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
Small High School Correction: 0.00 X 1.00 =	0.00	0.00 X 1.00 = 0.00
2015-2016 ADMw	1,850.59	2014-2015 ADMw 1,698.63

Oregon Virtual Academy Extended ADMw 1,850.59

North Bend SD 13 Extended ADMw 4,844.70

**NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
RESOURCES**

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1000 REVENUE FROM LOCAL SOURCES				
4,556,241	4,727,385	1110 Property Taxes	4,700,000	4,800,000	4,800,000	4,800,000
5,669	1,850	1312 Tuition from other districts	5,000	5,000	5,000	5,000
35,332	33,995	1510 Interest on Investments	30,000	30,000	30,000	30,000
261,810	262,810	1910 Rentals	220,000	260,000	260,000	260,000
23,920	556	1960 Medicaid Reimbursement	15,000	15,000	15,000	15,000
104,977	28,935	1980 Fees Charged to Grants	30,000	30,000	30,000	30,000
507,816	624,340	1990 Miscellaneous	830,000	820,000	820,000	820,000
5,495,765	5,679,871	TOTAL Revenue from Local Sources	5,830,000	5,960,000	5,960,000	5,960,000
		2000 REVENUE INTERMEDIATE SOURCES				
35,475	39,665	2101 County School Fund	-	-	-	-
35,475	39,665	TOTAL Revenue from Intermediate Sources	-	-	-	-
		3000 REVENUE FROM STATE SOURCES				
21,722,479	25,930,744	3101 School Support Fund	27,517,904	28,997,941	28,997,941	28,997,941
290,616	212,109	3103 Common School Fund	360,788	397,613	397,613	397,613
1,680	9,960	3299 Restricted State Grants	4,500	4,500	4,500	4,500
22,014,775	26,152,813	TOTAL Revenue from State Sources	27,883,192	29,400,054	29,400,054	29,400,054
		4000 REVENUE FROM FEDERAL SOURCES				
1,500	-	4500 Miscellaneous	-	-	-	-
29,727	21,851	4801 Federal Forest Fees	-	-	-	-
31,227	21,851	TOTAL Revenue from Federal Sources	-	-	-	-
		5000 REVENUE FROM OTHER SOURCES				
112,282	-	5160 Lease Proceeds	-	-	-	-
372,351	-	5200 Interfund Transfers	431,000	231,000	231,000	231,000
484,633	-	TOTAL Revenue from Other Sources	431,000	231,000	231,000	231,000
28,061,875	31,894,200	TOTAL REVENUES	34,144,192	35,591,054	35,591,054	35,591,054
2,244,390	1,954,693	5400 Beginning Fund Balance	2,000,000	2,100,000	2,100,000	2,485,000
30,306,265	33,848,893	TOTAL RESOURCES	36,144,192	37,691,054	37,691,054	38,076,054

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY FUNCTION

Function	Description	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15	Budget 15-16	Change
<i>Instruction</i>								
1111/21/31	K-12 Instruction	\$ 6,916,880	\$ 7,027,289	\$ 7,015,466	\$ 7,081,296	\$ 8,303,611	\$ 8,854,649	\$ 551,038
1122	Middle School Co curricular	84,933	83,519	76,950	78,661	85,383	73,215	(12,168)
1132	Senior High Co curricular	261,722	267,351	283,303	270,215	326,462	322,141	(4,321)
1220	Restrictive Programs	-	8,337	794,673	813,299	886,929	895,089	8,160
1250	Less Restrictive Programs	857,384	1,036,683	853,608	899,314	1,077,927	985,432	(92,495)
1273	Homeless Programs	4,848	5,640	6,123	5,715	9,793	8,631	(1,162)
1280	Alternative Education	118,511	125,754	133,199	232,320	170,722	175,751	5,029
1288	Charter School	4,226,466	9,621,962	11,094,111	13,270,694	15,000,000	15,600,000	600,000
1291	English as a second Language	88,338	118,908	125,354	126,652	159,343	152,880	(6,463)
1400	Summer School	4,218	12,121	32,510	16,094	24,389	34,631	10,242
<i>Total Instruction</i>		12,563,300	18,307,564	20,415,297	22,794,260	26,044,559	27,102,419	1,057,860
<i>Support Services</i>								
2112	Attendance Services	43,228	45,828	46,501	48,065	50,867	98,109	47,242
2122	Counseling Services	411,093	392,166	448,744	390,828	398,930	393,114	(5,816)
2127	School To Work	86,322	26,506	614	-	16,200	16,200	-
2134	Nurse's Services	265,037	335,899	109,663	128,644	129,620	166,322	36,702
2161	Special Education Direction	185,287	189,565	191,973	198,305	201,347	205,363	4,016
2211	Curriculum & Instr Direction	65,406	120,186	293,744	381,572	355,222	229,402	(125,820)
2222	School Library Services	295,453	279,923	283,451	303,315	305,527	305,342	(185)
2230	Assessment & Testing	982	538	2,370	2,563	1,750	1,750	-
2240	Instructional Staff Development	35,829	44,766	45,231	137,566	155,294	230,295	75,001
2314	Election Services	1,708	-	2,017	-	3,762	3,000	(762)
2315	Legal & Insurance	17,130	16,565	20,929	17,793	23,000	23,000	-
2317	Audit Services	25,509	31,560	24,280	22,370	28,000	29,000	1,000
2319	Board Of Education Services	21,361	18,396	28,174	29,877	25,800	25,800	-
2321	Superintendent's Office	245,094	254,868	268,241	325,221	261,526	264,583	3,057
2322	Community Relations	937	280	828	204	6,418	6,338	(80)

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY FUNCTION

Function	Description	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15	Budget 15-16	Change
2410	Principal's Office	\$ 1,044,904	\$ 1,194,317	\$ 1,225,463	\$ 1,376,372	\$ 1,468,860	\$ 1,494,671	\$ 25,811
2495	Athletic/Activity Director	173,885	163,393	169,611	179,713	184,883	191,314	6,431
2510	Business Support Director	66,645	73,231	70,679	73,205	75,720	76,257	537
2523	Purchasing & Accts Payable	59,671	56,877	69,658	71,197	76,223	75,496	(727)
2524	Payroll Services	102,936	110,764	116,156	97,533	135,255	135,827	572
2525	Financial Accounting Services	65,988	70,981	69,365	72,901	76,595	77,132	537
254X	Maintenance Services	1,604,044	2,133,431	1,793,750	1,833,295	2,376,251	2,559,288	183,037
2552	Transportation, Home To School	984,105	1,002,288	1,057,711	1,089,644	1,218,000	1,235,000	17,000
2553	Special Education Transportation	380,340	431,122	469,927	454,066	462,000	465,000	3,000
2554	Instructional Pupil Transportation	37,776	42,300	43,013	59,467	45,650	56,750	11,100
2574	Printing, Pub, & Duplicating	82,490	77,929	85,251	86,095	95,000	103,000	8,000
2644	Personnel Services	13,805	6,776	4,554	9,458	11,200	77,250	66,050
2660	Technology Services	412,652	499,323	540,186	567,025	526,487	606,423	79,936
2700	Supplemental Retirement	261,713	202,830	151,252	109,978	80,828	29,271	(51,557)
	<i>Total Support Services</i>	6,991,330	7,822,608	7,633,336	8,066,272	8,796,215	9,180,297	384,082
3201	Community Recreation	529	562	582	1,129	1,418	1,338	(80)
5110	Debt Service	-	23,392	171,357	147,945	117,000	117,000	-
5200	Transfers To Other Funds	345,000	95,000	131,000	301,500	335,000	435,000	100,000
	<i>Total Other</i>	345,000	118,392	302,357	449,445	452,000	552,000	100,000
6110	Contingency	-	-	-	-	850,000	1,240,000	390,000
	General Fund Total	\$ 19,900,159	\$ 26,249,126	\$ 28,351,572	\$ 31,311,106	\$ 36,144,192	\$ 38,076,054	\$ 1,931,862

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT

Object	Description	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15	Budget 15-16	Change
<i>Salaries</i>								
111	Licensed Salaries	\$ 3,984,470	\$ 4,115,186	\$ 4,257,729	\$ 4,586,171	\$ 5,065,166	\$ 5,461,895	\$ 396,729
112	Non-Licensed Salaries	1,384,292	1,431,580	1,675,495	1,831,068	1,965,425	2,226,249	260,824
113	Administrative Salaries	854,759	972,139	1,124,797	1,266,207	1,268,129	1,237,512	(30,617)
114	Confidential Salaries	171,827	154,267	164,736	170,684	170,916	180,157	9,241
116	Early Retirement Stipends	253,833	195,631	146,562	106,442	75,084	27,191	(47,893)
121	Licensed Salaries, Substitutes	200,270	230,529	321,719	242,719	261,000	250,000	(11,000)
122	Non-Licensed Salaries, Substitutes	72,877	90,216	112,599	111,940	90,000	90,000	-
131	Licensed Salaries, Additional	23,868	28,393	21,189	22,934	35,000	38,888	3,888
132	Non-Licensed Salaries, Additional	14,556	10,800	12,295	15,066	21,000	21,000	-
133	Department Head Increments	1,443	1,443	1,443	1,443	1,443	1,443	-
134	Activity Increments	38,084	37,796	36,956	42,124	42,988	41,835	(1,153)
135	Athletic Increments	178,941	174,262	174,046	172,616	197,357	197,357	-
136	Extended Contracts	27,049	27,341	25,716	26,256	33,322	36,156	2,834
	<i>Total Salaries</i>	<i>7,206,269</i>	<i>7,469,583</i>	<i>8,075,282</i>	<i>8,595,670</i>	<i>9,226,830</i>	<i>9,809,683</i>	<i>582,853</i>
<i>Benefits</i>								
205	District paid 403b	58,633	58,792	56,640	55,860	55,440	59,197	3,757
211-216	PERS - employer, 6% pickup, bond	945,374	1,578,359	1,663,339	2,031,548	2,228,404	2,054,293	(174,111)
220	Social Security	515,995	546,814	595,563	643,815	700,421	719,507	19,086
231	Workers Compensation Insurance	58,094	56,844	63,206	55,337	57,355	58,953	1,598
232	Unemployment Compensation	25,776	25,021	31,974	11,762	50,000	50,000	-
241-243/247	Health Insurance/HSA/Section 125	1,708,420	1,836,185	2,070,327	2,191,880	2,460,381	2,525,724	65,343
244	Life Insurance	17,764	18,635	21,411	26,259	26,914	28,693	1,779
245	Disability Insurance	16,150	16,871	19,361	23,478	23,937	26,606	2,669
249	Cell phone stipend	8,020	10,340	11,580	12,270	12,660	12,900	240
	<i>Total Benefits</i>	<i>\$ 3,354,226</i>	<i>\$ 4,147,861</i>	<i>\$ 4,533,401</i>	<i>\$ 5,052,209</i>	<i>\$ 5,615,512</i>	<i>\$ 5,535,873</i>	<i>\$ (79,639)</i>

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT

Object	Description	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15	Budget 15-16	Change
<i>Purchased services</i>								
311	Instruction Services	\$ 144,486	\$ 153,722	\$ 43,995	\$ 15,614	\$ 54,000	\$ 54,000	\$ -
312	Instructional Program Improvements	34,157	36,605	48,114	43,771	50,000	60,000	10,000
314	Workshop registrations	3,861	5,386	7,615	3,444	9,201	10,000	799
318	Registration - non instructional	1,315	3,294	1,614	4,458	4,928	5,000	72
319	Other Instr Prof and Tech Svs	1,037,195	560,895	111,790	40,506	127,000	262,000	135,000
321	Cleaning Services	410	-	-	749	1,000	1,000	-
322	Repairs & Maintenance	346,778	327,316	285,329	247,379	274,056	328,211	54,155
324	Rentals	95,300	93,725	98,370	131,837	108,500	131,800	23,300
325	Electricity	213,445	229,243	227,977	233,691	240,000	240,000	-
326	Fuel	162,653	154,736	157,053	126,153	185,000	185,000	-
327	Water & Sewage	45,765	64,909	52,806	57,087	62,000	62,000	-
328	Garbage	82,249	85,175	92,766	88,591	91,000	91,000	-
329	Other property services	143	165	165	169	1,000	1,000	-
331	Student Transp, reimbursable	1,402,222	1,476,001	1,570,815	1,603,048	1,725,000	1,745,000	20,000
332	Student Transp, non-reimbursable	53,448	60,096	62,694	65,504	54,900	66,000	11,100
341	Staff Travel - Local	9,174	12,105	15,022	16,555	12,850	12,850	-
342	Staff Travel - Out Of District	9,146	15,059	15,849	16,282	16,003	16,000	(3)
343	Student Travel - Out of District	-	110	827	834	2,000	2,000	-
351	Telephone	23,080	17,675	40,399	25,865	30,000	30,000	-
352	Teleprocessing Services	35,113	15,556	19,795	31,408	35,000	35,000	-
353	Postage	18,000	17,088	14,499	22,873	19,400	30,000	10,600
354	Advertising	2,477	1,159	1,174	1,206	4,000	4,000	-
355	Printing and Binding	6,696	5,350	9,602	6,283	10,000	10,000	-
360	Charter School	4,225,688	9,621,184	11,094,110	13,270,694	15,000,000	15,600,000	600,000
370	Tuition Other Districts	147,573	155,015	165,760	51,168	40,000	40,000	-
385	Management Services	4,432	4,883	4,703	4,370	5,000	5,000	-
386	Data Processing Services	88,455	86,537	122,615	126,244	76,000	81,000	5,000
389	Other Purchased Services	298,849	350,303	117,268	188,309	198,000	245,000	47,000
<i>Total Purchased Services</i>		<i>\$ 8,492,110</i>	<i>\$ 13,553,292</i>	<i>\$ 14,382,726</i>	<i>\$ 16,424,092</i>	<i>\$ 18,435,838</i>	<i>\$ 19,352,861</i>	<i>\$ 917,023</i>

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND EXPENDITURES, BY OBJECT

Object	Description	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Budget 14-15	Budget 15-16	Change
<i>Supplies & Materials</i>								
410	Consumable Supplies	\$ 123,155	\$ 159,542	\$ 183,768	\$ 172,320	\$ 409,281	\$ 425,281	\$ 16,000
411	Gasoline, Student Transportation	14,229	-	849	158	4,950	4,950	-
420	Textbooks	40,915	39,290	140,307	57,321	140,415	125,415	(15,000)
430	Library Books	10,809	13,847	13,471	10,279	8,776	8,776	-
435	Multimedia Materials	1,651	196	1,284	225	1,400	1,400	-
440	Periodicals	8,067	7,990	8,146	6,254	9,325	9,325	-
460	Non-Consumable Items	38,020	80,438	63,485	62,484	64,225	44,225	(20,000)
470	Computer Software	78,986	114,816	125,461	135,453	170,700	175,000	4,300
480	Computer Hardware	30,152	56,089	365,779	71,013	76,900	61,900	(15,000)
	<i>Total Supplies & Materials</i>	345,984	472,208	902,550	515,507	885,972	856,272	(29,700)
<i>Capital outlay</i>								
520/530	Building and land improvements	-	2,765	-	14,381	165,000	325,000	160,000
540	Equipment	-	292,101	7,614	45,334	215,000	50,000	(165,000)
550	Technology	11,926	53,838	-	42,215	115,000	165,000	50,000
	<i>Total Capital Outlay</i>	11,926	348,704	7,614	101,930	495,000	540,000	45,000
<i>Other</i>								
630	Debt Service	-	23,392	171,357	147,944	117,000	117,000	-
640	Dues & Fees	33,753	33,297	31,840	33,615	41,040	42,790	1,750
651	Liability Insurance	15,285	14,989	15,791	15,164	18,000	18,000	-
653	Property Insurance	95,606	90,800	100,011	123,476	124,000	128,575	4,575
710	Fund Transfers	345,000	95,000	131,000	301,500	335,000	435,000	100,000
810	Contingency	-	-	-	-	850,000	1,240,000	390,000
	<i>Total Other</i>	489,644	257,478	449,999	621,699	1,485,040	1,981,365	496,325
General Fund Total		\$ 19,900,159	\$ 26,249,126	\$ 28,351,572	\$ 31,311,107	\$ 36,144,192	\$ 38,076,054	\$ 1,931,862

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1111 PRIMARY K-6 INSTRUCTION PROGRAM				
1,828,760	1,780,739	111 Licensed Salaries	2,119,506	2,341,007	2,341,007	2,396,007
64,895	89,376	112 Non Licensed Salaries	92,156	113,591	113,591	113,591
85,320	90,405	121 Licensed Salaries, Temporary	79,200	82,500	82,500	82,500
16,267	14,856	122 Non Licensed Salaries, Temporary	9,540	9,000	9,000	9,000
2,264	2,052	131 Licensed Salaries, Additional	10,873	11,750	11,750	11,750
269	248	132 Non Licensed Salaries, Additional	3,150	3,150	3,150	3,150
1,997,775	1,977,676	TOTAL Salaries	2,314,425	2,560,998	2,560,998	2,615,998
1,157,989	1,178,882	TOTAL Associated Payroll Costs	1,444,890	1,490,615	1,490,615	1,490,615
-	4,598	312 Instructional Program Improvements	-	-	-	-
-	-	319 Other Instr Prof and Tech Svs	85,000	220,000	220,000	220,000
62	243	322 Repairs and Maintenance	-	-	-	-
846	481	3XX Travel	-	-	-	-
132	-	355 Printing and Binding	-	-	-	-
21,462	25,524	389 Other Purchased Services	-	-	-	-
22,502	30,846	TOTAL Purchased Services	85,000	220,000	220,000	220,000
32,456	24,300	410 Consumable Supplies	156,085	116,085	116,085	166,085
113,368	36,748	420 Textbooks	-	-	-	-
2,254	1,290	440 Periodicals	1,910	1,910	1,910	1,910
6,999	26,118	460 Non-Consumable Items	22,625	2,625	2,625	2,625
2,892	6,988	470 Computer Software	67,618	67,618	67,618	67,618
36,472	17,722	480 Computer Hardware	35,000	20,000	20,000	20,000
194,441	113,166	TOTAL Supplies & Materials	283,238	208,238	208,238	258,238
3,372,707	3,300,570	TOTAL 1111 PRIMARY K-6	4,127,553	4,479,851	4,479,851	4,584,851

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1121 MIDDLE SCHOOL INSTRUCTION PROGRAM				
607,749	649,883	111 Licensed Salaries	678,623	672,153	672,153	672,153
23,307	13,150	112 Non Licensed Salaries	6,367	6,983	6,983	6,983
64,275	48,158	121 Licensed Salaries, Temporary	69,600	72,500	72,500	72,500
1,747	-	122 Non Licensed Salaries, Temporary	-	-	-	-
4,681	3,864	131 Licensed Salaries, Additional	10,827	13,888	13,888	13,888
904	818	132 Non Licensed Salaries, Additional	-	-	-	-
4,904	7,790	134 Activity Increments	8,078	8,367	8,367	8,367
6,399	-	136 Extended Contracts	-	-	-	-
713,966	723,663	TOTAL Salaries	773,495	773,891	773,891	773,891
374,757	426,175	TOTAL Associated Payroll Costs	455,909	458,819	458,819	458,819
-	-	319 Other Instr Prof and Tech Svs	2,000	2,000	2,000	2,000
520	115	322 Repairs & Maintenance	500	500	500	500
287	404	3XX Travel	100	100	100	100
870	-	370 Tuition Other District	-	-	-	-
210	-	389 Other Purchased Services	1,000	1,000	1,000	1,000
1,887	519	TOTAL Purchased Services	3,600	3,600	3,600	3,600
34,369	23,254	410 Consumable Supplies	30,829	30,829	30,829	30,829
5,493	-	420 Textbooks	71,065	71,065	71,065	71,065
-	-	435 Multimedia Materials	100	100	100	100
890	-	440 Periodicals	-	-	-	-
11,421	697	460 Non-consumable Items	26,500	26,500	26,500	26,500
11,426	10,396	470 Computer Software	20,863	20,863	20,863	20,863
40,567	7,416	480 Computer Hardware	16,200	16,200	16,200	16,200
104,166	41,763	TOTAL Supplies & Materials	165,557	165,557	165,557	165,557
1,180	890	640 Dues and Fees	2,000	2,000	2,000	2,000
1,180	890	TOTAL Dues and Fees	2,000	2,000	2,000	2,000
1,195,956	1,193,010	TOTAL 1121 MIDDLE SCHOOL PROGRAMS	1,400,561	1,403,867	1,403,867	1,403,867

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1122 MIDDLE SCHOOL CO-CURRICULAR				
861	753	131 Licensed Salaries, Additional	-	-	-	-
140	158	132 Non Licensed Salaries, Additional	-	-	-	-
43,276	50,488	135 Athletic increments	50,777	43,565	43,565	43,565
44,277	51,399	TOTAL Salaries	50,777	43,565	43,565	43,565
13,455	16,597	TOTAL Associated Payroll Costs	17,688	12,732	12,732	12,732
2,053	157	319 Other Instr Prof and Tech Svs	2,000	2,000	2,000	2,000
8,543	9,227	332 Student Transportation, non-reimbursable	5,000	5,000	5,000	5,000
5,604	-	389 Other Purchased Services	6,068	6,068	6,068	6,068
16,200	9,384	TOTAL Purchased Services	13,068	13,068	13,068	13,068
3,018	1,281	410 Consumable Supplies	2,200	2,200	2,200	2,200
-	-	411 Gasoline, Student Transportation	1,300	1,300	1,300	1,300
3,018	1,281	TOTAL Supplies & Materials	3,500	3,500	3,500	3,500
-	-	640 Dues and Fees	350	350	350	350
-	-	TOTAL Dues and Fees	350	350	350	350
76,950	78,661	TOTAL 1122 MIDDLE SCHOOL CO-CURRICULAR	85,383	73,215	73,215	73,215

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1131 HIGH SCHOOL INSTRUCTION PROGRAM				
1,258,165	1,371,100	111 Licensed Salaries	1,488,588	1,546,036	1,546,036	1,566,036
7,018	18,026	112 Non Licensed Salaries	6,366	6,983	6,983	6,983
149,635	82,916	121 Licensed Salaries, Temporary	72,000	75,000	75,000	75,000
6,175	6,072	131 Licensed Salaries, Additional	-	-	-	-
-	601	132 Non Licensed Salaries, Additional	-	-	-	-
1,443	1,443	133 Department Head Increments	1,443	1,443	1,443	1,443
23,685	25,967	134 Activity Increments	26,543	25,101	25,101	25,101
1,446,121	1,506,125	TOTAL Salaries	1,594,940	1,654,563	1,654,563	1,674,563
759,537	900,927	TOTAL Associated Payroll Costs	954,978	969,790	969,790	969,790
6,875	6,250	311 Instructional services	8,000	8,000	8,000	8,000
220	-	314 Workshop registrations	-	-	-	-
342	81	319 Other Instr Prof and Tech Svs	1,500	1,500	1,500	1,500
-	749	321 Cleaning Services	1,000	1,000	1,000	1,000
1,376	2,121	322 Repairs & Maintenance	1,725	1,725	1,725	1,725
75	200	324 Rentals	500	500	500	500
1,634	1,531	3XX Travel	5,050	5,050	5,050	5,050
3,775	-	355 Printing and Binding	-	-	-	-
31,113	51,003	370 Tuition Other Districts	40,000	40,000	40,000	40,000
45,410	61,935	TOTAL Purchased Services	57,775	57,775	57,775	57,775
47,293	41,285	410 Consumable Supplies	54,334	60,334	60,334	60,334
3,991	15,732	420 Textbooks	53,150	53,150	53,150	53,150
401	-	435 Multimedia Materials	350	350	350	350
-	-	440 Periodicals	400	400	400	400
11,899	11,324	460 Non-consumable Items	1,700	1,700	1,700	1,700
43,868	33,435	470 Computer Software	38,119	38,119	38,119	38,119
82,890	11,431	480 Computer Hardware	15,250	15,250	15,250	15,250
190,342	113,207	TOTAL Supplies & Materials	163,303	169,303	169,303	169,303
5,393	5,523	640 Dues and Fees	4,500	4,500	4,500	4,500
5,393	5,523	TOTAL Other Objects	4,500	4,500	4,500	4,500
2,446,803	2,587,717	TOTAL 1131 HIGH SCHOOL INSTRUCTION PROGRAM	2,775,496	2,855,931	2,855,931	2,875,931

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1132 HIGH SCHOOL CO-CURRICULAR				
2,734	2,128	131 Licensed Salaries, Additional	-	-	-	-
2,226	1,666	132 Non Licensed Salaries, Additional	-	-	-	-
8,367	8,367	134 Activity increments	8,367	8,367	8,367	8,367
130,770	122,128	135 Athletic increments	146,580	153,793	153,793	153,793
144,097	134,289	TOTAL Salaries	154,947	162,160	162,160	162,160
34,569	34,553	TOTAL Associated Payroll Costs	47,820	36,286	36,286	36,286
10,647	8,603	319 Other Instr Prof and Tech Svs	3,500	3,500	3,500	3,500
352	-	322 Repairs & Maintenance	3,100	3,100	3,100	3,100
13,498	13,498	324 Rentals	15,000	15,000	15,000	15,000
54,151	56,277	332 Student Transportation, non-reimbursable	49,900	49,900	49,900	49,900
-	239	3XX Travel	-	-	-	-
191	159	355 Printing and Binding	-	-	-	-
304	1,425	389 Other Purchased Services	21,420	21,420	21,420	21,420
79,143	80,201	TOTAL Purchased Services	92,920	92,920	92,920	92,920
15,252	14,509	410 Consumable Supplies	18,300	18,300	18,300	18,300
849	158	411 Gasoline, Student Transportation	3,000	3,000	3,000	3,000
5,793	3,325	460 Non-consumable Items	-	-	-	-
360	-	470 Computer Software	-	-	-	-
361	-	480 Computer Hardware	-	-	-	-
22,615	17,992	TOTAL Supplies & Materials	21,300	21,300	21,300	21,300
2,879	3,180	640 Dues and Fees	9,475	9,475	9,475	9,475
2,879	3,180	TOTAL Other Objects	9,475	9,475	9,475	9,475
283,303	270,215	TOTAL 1132 HIGH SCHOOL CO-CURRICULAR	326,462	322,141	322,141	322,141

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1220 RESTRICTIVE PROGRAMS				
189,307	193,894	111 Licensed Salaries	202,530	188,302	188,302	188,302
237,148	266,376	112 Non Licensed Salaries	284,262	342,754	342,754	342,754
-	3,245	121 Licensed Salaries, Temporary	-	-	-	-
11,704	12,922	122 Non Licensed Salaries, Temporary	8,100	8,100	8,100	8,100
685	27	132 Non Licensed Salaries, Additional	-	-	-	-
438,844	476,464	TOTAL Salaries	494,892	539,156	539,156	539,156
305,134	323,651	TOTAL Associated Payroll Costs	372,037	335,933	335,933	335,933
13,292	-	311 Instructional services	-	-	-	-
149	-	314 Workshop registrations	-	-	-	-
1,060	-	319 Other Instr Prof and Tech Svs	-	-	-	-
149	957	3XX Travel	-	-	-	-
131	333	389 Other Purchased Services	-	-	-	-
14,781	1,290	TOTAL Purchased Services	-	-	-	-
8,715	6,509	410 Consumable Supplies	20,000	20,000	20,000	20,000
3,894	89	420 Textbooks	-	-	-	-
5,778	1,447	460 Non-consumable Items	-	-	-	-
3,521	784	470 Computer Software	-	-	-	-
13,936	2,901	480 Computer Hardware	-	-	-	-
35,844	11,730	TOTAL Supplies & Materials	20,000	20,000	20,000	20,000
70	164	640 Dues and Fees	-	-	-	-
70	164	TOTAL Other Objects	-	-	-	-
794,673	813,299	TOTAL 1220 RESTRICTIVE PROGRAMS	886,929	895,089	895,089	895,089

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1250 LESS RESTRICTIVE PROGRAMS				
95,201	120,387	111 Licensed Salaries	167,780	170,885	170,885	170,885
311,692	358,712	112 Non Licensed Salaries	390,364	384,803	384,803	384,803
895	6,562	121 Licensed Salaries, Temporary	-	-	-	-
9,594	11,133	122 Non Licensed Salaries, Temporary	6,390	6,300	6,300	6,300
253	145	132 Non Licensed Salaries, Additional	-	-	-	-
7,991	6,117	136 Extended Contracts	6,270	8,743	8,743	8,743
425,626	503,056	TOTAL Salaries	570,804	570,731	570,731	570,731
275,240	330,068	TOTAL Associated Payroll Costs	416,498	324,076	324,076	324,076
23,828	9,364	311 Instructional services	30,000	30,000	30,000	30,000
1,779	529	314 Workshop registrations	100	100	100	100
370	160	318 Registrations - non instructional	200	200	200	200
67,288	31,665	319 Other Instr Prof and Tech Svs	33,000	33,000	33,000	33,000
3,200	-	322 Repairs & Maintenance	-	-	-	-
76	-	331 Student Transp Reimbursable	-	-	-	-
3,848	1,696	3XX Travel	-	-	-	-
127	-	370 Tuition Other Districts	-	-	-	-
2,199	96	389 Other Purchased Services	-	-	-	-
102,715	43,510	TOTAL Purchased Services	63,300	63,300	63,300	63,300
6,564	8,240	410 Consumable Supplies	25,600	25,600	25,600	25,600
5,832	4,292	420 Textbooks	200	200	200	200
147	90	440 Periodicals	-	-	-	-
1,998	2,356	460 Non-consumable Items	225	225	225	225
10,934	444	470 Computer Software	1,250	1,250	1,250	1,250
24,552	7,258	480 Computer Hardware	-	-	-	-
50,027	22,680	TOTAL Supplies & Materials	27,275	27,275	27,275	27,275
-	-	640 Dues and Fees	50	50	50	50
-	-	TOTAL Other Objects	50	50	50	50
853,608	899,314	TOTAL 1250 LESS RESTRICTIVE PROGRAMS	1,077,927	985,432	985,432	985,432

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1273 HOMELESS PROGRAMS				
5,295	5,115	112 Non Licensed Salaries	5,558	5,671	5,671	5,671
5,295	5,115	TOTAL Salaries	5,558	5,671	5,671	5,671
352	486	TOTAL Associated Payroll Costs	1,735	460	460	460
476	114	410 Consumable Supplies	2,500	2,500	2,500	2,500
476	114	TOTAL Supplies & Materials	2,500	2,500	2,500	2,500
6,123	5,715	TOTAL 1273 HOMELESS PROGRAMS	9,793	8,631	8,631	8,631
		1280 ALTERNATIVE EDUCATION				
-	90,817	111 Licensed Salaries	68,995	74,031	74,031	74,031
-	21,341	112 Non Licensed Salaries	22,697	24,194	24,194	24,194
-	1,025	121 Licensed Salaries, Temporary	-	-	-	-
-	113,183	TOTAL Salaries	91,692	98,225	98,225	98,225
-	75,345	TOTAL Associated Payroll Costs	62,830	61,326	61,326	61,326
-	219	314 Workshop registrations	-	-	-	-
-	31,961	324 Rentals	-	-	-	-
-	708	3XX Travel	-	-	-	-
133,199	-	370 Tuition Other Districts	-	-	-	-
133,199	32,888	TOTAL Purchased Services	-	-	-	-
-	3,591	410 Consumable Supplies	16,200	16,200	16,200	16,200
-	461	420 Textbooks	-	-	-	-
-	4,928	440 Periodicals	-	-	-	-
-	1,270	460 Non-consumable Items	-	-	-	-
-	570	470 Computer Software	-	-	-	-
-	84	480 Computer Hardware	-	-	-	-
-	10,904	TOTAL Supplies & Materials	16,200	16,200	16,200	16,200
133,199	232,320	TOTAL 1280 ALTERNATIVE EDUCATION	170,722	175,751	175,751	175,751

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		1288 CHARTER SCHOOL				
11,094,111	13,270,694	360 Charter School	15,000,000	15,600,000	15,600,000	15,600,000
11,094,111	13,270,694	TOTAL Purchased Services	15,000,000	15,600,000	15,600,000	15,600,000
11,094,111	13,270,694	TOTAL 1288 CHARTER SCHOOL	15,000,000	15,600,000	15,600,000	15,600,000
		1291 ESL PROGRAMS				
56,711	56,252	111 Licensed Salaries	59,000	60,180	60,180	60,180
27,852	27,064	112 Non Licensed Salaries	31,262	39,023	39,023	39,023
84,563	83,316	TOTAL Salaries	90,262	99,203	99,203	99,203
39,485	42,254	TOTAL Associated Payroll Costs	54,081	53,677	53,677	53,677
856	470	3XX Travel	-	-	-	-
450	165	370 Tuition Other districts	-	-	-	-
1,306	635	TOTAL Purchased Services	-	-	-	-
-	447	410 Consumable Supplies	-	-	-	-
-	447	TOTAL Supplies & Materials	-	-	-	-
-	-	420 Textbooks	15,000	-	-	-
-		TOTAL Supplies & Materials	15,000	-	-	-
125,354	126,652	TOTAL 1291 ESL PROGRAMS	159,343	152,880	152,880	152,880
		1400 SUMMER SCHOOL				
4,084	4,611	112 Non Licensed Salaries	-	-	-	-
20,624	7,665	121 Licensed Salaries, Temporary	19,200	20,000	20,000	20,000
24,708	12,276	TOTAL Salaries	19,200	20,000	20,000	20,000
7,802	3,818	TOTAL Associated Payroll Costs	5,190	4,631	4,631	4,631
32,510	16,094	TOTAL 1400 SUMMER SCHOOL	24,390	24,631	24,631	24,631
20,415,297	22,794,261	TOTAL 1000 INSTRUCTION	26,044,559	26,977,419	26,977,419	27,102,419

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2112 ATTENDANCE SERVICES				
26,439	26,829	112 Non Licensed Salaries	12,494	12,757	12,757	12,757
-	103	122 Non Licensed, Temporary	-	-	-	-
26,439	26,932	TOTAL Salaries	12,494	12,757	12,757	12,757
20,062	21,133	TOTAL Associated Payroll Costs	10,273	10,252	10,252	10,252
-	-	389 Other Purchased Services	28,000	-	-	75,000
-	-	TOTAL Purchased Services	28,000	-	-	75,000
-	-	410 Consumable Supplies	100	100	100	100
-	-	TOTAL Supplies & Materials	100	100	100	100
46,501	48,065	TOTAL 2112 ATTENDANCE SERVICES	50,867	23,109	23,109	98,109

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2122 COUNSELING SERVICES				
117,161	118,626	111 Licensed Salaries	118,874	123,651	123,651	123,651
138,099	109,777	112 Non Licensed Salaries	122,921	125,468	125,468	125,468
478	9,389	122 Non Licensed Salaries, Temporary	-	-	-	-
792	2,235	132 Non Licensed Salaries, Additional	-	-	-	-
5,982	6,072	136 Extended contracts	6,224	6,348	6,348	6,348
262,512	246,099	TOTAL Salaries	248,019	255,467	255,467	255,467
153,010	140,783	TOTAL Associated Payroll Costs	148,411	135,147	135,147	135,147
30,400	20	319 Other Instr Prof and Tech Svs	-	-	-	-
38	-	353 Postage	-	-	-	-
265	602	389 Other purchased services	-	-	-	-
30,703	622	TOTAL Purchased Services	-	-	-	-
445	388	410 Consumable Supplies	850	850	850	850
-	428	460 Non-consumable Items	-	-	-	-
2,074	2,508	470 Computer Software	1,650	1,650	1,650	1,650
2,519	3,324	TOTAL Supplies & Materials	2,500	2,500	2,500	2,500
448,744	390,828	TOTAL 2122 COUNSELING SERVICES	398,930	393,114	393,114	393,114

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2127 SCHOOL TO WORK PROGRAM				
528	-	111 Licensed Salaries	-	-	-	-
528	-	TOTAL Salaries	-	-	-	-
86	-	TOTAL Associated Payroll Costs	-	-	-	-
-	-	311 Instructional services	16,000	16,000	16,000	16,000
-	-	TOTAL Purchased Services	16,000	16,000	16,000	16,000
-	-	410 Consumable Supplies	200	200	200	200
-	-	TOTAL Supplies & Materials	200	200	200	200
614	-	TOTAL 2127 SCHOOL TO WORK PROGRAM	16,200	16,200	16,200	16,200

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2134 NURSE SERVICES				
44,036	44,223	111 Licensed Salaries	46,298	47,224	47,224	47,224
23,844	26,033	112 Non Licensed Salaries	29,189	57,777	57,777	57,777
-	390	122 Non licensed, temporary	-	-	-	-
2,330	2,364	136 Extended contracts	2,424	2,472	2,472	2,472
70,210	73,010	TOTAL Salaries	77,911	107,473	107,473	107,473
37,081	43,083	TOTAL Associated Payroll Costs	50,459	57,599	57,599	57,599
-	589	3XX Travel	-	-	-	-
-	8,471	389 Other purchased services	-	-	-	-
-	9,060	TOTAL Purchased Services	-	-	-	-
2,284	3,491	410 Consumable Supplies	1,200	1,200	1,200	1,200
88	-	460 Non-consumable Items	-	-	-	-
2,372	3,491	TOTAL Supplies & Materials	1,200	1,200	1,200	1,200
-	-	640 Dues and Fees	50	50	50	50
-	-	TOTAL Other Objects	50	50	50	50
109,663	128,644	TOTAL 2134 NURSE SERVICES	129,620	166,322	166,322	166,322

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2161 SPECIAL EDUCATION DIRECTION				
-	-	112 Non Licensed Salaries	-	37,959	37,959	37,959
91,090	92,456	113 Administrative Salaries	94,768	96,663	96,663	96,663
30,701	32,109	114 Confidential Salaries	32,920	-	-	-
-	151	132 Non Licensed Salaries, Additional	-	-	-	-
121,791	124,716	TOTAL Salaries	127,688	134,622	134,622	134,622
68,674	71,710	TOTAL Associated Payroll Costs	71,809	68,891	68,891	68,891
-	-	314 Workshop registrations	400	400	400	400
850	941	3XX Travel	850	850	850	850
850	941	TOTAL Purchased Services	1,250	1,250	1,250	1,250
63	343	410 Consumable Supplies	-	-	-	-
63	343	TOTAL Supplies & Materials	-	-	-	-
595	595	640 Dues and Fees	600	600	600	600
595	595	TOTAL Other Objects	600	600	600	600
191,973	198,305	TOTAL 2161 SPECIAL EDUCATION DIRECTION	201,347	205,363	205,363	205,363

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2211 CURRICULUM & INSTRUCTION DIRECTION				
-	48,470	111 Licensed Salaries	-	-	-	-
18,250	23,290	112 Non Licensed Salaries	31,666	37,959	37,959	37,959
143,575	151,234	113 Administrative Salaries	160,507	82,917	82,917	82,917
969	1,964	121 Licensed Salaries, temporary	21,000	-	-	-
-	55	122 Non licensed, temporary	-	-	-	-
3,749	4,314	131 Licensed Salaries, Additional	11,200	11,250	11,250	11,250
491	493	132 Non Licensed Salaries, Additional	-	-	-	-
-	2,527	136 Extended contracts	9,000	9,000	9,000	9,000
167,034	232,347	TOTAL Salaries	233,373	141,126	141,126	141,126
91,476	134,742	TOTAL Associated Payroll Costs	104,210	70,637	70,637	70,637
4,415	1,408	312 Instructional Program Improvements	-	-	-	-
3,701	712	314 Workshop registrations	3,600	3,600	3,600	3,600
4,806	4,199	3XX Travel	4,639	4,639	4,639	4,639
-	804	355 Printing and Binding	450	450	450	450
5,990	250	389 Other purchased services	3,500	3,500	3,500	3,500
18,912	7,373	TOTAL Purchased Services	12,189	12,189	12,189	12,189
1,759	3,240	410 Consumable Supplies	1,500	1,500	1,500	1,500
7,729	-	420 Textbooks	1,000	1,000	1,000	1,000
246	696	460 Non-consumable Items	500	500	500	500
425	390	470 Computer software	400	400	400	400
4,545	900	480 Computer hardware	500	500	500	500
14,704	5,226	TOTAL Supplies & Materials	3,900	3,900	3,900	3,900
1,618	1,884	640 Dues and Fees	1,550	1,550	1,550	1,550
1,618	1,884	TOTAL Other Objects	1,550	1,550	1,550	1,550
293,744	381,572	TOTAL 2211 CURRICULUM & INSTRUCTION DIRECTION	355,222	229,402	229,402	229,402

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2222 SCHOOL LIBRARY SERVICES				
57,800	58,858	111 Licensed Salaries	59,874	61,071	61,071	61,071
89,808	93,728	112 Non Licensed Salaries	95,327	97,257	97,257	97,257
1,033	512	122 Non Licensed Salaries, Temporary	-	-	-	-
91	733	132 Non Licensed Salaries, Additional	-	-	-	-
3,013	9,175	136 Extended contracts	9,404	9,592	9,592	9,592
151,745	163,006	TOTAL Salaries	164,605	167,920	167,920	167,920
108,791	117,419	TOTAL Associated Payroll Costs	117,992	113,847	113,847	113,847
-	199	314 Workshop registrations	250	250	250	250
-	796	318 Registrations - non instructional	796	796	796	796
645	645	322 Repairs & Maintenance	645	1,290	1,290	1,290
-	639	3XX Travel	608	608	608	608
645	2,279	TOTAL Purchased Services	2,299	2,944	2,944	2,944
797	1,047	410 Consumable Supplies	2,100	2,100	2,100	2,100
13,471	10,279	430 Library Books	8,776	8,776	8,776	8,776
883	225	435 Multimedia materials	950	950	950	950
4,705	4,717	440 Periodicals	5,115	5,115	5,115	5,115
2,136	3,505	460 Non-consumable Items	1,000	1,000	1,000	1,000
278	-	470 Computer software	500	500	500	500
-	718	480 Computer hardware	1,950	1,950	1,950	1,950
22,270	20,491	TOTAL Supplies & Materials	20,391	20,391	20,391	20,391
-	120	640 Dues and Fees	240	240	240	240
-	120	TOTAL Other Objects	240	240	240	240
283,451	303,315	TOTAL 2222 SCHOOL LIBRARY SERVICES	305,527	305,342	305,342	305,342

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2230 ASSESSMENT AND TESTING				
440	-	111 Licensed Salaries	-	-	-	-
186	-	112 Non licensed salaries	-	-	-	-
626	-	TOTAL Salaries	-	-	-	-
920	640	389 Other purchased services	1,000	1,000	1,000	1,000
920	640	TOTAL Purchased Services	1,000	1,000	1,000	1,000
824	1,923	410 Consumable Supplies	750	750	750	750
824	1,923	TOTAL Supplies & Materials	750	750	750	750
2,370	2,563	TOTAL 2230 ASSESSMENT AND TESTING	1,750	1,750	1,750	1,750
		2240 INSTRUCTIONAL STAFF DEVELOPMENT				
4	51,047	111 Licensed Salaries	53,232	100,486	100,486	100,486
115	-	131 Licensed Salaries, Additional	-	-	-	-
119	51,047	TOTAL Salaries	53,232	100,486	100,486	100,486
37	30,417	TOTAL Associated Payroll Costs	31,014	54,193	54,193	54,193
43,699	37,360	312 Instructional Program Improvements	50,000	60,000	60,000	60,000
159	190	314 Workshop registrations	2,811	3,610	3,610	3,610
-	190	318 Registrations - non instructional	332	404	404	404
414	760	3XX Travel	2,093	2,090	2,090	2,090
-	17,250	389 Other Purchased Services	15,812	9,512	9,512	9,512
44,272	55,750	TOTAL Purchased Services	71,048	75,616	75,616	75,616
803	352	410 Consumable Supplies	-	-	-	-
803	352	TOTAL Supplies & Materials	-	-	-	-
45,231	137,566	TOTAL 2240 INSTRUCTIONAL STAFF DEVELOPMENT	155,294	230,295	230,295	230,295

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2314 ELECTION SERVICES				
2,017	-	389 Other Purchased Services	3,762	3,000	3,000	3,000
2,017	-	TOTAL Purchased Services	3,762	3,000	3,000	3,000
2,017	-	TOTAL 2314 ELECTION SERVICES	3,762	3,000	3,000	3,000
		2315 LEGAL & INSURANCE				
12,078	9,812	389 Other Purchased Services	13,000	13,000	13,000	13,000
12,078	9,812	TOTAL Purchased Services	13,000	13,000	13,000	13,000
8,676	7,805	651 Liability Insurance	10,000	10,000	10,000	10,000
175	175	652 Fidelity Bond	-	-	-	-
8,851	7,980	TOTAL Other Objects	10,000	10,000	10,000	10,000
20,929	17,792	TOTAL 2315 LEGAL & INSURANCE	23,000	23,000	23,000	23,000
		2317 AUDIT SERVICES				
24,280	22,370	389 Other Purchased Services	28,000	29,000	29,000	29,000
24,280	22,370	TOTAL Purchased Services	28,000	29,000	29,000	29,000
24,280	22,370	TOTAL 2317 AUDIT SERVICES	28,000	29,000	29,000	29,000

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2319 BOARD OF EDUCATION SERVICES				
-	740	318 Registrations - non instructional	1,300	1,300	1,300	1,300
-	237	324 Rentals	-	-	-	-
1,098	3,279	3XX Travel	2,500	2,500	2,500	2,500
809	854	354 Advertising	1,500	1,500	1,500	1,500
15,812	11,097	389 Other Purchased Services	8,000	8,000	8,000	8,000
17,719	16,207	TOTAL Purchased Services	13,300	13,300	13,300	13,300
1,401	3,195	410 Consumable Supplies	2,000	2,000	2,000	2,000
-	-	440 Periodicals	500	500	500	500
283	515	460 Non-consumable Items	-	-	-	-
1,684	3,710	TOTAL Supplies & Materials	2,500	2,500	2,500	2,500
8,771	9,960	640 Dues and Fees	10,000	10,000	10,000	10,000
8,771	9,960	TOTAL Other Objects	10,000	10,000	10,000	10,000
28,174	29,877	TOTAL 2319 BOARD OF EDUCATION SERVICES	25,800	25,800	25,800	25,800

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2321 SUPERINTENDENT'S OFFICE				
-	448	112 Non licensed salaries	-	-	-	-
111,991	150,889	113 Administrative Salaries	110,738	112,391	112,391	112,391
47,362	50,308	114 Confidential Salaries	45,748	48,711	48,711	48,711
-	267	121 Licensed Salaries, Temporary	-	-	-	-
2,152	393	122 Non Licensed Salaries, Temporary	1,620	1,800	1,800	1,800
-	4,437	132 Non Licensed Salaries, Additional	-	-	-	-
161,505	206,742	TOTAL Salaries	158,106	162,902	162,902	162,902
83,106	96,706	TOTAL Associated Payroll Costs	82,034	80,295	80,295	80,295
903	249	314 Workshop registrations	590	590	590	590
-	-	318 Registrations - non instructional	250	250	250	250
-	175	324 Rentals	-	-	-	-
5,762	5,906	3XX Travel	5,696	5,696	5,696	5,696
7,249	7,018	353 Postage	7,000	7,000	7,000	7,000
365	365	354 Advertising	500	500	500	500
450	78	355 Printing and Binding	850	850	850	850
3,168	86	389 Other Purchased Services	1,000	1,000	1,000	1,000
17,897	13,877	TOTAL Purchased Services	15,886	15,886	15,886	15,886
2,633	4,962	410 Consumable Supplies	2,000	2,000	2,000	2,000
150	156	440 Periodicals	500	500	500	500
1,174	204	460 Non-consumable Items	1,500	1,500	1,500	1,500
-	89	470 Computer Software	-	-	-	-
-	949	480 Computer Hardware	-	-	-	-
3,957	6,360	TOTAL Supplies & Materials	4,000	4,000	4,000	4,000
1,776	1,536	640 Dues and Fees	1,500	1,500	1,500	1,500
1,776	1,536	TOTAL Other Objects	1,500	1,500	1,500	1,500
268,241	325,221	TOTAL 2321 SUPERINTENDENT'S OFFICE	261,526	264,583	264,583	264,583

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2322 COMMUNITY RELATIONS				
-	-	131 Licensed Salaries, Additional	1,050	1,000	1,000	1,000
-	-	TOTAL Salaries	1,050	1,000	1,000	1,000
-	-	TOTAL Associated Payroll Costs	368	338	338	338
-	-	354 Advertising	500	500	500	500
290	204	389 Other Purchased Services	4,500	4,500	4,500	4,500
290	204	TOTAL Purchased Services	5,000	5,000	5,000	5,000
443	-	410 Consumable Supplies	-	-	-	-
443	-	TOTAL Supplies & Materials	-	-	-	-
95	-	640 Dues and Fees	-	-	-	-
95	-	TOTAL Dues and Fees	-	-	-	-
828	204	TOTAL 2322 COMMUNITY RELATIONS	6,418	6,338	6,338	6,338

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2410 OFFICE OF THE PRINCIPAL				
1,868	1,875	111 Licensed Salaries	1,869	1,868	1,868	1,868
234,227	249,913	112 Non Licensed Salaries	265,877	285,654	285,654	285,654
511,934	590,369	113 Administrative Salaries	612,063	632,465	632,465	632,465
2,168	5,769	122 Non Licensed Salaries, Temporary	6,390	6,300	6,300	6,300
609	-	131 Licensed Salaries, Additional	-	-	-	-
1,656	1,611	132 Non Licensed Salaries, Additional	11,550	11,550	11,550	11,550
752,462	849,537	TOTAL Salaries	897,749	937,837	937,837	937,837
440,031	484,507	TOTAL Associated Payroll Costs	528,137	503,259	503,259	503,259
-	405	312 Instructional Program Improvements	-	-	-	-
369	672	314 Workshop registrations	1,000	1,000	1,000	1,000
40	-	318 Registrations - non instructional	800	800	800	800
6,045	5,370	3XX Travel	5,017	5,017	5,017	5,017
7,177	15,822	353 Postage	12,400	23,000	23,000	23,000
4,445	4,682	355 Printing and Binding	7,200	7,200	7,200	7,200
322	914	389 Other Purchased Services	-	-	-	-
18,398	27,865	TOTAL Purchased Services	26,417	37,017	37,017	37,017
5,050	5,652	410 Consumable Supplies	7,233	7,233	7,233	7,233
3,523	1,066	460 Non-consumable Items	3,125	3,125	3,125	3,125
142	178	470 Computer Software	300	300	300	300
777	1,998	480 Computer Hardware	500	500	500	500
9,492	8,894	TOTAL Supplies & Materials	11,158	11,158	11,158	11,158
5,080	5,569	640 Dues and Fees	5,400	5,400	5,400	5,400
5,080	5,569	TOTAL Other Objects	5,400	5,400	5,400	5,400
1,225,463	1,376,372	TOTAL 2410 OFFICE OF THE PRINCIPAL	1,468,861	1,494,671	1,494,671	1,494,671

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2495 ATHLETIC/ACTIVITY DIRECTOR				
27,741	28,581	112 Non Licensed Salaries	29,428	31,473	31,473	31,473
76,959	80,715	113 Administrative Salaries	85,399	89,827	89,827	89,827
89	535	121 Licensed Salaries, Temporary	-	-	-	-
-	407	122 Non Licensed Salaries, Temporary	-	-	-	-
104,789	110,238	TOTAL Salaries	114,827	121,300	121,300	121,300
62,159	66,831	TOTAL Associated Payroll Costs	67,881	67,839	67,839	67,839
200	200	314 Workshop registrations	-	-	-	-
2,421	2,370	3XX Travel	1,150	1,150	1,150	1,150
2,621	2,570	TOTAL Purchased Services	1,150	1,150	1,150	1,150
42	-	410 Consumable Supplies	125	125	125	125
-	74	460 Non-Consumable supplies	-	-	-	-
42	74	TOTAL Supplies & Materials	125	125	125	125
-	-	640 Dues and Fees	900	900	900	900
-	-	TOTAL Other Objects	900	900	900	900
169,611	179,713	TOTAL 2495 ATHLETIC/ACTIVITY DIRECTOR	184,883	191,314	191,314	191,314

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2510 BUSINESS SUPPORT DIRECTOR				
44,975	46,545	113 Administrative Salaries	47,708	48,663	48,663	48,663
44,975	46,545	TOTAL Salaries	47,708	48,663	48,663	48,663
22,471	23,968	TOTAL Associated Payroll Costs	24,212	23,794	23,794	23,794
135	200	314 Workshop registrations	250	250	250	250
-	-	318 Registrations - non instructional	750	750	750	750
451	536	3XX Travel	1,000	1,000	1,000	1,000
586	736	TOTAL Purchased Services	2,000	2,000	2,000	2,000
693	331	410 Consumable Supplies	250	250	250	250
136	131	460 Non-consumable Items	250	250	250	250
449	-	480 Computer Hardware	-	-	-	-
1,278	462	TOTAL Supplies & Materials	500	500	500	500
1,369	1,494	640 Dues and Fees	1,300	1,300	1,300	1,300
1,369	1,494	TOTAL Other Objects	1,300	1,300	1,300	1,300
70,679	73,205	TOTAL 2510 BUSINESS SUPPORT DIRECTOR	75,720	76,257	76,257	76,257

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2523 PURCHASING AND ACCOUNTS PAYABLE				
41,558	42,345	114 Confidential Salaries	45,122	46,196	46,196	46,196
41,558	42,345	TOTAL Salaries	45,122	46,196	46,196	46,196
26,101	27,746	TOTAL Associated Payroll Costs	28,251	26,450	26,450	26,450
18	25	318 Registrations - non instructional	250	250	250	250
129	-	322 Repairs & Maintenance	-	-	-	-
-	-	3XX Travel	250	250	250	250
12	-	353 Postage	-	-	-	-
292	295	355 Printing and Binding	750	750	750	750
451	320	TOTAL Purchased Services	1,250	1,250	1,250	1,250
349	726	410 Consumable Supplies	600	600	600	600
199	20	460 Non-consumable Items	-	-	-	-
548	746	TOTAL Supplies & Materials	600	600	600	600
1,000	40	640 Dues and Fees	1,000	1,000	1,000	1,000
1,000	40	TOTAL Dues and Fees	1,000	1,000	1,000	1,000
69,658	71,197	TOTAL 2523 PURCHASING AND ACCOUNTS PAYABLE	76,223	75,496	75,496	75,496

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2524 PAYROLL SERVICES				
45,115	45,923	114 Confidential Salaries	47,126	48,250	48,250	48,250
45,115	45,923	TOTAL Salaries	47,126	48,250	48,250	48,250
60,292	41,210	TOTAL Associated Payroll Costs	79,879	79,327	79,327	79,327
18	25	318 Registrations - non instructional	250	250	250	250
-	109	3XX Travel	250	250	250	250
316	265	355 Printing and Binding	750	750	750	750
4,703	4,370	385 Management services	5,000	5,000	5,000	5,000
5,037	4,769	TOTAL Purchased Services	6,250	6,250	6,250	6,250
830	966	410 Consumable Supplies	1,000	1,000	1,000	1,000
190	157	460 Non-consumable Items	-	-	-	-
3,402	3,575	470 Computer Software	-	-	-	-
377	-	480 Computer Hardware	-	-	-	-
4,799	4,698	TOTAL Supplies & Materials	1,000	1,000	1,000	1,000
913	934	640 Dues and Fees	1,000	1,000	1,000	1,000
913	934	TOTAL Dues and Fees	1,000	1,000	1,000	1,000
116,156	97,534	TOTAL 2524 PAYROLL SERVICES	135,255	135,827	135,827	135,827

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2525 FINANCIAL ACCOUNTING SERVICES				
44,974	46,544	113 Administrative salaries	47,708	48,663	48,663	48,663
44,974	46,544	TOTAL Salaries	47,708	48,663	48,663	48,663
22,470	23,968	TOTAL Associated Payroll Costs	24,212	23,794	23,794	23,794
-	200	314 Workshop registrations	200	200	200	200
-	-	3XX Travel	500	500	500	500
121	121	386 Data Processing Services	1,000	1,000	1,000	1,000
1,378	1,000	389 Other Purchased Services	2,000	2,000	2,000	2,000
1,499	1,321	TOTAL Purchased Services	3,700	3,700	3,700	3,700
47	171	410 Consumable Supplies	375	375	375	375
-	147	460 Non-consumable Items	-	-	-	-
47	318	TOTAL Supplies & Materials	375	375	375	375
375	750	640 Dues and Fees	600	600	600	600
375	750	TOTAL Other Objects	600	600	600	600
69,365	72,901	TOTAL 2525 FINANCIAL ACCOUNTING SERVICES	76,595	77,132	77,132	77,132

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		254X MAINTENANCE SERVICES				
400,110	421,399	112 Non Licensed Salaries	488,605	561,261	561,261	561,261
34,961	39,811	113 Administrative Salaries	37,504	41,904	41,904	41,904
68,526	55,678	122 Non Licensed Salaries, Temporary	57,960	58,500	58,500	58,500
1,892	5,650	132 Non Licensed Salaries, Additional	6,300	6,300	6,300	6,300
505,489	522,538	TOTAL Salaries	590,369	667,965	667,965	667,965
307,145	327,819	TOTAL Associated Payroll Costs	340,695	377,752	377,752	377,752
268,280	231,316	322 Repairs & Maintenance	265,586	294,096	294,096	319,096
-	136	324 Rentals	1,000	16,300	16,300	16,300
227,977	233,691	325 Electricity	240,000	240,000	240,000	240,000
157,072	126,153	326 Fuel	185,000	185,000	185,000	185,000
52,806	57,087	327 Water & sewage	62,000	62,000	62,000	62,000
92,766	88,591	328 Garbage	91,000	91,000	91,000	91,000
165	169	329 Other property services	1,000	1,000	1,000	1,000
58	655	3XX Travel	400	400	400	400
40,399	25,865	351 Telephone	30,000	30,000	30,000	30,000
4,987	3,796	389 Other Purchased Services	4,000	4,000	4,000	4,000
844,510	767,459	TOTAL Purchased Services	879,986	923,796	923,796	948,796
26,325	24,273	410 Consumable Supplies	53,100	53,100	53,100	53,100
1,167	114	470 Computer Software	-	-	-	-
2,091	-	480 Computer Hardware	-	-	-	-
29,583	24,387	TOTAL Supplies & Materials	53,100	53,100	53,100	53,100
-	14,380	520 Building and Land Improvements	165,000	65,000	65,000	325,000
-	45,334	540 Equipment	215,000	50,000	50,000	50,000
-	59,714	TOTAL Capital Outlay	380,000	115,000	115,000	375,000
-	667	640 Dues and Fees	100	100	100	100
6,940	7,184	651 Liability Insurance	8,000	8,000	8,000	8,000
100,089	123,476	653 Property insurance	124,000	128,575	128,575	128,575
107,029	131,327	TOTAL Other Objects	132,100	136,675	136,675	136,675
1,793,756	1,833,244	TOTAL 254X MAINTENANCE SERVICES	2,376,250	2,274,288	2,274,288	2,559,288

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2552 HOME TO SCHOOL TRANSPORT				
1,057,711	1,089,644	331 Student Transportation, reimbursable	1,218,000	1,235,000	1,235,000	1,235,000
1,057,711	1,089,644	TOTAL Purchased Services	1,218,000	1,235,000	1,235,000	1,235,000
1,057,711	1,089,644	TOTAL 2552 HOME TO SCHOOL TRANSPORT	1,218,000	1,235,000	1,235,000	1,235,000
		2553 SPECIAL EDUCATION TRANSPORTATION				
469,927	454,066	331 Student Transportation, reimbursable	462,000	465,000	465,000	465,000
469,927	454,066	TOTAL Purchased Services	462,000	465,000	465,000	465,000
469,927	454,066	TOTAL 2553 SPECIAL ED TRANSPORTATION	462,000	465,000	465,000	465,000
		2554 INSTRUCTIONAL PUPIL TRANSPORTATION				
43,013	59,467	331 Student Transportation, reimbursable	45,000	56,100	56,100	56,100
43,013	59,467	TOTAL Purchased Services	45,000	56,100	56,100	56,100
-	-	411 Gasoline, Student Transportation	650	650	650	650
-	-	TOTAL Supplies & Materials	650	650	650	650
43,013	59,467	TOTAL 2554 INSTRUCTIONAL PUPIL TRANSPORTATION	45,650	56,750	56,750	56,750
		2574 PRINT/PUB/DUPLICATE SVS				
84,797	85,630	324 Rentals	92,000	100,000	100,000	100,000
84,797	85,630	TOTAL Purchased Services	92,000	100,000	100,000	100,000
454	465	410 Consumable Supplies	3,000	3,000	3,000	3,000
454	465	TOTAL Supplies & Materials	3,000	3,000	3,000	3,000
85,251	86,095	TOTAL 2574 PRINT/PUB/DUPLICATE SVS	95,000	103,000	103,000	103,000

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2644 PERSONNEL SERVICES				
-	-	114 Confidential Salaries	-	-	-	37,000
-	-	TOTAL Salaries	-	-	-	37,000
-	-	TOTAL Associated Payroll Costs	-	-	-	23,000
-	503	318 Registrations - non instructional	-	-	-	-
-	295	3XX Travel	-	-	-	-
-	-	354 Advertising	1,500	1,500	1,500	1,500
3,627	8,305	389 Other Purchased Services	7,000	7,000	7,000	7,000
3,627	9,103	TOTAL Purchased Services	8,500	8,500	8,500	8,500
73	197	410 Consumable Supplies	900	900	900	900
-	-	440 Periodicals	800	800	800	800
-	-	460 Non-consumable Items	1,000	1,000	1,000	1,000
-	-	470 Computer software	-	4,300	4,300	4,300
357	-	480 Computer hardware	-	-	-	-
430	197	TOTAL Supplies & Materials	2,700	7,000	7,000	7,000
497	158	640 Dues and Fees	-	1,750	1,750	1,750
497	158	TOTAL Dues and Fees	-	1,750	1,750	1,750
4,554	9,458	TOTAL 2644 PERSONNEL SERVICES	11,200	17,250	17,250	77,250

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2660 TECHNOLOGY SERVICES				
36,423	47,272	112 Non Licensed Salaries	50,885	54,685	54,685	54,685
64,337	67,644	113 Administrative Salaries	71,735	84,020	84,020	84,020
138	-	122 Non Licensed Salaries, Temporary	-	-	-	-
537	-	132 Non Licensed Salaries, Additional	-	-	-	-
101,435	114,916	TOTAL Salaries	122,620	138,705	138,705	138,705
57,364	63,777	TOTAL Associated Payroll Costs	65,904	68,693	68,693	68,693
774	1,633	318 Registrations - non instructional	-	-	-	-
11,348	13,399	322 Repairs & Maintenance	2,500	2,500	2,500	2,500
2,004	1,409	3XX Travel	750	750	750	750
19,795	31,408	352 Teleprocessing services	35,000	35,000	35,000	35,000
24	-	353 Postage	-	-	-	-
122,494	126,123	386 Data Processing Services	75,000	80,000	80,000	80,000
12,275	76,133	389 Other Purchased Services	49,938	56,000	56,000	56,000
168,714	250,105	TOTAL Purchased Services	163,188	174,250	174,250	174,250
955	243	410 Consumable Supplies	6,050	6,050	6,050	6,050
576	-	460 Non-consumable Items	5,800	5,800	5,800	5,800
44,971	75,982	470 Computer software	40,000	40,000	40,000	40,000
166,021	19,637	480 Computer Hardware	7,500	7,500	7,500	7,500
212,523	95,862	TOTAL Supplies & Materials	59,350	59,350	59,350	59,350
-	42,215	550 Technology	115,000	65,000	65,000	165,000
-	42,215	TOTAL Technology	115,000	65,000	65,000	165,000
150	150	640 Dues and Fees	425	425	425	425
150	150	TOTAL Other Objects	425	425	425	425
540,186	567,025	TOTAL 2660 TECHNOLOGY SERVICES	526,487	506,423	506,423	606,423

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		2700 EARLY RETIREMENT				
146,562	106,442	116 Early Retirement Stipends	75,084	27,191	27,191	27,191
146,562	106,442	TOTAL Salaries	75,084	27,191	27,191	27,191
4,690	3,536	TOTAL Associated Payroll Costs	5,744	2,080	2,080	2,080
151,252	109,978	TOTAL 2700 EARLY RETIREMENT	80,828	29,271	29,271	29,271
7,633,342	8,066,221	TOTAL 2000 SUPPORT SERVICES	8,796,215	8,660,297	8,660,297	9,180,297
		3201 COMMUNITY RECREATION SERVICES				
100	55	112 Non Licensed Salaries	-	-	-	-
39	-	122 Non Licensed, Temporary	-	-	-	-
-	-	131 Licensed Salaries, Additional	1,050	1,000	1,000	1,000
-	126	132 Non Licensed Salaries, Additional	-	-	-	-
139	181	TOTAL Salaries	1,050	1,000	1,000	1,000
37	99	TOTAL Associated Payroll Costs	368	338	338	338
400	900	410 Consumable Supplies	-	-	-	-
400	900	TOTAL Supplies & Materials	-	-	-	-
576	1,180	TOTAL 3201 COMMUNITY RECREATION SERVICES	1,418	1,338	1,338	1,338
576	1,180	TOTAL 3000 COMMUNITY SERVICES	1,418	1,338	1,338	1,338

NORTH BEND SCHOOL DISTRICT #13
GENERAL FUND (100)
REQUIREMENTS

Actual 2012-13	Actual 2013-14	Account and Description	Budget 2014-15	2015-16 Budget		
				Proposed	Approved	Adopted
		5000 DEBT SERVICE & FUND TRANSFERS				
171,357	147,945	630 Debt Service	117,000	117,000	117,000	117,000
131,000	301,500	710 Transfers to other funds	335,000	435,000	435,000	435,000
302,357	449,445	TOTAL 5000 DEBT SERVICE & TRANSFERS	452,000	552,000	552,000	552,000
		6000 OPERATING CONTINGENCY				
-	-	810 Contingency	850,000	1,500,000	1,500,000	1,240,000
-	-	TOTAL 6000 CONTINGENCIES	850,000	1,500,000	1,500,000	1,240,000
28,351,572	31,311,107	TOTAL REQUIREMENTS	36,144,192	37,691,054	37,691,054	38,076,054

NORTH BEND SCHOOL DISTRICT #13

200 FEDERAL PROGRAMS FUND

FUND SUMMARY

RESOURCES

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
Revenue from local sources	\$ 10,638	\$ 9,832	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Revenue from federal sources	1,327,433	1,152,618	1,452,736	1,506,048	1,506,048	1,506,048
Beginning fund balance	1,306	1,306	-	-	-	-
Total Resources	\$ 1,339,377	\$ 1,163,756	\$ 1,652,736	\$ 1,706,048	\$ 1,706,048	\$ 1,706,048

REQUIREMENTS

1000 Instruction

100 Salaries	\$ 673,424	\$ 647,588	\$ 709,705	\$ 667,603	\$ 667,603	\$ 667,603
200 Benefits	382,055	377,997	374,935	327,098	327,098	327,098
300 Purchased Services	-	9,724	105,897	105,897	105,897	105,897
400 Supplies & Materials	20,278	7,592	9,622	-	-	-
600 Other	58,666	-	51,694	60,000	60,000	60,000
Total 1000 Instruction	1,134,423	1,042,901	1,251,853	1,160,598	1,160,598	1,160,598

2000 Support Services

100 Salaries	94,605	35,371	34,749	14,369	14,369	14,369
200 Benefits	33,366	9,337	6,939	5,334	5,334	5,334
300 Purchased Services	45,653	60,085	180,981	314,153	314,153	314,153
400 Supplies & Materials	6,712	592	105,149	127,649	127,649	127,649
600 Other	16,159	1,028	8,065	11,277	11,277	11,277
Total 2000 Support Services	196,495	106,413	335,883	472,782	472,782	472,782

3000 Community Services

100 Salaries	2,595	9,329	12,899	10,000	10,000	10,000
200 Benefits	520	1,164	5,700	-	-	-
300 Purchased Services	490	276	4,567	-	-	-
400 Supplies & Materials	3,548	2,367	41,834	62,668	62,668	62,668
Total 3000 Community Services	7,153	13,136	65,000	72,668	72,668	72,668

7000 Unappropriated Ending Fund Balance

	1,306	1,306	-	-	-	-
Total Requirements	\$ 1,339,377	\$ 1,163,756	\$ 1,652,736	\$ 1,706,048	\$ 1,706,048	\$ 1,706,048

NORTH BEND SCHOOL DISTRICT #13

250 FOOD SERVICE FUND

FUND SUMMARY

RESOURCES

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
Revenue from local sources	\$ 1,024,947	\$ 1,054,027	\$ 1,377,000	\$ 1,377,000	\$ 1,377,000	\$ 1,377,000
Revenue from state sources	12,201	12,205	13,000	13,000	13,000	13,000
Revenue from federal sources	851,744	920,550	785,000	785,000	785,000	785,000
Beginning fund balance	540,077	551,306	450,000	450,000	450,000	450,000
Total Resources	\$ 2,428,969	\$ 2,538,088	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000

REQUIREMENTS

3000 Community Services						
100 Salaries	\$ 370,247	\$ 372,456	\$ 331,749	\$ 369,922	\$ 369,922	\$ 369,922
200 Benefits	229,232	242,910	234,038	239,378	239,378	239,378
300 Purchased Services	397,246	434,799	459,595	459,598	459,598	459,598
400 Supplies & Materials	842,798	899,707	1,177,501	1,133,985	1,133,985	1,133,985
500 Capital Outlay	31,228	43,470	117,117	117,117	117,117	117,117
600 Other	6,911	4,984	5,000	5,000	5,000	5,000
Total 3000 Community Services	1,877,662	1,998,326	2,325,000	2,325,000	2,325,000	2,325,000
7000 Unappropriated Ending Fund Balance	551,307	539,762	300,000	300,000	300,000	300,000
Total Requirements	\$ 2,428,969	\$ 2,538,088	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000	\$ 2,625,000

NORTH BEND SCHOOL DISTRICT #13

280 PERS RESERVE FUND

FUND SUMMARY

RESOURCES

Revenue from local sources
Beginning fund balance
Total Resources

2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
\$ 9,077	\$ 6,407	\$ -	\$ -	\$ -	\$ -
1,377,223	1,186,300	975,000	1,000,000	1,000,000	1,000,000
\$ 1,386,300	\$ 1,192,707	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

REQUIREMENTS

5000 Interfund Transfers
700 Fund Transfers
Total 5000 Interfund Transfers

7000 Unappropriated Ending Fund Balance
Total Requirements

\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
200,000	-	200,000	-	-	-
1,186,300	1,192,707	775,000	1,000,000	1,000,000	1,000,000
\$ 1,386,300	\$ 1,192,707	\$ 975,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

NORTH BEND SCHOOL DISTRICT #13
294 LONG TERM CARE & TREATMENT PROGRAM FUND
FUND SUMMARY

2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
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RESOURCES

Revenue from state sources
Revenue from federal sources

\$ 198,569	\$ 179,955	\$ 315,000	\$ 250,000	\$ 250,000	\$ 250,000
25,907	28,231	-	-	-	-
\$ 224,476	\$ 208,186	\$ 315,000	\$ 250,000	\$ 250,000	\$ 250,000

Total Resources

REQUIREMENTS

1000 Instruction

100 Salaries
200 Benefits
300 Purchased Services
400 Supplies & Materials
600 Other

\$ 116,730	\$ 102,350	\$ 154,363	\$ 151,662	\$ 151,662	\$ 151,662
71,414	71,506	82,119	65,670	65,670	65,670
21,462	18,634	46,508	10,000	10,000	10,000
3,354	5,574	20,010	20,000	20,000	20,000
11,516	10,122	12,000	2,668	2,668	2,668
\$ 224,476	\$ 208,186	\$ 315,000	\$ 250,000	\$ 250,000	\$ 250,000

Total Requirements

NORTH BEND SCHOOL DISTRICT #13

297 LOTTERY BONDS 1998-99 FUND

FUND SUMMARY

RESOURCES

Revenue from local sources	\$ 824	\$ 779	\$ -	\$ -	\$ -	\$ -
Beginning fund balance	142,938	143,762	143,000	144,000	144,000	144,000
Total Resources	\$ 143,762	\$ 144,541	\$ 143,000	\$ 144,000	\$ 144,000	\$ 144,000

REQUIREMENTS

1000 Instruction						
400 Supplies & Materials	\$ -	\$ -	\$ 73,000	\$ 74,000	\$ 74,000	\$ 74,000
2000 Support Services						
300 Purchased Services	-	-	70,000	70,000	70,000	70,000
7000 Unappropriated Ending Fund Balance	143,762	144,541	-	-	-	-
Total Requirements	\$ 143,762	\$ 144,541	\$ 143,000	\$ 144,000	\$ 144,000	\$ 144,000

NORTH BEND SCHOOL DISTRICT #13

298 STUDENT BODY FUND

FUND SUMMARY

RESOURCES

Revenue from local sources	\$ 551,797	\$ 579,455	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Beginning fund balance	209,150	219,714	200,000	200,000	200,000	200,000
Total Resources	\$ 760,947	\$ 799,169	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000

REQUIREMENTS

1000 Instruction						
400 Supplies & Materials	\$ 541,233	\$ 546,463	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
500 Capital Outlay	-	-	-	-	-	-
Total 1000 Instruction	\$ 541,233	\$ 546,463	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
7000 Unappropriated Ending Fund Balance	219,714	252,706	-	-	-	-
Total Requirements	\$ 760,947	\$ 799,169	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000

NORTH BEND SCHOOL DISTRICT #13
299 MISCELLANEOUS GRANTS FUND
FUND SUMMARY

2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
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RESOURCES

Revenue from local sources	\$ 157,327	\$ 162,297	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
Revenue from state sources	2,500	13,952	-	-	-	-
Revenue from federal sources	47,329	89,868	25,000	-	-	-
Revenue from other sources	96,000	101,500	100,000	100,000	100,000	100,000
Beginning fund balance	585,846	711,135	725,000	825,000	825,000	825,000
Total Resources	\$ 889,002	\$ 1,078,752	\$ 925,000	\$ 975,000	\$ 975,000	\$ 975,000

REQUIREMENTS

1000 Instruction

300 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400 Supplies & Materials	18,054	32,803	88,796	85,000	85,000	85,000
600 Other	-	-	-	-	-	-
Total 1000 Instruction	18,054	32,803	88,796	85,000	85,000	85,000

2000 Support Services

100 Salaries	24,071	68,856	7,971	-	-	-
200 Benefits	6,217	13,630	4,147	-	-	-
300 Purchased Services	52,349	51,870	148,086	150,000	150,000	150,000
400 Supplies & Materials	32,162	9,395	-	-	-	-
500 Capital Outlay	10,141	-	45,000	40,000	40,000	40,000
600 Other	2,871	-	-	-	-	-
Total 2000 Support Services	127,811	143,751	205,204	190,000	190,000	190,000

5000 Interfund Transfers

700 Fund Transfers	\$ 32,000	\$ 98,930	\$ 231,000	\$ 200,000	\$ 200,000	\$ 200,000
Total 5000 Interfund Transfers	32,000	98,930	231,000	200,000	200,000	200,000

7000 Unappropriated Ending Fund Balance

	711,137	803,268	400,000	500,000	500,000	500,000
Total Requirements	\$ 889,002	\$ 1,078,752	\$ 925,000	\$ 975,000	\$ 975,000	\$ 975,000

NORTH BEND SCHOOL DISTRICT #13

301 DEBT SERVICE FUND

FUND SUMMARY

RESOURCES

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
Revenue from local sources	\$ 1,064,789	\$ 1,061,757	\$ 1,021,394	\$ 1,066,709	\$ 1,066,709	\$ 1,066,709
Revenue from federal sources	48,667	44,099	44,160	40,800	40,800	40,800
Revenue from other sources	72,650	72,476	72,300	72,126	72,126	72,126
Beginning fund balance	48,688	58,291	53,569	37,685	37,685	37,685
Total Resources	\$ 1,234,794	\$ 1,236,623	\$ 1,191,423	\$ 1,217,320	\$ 1,217,320	\$ 1,217,320

REQUIREMENTS

5000 Debt Service	\$ 1,176,503	\$ 1,168,010	\$ 1,191,423	\$ 1,217,320	\$ 1,217,320	\$ 1,217,320
7000 Unappropriated Ending Fund Balance	58,291	68,613	-	-	-	-
Total Requirements	\$ 1,234,794	\$ 1,236,623	\$ 1,191,423	\$ 1,217,320	\$ 1,217,320	\$ 1,217,320

NORTH BEND SCHOOL DISTRICT #13
401 CAPITAL IMPROVEMENTS/MAINTENANCE FUND
FUND SUMMARY

RESOURCES

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed	2015-16 Approved	2015-16 Adopted
Revenue from local sources	\$ 23,691	\$ 15,885	\$ 34,000	\$ 5,000	\$ 5,000	\$ 5,000
Revenue from federal sources	-	-	-	-	-	-
Revenue from other sources	35,000	298,930	235,000	335,000	335,000	335,000
Beginning fund balance	1,336,741	955,569	800,000	1,100,000	1,100,000	1,100,000
Total Resources	\$ 1,395,432	\$ 1,270,384	\$ 1,069,000	\$ 1,440,000	\$ 1,440,000	\$ 1,440,000

REQUIREMENTS

2000 Support Services						
100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300 Purchased Services	26,925	-	277,700	299,874	299,874	299,874
400 Supplies & Materials	30,956	-	-	-	-	-
500 Capital Outlay	168,981	65,810	-	-	-	-
Total 2000 Support Services	226,862	65,810	277,700	299,874	299,874	299,874
4000 Facilities Acquisition and Construction						
500 Capital Outlay	-	-	267,000	300,000	300,000	300,000
Total 4000 Supporting Services	-	-	267,000	300,000	300,000	300,000
5000 Interfund Transfers						
700 Fund Transfers	213,001	72,476	72,300	72,126	72,126	72,126
Total 5000 Interfund Transfers	213,001	72,476	72,300	72,126	72,126	72,126
7000 Unappropriated Ending Fund Balance	955,569	1,132,098	452,000	768,000	768,000	768,000
Total Requirements	\$ 1,395,432	\$ 1,270,384	\$ 1,069,000	\$ 1,440,000	\$ 1,440,000	\$ 1,440,000

**NORTH BEND SCHOOL DISTRICT #13
DISTRICT VEHICLE INVENTORY
MARCH 2015**

License Number	Make	Color	Type	Model	Initial Cost	Current Mileage
<u>Maintenance</u>						
E205118	Chev	White	Truck	1997	\$ 23,252	70,297
E201084	Chev	White	Van	1996	\$ 21,850	122,622
E221100	Chev	Gray	Van	1999	\$ 13,500	135,435
E224159	Ford	White	Van	1987	\$ 5,439	93,312
E213720	Ford	Blue	F-450 Dump Truck	2000	\$ 17,000	40,875
<u>7-Passenger Van</u>						
E186570	Ford	White	Van athletics 7 pass	1993	\$ 13,448	226,777
E216116	Ford	White	Van athletics 7 pass	2000	\$ 18,070	194,782
<u>Special Education</u>						
E255818	Ford Taurus	Blue	4 door	1999	Donated	114,964
<u>Food Service</u>						
E234888	Chev	White	Delivery Truck	2006	\$ 30,706	9,680
E234887	Chev	White	Delivery Truck	2006	\$ 30,706	8,698
E241079	Chev	White	Delivery Truck	2007	\$ 30,276	15,152
E241077	Chev	White	Delivery Truck	2007	\$ 30,276	16,119
E243092	Chev	White	Delivery Truck	2008	\$ 33,497	11,187
E243093	Chev	White	Delivery Truck	2008	\$ 33,497	8,294
<u>Maintenance & Food Service</u>						
E208786	Chev		Cargo Van	1999	\$ 10,878	42,626
TOTAL					\$ 344,410	

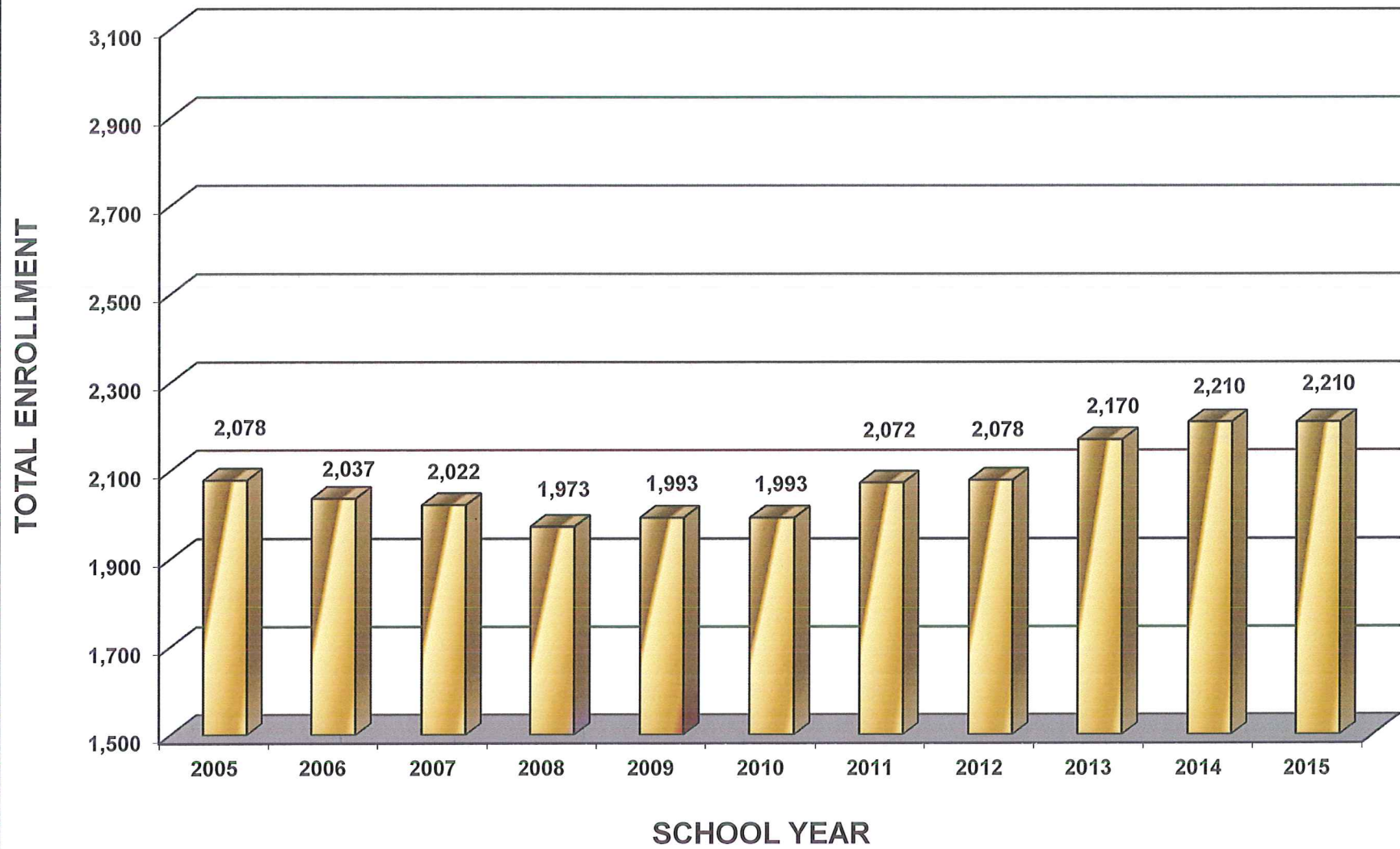
NORTH BEND SCHOOL DISTRICT #13
2015-16 ESTIMATED OPERATIONAL COSTS
SENIOR HIGH SCHOOL ATHLETICS

	GAME WORKERS	GAME OFFICIALS 389	EQUIP REPAIRS 322	STUDENT TRAVEL 332/411	SUPPLIES 410	RENTAL 324	DUES AND ENTRY FEES 640	COST OF COACHES	# COACHES	# TEAMS	# STUDENTS	COST per Student
BASEBALL		\$ 3,162	\$ 200	\$ 3,100	\$ 1,000		\$ 75	\$ 12,663	2.00	3	36	\$ 561
BOYS' BASKETBALL	\$ 900	\$ 3,264		\$ 4,500	\$ 1,000		\$ 75	\$ 16,116	2.50	3	30	\$ 662
GIRLS' BASKETBALL	\$ 900	\$ 3,264		\$ 4,500	\$ 1,000		\$ 75	\$ 14,198	2.00	1	16	\$ 1,184
CROSS COUNTRY				\$ 3,000	\$ 250		\$ 350	\$ 10,744	2.00	2	39	\$ 368
FOOTBALL	\$ 1,500	\$ 3,060	\$ 2,500	\$ 5,500	\$ 4,000		\$ 75	\$ 34,265	5.50	3	67	\$ 387
BOY'S & GIRL'S GOLF				\$ 1,250	\$ 500		\$ 500	\$ 11,128	2.00	2	20	\$ 669
RALLY				\$ 900	\$ 500		\$ 75	\$ 5,372	1.00	2	33	\$ 207
BOYS' SOCCER	\$ 500	\$ 1,530		\$ 1,900	\$ 800		\$ 75	\$ 7,674	1.50	2	31	\$ 380
GIRLS SOCCER	\$ 500	\$ 1,530		\$ 1,900	\$ 800		\$ 75	\$ 7,291	1.00	1	22	\$ 518
SOFTBALL		\$ 2,550	\$ 200	\$ 3,100	\$ 800		\$ 75	\$ 9,210	2.00	2	24	\$ 664
SWIMMING				\$ 4,200	\$ 800	\$ 14,000	\$ 325	\$ 9,593	1.50	2	31	\$ 933
BOYS' TENNIS				\$ 1,150	\$ 250		\$ 150	\$ 7,291	1.00	1	17	\$ 520
GIRLS' TENNIS				\$ 1,150	\$ 250		\$ 150	\$ 4,604	1.00	1	12	\$ 513
TRACK	\$ 400		\$ 200	\$ 6,350	\$ 1,250		\$ 500	\$ 19,762	3.75	2	79	\$ 360
VOLLEYBALL	\$ 500	\$ 3,060		\$ 4,000	\$ 800		\$ 900	\$ 15,732	2.50	3	33	\$ 697
WRESTLING	\$ 400			\$ 3,400	\$ 750		\$ 1,000	\$ 9,593	2.00	2	22	\$ 643
FACILITY SUPPLIES					\$ 3,850	\$ 1,000						
PARTICIPATION FEES							\$ 4,250					
TOTALS	\$ 5,600	\$ 21,420	\$ 3,100	\$ 49,900	\$ 18,600	\$ 15,000	\$ 8,725	\$ 195,236	33.25	32	512	\$ 473

**NORTH BEND SCHOOL DISTRICT #13
2015-16 ESTIMATED OPERATIONAL COSTS
MIDDLE SCHOOL ATHLETICS**

	GAME OFFICIALS 389	STUDENT TRAVEL 332/411	SUPPLIES 410	ASSOC DUES 640	COST OF COACHES	TOTAL COST	INCOME	# COACHES	# TEAMS	# STUDENTS	COST PER STUDENT
BOYS' BASKETBALL	\$ 1,530	\$ 1,050	\$ 400	\$ 50	\$ 8,442	\$ 11,472		2	4	48	\$ 239
GIRLS' BASKETBALL	\$ 1,530	\$ 105	\$ 400	\$ 50	\$ 8,442	\$ 10,527		2	3	30	\$ 351
CROSS COUNTRY	\$ 50	\$ 650	\$ 100		\$ 9,209	\$ 10,009		2	2	58	\$ 173
FOOTBALL	\$ 1,530	\$ 1,500	\$ 1,500	\$ 100	\$ 12,279	\$ 16,909		3.5	4	70	\$ 242
TRACK	\$ 408	\$ 675	\$ 300	\$ 50	\$ 8,826	\$ 10,259		3	2	77	\$ 133
VOLLEYBALL	\$ 510	\$ 775	\$ 400	\$ 50	\$ 4,989	\$ 6,724		2	3	30	\$ 224
WRESTLING	\$ 510	\$ 600	\$ 400	\$ 50	\$ 8,442	\$ 10,002		2	2	24	\$ 417
PARTICIPATION FEES							\$ 15,000				
TOTALS	\$ 6,068	\$ 5,355	\$ 3,500	\$ 350	\$ 60,629	\$ 75,902	\$ 15,000	16.5	20	337	\$ 225

**NORTH BEND SCHOOL DISTRICT #13
HISTORY OF SCHOOL MEMBERSHIP
As of September 30**



NORTH BEND SCHOOL DISTRICT #13
HISTORY OF SCHOOL MEMBERSHIP
As of September 30

School Year	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	Est 15-16
Kindergarten	129	127	129	149	146	128	165	148	152	140	140
1	139	134	137	124	154	161	135	173	151	162	143
2	135	143	134	130	134	159	159	134	165	153	164
3	115	127	139	140	139	144	165	163	129	169	164
4	122	125	137	137	152	146	149	152	166	136	171
5	126	129	133	131	152	149	160	156	173	162	140
Elementary Total	766	785	809	811	877	887	933	926	936	922	922
6	144	129	144	142	130	162	158	162	159	187	162
7	183	138	142	157	147	140	167	159	186	169	187
8	204	192	144	147	164	154	154	174	167	193	170
Middle School Total	531	459	430	446	441	456	479	495	512	549	519
9	211	214	207	197	164	164	175	189	215	201	193
10	218	196	210	173	167	146	160	155	179	209	201
11	185	210	178	184	164	166	147	161	164	166	209
12	167	173	188	162	180	174	178	152	164	163	166
Senior High Total	781	793	783	716	675	650	660	657	722	739	769
DISTRICT TOTAL	2,078	2,037	2,022	1,973	1,993	1,993	2,072	2,078	2,170	2,210	2,210
Annual Change	-109	-41	-15	-49	20	0	79	6	92	40	0
Cumulative Change from 1993/94	-1016	-1057	-1072	-1121	-1101	-1101	-1022	-1016	-924	-884	-884

NORTH BEND SCHOOL DISTRICT #13

2014-15

September 30, 2014--ACTUAL

Totals	Schools	Grades												
Total	HILLCREST	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
15	# of Sections	3	3	3	3	3	3							
478	Enrollment	78	84	74	89	68	85							
31.9	Avg. Class size	26.0	28.0	24.7	29.7	22.7	28.3							
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
18	# of Sections	3	3	3	3	3	3							
444	Enrollment	62	78	79	80	68	77							
24.7	Avg. Class size	20.7	26.0	26.3	26.7	22.7	25.7							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
32	# of Sections	6	6	6	6	6	2							
922	Enrollment	140	162	153	169	136	162							
28.8	Avg. Class size	23.3	27.0	25.5	28.2	22.7	81.0							
Total	MIDDLE SCHOOL							Grade 6	Grade 7	Grade 8				
549	Enrollment							6 187 31.2	169	193				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
739	Enrollment										201	209	166	163
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2210	Enrollment	140	162	153	169	136	162	187	169	193	201	209	166	163

NORTH BEND SCHOOL DISTRICT #13

2015-16

September 30, 2015--ESTIMATE

Totals	Schools	Grades												
Total	HILLCREST	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
18	# of Sections	3	3	3	3	3	3							
478	Enrollment	75	78	84	81	90	70							
26.6	Avg. Class size	25.0	26.0	28.0	27.0	30.0	23.3							
Total	NORTH BAY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
18	# of Sections	3	3	3	3	3	3							
444	Enrollment	65	65	80	83	81	70							
24.7	Avg. Class size	21.7	21.7	26.7	27.7	27.0	23.3							
Total	ELEMENTARY	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5							
36	# of Sections	6	6	6	6	6	6							
922	Enrollment	140	143	164	164	171	140							
25.6	Avg. Class size	23.3	23.8	27.3	27.3	28.5	23.3							
Total	MIDDLE SCHOOL							Grade 6	Grade 7	Grade 8				
519	Enrollment							6 162 27.0	187	170				
Total	SENIOR HIGH										Grade 9	Grade 10	Grade 11	Grade 12
769	Enrollment										193	201	209	166
Total	ALL SCHOOLS	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
2210	Enrollment	140	143	164	164	171	140	162	187	170	193	201	209	166

2015-16 CHART OF ACCOUNTS

Account descriptions have been updated by striking out the old account numbers and bolding the new account numbers.

FUNDS: A fund is a fiscal and accounting entity, with a self-balancing set of accounts to record cash and other financial resources, related liabilities, and balances and changes – all segregated for specific, regulated activities and objectives. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records, owned by one entity, North Bend School District 13.

100 General Fund: used to account for all ordinary operations of the school district, generally all transactions which do not have to be accounted for in another fund.

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

201/202	Title I IASA
215/216	Title IIA, Improving Teacher Quality
222	Indian Education Grant Fund
232	Disadvantaged-Handicapped Vocational Education Grant (Perkins)
242/243	Individuals with Disabilities Education Act (IDEA)
280	PERS Reserve Fund
294	Long Term Care & Treatment Program Fund (LTCT)
297	School Capital Construction Grant (98-99 Lottery Bonds) Fund
299	Miscellaneous Grants Fund

250 Food Services Funds: used to record financial transactions related to the Regular School Year Food Service Program for North Bend, the Summer Food Service Programs and transactions related to the Coquille and Reedsport Food Service Programs.

298 Trust and Agency Funds: used to account for money and property held in trust by the school district for individuals, other government entities, or non-public organizations (Student Activities).

301 Debt Service Fund: used to account for payment of interest and principal on all general obligation debt.

400 Capital Project Funds: used to account for financial resources, such as property sale proceeds, to be used for the major acquisition or construction of major capital facilities and improvements of capital facilities (401 Capital Improvements/Maintenance Fund).

REVENUES

Revenues of the District are classified by type and source for the various funds. Revenues are defined as increases in the net current assets of a governmental fund.

CLASSIFICATION OF REVENUES AND OTHER SOURCES

1000 Local Source Revenues

Revenue from local sources is the amount of money produced within the boundaries of the Local School District and available to the Local School District for its use. Money collected in the same amount by another governmental unit as an agent for the local school district is recorded as revenue from local sources.

2000 Intermediate Source Revenues

Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or a political subdivision between the local school district and the state. This revenue is distributed to local school districts in amounts that differ in proportion to those which were collected within such systems.

3000 State Source Revenues

Revenue from state sources is revenue from funds collected by the state and distributed to local school districts in amounts different proportionately from those which were collected within such local school districts.

4000 Federal Source Revenues

Revenue from federal sources is revenue from funds collected by the federal government and distributed to local school districts in amounts that differ in proportion from those which are collected within such local school districts. It is unimportant whether the funds are distributed directly to the local school district by the federal government or through some intervening agency such as the state.

REVENUES (continued)**1000 REVENUE FROM LOCAL SOURCES**

- 1100 Taxes
 - 1111 Current Year's Taxes
 - 1112 Prior Year's Taxes
 - ~~1113 Tax Foreclosures~~
 - 1114 Payments in Lieu of Property Tax
- 1200 Revenue from Local Governmental Units
 - 1220 Sales State Forests
- 1300 Tuition from Individuals
 - 1312 Tuition From Other Districts
 - 1321 Drivers Education
- 1500 Earnings on Investments
 - 1510 Interest Income
- 1600 Food Service
 - 1600 Food Service Daily Sales
 - 1613 A La Carte Sales
 - 1631 Catering Sales
- 1700 Extracurricular Activities
 - 1721 Payments for Lost Library Books
 - 1722 Sales, Industrial Arts Supplies
 - 1724 Sales, Metals Occupation Supplies
 - 1725 Sales, Wood Shop Supplies
- 1900 Other Revenue From Local Sources
 - 1910 Rentals
 - 1921 Contributions-Donations
 - 1963 Medicaid Reimbursement
 - 1980 Fees Charged to Grants
 - 1960 Recovery of Prior Years' Expenditure
 - 1990 Misc. Revenues from Local Sources

2000 REVENUE FROM INTERMEDIATE SOURCES

- 2101 County School Fund Levy

3000 REVENUE FROM STATE SOURCES

- 3101 State School Fund
- 3102 Basic School Support, Lunch
- 3103 Common School Fund
- 3127 Long Term Care & Treatment Program
- 3104 State Forest (thru County)
- 3204 Drivers Education Grant
- 3199 Other Unrestricted Grants in Aid
- 3299 Miscellaneous Restricted State Revenue

4000 REVENUE FROM FEDERAL SOURCES

- 4311 Indian Education
- 4500 Restricted Federal Revenue
- 4501 Elementary & Secondary Education Act Title I
- 4505 Federal Reimbursement Meal Programs (NSLP/CACFP)
- 4507 Miscellaneous Federal Sources Title IIA/IID
- 4508 Individuals with Disabilities Ed Act (IDEA)
- 4509 IDEA to LTCT 84.027
- 4515 Title I to LTCT 84.013
- 4801 Federal Forest Fees (County CFDA 10.665)
- 4900 Revenue for/on Behalf of District
- 4910 Commodities Received from Federal Government

5000 OTHER REVENUE SOURCES

- 5110 Bond/Loan Proceeds
- 5201 Transfers from Other Funds
- 5400 Beginning Fund Balance

FUNCTION describes the type of activity that is carried out. Function includes the activities or actions which are performed to accomplish the objective of an enterprise. The activities of a local school district are classified into seven broad areas: Instruction, Supporting Services, Community Services, Facilities Acquisition and Construction, Other (transfers and debt service), Contingency and Unappropriated Ending Fund Balance. Functions are further broken down into sub-functions and service areas and the instructional functions are in most cases broken down into areas of responsibility.

1000 INSTRUCTION

1111 Primary K-6 Instruction Program
 1113 Elementary Extra-curricular
 1121 Middle School Instruction Program
 1122 Middle School Co-curricular
 1131 High School Instructional Program
 1132 High School Co-curricular
 1220 Restrictive Programs
 1250 Less Restrictive Programs
 1272 Title I Program
 1273 Homeless Program
 1280 Alternative Education
 1288 Charter School
 1291 English as a Second Language
 1400 Summer School

2000 SUPPORTING SERVICES

2112 Attendance Services
 2115 Student Safety/Resource Officers
 2122 Counseling Services
 2127 School to Work Program
 2134 Nurse Services
 2161 Special Education Direction
 2211 Curriculum and Instruction Direction

2213 Instruction and Curriculum Development
 2222 School Library Services
 2223 Audiovisual Services
 2230 Assessment and Testing
 2240 Instructional Staff Development
 2314 Election Services
 2315 Legal and Insurance
 2317 Audit Services
 2319 Board of Education Services
 2321 Office of Superintendent Services
 2322 Community Relations
 2410 Principal's Office Services
 2490 School Administration
 2495 Athletic/Activity Director
 2510 Business Support Director
 2523 Purchasing and Accounts Payable
 2524 Payroll Services
 2525 Financial Accounting Services
 2541 Maintenance and Operation Direction
 2542 Buildings Care and Upkeep
 2543 Grounds Care and Upkeep
 2545 Vehicle/Equipment Care and Upkeep
 2552 Transport Home to School
 2553 Special Education Transportation
 2554 Instructional Pupil Transportation

2559 Other Home to School Transportation
 2574 Print/Publish/Duplicate Services
 2640 Staff Services
 2642 Recruitment and Placement Services
 2644 Personnel Services
 2660 Technology Services
 2700 Supplemental Retirement

3000 ENTERPRISE AND COMMUNITY SERVICES

3110 Food Service Direction
 3120 Food Prepare/Dispense
 3201 Community Recreation Services
 3323 Parent Involvement
 3370 Private School Services

4000 FACILITIES ACQUISITION AND CONSTR
5000 FUND TRANSFERS AND DEBT SERVICE
6000 CONTINGENCY
7000 UNAPPROPRIATED

OBJECT means the service or commodity obtained as the result of specific expenditures. Eight major "OBJECT" categories are used in this budget: Salaries, Employee Benefits, Purchased Services, Supplies and Materials, Capital Outlay, Other Objects, Transfers, and Other Uses of Funds.

100 SALARIES

- 111 Licensed Salaries, Regular
- 112 Non-Licensed Salaries, Regular
- 113 Administrative Salaries
- 114 Confidential Salaries
- 116 Early Retirement Stipends
- 121 Licensed Salaries, Substitutes
- 122 Non-Licensed Salaries, Substitutes
- 131 Licensed Salaries, Additional
- 132 Non-Licensed Salaries, Additional
- 133 Department Head Increments
- 134 Activity Increments
- 135 Athletic Increments
- 136 Extended Contracts

200 EMPLOYEE BENEFITS

- 205 District paid 403b
- 211 Public Employees Retirement System, Employer
- 212 Public Employees Retirement Systems "Pick Up"
- 213 PERS UAL Contribution
- 216 PERS Employer Tier III (OPSRP)
- 220 Social Security
- 231 Workers Compensation
- 232 Unemployment Compensation
- 241 Medical and Hospitalization Insurance
- 242 Dental Insurance
- 243 Vision Insurance
- 244 Life Insurance
- 245 Disability Insurance
- 247 Unreimbursed medical employer paid
- 249 Cell phone stipend

300 PURCHASED SERVICES

- 311 Instruction Services
- 312 Instructional Programs Improvement Services
- 314 Workshop Registration - Certified Staff
- 318 Workshops & Training - Non Certified Staff
- 319 Other Instruct Prof and Tech Services
- 321 Cleaning Services
- 322 Repairs and Maintenance Services
- 324 Rentals
- 325 Electricity
- 326 Fuel
- 327 Water and Sewage
- 328 Garbage
- 329 Other Property Services
- 331 Student Transport, Reimbursable
- 332 Student Transport, Nonreimbursable
- 341 Staff Travel, Local (Within District)
- 342 Staff Travel, Out of District
- 343 Student Travel, Out of District
- 351 Telephone
- 352 Teleprocessing Services
- 353 Postage
- 354 Advertising
- 355 Printing and Binding
- 360 Charter School
- 370 Tuition Other Districts
- 385 Management Services
- 386 Data Processing Services
- 389 Other Purchased Services

OBJECTS (continued)

400 SUPPLIES AND MATERIALS

- 410 Consumable Supplies
- 411 Gasoline, Student Transportation
- 420 Textbooks
- 430 Library Books
- 435 Multimedia Materials
- 440 Periodicals
- 450 Food
- 460 Non-consumable supplies, non-tagable (< \$1,000)
- 461 Non-consumable supplies, taggable (\$1,000 - \$4,999)
- 470 Computer Software
- 480 Computer Hardware

500 CAPITAL OUTLAY (> \$5,000)

- 520 Building Construction & Improvements
- 530 Improvements Other than Buildings
- 540 Depreciable Equipment
- 550 Depreciable Technology Equipment

600 OTHER OBJECTS

- 630 Lease Payment
- 640 Dues and Fees
- 651 Liability Insurance
- 652 Fidelity Bond Premiums
- 653 Property Insurance
- 690 Grant Indirect Charges

700 TRANSFERS

- 710 Fund Transfers

800 OTHER USES OF FUNDS

- 810 Contingency
- 820 Reserved for Future Expend

RESPONSIBILITY CENTER is defined as an organizational unit – normally a building or several buildings under a single administrative head, created to fulfill certain instructional, supporting, or community service responsibilities.

001 – District Offices
020 – Maintenance
060 – Laundry

061 – Long Term Care & Treatment
152 – Hillcrest School
184 – North Bay School

524 – Middle School
600 – ORCO Tech School
620 – High School

850 Alternative Education

AREAS OF RESPONSIBILITY correspond to departments or groupings of classes within a department for instruction expenditures.

002	Swimming Pool Instruction	110	Social Studies
010	Home Instruction	120	Science
015	Family and Consumer Sciences	130	Art
016	Child Development/Fashion Lab	170	Driver's Education
022	Business Education	180	Mathematics
026	Music, General/Vocal	190	Health Education
027	Drama	200	Physical Education
028	Personal Finance	210	Second Languages
029	Band, Orchestra	230	Athletics
030	Paper	250	Student Activities
031	Reading	260	Technology Education
033	General Supplies	262	Advanced Networking
034	Computer-Assisted Instruction	270	Career Related Learning/Vocational Education
035	School Related	290	Other Programs
047	Saturday School	291	Work Sample Scoring
050	General Classroom Instruction	292	Site Council
061	Metals Occupations	293	Link Crew
072	Woodshop	295	Staff Development
100	English	320	Special Education "Maintenance of Effort"
101	Newspaper & Yearbook		