

LINCOLN COUNTY SCHOOL DISTRICT 2005-2006 PROPOSED BUDGET



Tom Rinearson

Superintendent

459 SW Coast Highway, Newport, OR 97365

(541) 265-9211

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BOARD and BUDGET COMMITTEE

Lincoln County School District Proposed Budget for the Fiscal Year beginning July 1, 2005

BOARD OF DIRECTORS

Zone 1 - Sue Ryan	Term ends June 30, 2007
Zone 2 - Marty Runyon	Term ends June 30, 2005
Zone 3 - Ron Beck	Term ends June 30, 2005
Zone 4 - Billie Jo Smith	Term ends June 30, 2005
Zone 5 - Jean Turner	Term ends June 30, 2005

BUDGET COMMITTEE MEMBERS

Zone 1 - Leslie Green	Term ends June 30, 2005
Zone 2 - Jim Buisman	Term ends June 30, 2006
Zone 3 - Lynne Iverson	Term ends June 30, 2006
Zone 4 - Charles Bird	Term ends June 30, 2007
Zone 5 - Tim Grady	Term ends June 30, 2005

ADMINISTRATIVE STAFF

Tom Rinearson	Superintendent
Rich Belloni	Director of Business & Support Services

SUPERINTENDENT'S
2005/06 Budget Message

May 12, 2005

Presented by:

**Tom Rinearson,
Superintendent**

Overview

The Lincoln County School District, as one of 198 local districts in Oregon, is mandated to provide the best possible public education for all students, kindergarten through twelfth grade. This mandate requires the district to comply with all Oregon statutes and administrative rules.

Since we are within five weeks of the end of the 2004-05 school year, I want to reflect on the current year and present my recommendations for the 2005-06 general fund budget for Lincoln County School District.

This year, my first in Lincoln County as your Superintendent, has been filled with learning for me. And, as we are in the learning business, that is a good thing! Our district, though oft times touted as a large district, is comprised of four distinct and different small school communities. In developing the budget for next year, I have tried to build upon and celebrate these differences.

We are being forced to look at the services we provide to children and discover ways to deliver them differently, for less cost. The state legislature has not yet finalized its appropriation for school funding for the coming year, so this budget is based upon the latest school funding numbers available to us through the Oregon Department of Education and the legislative Revenue Office.

We are working on a basis of a projected shortfall of approximate \$5.2 million. Enrollment in the district continues to decline. That fact, coupled with the use of nearly all available reserve funds and less than adequate funding from the state of Oregon, forces us to make reductions from the current level of service for next year.

The proposed budget is balanced; expenditures are equal to revenue. This has been a difficult process because we cut the equivalent of \$5.2 million worth of services to students. It is compounded by not really knowing for sure what our revenue from the State will actually be. Staff and Community were consulted and asked to “help think” about how to deal with this shortfall. I am thrilled by the willingness of people across the spectrum who lent their support and helped in this process. We have parents that have stood up and said they were willing to volunteer more, etc. We have community members, which have no children in school, willing to help

because they feel that healthy schools are a vital part of a healthy community. These are some of the examples of both commitment and sacrifice that people are willing to do... this is truly a “Community” effort to deliver the best we can for our students with the resources at hand.

Despite the less than rosy financial outlook, we have experienced many successes this year. One of which I am most proud is the settlement of the contract with our teachers’ union before the current contract expired, an occurrence no one remembers happening in the last several years. The contract is a win/win for both sides, and will allow the district the ability to budget more accurately since future years’ pay increases are known. The contract for Classified employees was also ratified by the Board last summer, so we will enjoy the stability of contracts that have been successfully negotiated.

Other successes around the district include, but are not limited to:

- Receipt of the Emergency Response and Crisis Management grant has enabled the district to complete and strengthen its emergency response plan.
- One district teacher has achieved National Board Certification (Kristin Lavy) and several others are in process of obtaining this rigorous certification.
- Several schools enjoyed attainment of state level awards or competitions.
- The Waldport Community School Partnership has provided many opportunities for student and community member growth and learning.
- Significant effort toward developing an International Baccalaureate Program has taken place.
- More community members are involved in site councils.
- The budget and financial processes are open.

Following is a plan for the 2005-06 year.

School Programs

School Programs will be changing for next year. In the East area we will be closing Mary Harrison... making Arcadia a K-4 and we will be adding the 5th grade to the middle school. In the North area we will be moving 6th grade back into the elementary schools and treating the 7-12 as one school on two campuses. In the South we will be closing the Middle School and moving them up to the current grade school, creating a K-8 campus. Class sizes will increase.

Resources, Expenditures, and Transfers:

The proposed budget is based on a State budget of \$5.25 billion, it has **resources** in the General fund of \$42,000,403. This is compared to \$42,267,992 for the 2004-2005 budget, a decrease of \$267,589. Had we budgeted at the Governor's original \$5.0 billion we would have seen another \$1,102,500 decrease. The magnitude of the reductions we are making are caused by our increased costs. We anticipate a beginning fund balance higher than where we projected in January of '05 because of reduced spending. This proposed budget continues the practice of spending cash to maintain programs. To get out of this cycle we need to either under-spend the budget, receive unanticipated revenue or a combination of both to the tune of approximately \$800,000 during the next school year.

We will see approximately an approximate 9% reduction from the Federal Government for "Title" programs, although some of those figures will not be known for sure until late June or July. These funds are for supplemental services and cannot be used to supplant programs.

Expenditures in the proposed budget match available resources; **this is a balanced budget.**

The 2005-2006 budget for Lincoln County School District has been prepared in accordance with the laws of the State of Oregon and the Program Budget Manual designed by the Oregon Department of Education. For your convenience and understanding we have included explanations in the proposed budget.

Budget year 2006-2007:

If we maintain our student numbers and the revenue projections hold true from the State we anticipate being able to maintain the 05-06 staffing levels for 06-07.

This concludes the budget message. If you have any questions during your deliberations, please feel free to contact Rich Belloni (Deputy Clerk) or me.

Respectfully submitted,

Tom Rinearson, Budget Officer

GENERAL FUND

Resources

Function Summary

Object Summary

Requirements

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 100 GENERAL FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1109 Prior Year Lincoln Tax	1,362,841	1,494,530		1,350,000		1,350,000				
1111 Current Year's Taxes	18,986,183	19,555,721		20,979,000		21,044,000				
1113 County Tax Sales-Back Tax	27,748	30,467								
1115 Prior Year Lane Tax	5,681	5,226		5,000		5,000				
1118 Current Year Lane Tax	114,200	116,575		120,000		120,000				
1200 Rev Local Gov-Not Dist	31,962	31,008		40,000						
1312 Reg Tuit Oth Dists In St		2,528								
1509 Int. Earned on Unseg. Tax	29,034	18,275		8,000						
1510 Interest on Investments	162,531	134,267		120,000		295,250				
1740 Fees	9,500	27,539								
1910 Rentals	45,805	65,623		50,000		5,000				
1920 Contrib-Donat Priv Source	700	441								
1960 Recov Prior Years' Expend	116,538	99,244		100,000		15,000				
1980 Fees Charged to Grants	206,471	245,771		260,000		230,000				
1990 Miscellaneous	305,053	288,811		345,000		404,922				
1995 Transportation Fees	52,216									
2101 County School Funds	297,904	180,150		175,000		175,000				
2210 ESD Grants	212,000	209,000		150,000		217,300				
3101 SSF-General Support	12,108,365	15,550,486		11,500,000		14,132,487				
3103 Common School Fund	365,558	146,928		150,000		482,447				
3104 State Managed Cnty Timber	580,640	315,854		300,000		325,000				
3199 Oth Unrestr Grants-In-Aid	55615	62,833								
4801 Federal Forest Fees	1,063,351	1,076,315		1,000,000		1,000,000				
5200 Interfund Transfers	1,700,000	943,135		781,000						
5300 Sale-Comp Loss Fixed Asse				223,000		223,000				
5400 Resources-Beg Fund Bal	4,070,680	2,750,243		4,611,922		1,975,997				
TOTAL RESOURCES FUND 100	41,910,576	43,350,970		42,267,922		42,000,403				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 100 GENERAL FUND

REQUIREMENTS

FUNCTION SUMMARY

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3	4,493,325	4,258,533	57.31	4,512,177	47.23	3,880,949				
1112 Intermediate Programs	2,954,078	2,414,540	34.91	2,737,437	29.14	2,410,991				
1113 Elem Extracurricular	10,380	9,931		14,501		16,854				
1114 Elem Student Body	8									
1121 MS/JHS Programs	3,981,666	3,983,974	55.37	4,245,891	49.50	4,102,358				
1122 MS/JHS Extracurricular	9,595	9,714		10,681		13,582				
1131 High School Programs	5,228,783	5,033,511	70.73	5,478,880	62.65	5,295,802				
1132 HS Extracurricular	533,385	530,992	1.33	543,543	0.66	543,234				
1210 TAG Programs	146,944	167,626	2.24	176,825	2.13	170,636				
1220 Restr Pgms Stds Disabil	105,557	675,958	8.50	595,502	9.50	704,158				
1225 Out of District Programs	83,031									
1227 Extended School Year Pgms	4,458	2,508								
1250 Less Restr Pgms Stds Disa	3,849,006	3,597,147	77.11	3,893,731	80.29	4,034,932				
1260 Early Intervention		276								
1271 Remediation	40	478								
1272 Title I	83									
1283 District Alternative Prog	340,269	391,672	6.50	438,738	5.13	436,481				
1288 Charter Schools	196,384	1,993,184		1,863,900		2,129,148				
1291 ESL Programs	261,478	334,095	9.42	359,097	9.69	400,842				
1294 Youth Corrections Educ	353	1,572		2,500						
1299 Other Programs	150,794	508								
2112 Attendance Services	38,844	43,566	1.00	47,432	0.44	14,534				
2114 Student Accounting Serv	333,340	345,850	10.01	368,706	9.69	387,880				
2115 Student Safety	8,192	1,681		500	0.50	27,031				
2122 Counseling Services	662,455	522,096	8.33	550,222	7.00	441,419				
2123 Appraisal Services	217,409	162,663	1.00	141,379	1.00	87,957				
2131 Health Services Direction	90									
2132 Medical Services	149,622	154,978	4.79	188,059	4.45	178,917				
2134 Nurse Services	59,198	55,490	1.00	71,278	1.00	80,057				
2139 Other Health Services	87,842	82,441		68,025		11,225				
2144 Psychotherapy Services	212,480	72								
2152 Speech Pathology Serv	402,806	363,902	4.14	279,505	6.58	484,372				
2190 Serv Dir Student Support	114,337	43,228	0.35	54,470	0.15	10,656				
2211 Imp of Instr Serv Direct	208,906	78,169	1.20	75,720	3.00	262,487				
2213 Curriculum Development	30,202	58,581		47,525		31,435				
2219 Other Improve Instruction	9,311	4,700		18,900		24,310				
2221 Educ Media Serv Direction	219,212	184,680	1.50	120,990	1.00	91,041				
2222 Library/Media Center	534,921	534,822	12.82	566,609	11.82	554,422				
2223 Multimedia Services	11,371	51,983		19,590		7,350				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 100 GENERAL FUND

REQUIREMENTS
FUNCTION SUMMARY

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2229 Other Educ Media Serv		54								
2230 Assessment & Testing	18,601	23,366	0.50	80,294	0.50	68,181				
2240 Instructional Staff Dev	131,646	101,795		179,837		168,390				
2310 Board of Education Serv	376,449	157,382		166,184		137,320				
2321 Office of Supt Serv	220,555	223,350	2.00	243,990	2.00	257,114				
2411 Principal Svcs	2,573,411	2,390,645	31.72	2,602,100	28.32	2,506,354				
2412 Asst Princ Svcs	495,079	507,046	5.00	561,687	4.00	455,817				
2413 Graduation	5,238	4,013		4,900		3,750				
2490 School Admin Supp Serv	184,372	214,529	2.00	238,142	1.00	88,618				
2511 Bus	153,104	107,226	1.25	150,175	1.28	167,822				
2521 Fiscal Services Direct	12,851	24,026	1.50	102,634		20,420				
2522 Budgeting Services	4,314	1,785		2,300		2,040				
2523 Receiving & Disburs Funds	67,327	50,879	1.00	53,022	1.00	57,989				
2524 Payroll Services	130,640	577,588	1.50	240,648	1.00	316,947				
2525 Financial Account Serv	63,859	85,744			2.00	132,678				
2526 Internal Auditing Serv	22,443	21,915	0.50	28,441	0.75	44,595				
2527 Property Accounting Serv	32,851	33,318	1.00	56,882						
2541 Oper & Maint Plant Direct	134,288	124,116	1.25	113,902	1.27	121,998				
2542 Care & Upkeep of Bldgs	3,139,976	2,641,654		2,581,664		2,645,712				
2543 Care & Upkeep of Grounds	116,619	203,308	1.00	208,342		93,888				
2544 Maintenance	1,361,394	1,217,962	10.00	1,384,752	9.75	1,298,179				
2545 Maint of Vehicles	34,998	50,557		40,100		67,895				
2546 Security Services	12,842	13,235		10,072		31,389				
2549 Other Oper & Maint Plant	33,939	39,182		21,475		36,407				
2551 Student Trans Serv Direct	254,569	60,299	0.25	34,756	0.25	39,060				
2552 Vehicle Operation Serv	1,283,747	1,729,856		1,919,938		2,473,100				
2554 Vehicle Maint Svcs	4,922									
2558 Special Ed Trans Serv	443,882	566,632		383,000		7,000				
2572 Purchasing Services	48,269	2,016								
2573 Warehousing & Distrib	43,269									
2574 Print-Publish-Duplicating	51,849	66,867	1.00	71,022	1.00	70,619				
2610 Direction Central Support	88,134	74,990	1.00	82,887	0.65	72,180				
2626 Grant Writing	65,058	69,071	1.00	78,023	1.00	80,634				
2633 Public Information Serv	33,809	7,805		11,250		6,128				
2641 Staff Services Direction	262,988	286,748	3.00	290,326	3.00	331,113				
2642 Recruitment & Placement	3,001	8,747		19,380		20,380				
2643 Staff Accounting Services	60,189	69,477	1.00	64,048	1.00	71,039				
2645 Staff Health Services	20,435	18,800		25,000		22,000				
2649 Other Staff Services	58,891	28,690	0.33	378,756	0.33	479,802				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS
 FUNCTION SUMMARY

FUND 100 GENERAL FUND

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2661 Service Area Direction	63,882	81,176	1.00	81,772	1.00	128,858				
2664 Operations Services	255,734	226,591	3.50	286,694	3.50	293,200				
2669 Other Technology Services	112,615	204,068		143,792		121,156				
2670 Records Management Serv		6,935								
2700 Suppl Retirement Prog	923,102	841,696		868,743		822,300				
3110 Service Area Direction	4,238		0.25	34,756						
3120 Food Prep & Dispense Serv	11,206			14,500		19,470				
5110 Long-Term Debt Service	3,502	502		550						
5120 Short-Term Debt Retire				3,000		193,375				
7200 Transfers of Funds	84,678	86,733		94,050		91,427				
6110 Operating Contingency				817,823		496,662				
7000 Unapprop Ending Fund Bal	2,751,656	4,003,475				602,337				
TOTALS FOR FUND 100	41,910,576	43,350,970	442.11	42,267,922	407.15	42,000,403				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 100 GENERAL FUND

REQUIREMENTS

OBJECT SUMMARY

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
111 Licensed Salaries	13,102,295	13,061,821	267.75	13,310,054	236.34	12,184,760				
112 Classified Salaries	5,581,820	3,363,800	149.96	3,554,224	147.01	3,627,831				
113 Administrators	2,153,198	2,033,448	24.40	2,147,832	20.80	1,859,730				
114 Managerial-Classified					3.00	191,836				
116 Supplmnt Retire Stipends	407,906	329,508		245,000		95,000				
121 Substitutes-Licensed	69,540	95,888		99,203		33,936				
122 Substitutes-Classified	146,107	129,661		45,070		12,570				
124 Temporary-Classified	35,874	57,716		15,400		2,200				
125 Licensed Subs-Sick Leave	225,989	228,823		466,704		406,959				
126 Class Subs-Sick Leave	88,106	53,674		12,741		30,000				
127 Lic Subs-Contracted Lve	101,914	95,194								
128 Class Subs-Contract Lve	33,029	16,882								
129 Lic Sub Tchr in Charge	8,671	19,531		2,657		1,320				
131 Lic Extra Assign.	52,341	66,688		15,365		29,619				
132 Class Overtime	34,359	5,712								
133 Lic Extra-Curric	344,081	328,175		313,052		399,673				
134 Class Beynd Fte	109,305	44,220		34,255		25,691				
135 Class Layover	8,177									
137 Tutoring - Illness						4,625				
138 Tutor for Spec. Ed						4,625				
149 Additional Salary	33,200	89,532				27,600				
211 PERS Employer Contrib	1,564,129	117,610		1,420,969		227,117				
212 PERS Employee Pickup	1,243,825	964,186		1,187,984		1,096,345				
213 PERS UAL Contribution	972,982	1,599,647				2,508,449				
220 Social Security Admin	1,672,192	1,502,914		1,541,021		1,441,485				
231 Worker's Compensation	197,442	84,350		125,602		190,614				
232 Unemployment Compensation	48,901	471,581		150,000		250,000				
240 Contractual Benefits	5,657,143	4,733,736		5,748,316		5,607,778				
245 Life - Licensed	8,333	8,000								
311 Instruction Services	756			11,150		2,400				
312 Instr Prog Improv Serv	102,453	99,440		122,777		159,807				
313 Student Services	101,020	73,810		89,250						
315 Other Instructional Svcs		1,446		43,759		4,488				
318 Prof & Improv Noninstruc	19,199	8,870		32,672		26,358				
319 Oth Instr-Prof-Tech Serv	59,506	62,976		79,520		51,132				
321 Cleaning Services						1,193,887				
322 Repairs & Maint Serv	531,101	504,539		576,510		529,240				
324 Rentals	10,884	8,903		12,890		6,443				
325 Electricity	545,628	422,466		523,416		486,648				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 100 GENERAL FUND

REQUIREMENTS

OBJECT SUMMARY

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
326 Fuel	250,677	210,669		240,987		237,191				
327 Water & Sewer	150,004	129,363		137,828		119,075				
328 Garbage	106,407	84,116		85,148		73,980				
331 Reimb Student Trans	19,342	12,913		14,679		11,800				
332 Nonreimb Student Trans	36,581			500						
341 Travel-Local In District	42,997	40,556		54,341		28,312				
342 Travel-Out of District	25,625	27,803		66,107		52,095				
343 Travel-Student Out Dist	6,165	589		1,000		720				
351 Telephone	182,341	164,500		155,650		153,319				
352 Long Distance	26,556	23,669		30,787		31,064				
353 Postage	43,047	34,664		60,747		46,988				
354 Advertising	9,352	6,751		3,940		3,880				
355 Printing & Binding	260,553	242,253		246,793		208,674				
358 Data Lines	82,506	150,752		103,792		103,156				
359 Other Communication Serv	362	559		360		500				
360 Charter School Payments	196,384	1,993,184		1,863,900		2,129,148				
371 Tuition Pay Oth Dist In	4,749									
373 Tuition Pay Private Sch	87,971	2,070		8,000						
374 Other Tuition		4,363		40,000		46,400				
381 Audit Services	30,905	23,490		31,500		25,000				
382 Legal Services	251,717	86,559		63,500		67,000				
383 Architect/Engineer Serv	7,848	6,599				12,000				
384 Negotiation Services	15,894	21,189								
385 Management Services	20,325	34,800		25,000		22,000				
388 Election Services	31,011			32,000		20,720				
390 Oth Gen Prof/Tech Serv	298,381	3,419,215		3,367,440		2,519,025				
410 Supplies & Materials	462,988	425,417		703,515		560,494				
414 Gasoline	102,857	137,215		24,150		24,466				
418 ISC Production	7,948-									
420 Textbooks	48,160	99,465		474,378		61,968				
431 Library Books	41,423	36,063		28,558		22,100				
432 Reference Books	22,446	12,719		27,442		18,207				
440 Periodicals	15,769	10,103		19,917		13,121				
460 Nonconsumable Items	293,076	425,431		291,176		240,358				
465 Tires	523	987		1,000		4,960				
470 Computer Software	19,433	43,748		47,397		23,378				
480 Computer Hardware	83,555	130,221		127,642		44,650				
541 Initial & Addl Equip Purc		6,935		35,100		15,600				
542 Replace Equipment Purch	17,218	36,405		84,000		5,040				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS
 OBJECT SUMMARY

FUND 100 GENERAL FUND

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
543 Vehicle Replacement-Futr				12,500		14,620				
550 Depreciable Technology	7,421	4,784		6,350						
621 Regular Interest						171,875				
640 Dues & Fees	134,986	137,484		227,793		168,927				
651 Liability Insurance	165,592	136,288		86,304		152,000				
652 Fidelity Bond Premiums	550			2,072						
653 Property Insurance Prem	196,502	205,703		238,405		181,000				
654 Student Insurance Prem	5,958	4,484		5,958		5,000				
655 Judge & Settle Against				350,000		450,000				
670 Taxes & Licenses	4,626	1,937		1,000						
710 Fund Modifications	84,678	86,733		94,050		91,427				
810 Planned Reserve				817,823		496,662				
820 Reserved for Next Year	2,751,656	4,003,475				602,337				
TOTALS FOR FUND 100	41,910,576	43,350,970	442.11	42,267,922	407.15	42,000,403				

Function 1111 Primary, K-3

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.

Notes

The FTE listed below may not be accurate. Actual staffing decisions were not made in time for the development of the Proposed Budget document. Actual class sizes and anticipated FTE will be presented at the Budget Committee meeting.

Material and services budgets were all reduced 20% from 2004-2005 funding levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111	Primary K-3										
	111 Licensed Salaries	2,836,846	2,769,590	55.62	2,832,527	45.79	2,352,736				
	112 Classified Salaries	98,238	28,283	1.69	30,353	1.44	27,276				
	121 Substitutes-Licensed	6,300	8,070								
	122 Substitutes-Classified	809	4,478		320		320				
	124 Temporary-Classified		31,259								
	125 Licensed Subs-Sick Leave	60,551	63,658		105,151		88,959				
	126 Class Subs-Sick Leave	1,773	624								
	127 Lic Subs-Contracted Lve	26,088	22,016								
	128 Class Subs-Contract Lve	732	928								
	131 Lic Extra Assign.	1,200	535								
	132 Class Overtime	202	52								
	133 Lic Extra-Curric	1,000									
	134 Class Beynd Fte	3,726	873		3,000		2,700				
	211 PERS Employer Contrib	205,075	17,589		210,966		15,972				
	212 PERS Employee Pickup	174,749	163,357		178,082		144,300				
	213 PERS UAL Contribution	146,185	241,866				329,957				
	220 Social Security Admin	226,677	220,781		227,193		189,722				
	231 Worker's Compensation	13,260	10,224		14,997		24,301				
	240 Contractual Benefits	589,941	527,487		637,970		567,972				
	319 Oth Instr-Prof-Tech Serv		70								
	341 Travel-Local In District	29			1,000						
	342 Travel-Out of District	575									
	353 Postage	281	2,350		4,078		2,562				
	355 Printing & Binding	61,241	49,130		58,776		51,015				
	410 Supplies & Materials	21,378	33,121		71,392		56,620				
	420 Textbooks	10,947	41,047		110,420		9,684				
	431 Library Books		241		200						
	432 Reference Books	150									
	440 Periodicals	1,211	926		3,025		1,188				
	460 Nonconsumable Items	1,985	7,623		11,727		5,985				
	470 Computer Software	646	652		1,950		700				
	480 Computer Hardware	1,530	11,703		6,200		1,900				
	640 Dues & Fees				2,850		7,080				
1111	Primary K-3	4,493,325	4,258,533	57.31	4,512,177	47.23	3,880,949				

Function 1112 Intermediate Programs, 4-5

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the intermediate school years.

Notes

The FTE listed below may not be accurate. Actual staffing decisions were not made in time for the development of the Proposed Budget document. Actual class sizes and anticipated FTE will be presented at the Budget Committee meeting.

Material and services budgets were all reduced 20% from 2004-2005 funding levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1112	Intermediate Programs										
	111 Licensed Salaries	1,918,054	1,572,820	33.91	1,689,261	28.14	1,441,943				
	112 Classified Salaries	42,194	18,086	1.00	19,094	1.00	19,639				
	121 Substitutes-Licensed	2,743	1,814		640		640				
	122 Substitutes-Classified	160	91		1,280		1,280				
	125 Licensed Subs-Sick Leave	24,782	28,598		50,066		50,000				
	126 Class Subs-Sick Leave	760	170								
	127 Lic Subs-Contracted Lve	14,844	11,656								
	128 Class Subs-Contract Lve	161	294								
	131 Lic Extra Assign.	1,474	1,732		3,519		2,919				
	134 Class Beynd Fte	2,475	8,867		6,000		4,800				
	211 PERS Employer Contrib	136,128	10,108		126,116		14,977				
	212 PERS Employee Pickup	116,092	94,763		105,507		88,444				
	213 PERS UAL Contribution	96,649	140,410				202,276				
	220 Social Security Admin	149,640	124,210		135,354		115,511				
	231 Worker's Compensation	8,569	5,673		8,930		14,867				
	240 Contractual Benefits	398,421	309,155		387,874		347,597				
	311 Instruction Services	756									
	315 Other Instructional Svcs		615		4,400		1,000				
	319 Oth Instr-Prof-Tech Serv		70								
	322 Repairs & Maint Serv		10		5,000		4,000				
	341 Travel-Local In District	144			1,000						
	353 Postage	6	363		500		586				
	355 Printing & Binding	20,066	30,677		26,050		24,606				
	410 Supplies & Materials	15,231	22,624		57,101		45,618				
	420 Textbooks	786	3,594		90,350		12,610				
	431 Library Books		224								
	432 Reference Books	41									
	440 Periodicals	2,139	1,786		2,100		1,578				
	460 Nonconsumable Items	1,605	9,436		6,726		4,931				
	470 Computer Software	70	8,400		1,000		1,000				
	480 Computer Hardware		2,541		3,500		2,000				
	640 Dues & Fees	88	6,341		6,069		8,169				
1112	Intermediate Programs	2,954,078	2,414,540	34.91	2,737,437	29.14	2,410,991				

Function 1113 Elementary Extra Curricular, K-5

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra curricular activities normally supplement the regular instructional program. Examples include such activities as athletics, band, chorus, choir, speech, and debate.

Notes

Most of the activities normally budgeted here were eliminated in 2003-04. The few remaining activities are evening music programs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1113	Elem Extracurricular										
	121 Substitutes-Licensed	65									
	131 Lic Extra Assign.		174		700						
	133 Lic Extra-Curric	7,351	6,255		6,568		9,857				
	134 Class Beynd Fte	35	446		3,039		1,540				
	211 PERS Employer Contrib	360	41		626		58				
	212 PERS Employee Pickup	421	377		394		591				
	213 PERS UAL Contribution	502	556				1,353				
	220 Social Security Admin	572	523		502		756				
	231 Worker's Compensation	28	22		33		99				
	311 Instruction Services				500		1,500				
	319 Oth Instr-Prof-Tech Serv	436			500						
	343 Travel-Student Out Dist	118									
	355 Printing & Binding	8	43								
	390 Oth Gen Prof/Tech Serv				1,000						
	410 Supplies & Materials	413	1,494		639		600				
	460 Nonconsumable Items	79					500				
1113	Elem Extracurricular	10,388	9,931		14,501		16,854				

Function 1121 Middle School Programs, 6-8

Learning experiences concerned with knowledge, skills appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society, and various career clusters, and which normally may be achieved during the middle school years.

Notes

The FTE listed below may not be accurate. Actual staffing decisions were not made in time for the development of the Proposed Budget document. Actual class sizes and anticipated FTE will be presented at the Budget Committee meeting.

Material and services budgets were all reduced 20% from 2004-2005 funding levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1121	MS/JHS Programs										
	111 Licensed Salaries	2,548,170	2,578,307	54.84	2,632,990	49.50	2,507,653				
	112 Classified Salaries	20,077	8,410	0.53	8,555						
	121 Substitutes-Licensed	3,832	11,294		1,820		620				
	122 Substitutes-Classified	729	294		960		960				
	125 Licensed Subs-Sick Leave	52,908	45,740		87,058		85,000				
	126 Class Subs-Sick Leave	236	80								
	127 Lic Subs-Contracted Lve	28,160	20,833								
	128 Class Subs-Contract Lve	504	46								
	131 Lic Extra Assign.	3,969	593		1,500		1,200				
	132 Class Overtime	48									
	133 Lic Extra-Curric	1,000									
	134 Class Beynd Fte	4,478	6,743		5,300		6,550				
	211 PERS Employer Contrib	178,843	17,719		189,391		23,452				
	212 PERS Employee Pickup	153,414	154,014		163,790		151,489				
	213 PERS UAL Contribution	128,843	228,197				346,997				
	220 Social Security Admin	198,928	202,030		209,470		198,373				
	231 Worker's Compensation	11,922	9,302		13,723		24,905				
	240 Contractual Benefits	513,535	522,233		614,226		576,197				
	315 Other Instructional Svcs		345		3,138		238				
	319 Oth Instr-Prof-Tech Serv						800				
	322 Repairs & Maint Serv	1,319	1,399		8,750		6,500				
	324 Rentals		1,954				1,800				
	341 Travel-Local In District				500		500				
	342 Travel-Out of District		489								
	343 Travel-Student Out Dist		107								
	353 Postage	4,647	6,723		6,200		6,000				
	355 Printing & Binding	54,601	50,343		45,200		39,200				
	390 Oth Gen Prof/Tech Serv	86			100		100				
	410 Supplies & Materials	42,007	58,513		95,040		73,415				
	420 Textbooks	5,332	906		107,825		15,568				
	431 Library Books		83				2,000				
	432 Reference Books	384	5,266		2,000		2,000				
	440 Periodicals	1,756	717		1,000		2,000				
	460 Nonconsumable Items	18,794	23,439		27,830		14,484				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1121	MS/JHS Programs Continued										
	470 Computer Software	190	6,234		2,800		1,086				
	480 Computer Hardware	2,954	15,447		9,500		3,500				
	640 Dues & Fees		6,174		7,225		9,771				
1121	MS/JHS Programs	3,981,666	3,983,974	55.37	4,245,891	49.50	4,102,358				

Function 1122 Middle School Extra Curricular, 6-8

School sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

Notes

All middle school sports were eliminated in the spring of 2003. The small remaining budget is for salaries of band, student council, annual and other extra curricular program advisors.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1122	MS/JHS Extracurricular										
	121 Substitutes-Licensed	65									
	131 Lic Extra Assign.	283			500		200				
	133 Lic Extra-Curric	6,169	7,341		7,636		10,148				
	134 Class Beynd Fte	865			500		200				
	211 PERS Employer Contrib	492	43		823		99				
	212 PERS Employee Pickup	426	406		518		632				
	213 PERS UAL Contribution	390	601				1,392				
	220 Social Security Admin	561	562		661		807				
	231 Worker's Compensation	28	22		43		104				
	410 Supplies & Materials	330									
	460 Nonconsumable Items		739								
	640 Dues & Fees	14-									
1122	MS/JHS Extracurricular	9,595	9,714		10,681		13,582				

Function 1131 High School Programs, 9-12

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements and graduation requirements.

Notes

High school programs have been significantly impacted by the reductions made since 2003-04. Along with large class sizes many elective programs were lost.

The FTE listed below may not be accurate. Actual staffing decisions were not made in time for the development of the Proposed Budget document. Actual class sizes and anticipated FTE will be presented at the Budget Committee meeting.

Material and services budgets were all reduced 20% from 2004-2005 funding levels

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131	High School Programs										
	111 Licensed Salaries	3,300,079	3,207,509	66.91	3,296,171	58.89	3,116,929				
	112 Classified Salaries	47,579	52,075	3.82	59,273	3.76	66,992				
	121 Substitutes-Licensed	14,024	7,480		16,178		320				
	122 Substitutes-Classified	130	134		960		960				
	124 Temporary-Classified	2984									
	125 Licensed Subs-Sick Leave	67,501	54,732		111,666		100,000				
	126 Class Subs-Sick Leave	974	897								
	127 Lic Subs-Contracted Lve	24,715	24,355								
	128 Class Subs-Contract Lve	1,070	513								
	131 Lic Extra Assign.	1,200	2,007		1,500		1,200				
	132 Class Overtime	5									
	133 Lic Extra-Curric	1,000									
	134 Class Beynd Fte	3,600	5,411		4,500		3,600				
	211 PERS Employer Contrib	223,213	19,836		236,406		41,588				
	212 PERS Employee Pickup	190,528	185,942		208,025		192,540				
	213 PERS UAL Contribution	160,006	275,117				440,336				
	220 Social Security Admin	259,493	255,095		266,659		251,221				
	231 Worker's Compensation	15,005	11,845		17,703		32,341				
	240 Contractual Benefits	676,739	664,017		783,822		754,396				
	311 Instruction Services	400			650		650				
	315 Other Instructional Svcs				2,750		2,750				
	322 Repairs & Maint Serv	3,858	4,683		7,350		6,275				
	324 Rentals	458	1,505		390		215				
	331 Reimb Student Trans	109									
	332 Nonreimb Student Trans	17			500						
	341 Travel-Local In District	316			3,400						
	342 Travel-Out of District	569	1,038		450		200				
	343 Travel-Student Out Dist	2,000	84		100						
	353 Postage	9,217	8,568		14,100		11,120				
	355 Printing & Binding	66,091	68,551		66,105		57,965				
	373 Tuition Pay Private Sch	4,940	2,070		8,000						
	374 Other Tuition		2,338				6,400				
	390 Other Gen Prof/Tech Serv	945									
	410 Supplies & Materials	56,072	65,461		159,231		143,115				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131	High School Programs Continued										
	414 Gasoline	36									
	420 Textbooks	27,963	50,115		152,900		19,438				
	431 Library Books		16		50						
	432 Reference Books	1000	542		4,950		2,275				
	440 Periodicals	100			2,475		1,125				
	460 Nonconsumable Items	34,036	24,507		22,872		16,032				
	470 Computer Software	2,582	11,636		6,652		5,032				
	480 Computer Hardware	26,598	12,465		10,707		5,300				
	550 Depreciable Technology		205		1,400						
	640 Dues & Fees	1,632	12,762		10,985		15,487				
1131	High School Programs	5,228,784	5,033,511	70.73	5,478,880	62.65	5,295,802				

Function 1132 High School Extra Curricular, 9-12

School sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate.

Notes

Reductions were made in high school athletic programs for 2003-04. Salaries for coaches and club advisors are budgeted here but a significant portion of the money to fund these salaries comes from the Booster groups in each area. Schools are now allowed to retain the money from pay-to-play and from gate receipts. The same as was for 2004-05, the district will fund salaries at each school at \$50,000. Any excess above this will have to be born by the Booster groups. Funding for athletic officials is included in the school's per student allocation for all programs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1132	HS Extracurricular										
	111 Licensed Salaries	44,001	64,011	1.33	64,974	0.79	35,977				
	112 Classified Salaries				2,500		2,000				
	121 Substitutes-Licensed	11,676	17,076		11,625		3,000				
	122 Substitutes-Classified		426				1,000				
	125 Licensed Subs-Sick Leave		67								
	131 Lic Extra Assign.	6,591	6,900		2,285						
	132 Class Overtime	7,390									
	133 Lic Extra-Curric	291,741	299,422		281,776		358,655				
	134 Class Beynd Fte	14,908	2,560		2,016						
	135 Class Layover	2,215									
	211 PERS Employer Contrib	15,887	1,525		34,155		1,459				
	212 PERS Employee Pickup	14,151	14,199		21,128		14,841				
	213 PERS UAL Contribution	12,699	21,198				33,965				
	220 Social Security Admin	28,671	29,745		27,048		30,190				
	231 Worker's Compensation	2,081	1,230		1,766		3,945				
	240 Contractual Benefits	8,482	12,351		14,764		7,832				
	322 Repairs & Maint Serv	9,043	8,833		14,000		10,000				
	332 Nonreimb Student Trans	1,525									
	341 Travel-Local In District				420						
	342 Travel-Out of District	695	1,534		1,500		2,350				
	355 Printing & Binding	1,239	746		2,412		400				
	410 Supplies & Materials	1,326	673		100		610				
	414 Gasoline	4,256	1,941		7,400		4,000				
	460 Nonconsumable Items				3,874						
	640 Dues & Fees	54,808	46,555		49,800		33,010				
1132	HS Extracurricular	533,385	530,992	1.33	543,543	0.79	543,234				

Function 1210 Talented and Gifted

Special learning experiences for students identified as gifted or talented.

Notes

The proposed staffing for 2005-06 is 2.0 for talented and gifted programs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1210	TAG Programs										
	111 Licensed Salaries	91,594	111,372	2.24	114,709	2.00	106,451				
	121 Substitutes-Licensed	196			405		324				
	133 Lic Extra-Curric	17,424									
	211 PERS Employer Contrib	5,558	713		10,995		678				
	212 PERS Employee Pickup	4,783	6,682		6,883		6,387				
	213 PERS UAL Contribution	4,030	9,901				14,615				
	220 Social Security Admin	8,221	8,503		8,806		8,169				
	231 Worker's Compensation	456	381		580		1,069				
	240 Contractual Benefits	10,332	9,635		24,867		25,279				
	312 Instr Prog Improv Serv		975								
	318 Prof & Improv Noninstruc				600		480				
	319 Oth Instr-Prof-Tech Serv	290	12,938								
	322 Repairs & Maint Serv		75								
	341 Travel-Local In District	921	1,515		1,384		1,107				
	342 Travel-Out of District	533	622		1,000		800				
	343 Travel-Student Out Dist				900		720				
	353 Postage	537	37		296		237				
	355 Printing & Binding	63	20		200		160				
	410 Supplies & Materials	273	74		600		480				
	414 Gasoline		18								
	420 Textbooks	98			1,200		960				
	431 Library Books		24								
	432 Reference Books	472	166		200		160				
	460 Nonconsumable Items	24			600		480				
	470 Computer Software	89	256		1,000		800				
	480 Computer Hardware		1,923								
	640 Dues & Fees	1,050	1,796		1,600		1,280				
1210	TAG Programs	146,944	167,626	2.24	176,825	2.00	170,636				

Function 1220 Programs for Students with Disabilities

Specially designed instruction for students that qualify under one of IDEA handicapping conditions and require more restrictive environments than a regular classroom.

Notes

Required to maintain the same level of spending (Maintenance of Effort) year to year or forfeit federal funds.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1220	Restr Pgms Stds Disabil										
	111 Licensed Salaries	71,183	455,770	8.50	406,912	9.50	458,563				
	121 Substitutes-Licensed		268								
	122 Substitutes-Classified		14								
	125 Licensed Subs-Sick Leave		6,410								
	127 Lic Subs-Contracted Lve		3,792								
	134 Class Beynd Fte		78								
	211 PERS Employer Contrib	4,963	2,922		29,154		2,706				
	212 PERS Employee Pickup	4,271	27,404		24,415		27,515				
	213 PERS UAL Contribution	3,598	40,601				62,962				
	220 Social Security Admin	5,397	35,242		31,128		35,080				
	231 Worker's Compensation	312	1,630		2,034		4,586				
	240 Contractual Benefits	12,605	93,909		94,359		112,746				
	312 Instr Prog Improv Serv	270	99								
	341 Travel-Local In District	1,452	2,575		2,400						
	342 Travel-Out of District	496	184								
	410 Supplies & Materials	400	3,085		2,400						
	420 Textbooks		90								
	432 Reference Books	200	42		200						
	460 Nonconsumable Items	410	1,843		2,500						
1220	Restr Pgms Stds Disabil	105,557	675,958	8.50	595,502	9.50	704,158				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
Obj										
1225										
Out of District Programs										
373 Tuition Pay Private Sch	83,031									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1227	Extended School Year Pgms										
	121 Substitutes-Licensed	1,719	422								
	131 Lic Extra Assign.		510								
	134 Class Beynd Fte	1,724	1,011								
	211 PERS Employer Contrib	233	7								
	212 PERS Employee Pickup	103	64								
	213 PERS UAL Contribution		94								
	220 Social Security Admin	263	149								
	231 Worker's Compensation	17	8								
	341 Travel-Local In District	399	243								
1227	Extended School Year Pgms	4,458	2,508								

Function 1250 Disabled Learner Programs

Remedial instruction services for students with disabilities in specific subject areas or other remedial activities

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1250	Less Restr Pgms Stds Disa										
	111 Licensed Salaries	1,042,417	1,196,027	25.04	1,273,910	22.47	1,157,139				
	112 Classified Salaries	1,137,872	818,741	52.07	882,329	57.82	1,054,217				
	121 Substitutes-Licensed	10,247	32,141		13,250		4,000				
	122 Substitutes-Classified	31,482	102,243		7,300		7,300				
	125 Licensed Subs-Sick Leave	16,393	23,326		86,814		75,000				
	126 Class Subs-Sick Leave	36,669	24,296								
	127 Lic Subs-Contracted Lve	6,866	8,728								
	128 Class Subs-Contract Lve	13,106	7,888								
	131 Lic Extra Assign.	4,078	3,229		1,350		3,500				
	132 Class Overtime	99	240								
	134 Class Beynd Fte	1,681	4,575		3,750		2,500				
	137 Tutoring - Illness						4,625				
	138 Tutor for Spec. Ed						4,625				
	211 PERS Employer Contrib	149,237	12,552		156,008		41,223				
	212 PERS Employee Pickup	125,239	115,486		134,583		133,682				
	213 PERS UAL Contribution	104,721	171,305				306,319				
	220 Social Security Admin	168,677	167,370		171,594		175,672				
	231 Worker's Compensation	11,524	8,820		15,626		22,539				
	240 Contractual Benefits	943,185	821,346		1,000,626		1,035,150				
	312 Instr Prog Improv Serv	394									
	313 Student Services	11,260	32,177		22,250						
	319 Oth Instr-Prof-Tech Serv		13,283		22,250						
	322 Repairs & Maint Serv	613	270		2,000						
	324 Rentals	13									
	341 Travel-Local In District	5,911	5,753		4,900		2,500				
	342 Travel-Out of District	2,707	261		1,000						
	343 Travel-Student Out Dist		341								
	353 Postage	594	418		1,321		750				
	355 Printing & Binding	210	9		450		250				
	371 Tuition Pay Oth Dist In	4,749									
	410 Supplies & Materials	15,035	13,764		17,645		2,716				
	414 Gasoline	819	146		2,000						
	420 Textbooks	1,125	395		6,625		875				
	431 Library Books		36		200						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1250	Less Restr Pgms Stds Disa. Cont'd										
	432 Reference Books	107	582		600						
	460 Nonconsumable Items	877	9,050		8,100		50				
	470 Computer Software	957	2,625		6,850		300				
	480 Computer Hardware	142			45,450						
	550 Depreciable Technology				4,950						
1250	Less Restr Pgms Stds Disa	3,849,006	3,597,423	77.11	3,893,731	80.29	4,034,932				

Function 1271 Remediation

Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards.

Notes

In 2003-04 these activities were moved to the School Improvement Fund. Original funding for this remediation was a result of Legislative action allocating specific funds for school improvement.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1271	Remediation										
	121 Substitutes-Licensed		403								
	122 Substitutes-Classified		2								
	131 Lic Extra Assign.		16								
	132 Class Overtime		24								
	134 Class Beynd Fte		31								
	211 PERS Employer Contrib		2								
	213 PERS UAL Contribution		478								
	410 Supplies & Materials	40									
	1271 Remediation	40	956								

Function 1283 District Alternative Programs

Alternative learning experiences provided by the District.

Notes

Alternative programs are offered primarily at the high school and Isaac Newton Middle School (held at Newport Middle School). Each of our high schools offers a small alternative program for those students who are not able to succeed in a regular program.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005							
				FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1283	District Alternative Prog										
	111 Licensed Salaries	221,750	264,246	5.50	271,696	5.13	274,475				
	112 Classified Salaries	6,732		1.00	15,470						
	121 Substitutes-Licensed	131	99								
	122 Substitutes-Classified	2,017									
	125 Licensed Subs-Sick Leave	3,461	4,028		6,755		8,000				
	126 Class Subs-Sick Leave	143									
	127 Lic Subs-Contracted Lve	719	1,398								
	128 Class Subs-Contract Lve	125									
	131 Lic Extra Assign.	420									
	134 Class Beynd Fte	163									
	211 PERS Employer Contrib	16,259	1,709		3,909		1,670				
	212 PERS Employee Pickup	13,751	16,025		17,612		16,948				
	213 PERS UAL Contribution	11,597	23,744				38,705				
	220 Social Security Admin	17,626	20,263		22,455		21,609				
	231 Worker's Compensation	1,010	949		1,467		2,784				
	240 Contractual Benefits	40,417	52,405		71,316		60,882				
	311 Instruction Services				10,000						
	331 Reimb Student Trans				700		700				
	353 Postage	382			400		350				
	355 Printing & Binding	283	3,655		3,650		2,400				
	410 Supplies & Materials	870	371		3,700		3,100				
	420 Textbooks	1,655	2,382		3,258		2,258				
	432 Reference Books		21		200						
	460 Nonconsumable Items	308	29		2,900		1,150				
	470 Computer Software	450	348		1,650		550				
	480 Computer Hardware				1,500		900				
	541 Initial & Addl Equip Purc				100						
1283	District Alternative Prog	340,269	391,672	6.50	438,738	5.13	436,481				

Function 1288 – Charter Schools

Expenditures related to the Lincoln City Career Tech Charter School, Siletz Valley Charter School and Eddyville Charter School.

Notes

The District receives the funding credit for the students enrolled in a charter school and then forwards 80% of the money for elementary students and 95% for high school students on to the charter school. The 20% or 5% respectively is to cover the central administrative costs involved in running a school. Special Education Services are provided by the district to the Charter Schools and the additional weighting that Special Education Students receive is allowed to pay for those services.

Proposed funding for each school:

Lincoln City Career Tech Charter School – 50 students

Siletz Valley Charter School – 160 students K-8

Eddyville Charter School - 150 students (based on 100 K-8, 50 students 9-12)

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1288										
Obj										
1288										
Charter Schools										
360										
Charter School Payments	196,384	1,993,184		1,863,900		2,129,148				

Function 1291 English Second Language Programs

Instructional activities designed to improve English skills of students who do not speak English as their native language.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1291	ESL Programs										
	111 Licensed Salaries	11,996	46,580	1.17	47,651	1.00	42,102				
	112 Classified Salaries	122,585	127,289	8.25	135,878	8.69	160,644				
	121 Substitutes-Licensed	130	67								
	122 Substitutes-Classified	3,255	8,290								
	125 Licensed Subs-Sick Leave	131	941		2,408						
	126 Class Subs-Sick Leave	625	711								
	127 Lic Subs-Contracted Lve		2,087								
	128 Class Subs-Contract Lve	206	217								
	132 Class Overtime	141	114								
	134 Class Beynd Fte	902	1,741		1,700		1,700				
	211 PERS Employer Contrib	10,311	1,105		17,721		3,477				
	212 PERS Employee Pickup	7,907	10,352		11,157		12,165				
	213 PERS UAL Contribution	6,018	15,340				27,837				
	220 Social Security Admin	10,337	14,349		14,224		15,510				
	231 Worker's Compensation	760	803		1,609		2,027				
	240 Contractual Benefits	85,438	102,183		123,899		132,805				
	341 Travel-Local In District		204								
	351 Telephone		241								
	353 Postage				100		25				
	355 Printing & Binding		3		50		50				
	410 Supplies & Materials	144	750		1,500		1,425				
	420 Textbooks	254	541		600		575				
	432 Reference Books	255			150		125				
	440 Periodicals				150		150				
	460 Nonconsumable Items	83	187		300		225				
1291	ESL Programs	261,478	334,095	9.42	359,097	9.69	400,842				

Function 1294 Youth Corrections Education

Instructional programs delivered to youth in detention.

Notes

Funding for these programs has been replaced by a state Youth Detention Education grant.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1294	Youth Corrections Educ										
	121 Substitutes-Licensed				100						
	122 Substitutes-Classified	276	768		300						
	220 Social Security Admin	21	59								
	231 Worker's Compensation	2	4								
	410 Supplies & Materials	54	346		700						
	420 Textbooks		395		1,200						
	460 Nonconsumable Items				200						
1294	Youth Corrections Educ	353	1,572		2,500						

Function 1299 Other Programs

Youth Adult Skills

Notes

This program is included in the District Special Education programs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1299	Other Programs										
	111 Licensed Salaries	46,122									
	112 Classified Salaries	43,031									
	122 Substitutes-Classified	949	470								
	126 Class Subs-Sick Leave	32									
	127 Lic Subs-Contracted Lve	130									
	132 Class Overtime	465									
	134 Class Beynd Fte	333									
	211 PERS Employer Contrib	6,605									
	212 PERS Employee Pickup	5,397									
	213 PERS UAL Contribution	4,319									
	220 Social Security Admin	6,523	36								
	231 Worker's Compensation	460	2								
	240 Contractual Benefits	36,428									
1299	Other Programs	150,794	508								

Function 2112 Attendance Services

Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance and social work services are included within this function.

Notes

The proposed budget includes continuing the use of Youth Detention Monitors, which was first implemented in 2004-2005.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2112	Attendance Services										
	112 Classified Salaries	23,849	26,418	1.00	29,129	0.44	7,004				
	122 Substitutes-Classified	449	386								
	124 Temporary-Classified				400						
	126 Class Subs-Sick Leave	28	343								
	128 Class Subs-Contract Lve		64								
	132 Class Overtime		139								
	134 Class Beynd Fte		287								
	211 PERS Employer Contrib	1,879	172		2,776		89				
	212 PERS Employee Pickup	1,460	1,611		1,748		420				
	213 PERS UAL Contribution	1,152	2,387				962				
	220 Social Security Admin	1,835	2,114		2,228		536				
	231 Worker's Compensation	115	101		291		70				
	240 Contractual Benefits	7,707	9,497		10,260		5,453				
	353 Postage	370									
	410 Supplies & Materials		47		600						
2112	Attendance Services	38,844	43,566	1.00	47,432	0.44	14,534				

Function 2114 Student Accounting Services

Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

Notes

Attendance secretaries at the middle school and high school are paid from this function. The reduction shown in FTE is the result of the closure of Mary Harrison Elementary and Waldport Middle School.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2114	Student Accounting Serv										
	112 Classified Salaries	188,371	193,011	10.01	211,415	9.69	200,306				
	122 Substitutes-Classified	1,322	2,390								
	125 Licensed Subs-Sick Leave		67								
	126 Class Subs-Sick Leave	512	2,036				10,000				
	128 Class Subs-Contract Lve	516	968								
	132 Class Overtime	151	302								
	134 Class Beynd Fte	3,276	3,793		800		700				
	211 PERS Employer Contrib	14,228	1,237		20,147		3,533				
	212 PERS Employee Pickup	11,292	11,594		12,685		12,516				
	213 PERS UAL Contribution	8,864	17,178				28,551				
	220 Social Security Admin	14,045	15,258		16,174		16,025				
	231 Worker's Compensation	1,087	880		2,115		2,053				
	240 Contractual Benefits	84,687	89,824		97,470		107,416				
	311 Instruction Services						250				
	322 Repairs & Maint Serv		434								
	324 Rentals	206			1,200		960				
	342 Travel-Out of District	251									
	353 Postage	1,705	4,000		5,100		4,050				
	355 Printing & Binding	918	680		1,050		1,150				
	359 Other Communication Serv		249								
	410 Supplies & Materials	94	390		500		345				
	460 Nonconsumable Items	1,815	1,073		50		25				
	480 Computer Hardware		486								
2114	Student Accounting Serv	333,340	345,850	10.01	368,706	9.69	387,880				

Function 2115 Student Safety

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

Notes

In 2004-2005 the District secured a federal Emergency Response & Crisis Management grant. The Safe School Coordinator position is jointly funded by this grant and the general fund.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2115	Student Safety										
	112 Classified Salaries					0.50	16,544				
	211 PERS Employer Contrib						89				
	212 PERS Employee Pickup						993				
	213 PERS UAL Contribution						2,271				
	220 Social Security Admin						1,266				
	231 Worker's Compensation						165				
	240 Contractual Benefits						5,453				
	460 Nonconsumable Items	8,192	1,681		500		250				
2115	Student Safety	8,192	1,681		500	0.50	27,031				

Function 2122 Student Counseling Services

Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

Notes

The FTE listed below may not be accurate. Actual staffing decisions were not made in time for the development of the Proposed Budget document. Actual FTE will be presented at the Budget Committee meeting.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2122	Counseling Services										
	111 Licensed Salaries	396,052	286,401	5.33	288,201	4.00	202,693				
	112 Classified Salaries	60,660	66,775	3.00	74,014	3.00	74,945				
	121 Substitutes-Licensed	1,677	2,479								
	122 Substitutes-Classified	85	286								
	125 Licensed Subs-Sick Leave		961		12,791						
	126 Class Subs-Sick Leave	118	371								
	127 Lic Subs-Contracted Lve		45								
	128 Class Subs-Contract Lve		164								
	131 Lic Extra Assign.		1,476		1,011						
	132 Class Overtime	64									
	134 Class Beynd Fte		1,324								
	211 PERS Employer Contrib	27,536	1,924		26,295		1,476				
	212 PERS Employee Pickup	23,194	18,028		22,493		16,659				
	213 PERS UAL Contribution	19,465	26,711				38,119				
	220 Social Security Admin	34,071	27,211		28,757		21,239				
	231 Worker's Compensation	1,976	1,273		2,248		2,776				
	240 Contractual Benefits	92,156	80,349		89,950		80,187				
	318 Prof & Improv Noninstruc	75	399								
	341 Travel-Local In District	12			187						
	342 Travel-Out of District	72									
	353 Postage	1,794	208		800		650				
	355 Printing & Binding	65	329		400		100				
	410 Supplies & Materials	594	1,013		1,900		1,900				
	432 Reference Books	229	468		700		150				
	440 Periodicals				50						
	460 Nonconsumable Items	1,390	2,758		375		375				
	480 Computer Hardware	1,170	1,143								
	640 Dues & Fees				50		150				
2122	Counseling Services	662,455	522,096	8.33	550,222	7.00	441,419				

Function 2123 Appraisal Services

Activities which assess student characteristics to be used in administration, instruction, and guidance to assist the student in assessing his/her purpose and progress in personality and career development.

Notes

Appraisal Services are provided by Psychologists. One position is funded by the General Fund, and the remainder of the Assessment Team utilized by the District is paid for by the ESD Tier II funds.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2123	Appraisal Services										
	111 Licensed Salaries	114,791	107,511	1.00	57,388	1.00	58,998				
	121 Substitutes-Licensed	261									
	211 PERS Employer Contrib	8,006	343		5,469		348				
	212 PERS Employee Pickup	6,895	3,216		3,443		3,540				
	213 PERS UAL Contribution	5,817	4,766				8,100				
	220 Social Security Admin	8,707	8,214		4,391		4,513				
	231 Worker's Compensation	489	365		287		590				
	240 Contractual Benefits	16,885	19,000		11,101		11,868				
	312 Instr Prog Improv Serv	120									
	313 Student Services	46,481	9,099		25,000						
	341 Travel-Local In District	3,988	528		3,500						
	342 Travel-Out of District	208	60								
	353 Postage	74	74		100						
	410 Supplies & Materials	2,508	4,963		18,500						
	432 Reference Books	196			150						
	440 Periodicals				150						
	460 Nonconsumable Items	378	393		400						
	470 Computer Software	1,605	4,131		6,500						
	480 Computer Hardware				5,000						
2123	Appraisal Services	217,409	162,663	1.00	141,379	1.00	87,957				

Function 2132 Medical Services

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services are included in this function.

Notes

A small portion of instructional assistant at each school is funded under 2132. The reduction shown in FTE is the result of the closure of Mary Harrison Elementary and Waldport Middle School.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2132	Medical Services										
	112 Classified Salaries	75,961	76,776	4.79	79,158	4.45	84,720				
	122 Substitutes-Classified	2,345	2,043								
	126 Class Subs-Sick Leave	1,585	1,054								
	128 Class Subs-Contract Lve	673	924								
	132 Class Overtime		35								
	134 Class Beynd Fte	195	443								
	211 PERS Employer Contrib	5,404	438		7,546		1,001				
	212 PERS Employee Pickup	4,490	4,104		4,751		5,084				
	213 PERS UAL Contribution	3,703	6,080				11,633				
	220 Social Security Admin	5,792	6,186		6,054		6,480				
	231 Worker's Compensation	428	406		792		848				
	240 Contractual Benefits	42,695	50,682		82,080		63,360				
	343 Travel-Student Out Dist		57								
	355 Printing & Binding	48	3								
	410 Supplies & Materials	385	1,263		1,220		791				
	460 Nonconsumable Items				500						
	654 Student Insurance Prem	5,958	4,484		5,958		5,000				
2132	Medical Services	149,712	154,978	4.79	188,059	4.45	178,917				

Function 2134 Nurse Services

Activities associated with directing and managing medical services.

Notes

No change in this program is planned for next year.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2134	Nurse Services										
	111 Licensed Salaries	38,656	35,322	1.00	46,512	1.00	47,675				
	211 PERS Employer Contrib	2,695	85		4,433		3,833				
	212 PERS Employee Pickup	2,319	795		2,791		2,861				
	213 PERS UAL Contribution	1,954	1,177				6,546				
	220 Social Security Admin	2,887	2,698		3,558		3,647				
	231 Worker's Compensation	168	125		233		477				
	240 Contractual Benefits	8,404	6,333		11,101		11,868				
	313 Student Services		6,647								
	318 Prof & Improv Noninstruc	140					200				
	341 Travel-Local In District	1,087	855		1,200		1,700				
	342 Travel-Out of District	350					300				
	355 Printing & Binding		196								
	410 Supplies & Materials	351	1,257		1,300		800				
	432 Reference Books				50		50				
	440 Periodicals	82			100		100				
	640 Dues & Fees	105									
2134	Nurse Services	59,198	55,490	1.00	71,278	1.00	80,057				

Function 2139 Other Health Services

Other health services not classified above.

Notes

The majority of the expenses associated with this function are paid with a state DHR grant, which is part of the School Based Health Clinics.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2139	Other Health Services										
	112 Classified Salaries	27,136	30,020								
	121 Substitutes-Licensed	914	134		500						
	122 Substitutes-Classified				150						
	131 Lic Extra Assign.	140			1,000						
	134 Class Beynd Fte	774	77		1,000						
	211 PERS Employer Contrib	2,351	195								
	212 PERS Employee Pickup	1,687	1,833								
	213 PERS UAL Contribution	1,217	2,715								
	220 Social Security Admin	2,179	2,300								
	231 Worker's Compensation	137	125								
	240 Contractual Benefits	7,638	9,181								
	312 Instr Prog Improv Serv	545									
	313 Student Services	18,049	25,887		42,000						
	318 Prof & Improv Noninstruc		144		200						
	341 Travel-Local In District	1,260	116		1,800						
	342 Travel-Out of District	377	380		500						
	353 Postage	5	96		200						
	355 Printing & Binding		94		400						
	390 Oth Gen Prof/Tech Serv	9,260	4,170		9,225		9,225				
	410 Supplies & Materials	914	1,310		6,000						
	460 Nonconsumable Items	474	329		800						
	470 Computer Software	1,500	617		1,000						
	480 Computer Hardware	7,710			1,250						
	640 Dues & Fees	3,575	2,718		2,000		2,000				
2139	Other Health Services	87,842	82,441		68,025		11,225				

Function 2144 Psychotherapy Services

Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

Notes

The budget for these services has been moved to 2123 Appraisal Services.

LINCOLN COUNTY SCHOOL DISTRICT

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 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2144	Psychotherapy Services										
	129 Lic Sub Tchr in Charge		67								
	220 Social Security Admin		5								
	231 Worker's Compensation										
	390 Oth Gen Prof/Tech Serv	212,480									
2144	Psychotherapy Services	212,480	72								

Function 2152 Speech Pathology Services

Activities organized for the identification of students with speech and language disorders; diagnosis and appraisal of specific speech, language, and hearing disorders, referral for medical or other professional attention necessary to the habilitation of speech and language disorders; and guidance/counseling of students with speech, language, or hearing disorders, their parents and teachers, as appropriate.

Notes

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 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005							
				FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2152	Speech Pathology Serv										
	111 Licensed Salaries	254,293	246,254	3.53	190,264	5.63	297,407				
	112 Classified Salaries	13,611	10,153	0.61	10,341	0.95	16,833				
	121 Substitutes-Licensed	1,045									
	122 Substitutes-Classified	1,695									
	125 Licensed Subs-Sick Leave	262	134								
	126 Class Subs-Sick Leave	331	315								
	127 Lic Subs-Contracted Lve	392									
	128 Class Subs-Contract Lve	48	32								
	211 PERS Employer Contrib	19,430	1,641		9,491		10,136				
	212 PERS Employee Pickup	16,153	15,386		12,036		18,855				
	213 PERS UAL Contribution	13,059	22,904				43,145				
	220 Social Security Admin	20,416	19,485		15,347		24,039				
	231 Worker's Compensation	1,138	766		1,055		3,143				
	240 Contractual Benefits	49,567	44,758		39,187		68,889				
	313 Student Services	9,872									
	341 Travel-Local In District	623	1,440		1,000		1,825				
	351 Telephone	22									
	353 Postage				34						
	354 Advertising	330									
	410 Supplies & Materials	477	634		750		100				
	640 Dues & Fees	42									
2152	Speech Pathology Serv	402,806	363,902	4.14	279,505	6.58	484,372				

Function 2190 Special Programs Director

Activities concerned with direction and management of special programs.

Notes

The Administrative services of this function are expected to be paid through several federal programs since NCLB has required attention to numerous facets of the legislation, rules and regulations.

LINCOLN COUNTY SCHOOL DISTRICT

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FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2190	Serv Dir Student Support										
	112 Classified Salaries	5,895	6,593	0.15	6,665	0.15	6,913				
	113 Administrators	38,575	20,382	0.20	21,654						
	131 Lic Extra Assign.	240									
	149 Additional Salary	4,250	3,000								
	211 PERS Employer Contrib	5,200	192		2,699		41				
	212 PERS Employee Pickup	2,925	396		1,699		415				
	213 PERS UAL Contribution	1,126	2,665				949				
	220 Social Security Admin	3,730	2,052		2,166		529				
	231 Worker's Compensation	155	82		142		69				
	240 Contractual Benefits	4,437	3,221		13,345		1,740				
	313 Student Services	15,308									
	318 Prof & Improv Noninstruc	950	575		1,000						
	319 Oth Instr-Prof-Tech Serv	100									
	322 Repairs & Maint Serv	39	694		1,000						
	324 Rentals	65									
	331 Reimb Student Trans	62									
	341 Travel-Local In District	3,854	86		200						
	342 Travel-Out of District	2,193	1,107		2,000						
	353 Postage	229	59		200						
	355 Printing & Binding	6,604	1,492		1,000						
	390 Oth Gen Prof/Tech Serv	16,800									
	410 Supplies & Materials	398	297		100						
	432 Reference Books	157	95		250						
	440 Periodicals	942	80		50						
	460 Nonconsumable Items	89	85		100						
	470 Computer Software	14	75		200						
2190	Serv Dir Student Support	114,337	43,228	0.35	54,470	0.15	10,656				

Function 2211 Improvement of Instructional Services

Activities associated with directing and managing the improvement of instruction services.

Notes

The reorganization of central administrative positions calls for the Curriculum, Instruction and Assessment Administrator be paid fully by the General Fund. Also added to this department is an Assessment & Curriculum Coordinator and Data Coordinator.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2211	Imp of Instr Serv Direct										
	112 Classified Salaries	28,575	30,936	1.00	31,657	2.00	86,203				
	113 Administrators	112,112	20,790	0.20	16,723	1.00	87,928				
	149 Additional Salary	6,000	3,000				3,000				
	211 PERS Employer Contrib	14,162	300		4,611		993				
	212 PERS Employee Pickup	8,765	1,856		2,902		10,628				
	213 PERS UAL Contribution	4,411	4,168				24,320				
	220 Social Security Admin	11,076	4,174		3,701		13,551				
	231 Worker's Compensation	601	184		401		1,771				
	240 Contractual Benefits	22,324	11,766		12,525		34,093				
	342 Travel-Out of District				500						
	353 Postage	500	21								
	355 Printing & Binding				600						
	410 Supplies & Materials	369	974		1,100						
	460 Nonconsumable Items	11									
	470 Computer Software				1,000						
2211	Imp of Instr Serv Direct	208,906	78,169	1.20	75,720	3.00	262,487				

Function 2213 Curriculum Development

Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

Notes

Funds to pay the cost of teacher in-service, training, conferences, etc, for teachers to develop curriculum are included in this function. These activities are managed by the Curriculum, Instruction and Assessment Administrator.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
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FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2213	Curriculum Development										
	111 Licensed Salaries										
	121 Substitutes-Licensed	8,000	5,927		16,970		11,570				
	122 Substitutes-Classified	284									
	131 Lic Extra Assign.	9,793	38,160		2,000		1,600				
	134 Class Beynd Fte	276									
	211 PERS Employer Contrib	1,599	18		2,819		3,048				
	212 PERS Employee Pickup	786	175								
	213 PERS UAL Contribution	147	260								
	220 Social Security Admin	1,405	613		1,368		53				
	231 Worker's Compensation	83	32		117		3				
	240 Contractual Benefits										
	312 Instr Prog Improv Serv	290	9,769		12,885		8,900				
	341 Travel-Local In District	258	201		2,100		1,440				
	342 Travel-Out of District	1,434	650		1,866		976				
	343 Travel - Student Out Dist	4,047									
	351 Telephone	360									
	353 Postage	505	23								
	355 Printing & Binding	12	930		1,150		800				
	390 Oth Gen Prof/Tech Serv				700						
	410 Supplies & Materials	452	1,545		4,400		2,525				
	432 Reference Books				600						
	460 Nonconsumable Items	282	93		250		200				
	640 Dues & Fees	189	185		300		320				
2213	Curriculum Development	30,202	58,581		47,525		31,435				

Function 2219 Other Improvements of Instruction Services

Activities for improving instruction other than those classified above.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

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FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2219	Other Improve Instruction										
	319 Oth Instr-Prof-Tech Serv	9,000	4,700		18,900		24,000				
	410 Supplies & Materials	311					310				
2219	Other Improve Instruction	9,311	4,700		18,900		24,310				

Function 2221 Media Services Direction

Activities concerned with directing and managing educational media services.

Notes

In 2004-05 the District invested in a comprehensive software program to assist with the management of library books and media materials. For 2005-06 only 1.0 position is budgeted.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2221	Educ Media Serv Direction										
	111 Licensed Salaries	144,767	104,220	1.50	80,642	1.00	58,536				
	131 Lic Extra Assign.	4,257	10,551								
	211 PERS Employer Contrib	10,172	615		7,686		345				
	212 PERS Employee Pickup	8,941	5,764		4,839		3,512				
	213 PERS UAL Contribution	7,813	8,540				8,037				
	220 Social Security Admin	10,834	8,770		6,169		4,478				
	231 Worker's Compensation	630	395		403		585				
	240 Contractual Benefits	25,212	17,417		16,651		11,868				
	312 Instr Prog Improv Serv	207									
	341 Travel-Local In District	2,437	2,645		3,200		2,560				
	342 Travel-Out of District	50	753		400		320				
	353 Postage	62									
	355 Printing & Binding	13	69		250		200				
	385 Management Services		16,000								
	410 Supplies & Materials	1,018	229		750		600				
	480 Computer Hardware	2,799	8,712								
2221	Educ Media Serv Direction	219,212	184,680	1.50	120,990	1.00	91,041				

Function 2222 Library Services

Activities such as selecting, acquiring, preparing, cataloging, and circulation print and no-print materials are included in this function. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

Notes

The District currently contracts with LBL ESD for additional media services, which provides us access to their video collection as well as other media services. You will note this expense in object 390.

LINCOLN COUNTY SCHOOL DISTRICT

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FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2222	Library/Media Center										
	112 Classified Salaries	237,807	255,774	12.82	267,976	11.82	257,076				
	122 Substitutes-Classified	722	898								
	125 Licensed Subs-Sick Leave				3,995						
	126 Class Subs-Sick Leave	2,601	3,231				5,000				
	128 Class Subs-Contract Lve	889	2,632								
	134 Class Beynd Fte		160								
	211 PERS Employer Contrib	17,556	1,616		12,588-		2,046				
	212 PERS Employee Pickup	14,305	15,166		16,320		15,674				
	213 PERS UAL Contribution	11,466	22,474				35,821				
	220 Social Security Admin	17,616	19,850		20,804		20,017				
	231 Worker's Compensation	1,268	1,148		2,701		2,598				
	240 Contractual Benefits	114,534	128,284		172,051		134,131				
	315 Other Instructional Svcs		486		500		500				
	322 Repairs & Maint Serv				500		500				
	341 Travel-Local In District	153									
	355 Printing & Binding	1,038	1,202		2,050		1,700				
	390 Oth Gen Prof/Tech Serv						12,500				
	410 Supplies & Materials	7,028	5,519		7,945		7,269				
	431 Library Books	41,423	35,413		28,108		20,100				
	432 Reference Books	17,269	3,798		13,550		10,100				
	440 Periodicals	8,849	5,703		9,000		6,240				
	460 Nonconsumable Items	16,089	10,351		3,912		1,440				
	470 Computer Software	796	196		2,400		1,650				
	480 Computer Hardware	12,940	2,543		13,685		9,100				
	541 Initial & Add'l Equipment		6,935								
	640 Dues & Fees	10,572	18,378		13,700		10,960				
2222	Library/Media Center	534,921	541,757	12.82	566,609	11.82	554,422				

Function 2223 Audiovisual/Multimedia Services

Activities such as selecting, preparing, maintaining and circulating to instructional and administrative staff all multimedia equipment and materials.

Notes

No changes are planned in this activity for next year.

LINCOLN COUNTY SCHOOL DISTRICT

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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2223	Multimedia Services										
	322 Repairs & Maint Serv	77	224		2,000		2,200				
	353 Postage	533									
	410 Supplies & Materials	2,400	4,168		3,690		2,050				
	432 Reference Books		55								
	440 Periodicals	35									
	460 Nonconsumable Items	4,431	4,128		8,800		1,600				
	470 Computer Software	95	176		500		200				
	480 Computer Hardware	3,800	43,232		4,600		1,300				
	640 Dues & Fees		54								
2223	Multimedia Services	11,371	52,037		19,590		7,350				

Function 2230 Assessment and Testing

Activities to measure individual student achievement are included in this function. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2230	Assessment & Testing										
	112 Classified Salaries		9,698	0.50	21,038	0.50	17,150				
	121 Substitutes-Licensed	1,582	551		1,890		1,512				
	124 Temporary-Classified		2,690								
	131 Lic Extra Assign.	160	160								
	134 Class Beynd Fte		33		294						
	211 PERS Employer Contrib	60	30		2,005		1,739				
	212 PERS Employee Pickup	54	164		1,262		1,029				
	213 PERS UAL Contribution	57	428				2,355				
	220 Social Security Admin	133	1,005		1,754		1,312				
	231 Worker's Compensation	8	46		221		171				
	240 Contractual Benefits		2,409		5,130		5,453				
	319 Oth Instr-Prof-Tech Serv	12,414	3,343		19,200		15,360				
	341 Travel-Local In District	19	19		1,000		800				
	342 Travel-Out of District		66		500		400				
	353 Postage		25				25				
	355 Printing & Binding	1,400	529		3,000		2,425				
	410 Supplies & Materials	1,468	2,023		4,000		3,225				
	432 Reference Books		84								
	460 Nonconsumable Items	716	63		1,000		825				
	480 Computer Hardware	530			18,000		14,400				
2230	Assessment & Testing	18,601	23,366	0.50	80,294	0.50	68,181				

Function 2240 Certified Instructional Development

Activities specifically designed for instructional staff to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

Notes

All schools and some central departments budget in this area.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2240	Instructional Staff Dev										
	121 Substitutes-Licensed	3,436	4,213		25,625		7,750				
	122 Substitutes-Classified	206	172		5,900		450				
	131 Lic Extra Assign.	8,607	574								
	134 Class Beynd Fte	352	631		361		361				
	211 PERS Employer Contrib	876	8		1,950		1,528				
	212 PERS Employee Pickup	615	89				30				
	213 PERS UAL Contribution	400	132								
	220 Social Security Admin	941	426		967		138				
	231 Worker's Compensation	55	24		69		10				
	312 Instr Prog Improv Serv	100,227	88,597		106,592		147,907				
	318 Prof & Improv Noninstruc		912		6,004		1,200				
	319 Oth Instr-Prof-Tech Serv		385		7,170						
	324 Rentals	100									
	341 Travel-Local In District	364	132		6,200		630				
	342 Travel-Out of District	2,340	4,881		11,324		4,170				
	353 Postage						25				
	355 Printing & Binding	11,212			350						
	390 Oth Gen Prof/Tech Serv	411									
	410 Supplies & Materials	564	562		5,225		2,541				
	431 Library Books		26								
	432 Reference Books		31		1,050		825				
	460 Nonconsumable Items	390			1,000		800				
	640 Dues & Fees	550			50		25				
2240	Instructional Staff Dev	131,646	101,795		179,837		168,390				

Function 2310 Board of Education

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policymaking.

Notes

Material and services budgets were reduced 20% from 2004-2005 funding levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2310	Board of Education Serv										
	132 Class Overtime	151									
	212 PERS Employee Pickup	9									
	220 Social Security Admin	12									
	231 Worker's Compensation	1									
	318 Prof & Improv Noninstruc	535	65								
	319 Oth Instr-Prof-Tech Serv	3,170									
	341 Travel-Local In District	2,365	3,501		2,500		2,500				
	342 Travel-Out of District	2,735	5,665		6,000		6,000				
	351 Telephone	42									
	353 Postage	17	7								
	355 Printing & Binding	4,861	1,941		3,500		3,500				
	381 Audit Services	30,905	22,530		31,500		25,000				
	382 Legal Services	251,717	86,559		61,000		61,000				
	383 Architect/Engineer Serv		919								
	384 Negotiation Services	15,894	15,188								
	388 Election Services	31,011			32,000		20,720				
	390 Oth Gen Prof/Tech Serv	11,302	7,390		7,000						
	410 Supplies & Materials	125	224		350		350				
	432 Reference Books	78	43		250		250				
	440 Periodicals	270	285		300						
	460 Nonconsumable Items	57	239		250						
	640 Dues & Fees	11,658	11,808		12,000		14,000				
	651 Liability Insurance	9,534	1,018		9,534		4,000				
2310	Board of Education Serv	376,449	157,382		166,184		137,320				

Function 2321 Office of the Superintendent

Activities performed by the superintendent, including managing and directing all affairs of the district. This function area includes all personnel and materials in the office of the chief executive officer.

Notes

Material and services budgets were reduced 20% from 2004-2005 funding levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2321	Office of Supt Serv										
	112 Classified Salaries	41,024	43,956	1.00	44,965	1.00	46,088				
	113 Administrators	108,318	111,760	1.00	120,000	1.00	116,213				
	132 Class Overtime	1,561	2,113								
	134 Class Beynd Fte	15									
	149 Additional Salary		2,333				4,200				
	211 PERS Employer Contrib	14,493	831		14,768		982				
	212 PERS Employee Pickup	9,556	2,904		9,298		9,990				
	213 PERS UAL Contribution	5,712	11,534				22,861				
	220 Social Security Admin	9,368	11,217		11,855		12,737				
	231 Worker's Compensation	617	542		775		1,665				
	240 Contractual Benefits	16,637	18,714		22,669		24,778				
	245 Life - Licensed	8,333	8,000								
	312 Instr Prog Improv Serv				1,000		1,000				
	318 Prof & Improv Noninstruc	710	700		3,000		3,000				
	322 Repairs & Maint Serv		123		600						
	324 Rentals		1,450		200		200				
	341 Travel-Local In District	1,262	1,550		2,450		1,500				
	342 Travel-Out of District	106	1,640		5,000		4,000				
	353 Postage		7								
	355 Printing & Binding	690	25		3,000		2,000				
	359 Other Communication Serv	362	310		360		500				
	390 Oth Gen Prof/Tech Serv		8				1,000				
	410 Supplies & Materials	124	194		1,000		1,000				
	414 Gasoline	565	504								
	432 Reference Books	220	270		350		350				
	440 Periodicals		125		200		200				
	460 Nonconsumable Items	70	468		500		500				
	470 Computer Software	50			500		350				
	480 Computer Hardware		1,492				500				
	640 Dues & Fees	762	580		1,500		1,500				
2321	Office of Supt Serv	220,555	223,350	2.00	243,990	2.00	257,114				

Function 2411 Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school. Clerical staff for these activities are included in this function.

Notes

The .17 FTE of Licensed Salary is for principal support at Toledo Middle School, which does not have an Assistant Principal. 112 Classified Salaries are reduced for the closure of Mary Harrison and Waldport Middle schools. The reduction of 1.0 Administrators is due to the closure of Waldport Middle School. Mary Harrison and Arcadia were served by one Principal in 2004-05. With the closure of Mary Harrison, additional administrative responsibilities will be added to the Arcadia Principal position.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2411	Principal Svcs										
	111 Licensed Salaries	7,184				0.17	9,289				
	112 Classified Salaries	515,555	456,371	17.72	476,818	15.15	426,876				
	113 Administrators	1,176,199	1,135,133	14.00	1,190,194	13.00	1,145,980				
	121 Substitutes-Licensed	387	1,881		6,000						
	122 Substitutes-Classified	1,572	2,329		500		300				
	125 Licensed Subs-Sick Leave		161								
	126 Class Subs-Sick Leave	7,769	18,293		12,741		15,000				
	127 Lic Subs-Contracted Lve		217								
	128 Class Subs-Contract Lve	2,284	2,364								
	129 Lic Sub Tchr in Charge	8,671	19,464		2,657		1,320				
	131 Lic Extra Assign.	8,289	87								
	132 Class Overtime	585	1,660								
	133 Lic Extra-Curric	18,396	15,157		17,072		21,013				
	134 Class Beynd Fte	3,214	4,636		1,995		1,040				
	149 Additional Salary	11,900	63,832				9,600				
	211 PERS Employer Contrib	148,468	10,659		143,783		9,481				
	212 PERS Employee Pickup	101,960	31,192		101,834		97,515				
	213 PERS UAL Contribution	65,241	148,066				223,008				
	220 Social Security Admin	131,745	129,306		130,381		124,463				
	231 Worker's Compensation	7,765	6,180		10,898		16,206				
	240 Contractual Benefits	310,475	299,963		400,210		317,887				
	312 Instr Prog Improv Serv				300						
	318 Prof & Improv Noninstruc	5,684	100		50		200				
	322 Repairs & Maint Serv	126	716		1,000		800				
	324 Rentals		50		1,500						
	341 Travel-Local In District	1,867	68		4,340		3,000				
	342 Travel-Out of District	2,820	2,276		9,129		8,211				
	353 Postage	4,422	2,976		2,550		2,125				
	355 Printing & Binding	2,924	1,878		3,350		2,608				
	374 Other Tuition		2,025		40,000		40,000				
	390 Oth Gen Prof/Tech Serv		1,500		4,500						
	410 Supplies & Materials	6,552	7,400		9,623		6,232				
	432 Reference Books	184	33		50						
	440 Periodicals	138	80		50						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2411	Principal Svcs Continued										
	460 Nonconsumable Items	1,369	5,598		2,450		800				
	470 Computer Software				1,070		970				
	480 Computer Hardware	1,060	2,325		1,750		250				
	640 Dues & Fees	18,606	16,669		25,305		22,180				
2411	Principal Svcs	2,573,411	2,390,645	31.72	2,602,100	28.32	2,506,354				

Function 2412 Assistant Principal Services

Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the assistant principals and other assistants in general supervision of all operations of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

Notes

The Assistant Principal position at Taft Middle School was eliminated.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2412	Asst Princ Svcs										
	113 Administrators	355,086	385,045	5.00	406,616	4.00	313,485				
	121 Substitutes-Licensed		55								
	127 Lic Subs-Contracted Lve		67								
	134 Class Beynd Fte		61								
	149 Additional Salary	3,300	3,600				2,400				
	211 PERS Employer Contrib	32,501	2,488		38,751		1,864				
	212 PERS Employee Pickup	21,166	1,173		24,398		18,953				
	213 PERS UAL Contribution	12,162	34,556				43,371				
	220 Social Security Admin	27,135	29,486		31,107		24,166				
	231 Worker's Compensation	1,499	1,321		2,034		3,159				
	240 Contractual Benefits	41,738	45,448		56,105		46,356				
	318 Prof & Improv Noninstruc		300		50						
	341 Travel-Local In District				50						
	342 Travel-Out of District				850		700				
	353 Postage	162	44		200		25				
	355 Printing & Binding		110		200		175				
	410 Supplies & Materials	250	973		676		938				
	432 Reference Books		20								
	440 Periodicals		102		50						
	460 Nonconsumable Items	80	583								
	470 Computer Software				600		200				
	480 Computer Hardware		1,614								
	640 Dues & Fees						25				
2412	Asst Princ Svcs	495,079	507,046	5.00	561,687	4.00	455,817				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2413	Graduation										
	324 Rentals				500						
	410 Supplies & Materials	5,238	4,013		4,400		3,750				
2413	Graduation	5,238	4,013		4,900		3,750				

Function 2490 Director of Administrative Services

Activities performed in the general direction and management of the district and other school administration services.

Notes

The Director position in this area was eliminated in 2004-05. The Assistant Superintendent will oversee these services in 2005-06.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2490	School Admin Supp Serv										
	112 Classified Salaries	42,056	47,055	1.00	44,600	1.00	37,274				
	113 Administrators	81,575	105,404	1.00	108,272						
	149 Additional Salary	1,750	3,000								
	211 PERS Employer Contrib	10,353	625		14,569		2,997				
	212 PERS Employee Pickup	7,523	1,982		9,172		2,236				
	213 PERS UAL Contribution	5,430	8,688				5,118				
	220 Social Security Admin	8,474	10,893		11,695		2,851				
	231 Worker's Compensation	504	517		987		373				
	240 Contractual Benefits	15,271	18,631		21,583		10,905				
	315 Other Instructional Svcs				2,971						
	318 Prof & Improv Noninstruc	150	165		398		398				
	319 Oth Instr-Prof-Tech Serv	9,000	9,000		10,000		10,000				
	341 Travel-Local In District		56		90		90				
	342 Travel-Out of District	55	240		2,988		2,988				
	353 Postage		161		4,458		4,458				
	355 Printing & Binding	420	217		1,150		1,150				
	410 Supplies & Materials	455	4,338		488		3,059				
	432 Reference Books		196		542		542				
	460 Nonconsumable Items	1,202	956		2,860		2,860				
	470 Computer Software				400		400				
	480 Computer Hardware		2,405								
	640 Dues & Fees	154			919		919				
2490	School Admin Supp Serv	184,372	214,529	2.00	238,142	1.00	88,618				

Function 2511 Business Services Direction

Activities concerned with directing and managing the business support services as a group.

Notes

Direction of Business Services was reorganized for 2004-05. Overall direction has been assigned to the position Director of Business and Support Services and has been budgeted here at .28 FTE, with the assistance of the Fiscal Services Administrator.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005							
				FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2511	Bus Svcs Direction										
	112 Classified Salaries	3,978									
	113 Administrators	103,104	80,295	1.25	98,665	1.28	111,794				
	149 Additional Salary	3,000	7,767				840				
	211 PERS Employer Contrib	9,661	263		9,403		665				
	212 PERS Employee Pickup	6,605	48-		5,920		6,758				
	213 PERS UAL Contribution	4,381	3,656				15,464				
	220 Social Security Admin	7,093	6,656		7,548		8,617				
	231 Worker's Compensation	438	274		493		1,126				
	240 Contractual Benefits	8,948	3,197		14,052		14,918				
	318 Prof & Improv Noninstruc	45	284		3,100		2,480				
	319 Oth Instr-Prof-Tech Serv		131								
	341 Travel-Local In District		343		800		200				
	342 Travel-Out of District	1,209	509		3,100		2,480				
	390 Oth Gen Prof/Tech Serv		2,148								
	410 Supplies & Materials	18	62								
	432 Reference Books	40	388		300		240				
	460 Nonconsumable Items		22								
	470 Computer Software	773	1,119		800		640				
	480 Computer Hardware	229									
	640 Dues & Fees	1,110	160		2,000		1,600				
	651 Liability Insurance	1,922			1,922						
	652 Fidelity Bond Premiums	550			2,072						
2511	Bus Svcs Direction	153,104	107,226	1.25	150,175	1.28	167,822				

Function 2521 Fiscal Services Direction

Activities of directing and managing fiscal services are included in this function.

Notes

Positions budgeted here in 2004-05 have been moved to other fiscal functions to more adequately represent their responsibilities.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2521	Fiscal Services Direct										
	112 Classified Salaries		9,923	1.50	54,714						
	122 Substitutes-Classified		934								
	211 PERS Employer Contrib		201		5,214						
	212 PERS Employee Pickup				3,283						
	220 Social Security Admin		795		4,186						
	231 Worker's Compensation		51		347						
	240 Contractual Benefits		2,993		15,390						
	318 Prof & Improv Noninstruc	25	859		1,000		800				
	341 Travel-Local In District	162	245		800		200				
	342 Travel-Out of District	1,343	731		2,100		2,560				
	354 Advertising	188			900		720				
	355 Printing & Binding	2,370	1,732		3,000		2,400				
	390 Oth Gen Prof/Tech Serv	4,350			4,500		3,600				
	410 Supplies & Materials	2,890	583		3,000		2,400				
	432 Reference Books	331			200		160				
	460 Nonconsumable Items	31	744		1,000		6,380				
	470 Computer Software	80	704		500						
	480 Computer Hardware		2,107		1,000						
	640 Dues & Fees	1,081	1,424		1,500		1,200				
2521	Fiscal Services Direct	12,851	24,026	1.50	102,634		20,420				

Function 2522 Budgeting Services

Activities concerned with budget planning, development and the Budget Committee activities.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2522	Budgeting Services										
	324 Rentals	41									
	341 Travel-Local In District	73	18								
	354 Advertising	3,635	1,303		1,600		1,280				
	355 Printing & Binding	420	378		500		600				
	410 Supplies & Materials	100	86		200		160				
	432 Reference Books	45									
2522	Budgeting Services	4,314	1,785		2,300		2,040				

Function 2523 Receiving & Disbursing Funds

Activities concerned with properly receiving and paying money for the district.

Notes

Funding for the Accounts Payable Clerk is included in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2523	Receiving & Disburs Funds										
	112 Classified Salaries	43,778	33,648	1.00	34,436	1.00	36,608				
	211 PERS Employer Contrib	3,927	215		3,282		87				
	212 PERS Employee Pickup	2,627	2,019		2,066		2,196				
	213 PERS UAL Contribution	1,632	2,991				5,026				
	220 Social Security Admin	3,284	2,556		2,634		2,801				
	231 Worker's Compensation	190	133		344		366				
	240 Contractual Benefits	11,889	9,317		10,260		10,905				
2523	Receiving & Disburs Funds	67,327	50,879	1.00	53,022	1.00	57,989				

Function 2524 Payroll Services

Activities concerned with paying periodic salaries and wages to employees for services rendered; paying related payroll taxes, assessments, and withholdings; and filing all required reports.

Notes

There is additional staff support for the payroll functions by another fiscal staff member, but ultimate responsibilities are better categorized under the Financial Accounting Services function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2524	Payroll Services										
	112 Classified Salaries	49,029	67,532	1.50	50,136	1.00	36,462				
	122 Substitutes-Classified		399								
	132 Class Overtime		491								
	211 PERS Employer Contrib	4,300	726		4,778		2,932				
	212 PERS Employee Pickup	2,942	2,732		3,008		2,188				
	213 PERS UAL Contribution	1,937	3,525				5,006				
	220 Social Security Admin	3,500	5,536		3,835		2,789				
	231 Worker's Compensation	7,470	4,715		10,501		6,365				
	232 Unemployment Compensation	48,901	471,581		150,000		250,000				
	240 Contractual Benefits	12,561	16,991		15,390		10,905				
	381 Audit Services		960								
	390 Oth Gen Prof/Tech Serv		2,400		3,000		300				
	640 Dues & Fees										
2524	Payroll Services	130,640	577,588	1.50	240,648	1.00	316,947				

Function 2525 Financial Accounting Services

Activities concerned with maintaining records of the financial operations and transactions of the district which included such activities as accounting and interpreting financial transactions and account records.

Notes

With the changes in administration of the business office, it was recognized that additional support was needed in this area.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2525	Financial Account Serv										
	112 Classified Salaries	43,908	61,927			2.00	83,678				
	211 PERS Employer Contrib	4,007	396				3,442				
	212 PERS Employee Pickup	2,634	3,716				5,021				
	213 PERS UAL Contribution	1,561	5,505				11,489				
	220 Social Security Admin	3,295	4,677				6,401				
	231 Worker's Compensation	187	206				837				
	240 Contractual Benefits	8,267	9,317				21,810				
2525	Financial Account Serv	63,859	85,744			2.00	132,678				

Function 2526 Internal Auditing Services

Activities concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

Notes

The FTE in this function was increased from .50 to .75 due to the changes in Food Service accounting responsibilities of the District. Previously .50 of a staff member was charged to the Food Services Fund, which is now reduced to .25. This position handles student body accounting and support to school secretaries, food services accounting, purchasing and general support of the business office. (Further realignment of business office functions and expensing of staff may change in 2005-06)

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2526	Internal Auditing Serv										
	112 Classified Salaries	14,448	14,694	0.50	18,772	0.75	28,844				
	211 PERS Employer Contrib	1,223	94		1,789		41				
	212 PERS Employee Pickup	867	882		1,126		1,731				
	213 PERS UAL Contribution	619	1,306				3,960				
	220 Social Security Admin	1,072	1,123		1,436		2,207				
	231 Worker's Compensation	80	62		188		288				
	240 Contractual Benefits	4,134	3,754		5,130		7,524				
2526	Internal Auditing Serv	22,443	21,915	0.50	28,441	0.75	44,595				

Function 2527 Property Accounting Services

Activities concerned with preparing and maintaining current inventory records of land, buildings and moveable equipment. These records are to be used in equipment control and facilities planning.

Notes

With the District's capitalized value at \$5,000, there is not the involvement needed for inventory control as we experienced in the past. As a result, the position previously reflected here has been changed to other business office functions.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2527	Property Accounting Serv									
112	21,893	22,282	1.00	37,544						
211	2,294	143		3,578						
212	1,314	1,337		2,253						
213	493	1,981								
220	1,642	1,705		2,872						
231	101	70		375						
240	5,114	5,800		10,260						
2527	32,851	33,318	1.00	56,882						

Function 2541 Facilities & Maintenance Direction

Activities of directing and managing the operation and maintenance of the school plant facilities are included in this function.

Notes

Minor changes in the Director of Business & Support Services FTE is due to better alignment between all the responsibilities of this position.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		2005 - 2006 BUDGET					
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2541	Oper & Maint Plant Direct										
	112 Classified Salaries	40,259	43,572	1.00	44,600	1.00	45,531				
	113 Administrators	40,554	31,710	0.25	25,812	0.27	29,964				
	122 Substitutes-Classified	135	1,942								
	126 Class Subs-Sick Leave	194	1,253								
	128 Class Subs-Contract Lve	4,237	275								
	149 Additional Salary						810				
	211 PERS Employer Contrib	7,315	549		6,710		271				
	212 PERS Employee Pickup	4,865	2,614		4,225		4,578				
	213 PERS UAL Contribution	2,946	6,625				10,477				
	220 Social Security Admin	6,494	5,975		5,387		5,837				
	231 Worker's Compensation	345	270		575		763				
	240 Contractual Benefits	12,419	12,428		13,091		14,105				
	318 Prof & Improv Noninstruc	2,407	1,887		2,000		1,600				
	319 Oth Instr-Prof-Tech Serv				1,000						
	322 Repairs & Maint Serv		579		400		380				
	324 Rentals	445	400				346				
	341 Travel-Local In District	3,288	4,219		2,700		3,360				
	342 Travel-Out of District	614	602		600		480				
	351 Telephone	1,760	440				1,584				
	353 Postage	136	158		200		160				
	354 Advertising	542	5				160				
	355 Printing & Binding	922	1,030		2,400		320				
	390 Oth Gen Prof/Tech Serv	1,437	495								
	410 Supplies & Materials	1,221	1,341		200		912				
	432 Reference Books	40			100		80				
	440 Periodicals	49	49		52		40				
	460 Nonconsumable Items	165	1,186								
	470 Computer Software		55		300						
	480 Computer Hardware	1,360	4,160								
	640 Dues & Fees	139	297		2,550		240				
	670 Taxes & Licenses				1,000						
2541	Oper & Maint Plant Direct	134,288	124,116	1.25	113,902	1.27	121,998				

Function 2542 Care and Upkeep of Buildings

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilation systems are included.

Notes

In 2003-04 the District began contracting for custodial services. Funding for the custodial contract, utilities, supplies and insurance are included in this function.

The amount budgeted for 2004-05 for the custodial contract was reduced by \$201,000, to reflect the costs charged to the Food Services program. For 2005-06 the custodial contract increased by 2.5%, and a reduction made of \$50,000 of anticipated savings with the closure of Mary Harrison and Waldport Middle Schools. Custodial supplies has increased due to steep increases in plastics.

Utilities have been budgeted with a 3% increase, and a reduction of services budgeted for the closure of Mary Harrison and Waldport Middle schools.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2542	Care & Upkeep of Bldgs										
	112 Classified Salaries	905,797									
	122 Substitutes-Classified	7,768									
	124 Temporary-Classified	441									
	126 Class Subs-Sick Leave	19,979									
	128 Class Subs-Contract Lve	7,113									
	132 Class Overtime	2,364									
	211 PERS Employer Contrib	79,680									
	212 PERS Employee Pickup	55,029									
	213 PERS UAL Contribution	37,147									
	220 Social Security Admin	70,778									
	231 Worker's Compensation	36,408									
	240 Contractual Benefits	315,289									
	319 Oth Instr-Prof-Tech Serv	4,077	350								
	321 Cleaning Services						1,193,887				
	322 Repairs & Maint Serv	3,425	1,106		4,400		1,650				
	324 Rentals	538	35								
	325 Electricity	543,266	422,303		523,416		486,648				
	326 Fuel	244,540	210,662		240,987		237,191				
	327 Water & Sewer	149,512	129,201		137,828		119,075				
	328 Garbage	104,591	81,306		83,948		71,216				
	341 Travel-Local In District	727									
	351 Telephone	170,916	162,131		155,350		151,435				
	352 Long Distance	14,945	13,463		20,915		20,534				
	353 Postage	28	11								
	354 Advertising	295	132								
	358 Data Lines	1,818	894								
	390 Oth Gen Prof/Tech Serv		1,250,537		1,091,670						
	410 Supplies & Materials	87,029	50,228		51,800		59,076				
	414 Gasoline	10									
	460 Nonconsumable Items	5,116	3,155								
	640 Dues & Fees		60								
	651 Liability Insurance	74,848	110,377		74,848		125,000				
	653 Property Insurance Prem	196,502	205,703		196,502		180,000				
2542	Care & Upkeep of Bldgs	3,139,976	2,641,654		2,581,664		2,645,712				

Function 2543 Care and Upkeep of Grounds

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

Notes

Activities such as weekly mowing, fertilizing and spraying are done on an occasional basis by maintenance personnel.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2543	Care & Upkeep of Grounds										
	112 Classified Salaries			1.00	22,512						
	211 PERS Employer Contrib				2,145						
	212 PERS Employee Pickup				1,351						
	220 Social Security Admin				1,722						
	231 Worker's Compensation				113						
	240 Contractual Benefits				10,260						
	318 Prof & Improv Noninstruc		160				1,600				
	322 Repairs & Maint Serv	37,639	101,020		59,139		33,504				
	324 Rentals	3,342	165		4,100		2,542				
	328 Garbage		160				800				
	342 Travel-Out of District						560				
	353 Postage		5								
	354 Advertising		164				280				
	390 Oth Gen Prof/Tech Serv		8,293								
	410 Supplies & Materials	56,755	32,909		46,000		38,794				
	460 Nonconsumable Items	18,726	22,853		30,000		11,520				
	465 Tires	44	800				960				
	541 Initial & Addl Equip Purc				16,000		3,200				
	542 Replace Equipment Purch		36,405		15,000						
	640 Dues & Fees	40	160				128				
	670 Taxes & Licenses	73	214								
2543	Care & Upkeep of Grounds	116,619	203,308	1.00	208,342		93,888				

Function 2544 Maintenance

Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

Notes

Four maintenance staff were eliminated from the budget for 2003-04. An additional reduction of 1.0 FTE is budgeted for 2005-06.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544	Maintenance										
	112 Classified Salaries	459,029	371,411	10.00	413,014	8.75	378,212				
	114 Managerial-Classified					1.00	53,924				
	122 Substitutes-Classified				25,000						
	124 Temporary-Classified	23,273	23,093								
	132 Class Overtime	48	239								
	211 PERS Employer Contrib	41,502	2,061		20,108		14,269				
	212 PERS Employee Pickup	27,542	18,808		24,781		25,928				
	213 PERS UAL Contribution	16,891	28,632				59,332				
	220 Social Security Admin	36,201	29,605		31,596		33,058				
	231 Worker's Compensation	18,728	10,214		3,877		4,321				
	240 Contractual Benefits	114,961	84,658		103,441		109,744				
	315 Other Instructional Svcs				30,000						
	318 Prof & Improv Noninstruc	1,151			1,000		2,400				
	319 Oth Instr-Prof-Tech Serv	3,915			500		972				
	322 Repairs & Maint Serv	379,226	321,447		404,196		401,495				
	324 Rentals	2,096	1,972		4,000		380				
	328 Garbage		2,650		1,200		1,964				
	342 Travel-Out of District	680			600		1,600				
	353 Postage	72	14								
	354 Advertising	348	1,219								
	383 Architect/Engineer Serv	7,848	5,680				12,000				
	390 Oth Gen Prof/Tech Serv	1,140	3,379		36,639		800				
	410 Supplies & Materials	81,286	78,138		85,300		60,532				
	460 Nonconsumable Items	136,849	232,705		100,500		118,688				
	465 Tires	275									
	541 Initial & Addl Equip Purc				19,000		12,400				
	542 Replace Equipment Purch	6,348			69,000		5,040				
	543 Vehicle Replacement-Futr				11,000		1,120				
	640 Dues & Fees	2,036	2,037								
2544	Maintenance	1,361,445	1,217,962	10.00	1,384,752	9.75	1,298,179				

Function 2545 Maintenance of Vehicles

Activities concerned with operations and maintenance of the Facilities & Maintenance vehicle fleet.

Notes

Basic maintenance such as oil changes and minor repairs are included in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2545	Maint of Vehicles										
	322 Repairs & Maint Serv	12,764	5,891		18,600		8,637				
	324 Rentals	581									
	410 Supplies & Materials	1,614	633		1,500		2,400				
	414 Gasoline	12,332	16,053		14,000		15,770				
	460 Nonconsumable Items	7,468	2,900		5,000		2,888				
	465 Tires	204	187		1,000		3,200				
	543 Vehicle Replacement-Futr						12,000				
	640 Dues & Fees	35									
	651 Liability Insurance		24,893				23,000				
2545	Maint of Vehicles	34,998	50,557		40,100		67,895				

Function 2546 Security Services

Activities concerned with maintaining security and safety of school property.

Notes

Activities include annual required program maintenance and servicing. Long distance charges are for connection to the alarm systems.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2546	Security Services										
	322 Repairs & Maint Serv	231	203				8,016				
	352 Long Distance	10,482	10,132		9,872		10,530				
	390 Oth Gen Prof/Tech Serv		240								
	410 Supplies & Materials	69					600				
	460 Nonconsumable Items	1,960	2,560		200		9,000				
	640 Dues & Fees	100	100				3,243				
2546	Security Services	12,842	13,235		10,072		31,389				

Function 2549 Other Operations and Maintenance

Operation of maintenance and plant activities not classified in other maintenance functions. Expenditures primarily for safety and fire protection of district facilities are included in this function.

Notes

Activities included are annual required Program Maintenance and servicing.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2549	Other Oper & Maint Plant										
	322 Repairs & Maint Serv	23,096	32,287		21,475		30,407				
	390 Oth Gen Prof/Tech Serv	3,820	674								
	410 Supplies & Materials	268					2,000				
	460 Nonconsumable Items		3,500				4,000				
	640 Dues & Fees	2,202	998								
	670 Taxes & Licenses	4,553	1,723								
2549	Other Oper & Maint Plant	33,939	39,182		21,475		36,407				

Function 2551 Supervision of Student Transportation

Activities pertaining to directing and managing student transportation services are included in this function.

Notes

.25 FTE of the Director of Business & Support Services has been budgeted under this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2551	Student Trans Serv Direct										
	112 Classified Salaries	113,485	4,007								
	113 Administrators	41,627	42,230	0.25	25,812	0.25	27,239				
	122 Substitutes-Classified	12									
	126 Class Subs-Sick Leave	91									
	132 Class Overtime	361									
	134 Class Beynd Fte	2,201									
	149 Additional Salary						750				
	211 PERS Employer Contrib	12,855	296		2,460		165				
	212 PERS Employee Pickup	9,467	240		1,549		1,679				
	213 PERS UAL Contribution	7,051	4,110				3,843				
	220 Social Security Admin	11,824	3,515		1,975		2,141				
	231 Worker's Compensation	3,098	147		129		280				
	240 Contractual Benefits	42,505	5,710		2,831		2,963				
	319 Oth Instr-Prof-Tech Serv	7,117									
	322 Repairs & Maint Serv	108	38								
	324 Rentals	1,200									
	341 Travel-Local In District	64									
	353 Postage	137									
	355 Printing & Binding	1,114									
	410 Supplies & Materials	82	6								
	460 Nonconsumable Items	170									
2551	Student Trans Serv Direct	254,569	60,299	0.25	34,756	0.25	39,060				

Function 2552 Vehicle Operation Services

Activities concerned with operating vehicles for student transportation. Driving of buses or other student transportation vehicles is included.

Notes

Payment for the transportation contract with Mid Columbia Bus Company and utilities for the transportation office and mechanic shop are included in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2552	Vehicle Operation Serv										
	112 Classified Salaries	459,097	7,500								
	122 Substitutes-Classified	57,471	63								
	126 Class Subs-Sick Leave	8,097									
	128 Class Subs-Contract Lve	872									
	132 Class Overtime	18,863	327								
	134 Class Beynd Fte	41,436									
	135 Class Layover	5,686									
	211 PERS Employer Contrib	38,389	50								
	212 PERS Employee Pickup	28,664	470								
	213 PERS UAL Contribution	21,593	696								
	220 Social Security Admin	43,591	596								
	231 Worker's Compensation	29,154	106								
	240 Contractual Benefits	202,354	1,592								
	318 Prof & Improv Noninstruc	575									
	319 Oth Instr-Prof-Tech Serv	5,699	181								
	322 Repairs & Maint Serv	47,190	14,085								
	324 Rentals	755									
	325 Electricity	2,362	163								
	326 Fuel	6,137	7								
	327 Water & Sewer	492	162								
	328 Garbage	1,816									
	331 Reimb Student Trans	7,932	7,156		6,979		4,100				
	332 Nonreimb Student Trans	35,039									
	341 Travel-Local In District	7,260									
	342 Travel-Out of District	470									
	351 Telephone	9,024	1,307								
	352 Long Distance	1,129	74								
	353 Postage	41									
	354 Advertising	2,871									
	355 Printing & Binding	982									
	358 Data Lines	2,559	473								
	390 Oth Gen Prof/Tech Serv	185	1,575,334		1,825,056		1,938,000				
	410 Supplies & Materials	23,512	204								
	414 Gasoline	79,909	115,707								

LINCOLN COUNTY SCHOOL DISTRICT

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 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2552	Vehicle Operation Serv Cont'd										
	432 Reference Books	124									
	460 Nonconsumable Items	13,089	3,603								
	640 Dues & Fees	40		46,000							
	651 Liability Insurance	79,288									
	653 Property Insurance Prem			41,903			1,000				
2552	Vehicle Operation Serv	1,283,747	1,729,856	1,919,938			1,943,100				

LINCOLN COUNTY SCHOOL DISTRICT

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 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2554	Vehicle Maint Svcs										
	132 Class Overtime	181									
	134 Class Beynd Fte	3,546									
	211 PERS Employer Contrib	499									
	212 PERS Employee Pickup	224									
	213 PERS UAL Contribution	2									
	220 Social Security Admin	285									
	231 Worker's Compensation	185									
2554	Vehicle Maint Svcs	4,922									

Function 2558 Special Education Transportation

Activities concerned with providing transportation to special education students. Driving of buses, providing riders, fuel, supplies and equipment dedicated to special education routes are included here.

Notes

A portion of the costs for home to school transportation needs to be attributed to Special Education. Even though the entire transportation contract is listed under 2552 the portion of the monthly bill attributable to Special Education will be paid from this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2558	Special Ed Trans Serv										
	112 Classified Salaries	206,964	89								
	122 Substitutes-Classified	21,746									
	126 Class Subs-Sick Leave	5,589									
	128 Class Subs-Contract Lve	330									
	132 Class Overtime	1,570									
	134 Class Beynd Fte	18,367									
	135 Class Layover	276									
	211 PERS Employer Contrib	16,263	1								
	212 PERS Employee Pickup	12,449	5								
	213 PERS UAL Contribution	9,830	8								
	220 Social Security Admin	19,032	7								
	231 Worker's Compensation	12,409									
	240 Contractual Benefits	107,818									
	331 Reimb Student Trans	11,239	5,757	7,000			7,000				
	390 Oth Gen Prof/Tech Serv		560,765	376,000			530,000				
2558	Special Ed Trans Serv	443,882	566,632	383,000			537,000				

Function 2572 Purchasing Services

Activities of purchasing supplies, furniture, equipment, and materials, used in school or district operation are included in this function.

Notes

The position for purchasing was eliminated during 2003-04.

LINCOLN COUNTY SCHOOL DISTRICT

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 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2572	Purchasing Services										
	112 Classified Salaries	33,272									
	211 PERS Employer Contrib	2,366									
	212 PERS Employee Pickup	1,297									
	213 PERS UAL Contribution	364									
	220 Social Security Admin	2,508									
	231 Worker's Compensation	158									
	240 Contractual Benefits	8,267									
	355 Printing & Binding		16								
	640 Dues & Fees	37	2,000								
2572	Purchasing Services	48,269	2,016								

Function 2573 Warehouse Services

The operation of the system wide activities of receiving, storing, and distributing supplies and equipment are included in this function.

Notes

The centralized warehouse was closed in 2003-04.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
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 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2573	Warehousing & Distrib										
	112 Classified Salaries	26,121									
	132 Class Overtime	22									
	211 PERS Employer Contrib	2,449									
	212 PERS Employee Pickup	1,568									
	213 PERS UAL Contribution	878									
	220 Social Security Admin	1,967									
	231 Worker's Compensation	1,087									
	240 Contractual Benefits	7,567									
	322 Repairs & Maint Serv	65									
	353 Postage	302									
	414 Gasoline	1,243									
2573	Warehousing & Distrib	43,269									

Function 2574 Print Shop

Providing centralized services for some duplicating and laminating of school materials and information are included in this function.

Notes

No change is planned for this activity

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2574	Print-Publish-Duplicating										
	112 Classified Salaries	33,573	33,648	1.00	34,436	1.00	35,277				
	211 PERS Employer Contrib	2,883	215		3,282		24				
	212 PERS Employee Pickup	2,014	2,019		2,066		2,117				
	213 PERS UAL Contribution	1,395	2,991				4,844				
	220 Social Security Admin	2,531	2,566		2,634		2,699				
	231 Worker's Compensation	151	134		344		353				
	240 Contractual Benefits	8,267	9,317		10,260		10,905				
	322 Repairs & Maint Serv	405	433		2,000		1,600				
	341 Travel-Local In District		6								
	353 Postage		20								
	355 Printing & Binding		11,269								
	410 Supplies & Materials	8,428	3,259		15,000		12,000				
	418 ISC Production	-7,948									
	460 Nonconsumable Items	150	990		1,000		800				
2574	Print-Publish-Duplicating	51,849	66,867	1.00	71,022	1.00	70,619				

Function 2610 Central Support Services

Activities concerned with maintaining the central support activities of the district. In-district courier services are reflected here.

Notes

The courier picks up and delivers District mail along with banking of school and Food Services monies. He also receives and distributes commodity food for the District Food Services program. The .35 FTE reduction is to reflect the charge to the Food Services program for delivery/courier services.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2610	Direction Central Support										
	112 Classified Salaries	23,313	29,612	1.00	27,965	0.65	21,239				
	132 Class Overtime	36									
	211 PERS Employer Contrib	2,120	189		2,665		89				
	212 PERS Employee Pickup	1,401	1,777		1,678		1,274				
	213 PERS UAL Contribution	841	2,633				2,916				
	220 Social Security Admin	1,749	2,250		2,139		1,625				
	231 Worker's Compensation	1,093	821		280		212				
	240 Contractual Benefits	8,267	10,718		10,260		10,905				
	322 Repairs & Maint Serv	2,213	1,921		5,100		2,776				
	324 Rentals	954	1,372		1,000						
	341 Travel-Local In District		5								
	351 Telephone		38								
	353 Postage	14,245	7,905		14,500		11,040				
	355 Printing & Binding	7,089	5,815		7,100		7,000				
	410 Supplies & Materials	10,527	7,432		10,000		8,358				
	414 Gasoline	3,110	2,301				3,946				
	440 Periodicals	125			200						
	460 Nonconsumable Items	146	201								
	465 Tires						800				
	542 Replace Equipment Purch	10,870									
	640 Dues & Fees	35									
2610	Direction Central Support	88,134	74,990	1.00	82,887	0.65	72,180				

Function 2626 Grant Writing and Development

Activities concerned with seeking, writing and submitting grants for the district.

Notes

The District retains a full time grant writer who is able to generate additional resources through competitive grants.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		2005 - 2006 BUDGET		2005 - 2006 BUDGET			
				FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2626	Grant Writing										
	112 Classified Salaries	43,908	47,508	1.00	48,618	1.00	49,650				
	121 Substitutes-Licensed		269								
	211 PERS Employer Contrib	4,007	305		4,633		89				
	212 PERS Employee Pickup	2,634	2,858		2,917		2,979				
	213 PERS UAL Contribution	1,561	4,236				6,817				
	220 Social Security Admin	3,248	3,573		3,719		3,798				
	231 Worker's Compensation	193	175		486		496				
	240 Contractual Benefits	8,267	9,317		10,260		10,905				
	318 Prof & Improv Noninstruc				270						
	341 Travel-Local In District	352	352		1,120		1,500				
	342 Travel-Out of District	880	467		4,200		2,500				
	353 Postage				110						
	355 Printing & Binding	8			200						
	410 Supplies & Materials		11		450		1,900				
	432 Reference Books				100						
	440 Periodicals				465						
	470 Computer Software				225						
	640 Dues & Fees				250						
2626	Grant Writing	65,058	69,071	1.00	78,023	1.00	80,634				

Function 2633 Public Information Services

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.

Notes

Reductions in budget is due to overall budget reductions and to accurately reflect activity in this area.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2633	Public Information Serv										
	112 Classified Salaries	8,276									
	134 Class Beynd Fte	123									
	211 PERS Employer Contrib	1,134									
	212 PERS Employee Pickup	504									
	220 Social Security Admin	635									
	231 Worker's Compensation	35									
	240 Contractual Benefits	1,282									
	341 Travel-Local In District	830	206								
	353 Postage	1,747			5,000		2,500				
	355 Printing & Binding	11,278	6,911		5,000		2,500				
	390 Oth Gen Prof/Tech Serv	6,798									
	410 Supplies & Materials	413			500		378				
	440 Periodicals	73	73		150		150				
	460 Nonconsumable Items	19			100		100				
	640 Dues & Fees	662	615		500		500				
2633	Public Information Serv	33,809	7,805		11,250		6,128				

Function 2641 Personnel Services

Activities of directing and managing the personnel functions of the district and providing personnel services district wide.

Notes

Due to the reorganization of central administration during 2004-05, there was the promotion of the Human Resources Secretary to Supervisor of Personnel Services. Currently the Assistant Superintendent position is shown in this function, but will be moved to Superintendent Services.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		2005 - 2006		2005 - 2006			
				FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2641	Staff Services Direction										
	112 Classified Salaries	64,949	72,836	2.00	74,636	1.00	30,493				
	113 Administrators	96,048	100,699	1.00	108,272	1.00	108,957				
	114 Managerial-Classified					1.00	56,082				
	121 Substitutes-Licensed	261			4,200		4,200				
	122 Substitutes-Classified	2,178	264								
	128 Class Subs-Contract Lve	130	161								
	134 Class Beynd Fte	244									
	149 Additional Salary	3,000	3,000				3,000				
	211 PERS Employer Contrib	14,997	1,130		7,805		1,081				
	212 PERS Employee Pickup	9,940	4,373		10,974		11,912				
	213 PERS UAL Contribution	5,994	15,699				27,258				
	220 Social Security Admin	12,539	12,529		13,992		15,188				
	231 Worker's Compensation	696	602		1,063		1,985				
	240 Contractual Benefits	23,603	27,951		32,684		34,357				
	312 Instr Prog Improv Serv				2,000		2,000				
	318 Prof & Improv Noninstruc	420	10								
	319 Oth Instr-Prof-Tech Serv	95	18,525								
	324 Rentals	90									
	341 Travel-Local In District	26	12,471		1,600		1,000				
	342 Travel-Out of District	443	540		1,000		1,000				
	353 Postage	15									
	355 Printing & Binding	926	1,005		2,500		2,500				
	384 Negotiation Services		3,916								
	390 Oth Gen Prof/Tech Serv	21,088	340								
	410 Supplies & Materials	1,833	6,566		3,000		3,500				
	432 Reference Books	57			150		150				
	440 Periodicals		60								
	460 Nonconsumable Items	67									
	470 Computer Software	3,125	3,289		4,500		4,500				
	480 Computer Hardware		782		1,500		1,500				
	640 Dues & Fees	223			20,450		20,450				
2641	Staff Services Direction	262,987	286,748	3.00	290,326	3.00	331,113				

Function 2642 Recruitment & Replacement

Activities concerned with employment and assigning personnel for the District

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2642	Recruitment & Placement										
	341 Travel-Local In District		607								
	342 Travel-Out of District		845		7,000		7,000				
	354 Advertising	1,132	3,928		1,440		1,440				
	355 Printing & Binding	781	727		1,000		1,000				
	384 Negotiation Services		2,085								
	390 Oth Gen Prof/Tech Serv	500	500				1,000				
	440 Periodicals				250		250				
	640 Dues & Fees	588	55		9,690		9,690				
2642	Recruitment & Placement	3,001	8,747		19,380		20,380				

Function 2643 Staff Accounting Service

Activities connected with the systematic recording and summarizing of information relating to staff member employed by the District.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2643	Staff Accounting Services										
	112 Classified Salaries	41,024	48,507	1.00	42,809	1.00	46,088				
	211 PERS Employer Contrib	3,744	310		4,080		272				
	212 PERS Employee Pickup	2,461	2,910		2,569		2,765				
	213 PERS UAL Contribution	1,458	4,312				6,328				
	220 Social Security Admin	3,035	3,616		3,275		3,526				
	231 Worker's Compensation	178	177		214		461				
	240 Contractual Benefits	8,289	9,645		11,101		11,599				
2643	Staff Accounting Services	60,189	69,477	1.00	64,048	1.00	71,039				

Function 2645 Staff Health Services

Activities concerned with the management and implementation of district-provided health resources.

Notes

Payment for our health insurance agent of record is included in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2645	Staff Health Services										
	385 Management Services	20,325	18,800		25,000		22,000				
	390 Oth Gen Prof/Tech Serv	110									
2645	Staff Health Services	20,435	18,800		25,000		22,000				

Function 2649 Other Staff Services

The LCEA President is released for a third of their day to conduct Association business, which is represented in this function. LCEA reimburses the District the complete cost of this release time. Budget law requires we budget the expenditure and the reimbursement as revenue. Reimbursement funds are recorded under revenue function 1990.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2649	Other Staff Services										
	111 Licensed Salaries	14,340	15,881	0.33	16,246	0.33	16,194				
	134 Class Beynd Fte		12								
	211 PERS Employer Contrib	1,000	102		1,548		96				
	212 PERS Employee Pickup	860	953		975		972				
	213 PERS UAL Contribution	725	1,412				2,223				
	220 Social Security Admin	1,097	1,216		1,243		1,239				
	231 Worker's Compensation	54	47		81		162				
	240 Contractual Benefits	36,820	8,635		3,663		3,916				
	318 Prof & Improv Noninstruc				5,000		5,000				
	390 Oth Gen Prof/Tech Serv	3,995									
	460 Nonconsumable Items		432								
	655 Judge & Settle Against				350,000		450,000				
2649	Other Staff Services	58,891	28,690	0.33	378,756	0.33	479,802				

Function 2661 Technology Services

Activities concerned with all aspects of technology including services to all schools in the district.

Notes

Reorganization of central administration for 2005-06 included an administrative position of Technology & Operations Administrator.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2661	Service Area Direction										
	112 Classified Salaries	43,908	57,195	1.00	54,714						
	113 Administrators					1.00	87,928				
	149 Additional Salary						3,000				
	211 PERS Employer Contrib	4,007	366		5,214		536				
	212 PERS Employee Pickup	2,634	3,432		3,283		5,456				
	213 PERS UAL Contribution	1,561	5,085				12,484				
	220 Social Security Admin	3,322	4,357		4,186		6,956				
	231 Worker's Compensation	183	199		274		909				
	240 Contractual Benefits	8,267	9,317		11,101		11,589				
	318 Prof & Improv Noninstruc		1,045		3,000						
	342 Travel-Out of District		180								
2661	Service Area Direction	63,882	81,176	1.00	81,772	1.00	128,858				

Function 2664 Technology Operations

Activities associated with the operation and maintenance of the districts computers and network. .

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 100 - GENERAL FUND

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2664	Operations Services										
	112 Classified Salaries	123,003	131,489	3.50	144,090	3.50	139,121				
	121 Substitutes-Licensed	849	1,245								
	122 Substitutes-Classified	8,310	347		2,400						
	124 Temporary-Classified	9,177	674		15,000		2,200				
	128 Class Subs-Contract Lve	33									
	131 Lic Extra Assign.	1,640					19,000				
	132 Class Overtime	52									
	134 Class Beynd Fte	396	458								
	211 PERS Employer Contrib	13,374	710		16,335		10,130				
	212 PERS Employee Pickup	7,956	6,574		8,646		8,347				
	213 PERS UAL Contribution	3,369	9,861				19,101				
	220 Social Security Admin	10,902	10,241		12,354		10,643				
	231 Worker's Compensation	662	518		1,509		1,391				
	240 Contractual Benefits	27,462	30,302		35,910		38,167				
	318 Prof & Improv Noninstruc	6,332	1,265		6,000		7,000				
	322 Repairs & Maint Serv	3,117	933		2,500		2,500				
	341 Travel-Local In District	1,494	597		2,500		1,900				
	342 Travel-Out of District	1,420	2,083		2,500		2,500				
	351 Telephone	217	343		300		300				
	353 Postage	274	391		300		300				
	355 Printing & Binding	573	498		750		500				
	390 Oth Gen Prof/Tech Serv	172	540		7,000		7,000				
	410 Supplies & Materials	629	347		2,000		2,000				
	414 Gasoline	577	545		750		750				
	432 Reference Books	867	619		750		750				
	440 Periodicals		117		100		100				
	460 Nonconsumable Items	2,496	3,942		4,000		4,000				
	470 Computer Software	6,411	3,235		5,000		5,000				
	480 Computer Hardware	15,717	15,141		4,000		4,000				
	543 Vehicle Replacement-Futr				1,500		1,500				
	640 Dues & Fees	8,253	3,576		10,500		5,000				
2664	Operations Services	255,734	226,591	3.50	286,694	3.50	293,200				

Function 2669 Technology Services

Activities concerned with the ongoing costs of the District computer network.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2669	Other Technology Services										
	322 Repairs & Maint Serv		7,135		10,000		8,000				
	358 Data Lines	78,129	149,385		103,792		103,156				
	410 Supplies & Materials	497									
	460 Nonconsumable Items	6,924	40,987		30,000		10,000				
	480 Computer Hardware	5,016									
	550 Depreciable Technology	7,421	4,579								
	640 Dues & Fees	14,628	1,982								
2669	Other Technology Services	112,615	204,068		143,792		121,156				

Function 2700 Supplemental Retirement Payments

Costs associated with the supplemental retirement programs provided to employees by the district.

Notes

Supplemental retirement stipends sunsetted in October 2001, with final stipends payable in . Health benefits are still available for a portion of the current licensed staff. Increases in 240 – Contractual Benefits reflect the increased amount of retired licensed staff receiving health benefits, and the increased costs of health insurance.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2700	Suppl Retirement Prog										
	116 Supplmnt Retire Stipends	407,906	329,508		245,000		95,000				
	220 Social Security Admin	26,560	19,609		18,743		7,300				
	240 Contractual Benefits	488,636	492,579		605,000		720,000				
2700	Suppl Retirement Prog	923,102	841,696		868,743		822,300				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3110	Service Area Direction										
	113 Administrators			0.25	25,812						
	211 PERS Employer Contrib				2,460						
	212 PERS Employee Pickup				1,549						
	220 Social Security Admin				1,975						
	231 Worker's Compensation				129						
	240 Contractual Benefits				2,831						
	319 Oth Instr-Prof-Tech Serv	4,193									
	353 Postage	8									
	354 Advertising	11									
	410 Supplies & Materials	26									
3110	Service Area Direction	4,238		0.25	34,756						

Function 3120 Food Preparation &Dispensing Services

Activities concerned with maintaining equipment in the district's kitchens.

Notes

20% of the Director of Business & Support Services position is charged directly to the Food Services program in the 2005-06 budget.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3120	Food Prep & Dispense Serv										
	322 Repairs & Maint Serv	6,547			6,500						
	410 Supplies & Materials	195									
	460 Nonconsumable Items	4,464			8,000		19,470				
3120	Food Prep & Dispense Serv	11,206			14,500		19,470				

Function 5110 Long Term Debt Service

The servicing of the long debt of the district is included in this function.

Notes

The District does not anticipate entering into any long-term debt during 2005-06.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110	Long-Term Debt Service										
	390 Oth Gen Prof/Tech Serv	3,502	502		550						
5110	Long-Term Debt Service										

Function 5120 Short Term Debt Service

The servicing of short-term debt of the district is included in this function. Expenditures for debt retirement paid in full within the fiscal year (i.e. Tax Revenue Anticipation Notes).

Notes

Increases in this function are due to the borrowing of Tax Revenue Anticipation Notes (TANs) in June 2005. Interest will be due in May 2006. We also anticipate that we will need to borrow TANs again for the 2006-07 year.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5120	Short-Term Debt Retire										
	382 Legal Services				2,500		6,000				
	390 Oth Gen Prof/Tech Serv				500		15,500				
	621 Regular Interest						171,875				
5120	Short-Term Debt Retire				3,000		193,375				

Function 5200 Transfer of Funds

These are transactions which withdraw money from one fund and place it in another. This transfer reflects the general fund support of the long-term debt for the energy retrofit program.

Notes

The transfer listed here is to the Debt Service Fund 310 for the annual payment of the Energy Retrofit project that was financed in 1999.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5200	Transfers of Funds										
	710 Fund Modifications	84,678	86,733		94,050		91,427				
5200	Transfers of Funds										

Function 6110 Operating Contingency

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

Notes

The amount budgeted in Contingency is reduced to allow for funds reserved in Unappropriated Ending Fund Balance.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
6110	Operating Contingency										
	810 Planned Reserve				817,823		496,662				
6110	Operating Contingency										

Function 7000 Unappropriated Ending Fund Balance

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

Notes

The 2005-06 budget allows for funds to be set aside in this function – to begin developing a sufficient ending fund balance so that it will not be necessary for the District to borrow funds to operate schools prior to tax revenue received in November.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 100 - GENERAL FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
7000	Unapprop Ending Fund Bal									
	820 Reserved for Next Year					602,337				
7000	Unapprop Ending Fund Bal		2,751,656	4,003,475						
Totals for Fund 100 General Fund			41,910,576	43,350,970	442.11	42,267,922	407.15	42,000,403		

GRANT FUNDS

Grant Descriptions

Resources

Requirements

GRANT DESCRIPTIONS

- 201 Title I - No Child Left Behind**
Provides extra instructional time for students to improve their basic skills in reading, language arts, and math whose test scores have shown they are below the norm. Elem/middle schools.
- 202 Title II D - No Child Left Behind**
Provides teacher training in technology proficiency and technology integration in classroom instruction
- 205 Title II D - Carryover for Fund 202**
- 208 Siletz Tribal Charitable Contribution Fund**
Monetary contributions to various school sites for the purpose of supplementing school programs.
- 211 Title III - Bilingual Education**
Language instruction for limited English proficient and immigrant students.
- 212 21st Century Community Learning Grant**
Carryover for Fund 219
- 214 School Improvement Grant -Taft Elementary**
Funds that will be used to implement programs toward educational goals for school improvement.
- 215 Teaching Research Institute**
Provides scholarships and financial support to individuals participating in programs to complete special education endorsements.
- 219 21st Century Community Learning Grant**
Funds to support after school programs and activities for Taft Elementary School.
- 220 Title I**
Carryover for Fund 201
- 222 Title V - Innovative Programs**
Funds have been used to support the high school programs for students who are at risk of dropping out or failing in regular classrooms.
- 223 Title V - Carryover for Fund 222**
- 224 CSRD - Carryover for Fund 274**
- 227 Migrant Education - Carryover for Fund 253**
- 228 Early Intervention**
Services of treatment designed to address a child's developmental deficits in sensory, motor, communication, self-help and socialization areas. Such services may include classroom training, parent training & consultation, transportation to classroom programs, and other ancillary services, such as physical therapy, occupational therapy, & speech therapy.
- 229 Title III - Carryover for Fund 211**
- 231 Trust Management Services**
To support four different projects: 1) Provide Learning Partners Tutoring program for Spanish speaking students at Taft Middle; 2) Purchase percussion instruments at Taft High; 3) Institute an "Environmental Friday" program at Waldport High; 4) Support the school-based Waldport Health Clinic.
- 232 Bilingual Education**
Carryover for Fund 262

GRANT DESCRIPTIONS

- 233 Fish & Wildlife Service Grant**
Provides environmental education opportunities for students within the district by supplementing transportation costs for field trips to coastal or tidal wetlands.
- 235 Teacher Quality Training Grant**
Provides funding for a project or program to improve the quality of teaching at a school building. These funds are provided by the Ford Family Foundation.
- 239 Emergency Response & Crisis Management**
Provide funding toward the implementation of emergency and crisis preparedness programs for the school district's Comprehensive Safe School plan.
- 240 Smile Program**
Smile is a program sponsored jointly by the office of Academic Affairs and the College of Science at Oregon State University, to assist minority students in acquiring the necessary skills in mathematics and science to ensure future academic success.
- 244 South Lincoln County School Partnership**
Carryover for Fund 284
- 246 Drug & Alcohol Abuse**
Provides staff training and materials for future development of the on-going abuse problems.
- 251 Trust Management Services**
Carryover for Fund 231
- 253 Migrant Ed**
The coordinator will emphasize advocacy and referral for migrant students and families to education and social services in the community.
- 255 Homeless Education**
Provide educational and supportive services to homeless youth who will be fully integrated with non-homeless youth. This supportive atmosphere is important for the creation of self-esteem of each student, homeless and non-homeless alike.
- 260 Title II - Math/Science**
Same as 266 but this allows the funds to be used in two separate fiscal years.
- 261 Siletz Valley Charter School Incentive Grant**
Incentive grant to implement planning for grades 9-12.
- 262 Bilingual Education -- To provide training & support to**
create Sheltered English programs in two elementary schools & their feeder kindergarten programs that enroll the large majority of ELL students.
- 264 Drug & Alcohol**
Carryover for Fund 246
- 266 Title II - Math/Science**
Provides supplementary funds for implementation of cooperative and individual district efforts for improving mathematics and science instruction in grades K-12. Thus, this program provides support for Oregon's Action Plan for Excellence.

GRANT DESCRIPTIONS

- 267 Carl Perkins (OSB)**
The business part of Fund 268.
- 268 Carl Perkins - Voc Tech**
This is a professional-technical program geared towards special need students to develop a vocational career.
- 269 Carl Perkins - Carryover for Fund 268**
A continuation of Fund 268.
- 271 Title IV Indian Education**
For students of Indian heritage to learn culturally related academic studies. Current projects keep the old traditions active as well as working with students who have low self-esteem. Provides money for computer camps, summer program, a traditional pow-wow, and Indian supplies for beading and legend portions of the program.
- 274 C.S.R.D. -**
To carry out activities related to the planning of the comprehensive school reform program for Taft Elementary.
- 275 D.H.R.**
Carryover for Fund 285
- 276 IDEA Part B**
Carryover for Fund 277
- 277 IDEA Part B**
To meet unanticipated excess needs of handicapped students. Funding is used for salaries of specialists, aide time, staff training, supplies and special equipment.
- 278 SAELP**
Carryover for Fund 288
- 279 Olalla Day Treatment Center**
Funding provides for a classroom teacher and aide to work at the Olalla Center to work with students who are severely emotionally disturbed. These students are not capable of attending a structured classroom setting and need individualized instruction.
- 281 Youth Detention Education**
To provide an education program for all youth who are housed at the Lincoln County Juvenile Detention Facility.
- 282 Youth Detention Education**
Carryover for Fund 281
- 283 Title IID - CFRD**
Oregon Dept. of Education Technology grant
- 284 South Lincoln County Partnership**
Support for after school, summer and community development in Waldport.
- 285 D.H.R.**
To test certain concepts to enable staff to more effectively integrate health and other social services. The goals include finding better ways to keep students in school, increasing success, self employment, and identifying more effective means to serve people in their communities in order to sustain self-sufficiency.
- 288 SAELP - State Action for Education Leadership Action**
Funds used to develop a set of cultural competence performance measures to enhance school & district improvement and set goals and timelines for their achievement.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1920	Contrib-Donat Priv Source	4,176	79,926	97,917		123,371				
1990	Miscellaneous	7,161	16,213	24,655		36,800				
2990	Unrstrtd Revenue Intermediate	67,772	15,921	42,501		46,230				
3299	Other Restricted Grants-In-Aid	609,014	515,852	237,744		689,405				
4300	Restricted Direct from Fed Gov	153,689	167,625	167,625		277,164				
4500	Restr Fed Gov thru State	3,227,609	4,102,689	5,982,884		5,881,166				
4990	Other Federal Sources	161,083	188,113	638,633						
Resources		4,230,506	5,086,341	7,191,959		7,054,136				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1111	Primary K-3										
	111 Licensed Salaries	7061-			3,300						
	112 Classified Salaries				7,700						
	121 Substitutes-Licensed	718			1,100						
	122 Substitutes-Classified				1,800						
	133 Lic Extra-Curric	2,600									
	211 PERS Employer Contrib	757-			5,390						
	212 PERS Employee Pickup	2786-			3,575						
	213 PERS UAL Contribution	289-									
	220 Social Security Admin	533-			880						
	231 Worker's Compensation	26-			60						
	240 Contractual Benefits	1293-			3,000						
	312 Instr Prog Improv Serv				2,500						
	341 Travel-Local In District				3,300						
	342 Travel-Out of District				2,200						
	343 Travel-Student Out Dist	1,097			1,800		325				
	355 Printing & Binding				550						
	410 Supplies & Materials	12	21		6,800						
	420 Textbooks	23,432	1,577		25,775						
	432 Reference Books				1,375						
	460 Nonconsumable Items		1,930		8,250						
	470 Computer Software	649	10,585		8,500		1,916				
	480 Computer Hardware	1,054	86,493		106,018		11,469				
1111	Primary K-3	16,816	100,605		193,873		13,710				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1112	Intermediate Programs										
	111 Licensed Salaries	1,035									
	121 Substitutes-Licensed	1,240									
	131 Lic Extra Assign	7,794									
	132 Class Overtime	3,008									
	134 Class Beynd Fte	4,448									
	211 PERS Employer Contrib	1,019									
	212 PERS Employee Pickup	551									
	213 PERS UAL Contribution	198									
	220 Social Security Admin	1,234									
	231 Worker's Compensation	86									
	311 Instruction Services	3,100									
	324 Rentals	40									
	342 Travel-Out of District	566									
	355 Printing & Binding	178			1,100						
	390 Other Gen Prof/Tech Serv	34			6,600						
	410 Supplies & Materials	4,209	89		3,036						
	431 Library Books	162									
	432 Reference Books										
	460 Nonconsumable Items	3,591	185								
	480 Computer Hardware	13,510	3,849								
1112	Intermediate Programs	46,003	4,124		10,736						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
1113	Elem Extracurricular										
410	Supplies & Materials		181								
1113	Elem Extracurricular		181								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1121	Ms/JHS Programs										
	112 Classified Salaries	41,156			50,088						
	131 Lic Extra Assign	576									
	132 Class Overtime	624									
	133 Lic Extra-Curric	2,600			2,860						
	134 Class Beynd Fte	3,431	1,335								
	211 PERS Employer Contrib	2,958	9		9,380						
	212 PERS Employee Pickup	2,563	80								
	213 PERS UAL Contribution	2,308	119								
	220 Social Security Admin	3,363	102		3,831						
	231 Worker's Compensation	261	7		1,000						
	240 Contractual Benefits	24,476			34,081						
	311 Instruction Services				3,300						
	312 Instr Prog Improv Serv	1,100									
	341 Travel-Local In District		58								
	342 Travel-Out of District	465									
	343 Travel-Student Out Dist	1,433			3,000		1,150				
	355 Printing & Binding										
	390 Other Gen Prof/Tech Serv	400	720								
	410 Supplies & Materials	675	31		1,952						
	420 Textbooks	2,597									
	460 Nonconsumable Items	120	660								
	470 Computer Software		697				1,916				
	480 Computer Hardware		16,720				11,469				
1121	Ms/JHS Programs	91,106	20,537		109,492		14,535				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1131	High School Programs										
	112 Classified Salaries	10,826	12,209		18,340		8,050				
	121 Substitutes-Licensed	196	672		550						
	122 Substitutes-Classified	746	95		820						
	131 Lic Extra Assign	300	38		330						
	132 Class Overtime	56	62								
	133 Lic Extra-Curric	2,400	3,500		2,640		2,875				
	134 Class Beynd Fte	871	629								
	211 PERS Employer Contrib	687	83		3,503		52				
	212 PERS Employee Pickup	512	776				483				
	213 PERS UAL Contribution	384	1,463				1,029				
	220 Social Security Admin	987	1,048		1,445		616				
	231 Worker's Compensation	55	48		368		32				
	240 Contractual Benefits	3,320	4,274		11,917		12,541				
	311 Instruction Services	205									
	318 Prof & Improv Noninstruc	155	130								
	322 Repairs & Maint Serv		45								
	341 Travel-Local In District	474	250		440		575				
	342 Travel-Out of District	1,968	416		2,307		575				
	343 Travel-Student Out Dist	608	457		3,015		2,550				
	353 Postage	37									
	355 Printing & Binding	8	5								
	390 Other Gen Prof/Tech Serv	105									
	410 Supplies & Materials	12,922	1,764		16,244		1,857				
	420 Textbooks	549	5,319								
	432 Reference Books	184									
	460 Nonconsumable Items	9,547	13,625		16,288						
	470 Computer Software	6,843	11,018		4,730		15,143				
	480 Computer Hardware	15,883	12,777		550		16,960				
	550 Depreciable Technology				5,500						
1131	High School Programs	70,825	70,704		88,987		63,338				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1220	Restr Pgms Stds Disabil									
111	Licensed Salaries									
						92,388				
121	Substitutes-Licensed									
	1,568									
122	Substitutes-Classified									
131	Lic Extra Assign									
134	Class Beynd Fte									
	16	23								
211	PERS Employer Contrib									
		0				4,071				
212	PERS Employee Pickup									
		1				4,308				
213	PERS UAL Contribution									
		2				6,130				
220	Social Security Admin									
	122	2				6,938				
231	Worker's Compensation									
	8	0				453				
240	Contractual Benefits									
						13,648				
313	Student Services									
						9,315				
341	Travel-Local In District									
	18	653								
342	Travel-Out of District									
343	Travel-Student Out Dist									
		718								
353	Postage									
		7								
355	Printing & Binding									
		242								
410	Supplies & Materials									
		4,398				5,750				
420	Textbooks									
		92								
432	Reference Books									
460	Nonconsumable Items									
		687				1,150				
640	Dues & Fees									
1220	1,733	6,826				144,151				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1250	Less Restr Pgms Stds Disa									
111	Licensed Salaries	99,183	271,735	97,540		312,663				
112	Classified Salaries	76,922	72,496	166,001		132,250				
121	Substitutes-Licensed	8,205	4,042	11,000		11,716				
122	Substitutes-Classified	1,071	4,794	1,650		11,512				
131	Lic Extra Assign		330			4,600				
132	Class Overtime		298							
134	Class Beynd Fte	305	1,006			3,065				
211	PERS Employer Contrib	12,311	2,225	44,218		4,155				
212	PERS Employee Pickup	9,868	20,861	17,463		27,008				
213	PERS UAL Contribution	7,701	30,909			29,124				
220	Social Security Admin	14,179	27,105	22,614		35,512				
231	Worker's Compensation	786	1,302	2,670		1,780				
240	Contractual Benefits	61,936	97,607	112,850		113,833				
312	Instr Prog Improv Serv	190		1,650		5,231				
313	Student Services	18,336	740	2,200						
319	Oth Inst-Prof-Tech Serv					28,902				
341	Travel-Local In District	4,288	1,701	4,400		9,488				
342	Travel-Out of District	247	121	1,100		2,588				
343	Travel-Student Out Dist		243							
353	Postage		30							
355	Printing & Binding		21	1,100		230				
358	Data Lines					575				
410	Supplies & Materials	1,025	5,961	9,900		14,030				
414	Gasoline					1,725				
420	Textbooks		14,843			2,645				
432	Reference Books	30								
460	Nonconsumable Items	69	1,422	4,400		6,038				
470	Computer Software	189	150	1,650						
480	Computer Hardware		39,935							
1250	Less Restr Pgms Stds Disa	316,841	599,877	502,406		758,670				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1260	Early Intervention										
	112 Classified Salaries	4,764			5,720						
	121 Substitutes-Licensed	653									
	122 Substitutes-Classified	1,734			1,100						
	211 PERS Employer Contrib	1			1,070						
	212 PERS Employee Pickup	1									
	213 PERS UAL Contribution	1									
	220 Social Security Admin	547			521						
	231 Worker's Compensation	40			136						
	353 Postage	719			715						
	410 Supplies & Materials	2,954			3,300						
	420 Textbooks				1,100						
	460 Nonconsumable Items	158			1,650						
	470 Computer Software				1,100						
1260	Early Intervention	11,573			16,412						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE		FTE		FTE	
1271	Remediation										
	113 Administrators	1,892									
	131 Lic Extra Assign	970									
	134 Class Beynd Fte	1,400									
	211 PERS Employer Contrib	485									
	212 PERS Employee Pickup	220									
	220 Social Security Admin	372									
	231 Worker's Compensation	24									
	342 Travel-Out of District	61									
	410 Supplies & Materials	441									
	460 Nonconsumable Items	396									
	470 Computer Software	150									
1271	Remediation	6,411									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1272	Title I										
	111 Licensed Salaries	367,690	325,620		532,188		396,176				
	112 Classified Salaries	191,492	165,355		219,278		204,631				
	121 Substitutes-Licensed	10,277	14,434		15,510		55,631				
	122 Substitutes-Classified	15,316	24,311		8,635		27,386				
	131 Lic Extra Assign	9,575	17,877		24,585		108,274				
	132 Class Overtime	6,006	7								
	134 Class Beynd Fte	15,076	6,139		10,114		13,797				
	211 PERS Employer Contrib	44,652	3,254		168,147		5,989				
	212 PERS Employee Pickup	37,817	31,431		14,736		40,783				
	213 PERS UAL Contribution	30,492	46,438		1,100		46,557				
	220 Social Security Admin	43,498	41,983		58,918		61,572				
	231 Worker's Compensation	2,515	2,190		12,016		3,905				
	240 Contractual Benefits	188,510	193,969		242,869		351,126				
	311 Instruction Services		104,802				136,146				
	312 Instr Prog Improv Serv		305		1,100		1,693				
	319 Oth Inst-Prof-Tech Serv				112,568		6,348				
	324 Rentals	116									
	331 Reimb Student Trans				9,405						
	341 Travel-Local In District	159			8,361		193				
	342 Travel-Out of District	109	97		7,700		3,174				
	353 Postage	644	106		550						
	355 Printing & Binding	3,892	456		726		846				
	390 Oth Gen Prof/Tech Serv		1,500				1,270				
	410 Supplies & Materials	7,818	5,412		54,059		55,225				
	420 Textbooks	15,837	7,936		31,130		4,444				
	431 Library Books	29	16,450		4,526		3,536				
	432 Reference Books	2,125	292		5,500		529				
	440 Periodicals		818								
	460 Nonconsumable Items	17,252	5,868		65,450		20,315				
	470 Computer Software						1,058				
	480 Computer Hardware	4,350	4,655		4,400		4,232				
	640 Dues & Fees										
1272	Title I	1,015,248	1,021,704		1,613,571		1,554,836				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1291	ESL Programs										
	111 Licensed Salaries	139,042	224,979		150,395		232,638				
	112 Classified Salaries	9,612	15,070		43,022		23,338				
	121 Substitutes-Licensed	16,123	39,857		38,423		26,142				
	122 Substitutes-Classified	3,564	1,883		2,200		899				
	131 Lic Extra Assign	13,256	15,422		6,686		2,300				
	132 Class Overtime		78								
	133 Lic Extra-Curric	2,330	7,100								
	134 Class Beynd Fte	1,151	3,041		10,231		3,933				
	211 PERS Employer Contrib	9,534	1,551		30,511		8,709				
	212 PERS Employee Pickup	8,988	14,502		13,940		17,458				
	213 PERS UAL Contribution	7,816	21,539				11,846				
	220 Social Security Admin	13,915	23,458		21,254		22,823				
	231 Worker's Compensation	821	1,137		2,332		1,387				
	240 Contractual Benefits	38,890	64,379		35,844		73,214				
	312 Instr Prog Improv Serv	11,765	9,727		40,300		5,750				
	318 Prof & Improv Noninstruc	119									
	319 Oth Inst-Prof-Tech Serv	4,717	3,288		23,045						
	341 Travel-Local In District	713	1,144		3,850		1,219				
	342 Travel-Out of District	12,448	10,972		32,560		2,070				
	343 Travel-Student Out Dist	3,094	50		3,850		1,035				
	353 Postage	190	42		2,530						
	355 Printing & Binding	470	2,385		6,600						
	374 Other Tuition		1,980								
	390 Oth Gen Prof/Tech Serv	853	818		1,100						
	410 Supplies & Materials	3,477	6,819		34,510		15,098				
	420 Textbooks	12,729	20,846		10,092						
	431 Library Books	1,929	3,660		1,100						
	432 Reference Books	4,682	2,110		5,060						
	440 Periodicals				1,650						
	460 Nonconsumable Items	6,123	2,224		8,033		10,488				
	470 Computer Software	1,765	2,010								
	480 Computer Hardware	1,140			880						
	640 Dues & Fees										
1291	ESL Programs	331,256	502,070		529,998		460,347				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005							
			FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1294 Youth Corrections Educ										
111 Licensed Salaries	37,528	50,782		33,078		64,160				
112 Classified Salaries	14,399	9,200		11,742		41,116				
121 Substitutes-Licensed	342	29				1,065				
122 Substitutes-Classified	6,737	2,280				1,841				
131 Lic Extra Assign	849	869				3,143				
134 Class Beynd Fte	23	40				181				
211 PERS Employer Contrib	3,680	390		6,084		693				
212 PERS Employee Pickup	3,198	3,654		1,784		6,480				
213 PERS UAL Contribution	2,763	5,413				9,331				
220 Social Security Admin	4,484	4,828		2,868		9,791				
231 Worker's Compensation	286	240		850		542				
240 Contractual Benefits	15,265	15,601		9,819		25,670				
312 Instr Prog Improv Serv	180					288				
341 Travel-Local In District	32					230				
342 Travel-Out of District	281	402				288				
355 Printing & Binding	42					115				
410 Supplies & Materials	136					6,749				
420 Textbooks	559	372								
460 Nonconsumable Items						3,248				
470 Computer Software	150	3,026								
480 Computer Hardware	7	3,061								
1294 Youth Corrections Educ	90,941	100,186		66,225		174,931				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1299	Other Programs										
	111 Licensed Salaries	87,720			176,316						
	112 Classified Salaries	219,498	226,501		322,011		288,440				
	121 Substitutes-Licensed	1,241	134		3,300						
	122 Substitutes-Classified	7,352	454		11,000						
	131 Lic Extra Assign	839	680		220						
	132 Class Overtime	1,637	3,727								
	134 Class Beynd Fte	5,087	7,984		3,305		13,283				
	211 PERS Employer Contrib	21,597	1,526		97,227		2,524				
	212 PERS Employee Pickup	18,531	14,335		22,193		18,755				
	213 PERS UAL Contribution	15,711	21,204				29,273				
	220 Social Security Admin	23,601	18,017		41,455		23,886				
	231 Worker's Compensation	1,651	1,099		6,703		1,418				
	240 Contractual Benefits	148,603	130,321		142,041		189,279				
	312 Instr Prog Improv Serv		700		1,650						
	313 Student Services						10,289				
	318 Prof & Improv Noninstruc	1,054	1,750		9,350						
	319 Oth Instr-Prof-Tech Serv	17,200	6,168		6,600		13,087				
	341 Travel-Local In District	1,376	3,247		28,050		2,928				
	342 Travel-Out of District	1,995	5,121		20,350		3,373				
	343 Travel-Student Out Dist		4,505								
	353 Postage	197	26		110						
	355 Printing & Binding	321	269		1,700		455				
	374 Other Tuition				110						
	390 Oth Gen Prof/Tech Serv	909-	704								
	410 Supplies & Materials	4,329	3,672		39,858		15,043				
	420 Textbooks	666			2,200						
	431 Library Books		20		1,100						
	432 Reference Books	102	987		1,100		225				
	440 Periodicals	382									
	460 Nonconsumable Items	287	667		11,000		18,018				
	480 Computer Hardware	4,026	94								
	640 Dues & Fees	346	1,359		880						
1299	Other Programs	584,440	455,271		949,829		630,276				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1410 Summer School - Grades 4-5										
131 Lic Extra Assign				10,120						
410 Supplies & Materials				5,500						
1410 Summer School - Grades 4-5				15,620						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1420	Summer School - Grades 6-8										
	131 Lic Extra Assign	10,920									
	134 Class Beynd Fte	12,840									
	211 PERS Employer Contrib	2,120									
	212 PERS Employee Pickup	943									
	220 Social Security Admin	1,817									
	231 Worker's Compensation	100									
	240 Contractual Benefits	630-									
	311 Instruction Services	10,000									
	319 Oth Instr-Prof-Tech Serv	600									
	343 Travel-Student Out Dist	1,108									
	374 Other Tuition	10,303									
	389 Oth Noninstr Prof/Tech	1,000									
	410 Supplies & Materials	1,949									
	460 Nonconsumable Items	179									
	640 Dues & Fees	640									
1420	Summer School - Grades 6-8	53,888									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2113 Social Work Services											
313 Student Services				55,000							
410 Supplies & Materials				5,500							
2113 Social Work Services				60,500							

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2114	Student Accounting Serv									
112	Classified Salaries									
211	PERS Employer Contrib									
212	PERS Employee Pickup									
213	PERS UAL Contribution									
220	Social Security Admin									
231	Worker's Compensation									
2114	Student Accounting Serv									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2115	Student Safety										
	112 Classified Salaries						19,026				
	121 Substitutes-Licensed										
	124 Temporary-Classified						10,350				
	134 Class Beynd Fte										
	211 PERS Employer Contrib						113				
	212 PERS Employee Pickup						1,141				
	213 PERS UAL Contribution						2,422				
	220 Social Security Admin						2,247				
	231 Worker's Compensation						128				
	240 Contractual Benefits						6,270				
	318 Prof & Improv Noninstruc										
	319 Oth Instr-Prof-Tech Serv						13,179				
	341 Travel-Local In District						3,680				
	342 Travel-Out of District						3,680				
	351 Telephone						575				
	355 Printing & Binding										
	359 Other Communication Serv						5,750				
	390 Oth Gen Prof/Tech Serv						11,615				
	410 Supplies & Materials						5,520				
	460 Nonconsumable Items						12,584				
	480 Computer Hardware										
	541 Initial & Addl Equip Purc										
	690 Grant Indirect Charges										
2115	Student Safety						98,280				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2122	Counseling Services										
	112 Classified Salaries	21,950			25,623						
	131 Lic Extra Assign		1,738								
	132 Class Overtime	487									
	134 Class Beynd Fte	5,999	3,879								
	211 PERS Employer Contrib	2,042	36		4,799						
	212 PERS Employee Pickup	1,706	337		-						
	213 PERS UAL Contribution	1,405	499		-						
	220 Social Security Admin	2,131	430		1,960						
	231 Worker's Compensation	142	23		512						
	240 Contractual Benefits	8,407			10,454						
	312 Instr Prog Improv Serv	35			-						
	318 Prof & Improv Noninstruc	960			1,100						
	319 Oth Instr-Prof-Tech Serv						1,799				
	322 Repairs & Maint Serv	228	540		550						
	341 Travel-Local In District	2,073	2,188		3,300						
	342 Travel-Out of District	3,841			4,950						
	343 Travel-Student Out Dist	970									
	353 Postage	7	378		825						
	355 Printing & Binding		80		1,100						
	374 Other Tuition	30									
	390 Oth Gen Prof/Tech Serv	230	1,378								
	410 Supplies & Materials	3,065	650		7,700						
	420 Textbooks	105			3,850						
	431 Library Books				550						
	460 Nonconsumable Items	3,274	80		1,729						
	470 Computer Software	446			1,100						
	480 Computer Hardware		2,679		2,200						
	640 Dues & Fees	350									
2122	Counseling Services	59,885	14,914		72,302		1,799				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2123	Appraisal Services										
	111 Licensed Salaries						64,440				
	211 PERS Employer Contrib						431				
	212 PERS Employee Pickup						3,795				
	213 PERS UAL Contribution						4,083				
	220 Social Security Admin						4,830				
	231 Worker's Compensation						316				
	240 Contractual Benefits						13,648				
	313 Student Services						11,500				
2123	Appraisal Services						103,043				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2124	Information Services										
319	Oth Instr-Prof-Tech Serv	5,000									
2124	Information Services	5,000									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2131 Health Services Direction										
313 Student Services	568	161		2,200		1,511				
319 Oth Instr-Prof-Tech Serv	52,024	47,256		57,750		30,451				
341 Travel-Local In District	1,184	1,206		1,100		288				
342 Travel-Out of District	80			880		1,150				
353 Postage		2								
355 Printing & Binding	1,015	13		8,800						
390 Oth Gen Prof/Tech Serv	1,917	7,267		10,140						
410 Supplies & Materials	288	297		1,393		1,333				
414 Gasoline	18									
460 Nonconsumable Items		127		550						
2131 Health Services Direction	57,093	56,327		82,813		34,733				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2132	Medical Services										
	313 Student Services		518				1,380				
	390 Oth Gen Prof/Tech Serv										
	654 Student Insurance Prem		99								
2132	Medical Services		617				1,380				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2133 Dental Services										
313 Student Services						529				
319 Oth Instr-Prof-Tech Serv						4,600				
390 Oth Gen Prof/Tech Serv	3,113	2,731								
2133 Dental Services	3,113	2,731				5,129				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2134	Nurse Services										
319	Oth Instr-Prof-Tech Serv										
2134	Nurse Services										

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2139	Other Health Services										
311	Instruction Services		500								
313	Student Services	10,372									
341	Travel-Local In District		216								
2139	Other Health Services	10,372	716								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2143 Psychological Counseling											
390 Oth Gen Prof/Tech Serv											
2143 Psychological Counseling											

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2144 Psychotherapy Services										
312 Instr Prog Improv Serv				11,000						
313 Student Services		98,044		213,950						
390 Oth Gen Prof/Tech Serv	130,531	114,472		128,117		143,604				
2144 Psychotherapy Services	130,531	212,516		353,067		143,604				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2152	Speech Pathology Serv										
	111 Licensed Salaries		14,429				10,740				
	211 PERS Employer Contrib		92				69				
	212 PERS Employee Pickup		866				644				
	213 PERS UAL Contribution		1,283				661				
	220 Social Security Admin		1,097				805				
	231 Worker's Compensation		45				529				
	240 Contractual Benefits		2,565				2,530				
2152	Speech Pathology Serv		20,377				15,978				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2160 Other Student Treatment										
313 Student Services	64,920	43,209				47,443				
318 Prof & Improv Noninstruc										
341 Travel-Local In District	4,625	4,572		3,300						
342 Travel-Out of District										
353 Postage		24								
410 Supplies & Materials		182				5,750				
2160 Other Student Treatment	69,545	47,987		3,300		53,193				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2190	Serv Dir Student Support										
	111 Licensed Salaries	61,535	56,098		139,943		110,414				
	112 Classified Salaries	54,037	101,856		63,990		134,651				
	113 Administrators	73,611	132,387		71,553		236,486				
	121 Substitutes-Licensed	3,778	1,154		8,800						
	122 Substitutes-Classified	2,036	2,425		15,400						
	131 Lic Extra Assign	2,598	27,850		2,200		45,080				
	132 Class Overtime	223	243								
	133 Lic Extra-Curric						5,129				
	134 Class Beynd Fte	1,628	5,049		6,105						
	149 Additional Salary						7,450				
	211 PERS Employer Contrib	16,359	1,909		35,246		3,210				
	212 PERS Employee Pickup	11,734	11,151		6,230		29,684				
	213 PERS UAL Contribution	7,882	26,521				41,166				
	220 Social Security Admin	15,029	24,326		18,788		40,495				
	231 Worker's Compensation	936	1,190		3,295		2,307				
	240 Contractual Benefits	33,479	60,130		46,393		128,516				
	312 Instr Prog Improv Serv		1,300		7,700		1,150				
	313 Student Services		39,614		44,000		17,250				
	315 Other Instructional Svcs						30,139				
	318 Prof & Improv Noninstruc		705		3,300		1,725				
	319 Oth Instr-Prof-Tech Serv		1,073		18,781		25,177				
	322 Repairs & Maint Serv		1,626		5,500		1,150				
	324 Rentals		40		110						
	341 Travel-Local In District	629	3,049		23,397		2,300				
	342 Travel-Out of District	1,126	5,438		22,056		14,972				
	343 Travel-Student Out Dist		87		6,600						
	351 Telephone				1,100						
	353 Postage	62	803		5,500		288				
	354 Advertising		327								
	355 Printing & Binding	1,088	6,263		8,250		11,753				
	359 Other Communication Serv				18,480						
	390 Oth Gen Prof/Tech Serv	206	29,833		1,760						
	410 Supplies & Materials	915	38,270		61,014		26,886				
	414 Gasoline		53								
	420 Textbooks	290	12,553		17,600						
	431 Library Books				1,100						
	432 Reference Books		1,515		1,980		575				
	440 Periodicals	227	556		1,210		787				
2190	Serv Dir Student Support Cont.										
	460 Nonconsumable Items	70	18,524		50,604		24,150				
	470 Computer Software		32,964		8,800		2,300				
	480 Computer Hardware	1,026	73,346		3,300		28,658				
	541 Initial & Addl Equip Purc				183,334						
	640 Dues & Fees	168-	1,454		1,100		2,875				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	ADOPTED	FTE	PROPOSED	FTE	ADOPTED
Obj										
690	Grant Indirect Charges	206,411	245,771	287,870			265,649			
2190	Serv Dir Student Support	496,747	967,452	1,202,389			1,242,372			

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2210	Improve of Instruction										
410	Supplies & Materials			16,044							
420	Textbooks			11,000							
460	Nonconsumable Items			16,500							
2210	Improve of Instruction			43,544							

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2213 Curriculum Development										
111 Licensed Salaries						21,729				
112 Classified Salaries	131,812	105,708	99,211			37,277				
113 Administrators	3,784	3,902	4,738			14,235				
121 Substitutes-Licensed	21,902		3,410			5,412				
122 Substitutes-Classified	4,386									
131 Lic Extra Assign	3,187		1,100			39,032				
132 Class Overtime	4,604	1,715				1,955				
134 Class Beynd Fte	14,040	5,251				28,893				
211 PERS Employer Contrib	14,477	746	19,470			787				
212 PERS Employee Pickup	10,518	6,760				7,702				
213 PERS UAL Contribution	7,225	10,337				12,491				
220 Social Security Admin	13,723	8,913	8,212			9,508				
231 Worker's Compensation	912	932	1,062			562				
240 Contractual Benefits	41,745	35,272	35,976			25,635				
312 Instr Prog Improv Serv	20,165	2,186				16,330				
318 Prof & Improv Noninstruc	1,164	156								
319 Oth Instr-Prof-Tech Serv	15,267	11,850	6,600			80,843				
324 Rentals	35	4,259								
341 Travel-Local In District	1,532	454	1,100			9,200				
342 Travel-Out of District	7,745	229	3,300			9,200				
353 Postage	541	444	1,086			1,150				
354 Advertising	1,225	8,495	1,650			9,200				
355 Printing & Binding	969	487	1,650			1,150				
382 Legal Services	3,373	2,474	3,300							
390 Oth Gen Prof/Tech Serv	2,794	29,490				50,007				
410 Supplies & Materials	3,943	5,881	4,541			53,782				
420 Textbooks	1,360	3,519	440							
431 Library Books		6,575								
432 Reference Books	742									
440 Periodicals		60								
460 Nonconsumable Items	26,087	16,992				57,443				
470 Computer Software	300	2,332				11,500				
480 Computer Hardware		1,048								
640 Dues & Fees										
654 Student Insurance Prem		350								
2213 Curriculum Development	359,555	276,817	196,846			505,023				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2219 Other Improve Instruction										
111 Licensed Salaries		3,986				77,050				
112 Classified Salaries						4,600				
211 PERS Employer Contrib		26				518				
212 PERS Employee Pickup		239				4,945				
213 PERS UAL Contribution		354				4,945				
220 Social Security Admin		305				6,325				
231 Worker's Compensation		12				403				
240 Contractual Benefits		672				23,000				
312 Instr Prog Improv Serv	275			1,100						
313 Student Services										
319 Oth Instr-Prof-Tech Serv						29,325				
342 Travel-Out of District				550						
390 Oth Gen Prof/Tech Serv				550		6,325				
410 Supplies & Materials				1,100		3,885				
420 Textbooks				1,375						
460 Nonconsumable Items				550						
640 Dues & Fees										
2219 Other Improve Instruction	275	5,594		5,225		161,321				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2222	Library/Media Center										
431	Library Books	31									
2222	Library/Media Center	31									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2230	Assessment & Testing									
121	Substitutes-Licensed									
122	Substitutes-Classified									
134	Class Beynd Fte									
211	PERS Employer Contrib									
212	PERS Employee Pickup									
213	PERS UAL Contribution									
220	Social Security Admin									
231	Worker's Compensation									
319	Oth Instr-Prof-Tech Serv									
410	Supplies & Materials									
640	Dues & Fees									
2230	Assessment & Testing									

2,760

2,760

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 200 - GRANT FUNDS

REQUIREMENTS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2240	Instructional Staff Dev										
	111 Licensed Salaries		53,439		64,240		32,490				
	121 Classified Salaries	27,162	37,401		34,988		66,070				
	122 Substitutes-Classified	1,422	2,880		9,157		7,286				
	131 Lic Extra Assign	50,972	63,479		104,168		36,028				
	132 Class Overtime	2,805	1,526		2,200						
	134 Class Beynd Fte	12,771	8,157		22,884		22,614				
	211 PERS Employer Contrib	6,487	854		29,202		892				
	212 PERS Employee Pickup	4,346	8,001		7,243		8,688				
	213 PERS UAL Contribution	2,814	11,858				13,985				
	220 Social Security Admin	7,162	12,761		15,881		13,930				
	231 Worker's Compensation	452	619		3,510		9,907				
	240 Contractual Benefits		9,500		5,754		6,748				
	311 Instruction Services		813		19,112		1,150				
	312 Instr Prog Improv Serv	65,013	22,037		226,998		29,205				
	313 Student Services				275						
	318 Prof & Improv Noninstruc	3,867	2,135		50,092		31,050				
	319 Oth Instr-Prof-Tech Serv	94,149	80,689		80,907		71,447				
	324 Rentals		72								
	341 Travel-Local In District	2,381	2,920		13,475		18,619				
	342 Travel-Out of District	30,297	18,006		53,884		62,215				
	351 Telephone										
	353 Postage	4									
	355 Printing & Binding	414	190		1,100		1,104				
	374 Other Tuition		847								
	390 Oth Gen Prof/Tech Serv		500		1,485						
	410 Supplies & Materials	3,318	7,316		46,499		32,700				
	411 Café Food	366									
	420 Textbooks	2,327	1,233		19,057						
	431 Library Books	47			2,750						
	432 Reference Books	4,066	1,558		5,500						
	460 Nonconsumable Items	3,557	4,550		54,450		50,142				
	470 Computer Software				1,650						
	480 Computer Hardware	9,135	7,403		3,481						
	640 Dues & Fees	100	95								
2240	Instructional Staff Dev	335,434	360,841		879,942		516,270				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2310 Board of Education Serv										
382 Legal Services						4,025				
385 Management Services						4,025				
390 Oth Gen Prof/Tech Serv						4,065				
2310 Board of Education Serv						12,115				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2411	Principal Svcs										
	318 Prof & Improv Noninstruc		3,700								
	319 Oth Instr-Prof-Tech Serv	180									
	324 Rentals	1,442			3,300						
	342 Travel-Out of District	122	3,500								
2411	Principal Svcs	1,744	7,200		3,300						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2490 School Admin Supp Serv										
318 Prof & Improv Noninstruc										
342 Travel-Out of District				3,190						
432 Reference Books				2,310						
480 Computer Hardware										
2490 School Admin Supp Serv				5,500						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2542 Care & Unkeep of Bldgs										
322 Repairs & Maint Serv		200		110		575				
351 Telephone	4,554	10,312		4,180		11,172				
352 Long Distance	323	818		605		6,063				
359 Other Communication Serv										
460 Nonconsumable Items	110	330		220						
2542 Care & Unkeep of Bldgs	4,987	11,660		5,115		17,810				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
390 Oth Gen Prof/Tech Serv	2,423									
460 Nonconsumable Items	37,651									
2544 Maintenance	40,074									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2552 Vehicle Operation Serv										
112 Classified Salaries	10,108									
122 Substitutes-Classified	19									
134 Class Beynd Fte	129									
211 PERS Employer Contrib	852									
212 PERS Employee Pickup	614									
213 PERS UAL Contribution	427									
220 Social Security Admin	757									
231 Worker's Compensation	513									
240 Contractual Benefits	5,084									
331 Reimb Student Trans	117			550						
343 Travel-Student Out Dist						5,405				
390 Oth Gen Prof/Tech Serv		13,709								
2552 Vehicle Operation Serv	18,619	13,709		550		5,405				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2559 Other Transportation Expns											
390 Oth Gen Prof/Tech Serv				13,948							
2559 Other Transportation Expns				13,948							

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2642 Recruitment & Placement										
319 Oth Instr-Prof-Tech Serv						11,500				
354 Advertising		2,663								
2642 Recruitment & Placement		2,663				11,500				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2664 Operations Services											
318 Prof & Improv Noninstruc	354										
319 Oth Instr-Prof-Tech Serv		5,964				5,750					
2664 Operations Services	354	5,964				5,750					

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
2669 Other Technology Services											
460 Nonconsumable Items	66										
2669 Other Technology Services	66										

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
3310	Direction of Comm Serv										
318	Prof & Improv Noninstruc			2,200							
341	Travel-Local In District			330							
342	Travel-Out of District			1,375							
3310	Direction of Comm Serv			3,905							

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3320 Comm Recreation Serv										
112 Classified Salaries		24,897		66,396		39,422				
121 Substitutes-Licensed		182				1,150				
122 Substitutes-Classified						1,150				
131 Lic Extra Assign		7,694				33,350				
132 Class Overtime		10,612				14,950				
134 Class Beynd Fte		33,517				42,618				
211 PERS Employer Contrib		464		8,450		608				
212 PERS Employee Pickup		4,351		3,984		5,482				
213 PERS UAL Contribution		6,447				10,028				
220 Social Security Admin		5,778		5,222		6,896				
231 Worker's Compensation		305		33		417				
240 Contractual Benefits		7,917		20,900		12,541				
311 Instruction Services		25,165				34,500				
318 Prof & Improv Noninstruc		60								
319 Oth Instr-Prof-Tech Serv		39,813				39,023				
341 Travel-Local In District		354				2,875				
342 Travel-Out of District		1,304				2,875				
343 Travel-Student Out Dist		66				4,140				
353 Postage		154		1,254						
354 Advertising		234				575				
355 Printing & Binding		214		3,520		575				
359 Other Communication Serv										
390 Oth Gen Prof/Tech Serv		14,400		38,022		32,157				
410 Supplies & Materials		9,739		1,975		8,789				
420 Textbooks				7,308						
431 Library Books						4,485				
460 Nonconsumable Items		2,358		5,500		3,271				
640 Dues & Fees		75								
654 Student Insurance Prem		75								
3320 Comm Recreation Serv		196,173		162,564		301,877				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----						
	2002 - 2003	2003 - 2004	2004-2005								
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	
Totals Requirements for Fund 200	4,230,506	5,086,341		7,191,959		7,054,136					

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED

OTHER FUNDS

***WHS Small School Grant
School Improvement
Building Maintenance
Food Service
Student Body
Revenue Stabilization
Technology
Vehicle Replacement
Debt Services***

LINCOLN COUNTY SCHOOL DISTRICT
 FUND 291 WHS SMALL SCHOOL GRANT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3299	Oth Restr Grants-In-Aid									
3199	Oth Unrestr Grants-In-Aid					43,000				
5400	Resources-Beg Fund Bal					80,000				
TOTAL RESOURCES FUND 291						123,000				

LINCOLN COUNTY SCHOOL DISTRICT
 FUND 291 WHS SMALL SCHOOL GRANT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131	High School Programs									
134	Class Beynd Fte					35,000				
211	PERS Employer Contrib					207				
212	PERS Employee Pickup					2,100				
213	PERS UAL Contribution					4,876				
220	Social Security Admin					2,678				
231	Worker's Compensation					350				
240	Contractual Benefits					8,901				
1131	High School Programs					54,112				
2213	Curriculum Development									
390	Oth Gen Prof/Tech Serv					68,888				
2213	Curriculum Development					68,888				
Totals for Fund 291 WHS Small School Grant						123,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

FUND 292 SCHOOL IMPROVEMENT FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5400 Resources-Beg Fund Bal	529,431	202,762								
TOTAL RESOURCES FUND 292	529,431	202,762								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 292 - SCHOOL IMPROVEMENT FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
420 Textbooks		29,089								
1111 Primary K-3										
1112 Intermediate Programs										
420 Textbooks		54,002								
1112 Intermediate Programs										
1121 MS/JHS Programs										
420 Textbooks		7,556								
1121 MS/JHS Programs										
1271 Remediation										
121 Substitutes-Licensed	653	15,365								
122 Substitutes-Classified	2,442	3,754								
124 Temporary-Classified		450								
131 Lic Extra Assign.	51,614	7,591								
132 Class Overtime	2,148	273								
134 Class Beynd Fte	12,457	2,664								
211 PERS Employer Contrib	2,505	68								
212 PERS Employee Pickup	2,225	631								
213 PERS UAL Contribution	2,091	934								
220 Social Security Admin	5,267	2,301								
231 Worker's Compensation	335	127								
410 Supplies & Materials	8,423	3,577								
420 Textbooks	997	6,413								
431 Library Books	86	3,388								
432 Reference Books	250	50								
460 Nonconsumable Items	4,729	129								
470 Computer Software	6,889	503								
480 Computer Hardware	12,073	5,817								
1271 Remediation	115,323	54,035								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 292 - SCHOOL IMPROVEMENT FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2213	Curriculum Development										
	111 Licensed Salaries	66,903	4,032								
	121 Substitutes-Licensed	20,362	10,133								
	131 Lic Extra Assign.	36,495	11,329								
	134 Class Beynd Fte		168								
	211 PERS Employer Contrib	9,776	345								
	212 PERS Employee Pickup	6,823	3,236								
	213 PERS UAL Contribution	4,284	4,795								
	220 Social Security Admin	9,329	4,716								
	231 Worker's Compensation	545	209								
	240 Contractual Benefits	11,206	792								
	312 Instr Prog Improv Serv	25,868	1,300								
	319 Oth Instr-Prof-Tech Serv	9,850	8,350								
	341 Travel-Local In District	1,483	1,136								
	342 Travel-Out of District	548	947								
	353 Postage		14								
	355 Printing & Binding	2,226	1,006								
	390 Oth Gen Prof/Tech Serv		3,688								
	410 Supplies & Materials	1,437	880								
	460 Nonconsumable Items	218	704								
2213	Curriculum Development	207,353	57,780								
2230	Assessment & Testing										
	121 Substitutes-Licensed		202								
	211 PERS Employer Contrib		1								
	212 PERS Employee Pickup		12								
	213 PERS UAL Contribution		18								
	220 Social Security Admin		15								
	231 Worker's Compensation		1								
2230	Assessment & Testing		249								
2240	Instructional Staff Dev										
	121 Substitutes - Licensed	1,351									
	211 PERS Employer Contrib	53									
	212 PERS Employee Pickup	38									
	213 PERS UAL Contribution	21									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 292 - SCHOOL IMPROVEMENT FUND

Func	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
Obj	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
220 Social Security Admin	103									
231 Worker's Compensation	6									
312 Instr Prog Improv Serv	1,300									
324 Rentals	175									
341 Travel-Local In District	58	51								
342 Travel - Out of District	244									
410 Supplies	607									
432 Reference Books	37									
2240 Instructional Staff Dev	3,993									
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	202,762									
7000 Unapprop Ending Fund Bal	202,762									
Totals for Fund 292	529,431	202,762								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 293 BUILDING MAINTENANCE FUND

RESOURCES

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1510	Interest on Investments	15,859	11,689		5,000		8,000				
5200	Interfund Transfers						34,400				
5400	Resources-Beg Fund Bal	945,671	904,686		915,500		424,000				
TOTAL RESOURCES FUND 293		961,530	916,375		920,500		466,400				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 293 - BUILDING MAINTENANCE

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
322 Repairs & Maint Serv	56,844					50,000				
520 Buildings Acquisition						150,000				
2544 Maintenance	26,844					200,000				
5200 Transfers of Funds										
710 Fund Modifications				500,000						
5200 Transfers of Funds				500,000						
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	904,686	916,375		420,500		266,400				
7000 Unapprop Ending Fund Bal	904,686	916,375		420,500		266,400				
Totals for Fund 293	961,530	916,375		920,500		466,400				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 294 FOOD SERVICES PROGRAM

RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1510	Interest on Investments	402	180							
1612	Lunch	301,591	286,920	460,000		298,094				
1620	Daily Sales-Nonreimb prog	215,244	269,975	236,000		220,000				
1630	Special Functions	7,127	8,064	25,000		12,000				
1960	Recov Prior Years' Expend		4,884							
1990	Miscellaneous	63								
3102	SSF-School Lunch Match	25,911	22,300	29,000		26,500				
4500	Restr Fed Gov thru State	1,009,551	1,153,146	1,250,000		1,300,000				
5400	Resources-Beg Fund Bal	104,462	81,356			50,000				
TOTAL RESOURCES FUND 294		1,664,351	1,826,825	2,000,000		1,906,594				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3110	Service Area Direction										
	112 Classified Salaries	14,448	20,024	0.50	18,772						
	113 Administrators		10,570								
	211 PERS Employer Contrib	1,223	128		1,789						
	212 PERS Employee Pickup	867	1,201		1,126						
	213 PERS UAL Contribution	619	2,787								
	220 Social Security Admin	1,102	2,333		1,436						
	231 Worker's Compensation	57	112		188						
	240 Contractual Benefits	4,133	6,326		5,130						
	341 Travel-Local In District	3,759									
	342 Travel-Out of District	254									
	354 Advertising	5,580									
	390 Oth Gen Prof/Tech Serv	58,988	1,502,553								
	410 Supplies & Materials	1,257									
	470 Computer Software	4,430									
	640 Dues & Fees	30,152									
3110	Service Area Direction	126,869	1,546,034	0.50	28,441						
3120	Food Prep & Dispense Serv										
	112 Classified Salaries	429,037	19,548			0.85	31,717				
	113 Administrators					0.20	22,391				
	122 Substitutes-Classified	23,306									
	132 Class Overtime	1,924									
	134 Class Beynd Fte	16,362									
	211 PERS Employer Contrib	32,345	461				316				
	212 PERS Employee Pickup	26,255	1,173				3,210				
	213 PERS UAL Contribution	21,179	1,507				7,347				
	220 Social Security Admin	34,771	1,464				4,093				
	231 Worker's Compensation	15,635	509				535				
	240 Contractual Benefits	243,439	4,456				11,459				
	321 Cleaning Services						50,000				
	322 Repairs & Maint Serv		15,322								
	324 Rentals	771	323								
	325 Electricity		69,605				41,000				
	326 Fuel		32,988								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003	2003 - 2004	2004-2005							
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3120	Food Prep & Dispense Serv Cont'd										
	327 Water & Sewer		21,006				15,000				
	328 Garbage		12,374				10,000				
	341 Travel-Local In District	276									
	353 Postage	528									
	354 Advertising		48								
	355 Printing & Binding	2,515	2,661								
	390 Oth Gen Prof/Tech Serv	1,935	24,166-		1,971,559		1,634,687				
	410 Supplies & Materials	5,140	1,363								
	411 Cafe'Food	429,270	4,770								
	412 Cafe'Supply	47,488									
	413 Commodities	37,787	31,979								
	416 Warehouse Inv Adjustments	2,230-									
	417 Whse Adjust	759-	24-								
	460 Nonconsumable Items	5,834	9,554				24,839				
	465 Tires	223									
	470 Computer Software	5,586									
	480 Computer Hardware	3,381	12,634								
	640 Dues & Fees		50								
3120	Food Prep & Dispense Serv	1,381,998	219,605		1,971,559		1,856,594				
3125	Summer Lunch Program										
	411 Cafe'Food	114									
	413 Commodities		18								
3125	Summer Lunch Program	114	18								
3130	Food Delivery Services										
	112 Classified Salaries	13,085									
	122 Substitutes-Classified	28									
	134 Class Beynd Fte	127									
	211 PERS Employer Contrib	956									
	212 PERS Employee Pickup	793									
	213 PERS UAL Contribution	648									
	220 Social Security Admin	968									
	231 Worker's Compensation	525									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3130	Food Delivery Services Cont'd										
	240 Contractual Benefits	6,574									
	414 Gasoline	854									
	651 Liability Insurance		1,090								
3130	Food Delivery Services	24,558	1,090								
3190	Other Food Services										
	122 Substitutes-Classified	1,098									
	132 Class Overtime	269									
	134 Class Beynd Fte	345									
	211 PERS Employer Contrib	62									
	212 PERS Employee Pickup	37									
	213 PERS UAL Contribution	16									
	220 Social Security Admin	131									
	231 Worker's Compensation	60									
	411 Cafe'Food	47,438	7,522								
3190	Other Food Services	49,456	7,522								
7000	Unapprop Ending Fund Bal										
	820 Reserved for Next Year	81,356	52,556				50,000				
7000	Unapprop Ending Fund Bal	81,356	52,556								
Totals for Fund 294 Food Services		1,664,351	1,826,825	0.50	2,000,000		1,906,594				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

FUND 295 STUDENT BODY FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1740 Fees				2,650,000		2,650,000				
1790 Other Curricular Activ		1,260,253								
5400 Resources-Beg Fund Bal		488,395		500,000		500,000				
TOTAL RESOURCES FUND 295		1,748,648		3,150,000		3,150,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 295 - STUDENT BODY FUNDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1114 Elem Student Body										
410 Supplies & Materials		194,539		425,000		425,000				
1114 Elem Student Body										
1123 Middle Schl Stdnt Body										
410 Supplies & Materials		189,866		475,000		475,000				
1123		189,866		475,000		475,000				
1132 HS Extracurricular										
410 Supplies & Materials		819,494								
1132 HS Extracurricular		819,494								
1133 High Schl Stdnt Body										
410 Supplies & Materials		774		1,600,000		1,600,000				
1133 High Schl Stdnt Body		774		1,600,000		1,600,000				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year		543,975		650,000		650,000				
7000 Unapprop Ending Fund Bal		543,975		650,000		650,000				
Totals for Fund 295		1,748,648		3,150,000		3,150,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

FUND 296 REVENUE STABILIZATION FUND

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1510	Interest on Investments	44,835									
5400	Resources-Beg Fund Bal	2,598,300	943,135								
TOTAL RESOURCES FUND 296		2,643,135	943,135								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 296 - REVENUE STABILAZATION FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5200 Transfers of Funds										
710 Fund Modifications	1,700,000	943,135								
5200 Transfers of Funds	1,700,000	943,135								
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	943,135									
7000 Unapprop Ending Fund Bal	943,135									
Totals for Fund 296	2,643,135	943,135								

LINCOLN COUNTY SCHOOL DISTRICT
 FUND 297 TECHNOLOGY SB 622 FUND

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5400 Resources-Beg Fund Bal	420,704	374,379		268,214		270,000				
TOTAL RESOURCES FUND 297	420,704	374,379		268,214		270,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 297 - TECHNOLOGY SB 622

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs										
470 Computer Software						7,250				
480 Computer Hardware						145,000				
1131 High School Programs						152,250				
2664 Operations Services										
124 Temporary-Classified				15,000						
220 Social Security Admin				1,147						
231 Worker's Compensation				1,103						
2664 Operations Services				17,250						
2669 Other Technology Services										
322 Repairs & Maint Serv		3,369		2,500		40,000				
358 Data Lines	46,325			31,200						
480 Computer Hardware				20,000						
550 Depreciable Technology		22,631								
2669 Other Technology Services	46,325	26,000		53,700		40,000				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	374,379	348,379		197,264		77,750				
7000 Unapprop Ending Fund Bal	374,379	348,379		197,264		77,750				
Totals for Fund 297 Technology SB	420,704	374,379		268,214		270,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2005 TO JUNE 30, 2006

FUND 298 TECHNOLOGY E-RATE FUND

RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003	2003 - 2004	2004-2005							
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1990 Miscellaneous	93,771	17,875		250,000		100,000				
4700 GIA Feds thru Oth Interm		185,418								
5400 Resources-Beg Fund Bal	141,617	146,432		95,750		125,000				
TOTAL RESOURCES FUND 298	235,388	349,725		345,750		225,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2005 TO JUNE 30, 2006

FUND 298 - TECHNOLOGY E-RATE FUND

REQUIREMENTS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
480 Computer Hardware		6,100		10,000						
1111 Primary K-3		6,100		10,000						
1112 Intermediate Programs										
470 Computer Software		489								
480 Computer Hardware		54,891		70,000		10,000				
1112 Intermediate Programs		55,380		70,000		10,000				
1121 MS/JHS Programs										
470 Computer Software		1,579				3,750				
480 Computer Hardware		25,800				75,000				
1121 MS/JHS Programs		27,379				78,750				
1131 High School Programs										
470 Computer Software		489		70,000		1,500				
480 Computer Hardware	9,930			85,000		28,500				
1131 High School Programs	9,930	489		155,000		30,000				
2223 Multimedia Services										
480 Computer Hardware	21,200	3,183		15,000						
2223 Multimedia Services	21,200	3,183		15,000						
2664 Operations Services										
460 Nonconsumable Items	246									
470 Computer Software	7,919	19,699		5,000						
480 Computer Hardware	49,661	9,820		30,000						
2664 Operations Services	57,826	29,519		35,000						
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year				60,750		106,250				
7000 Unapprop Ending Fund Bal	146,432	227,675		60,750		106,250				
Totals for Fund 298 Tech Services	235,388	349,725		345,750		225,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 299 VEHICLE REPLACEMENT FUND

RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1990	Miscellaneous	1,500								
1995	Transportation Fees	5,802								
3101	SSF-General Support	145,000								
5200	Interfund Transfers			50,000		25,000				
5300	Sale-Comp Loss Fixed Asse		171,183							
5400	Resources-Beg Fund Bal	59,538	128,789	297,650		25,000				
TOTAL RESOURCES FUND 299		211,840	299,972	347,650		50,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 299 - VEHICLE REPLACEMENT FUND

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
542 Replace Equipment Purch	15,630		66,650			50,000				
2544 Maintenance	15,630		66,650			50,000				
2552 Vehicle Operation Serv										
542 Replace Equipment Purch	41,295									
2552 Vehicle Operation Serv	41,295									
2610 Direction Central Support										
542 Replace Equipment Purch	26,126									
2610 Direction Central Support	26,126									
5200 Transfers of Funds										
710 Fund Modifications			281,000							
5200 Transfers of Funds			281,000							
7000 Unapprop Ending Fund Bal										
820 Reserve for Next Year	128,789	299,972								
7000 Unapprop Ending Fund Bal	128,789	299,972								
Totals for Fund 299 Vehicle Rep. Fund	211,840	299,972	347,650			50,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 300 DEBT SERVICE FUND -
 CONSTRUCTION BONDS

RESOURCES

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005							
			FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1109	Prior Year Lincoln Tax	223,041	273,796							
1111	Current Year's Taxes	3,952,223	3,602,239		3,664,688	3,940,188				
1115	Prior Year Lane Tax	930	973							
1118	Current Year Lane Tax	23,789	21,400							
1509	Int. Earned on Unseg. Tax	8,165								
1510	Interest on Investments	29,171	19,021		15,000	30,000				
5400	Resources-Beg Fund Bal	198,866	802,599		875,000	850,000				
TOTAL RESOURCES FUND 300		4,436,185	4,720,028		4,554,688	4,820,188				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 300 - DEBT SERVICE FUND -
 CONSTRUCTION BONDS

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110 Long-Term Debt Service										
610 Redemption of Principal	1,885,000	2,095,000		2,325,000		2,580,000				
620 Interest	1,748,586	1,644,913								
621 Regular Interest				1,529,688		1,390,188				
5110 Long-Term Debt Service	3,633,586	3,739,913		3,854,688		3,970,188				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year				700,000		850,000				
7000 Unapprop Ending Fund Bal	802,599	980,115		700,000		850,000				
Totals for Fund 300 Debt Service Fund	4,436,185	4,720,028		4,554,688		4,820,188				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 RESOURCES

FUND 310 DEBT SERVICE FUND -
 ENERGY PROJECT

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5200 Interfund Transfers	84,678	86,733		89,050		91,427				
TOTAL RESOURCES FUND 310	84,678	86,733		89,050		91,427				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 310 - DEBT SERVICE FUND -
 ENERGY PROJECT

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110 Long-Term Debt Service										
610 Redemption of Principal	84,678	86,733	89,050			91,427				
5110 Long-Term Debt Service	84,678	86,733	89,050			91,427				
Totals for Fund 310 Debt Service Fund	84,678	86,733	89,050			91,427				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006

FUND 320 DEBT SERVICE FUND -
 PERS UAL BONDS

RESOURCES

Func	Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
		2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1510	Interest on Investments	10,874	6,561								
1970	Serv Provided Other Funds	1,089,797	1,795,159		1,401,600		2,670,485				
5110	Bond Proceeds	47,951,518									
5400	Resources-Beg Fund Bal		528,431		530,000		25,000				
TOTAL RESOURCES FUND 320		49,052,189	2,330,151		1,931,600		2,695,485				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2005 TO JUNE 30, 2006
 REQUIREMENTS

FUND 320 - DEBT SERVICE - PERS UAL BOI

Func Obj	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2005 - 2006 BUDGET-----					
	2002 - 2003 SECOND YEAR	2003 - 2004 FIRST YEAR	2004-2005		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2649 Other Staff Services										
213 PERS UAL Contribution	47,946,450									
2649 Other Staff Services	47,946,450									
5110 Long-Term Debt Service										
321 Cleaning Services						1,703,145				
610 Redemption of Principal		62,976	1,930,000			765,740				
620 Interest	577,308	1,777,136								
640 Dues & Fees		1,600	1,600			1,600				
5110 Long-Term Debt Service	577,308	1,841,712	1,931,600			2,470,485				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year						225,000				
7000 Unapprop Ending Fund Bal	528,431	488,439				225,000				
Totals for Fund 320 Debt Service Fund	49,052,189	2,330,151	1,931,600			2,695,485				