

Lincoln County School District 2006-2007 Proposed Budget



Tom Rinearson

Superintendent

459 SW Coast Highway, Newport, OR 97365

(541) 265-9211

**LINCOLN COUNTY SCHOOL DISTRICT
PROPOSED BUDGET for the FISCAL YEAR
Beginning July 1, 2006**

TABLE OF CONTENTS

BOARD AND BUDGET COMMITTEE

SUPERINTENDENT'S BUDGET MESSAGE

GENERAL FUND

RESOURCES	1
FUNCTION SUMMARY	2
OBJECT SUMMARY	5
FUNCTION-OBJECT DETAIL	8

LOCAL OPTION FUND

RESOURCES	96
REQUIREMENTS	97

GRANT FUNDS

RESOURCES	101
REQUIREMENTS	102

OTHER FUNDS

ATHLETIC COACHES	139
WHS SMALL SCHOOL GRANT	141
SCHOOL IMPROVEMENT	143
BUILDING MAINTENANCE	146
FOOD SERVICE	148
STUDENT BODY	152
REVENUE STABILIZATION	154
TECHNOLOGY	156
VEHICLE REPLACEMENT	161
DEBT SERVICES	163
SELF INSURANCE FUND	169

BOARD and BUDGET COMMITTEE

Lincoln County School District Proposed Budget for the Fiscal Year beginning July 1, 2006

BOARD OF DIRECTORS

Zone 1 - Sue Ryan	Term ends June 30, 2007
Zone 2 - Brenda Brown	Term ends June 30, 2007
Zone 3 - Ron Beck	Term ends June 30, 2009
Zone 4 - Billie Jo Smith	Term ends June 30, 2009
Zone 5 - Jean Turner	Term ends June 30, 2009

BUDGET COMMITTEE MEMBERS

Zone 1 - Leslie Green	Term ends June 30, 2008
Zone 2 - Jim Buisman	Term ends June 30, 2006
Zone 3 - Tom Runions	Term ends June 30, 2006
Zone 4 - Charles Bird	Term ends June 30, 2007
Zone 5 - Jerry Hofstetter	Term ends June 30, 2008

ADMINISTRATIVE STAFF

Tom Rinearson	Superintendent
Rich Belloni	Director of Business & Support Services
Julie Baldwin	Fiscal Services Administrator

SUPERINTENDENT'S 2006-2007 BUDGET MESSAGE

March 27, 2006

Presented by:

Tom Rinearson,
Superintendent

March 27, 2006

2006-07 BUDGET MESSAGE

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.

This is my second year in Lincoln County as your Superintendent. Our district, though oft times touted as a large district, is comprised of six distinct and different small school communities. In developing the budget for next year, I have tried to build upon and celebrate these differences.

The proposed budget is balanced; expenditures are equal to revenue. The General Fund portion (Funds in the 100's) has two sections; one represents the Local Option Levy not passing (fund 100), and the second represents a successful levy election, with local option revenues and expenditures shown separately (fund 150). Fund 100 is \$44,675,080 and fund 150 is \$3,810,000. Staffing in the proposed budget (without local option monies) calls for one more teaching FTE, 13.33 more classified FTE and two less administrative FTE than we currently have. In all buildings except the two in Waldport, student teacher ratios are lowered. Waldport chose to staff for the future so they can maintain stability in staff size for three years.

If the levy election is successful, an additional 46.64 FTE could be added (34.44 licensed and 12.2 classified).

Like last year, staff and community were consulted and asked to “help think” about how to deal with the budget reality, as costs continue to increase faster than revenue, and enrollment will likely continue its decline. Community meetings were held, to various degrees in each region, and solutions were put forth that serve as the basis for this proposed budget.

The 2006-2007 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.

School Structures:

Some school structures will be changing for next year. In the East area we propose closing Arcadia... making the current high school a 7-12 campus and the current middle school a K-6 campus. In the North area we propose moving 7-8th graders to the current high school campus.

Resources, Expenditures, and Transfers:

The proposed budget has **resources** in the General 100 Fund of \$44,775,080. This is compared to \$42,440,403 for the 2005-2006 budget, an increase of \$2,334,677. This proposed budget stops the practice of spending cash to maintain programs.

We will see approximately from 9% to 60% reduction from the Federal Government in the various “Title” programs, although some of those figures will not be known for certain until late June or July. These funds must be used for supplemental services and cannot be used to supplant programs.

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

Budget year 2007-2008:

We will continue to project a 200-student reduction and follow the legislative process very closely. Predicting revenue for '07-'08 will be a bit of a roller coaster ride as the state legislature will be in session. As we did in 2005-06, we will push the budgeting process as far back in the spring as possible so we can better determine legislative action.

This concludes the budget message. If you have any questions during your deliberations, please feel free to contact Julie Baldwin, Rich Belloni or me, either at our office or at the meeting.

Respectfully submitted,

Tom Rinearson, Budget Officer

GENERAL FUND

Resources

Function Summary

Object Summary

Requirements

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1109	Prior Year Lincoln Tax	1,494,530	1,441,542			1,350,000				1,350,000
1111	Current Year's Taxes	19,555,721	20,699,220			21,044,000				22,510,000
1113	County Tax Sales-Back Tax	30,467	124,813							
1115	Prior Year Lane Tax	5,226	4,572			5,000				5,000
1118	Current Year Lane Tax	116,575	124,083			120,000				135,000
1200	Rev Local Gov-Not Dist	31,008	30,370							30,000
1312	Reg Tuit Oth Dists In St	2,528								
1509	Int. Earned on Unseg. Tax	18,275	16,166							
1510	Interest on Investments	134,267	218,473			295,250				525,000
1740	Fees	27,539	31,067							
1910	Rentals	65,623	57,779			5,000				35,000
1920	Contrib-Donat Priv Source	441	3,176							
1960	Recov Prior Years' Expend	99,244	6,082			15,000				15,000
1980	Fees Charged to Grants	245,771	245,701			230,000				260,000
1990	Miscellaneous	28,811	188,670			404,922				150,000
2101	County School Funds	180,150	177,436			175,000				175,000
2210	ESD Grants	209,000	220,546			217,300				220,000
3101	SSF-General Support	15,550,486	12,127,514			14,132,487				14,996,007
3103	Common School Fund	146,928	447,223			482,447				453,764
3104	State Managed Cnty Timber	315,854	301,372			325,000				325,000
3199	Oth Unrestr Grants-In-Aid	62,833								
4801	Federal Forest Fees	1,076,315	1,091,408			1,000,000				1,000,000
5200	Interfund Transfers	943,135	781,000							
5300	Sale-Comp Loss Fixed Asse		273,510			663,000				223,512
5400	Resources-Beg Fund Bal	2,750,243	3,963,324			1,975,997				2,266,797
TOTAL RESOURCES FUND 100		43,350,970	42,575,047			42,440,403				44,675,000

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS
FUNCTION SUMMARY

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1111 Primary K-3	4,258,533	4,287,518	47.23	3,897,869	57.85	4,675,505				
1112 Intermediate Programs	2,414,540	2,687,262	29.14	2,442,655	27.00	2,133,201				
1113 Elem Extracurricular	9,931	9,304		16,854		15,964				
1121 MS/JHS Programs	3,983,974	4,232,237	49.50	4,095,128	44.78	3,820,218				
1122 MS/JHS Extracurricular	9,714	13,910		13,582		20,273				
1131 High School Programs	5,033,511	5,440,682	62.65	5,321,068	72.40	5,785,491				
1132 HS Extracurricular	530,992	522,375	0.66	548,234	1.00	199,296				
1210 TAG Programs	167,626	156,283	2.13	170,636	1.75	147,377				
1220 Restr Pgms Stds Disabil	675,958	693,300	9.50	704,158	9.00	689,735				
1227 Extended School Year Pgms	2,508									
1250 Less Restr Pgms Stds Disa	3,597,423	3,716,024	80.29	4,034,932	76.88	3,939,514				
1271 Remediation	478				1.56	58,863				
1283 District Alternative Prog	391,672	396,502	5.13	436,481	5.30	436,739				
1288 Charter Schools	1,993,184	1,966,352		2,144,805		3,259,867				
1291 ESL Programs	334,095	358,313	9.69	400,842	9.05	348,498				
1294 Youth Corrections Educ	1,572									
1299 Other Programs	508									
TOTAL INSTRUCTION	23,406,219	24,480,062	295.92	24,227,244	306.57	25,530,541				
2112 Attendance Services	43,566	78,653	0.44	14,534	2.32	109,168				
2113 Social Work Services					1.63	63,351				
2114 Student Accounting Serv	345,850	366,968	9.69	387,880	13.45	568,260				
2115 Student Safety	1,681	25,625	0.50	27,031	0.50	33,392				
2122 Counseling Services	522,096	535,963	7.00	441,419	5.44	400,281				
2123 Appraisal Services	162,663	121,417	1.00	87,957	1.60	144,572				
2132 Medical Services	154,978	174,828	4.45	178,917	3.38	130,629				
2134 Nurse Services	55,490	68,151	1.00	80,057	1.00	81,762				
2139 Other Health Services	82,513	13,838		11,225		4,000				
2152 Speech Pathology Serv	363,902	432,175	6.58	484,372	7.19	540,406				
2190 Serv Dir Student Support	43,228	58,475	0.15	10,656	0.15	10,918				
2211 Imp of Instr Serv Direct	78,169	127,267	3.00	262,487	1.81	166,151				
2213 Curriculum Development	58,581	24,459		36,135		62,078				
2219 Other Improve Instruction	4,700	13,693		24,310		36,200				
2221 Educ Media Serv Direction	184,680	121,769	1.00	91,041	1.00	104,618				
2222 Library/Media Center	534,822	647,214	11.82	554,422	11.96	566,374				
2223 Multimedia Services	52,037	6,422		7,350		9,100				
2230 Assessment & Testing	23,366	52,609	0.50	68,181	0.69	96,415				
2240 Instructional Staff Dev	101,795	116,715		168,390		223,879				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS
FUNCTION SUMMARY

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2310 Board of Education Serv	157,382	182,890		137,320		151,170				
2321 Office of Supt Serv	223,350	250,275	2.00	257,114	2.00	260,295				
2322 Asst. Superintendent					1.00	160,322				
2411 Principal Svcs	2,390,645	2,534,484	28.32	2,506,354	22.00	2,106,209				
2412 Asst Princ Svcs	507,046	493,765	4.00	455,817	4.00	503,665				
2413 Graduation	4,013	2,531		3,750		3,400				
2490 School Admin Supp Serv	214,529	163,404	1.00	88,618	2.00	205,371				
2511 Bus Svcs Direction	107,226	49,206	1.28	167,822	1.28	173,192				
2521 Fiscal Services Direct	24,026	30,308		20,420		10,463				
2522 Budgeting Services	1,785	2,417		2,040		3,200				
2523 Receiving & Disburs Funds	50,879	54,198	1.00	57,989	1.00	51,836				
2524 Payroll Services	577,588	180,900	1.00	316,947	1.00	179,810				
2525 Financial Account Serv	85,744	184,866	2.00	132,678	2.00	133,771				
2526 Internal Auditing Serv	21,915	28,362	0.75	44,595	0.75	47,271				
2527 Property Accounting Serv	33,318									
2541 Oper & Maint Plant Direct	124,116	118,496	1.27	121,998	2.25	202,119				
2542 Care & Upkeep of Bldgs	2,641,654	2,742,987		2,553,735		2,600,759				
2543 Care & Upkeep of Grounds	203,308	117,465		93,888	2.00	241,907				
2544 Maintenance	1,217,962	1,314,839	9.75	1,298,179	6.75	1,089,216				
2545 Maint of Vehicles	50,557	58,112		67,895		84,600				
2546 Security Services	13,235	15,111		31,389		33,027				
2549 Other Oper & Maint Plant	39,182	38,091		36,407		35,174				
2551 Student Trans Serv Direct	60,299	46,782	0.25	39,060	0.25	40,138				
2552 Vehicle Operation Serv	1,729,856	1,902,083		2,473,100		2,057,091				
2558 Special Ed Trans Serv	566,632	544,030		7,000		655,200				
2572 Purchasing Services	2,016	97				2,000				
2574 Print-Publish-Duplicating	66,867	70,037	1.00	70,619	1.00	72,582				
2610 Direction Central Support	74,990	68,827	0.65	72,180	0.66	102,558				
2626 Grant Writing	69,071	71,968	1.00	80,634	1.00	83,651				
2633 Public Information Serv	7,805	9,564		6,128		13,100				
2641 Staff Services Direction	286,748	294,999	3.00	331,113	2.00	177,600				
2642 Recruitment & Placement	8,747	1,877		20,380		13,000				
2643 Staff Accounting Services	69,477	65,980	1.00	71,039	1.00	72,786				
2645 Staff Health Services	18,800	26,600		22,000		22,000				
2649 Other Staff Services	28,690	59,480	0.33	479,802		105,000				
2661 Service Area Direction	81,176	78,553	1.00	128,858						
2664 Operations Services	226,591	215,023	3.50	293,200	4.00	301,430				
2669 Other Technology Services	204,068	156,035		121,156		8,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS
 FUNCTION SUMMARY

FUND 100 GENERAL FUND

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2670 Records Management Serv	6,935	399			1.75	101,198				
2700 Suppl Retirement Prog	841,696	858,545		822,300		1,126,937				
TOTAL SUPPORT SERVICES	15,854,041	16,019,827	111.23	16,369,888	111.81	16,682,602				
3120 Food Prep & Dispense Serv		2,538		19,470						
3320 Comm Recreation Serv					0.44	11,321				
TOTAL ENTERPRISE & COMMUNITY SERVICES		2,538		19,470	0.44	11,321				
4150 Bldg Acquis-Constr-Improv				440,000						
5120 Short-Term Debt Retire	502	20,288		193,375		255,750				
5200 Transfers of Funds	86,733	89,049		91,427		294,866				
TOTAL OTHER USES	87,235	109,337		284,802		550,616				
6110 Operating Contingency				496,662		750,000				
7000 Unapprop Ending Fund Bal	4,003,475	1,963,283		602,337		1,250,000				
TOTALS FOR FUND 100	43,350,970	42,575,047	407.15	42,440,403	418.82	44,675,080				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

OBJECT SUMMARY

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
112	Classified Salaries	3,363,800	3,531,470	147.01	3,627,831	162.66	3,958,413			
113	Administrators	2,033,448	2,024,348	20.80	1,859,730	19.59	1,823,860			
114	Managerial-Classified		220,742	3.00	191,836	3.00	196,620			
116	Supplmnt Retire Stipends	329,508	226,882		95,000		48,921			
121	Substitutes-Licensed	95,888	72,702		43,556		57,816			
122	Substitutes-Classified	129,661	60,014		12,570		17,800			
124	Temporary-Classified	57,716	34,806		2,200		2,200			
125	Licensed Subs-Sick Leave	228,823	255,932		406,959		381,959			
126	Class Subs-Sick Leave	53,674	68,750		30,000		30,000			
127	Lic Subs-Contracted Lve	95,194	95,632							
128	Class Subs-Contract Lve	16,882	25,316							
129	Lic Sub Tchr in Charge	19,531	26,891		1,320		4,620			
131	Lic Extra Assign.	66,688	22,615		29,619		63,707			
132	Class Overtime	5,712	6,963				2,000			
133	Lic Extra-Curric	328,175	343,849		399,673		109,691			
134	Class Beynd Fte	44,220	39,361		25,691		30,323			
137	Tutoring - Illness		3,443		4,625		3,500			
138	Tutor for Spec. Ed		2,314		4,625		5,000			
139	Tutor - Discipline		3,333				10,500			
149	Additional Salary	89,532	36,515		27,600		26,525			
	TOTAL SALARIES	20,020,273	20,472,143	407.15	18,947,595	418.82	18,876,286			
211	PERS Employer Contrib	117,610	206,959		227,117		1,111,305			
212	PERS Employee Pickup	964,186	1,106,025		1,096,345		116,695			
213	PERS UAL Contribution	1,599,647	1,414,886		2,508,449		2,587,120			
220	Social Security Admin	1,502,914	1,539,925		1,441,485		1,443,663			
231	Worker's Compensation	84,350	106,781		190,614		99,238			
232	Unemployment Compensation	471,581	104,570		250,000		100,000			
240	Contractual Benefits	4,733,736	643,901		5,607,778		6,194,501			
241	MDV - Licensed		2,840,907							
242	MDV - Classified		1,658,737							
243	MDV - Admin		238,494							
244	MDV - Confidential/Exempt		62,748							
245	Life - Licensed	8,000	18,954							
246	Life - Classified		6,435							
247	Life - Administrators		4,976							
248	Life - Conf/Exempt		1,205							
	TOTAL ASSOCIATED PAYROLL COSTS	9,482,024	9,955,503		11,321,788		11,652,522			

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

OBJECT SUMMARY

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
311 Instruction Services				2,400		2,800				
312 Instr Prog Improv Serv	99,440	92,990		159,807		143,813				
313 Student Services	73,810	41,375								
315 Other Instructional Svcs	1,446			4,488		9,444				
318 Prof & Improv Noninstruc	8,870	19,977		26,358		33,400				
319 Oth Instr-Prof-Tech Serv	62,976	46,723		51,132		65,360				
321 Cleaning Services		1,215,927		1,193,887		1,180,000				
322 Repairs & Maint Serv	504,539	387,676		529,240		545,740				
324 Rentals	8,903	9,856		6,443		6,966				
325 Electricity	422,466	465,780		439,671		448,021				
326 Fuel	210,669	258,145		237,191		289,700				
327 Water & Sewer	129,363	135,230		119,075		121,352				
328 Garbage	84,116	90,933		73,980		84,337				
331 Reimb Student Trans	12,913	17,622		11,800		2,560,616				
332 Nonreimb Student Trans		663				125,000				
341 Travel-Local In District	40,556	20,177		28,312		27,485				
342 Travel-Out of District	27,803	32,552		52,095		56,157				
343 Travel-Student Out Dist	589	3,527		720		720				
351 Telephone	164,500	164,335		123,319		151,546				
352 Long Distance	23,669	26,615		16,064		22,523				
353 Postage	34,664	30,956		46,988		52,851				
354 Advertising	6,751	2,436		3,880		5,940				
355 Printing & Binding	242,253	246,347		208,674		252,793				
358 Data Lines	150,752	121,820		103,156						
359 Other Communication Serv	559	1,968		500		250				
360 Charter School Payments	1,993,184	1,966,352		2,144,805		3,259,867				
373 Tuition Pay Private Sch	2,070	209								
374 Other Tuition	4,363	7,390		46,400		84,500				
381 Audit Services	23,490	34,275		25,000		25,000				
382 Legal Services	86,559	90,379		67,000		57,000				
383 Architect/Engineer Serv	6,599	14,537		12,000		6,000				
384 Negotiation Services	21,189	13,811				10,000				
385 Management Services	34,800	23,400		22,000		22,000				
388 Election Services		9,414		20,720		20,720				
390 Oth Gen Prof/Tech Serv	3,419,215	2,529,824		2,523,725		69,698				
TOTAL PURCHASED SERVICES	7,903,076	8,123,221		8,300,830		9,741,599				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS
 OBJECT SUMMARY

FUND 100 GENERAL FUND

Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
410 Supplies & Materials	425,417	427,551		560,494		768,824				
414 Gasoline	137,215	26,403		24,466		33,550				
420 Textbooks	99,465	408,276		123,968		145,925				
431 Library Books	36,063	27,536		22,100		20,000				
432 Reference Books	12,719	20,030		18,207		16,240				
440 Periodicals	10,103	10,570		13,121		12,085				
460 Nonconsumable Items	425,431	333,140		240,358		219,251				
465 Tires	987	3,100		4,960		7,400				
470 Computer Software	43,748	13,512		23,378		22,632				
480 Computer Hardware	130,221	75,819		44,650		39,379				
TOTAL SUPPLIES & MATERIALS	1,321,369	1,345,937		1,075,702		1,285,286				
520 Buildings Acquisition				440,000						
541 Initial & Addl Equip Purc	6,935	3,605		15,600		12,700				
542 Replace Equipment Purch	36,405	82,649		5,040		5,040				
543 Vehicle Replacement-Futr		14,411		14,620		36,500				
550 Depreciable Technology	4,784									
TOTAL CAPITAL OUTLAY	48,124	100,665		475,260		54,240				
621 Regular Interest				171,875		233,750				
640 Dues & Fees	137,484	198,913		168,927		136,531				
651 Liability Insurance	136,288	141,777		152,000		130,000				
653 Property Insurance Prem	205,703	174,038		181,000		165,000				
654 Student Insurance Prem	4,484	4,463		5,000		5,000				
655 Judge & Settle Against		5,000		450,000		100,000				
670 Taxes & Licenses	1,937	1,094								
TOTAL OTHER OBJECTS	485,896	525,285		1,128,802		770,281				
710 Fund Modifications	86,733	89,049		91,427		294,866				
810 Planned Reserve				496,662		750,000				
820 Reserved for Next Year				602,337		1,250,000				
TOTAL OTHER USES				1,098,999		2,294,866				
TOTALS FOR FUND 100	39,347,495	40,611,803	407.15	42,440,403	418.82	44,675,080				

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 for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate.

Material and services budgets at the school buildings were increased 3% over current year levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
111 Licensed Salaries	2,769,590	2,750,336	45.79	2,352,736	53.32	2,773,172				
112 Classified Salaries	28,283	37,557	1.44	27,276	4.53	74,530				
121 Substitutes-Licensed	8,070	5,970				1,500				
122 Substitutes-Classified	4,478	1,470		320		1,300				
124 Temporary-Classified	31,259	3,629								
125 Licensed Subs-Sick Leave	63,658	56,791		88,959		73,959				
126 Class Subs-Sick Leave	624	1,282								
127 Lic Subs-Contracted Lve	22,016	25,248								
128 Class Subs-Contract Lve	928	663								
131 Lic Extra Assign.	535	1,303								
132 Class Overtime	52									
133 Lic Extra-Curric						6,078				
134 Class Beynd Fte	873	2,928		2,700		1,900				
139 Tutor - Discipline		482				500				
211 PERS Employer Contrib	17,589	22,183		15,972		172,036				
212 PERS Employee Pickup	163,357	154,885		144,300		18,421				
213 PERS UAL Contribution	241,866	208,919		329,957		403,199				
220 Social Security Admin	220,781	217,325		189,722		226,284				
231 Worker's Compensation	10,224	14,133		24,301		14,837				
240 Contractual Benefits	527,487			567,972		694,099				
241 MDV - Licensed		563,622								
242 MDV - Classified		17,824								
245 Life - Licensed		3,840								
246 Life - Classified		80								
315 Other Instructional Svcs						2,706				
319 Oth Instr-Prof-Tech Serv	70									
341 Travel-Local In District		1,062								
343 Travel-Student Out Dist		282								
353 Postage	2,350	1,097		2,562		2,100				
355 Printing & Binding	49,130	46,366		51,015		55,250				
410 Supplies & Materials	33,121	27,327		56,620		104,176				
420 Textbooks	41,047	108,689		26,604		38,004				
431 Library Books	241									
432 Reference Books		54								
440 Periodicals	926	953		1,188		480				
460 Nonconsumable Items	7,623	7,982		5,985		6,194				
470 Computer Software	652	125		700		1,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object		PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111	Primary K-3 - Continued										
480	Computer Hardware	11,703	982		1,900		1,700				
640	Dues & Fees		2,129		7,080		2,080				
1111	Primary K-3	4,258,533	4,287,518	47.23	3,897,869	57.85	4,675,505				

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 for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate.

Material and services budgets at the school buildings were increased 3% over current year levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1112 Intermediate Programs										
111 Licensed Salaries	1,572,820	1,668,445	28.14	1,441,943	22.68	1,165,521				
112 Classified Salaries	18,086	31,373	1.00	19,639	4.32	73,561				
121 Substitutes-Licensed	1,814	3,594		640		500				
122 Substitutes-Classified	91	308		1,280		1,780				
124 Temporary-Classified		3,553								
125 Licensed Subs-Sick Leave	28,598	25,599		50,000		50,000				
126 Class Subs-Sick Leave	170	916								
127 Lic Subs-Contracted Lve	11,656	11,021								
128 Class Subs-Contract Lve	294	-539								
131 Lic Extra Assign.	1,732	2,835		2,919		2,919				
134 Class Beynd Fte	8,867	5,767		4,800		5,000				
211 PERS Employer Contrib	10,108	13,568		14,977		76,802				
212 PERS Employee Pickup	94,763	95,219		88,444		8,076				
213 PERS UAL Contribution	140,410	129,076		202,276		175,312				
220 Social Security Admin	124,210	133,086		115,511		98,620				
231 Worker's Compensation	5,673	8,320		14,867		6,453				
240 Contractual Benefits	309,155			347,597		317,073				
241 MDV - Licensed		362,011								
242 MDV - Classified		20,245								
245 Life - Licensed		2,333								
246 Life - Classified		86								
315 Other Instructional Svcs	615			1,000		1,500				
319 Oth Instr-Prof-Tech Serv	70									
322 Repairs & Maint Serv	10			4,000		1,500				
353 Postage	363	132		586		500				
355 Printing & Binding	30,677	34,416		24,606		33,353				
390 Oth Gen Prof/Tech Serv		532								
410 Supplies & Materials	22,624	27,744		45,618		67,147				
420 Textbooks	3,594	79,148		44,274		28,974				
431 Library Books	224									
440 Periodicals	1,786	2,667		1,578		600				
460 Nonconsumable Items	9,436	9,039		4,931		3,931				
470 Computer Software	8,400	39		1,000		1,000				
480 Computer Hardware	2,541	10,861		2,000		7,979				
640 Dues & Fees	6,341	4,790		8,169		5,100				
1112 Intermediate Programs	2,414,540	2,687,262	29.14	2,442,655	27.00	2,133,201				

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, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1113 Elem Extracurricular										
131 Lic Extra Assign.	174	46								
133 Lic Extra-Curric	6,255	6,910		9,857		9,185				
134 Class Beynd Fte	446	288		1,540		1,500				
211 PERS Employer Contrib	41	80		58		641				
212 PERS Employee Pickup	377	336		591		72				
213 PERS UAL Contribution	556	411		1,353		1,495				
220 Social Security Admin	523	555		756		818				
231 Worker's Compensation	22	29		99		53				
311 Instruction Services				1,500		1,000				
355 Printing & Binding	43	18								
390 Oth Gen Prof/Tech Serv		299				200				
410 Supplies & Materials	1,494	282		600		500				
460 Nonconsumable Items				500		500				
640 Dues & Fees		50								
1113 Elem Extracurricular	9,931	9,304		16,854		15,964				

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 for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate.

Material and services budgets at the school buildings were increased 3% over current year levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	2005-2006 ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1121 MS/JHS Programs										
111 Lic Extra Assign.	2,578,307	2,688,251	49.50	2,507,653	43.50	2,253,042				
112 Classified Salaries	8,410	8,735			1.28	24,395				
121 Substitutes - Licensed	11,294	4,714		620		820				
122 Substitutes-Classified	294	164		960		1,060				
125 Licensed Subs-Sick Leave	45,740	46,957		85,000		75,000				
126 Class Subs-Sick Leave	80									
127 Lic Subs-Contracted Lve	20,833	23,608								
128 Class Subs-Contract Lve	46	43								
131 Lic Extra Assign.	593	72		1,200		1,200				
134 Class Beynd Fte	6,743	5,986		6,550		4,375				
139 Tutor - Discipline		1,524				5,000				
211 PERS Employer Contrib	17,719	20,202		23,452		138,081				
212 PERS Employee Pickup	154,014	159,656		151,489		14,595				
213 PERS UAL Contribution	228,197	220,195		346,997		321,734				
220 Social Security Admin	202,030	209,486		198,373		181,327				
231 Worker's Compensation	9,302	13,418		24,905		11,868				
240 Contractual Benefits	522,233			576,197		537,444				
241 MDV - Licensed		591,349								
242 MDV - Classified		1,738								
245 Life - Licensed		3,723								
246 Life - Classified		37								
315 Other Instructional Svcs	345			238		250				
318 Prof & Improv Noninstruc		481								
319 Oth Instr-Prof-Tech Serv				800						
322 Repairs & Maint Serv	1,399	2,161		6,500		7,000				
324 Rentals	1,954	1,670		1,800						
341 Travel-Local In District		1,049		500						
342 Travel-Out of District	489									
343 Travel-Student Out Dist	107	60 -								
353 Postage	6,723	4,161		6,000		8,500				
355 Printing & Binding	50,343	51,560		39,200		47,200				
374 Other Tuition						18,000				
390 Oth Gen Prof/Tech Serv		50		100		100				
410 Supplies & Materials	58,513	49,196		73,415		118,580				
420 Textbooks	906	87,551		8,338		20,038				
431 Library Books	83	96		2,000						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1121 MS/JHS Programs - Continued										
432 Reference Books	5,266	652		2,000		200				
440 Periodicals	717	1,136		2,000		1,675				
460 Nonconsumable Items	23,439	22,288		14,484		13,634				
470 Computer Software	6,234	390		1,086		600				
480 Computer Hardware	15,447	2,323		3,500		4,500				
640 Dues & Fees	6,174	7,675		9,771		10,000				
1121 MS/JHS Programs	3,983,974	4,232,237	49.50	4,095,128	44.78	3,820,218				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1122 MS/JHS Extracurricular										
121 Substitutes-Licensed		140								
131 Lic Extra Assign.				200						
133 Lic Extra-Curric	7,341	10,832		10,148		14,770				
134 Class Beynd Fte		293		200		200				
211 PERS Employer Contrib	43	183		99		898				
212 PERS Employee Pickup	406	676		632		89				
213 PERS UAL Contribution	601	819		1,392		2,096				
220 Social Security Admin	562	861		807		1,146				
231 Worker's Compensation	22	47		104		74				
410 Supplies & Materials		59				1,000				
460 Nonconsumable Items	739									
1122 MS/JHS Extracurricular	9,714	13,910		13,582		20,273				

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

The FTE listed below for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate. A full-time Distance Learning Assistant was added to each high school to support distance learning and community college course involvement.

Material and services budgets at the school buildings were increased 3% over current year levels.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs										
111 Licensed Salaries	3,207,509	3,391,717	58.89	3,116,929	62.32	3,178,100				
112 Classified Salaries	52,075	64,714	3.76	66,992	10.08	192,019				
121 Substitutes-Licensed	7,480	5,144		4,940		320				
122 Substitutes-Classified	134	147		960		960				
125 Licensed Subs-Sick Leave	54,732	71,148		100,000		100,000				
126 Class Subs-Sick Leave	897	668								
127 Lic Subs-Contracted Lve	24,355	23,221								
128 Class Subs-Contract Lve	513	389								
131 Lic Extra Assign.	2,007	922		1,200		5,199				
133 Lic Extra-Curric		1,000								
134 Class Beynd Fte	5,411	4,529		3,600		3,600				
137 Tutoring - Illness		197								
139 Tutor - Discipline		1,327				5,000				
211 PERS Employer Contrib	19,836	42,248		41,588		203,848				
212 PERS Employee Pickup	185,942	190,773		192,540		21,559				
213 PERS UAL Contribution	275,117	241,770		440,336		475,562				
220 Social Security Admin	255,095	270,031		251,221		266,272				
231 Worker's Compensation	11,845	17,449		32,341		17,422				
240 Contractual Benefits	664,017			754,396		867,114				
241 MDV - Licensed		727,492								
242 MDV - Classified		41,392								
245 Life - Licensed		4,953								
246 Life - Classified		148								
311 Instruction Services				650						
315 Other Instructional Svcs				2,750		2,988				
322 Repairs & Maint Serv	4,683	6,155		6,275		7,900				
324 Rentals	1,505	1,423		215		190				
341 Travel-Local In District		46								
342 Travel-Out of District	1,038	464		200		200				
343 Travel-Student Out Dist	84									
353 Postage	8,568	7,902		11,120		10,220				
355 Printing & Binding	68,551	74,946		57,965		73,940				
373 Tuition Pay Private Sch	2,070	209								
374 Other Tuition	2,338			6,400		56,500				
410 Supplies & Materials	65,461	52,460		143,115		205,912				
420 Textbooks	50,115	130,146		40,084		52,684				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs - Cont.										
431 Library Books	16	1,022								
432 Reference Books	542			2,275		3,000				
440 Periodicals		103		1,125		1,550				
460 Nonconsumable Items	24,507	16,207		16,032		13,482				
470 Computer Software	11,636	2,836		5,032		2,900				
480 Computer Hardware	12,465	36,939		5,300		2,500				
550 Depreciable Technology	205									
640 Dues & Fees	12,762	8,445		15,487		14,550				
1131 High School Programs	5,033,511	5,440,682	62.65	5,321,068	72.40	5,785,491				

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

Salaries for club advisors are budgeted here, as well as some support for co-curricular activities. For the next fiscal year, we are proposing that the athletic coaches be moved to a separate fund (F290). The district will continue to fund \$50,000 for athletic salaries at each school (this is shown as a Transfer (see function 5210). Schools will continue to retain the money from pay-to-play and from gate receipts. Any excess coaching salaries above this will have to be born by the Booster groups.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1132 HS Extracurricular										
111 Licensed Salaries	64,011	41,761	0.66	35,977	1.00	52,634				
112 Classified Salaries				2,000						
121 Substitutes-Licensed	17,076	19,484		8,000		9,600				
122 Substitutes-Classified	426	1,269		1,000						
125 Licensed Subs-Sick Leave	67									
127 Lic Subs-Contracted Lve		47								
131 Lic Extra Assign.	6,900	2,721				2,000				
133 Lic Extra-Curric	299,422	308,035		358,655		39,658				
134 Class Beynd Fte	2,560	3,759				1,000				
211 PERS Employer Contrib	1,525	3,343		1,459		6,278				
212 PERS Employee Pickup	14,199	12,978		14,841		685				
213 PERS UAL Contribution	21,198	16,072		33,965		14,651				
220 Social Security Admin	29,745	29,106		30,190		8,028				
231 Worker's Compensation	1,230	1,610		3,945		542				
240 Contractual Benefits	12,351			7,832		11,960				
241 MDV - Licensed		8,470								
245 Life - Licensed		53								
322 Repairs & Maint Serv	8,833	8,415		10,000		8,500				
342 Travel-Out of District	1,534	1,939		2,350		2,350				
355 Printing & Binding	746	249		400		500				
390 Oth Gen Prof/Tech Serv		11,166								
410 Supplies & Materials	673	855		610		400				
414 Gasoline	1,941	1,285		4,000		6,000				
432 Reference Books		65								
460 Nonconsumable Items		367								
640 Dues & Fees	46,555	49,326		33,010		34,510				
1132 HS Extracurricular	530,992	522,375	0.66	548,234	1.00	199,296				

Function 1210 Talented and Gifted

Special learning experiences for students identified as gifted or talented.

Notes

The proposed staffing for 2006-07 is 1.75 for talented and gifted programs, which maintains the current staffing level.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1210 TAG Programs										
111 Licensed Salaries	111,372	114,708	2.13	106,451	1.75	91,943				
121 Substitutes-Licensed				324		324				
211 PERS Employer Contrib	713	491		678		5,535				
212 PERS Employee Pickup	6,682	4,647		6,387		544				
213 PERS UAL Contribution	9,901	6,328		14,615		12,917				
220 Social Security Admin	8,503	8,771		8,169		7,059				
231 Worker's Compensation	381	551		1,069		461				
240 Contractual Benefits	9,635			25,279		20,930				
241 MDV - Licensed		10,721								
245 Life - Licensed		202								
312 Instr Prog Improv Serv	975									
318 Prof & Improv Noninstruc		117		480						
319 Oth Instr-Prof-Tech Serv	12,938	6,015								
322 Repairs & Maint Serv	75									
341 Travel-Local In District	1,515	890		1,107		3,164				
342 Travel-Out of District	622	1,591		800		300				
343 Travel-Student Out Dist				720		720				
353 Postage	37	37		237		120				
355 Printing & Binding	20	19		160		160				
410 Supplies & Materials	74	151		480		80				
414 Gasoline	18									
420 Textbooks				960		400				
431 Library Books	24									
432 Reference Books	166	28		160		160				
460 Nonconsumable Items				480		480				
470 Computer Software	256			800		800				
480 Computer Hardware	1,923									
640 Dues & Fees	1,796	1,016		1,280		1,280				
1210 TAG Programs	167,626	156,283	2.13	170,636	1.75	147,377				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1220	Restr Pgms Stds Disabil										
111	Licensed Salaries	455,770	466,846	9.50	458,563	9.00	452,150				
121	Substitutes-Licensed	268	2,546								
122	Substitutes-Classified	14									
125	Licensed Subs-Sick Leave	6,410	11,781								
127	Lic Subs-Contracted Lve	3,792	3,286								
128	Class Subs-Contract Lve		36								
134	Class Beynd Fte	78									
211	PERS Employer Contrib	2,922	4,622		2,706		27,128				
212	PERS Employee Pickup	27,404	23,185		27,515		2,668				
213	PERS UAL Contribution	40,601	30,788		62,962		63,301				
220	Social Security Admin	35,242	36,390		35,080		34,588				
231	Worker's Compensation	1,630	2,339		4,586		2,260				
240	Contractual Benefits	93,909			112,746		107,640				
241	MDV - Licensed		110,754								
245	Life - Licensed		727								
312	Instr Prog Improv Serv	99									
341	Travel-Local In District	2,575									
342	Travel-Out of District	184									
410	Supplies & Materials	3,085									
420	Textbooks	90									
432	Reference Books	42									
460	Nonconsumable Items	1,843									
1220	Restr Pgms Stds Disabil	675,958	693,300	9.50	704,158	9.00	689,735				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1227 Extended School Year Pgms										
121 Substitutes-Licensed		422								
131 Lic Extra Assign.		510								
134 Class Beynd Fte	1,011									
211 PERS Employer Contrib		7								
212 PERS Employee Pickup		64								
213 PERS UAL Contribution		94								
220 Social Security Admin		149								
231 Worker's Compensation		8								
341 Travel-Local In District		243								
1227 Extended School Year Pgms	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, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1250	Less Restr Pgms Stds Disa										
111	Licensed Salaries	1,196,027	1,128,049	22.47	1,157,139	20.97	1,107,070				
112	Classified Salaries	818,741	1,010,307	57.82	1,054,217	55.91	1,050,151				
121	Substitutes-Licensed	32,141	12,980		4,000		3,000				
122	Substitutes-Classified	102,243	30,396		7,300		7,000				
124	Temporary-Classified		1,694								
125	Licensed Subs-Sick Leave	23,326	37,882		75,000		75,000				
126	Class Subs-Sick Leave	24,296	39,168								
127	Lic Subs-Contracted Lve	8,728	6,021								
128	Class Subs-Contract Lve	7,888	13,115								
131	Lic Extra Assign.	3,229	345		3,500		1,500				
132	Class Overtime	240	278								
134	Class Beynd Fte	4,575	1,587		2,500		1,500				
137	Tutoring - Illness		3,246		4,625		3,500				
138	Tutor for Spec. Ed		2,314		4,625		5,000				
211	PERS Employer Contrib	12,552	35,070		41,223		130,824				
212	PERS Employee Pickup	115,486	124,309		133,682		13,915				
213	PERS UAL Contribution	171,305	145,072		306,319		307,720				
220	Social Security Admin	167,370	172,985		175,672		173,172				
231	Worker's Compensation	8,820	12,638		22,539		11,318				
240	Contractual Benefits	821,346			1,035,150		1,040,028				
241	MDV - Licensed		244,911								
242	MDV - Classified		683,227								
245	Life - Licensed		1,558								
246	Life - Classified		2,581								
313	Student Services	32,177									
318	Prof & Improv Noninstruc		149								
319	Oth Instr-Prof-Tech Serv	13,283									
322	Repairs & Maint Serv	270									
341	Travel-Local In District	5,753	1,866		2,500		2,500				
342	Travel-Out of District	261	188				100				
343	Travel-Student Out Dist	341									
353	Postage	418	148		750		571				
355	Printing & Binding	9	12		250		950				
410	Supplies & Materials	13,764	2,639		2,716		3,220				
414	Gasoline	146									
420	Textbooks	395	1,252		875		1,325				
431	Library Books	36									
432	Reference Books	582									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1250 Less Restr Pgms - Cont.										
460 Nonconsumable Items	9,050	413		50						
470 Computer Software	2,625			300		150				
1250 Less Restr Pgms Stds Disa	3,597,423	3,716,024	80.29	4,034,932	76.88	3,939,514				

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.

With the reduction of Title Funds, the General Fund needs to support these positions.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1271 Remediation										
112 Classified Salaries					1.56	27,645				
121 Substitutes-Licensed	403									
211 PERS Employer Contrib	2					1,658				
212 PERS Employee Pickup	16					163				
213 PERS UAL Contribution	24					3,870				
220 Social Security Admin	31					2,115				
231 Worker's Compensation	2					139				
240 Contractual Benefits						21,273				
420 Textbooks						2,000				
1271 Remediation	478				1.56	58,863				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1283 District Alternative Prog										
111 Licensed Salaries	264,246	263,532	5.13	274,475	5.30	273,845				
121 Substitutes-Licensed	99	1,008								
125 Licensed Subs-Sick Leave	4,028	5,111		8,000		8,000				
127 Lic Subs-Contracted Lve	1,398	2,937								
211 PERS Employer Contrib	1,709	1,673		1,670		16,480				
212 PERS Employee Pickup	16,025	15,874		16,948		2,096				
213 PERS UAL Contribution	23,744	22,422		38,705		39,360				
220 Social Security Admin	20,263	20,451		21,609		21,562				
231 Worker's Compensation	949	1,295		2,784		1,408				
240 Contractual Benefits	52,405			60,882		63,388				
241 MDV - Licensed		54,999								
245 Life - Licensed		344								
331 Reimb Student Trans				700		700				
353 Postage				350		300				
355 Printing & Binding	3,655	4,094		2,400		2,200				
410 Supplies & Materials	371	387		3,100		2,900				
420 Textbooks	2,382	1,490		2,258		2,500				
432 Reference Books	21	41								
460 Nonconsumable Items	29			1,150		1,000				
470 Computer Software	348			550		500				
480 Computer Hardware		844		900		500				
1283 District Alternative Prog	391,672	396,502	5.13	436,481	5.30	436,739				

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 – 60 students

Siletz Valley Charter School – 190 students K-8; 60 students 9-12

Eddyville Charter School - 200 students

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1288	Charter Schools										
360	Charter School Payments	1,993,184	1,966,352		2,144,805		3,259,867				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1291 ESL Programs										
111 Licensed Salaries	46,580	48,462	1.00	42,102						
112 Classified Salaries	127,289	142,229	8.69	160,644	9.05	176,792				
121 Substitutes-Licensed	67									
122 Substitutes-Classified	8,290	8,220								
125 Licensed Subs-Sick Leave	941	582								
126 Class Subs-Sick Leave	711	845								
127 Lic Subs-Contracted Lve	2,087									
128 Class Subs-Contract Lve	217	446								
132 Class Overtime	114									
134 Class Beynd Fte	1,741	1,781		1,700						
211 PERS Employer Contrib	1,105	1,877		3,477		10,608				
212 PERS Employee Pickup	10,352	11,836		12,165		1,043				
213 PERS UAL Contribution	15,340	14,817		27,837		24,752				
220 Social Security Admin	14,349	15,449		15,510		13,523				
231 Worker's Compensation	803	1,216		2,027		884				
240 Contractual Benefits	102,183			132,805		116,796				
241 MDV - Licensed		12,151								
242 MDV - Classified		97,889								
245 Life - Licensed		76								
246 Life - Classified		351								
341 Travel-Local In District	204									
351 Telephone	241									
353 Postage				25						
355 Printing & Binding	3	32		50						
410 Supplies & Materials	750	54		1,425		4,100				
420 Textbooks	541			575						
432 Reference Books				125						
440 Periodicals				150						
460 Nonconsumable Items	187			225						
1291 ESL Programs	334,095	358,313	9.69	400,842	9.05	348,498				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1294 Youth Corrections Educ										
122 Substitutes-Classified		768								
220 Social Security Admin		59								
231 Worker's Compensation		4								
410 Supplies & Materials		346								
420 Textbooks		395								
1294 Youth Corrections Educ		1,572								

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1299 Other Programs										
122 Substitutes-Classified		470								
220 Social Security Admin		36								
231 Worker's Compensation		2								
1299 Other Programs		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 increasing the use of Detention Monitors, which was first implemented in 2004-2005.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2112 Attendance Services										
112 Classified Salaries	26,418	45,353	0.44	7,004	2.32	63,189				
122 Substitutes-Classified	386	625								
126 Class Subs-Sick Leave	343	1,261								
128 Class Subs-Contract Lve	64	361								
132 Class Overtime	139									
134 Class Beynd Fte	287									
211 PERS Employer Contrib	172	462		89		3,791				
212 PERS Employee Pickup	1,611	2,759		420		373				
213 PERS UAL Contribution	2,387	3,810		962		8,847				
220 Social Security Admin	2,114	3,578		536		4,833				
231 Worker's Compensation	101	274		70		316				
240 Contractual Benefits	9,497			5,453		27,819				
242 MDV - Classified		20,098								
246 Life - Classified		72								
410 Supplies & Materials	47									
2112 Attendance Services	43,566	78,653	0.44	14,534	2.32	109,168				

Function 2113 Social Work Services

Activities such as advocacy for change in circumstances surrounding the individual student which are related to the student's school problem(s).

Notes

This budget includes the addition of 1.63 Family Advocate positions. Previously these positions were funded with Title funds.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2113 Social Work Services										
112 Classified Salaries					1.63	31,412				
211 PERS Employer Contrib						1,885				
212 PERS Employee Pickup						186				
213 PERS UAL Contribution						4,398				
220 Social Security Admin						2,403				
231 Worker's Compensation						157				
240 Contractual Benefits						22,910				
2113 Social Work Services					1.63	63,351				

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.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2114 Student Accounting Serv										
112 Classified Salaries	193,011	204,524	9.69	200,306	13.45	306,969				
122 Substitutes-Classified	2,390	3,039								
125 Licensed Subs-Sick Leave	67									
126 Class Subs-Sick Leave	2,036	2,763		10,000		10,000				
128 Class Subs-Contract Lve	968	1,244								
132 Class Overtime	302									
134 Class Beynd Fte	3,793	1,224		700		1,300				
211 PERS Employer Contrib	1,237	1,994		3,533		18,548				
212 PERS Employee Pickup	11,594	12,155		12,516		2,328				
213 PERS UAL Contribution	17,178	15,596		28,551		44,209				
220 Social Security Admin	15,258	16,059		16,025		24,282				
231 Worker's Compensation	880	1,245		2,053		1,590				
240 Contractual Benefits	89,824			107,416		157,234				
242 MDV - Classified		103,397								
246 Life - Classified		371								
311 Instruction Services				250						
322 Repairs & Maint Serv	434									
324 Rentals				960						
353 Postage	4,000	1,500		4,050		1,800				
355 Printing & Binding	680	900		1,150						
359 Other Communication Serv	249	249								
410 Supplies & Materials	390			345						
460 Nonconsumable Items	1,073			25						
480 Computer Hardware	486	708								
2114 Student Accounting Serv	345,850	366,968	9.69	387,880	13.45	568,260				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE					
2115	Student Safety										
112	Classified Salaries		16,104	0.50	16,544	0.50	17,024				
121	Substitutes-Licensed		70								
134	Class Beynd Fte		22								
211	PERS Employer Contrib		102		89		1,021				
212	PERS Employee Pickup		967		993		100				
213	PERS UAL Contribution		1,370		2,271		2,383				
220	Social Security Admin		1,239		1,266		1,302				
231	Worker's Compensation		95		165		85				
240	Contractual Benefits				5,453		5,727				
242	MDV - Classified		5,174								
246	Life - Classified		19								
319	Oth Instr-Prof-Tech Serv						5,000				
355	Printing & Binding		3								
410	Supplies & Materials		460				500				
460	Nonconsumable Items	1,681			250		250				
2115	Student Safety	1,681	25,625	0.50	27,031	0.50	33,392				

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 for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2122 Counseling Services										
111 Licensed Salaries	286,401	304,894	4.00	202,693	4.50	238,011				
112 Classified Salaries	66,775	73,049	3.00	74,945	0.94	19,005				
121 Substitutes-Licensed	2,479									
122 Substitutes-Classified	286	96								
125 Licensed Subs-Sick Leave	961									
126 Class Subs-Sick Leave	371	353								
127 Lic Subs-Contracted Lve	45									
128 Class Subs-Contract Lve	164	128								
131 Lic Extra Assign.	1,476									
134 Class Beynd Fte	1,324									
211 PERS Employer Contrib	1,924	3,237		1,476		15,422				
212 PERS Employee Pickup	18,028	18,978		16,659		1,515				
213 PERS UAL Contribution	26,711	24,151		38,119		35,982				
220 Social Security Admin	27,211	28,495		21,239		19,661				
231 Worker's Compensation	1,273	1,879		2,776		1,285				
240 Contractual Benefits	80,349			80,187		65,275				
241 MDV - Licensed		56,405								
242 MDV - Classified		20,624								
245 Life - Licensed		469								
246 Life - Classified		111								
318 Prof & Improv Noninstruc	399	30								
342 Travel-Out of District		197								
353 Postage	208	622		650		800				
355 Printing & Binding	329	28		100		500				
410 Supplies & Materials	1,013	1,107		1,900		1,500				
414 Gasoline		20								
432 Reference Books	468	122		150		100				
460 Nonconsumable Items	2,758			375		1,075				
480 Computer Hardware	1,143	795								
640 Dues & Fees		173		150		150				
2122 Counseling Services	522,096	535,963	7.00	441,419	5.44	400,281				

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. In the current year only 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. The proposed budget allows for an increase in one additional position. ESD funds relieved by this change will be available for other uses.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2123 Appraisal Services										
111 Licensed Salaries	107,511	56,203	1.00	58,998	1.60	97,434				
211 PERS Employer Contrib	343	384		348		5,846				
212 PERS Employee Pickup	3,216	3,642		3,540		575				
213 PERS UAL Contribution	4,766	5,174		8,100		13,641				
220 Social Security Admin	8,214	4,240		4,513		7,454				
231 Worker's Compensation	365	270		590		486				
240 Contractual Benefits	19,000			11,868		19,136				
241 MDV - Licensed		10,721								
245 Life - Licensed		67								
313 Student Services	9,099	40,716								
341 Travel-Local In District	528									
342 Travel-Out of District	60									
353 Postage	74									
410 Supplies & Materials	4,963									
460 Nonconsumable Items	393									
470 Computer Software	4,131									
2123 Appraisal Services	162,663	121,417	1.00	87,957	1.60	144,572				

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 Taft Middle and Arcadia.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2132 Medical Services										
112 Classified Salaries	76,776	86,391	4.45	84,720	3.38	65,958				
122 Substitutes-Classified	2,043	528								
126 Class Subs-Sick Leave	1,054	1,560								
128 Class Subs-Contract Lve	924	1,069								
132 Class Overtime	35									
134 Class Beynd Fte	443	739				500				
211 PERS Employer Contrib	438	1,719		1,001		3,988				
212 PERS Employee Pickup	4,104	5,360		5,084		395				
213 PERS UAL Contribution	6,080	5,793		11,633		9,304				
220 Social Security Admin	6,186	6,909		6,480		5,083				
231 Worker's Compensation	406	617		848		332				
240 Contractual Benefits	50,682			63,360		38,999				
242 MDV - Classified		57,977								
246 Life - Classified		217								
343 Travel-Student Out Dist	57									
353 Postage		35								
355 Printing & Binding	3	48								
410 Supplies & Materials	1,263	1,364		791		1,070				
460 Nonconsumable Items		39								
654 Student Insurance Prem	4,484	4,463		5,000		5,000				
2132 Medical Services	154,978	174,828	4.45	178,917	3.38	130,629				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2134 Nurse Services										
111 Licensed Salaries	35,322	45,153	1.00	47,675	1.00	51,850				
211 PERS Employer Contrib	85	3,328		3,833		3,111				
212 PERS Employee Pickup	795	2,483		2,861		306				
213 PERS UAL Contribution	1,177			6,546		7,259				
220 Social Security Admin	2,698	3,450		3,647		3,967				
231 Worker's Compensation	125	220		477		259				
240 Contractual Benefits	6,333			11,868		11,960				
241 MDV - Licensed		10,721								
245 Life - Licensed		67								
313 Student Services	6,647									
318 Prof & Improv Noninstruc				200		200				
341 Travel-Local In District	855	1,602		1,700		1,700				
342 Travel-Out of District		274		300		300				
355 Printing & Binding	196									
410 Supplies & Materials	1,257	745		800		800				
432 Reference Books		108		50						
440 Periodicals				100		50				
2134 Nurse Services	55,490	68,151	1.00	80,057	1.00	81,762				

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
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2139	Other Health Services										
112	Classified Salaries	30,020	854								
121	Substitutes-Licensed	201	140								
122	Substitutes-Classified		541								
134	Class Beynd Fte	77	779								
211	PERS Employer Contrib	195	73								
212	PERS Employee Pickup	1,833	110								
213	PERS UAL Contribution	2,715	86								
220	Social Security Admin	2,305	177								
231	Worker's Compensation	125	15								
240	Contractual Benefits	9,181									
313	Student Services	25,887	659								
318	Prof & Improv Noninstruc	144									
341	Travel-Local In District	116									
342	Travel-Out of District	380									
353	Postage	96	18								
355	Printing & Binding	94	108								
390	Oth Gen Prof/Tech Serv	4,170	7,933		9,225		4,000				
410	Supplies & Materials	1,310	40								
460	Nonconsumable Items	329	163								
470	Computer Software	617									
480	Computer Hardware		847								
640	Dues & Fees	2,718	1,295		2,000						
2139	Other Health Services	82,513	13,838		11,225		4,000				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2152 Speech Pathology Serv										
111 Licensed Salaries	246,254	292,631	5.63	297,407	5.63	308,353				
112 Classified Salaries	10,153	12,765	0.95	16,833	1.56	29,615				
122 Substitutes-Classified		367								
125 Licensed Subs-Sick Leave	134									
126 Class Subs-Sick Leave	315	26								
128 Class Subs-Contract Lve	32									
131 Lic Extra Assign.		336								
133 Lic Extra-Curric						15,194				
134 Class Beynd Fte		31								
211 PERS Employer Contrib	1,641	2,886		10,136		21,190				
212 PERS Employee Pickup	15,386	16,941		18,855		2,085				
213 PERS UAL Contribution	22,904	22,115		43,145		49,442				
220 Social Security Admin	19,485	23,114		24,039		27,017				
231 Worker's Compensation	766	1,458		3,143		1,766				
240 Contractual Benefits	44,758			68,889		83,085				
241 MDV - Licensed		50,894								
242 MDV - Classified		6,278								
245 Life - Licensed		375								
246 Life - Classified		22								
341 Travel-Local In District	1,440	1,792		1,825		2,359				
410 Supplies & Materials	634	144		100		300				
2152 Speech Pathology Serv	363,902	432,175	6.58	484,372	7.19	540,406				

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

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE					
2190	Serv Dir Student Support										
112	Classified Salaries	6,593	6,745	0.15	6,913	0.15	7,087				
113	Administrators	20,382	36,643								
149	Additional Salary	3,000	1,013								
211	PERS Employer Contrib	192	284		41		425				
212	PERS Employee Pickup	396	2,664		415		42				
213	PERS UAL Contribution	2,665	3,421		949		992				
220	Social Security Admin	2,052	2,863		529		542				
231	Worker's Compensation	82	172		69		35				
240	Contractual Benefits	3,221			1,740		1,795				
243	MDV - Admin		2,753								
244	MDV - Confidential/Exempt		1,530								
247	Life - Administrators		78								
248	Life - Conf/Exempt		29								
318	Prof & Improv Noninstruc	575									
322	Repairs & Maint Serv	694									
341	Travel-Local In District	86									
342	Travel-Out of District	1,107									
353	Postage	59									
355	Printing & Binding	1,492	194								
410	Supplies & Materials	297	7								
432	Reference Books	95									
440	Periodicals	80									
460	Nonconsumable Items	85									
470	Computer Software	75									
640	Dues & Fees		79								
2190	Serv Dir Student Support	43,228	58,475	0.15	10,656	0.15	10,918				

Function 2211 Improvement of Instructional Services

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

Notes

The Curriculum, Instruction and Assessment Administrator will be paid partially by the General Fund. Also included in this department is an Assessment & Curriculum Coordinator.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2211 Imp of Instr Serv Direct										
112 Classified Salaries	30,936	31,716	2.00	86,203	1.00	36,518				
113 Administrators	20,790	60,294	1.00	87,928	0.81	71,928				
149 Additional Salary	3,000	1,875		3,000		2,430				
211 PERS Employer Contrib	300	505		993		6,652				
212 PERS Employee Pickup	1,856	4,731		10,628		654				
213 PERS UAL Contribution	4,168	5,905		24,320		15,523				
220 Social Security Admin	4,174	5,961		13,551		8,482				
231 Worker's Compensation	184	447		1,771		555				
240 Contractual Benefits	11,766			34,093		23,409				
242 MDV - Classified		10,203								
243 MDV - Admin		4,738								
246 Life - Classified		37								
247 Life - Administrators		122								
353 Postage	21									
410 Supplies & Materials	974	733								
2211 Imp of Instr Serv Direct	78,169	127,267	3.00	262,487	1.81	166,151				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2213 Curriculum Development										
121 Substitutes-Licensed	5,927	3,390		11,570		10,710				
122 Substitutes-Classified		667								
131 Lic Extra Assign.	38,160	3,743		1,600		9,569				
132 Class Overtime		32								
134 Class Beynd Fte		290								
211 PERS Employer Contrib	18	28		3,048		1,216				
212 PERS Employee Pickup	175	269				146				
213 PERS UAL Contribution	260	435				2,840				
220 Social Security Admin	613	610		53		1,552				
231 Worker's Compensation	32	44		3		102				
311 Instruction Services						1,800				
312 Instr Prog Improv Serv	9,769	181		8,900		12,933				
318 Prof & Improv Noninstruc		129				500				
322 Repairs & Maint Serv		2,606				1,000				
341 Travel-Local In District	201	141		1,440		1,440				
342 Travel-Out of District	650	2,360		976		978				
351 Telephone		574								
353 Postage	23	583								
354 Advertising		56								
355 Printing & Binding	930	2,345		800		1,000				
390 Oth Gen Prof/Tech Serv				4,700		10,100				
410 Supplies & Materials	1,545	2,540		2,525		2,550				
431 Library Books		769								
440 Periodicals		29								
460 Nonconsumable Items	93	775		200		200				
470 Computer Software						3,282				
640 Dues & Fees	185	1,863		320		160				
2213 Curriculum Development	58,581	24,459		36,135		62,078				

Function 2219 Other Improvements of Instruction Services

Activities for improving instruction other than those classified above.

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2219 Other Improve Instruction										
122 Substitutes-Classified		222								
220 Social Security Admin		17								
231 Worker's Compensation		1								
318 Prof & Improv Noninstruc		1,000								
319 Oth Instr-Prof-Tech Serv	4,700	10,500		24,000		35,900				
341 Travel-Local In District		17								
342 Travel-Out of District		274								
410 Supplies & Materials		434		310		300				
432 Reference Books		1,192								
440 Periodicals		36								
2219 Other Improve Instruction	4,700	13,693		24,310		36,200				

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. We continue to budget 1.0 position to coordinate the media services.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2221 Educ Media Serv Direction										
111 Licensed Salaries	104,220	85,058	1.00	58,536	1.00	59,706				
131 Lic Extra Assign.	10,551	4,731				12,500				
211 PERS Employer Contrib	615	363		345		3,582				
212 PERS Employee Pickup	5,764	3,443		3,512		352				
213 PERS UAL Contribution	8,540	4,876		8,037		8,359				
220 Social Security Admin	8,770	6,742		4,478		4,568				
231 Worker's Compensation	395	420		585		299				
240 Contractual Benefits	17,417			11,868		11,960				
241 MDV - Licensed		13,576								
245 Life - Licensed		134								
318 Prof & Improv Noninstruc		175								
341 Travel-Local In District	2,645	1,483		2,560		2,172				
342 Travel-Out of District	753	287		320		320				
355 Printing & Binding	69	30		200		200				
385 Management Services	16,000									
410 Supplies & Materials	229	451		600		600				
480 Computer Hardware	8,712									
2221 Educ Media Serv Direction	184,680	121,769	1.00	91,041	1.00	104,618				

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

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2222 Library/Media Center										
112 Classified Salaries	255,774	266,988	11.82	257,076	11.96	254,981				
122 Substitutes-Classified	898	572				300				
125 Licensed Subs-Sick Leave		81								
126 Class Subs-Sick Leave	3,231	4,009		5,000		5,000				
127 Lic Subs-Contracted Lve		243								
128 Class Subs-Contract Lve	2,632	1,512								
131 Lic Extra Assign.		1,792								
134 Class Beynd Fte	160	937								
211 PERS Employer Contrib	1,616	2,402		2,046		15,342				
212 PERS Employee Pickup	15,166	16,295		15,674		1,758				
213 PERS UAL Contribution	22,474	21,778		35,821		36,266				
220 Social Security Admin	19,850	20,868		20,017		19,880				
231 Worker's Compensation	1,148	1,668		2,598		1,303				
240 Contractual Benefits	128,284			134,131		148,730				
242 MDV - Classified		141,644								
246 Life - Classified		538								
315 Other Instructional Svcs	486			500		1,000				
322 Repairs & Maint Serv				500		1,000				
353 Postage		10								
355 Printing & Binding	1,202	354		1,700		500				
390 Oth Gen Prof/Tech Serv		12,509		12,500		12,500				
410 Supplies & Materials	5,519	7,050		7,269		9,424				
431 Library Books	35,413	24,852		20,100		20,000				
432 Reference Books	3,798	13,762		10,100		9,100				
440 Periodicals	5,703	3,561		6,240		6,240				
460 Nonconsumable Items	10,351	4,838		1,440		790				
470 Computer Software	196	3,668		1,650		800				
480 Computer Hardware	2,543	12,714		9,100		10,500				
640 Dues & Fees	18,378	82,569		10,960		10,960				
2222 Library/Media Center	534,822	647,214	11.82	554,422	11.96	566,374				

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

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2223 Multimedia Services										
121 Substitutes-Licensed		70								
220 Social Security Admin		5								
231 Worker's Compensation										
322 Repairs & Maint Serv	224	769		2,200		2,200				
390 Oth Gen Prof/Tech Serv						200				
410 Supplies & Materials	4,168	3,277		2,050		1,800				
432 Reference Books	55									
460 Nonconsumable Items	4,128	1,939		1,600		2,400				
470 Computer Software	176			200						
480 Computer Hardware	43,232	362		1,300		2,500				
640 Dues & Fees	54									
2223 Multimedia Services	52,037	6,422		7,350		9,100				

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

A portion of the Data Coordinator is paid from this area, and is partially supported by grant funds.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2230 Assessment & Testing										
112 Classified Salaries	9,698	16,048	0.50	17,150	0.69	39,253				
121 Substitutes-Licensed	551	2,697		1,512		1,512				
122 Substitutes-Classified		2,534								
124 Temporary-Classified	2,690									
131 Lic Extra Assign.	160	2,662								
133 Lic Extra-Curric						7,159				
134 Class Beynd Fte	33	1,833								
211 PERS Employer Contrib	30	1,187		1,739		2,874				
212 PERS Employee Pickup	164	1,061		1,029		287				
213 PERS UAL Contribution	428	257		2,355		6,711				
220 Social Security Admin	1,005	1,966		1,312		3,666				
231 Worker's Compensation	46	120		171		238				
240 Contractual Benefits	2,409			5,453		8,255				
242 MDV - Classified		5,065								
246 Life - Classified		18								
319 Oth Instr-Prof-Tech Serv	3,343	10,619		15,360		13,560				
341 Travel-Local In District	19	188		800		500				
342 Travel-Out of District	66	245		400		700				
353 Postage	25	22		25						
355 Printing & Binding	529	1,229		2,425		1,000				
410 Supplies & Materials	2,023	2,963		3,225		4,600				
432 Reference Books	84	74								
460 Nonconsumable Items	63	62		825		1,000				
470 Computer Software		73								
480 Computer Hardware		1,686		14,400		3,300				
640 Dues & Fees						1,800				
2230 Assessment & Testing	23,366	52,609	0.50	68,181	0.69	96,415				

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. The increase in this function is due to the reduction in several Title funds that were used for instructional development in the past.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2240 Instructional Staff Dev										
121 Substitutes-Licensed	4,213	8,360		7,750		24,800				
122 Substitutes-Classified	172	135		450		500				
131 Lic Extra Assign.	574	25				23,820				
134 Class Beynd Fte	631	1,031		361		5,879				
211 PERS Employer Contrib	8	66		1,528		3,300				
212 PERS Employee Pickup	89	173		30		422				
213 PERS UAL Contribution	132	174				7,701				
220 Social Security Admin	426	730		138		4,208				
231 Worker's Compensation	24	53		10		276				
312 Instr Prog Improv Serv	88,597	92,809		147,907		127,280				
318 Prof & Improv Noninstruc	912			1,200		1,200				
319 Oth Instr-Prof-Tech Serv	385	1,000								
341 Travel-Local In District	132	249		630		650				
342 Travel-Out of District	4,881	4,181		4,170		8,749				
353 Postage				25						
355 Printing & Binding		234								
390 Oth Gen Prof/Tech Serv		220								
410 Supplies & Materials	562	3,100		2,541		13,462				
431 Library Books	26	797								
432 Reference Books	31	2,095		825		1,400				
460 Nonconsumable Items		1,283		800		232				
640 Dues & Fees				25						
2240 Instructional Staff Dev	101,795	116,715		168,390		223,879				

Function 2310 Board of Education

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

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2310 Board of Education Serv										
318 Prof & Improv Noninstruc	65	500				2,000				
341 Travel-Local In District	3,501	2,967		2,500		2,500				
342 Travel-Out of District	5,665	4,507		6,000		6,000				
353 Postage	7									
355 Printing & Binding	1,941	2,052		3,500		2,500				
381 Audit Services	22,530	34,275		25,000		25,000				
382 Legal Services	86,559	88,913		61,000		57,000				
383 Architect/Engineer Serv	919									
384 Negotiation Services	15,188	13,811				10,000				
388 Election Services		9,414		20,720		20,720				
390 Oth Gen Prof/Tech Serv	7,390	9,979				5,000				
410 Supplies & Materials	224	78		350		350				
432 Reference Books	43	16		250		250				
440 Periodicals	285	1,035				600				
460 Nonconsumable Items	239	195				250				
640 Dues & Fees	11,808	11,908		14,000		14,000				
651 Liability Insurance	1,018	3,240		4,000		5,000				
2310 Board of Education Serv	157,382	182,890		137,320		151,170				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2321 Office of Supt Serv										
112 Classified Salaries	43,956	44,964	1.00	46,088	1.00	47,244				
113 Administrators	111,760	127,156	1.00	116,213	1.00	119,118				
132 Class Overtime	2,113	1,037								
134 Class Beynd Fte		155								
149 Additional Salary	2,333	4,200		4,200		4,560				
211 PERS Employer Contrib	831	1,136		982		10,256				
212 PERS Employee Pickup	2,904	10,650		9,990		1,009				
213 PERS UAL Contribution	11,534	13,664		22,861		23,929				
220 Social Security Admin	11,217	13,869		12,737		13,075				
231 Worker's Compensation	542	785		1,665		854				
240 Contractual Benefits	18,714			24,778		24,300				
243 MDV - Admin		10,203								
244 MDV - Confidential/Exempt		10,203								
245 Life - Licensed	8,000									
247 Life - Administrators		544								
248 Life - Conf/Exempt		196								
312 Instr Prog Improv Serv				1,000		1,000				
318 Prof & Improv Noninstruc	700	835		3,000		3,000				
322 Repairs & Maint Serv	123									
324 Rentals	1,450	4,200		200		200				
341 Travel-Local In District	1,550	1,201		1,500		1,500				
342 Travel-Out of District	1,640	2,374		4,000		3,000				
353 Postage	7					100				
355 Printing & Binding	25	186		2,000		1,000				
359 Other Communication Serv	310	465		500		250				
390 Oth Gen Prof/Tech Serv	8	204		1,000		1,000				
410 Supplies & Materials	194	740		1,000		1,000				
414 Gasoline	504									
432 Reference Books	270	368		350		350				
440 Periodicals	125	75		200		200				
460 Nonconsumable Items	468	650		500		500				
470 Computer Software		36		350		350				
480 Computer Hardware	1,492	383 -		500		500				
640 Dues & Fees	580	562		1,500		2,000				
2321 Office of Supt Serv	223,350	250,275	2.00	257,114	2.00	260,295				

Function 2322 Assistant Superintendent

Activities associated with assisting the Superintendent with general administrative responsibilities.

Notes

With the reorganization of central administration, the Assistant Superintendent's position replaced the Director of Human Resources position.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2322 Asst. Superintendent										
113 Administrators					1.00	111,681				
149 Additional Salary						3,480				
211 PERS Employer Contrib						6,910				
212 PERS Employee Pickup						679				
213 PERS UAL Contribution						16,123				
220 Social Security Admin						8,810				
231 Worker's Compensation						576				
240 Contractual Benefits						12,063				
2322 Asst. Superintendent					1.00	160,322				

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 is included in this function.

Notes

The FTE listed below for the current budget, 2005-2006 may not be accurate. We have improved the budget process for staffing positions, so we are confident that the Proposed FTE is accurate.

One elementary and one middle school principal position has been reduced with the closure of Arcadia and Taft Middle schools.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2411 Principal Svcs										
111 Licensed Salaries		8,832	0.17	9,289						
112 Classified Salaries	456,371	467,983	15.15	426,876	11.00	335,317				
113 Administrators	1,135,133	1,176,072	13.00	1,145,980	11.00	996,000				
121 Substitutes-Licensed	1,881	1,556				200				
122 Substitutes-Classified	2,329	4,899		300		400				
125 Licensed Subs-Sick Leave	161									
126 Class Subs-Sick Leave	18,293	15,684		15,000		15,000				
127 Lic Subs-Contracted Lve	217									
128 Class Subs-Contract Lve	2,364	3,316								
129 Lic Sub Tchr in Charge	19,464	23,355		1,320		4,620				
131 Lic Extra Assign.	87	690								
132 Class Overtime	1,660	1,532								
133 Lic Extra-Curric	15,157	17,072		21,013		17,647				
134 Class Beynd Fte	4,636	4,737		1,040		3,569				
149 Additional Salary	63,832	19,270		9,600		7,800				
211 PERS Employer Contrib	10,659	11,923		9,481		82,010				
212 PERS Employee Pickup	31,192	103,339		97,515		8,834				
213 PERS UAL Contribution	148,066	133,335		223,008		192,755				
220 Social Security Admin	129,306	131,707		124,463		105,513				
231 Worker's Compensation	6,180	8,730		16,206		6,904				
240 Contractual Benefits	299,963			317,887		257,499				
241 MDV - Licensed		1,823								
242 MDV - Classified		183,976								
243 MDV - Admin		142,842								
245 Life - Licensed		11								
246 Life - Classified		668								
247 Life - Administrators		2,618								
312 Instr Prog Improv Serv						600				
315 Other Instructional Svcs						1,000				
318 Prof & Improv Noninstruc	100	5,258		200		1,500				
322 Repairs & Maint Serv	716	239		800		1,500				
324 Rentals	50									
341 Travel-Local In District	68	59		3,000		3,000				
342 Travel-Out of District	2,276	3,655		8,211		12,570				
353 Postage	2,976	2,619		2,125		2,900				
355 Printing & Binding	1,878	3,162		2,608		4,450				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2411 Principal Svcs - Continued										
374 Other Tuition	2,025	7,390		40,000		10,000				
390 Oth Gen Prof/Tech Serv	1,500					800				
410 Supplies & Materials	7,400	11,201		6,232		9,391				
432 Reference Books	33	988								
440 Periodicals	80	456								
460 Nonconsumable Items	5,598	11,813		800		1,300				
470 Computer Software		40		970		800				
480 Computer Hardware	2,325	3,012		250		650				
640 Dues & Fees	16,669	18,622		22,180		21,680				
2411 Principal Svcs	2,390,645	2,534,484	28.32	2,506,354	22.00	2,106,209				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2412 Asst Princ Svcs										
113 Administrators	385,045	355,929	4.00	313,485	4.00	349,222				
121 Substitutes-Licensed	55									
127 Lic Subs-Contracted Lve	67									
129 Lic Sub Tchr in Charge		3,536								
134 Class Beynd Fte	61									
149 Additional Salary	3,600	4,157		2,400		2,400				
211 PERS Employer Contrib	2,488	4,628		1,864		21,098				
212 PERS Employee Pickup	1,173	21,164		18,953		2,074				
213 PERS UAL Contribution	34,556	24,542		43,371		49,227				
220 Social Security Admin	29,486	27,709		24,166		26,900				
231 Worker's Compensation	1,321	1,700		3,159		1,759				
240 Contractual Benefits	45,448			46,356		47,816				
243 MDV - Admin		47,203								
247 Life - Administrators		848								
318 Prof & Improv Noninstruc	300	402								
342 Travel-Out of District		1,261		700		700				
353 Postage	44			25		1,000				
355 Printing & Binding	110	3		175		650				
410 Supplies & Materials	973	231		938		819				
432 Reference Books	20									
440 Periodicals	102									
460 Nonconsumable Items	583	152								
470 Computer Software				200						
480 Computer Hardware	1,614									
640 Dues & Fees		300		25						
2412 Asst Princ Svcs	507,046	493,765	4.00	455,817	4.00	503,665				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2413 Graduation										
121 Substitutes-Licensed		419								
220 Social Security Admin		32								
231 Worker's Compensation		2								
353 Postage		23								
410 Supplies & Materials	4,013	2,055		3,750		3,400				
2413 Graduation	4,013	2,531		3,750		3,400				

Function 2490 School Administrative Support Services

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

Notes

The Operations Administrator and Operation Services Secretary are budgeted in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2490	School Admin Supp Serv										
112	Classified Salaries	47,055	33,115	1.00	37,274	1.00	38,355				
113	Administrators	105,404	68,236			1.00	88,800				
149	Additional Salary	3,000	3,000				3,000				
211	PERS Employer Contrib	625	1,530		2,997		7,809				
212	PERS Employee Pickup	1,982	6,090		2,236		768				
213	PERS UAL Contribution	8,688	6,187		5,118		18,222				
220	Social Security Admin	10,893	7,983		2,851		9,957				
231	Worker's Compensation	517	468		373		651				
240	Contractual Benefits	18,631			10,905		23,409				
242	MDV - Classified		10,203								
243	MDV - Admin		10,348								
246	Life - Classified		37								
247	Life - Administrators		188								
318	Prof & Improv Noninstruc	165			398		400				
319	Oth Instr-Prof-Tech Serv	9,000	10,248		10,000		10,000				
341	Travel-Local In District	56	18		90		100				
342	Travel-Out of District	240	672		2,988		1,000				
353	Postage	161			4,458		1,000				
355	Printing & Binding	217	21		1,150		500				
410	Supplies & Materials	4,338	3,645		3,059		200				
432	Reference Books	196	16		542		250				
440	Periodicals		127				400				
460	Nonconsumable Items	956	950		2,860		200				
470	Computer Software		253		400		200				
480	Computer Hardware	2,405									
640	Dues & Fees		69		919		150				
2490	School Admin Supp Serv	214,529	163,404	1.00	88,618	2.00	205,371				

Function 2511 Business Services Direction

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

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2511 Bus Svcs Direction										
113 Administrators	80,295	34,740	0.28	29,964	0.28	31,271				
114 Managerial-Classified			1.00	81,830	1.00	83,868				
149 Additional Salary	7,767			840		1,025				
211 PERS Employer Contrib	263	222		665		6,970				
212 PERS Employee Pickup	48	-2,084		6,758		686				
213 PERS UAL Contribution	3,656	2,671		15,464		16,263				
220 Social Security Admin	6,656	2,301		8,617		8,887				
231 Worker's Compensation	274	144		1,126		580				
240 Contractual Benefits	3,197			14,918		15,342				
243 MDV - Admin		3,357								
247 Life - Administrators		95								
318 Prof & Improv Noninstruc	284	200		2,480		2,000				
319 Oth Instr-Prof-Tech Serv	131									
341 Travel-Local In District	343	157		200		250				
342 Travel-Out of District	509	1,621		2,480		5,000				
390 Oth Gen Prof/Tech Serv	2,148	1,261								
410 Supplies & Materials	62	73				250				
432 Reference Books	388			240		250				
460 Nonconsumable Items	22									
470 Computer Software	1,119			640						
480 Computer Hardware						250				
640 Dues & Fees	160	280		1,600		300				
2511 Bus Svcs Direction	107,226	49,206	1.28	167,822	1.28	173,192				

Function 2521 Fiscal Services Direction

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

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2521	Fiscal Services Direct										
112	Classified Salaries	9,923	9,520								
122	Substitutes-Classified	934	430								
132	Class Overtime		1,032								
211	PERS Employer Contrib	201	67								
212	PERS Employee Pickup		72								
213	PERS UAL Contribution		35								
220	Social Security Admin	795	834								
231	Worker's Compensation	51	78								
240	Contractual Benefits	2,993									
242	MDV - Classified		3,380								
246	Life - Classified		11								
318	Prof & Improv Noninstruc	859	179		800		2,000				
322	Repairs & Maint Serv						200				
341	Travel-Local In District	245	27		200		100				
342	Travel-Out of District	731	423		2,560		3,000				
354	Advertising		436		720						
355	Printing & Binding	1,732	2,239		2,400		1,500				
390	Oth Gen Prof/Tech Serv		6,721		3,600						
410	Supplies & Materials	583	629		2,400		1,000				
432	Reference Books				160						
460	Nonconsumable Items	744	3,458		6,380		913				
470	Computer Software	704	450				750				
480	Computer Hardware	2,107									
640	Dues & Fees	1,424	287		1,200		1,000				
2521	Fiscal Services Direct	24,026	30,308		20,420		10,463				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2522 Budgeting Services										
132 Class Overtime		194								
211 PERS Employer Contrib		1								
212 PERS Employee Pickup		12								
213 PERS UAL Contribution		16								
220 Social Security Admin		15								
231 Worker's Compensation		1								
341 Travel-Local In District	18	30				150				
354 Advertising	1,303	1,191		1,280		1,500				
355 Printing & Binding	378	753		600		1,200				
390 Oth Gen Prof/Tech Serv		90								
410 Supplies & Materials	86	83		160		250				
432 Reference Books		31				100				
2522 Budgeting Services	1,785	2,417		2,040		3,200				

Function 2523 Receiving & Disbursing Funds

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

Notes

Funding for the Accounting Clerk III position is included in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2523 Receiving & Disburs Funds										
112 Classified Salaries	33,648	35,880	1.00	36,608	1.00	31,647				
211 PERS Employer Contrib	215	230		87		1,899				
212 PERS Employee Pickup	2,019	2,153		2,196		186				
213 PERS UAL Contribution	2,991	2,759		5,026		4,431				
220 Social Security Admin	2,556	2,745		2,801		2,421				
231 Worker's Compensation	133	191		366		158				
240 Contractual Benefits	9,317			10,905		11,094				
242 MDV - Classified		10,203								
246 Life - Classified		37								
2523 Receiving & Disburs Funds	50,879	54,198	1.00	57,989	1.00	51,836				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2524 Payroll Services										
112 Classified Salaries	67,532	45,004	1.00	36,462	1.00	40,872				
122 Substitutes-Classified	399	1,442				500				
132 Class Overtime	491	675				2,000				
211 PERS Employer Contrib	726	2,918		2,932		2,572				
212 PERS Employee Pickup	2,732	2,180		2,188		253				
213 PERS UAL Contribution	3,525	2		5,006		6,002				
220 Social Security Admin	5,536	3,370		2,789		3,327				
231 Worker's Compensation	4,715	4,031		6,365		5,229				
232 Unemployment Compensation	471,581	104,570		250,000		100,000				
240 Contractual Benefits	16,991			10,905		11,455				
242 MDV - Classified		13,235								
246 Life - Classified		249								
342 Travel-Out of District						250				
353 Postage						2,500				
355 Printing & Binding		209				350				
381 Audit Services	960									
390 Oth Gen Prof/Tech Serv	2,400	3,006		300		4,500				
640 Dues & Fees		9								
2524 Payroll Services	577,588	180,900	1.00	316,947	1.00	179,810				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2525 Financial Account Serv										
112 Classified Salaries	61,927	60,764	2.00	83,678	2.00	86,112				
114 Managerial-Classified		69,520								
132 Class Overtime		1,556								
211 PERS Employer Contrib	396	1,543		3,442		5,167				
212 PERS Employee Pickup	3,716	7,716		5,021		508				
213 PERS UAL Contribution	5,505	9,154		11,489		12,056				
220 Social Security Admin	4,677	10,009		6,401		6,588				
231 Worker's Compensation	206	637		837		431				
240 Contractual Benefits	9,317			21,810		22,909				
242 MDV - Classified		13,519								
244 MDV - Confidential/Exempt		10,203								
246 Life - Classified		49								
248 Life - Conf/Exempt		196								
2525 Financial Account Serv	85,744	184,866	2.00	132,678	2.00	133,771				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2526 Internal Auditing Serv										
112 Classified Salaries	14,694	18,834	0.75	28,844	0.75	29,765				
211 PERS Employer Contrib	94	120		41		1786				
212 PERS Employee Pickup	882	1,130		1,731		176				
213 PERS UAL Contribution	1,306	1,448		3,960		4,167				
220 Social Security Admin	1,123	1,441		2,207		2,277				
231 Worker's Compensation	62	133		288		149				
240 Contractual Benefits	3,754			7,524		8,951				
242 MDV - Classified		5,236								
246 Life - Classified		20								
2526 Internal Auditing Serv	21,915	28,372	0.75	44,595		47,271				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2527 Property Accounting Serv										
112 Classified Salaries	22,282									
211 PERS Employer Contrib	143									
212 PERS Employee Pickup	1,337									
213 PERS UAL Contribution	1,981									
220 Social Security Admin	1,705									
231 Worker's Compensation	70									
240 Contractual Benefits	5,800									
242 MDV - Classified										
246 Life - Classified										
2527 Property Accounting Serv	33,318									

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

The Assistant Director of Facilities & Maintenance position is reflected in this function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2541 Oper & Maint Plant Direct										
112 Classified Salaries	43,572	40,154	1.00	45,531	1.00	46,862				
113 Administrators	31,710	25,266	0.27	29,964	0.25	27,920				
114 Managerial-Classified					1.00	55,272				
122 Substitutes-Classified	1,942	1,583								
126 Class Subs-Sick Leave	1,253	215								
128 Class Subs-Contract Lve	275	2,179								
134 Class Beynd Fte		204								
149 Additional Salary				810		915				
211 PERS Employer Contrib	549	181		271		7,858				
212 PERS Employee Pickup	2,614	4,176		4,578		772				
213 PERS UAL Contribution	6,625	5,016		10,477		18,336				
220 Social Security Admin	5,975	4,968		5,837		10,019				
231 Worker's Compensation	270	404		763		654				
240 Contractual Benefits	12,428			14,105		26,435				
242 MDV - Classified		9,179								
243 MDV - Admin		3,490								
246 Life - Classified		37								
247 Life - Administrators		99								
318 Prof & Improv Noninstruc	1,887	7,790		1,600		1,600				
322 Repairs & Maint Serv	579	164		380		380				
324 Rentals	400	406		346		476				
341 Travel-Local In District	4,219	2,454		3,360		1,000				
342 Travel-Out of District	602	2,583		480		480				
351 Telephone	440	1,073		1,584		1,500				
353 Postage	158	109		160		160				
354 Advertising	5	359		160		160				
355 Printing & Binding	1,030	991		320		300				
382 Legal Services		1,466								
383 Architect/Engineer Serv		810								
390 Oth Gen Prof/Tech Serv	495	1,425								
410 Supplies & Materials	1,341	793		912		900				
432 Reference Books		236		80		80				
440 Periodicals	49	54		40		40				
460 Nonconsumable Items	1,186	20								
470 Computer Software	55									
480 Computer Hardware	4,160									
640 Dues & Fees	297	612		240						
2541 Oper & Maint Plant Direct	124,116	118,496	1.27	121,998	2.25	202,119				

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

Funding for the custodial contract, utilities, supplies and insurance are included in this function.

The amount budgeted for 2005-06 for the custodial contract was reduced by \$50,000 to reflect the costs charged to the Food Services program. For 2005-06 the custodial contract increased by 3%, and a reduction made of \$100,000 of anticipated savings with the closure of Arcadia and Taft Middle Schools. Custodial supplies continue to increase.

Utilities have been budgeted with a 5% increase of anticipated expenses for 2005-2006, and a reduction of services budgeted for the closure of Arcadia and Taft Middle schools.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2542 Care & Upkeep of Bldgs										
319 Oth Instr-Prof-Tech Serv	350									
321 Cleaning Services		1,215,927		1,193,887		1,180,000				
322 Repairs & Maint Serv	1,106	2,288		1,650		3,400				
324 Rentals	35									
325 Electricity	422,303	464,179		439,671		443,021				
326 Fuel	210,662	254,467		237,191		289,700				
327 Water & Sewer	129,201	134,510		119,075		118,977				
328 Garbage	81,306	87,144		71,216		78,337				
351 Telephone	162,131	158,103		121,435		149,746				
352 Long Distance	13,463	16,733		5,534		12,165				
353 Postage	11									
354 Advertising	132									
358 Data Lines	894	2,540								
359 Other Communication Serv		1,114								
390 Oth Gen Prof/Tech Serv	1,250,537	45,557								
410 Supplies & Materials	50,228	71,733		59,076		63,413				
460 Nonconsumable Items	3,155	2,692				2,000				
640 Dues & Fees	60	71								
651 Liability Insurance	110,377	119,766		125,000		100,000				
653 Property Insurance Prem	205,703	166,163		180,000		160,000				
2542 Care & Upkeep of Bldgs	2,641,654	2,742,987		2,553,735		2,600,759				

Function 2543 Care and Upkeep of Grounds

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

Notes

2.0 FTE is reflected here to properly account for the duties assigned. Previously these positions were budgeted under 2544.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2543 Care & Upkeep of Grounds										
112 Classified Salaries					2.00	77,792				
211 PERS Employer Contrib						4,668				
212 PERS Employee Pickup						459				
213 PERS UAL Contribution						10,891				
220 Social Security Admin						5,951				
231 Worker's Compensation						389				
240 Contractual Benefits						22,909				
318 Prof & Improv Noninstruc	160	1,100		1,600		1,600				
322 Repairs & Maint Serv	101,020	65,540		33,504		57,000				
324 Rentals	165	1,136		2,542		2,800				
328 Garbage	160	6		800		1,000				
342 Travel-Out of District		361		560		560				
353 Postage	5	7								
354 Advertising	164	93		280		280				
390 Oth Gen Prof/Tech Serv	8,293	1,231								
410 Supplies & Materials	32,909	19,227		38,794		36,480				
460 Nonconsumable Items	22,853	22,190		11,520		14,000				
465 Tires	800	414		960		1,800				
541 Initial & Addl Equip Purc				3,200		3,200				
542 Replace Equipment Purch	36,405	5,949								
640 Dues & Fees	160	150		128		128				
670 Taxes & Licenses	214	61								
2543 Care & Upkeep of Grounds	203,308	117,465		93,888	2.00	241,907				

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

The reduction of 2.0 FTE in this function is due to the change in coding of positions – see 2543 Grounds.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
112 Classified Salaries	371,411	403,157	8.75	378,212	6.75	313,685				
114 Managerial-Classified		46,365	1.00	53,924						
124 Temporary-Classified	23,093	19,634								
132 Class Overtime	239	57								
211 PERS Employer Contrib	2,061	11,851		14,269		18,821				
212 PERS Employee Pickup	18,808	25,131		25,928		1,851				
213 PERS UAL Contribution	28,632	22,973		59,332		43,916				
220 Social Security Admin	29,605	35,457		33,058		23,997				
231 Worker's Compensation	10,214	4,528		4,321		1,568				
240 Contractual Benefits	84,658			109,744		77,318				
242 MDV - Classified		102,034								
244 MDV - Confidential/Exempt		10,203								
246 Life - Classified		371								
248 Life - Conf/Exempt		196								
318 Prof & Improv Noninstruc				2,400		2,400				
319 Oth Instr-Prof-Tech Serv		116		972		900				
322 Repairs & Maint Serv	321,447	228,994		401,495		359,800				
324 Rentals	1,972	1,021		380		600				
328 Garbage	2,650	2,853		1,964		3,000				
342 Travel-Out of District		492		1,600		600				
353 Postage	14	112								
354 Advertising	1,219	151								
355 Printing & Binding		24								
383 Architect/Engineer Serv	5,680	13,727		12,000		6,000				
390 Oth Gen Prof/Tech Serv	3,379	1,350		800		800				
410 Supplies & Materials	78,138	99,634		60,532		69,800				
414 Gasoline		44								
460 Nonconsumable Items	232,705	182,326		118,688		136,620				
541 Initial & Addl Equip Purc				12,400		9,500				
542 Replace Equipment Purch		76,700		5,040		5,040				
543 Vehicle Replacement-Futr		14,411		1,120						
640 Dues & Fees	2,037	3,031				3,000				
651 Liability Insurance						10,000				
653 Property Insurance Prem		7,896								
2544 Maintenance	1,217,962	1,314,839	9.75	1,298,179	6.75	1,089,216				

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. The increase in fuel cost is reflected in the proposed budget, as well as actual anticipated maintenance costs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2545 Maint of Vehicles										
322 Repairs & Maint Serv	5,891	13,982		8,637		18,600				
410 Supplies & Materials	633	1,143		2,400		3,000				
414 Gasoline	16,053	20,994		15,770		22,000				
460 Nonconsumable Items	2,900	2,413		2,888		2,000				
465 Tires	187	1,558		3,200		4,000				
543 Vehicle Replacement-Futr				12,000		15,000				
651 Liability Insurance	24,893	18,043		23,000		15,000				
653 Property Insurance Prem		21 -				5,000				
2545 Maint of Vehicles	50,557	58,112		67,895		84,600				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2546 Security Services										
322 Repairs & Maint Serv	203	170		8,016		10,986				
342 Travel-Out of District		202								
352 Long Distance	10,132	9,882		10,530		10,358				
355 Printing & Binding		500								
390 Oth Gen Prof/Tech Serv	240									
410 Supplies & Materials		26		600		600				
460 Nonconsumable Items	2,560	521		9,000		8,000				
541 Initial & Addl Equip Purc		3,605								
640 Dues & Fees	100	205		3,243		3,083				
2546 Security Services	13,235	15,111		31,389		33,027				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2549 Other Oper & Maint Plant										
322 Repairs & Maint Serv	32,287	32,558		30,407		29,174				
390 Oth Gen Prof/Tech Serv	674	742								
410 Supplies & Materials		381		2,000		2,000				
432 Reference Books		182								
460 Nonconsumable Items	3,500	2,970		4,000		4,000				
640 Dues & Fees	998	225								
670 Taxes & Licenses	1,723	1,033								
2549 Other Oper & Maint Plant	39,182	38,091		36,407		35,174				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2551 Student Trans Serv Direct										
112 Classified Salaries	4,007									
113 Administrators	42,230	34,740	0.25	27,239	0.25	27,920				
149 Additional Salary				750		915				
211 PERS Employer Contrib	296	222		165		1,730				
212 PERS Employee Pickup	240	2,084		1,679		170				
213 PERS UAL Contribution	4,110	2,671		3,843		4,037				
220 Social Security Admin	3,515	2,478		2,141		2,206				
231 Worker's Compensation	147	111		280		144				
240 Contractual Benefits	5,710			2,963		3,016				
242 MDV - Classified		1,024								
243 MDV - Admin		3,357								
247 Life - Administrators		95								
322 Repairs & Maint Serv	38									
410 Supplies & Materials	6									
2551 Student Trans Serv Direct	60,299	46,782	0.25	39,060	0.25	40,138				

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. There has been a correction in the object used for the payment to Mid Columbia from 390 to 331, per ODE recommendations. There has also been the correction of the cost of Special Ed transportation to the 2558 function.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2552 Vehicle Operation Serv										
112 Classified Salaries	7,500	4,462								
122 Substitutes-Classified	63									
132 Class Overtime	327									
211 PERS Employer Contrib	50	268								
212 PERS Employee Pickup	470	29								
213 PERS UAL Contribution	696	343								
220 Social Security Admin	596	337								
231 Worker's Compensation	106	15								
240 Contractual Benefits	1,592									
319 Oth Instr-Prof-Tech Serv	181									
322 Repairs & Maint Serv	14,085	6,082				18,000				
325 Electricity	163	1,601				5,000				
326 Fuel	7	3,678								
327 Water & Sewer	162	720				2,375				
328 Garbage		930				2,000				
331 Reimb Student Trans	7,156	11,059		4,100		1,904,716				
332 Nonreimb Student Trans		663				125,000				
343 Travel-Student Out Dist		3,218								
351 Telephone	1,307	4,585								
352 Long Distance	74									
358 Data Lines	473									
390 Oth Gen Prof/Tech Serv	1,575,334	1,863,365		2,468,000						
410 Supplies & Materials	204									
414 Gasoline	115,707									
460 Nonconsumable Items	3,603									
651 Liability Insurance		728								
653 Property Insurance Prem				1,000						
2552 Vehicle Operation Serv	1,729,856	1,902,083		2,473,100		2,057,091				

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. We've corrected the budget for 2006-2007.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2558 Special Ed Trans Serv										
112 Classified Salaries	89									
211 PERS Employer Contrib	1									
212 PERS Employee Pickup	5									
213 PERS UAL Contribution	8									
220 Social Security Admin	7									
331 Reimb Student Trans	5,757	6,563		7,000		655,200				
343 Travel-Student Out Dist		87								
390 Oth Gen Prof/Tech Serv	560,765	537,380								
2558 Special Ed Trans Serv	566,632	544,030		7,000		655,200				

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. The fee budgeted in this function is to use the State Purchasing Contracts.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2572 Purchasing Services										
354 Advertising		97								
355 Printing & Binding	16									
640 Dues & Fees	2,000					2,000				
2572 Purchasing Services	2,016	97				2,000				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2574 Print-Publish-Duplicating										
112 Classified Salaries	33,648	34,548	1.00	35,277	1.00	36,296				
211 PERS Employer Contrib	215	221		24		2,178				
212 PERS Employee Pickup	2,019	2,073		2,117		214				
213 PERS UAL Contribution	2,991	2,656		4,844		5,081				
220 Social Security Admin	2,566	2,643		2,699		2,777				
231 Worker's Compensation	134	183		353		181				
240 Contractual Benefits	9,317			10,905		11,455				
242 MDV - Classified		10,203								
246 Life - Classified		37								
322 Repairs & Maint Serv	433	1,368		1,600		1,600				
341 Travel-Local In District	6									
353 Postage	20									
355 Printing & Binding	11,269	1,482								
410 Supplies & Materials	3,259	14,623		12,000		12,600				
460 Nonconsumable Items	990			800		200				
2574 Print-Publish-Duplicating	66,867	70,037	1.00	70,619	1.00	72,582				

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. .34 of this position is charged to the Food Services program for delivery/courier services.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2610 Direction Central Support										
112 Classified Salaries	29,612	21,236	0.65	21,239	0.66	21,867				
211 PERS Employer Contrib	189	136		89		1,312				
212 PERS Employee Pickup	1,777	1,274		1,274		129				
213 PERS UAL Contribution	2,633	1,601		2,916		3,061				
220 Social Security Admin	2,250	1,625		1,625		1,673				
231 Worker's Compensation	821	134		212		109				
240 Contractual Benefits	10,718			10,905		7,517				
242 MDV - Classified		10,203								
246 Life - Classified		37								
322 Repairs & Maint Serv	1,921	3,478		2,776		5,500				
324 Rentals	1,372					1,500				
341 Travel-Local In District	5									
351 Telephone	38									
353 Postage	7,905	10,286		11,040		15,000				
355 Printing & Binding	5,815	6,626		7,000		8,090				
359 Other Communication Serv		73								
390 Oth Gen Prof/Tech Serv		50								
410 Supplies & Materials	7,432	7,304		8,358		10,400				
414 Gasoline	2,301	3,200		3,946		4,800				
460 Nonconsumable Items	201	436								
465 Tires		1,128		800		1,600				
543 Vehicle Replacement-Futr						20,000				
2610 Direction Central Support	74,990	68,827	0.65	72,180	0.66	102,558				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2626 Grant Writing										
112 Classified Salaries	47,508	48,648	1.00	49,650	1.00	51,085				
121 Substitutes-Licensed	269	280				530				
134 Class Beynd Fte		461								
211 PERS Employer Contrib	305	315		89		3,065				
212 PERS Employee Pickup	2,858	2,955		2,979		301				
213 PERS UAL Contribution	4,236	3,791		6,817		7,152				
220 Social Security Admin	3,573	3,705		3,798		3,908				
231 Worker's Compensation	175	252		496		255				
240 Contractual Benefits	9,317			10,905		11,455				
242 MDV - Classified		10,203								
246 Life - Classified		37								
341 Travel-Local In District	352	627		1,500		1,500				
342 Travel-Out of District	467	581		2,500		2,500				
410 Supplies & Materials	11	113		1,900		1,900				
2626 Grant Writing	69,071	71,968	1.00	80,634	1.00	83,651				

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

The increase in the postage budget is to reflect actual anticipated costs.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2633 Public Information Serv										
341 Travel-Local In District	206									
353 Postage		307		2,500		1,500				
355 Printing & Binding	6,911	8,824		2,500		10,500				
410 Supplies & Materials				378		250				
440 Periodicals	73	78		150		150				
460 Nonconsumable Items				100		100				
640 Dues & Fees	615	355		500		600				
2633 Public Information Serv	7,805	9,564		6,128		13,100				

Function 2641 Personnel Services

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

Notes

The Assistant Superintendent position was shown in this function for the 2005-2006 budget, but has been moved to Assistant Superintendent Services for the proposed budget.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2641 Staff Services Direction										
112 Classified Salaries	72,836	32,137	1.00	30,493	1.00	39,562				
113 Administrators	100,699	105,272	1.00	108,957						
114 Managerial-Classified		54,708	1.00	56,082	1.00	57,480				
121 Substitutes-Licensed				4,200		4,000				
122 Substitutes-Classified	264	20				4,000				
128 Class Subs-Contract Lve	161	276								
132 Class Overtime		116								
149 Additional Salary	3,000	3,000		3,000						
211 PERS Employer Contrib	1,130	1,250		1,081		5,823				
212 PERS Employee Pickup	4,373	11,714		11,912		572				
213 PERS UAL Contribution	15,699	15,040		27,258		13,586				
220 Social Security Admin	12,529	13,751		15,188		7,423				
231 Worker's Compensation	602	927		1,985		485				
240 Contractual Benefits	27,951			34,357		23,419				
242 MDV - Classified		10,993								
243 MDV - Admin		10,203								
244 MDV - Confidential/Exempt		10,203								
246 Life - Classified		40								
247 Life - Administrators		289								
248 Life - Conf/Exempt		196								
312 Instr Prog Improv Serv				2,000		2,000				
318 Prof & Improv Noninstruc	10					3,000				
319 Oth Instr-Prof-Tech Serv	18,525	7,981								
341 Travel-Local In District	12,471	2,059		1,000		1,000				
342 Travel-Out of District	540	10		1,000		1,000				
353 Postage		10								
355 Printing & Binding	1,005	2,057		2,500		2,500				
384 Negotiation Services	3,916									
390 Oth Gen Prof/Tech Serv	340	20								
410 Supplies & Materials	6,566	7,666		3,500		3,500				
432 Reference Books				150		250				
440 Periodicals	60	260								
460 Nonconsumable Items		1,512								
470 Computer Software	3,289	3,289		4,500		4,500				
480 Computer Hardware	782			1,500		1,500				
640 Dues & Fees				20,450		2,000				
2641 Staff Services Direction	286,748	294,999	3.00	331,113	2.00	177,600				

Function 2642 Recruitment & Replacement

Activities concerned with employment and assigning personnel for the District

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2642 Recruitment & Placement										
122 Substitutes-Classified		137								
220 Social Security Admin		11								
231 Worker's Compensation										
341 Travel-Local In District	607									
342 Travel-Out of District	845			7,000		3,000				
354 Advertising	3,928	53		1,440		4,000				
355 Printing & Binding	727	31		1,000		1,000				
384 Negotiation Services	2,085									
390 Oth Gen Prof/Tech Serv	500	1,246		1,000		1,000				
440 Periodicals				250						
480 Computer Hardware						3,000				
640 Dues & Fees	55	399		9,690		1,000				
2642 Recruitment & Placement	8,747	1,877		20,380		13,000				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2643 Staff Accounting Services										
112 Classified Salaries	48,507	44,964	1.00	46,088	1.00	47,244				
132 Class Overtime		454								
211 PERS Employer Contrib	310	291		272		2,835				
212 PERS Employee Pickup	2,910	2,725		2,765		279				
213 PERS UAL Contribution	4,312	3,486		6,328		6,614				
220 Social Security Admin	3,616	3,436		3,526		3,614				
231 Worker's Compensation	177	225		461		236				
240 Contractual Benefits	9,645			11,599		11,964				
244 MDV - Confidential/Exempt		10,203								
248 Life - Conf/Exempt		196								
2643 Staff Accounting Services	69,477	65,980	1.00	71,039	1.00	72,786				

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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2645 Staff Health Services										
385 Management Services	18,800	23,400		22,000		22,000				
390 Oth Gen Prof/Tech Serv		3,200								
2645 Staff Health Services	18,800	26,600		22,000		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

The actual person who will have this position next year was not known when the budget was being prepared. We anticipate that this position will continue to be funded in this area, but did not know where the reduction will be taken. Judgment and Settlements have been reduced from the current year as the grievance the increased budget amount represented has been settled.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2649 Other Staff Services										
111 Licensed Salaries	15,881	15,387	0.33	16,194						
121 Substitutes-Licensed		140								
131 Lic Extra Assign.		392								
134 Class Beynd Fte	12									
211 PERS Employer Contrib	102	97		96						
212 PERS Employee Pickup	953	924		972						
213 PERS UAL Contribution	1,412	1,309		2,223						
220 Social Security Admin	1,216	1,189		1,239						
231 Worker's Compensation	47	64		162						
240 Contractual Benefits	8,635	24,708		3,916						
241 MDV - Licensed		10,248								
245 Life - Licensed		22								
318 Prof & Improv Noninstruc				5,000		5,000				
460 Nonconsumable Items	432									
655 Judge & Settle Against		5,000		450,000		100,000				
2649 Other Staff Services	28,690	59,480	0.33	479,802		105,000				

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. This position is being budgeted out of function 2490 for the 2006-2007 year.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2661 Service Area Direction										
112 Classified Salaries	57,195	4,559	1.00	87,928						
114 Managerial-Classified		50,149								
149 Additional Salary				3,000						
211 PERS Employer Contrib	366	350		536						
212 PERS Employee Pickup	3,432	3,282		5,456						
213 PERS UAL Contribution	5,085	4,207		12,484						
220 Social Security Admin	4,357	4,185		6,956						
231 Worker's Compensation	199	262		909						
240 Contractual Benefits	9,317			11,589						
244 MDV - Confidential/Exempt		10,203								
248 Life - Conf/Exempt		196								
318 Prof & Improv Noninstruc	1,045	1,160								
342 Travel-Out of District	180									
2661 Service Area Direction	81,176	78,553	1.00	128,858						

Function 2664 Technology Operations

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

Notes

The FTE budgeted in this function for 2006-2007 reflects actual positions staffed during 2005-2006.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2664 Operations Services										
112 Classified Salaries	131,489	126,089	3.50	139,121	4.00	157,498				
121 Substitutes-Licensed	1,245									
122 Substitutes-Classified	347	203								
124 Temporary-Classified	674	6,296		2,200		2,200				
131 Lic Extra Assign.				19,000		5,000				
134 Class Beynd Fte	458									
211 PERS Employer Contrib	710	2,899		10,130		13,501				
212 PERS Employee Pickup	6,574	6,663		8,347		929				
213 PERS UAL Contribution	9,861	6,350		19,101		22,050				
220 Social Security Admin	10,241	10,143		10,643		12,049				
231 Worker's Compensation	518	726		1,391		787				
240 Contractual Benefits	30,302			38,167		45,818				
242 MDV - Classified		32,371								
246 Life - Classified		117								
318 Prof & Improv Noninstruc	1,265	472		7,000		7,000				
322 Repairs & Maint Serv	933	3,168		2,500		2,500				
341 Travel-Local In District	597	193		1,900		1,900				
342 Travel-Out of District	2,083	2,186		2,500		2,500				
351 Telephone	343			300		300				
353 Postage	391	1,212		300		300				
355 Printing & Binding	498	2		500		500				
359 Other Communication Serv		67								
390 Oth Gen Prof/Tech Serv	540			7,000		7,498				
410 Supplies & Materials	347	449		2,000		2,000				
414 Gasoline	545	860		750		750				
432 Reference Books	619			750		750				
440 Periodicals	117			100		100				
460 Nonconsumable Items	3,942	5,697		4,000		4,000				
470 Computer Software	3,235	2,313		5,000		5,000				
480 Computer Hardware	15,141	4,129		4,000						
543 Vehicle Replacement-Futr				1,500		1,500				
640 Dues & Fees	3,576	2,418		5,000		5,000				
2664 Operations Services	226,591	215,023	3.50	293,200	4.00	301,430				

Function 2669 Technology Services

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

Notes

The budget for Data Lines (object 358) has been moved to the Technology E-Rate Fund 298.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2669 Other Technology Services										
322 Repairs & Maint Serv	7,135	9,539		8,000		8,000				
353 Postage		4								
358 Data Lines	149,385	119,280		103,156						
460 Nonconsumable Items	40,987	27,212		10,000						
550 Depreciable Technology	4,579									
640 Dues & Fees	1,982									
2669 Other Technology Services	204,068	156,035		121,156		8,000				

Function 2670 Records Management Services

Activities concerned with retention and disposal of district records.

Notes

The 2.0 FTE shown here does not represent new positions, just proper accounting of the services they perform.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 100 GENERAL FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2670 Records Management Serv										
112 Classified Salaries					1.75	58,313				
211 PERS Employer Contrib						3,499				
212 PERS Employee Pickup						344				
213 PERS UAL Contribution						8,164				
220 Social Security Admin						4,461				
231 Worker's Compensation						292				
240 Contractual Benefits						20,045				
319 Oth Instr-Prof-Tech Serv		244								
324 Rentals						1,200				
353 Postage						3,480				
355 Printing & Binding						1,000				
410 Supplies & Materials		155				400				
541 Initial & Addl Equip Purc	6,935									
2670 Records Management Serv	6,935	399			1.75	101,198				

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 2009-2010. 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, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2700 Suppl Retirement Prog										
116 Supplmnt Retire Stipends	329,508	226,882		95,000		48,921				
220 Social Security Admin	19,609	12,463		7,300		3,743				
231 Worker's Compensation		7								
240 Contractual Benefits	492,579	619,193		720,000		1,074,273				
2700 Suppl Retirement Prog	841,696	858,545		822,300		1,126,937				

Function 3120 Food Preparation & Dispensing Services

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

Notes

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3120 Food Prep & Dispense Serv										
460 Nonconsumable Items		2,538		19,470						

Function 3320 Community Recreation Services

Activities which are not directly related to the provision of education for pupils in the district. These include services such as community recreation programs, programs of custody and care of children.

The proposed .44 FTE is to support the Community Learning Grant funds and possible after-school program in Lincoln City.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3320 Comm Recreation Serv										
112 Classified Salaries					0.44	8,793				
211 PERS Employer Contrib						528				
212 PERS Employee Pickup						52				
213 PERS UAL Contribution						1,231				
220 Social Security Admin						673				
231 Worker's Compensation						44				
3320 Comm Recreation Serv					0.44	11,321				

Function 4150 Building Acquisition, Construction & Improvement Services

Activities concerned with building acquisition through purchase or construction and building improvements.

Notes

The Board of Directors added appropriations in this function category to the Adopted Budget, to allow for the possible construction of a new facility – should any of the listed properties sell. The \$440,000 shown in the 2005-2006 has been moved to the Building Maintenance Fund, by Resolution of the Board of Directors.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
4150 Bldg Acquis-Constr-Improv										
520 Buildings Acquisition				440,000						

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 2006. Interest will be due in May 2007, which is expected to be at a higher rate. We have budgeted for the possibility of the need to borrow TANs for the 2007-08 year.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5120 Short-Term Debt Retire										
382 Legal Services				6,000						
390 Oth Gen Prof/Tech Serv	502	20,288		15,500		22,000				
621 Regular Interest				171,875		233,750				
5120 Short-Term Debt Retire	502	20,288		193,375		255,750				

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. Also included is \$200,000 to transfer to the Athletic Coaches Salary fund to reflect the District's support of \$50,000 per high school.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5200 Transfers of Funds										
710 Fund Modifications	86,733	89,049		91,427		294,866				

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

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
6110 Operating Contingency										
810 Planned Reserve				496,662		750,000				

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.

We propose the continued increase of the ending fund balance.

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 100 GENERAL FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	4,003,475	1,963,283		602,337		1,250,000				
Totals for Fund 100 General Fund	43,350,970	42,575,047	407.15	42,440,403	418.82	44,675,000				

LOCAL OPTION FUND

Resources

Requirements

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 150 LOCAL OPTION FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1121 Curr Yrs Local Opt Taxes						3,800,000				
1510 Interest on Investments						10,000				
TOTAL RESOURCES FUND 150						3,810,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 150 LOCAL OPTION FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
111 Licensed Salaries					8.50	440,725				
112 Classified Salaries					0.63	8,779				
211 PERS Employer Contrib						2,653				
212 PERS Employee Pickup						26,970				
213 PERS UAL Contribution						62,930				
220 Social Security Admin						34,388				
231 Worker's Compensation						2,248				
240 Contractual Benefits						101,660				
410 Supplies & Materials						29,488				
1111 Primary K-3					9.13	709,841				
1112 Intermediate Programs										
111 Licensed Salaries					10.48	543,390				
112 Classified Salaries					3.50	51,636				
211 PERS Employer Contrib						3,510				
212 PERS Employee Pickup						35,703				
213 PERS UAL Contribution						83,306				
220 Social Security Admin						45,522				
231 Worker's Compensation						2,976				
240 Contractual Benefits						153,978				
410 Supplies & Materials						12,234				
1112 Intermediate Programs					13.98	932,255				
1121 MS/JHS Programs										
111 Licensed Salaries					4.01	207,919				
112 Classified Salaries					1.19	23,365				
211 PERS Employer Contrib						1,364				
212 PERS Employee Pickup						13,878				
213 PERS UAL Contribution						32,381				
220 Social Security Admin						17,694				
231 Worker's Compensation						1,157				
240 Contractual Benefits						59,415				
410 Supplies & Materials						6,014				
1121 MS/JHS Programs					5.20	363,187				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 150 LOCAL OPTION FUND

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs										
111 Licensed Salaries					10.11	524,207				
112 Classified Salaries					1.00	18,766				
211 PERS Employer Contrib						3,203				
212 PERS Employee Pickup						32,580				
213 PERS UAL Contribution						76,015				
220 Social Security Admin						41,539				
231 Worker's Compensation						2,716				
240 Contractual Benefits						132,371				
410 Supplies & Materials						35,122				
1131 High School Programs					11.11	866,519				
1132 HS Extracurricular										
410 Supplies & Materials						120,000				
1283 District Alternative Prog										
111 Licensed Salaries					1.75	90,738				
211 PERS Employer Contrib						535				
212 PERS Employee Pickup						5,445				
213 PERS UAL Contribution						12,704				
220 Social Security Admin						6,942				
231 Worker's Compensation						454				
240 Contractual Benefits						20,930				
1283 District Alternative Prog					1.75	137,748				
1288 Charter Schools										
360 Charter School Payments						400,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 150 LOCAL OPTION FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1291 ESL Programs										
112 Classified Salaries					1.44	29,266				
211 PERS Employer Contrib						173				
212 PERS Employee Pickup						1,756				
213 PERS UAL Contribution						4,097				
220 Social Security Admin						2,238				
231 Worker's Compensation						147				
240 Contractual Benefits						22,910				
1291 ESL Programs					1.44	60,587				
2113 Social Work Services										
112 Classified Salaries					1.00	19,331				
211 PERS Employer Contrib						114				
212 PERS Employee Pickup						1,159				
213 PERS UAL Contribution						2,706				
220 Social Security Admin						1,478				
231 Worker's Compensation						97				
240 Contractual Benefits						11,455				
2113 Social Work Services					1.00	36,340				
2114 Student Accounting Serv										
112 Classified Salaries					1.63	35,432				
211 PERS Employer Contrib						210				
212 PERS Employee Pickup						2,126				
213 PERS UAL Contribution						4,961				
220 Social Security Admin						2,711				
231 Worker's Compensation						177				
240 Contractual Benefits						17,182				
2114 Student Accounting Serv					1.63	62,799				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 150 LOCAL OPTION FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2122 Counseling Services										
111 Licensed Salaries					1.34	69,479				
211 PERS Employer Contrib						410				
212 PERS Employee Pickup						4,170				
213 PERS UAL Contribution						9,728				
220 Social Security Admin						5,315				
231 Worker's Compensation						348				
240 Contractual Benefits						16,026				
2122 Counseling Services					1.34	105,476				
2132 Medical Services										
112 Classified Salaries					0.06	1,255				
211 PERS Employer Contrib						7				
212 PERS Employee Pickup						75				
213 PERS UAL Contribution						176				
220 Social Security Admin						96				
231 Worker's Compensation						6				
2132 Medical Services					0.06	1,615				
2411 Principal Svcs										
112 Classified Salaries						1,396				
211 PERS Employer Contrib						8				
212 PERS Employee Pickup						84				
213 PERS UAL Contribution						196				
220 Social Security Admin						106				
231 Worker's Compensation						6				
2411 Principal Svcs						1,796				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year						11,837				
Totals for Fund 150 Local Option Fund					46.64	3,810,000				

GRANT FUNDS

Grant Descriptions

Resources

Requirements

GRANT DESCRIPTIONS

- 201 Title IA/D - 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 - No Child Left Behind**
Carryover for Fund 202
- 206 Title IA/D School Improvement-Taft Elementary**
Funds that will be used to implement programs toward educational goals for school improvement.
- 208 Siletz Tribal Charitable Contribution Fund**
Monetary contributions to various school sites for the purpose of supplementing school programs.
- 209 Emergency Response Plans for School Safety**
Funds used to maintain emergency plans and improvement of response effectiveness for district wide crisis management and student safety programs.
- 211 Title III - Bilingual Education**
Language instruction for limited English proficient and immigrant students.
- 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.
- 216 21st Century Community Learning Grant**
Funds dedicated to establish Community/School Learning Centers for Waldport, Toledo Middle School, Newport Middle School and Taft Middle School.
- 218 Title IB-Reading First Part 2 Grant**
Funds established to promote a quality reading program for elementary level students at Arcadia Elementary School.
- 219 21st Century Community Learning Grant**
Funds to support after school programs and activities for Taft Elementary School.
- 220 Title IA/D - No Child Left Behind**
Carryover for Fund 201
- 221 Charter Schools Title V-B Planning Grant**
Funds set aside for the planning and implementation of the Siletz Valley Charter High School.
- 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 - Innovative programs**
Carryover for Fund 222
- 225 Trust Management Services Grant**
These funds have been supplied toward projects at Waldport High School, Yaquina View Elementary School, Taft High School, and the LCSD Media Center.
- 227 Migrant Education**
Carryover for Fund 253

GRANT DESCRIPTIONS

228 Early Intervention

Treatment services 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.

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.

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.

238 Title IB-Reading First Part 1 Grant

Funds established to promote a quality reading program for elementary level students at Arcadia Elementary School.

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.

245 Juvenile Crime Prevention Case Management

These funds provide an increase in FTE for LCSD Health Services Aides which enables the district to improve health services to students.

246 Drug & Alcohol Abuse

Provides staff training and materials for future development of the on-going abuse problems.

250 Title V-Maternal/Child Health Services

Funding provided by OHSU through Title V to provide for the Community Connections Coordinator.

251 Trust Management Services

Carryover for Fund 231

253 Migrant Education

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 and support to create Sheltered English programs in two elementary schools and their feeder kindergarten programs that enroll the large majority of ELL students.

GRANT DESCRIPTIONS

- 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.
- 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
- 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.
- 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 a classroom teacher and aide 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
- 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, 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, 2006 TO JUNE 30, 2007

FUND 200 -GRANT FUNDS

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1920 Contrib-Donat Priv Source	79,926	85,100		123,371		123,869				
1990 Miscellaneous	16,213	2,865		36,800		33,745				
2990 Unrestrtd Rev. Intermed.	15,921	20,377		46,230		38,886				
3299 Oth Restr Grants-In-Aid	515,852	543,277		689,405		791,390				
4300 Restr Direct from Fed Gov	167,625	232,960		277,164		441,938				
4500 Restr Fed Gov thru State	4,102,689	4,750,679		5,881,166		6,459,278				
4990 Other Federal Sources	188,113	110,200								
TOTAL RESOURCES FUND 200	5,086,341	5,745,458		7,054,136		7,889,106				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
111 Licensed Salaries		17,260								
121 Substitutes-Licensed		279								
211 PERS Employer Contrib		691								
212 PERS Employee Pickup		523								
213 PERS UAL Contribution		11								
220 Social Security Admin		1,342								
231 Worker's Compensation		60								
240 Contractual Benefits		1,805								
343 Travel-Student Out Dist		203		325		877				
355 Printing & Binding		7								
410 Supplies & Materials	21	1,003				990				
420 Textbooks	1,577									
431 Library Books		1,130								
460 Nonconsumable Items	1,930	531				4,653				
470 Computer Software	10,585			1,916		1,100				
480 Computer Hardware	86,493	19,735		11,469		1,650				
1111 Primary K-3	100,605	44,580		13,710		9,270				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1112 Intermediate Programs										
111 Licensed Salaries		14,916								
220 Social Security Admin		1,141								
231 Worker's Compensation		52								
240 Contractual Benefits		2,102								
410 Supplies & Materials						990				
431 Library Books	89	1,130								
432 Reference Books		112								
460 Nonconsumable Items	185	489				1,650				
470 Computer Software		4,302				1,100				
480 Computer Hardware	3,849					1,650				
1112 Intermediate Programs	4,124	24,244				5,390				
1113 Elem Extracurricular										
410 Supplies & Materials	181									
1113 Elem Extracurricular	181									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1121 MS/JHS Programs										
134 Class Beynd Fte	1,335									
211 PERS Employer Contrib	9									
212 PERS Employee Pickup	80									
213 PERS UAL Contribution	119									
220 Social Security Admin	102									
231 Worker's Compensation	7									
341 Travel-Local In District	58									
343 Travel-Student Out Dist				1,150		1,100				
390 Oth Gen Prof/Tech Serv	720									
410 Supplies & Materials	31	56				990				
460 Nonconsumable Items	660	3,262				1,650				
470 Computer Software	697	166		1,916		1,100				
480 Computer Hardware	16,720	4,755		11,469		1,650				
1121 MS/JHS Programs	20,537	8,239		14,535		6,490				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs										
112 Classified Salaries	12,209	13,795		8,050		2,613				
121 Substitutes-Licensed	672	769								
122 Substitutes-Classified	95									
131 Lic Extra Assign	38	20								
132 Class Overtime	62									
133 Lic Extra-Curric	3,500	2,500		2,875		1,759				
134 Class Bynd Fte	629	131								
211 PERS Employer Contrib	83	443		52		15				
212 PERS Employee Pickup	776	845		483		157				
213 PERS UAL Contribution	1,463	716		1,029		359				
220 Social Security Admin	1,048	1,126		616		200				
231 Worker's Compensation	48	55		32		26				
240 Contractual Benefits	4,274	13,449		12,541						
318 Prof & Improv Noninstruction	130									
322 Repairs & Maint Serviice	45	116								
341 Travel-Local In District	250			575						
342 Travel-Out of District	416			575		1,096				
343 Travel-Student Out Dist	457	270		2,550		1,507				
353 Postage		16								
355 Printing & Binding	5	28								
410 Supplies & Materials	1,764	1,487		1,857		17,914				
420 Textbooks	5,319					15,274				
432 Reference books		23								
460 Nonconsumable Items	13,625	5,841				20,350				
470 Computer Software	11,018	666		15,143		22,715				
480 Computer Hardware	12,777	3,283		16,960		1,650				
1131 High School Programs	70,704	45,579		63,338		85,635				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----				
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	ADOPTED
1220 Restr Pgms Stds Disabil									
111 Licensed Salaries		78,168		92,388					
121 Substitutes-Licensed		1,631							
122 Substitutes-Classified		2,249							
131 Lic Extra Assign		39							
134 Class Bynd Fte	23	423							
211 PERS Employer Contrib		373		4,071					
212 PERS Employee Pickup	1	3,470		4,308					
213 PERS UAL Contribution	2	4,786		6,130					
220 Social Security Admin	2	6,323		6,938					
231 Worker's Compensation		281		453					
240 Contractual Benefits		10,789		13,648					
313 Student Services		8,550		9,315		11,000			
341 Travel-Local In District	653	1,213							
342 Travel-Out of District		665							
343 Travel-Student Out Dist	718	-80							
353 Postage	7								
355 Printing & Binding	242	41							
410 Supplies & Materials	4,398	6,326		5,750		11,000			
420 Textbooks	92	174							
432 Reference Books		18				550			
460 Nonconsumable Items	687	563		1,150		2,200			
640 Dues & Fees		59							
1220 Restr Pgms Stds Disabil	6,826	126,061		144,151		24,750			

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1250 Less Restr Pgms Stds Disa										
111 Licensed Salaries	271,735	284,872		312,663		302,610				
112 Classified Salaries	72,496	88,450		132,250		127,883				
121 Substitutes-Licensed	4,042	7,704		11,716		11,143				
122 Substitutes-Classified	4,794	10,419		11,512		10,634				
131 Lic Extra Assign.	330	4,462		4,600		11,965				
132 Class Overtime	298									
134 Class Beynd Fte	1,006	6,161		3,065		5,300				
211 PERS Employer Contrib	2,225	3,611		4,155		2,456				
212 PERS Employee Pickup	20,861	22,667		27,008		25,914				
213 PERS UAL Contribution	30,909	30,130		29,124		58,760				
220 Social Security Admin	27,105	30,343		35,512		35,918				
231 Worker's Compensation	1,302	1,520		1,780		4,684				
240 Contractual Benefits	97,607	108,040		113,833		133,196				
312 Instr Prog Improv Serv		221		5,231		4,895				
313 Student Services	740									
315 Other Instructional Svcs						51,963				
319 Oth Instr-Prof-Tech Serv				28,902						
331 Reimb Student Trans		116								
341 Travel-Local In District	1,701	6,604		9,488		11,220				
342 Travel-Out of District	121	1,913		2,588		5,720				
343 Travel-Student Out Dist	243									
353 Postage	30	58								
355 Printing & Binding	21	69		230		110				
358 Data Lines				575		550				
390 Oth Gen Prof/Tech Serv						16,202				
410 Supplies & Materials	5,961	7,591		14,030		11,550				
414 Gasoline		1,129		1,725		1,650				
420 Textbooks	14,843	1,095		2,645		11,000				
432 Reference Books		73								
460 Nonconsumable Items	1,422	2,611		6,038		6,050				
470 Computer Software	150					110				
480 Computer Hardware	39,935	1,763								
1250 Less Restr Pgms Stds Disa	599,877	621,622		758,670		851,483				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----							
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1271 Remediation												
111 Licensed Salaries								91,542				
112 Classified Salaries								49,335				
131 Lic Extra Assign.								132,205				
134 Class Beynd Fte								132,205				
211 PERS Employer Contrib								2,390				
212 PERS Employee Pickup								24,318				
213 PERS UAL Contribution								55,646				
220 Social Security Admin								31,005				
231 Worker's Compensation								2,952				
240 Contractual Benefits								9,332				
319 Oth Instr-Prof-Tech Serv								122,958				
342 Travel-Out of District								2,807				
351 Telephone								3,168				
410 Supplies & Materials								19,939				
460 Nonconsumable Items								19,939				
690 Grant Indirect Charges								44,564				
1271 Remediation								744,305				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1272 Title I										
111 Licensed Salaries	325,620	488,536		396,176		431,530				
112 Classified Salaries	165,355	251,929		204,631		222,339				
121 Substitutes-Licensed	14,434	17,858		55,631		10,099				
122 Substitutes-Classified	24,311	39,475		27,386		11,590				
131 Lic Extra Assign.	17,877	35,451		108,274		12,685				
132 Class Overtime	7	424								
134 Class Beynd Fte	6,139	8,603		13,797		3,994				
211 PERS Employer Contrib	3,254	7,409		5,989		3,837				
212 PERS Employee Pickup	31,431	47,506		40,783		40,751				
213 PERS UAL Contribution	46,438	63,805		46,557		92,062				
220 Social Security Admin	41,983	63,301		61,572		52,874				
231 Worker's Compensation	2,190	3,160		3,905		6,849				
240 Contractual Benefits	193,969	283,299		351,126		277,500				
311 Instruction Services	104,802	195,679		136,146		135,203				
312 Instr Prog Improv Serv	305	120		1,693						
319 Oth Instr-Prof-Tech Serv				6,348		163,348				
341 Travel-Local In District		334		193		165				
342 Travel-Out of District	97	259		3,174		275				
353 Postage	106	162				9				
355 Printing & Binding	456	1,112		846		87				
390 Oth Gen Prof/Tech Serv	1,500	39		1,270						
410 Supplies & Materials	5,412	16,099		55,225		9,670				
420 Textbooks	7,936	29,045		4,444		12,158				
431 Library Books	16,450	9,322		3,536						
432 Reference Books	292	2,704		529						
440 Periodicals	818									
460 Nonconsumable Items	5,868	34,934		20,315		6,126				
470 Computer Software				1,058						
480 Computer Hardware	4,655	4,455		4,232						
640 Dues & Fees		506								
1272 Title I	1,021,704	1,605,526		1,554,836		1,493,151				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1291 ESL Programs										
111 Licensed Salaries	224,979	247,847		232,638		253,494				
112 Classified Salaries	15,070	34,627		23,338		48,946				
121 Substitutes-Licensed	39,857	29,729		26,142		12,527				
122 Substitutes-Classified	1,883	1,775		899		283				
131 Lic Extra Assign.	15,422	12,361		2,300		11,625				
132 Class Overtime	78	48								
133 Lic Extra-Curric	7,100	5,000				3,850				
134 Class Beynd Fte	3,041	2,086		3,933		2,750				
211 PERS Employer Contrib	1,551	8,947		8,709		3,005				
212 PERS Employee Pickup	14,502	16,965		17,458		25,544				
213 PERS UAL Contribution	21,539	15,639		11,846		39,568				
220 Social Security Admin	23,458	25,419		22,823		25,431				
231 Worker's Compensation	1,137	1,185		1,387		7,015				
240 Contractual Benefits	64,379	89,264		73,214		103,117				
312 Instr Prog Improv Serv	9,727	12,170		5,750		3,354				
319 Oth Instr-Prof-Tech Serv	3,288	240				4,950				
331 Reimb Student Trans		374								
341 Travel-Local In District	1,144	526		1,219		1,100				
342 Travel-Out of District	10,972	9,368		2,070		990				
343 Travel-Student Out Dist	50	984		1,035						
353 Postage	42	157				472				
355 Printing & Binding	2,385	2,076				733				
374 Other Tuition	1,980	1,500								
390 Oth Gen Prof/Tech Serv	818	735				330				
410 Supplies & Materials	6,819	14,442		15,098		6,160				
420 Textbooks	20,846	4,661				2,275				
431 Library Books	3,660	280								
432 Reference Boks	2,110	1,044								
460 Nonconsumable Items	2,224	6,018		10,488		2,420				
470 Computer Software	2,010	583								
480 Computer Hardware		3,157								
640 Dues & Fees		531								
1291 ESL Programs	502,070	549,738		460,347		559,939				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1294 Youth Corrections Educ										
111 Licensed Salaries	50,782	51,886		64,160		47,223				
112 Classified Salaries	9,200	16,533		41,116		33,018				
121 Substitutes-Licensed	29	148		1,065		1,019				
122 Substitutes-Classified	2,280	1,579		1,841		1,762				
131 Lic Extra Assign.	869	1,825		3,143		3,007				
134 Class Beynd Fte	40			181		173				
211 PERS Employer Contrib	390	444		693		493				
212 PERS Employee Pickup	3,654	4,219		6,480		4,843				
213 PERS UAL Contribution	5,413	6,069		9,331		11,453				
220 Social Security Admin	4,828	5,501		9,791		6,595				
231 Worker's Compensation	240	267		542		861				
240 Contractual Benefits	15,601	21,174		25,670		18,808				
312 Instr Prog Improv Serv				288		275				
341 Travel-Local In District				230		220				
342 Travel-Out of District	402			288		275				
355 Printing & Binding				115		110				
410 Supplies & Materials		129		6,749		1,433				
420 Textbooks	372	248								
460 Nonconsumable Items				3,248		1,100				
470 Computer Software	3,026	165				220				
480 Computer Hardware	3,061	847								
1294 Youth Corrections Educ	100,186	111,034		174,931		132,888				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1299 Other Programs										
112 Classified Salaries	226,501	262,039		288,440		262,981				
121 Substitutes-Licensed	134									
122 Substitutes-Classified	454	640								
131 Lic Extra Assign.	680	400								
132 Class Overtime	3,727	172								
134 Class Beynd Fte	7,984	9,240		13,283		5,117				
211 PERS Employer Contrib	1,526	2,338		2,524		1,586				
212 PERS Employee Pickup	14,335	15,480		18,755		16,105				
213 PERS UAL Contribution	21,204	19,972		29,273		36,565				
220 Social Security Admin	18,017	20,534		23,886		20,537				
231 Worker's Compensation	1,099	1,292		1,418		2,616				
240 Contractual Benefits	130,321	161,050		189,279		164,063				
312 Instr Prog Imporv Serv	700	594								
313 Student Services		10,555		10,289		6,380				
318 Prof & Improv Noninstruc	1,750	1,204								
319 Oth Instr-Prof-Tech Serv	6,168	3,260		13,087		30,328				
341 Travel-Local In District	3,247	2,904		2,928		5,170				
342 Travel-Out of District	5,121	2,762		3,373		1,540				
343 Travel-Student Out Dist	4,505	880								
353 Postage	26	58				83				
355 Printing & Binding	269	94		455		275				
390 Oth Gen Prof/Tech Serv	704	25				2,970				
410 Supplies & Materials	3,672	5,805		15,043		8,301				
420 Textbooks		194				1,100				
431 Library Books	20	708								
432 Reference Books	987	612		225						
460 Nonconsumable Items	667	403		18,018		7,325				
470 Computer Software						1,100				
480 Computer Hardware	94									
640 Dues & Fees	1,359	725								
1299 Other Programs	455,271	523,940		630,276		574,142				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----							
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1410 Intermediate												
124 Temporary-Classified								398				
131 Lic Extra Assign.								15,210				
134 Class Beynd Fte								3,177				
211 PERS Employer Contrib								88				
212 PERS Employee Pickup								894				
213 PERS UAL Contribution								2,046				
220 Social Security Admin								1,437				
231 Worker's Compensation								99				
410 Supplies & Materials								848				
1410 Intermediate								24,197				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1420 Middle/Junior High										
131 Lic Extra Assign.						3,403				
211 PERS Employer Contrib						20				
212 PERS Employee Pickup						205				
213 PERS UAL Contribution						468				
220 Social Security Admin						261				
231 Worker's Compensation						14				
1420 Middle/Junior High						4,371				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1430 High School										
131 Lic Extra Assign.						1,266				
211 PERS Employer Contrib						8				
212 PERS Employee Pickup						76				
213 PERS UAL Contribution						174				
220 Social Security Admin						97				
231 Worker's Compensation						6				
1430 High School						1,627				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1440 Primary K-3 Program										
122 Substitutes-Classified						501				
124 Temporary-Classified						336				
131 Lic Extra Assign.						19,319				
134 Class Beynd Fte						5,931				
211 PERS Employer Contrib						590				
212 PERS Employee Pickup						1,546				
213 PERS UAL Contribution						2,728				
220 Social Security Admin						1,995				
231 Worker's Compensation						132				
353 Postage				7						
410 Supplies & Materials				100		1,022				
1440 Primary K-3 Program				107		34,100				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2113 Social Work Services										
319 Oth Instr-Prof-Tech Serv						8,250				
2113 Social Work Services						8,250				
2114 Student Accounting Serv										
112 Classified Salaries		558				5,181				
211 PERS Employer Contrib		4				31				
212 PERS Employee Pickup		33				311				
213 PERS UAL Contribution		47				712				
220 Social Security Admin		43				396				
231 Worker's Compensation		2				52				
240 Contractual Benefits		441				5,998				
2114 Student Accounting Serv		1,128				12,681				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2115 Student Safety										
112 Classified Salaries		13,420		19,026		68,193				
121 Substitutes-Licensed		276								
124 Temporary-Classified		3,504		10,350		24,750				
131 Lic Extra Assign.		80				4,640				
134 Class Beynd Fte		67				12,341				
211 PERS Employer Contrib		86		113		648				
212 PERS Employee Pickup		818		1,141		6,596				
213 PERS UAL Contribution		1,244		2,422		15,093				
220 Social Security Admin		1,327		2,247		8,408				
231 Worker's Compensation		78		128		1,099				
240 Contractual Benefits		6,483		6,270		11,997				
318 Prof & Improv Noninstruc		225								
319 Oth Instr-Prof-Tech Serv		9,881		13,179		23,430				
341 Travel-Local In District		1,045		3,680		7,894				
342 Travel-Out of District		2,394		3,680		10,890				
351 Telephone		306		575		275				
353 Postage		58				1,265				
355 Printing & Binding		255				3,025				
359 Other Communication Serv				5,750						
374 Other Tuition						5,610				
390 Oth Gen Prof/Tech Serv		814		11,615		27,539				
410 Supplies & Materials		5,037		5,520		7,385				
432 Reference Books						2,035				
460 Nonconsumable Items		16,858		12,584		30,645				
480 Conmputer Hardware		5,058								
541 New Equipment		13,000								
690 Grant Indirect Charges		6,313				8,679				
2115 Student Safety		88,627		98,280		282,437				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2122 Counseling Services										
111 Licensed Salaries						61,639				
131 Lic Extra Assign	1,738									
134 Class Beynd Fte	3,879									
211 PERS Employer Contrib	36					364				
212 PERS Employee Pickup	337					3,698				
213 PERS UAL Contribution	499					8,463				
220 Social Security Admin	430					4,716				
231 Worker's Compensation	23					616				
240 Contractual Benefits						13,055				
319 Oth Instr-Prof-Tech Serv				1,799						
322 Reapirs & Maint Serv	540									
341 Travel-Local In District	2,188									
342 Travel-Out of District		140								
353 Postage	378									
355 Printing & Binding	80									
390 Oth Gen Prof/Tech Serv	1,378	9,291								
410 Supplies & Materials	650									
460 Nonconsumable Items	80									
480 Conmputer Hardware	2,679									
2122 Counseling Services	14,914	9,431		1,799		92,551				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2123 Appraisal Services										
111 Licensed Salaries		54,951		64,440		80,884				
211 PERS Employer Contrib		2,117		431		477				
212 PERS Employee Pickup		3,297		3,795		4,853				
213 PERS UAL Contribution		2,961		4,083		11,106				
220 Social Security Admin		4,204		4,830		6,188				
231 Worker's Compensation		179		316		809				
240 Contractual Benefits		10,789		13,648		13,055				
313 Student Services		9,929		11,500		38,238				
2123 Appraisal Services		88,427		103,043		155,610				
2129 Other Guidance Services										
410 Supplies & Materials						825				
2129 Other Guidance Services						825				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2131 Health Services Direction										
313 Student Services	161			1,511		1,445				
319 Oth Instr-Prof-Tech Serv	47,256	19,297		30,451		16,500				
341 Travel-Local In District	1,206	153		288		476				
342 Travel-Out of District		230		1,150		330				
353 Postage	2					220				
355 Printing & Binding	13	39				220				
390 Oth Gen Prof/Tech Serv	7,267									
410 Supplies & Materials	297	188		1,333		1,650				
460 Nonconsumable Items	127	64								
2131 Health Services Direction	56,327	19,971		34,733		20,841				
2132 Medical Services										
313 Student Services	518	1,332		1,380						
390 Oth Gen Prof/Tech Serv		124								
654 Student Insurance Prem	99	166								
2132 Medical Services	617	1,622		1,380						
2133 Dental Services										
313 Student Services				529						
319 Oth Instr-Prof-Tech Serv						3,564				
390 Oth Gen Prof/Tech Serv	2,731	4,716		4,600		4,400				
2133 Dental Services	2,731	4,716		5,129		7,964				
2134 Nurse Services										
318 Prof & Improv Noninstruc		35								
319 Oth Instr-Prof-Tech Serv		8,932								
2134 Nurse Services		8,967								
2139 Other Health Services										
311 Instruction Services	500									
341 Travel-Local In District	216									
2139 Other Health Services	716									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2143 Psychological Counseling										
390 Oth Gen Prof/Tech Serv		1,844								
2143 Psychological Counseling		1,844								
2144 Psychotherapy Services										
313 Student Services	98,044					12,100				
390 Oth Gen Prof/Tech Serv	114,472	165,650		143,604		175,385				
2144 Psychotherapy Services	212,516	165,650		143,604		187,485				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2152 Speech Pathology Serv										
111 Licensed Salaries	14,429	9,006		10,740		10,427				
211 PERS Employer Contrib	92	57		69		62				
212 PERS Employee Pickup	866	540		644		626				
213 PERS UAL Contribution	1,283	747		661		1,432				
220 Social Security Admin	1,097	689		805		798				
231 Worker's Compensation	45	27		529		106				
240 Contractual Benefits	2,565	1,781		2,530		2,219				
2152 Speech Pathology Serv	20,377	12,847		15,978		15,670				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2160 Other Student Treatment										
313 Student Services	43,209	38,249		47,443						
318 Prof & Improv Noninstruc		315								
341 Travel-Local In District	4,572	4,064								
342 Travel-Out of District		177								
353 Postage	24									
410 Supplies & Materials	182			5,750						
2160 Other Student Treatment	47,987	42,805		53,193						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2190 Serv Dir Student Support										
111 Licensed Salaries	56,098	79,255		110,414						
112 Classified Salaries	101,856	98,063		134,651		85,066				
113 Administrators	132,387	160,614		236,486		200,773				
121 Substitutes-Licensed	1,154	210				1,100				
122 Substitutes-Classified	2,425									
131 Lic Extra Assign.	27,850	10,051		45,080						
132 Class Overtime	243									
133 Lic Extra-Curric				5,129						
134 Class Beynd Fte	5,049	1,656								
149 Additional Salary		6,180		7,450		3,300				
211 PERS Employer Contrib	1,909	1,881		3,210		1,713				
212 PERS Employee Pickup	11,151	17,676		29,684		17,415				
213 PERS UAL Contribution	26,521	24,520		41,166		39,850				
220 Social Security Admin	24,326	27,346		40,495		22,205				
231 Worker's Compensation	1,190	260		2,307		2,906				
240 Contractual Benefits	60,130	72,511		128,516		51,002				
312 Instr Prog Improv Serv	1,300	250		1,150		3,300				
313 Student Services	39,614	17,246		17,250		28,050				
315 Other Instructional Svcs				30,139		43,256				
318 Prof & Improv Noninstruc	705	2,238		1,725		3,300				
319 Oth Instr-Prof-Tech Serv	1,073	19,420		25,177		1,070				
322 Repairs & Maint Serv	1,626	1,227		1,150		2,200				
324 Rentals	40									
341 Travel-Local In District	3,049	1,913		2,300		3,807				
342 Travel-Out of District	5,438	5,159		14,972		4,468				
343 Travel-Student Out Dist	87	115								
353 Postage	803	339		288		1,320				
354 Advertising	327									
355 Printing & Binding	6,263	7,543		11,753		5,533				
390 Oth Gen Prof/Tech Serv	29,833	2,100								
410 Supplies & Materials	38,270	5,415		26,886		6,601				
414 Gasoline	53									
420 Textbooks	12,553	4,394								
431 Library Books		104								
432 Reference Books	1,515	198		575		550				
440 Periodicals	556	418		787		1,445				
460 Nonconsumable Items	18,524	588		24,150		4,400				
470 Computer Software	32,964	5,538		2,300		5,500				
480 Computer Hardware	73,346	30,637		28,658		24,750				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2190 Serv Dir Student Support Cont'd										
541 New Equipment		133								
640 Dues & Fees	1,454	3,174		2,875		7,700				
690 Grant Indirect Charges	245,771	239,334		265,649		254,649				
2190 Serv Dir Student Support	967,452	847,706		1,242,372		827,229				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2211 Imp of Instr Serv Direct										
112 Classified Salaries						17,182				
211 PERS Employer Contrib						101				
212 PERS Employee Pickup						1,031				
213 PERS UAL Contribution						2,360				
220 Social Security Admin						1,315				
231 Worker's Compensation						172				
240 Contractual Benefits						5,278				
2211 Imp of Instr Serv Direct						27,439				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2213 Curriculum Development										
111 Licensed Salaries				21,729						
112 Classified Salaries	105,708	22,845		37,277		8,967				
113 Administrators	3,902	12,378		14,235						
121 Substitutes-Licensed		2,000		5,412		4,630				
131 Lic Extra Assign.		516		39,032		2,442				
132 Class Overtime	1,715	409		1,955						
134 Class Beynd Fte	5,251	5,281		28,893		4,752				
211 PERS Employer Contrib	746	280		787		303				
212 PERS Employee Pickup	6,760	2,511		7,702		1,101				
213 PERS UAL Contribution	10,337	3,180		12,491		2,519				
220 Social Security Admin	8,913	3,322		9,508		1,592				
231 Worker's Compensation	932	190		562		147				
240 Contractual Benefits	35,272	9,086		25,635		3,501				
312 Instr Prog Improv Serv	2,186			16,330		1,815				
315 Other Instructional Svcs						1,463				
318 Prof & Improv Noninstruc	156									
319 Oth Instr-Prof-Tech Serv	11,850	32,799		80,843		35,586				
324 Rentals	4,259									
341 Travel-Local In District	454	738		9,200		1,650				
342 Travel-Out of District	229	212		9,200		2,750				
353 Postage	444			1,150						
354 Advertising	8,495			9,200						
355 Printing & Binding	487	1		1,150		1,210				
382 Legal Services	2,474									
390 Oth Gen Prof/Tech Serv	29,490	3,000		50,007		4,400				
410 Supplies & Materials	5,881	5,840		53,782		2,505				
420 Textbooks	3,519	610				131,922				
431 Library Books	6,575	487								
432 Reference Books						110				
440 Periodicals	60									
460 Nonconsumable Items	16,992	3,564		57,443		1,723				
470 Computer Software	2,332	5,849		11,500		1,275				
480 Computer Hardware	1,048									
541 Initial & Addl Equip Purc						14,189				
640 Dues & Fees		60,000								
654 Student Insurance prem	350									
690 Grant Indirect Charges						1,279				
2213 Curriculum Development	276,817	175,098		505,023		231,831				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2219	Other Improve Instruction										
111	Licensed Salaries	3,986	17,251		77,050						
112	Classified Salaries				4,600						
211	PERS Employer Contrib	26	108		518						
212	PERS Employee Pickup	239	1,035		4,945						
213	PERS UAL Contribution	354	1,584		4,945						
220	Social Security Admin	305	1,298		6,325						
231	Worker's Compensation	12	65		403						
240	Contractual Benefits	672	3,410		23,000						
312	Instr Prog Improv Serv						11,000				
313	Student Services		22,160				16,500				
318	Prof & Improv Noninstruc		650								
319	Oth Instr-Prof-Tech Serv				29,325		2,200				
390	Oth Gen Prof/Tech Serv				6,325		7,150				
410	Supplies & Materials				3,885						
640	Dues & Fees		10								
2219	Other Improve Instruction	5,594	47,571		161,321		36,850				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2222 Library/Media Center										
112 Classified Salaries						18,546				
211 PERS Employer Contrib						109				
212 PERS Employee Pickup						1,112				
213 PERS UAL Contribution						2,547				
220 Social Security Admin						1,419				
231 Worker's Compensation						185				
240 Contractual Benefits						11,996				
2222 Library/Media Center						35,914				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2230 Assessment & Testing										
121 Substiutes-Licensed		629								
122 Substitute-Classified		848								
131 Lic Extra Assign.		60								
134 Class Beynd Fte		45								
211 PERS Employer Contrib										
212 PERS Employee Pickup		3								
213 PERS UAL Contribution		3								
220 Social Security Admin		121								
231 Worker's Compensation		6								
313 Student Services				2,760						
410 Supplies & Materials		3,240								
640 Dues & Fees		4,997								
2230 Assessment & Testing		9,952		2,760						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2240 Instructional Staff Dev										
111 Licensed Salaries	53,439	33,308		32,490		206,228				
121 Substitutes-Licensed	37,401	43,477		66,070		88,045				
122 Substitutes-Classified	2,880	3,779		7,286		10,025				
131 Lic Extra Assign.	63,479	58,782		36,028		75,430				
132 Class Overtime	1,526	135								
134 Class Beynd Fte	8,157	7,794		22,614		40,700				
211 PERS Employer Contrib	854	1,080		892		1,912				
212 PERS Employee Pickup	8,001	6,359		8,688		19,435				
213 PERS UAL Contribution	11,858	8,313		13,985		44,442				
220 Social Security Admin	12,761	11,282		13,930		32,166				
231 Worker's Compensation	619	522		9,907		5,193				
240 Contractual Benefits	9,500	6,427		6,748		48,342				
311 Instruction Services	813	1,054		1,150		10,715				
312 Instr Prog Improv Serv	22,037	17,667		29,205		36,435				
318 Prof & Improv Noninstruc	2,135	6,794		31,050		18,634				
319 Oth Instr-Prof-Tech Serv	80,689	6,423		71,447		62,431				
324 Rentals	72	135								
341 Travel-Local In District	2,920	1,798		18,619		11,561				
342 Travel-Out of District	18,006	27,817		62,215		64,428				
351 Telephone		66								
353 Postage		5								
355 Printing & Binding	190	413		1,104		3,685				
374 Other Tuition	847									
390 Oth Gen Prof/Tech Serv	500					60,775				
410 Supplies & Materials	7,316	9,531		32,700		21,211				
420 Textbooks	1,233									
431 Library Books		124								
432 Reference Books	1,558	341				13,665				
460 Nonconsumable Items	4,550	5,814		50,142		23,099				
470 Computer Software		48				2,757				
480 Computer Hardware	7,403									
640 Dues & Fees	95	259								
2240 Instructional Staff Dev	360,841	259,547		516,270		901,314				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 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						
2411 Principal Svcs										
318 Prof & Improv Noninstruc	3,700									
342 Travel-Out of District	3,500					1,018				
2411 Principal Svcs	7,200					1,018				
2490 School Admin Supp Serv										
318 Prof & Improv Noninstruc						138				
341 Travel-Local In District						1,100				
342 Travel-Out of District						1,363				
410 Supplies & Materials						1,100				
432 Reference Books						2,200				
460 Nonconsumable Items						2,647				
480 Computer Hardware		1,983								
2490 School Admin Supp Serv		1,983				8,548				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2542 Care & Upkeep of Bldgs										
322 Repairs & Maint Serv	200			575		550				
351 Telephone	10,312	9,662		11,172		10,450				
352 Long Distance	818	902		6,063		1,251				
359 Other Communication Serv		73								
460 Nonconsumable Items	330									
2542 Care & Upkeep of Bldgs	11,660	10,637		17,810		12,251				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2552 Vehicle Operation Serv										
331 Reimb Student Trans		205				91,531				
332 Nonreimb Student Trans		101				1,859				
343 Travel-Student Out Dist		4,454		5,405		14,911				
390 Oth Gen Prof/Tech Serv	13,709	17,308								
2552 Vehicle Operation Serv	13,709	22,068		5,405		108,301				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2624 Planning Services										
390 Oth Gen Prof/Tech Serv						20,240				
2624 Planning Services						20,240				
2642 Recruitment & Placement										
319 Oth Instr-Prof-Tech Serv				11,500						
354 Advertising	2,663									
2642 Recruitment & Placement	2,663			11,500						
2664 Operations Services										
319 Oth Instr-Prof-Tech Serv	5,964			5,750						
2664 Operations Services	5,964			5,750						

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3320 Comm Recreation Serv										
111 Licensed Salaries		17,251								
112 Classified Salaries	24,897	31,995		39,422		38,805				
121 Substitutes-Licensed	182	2,579		1,150						
122 Substitutes-Classified		4,897		1,150		32,175				
124 Temporary-Classified		2,886				27,500				
131 Lic Extra Assign.	7,694	16,410		33,350		4,400				
132 Class Overtime	10,612	5,632		14,950		13,640				
134 Class Beynd Fte	33,517	43,002		42,618		49,865				
211 PERS Employer Contrib	464	1,045		608		795				
212 PERS Employee Pickup	4,351	5,443		5,482		8,102				
213 PERS UAL Contribution	6,447	6,506		10,028		18,341				
220 Social Security Admin	5,778	8,071		6,896		12,730				
231 Worker's Compensation	305	398		417		1,546				
240 Contractual Benefits	7,917	10,240		12,541		11,996				
311 Instruction Services	25,165	22,331		34,500						
318 Prof & Improv Noninstruc	60	195								
319 Oth Instr-Prof-Tech Serv	39,813	17,620		39,023		73,431				
331 Reimb Student Trans		2,278								
332 Non-Reimb Student Trans		481								
341 Travel-Local In District	354	1,058		2,875		1,925				
342 Travel-Out of District	1,304	1,607		2,875		1,925				
343 Travel-Student Out Dist	66	3,144		4,140		2,750				
353 Postage	154	374				1,210				
354 Advertising	234	455		575		165				
355 Printing & Binding	214	925		575		1,760				
359 Other Communication Serv		227								
390 Oth Gen Prof/Tech Serv	14,400	20,825		32,157						
410 Supplies & Materials	9,739	7,241		8,789		7,792				
414 Gasoline						55				
431 Library Books		6,467		4,485						
460 Nonconsumable Items	2,358	4,944		3,271		4,400				
640 Dues & Fees	75	34,915				660				
654 Advertising	75									
3320 Comm Recreation Serv	196,173	264,191		301,877		315,968				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 200 - GRANT FUNDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3390 Other Community Services										
134 Class Beynd Fte						8,448				
211 PERS Employer Contrib						50				
212 PERS Employee Pickup						507				
213 PERS UAL Contribution						1,159				
220 Social Security Admin						646				
231 Worker's Compensation						271				
351 Telephone						1,870				
390 Oth Gen Prof/Tech Serv						7,920				
410 Supplies & Materials						2,640				
460 Nonconsumable Items						2,640				
3390 Other Community Services						26,151				
Total Requirements for Fund 200	5,086,341	5,745,458		7,054,136		7,889,106				

OTHER FUNDS

Athletic Coaches

WHS Small School Grant

School Improvement

Building Maintenance

Food Service

Student Body

Revenue Stabilization

Technology

Vehicle Replacement

Debt Services

Self Insurance

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 290 ATHLETIC COACHES FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1990 Miscellaneous						200,000				
5200 Interfund Transfers						200,000				
TOTAL RESOURCES FUND 290						400,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 290 ATHLETIC COACHES FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1132 HS Extracurricular										
133 Lic Extra-Curric						320,000				
211 PERS Employer Contrib						2,000				
212 PERS Employee Pickup						19,200				
213 PERS UAL Contribution						32,320				
220 Social Security Admin						24,480				
231 Worker's Compensation						2,000				
1132 HS Extracurricular						400,000				
Totals for Fund 290 Athletic CoachES						400,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 291 WHS SMALL SCHOOL GRANT

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
3199 Oth Unrestr Grants-In-Aid		56,157		43,000		45,000				
5400 Resources-Beg Fund Bal		41,567		80,000		95,000				
TOTAL RESOURCES FUND 291		97,724		123,000		140,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 291 WHS SMALL SCHOOL GRANT

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1131 High School Programs										
111 Licensed Salaries						37,375				
121 Substitutes-Licensed		1,219								
124 Temporary-Classified		1,180								
134 Class Beynd Fte				35,000						
211 PERS Employer Contrib		2		207		175				
212 PERS Employee Pickup		18		2,100		1,800				
213 PERS UAL Contribution		24		4,876		4,200				
220 Social Security Admin		184		2,678		2,300				
231 Worker's Compensation		9		350		150				
240 Contractual Benefits				8,901		6,000				
311 Instruction Services		1,328								
322 Repairs & Maint Serv		173								
331 Reimb Student Trans		74								
410 Supplies & Materials		959				15,000				
460 Nonconsumable Items		2,050								
1131 High School Programs		7,170		54,112		67,000				
2213 Curriculum Development										
131 Lic Extra Assign.						12,000				
390 Oth Gen Prof/Tech Serv				68,888						
2213 Curriculum Development				68,888		12,000				
2230 Assessment & Testing										
124 Temporary-Classified		2,421								
220 Social Security Admin		185								
231 Worker's Compensation		11								
2230 Assessment & Testing		2,617								
2552 Vehicle Operation Serv										
331 Reimb Student Trans		67								
332 Nonreimb Student Trans						11,000				
2552 Vehicle Operation Serv		67				11,000				
3320 Comm Recreation Serv										
134 Class Beynd Fte						5,000				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year		87,820				45,000				
Totals for Fund 291		97,724		123,000		140,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 292 SCHOOL IMPROVEMENT FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
5400 Resources-Beg Fund Bal	202,762									
TOTAL RESOURCES FUND 292	202,762									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 292 - SCHOOL IMPROVEMENT FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111 Primary K-3										
420 Textbooks	29,089									
1112 Intermediate Programs										
420 Textbooks	54,002									
1121 MS/JHS Programs										
420 Textbooks	7,556									
1271 Remediation										
121 Substitutes-Licensed	15,365									
122 Substitutes-Classified	3,754									
124 Temporary-Classified	450									
131 Lic Extra Assign.	7,591									
132 Class Overtime	273									
134 Class Beynd Fte	2,664									
211 PERS Employer Contrib	68									
212 PERS Employee Pickup	631									
213 PERS UAL Contribution	934									
220 Social Security Admin	2,301									
231 Worker's Compensation	127									
410 Supplies & Materials	3,577									
420 Textbooks	6,413									
431 Library Books	3,388									
432 Reference Books	50									
460 Nonconsumable Items	129									
470 Computer Software	503									
480 Computer Hardware	5,817									
1271 Remediation	54,035									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 292- SCHOOL IMPROVEMENT FUND

REQUIREMENTS

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2213	Curriculum Development										
111	Licensed Salaries	4,032									
121	Substitutes-Licensed	10,133									
131	Lic Extra Assign.	11,329									
134	Class Beynd Fte	168									
211	PERS Employer Contrib	345									
212	PERS Employee Pickup	3,236									
213	PERS UAL Contribution	4,795									
220	Social Security Admin	4,716									
231	Worker's Compensation	209									
240	Contractual Benefits	792									
312	Instr Prog Improv Serv	1,300									
319	Oth Instr-Prof-Tech Serv	8,350									
341	Travel-Local In District	1,136									
342	Travel-Out of District	947									
353	Postage	14									
355	Printing & Binding	1,006									
390	Oth Gen Prof/Tech Serv	3,688									
410	Supplies & Materials	880									
460	Nonconsumable Items	704									
2213	Curriculum Development	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										
341	Travel-Local In District	51									
Totals for Fund 292		202,762									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 293 BUILDING MAINTENANCE FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments	11,689	9,377		8,000		35,000				
5200 Interfund Transfers				34,400						
5300 Sale-Comp Loss Fixed Asse		30,590				80,000				
5400 Resources-Beg Fund Bal	904,686	916,375		424,000		920,000				
TOTAL RESOURCES FUND 293	916,375	956,342		466,400		1,035,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 293 - BUILDING MAINTENANCE

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2543 Care & Upkeep of Grounds										
322 Repairs & Maint Serv						82,000				
460 Nonconsumable Items						12,000				
2543 Care & Upkeep of Grounds						94,000				
2544 Maintenance										
322 Repairs & Maint Serv				125,000		160,000				
460 Nonconsumable Items						20,000				
2544 Maintenance				125,000		180,000				
4120 Site Acquis & Develop										
530 Improve Other Than Bldgs						215,400				
4150 Bldg Acquis-Constr-Improv										
520 Buildings Acquisition				75,000		203,600				
5200 Transfers of Funds										
710 Fund Modifications		500,000								
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	916,375	456,342		266,400		342,000				
Totals for Fund 293	916,375	956,342		466,400		1,035,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 294 FOOD SERVICES PROGRAM

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments	180	23								
1612 Lunch	286,920	290,582		298,094		327,903				
1620 Daily Sales-Nonreimb prog	269,975	232,724		220,000		242,000				
1630 Special Functions	8,064	13,432		12,000		13,200				
1960 Recov Prior Years' Expend	4,884									
1990 Miscellaneous		34,408								
3102 SSF-School Lunch Match	22,300	23,256		26,500		26,500				
4500 Restr Fed Gov thru State	1,153,146	1,295,023		1,300,000		1,300,000				
5400 Resources-Beg Fund Bal	81,356	52,559		50,000		50,000				
TOTAL RESOURCES FUND 294	1,826,825	1,942,007		1,906,594		1,959,603				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
112 Classified Salaries						10,700				
211 PERS Employer Contrib						65				
212 PERS Employee Pickup						642				
213 PERS UAL Contribution						1,498				
220 Social Security Admin						820				
231 Worker's Compensation						75				
240 Contractual Benefits						3,000				
2544 Maintenance						16,800				
3110 Service Area Direction										
112 Classified Salaries	20,024	18,834				10,000				
113 Administrators	10,570	10,527				10,000				
122 Substitutes-Classified		485								
132 Class Overtime		14								
149 Additional Salary						600				
211 PERS Employer Contrib	128	188				120				
212 PERS Employee Pickup	1,201	1,762				1,200				
213 PERS UAL Contribution	2,787	2,291				2,800				
220 Social Security Admin	2,333	2,284				1,530				
231 Worker's Compensation	112	77				100				
240 Contractual Benefits	6,326					6,000				
242 MDV - Classified		5,102								
246 Life - Classified		18								
355 Printing & Binding		710								
390 Oth Gen Prof/Tech Serv	1,502,553	1,643,062								
460 Nonconsumable Items		52								
3110 Service Area Direction	1,546,034	1,685,406				32,350				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3120 Food Prep & Dispense Serv										
112 Classified Salaries	19,548			31,717						
113 Administrators				22,391						
211 PERS Employer Contrib	461			316						
212 PERS Employee Pickup	1,173			3,210						
213 PERS UAL Contribution	1,507			7,347						
220 Social Security Admin	1,464			4,093						
231 Worker's Compensation	509			535						
240 Contractual Benefits	4,456			11,459						
321 Cleaning Services				50,000		15,000				
322 Repairs & Maint Serv	15,322	7,988				5,000				
324 Rentals	323									
325 Electricity	69,605	48,880		41,000		69,000				
326 Fuel	32,988	25,930								
327 Water & Sewer	21,006	13,941		15,000		19,000				
328 Garbage	12,374	8,738		10,000		12,000				
354 Advertising	48	90								
355 Printing & Binding	2,661	2,262								
390 Oth Gen Prof/Tech Serv	24,166	-18,758		1,634,687		1,746,188				
410 Supplies & Materials	1,363	648								
411 Cafe'Food	4,770	-1,710								
413 Commodities	31,979	33,292								
414 Gasoline		154								
416 Warehouse Inv Adjustments		-88								
417 Whse Adjust	24	797								
460 Nonconsumable Items	9,554	21,981		24,839		25,000				
480 Computer Hardware	12,634									
640 Dues & Fees	50									
3120 Food Prep & Dispense Serv	219,605	144,145		1,856,594		1,891,188				
3125 Summer Lunch Program										
390 Oth Gen Prof/Tech Serv		1,528								
413 Commodities	18	-16								
3125 Summer Lunch Program	18	1,512								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 294 - FOOD SERVICES

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
3130 Food Delivery Services										
112 Classified Salaries						12,000				
211 PERS Employer Contrib						70				
212 PERS Employee Pickup						720				
213 PERS UAL Contribution						1,680				
220 Social Security Admin						920				
231 Worker's Compensation						75				
240 Contractual Benefits						3,800				
651 Liability Insurance	1,090	1,322								
3130 Food Delivery Services	1,090	1,322				19,265				
3190 Other Food Services										
112 Classified Salaries		20,773								
211 PERS Employer Contrib		133								
212 PERS Employee Pickup		1,246								
213 PERS UAL Contribution		1,662								
220 Social Security Admin		1,589								
231 Worker's Compensation		74								
411 Cafe'Food	7,522	7,968								
3190 Other Food Services	7,522	33,445								
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	52,556	76,177		50,000						
Totals for Fund 294	1,826,825	1,942,007		1,906,594		1,959,603				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 RESOURCES

FUND 295 STUDENT BODY FUNDS

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1740 Fees				2,650,000		2,650,000				
1790 Other Curricular Activ	1,260,253	1,192,711								
5400 Resources-Beg Fund Bal	488,395	543,975		500,000		500,000				
TOTAL RESOURCES FUND 295	1,748,648	1,736,686		3,150,000		3,150,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 295 - STUDENT BODY FUNDS

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1113 Elem Extracurricular 410 Supplies & Materials										
1114 Elem Student Body 410 Supplies & Materials	194,539	196,175		425,000		425,000				
1123 Middle Schl Stdnt Body 410 Supplies & Materials	189,866	209,066		475,000		475,000				
1132 HS Extracurricular 410 Supplies & Materials	819,494	781,044								
1133 High Schl Stdnt Body 410 Supplies & Materials	774			1,600,000		1,600,000				
7000 Unapprop Ending Fund Bal 820 Reserved for Next Year	543,975	550,401		650,000		650,000				
Totals for Fund 295	1,748,648	1,736,686		3,150,000		3,150,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 296 REVENUE STABILIZATION FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
5400 Resources-Beg Fund Bal	943,135									
TOTAL RESOURCES FUND 296	943,135									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 296-REVENUE STABILIZATION FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5200 Transfers of Funds										
710 Fund Modifications	943,135									
Totals for Fund 296	943,135									

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 297 TECHNOLOGY SB 622 FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments						5,000				
5400 Resources-Beg Fund Bal	374,379	348,379		270,000		175,000				
TOTAL RESOURCES FUND 297	374,379	348,379		270,000		180,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 297 - TECHNOLOGY SB 622

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1112 Intermediate Programs										
480 Computer Hardware						20,000				
1121 MS/JHS Programs										
480 Computer Hardware						50,000				
1131 High School Programs										
470 Computer Software				7,250						
480 Computer Hardware				145,000		60,000				
1131 High School Programs				152,250		60,000				
2664 Operations Services										
111 Licensed Salaries		7,116								
122 Substitutes-Classified		2,001								
124 Temporary-Classified		343								
131 Lic Extra Assign.		725								
134 Class Beynd Fte		4,123								
211 PERS Employer Contrib		77								
212 PERS Employee Pickup		718								
213 PERS UAL Contribution		859								
220 Social Security Admin		1,095								
231 Worker's Compensation		47								
241 MDV - Licensed		1,392								
245 Life - Licensed		9								
318 Prof & Improv Noninstruc		30								
322 Repairs & Maint Serv		150								
353 Postage		75								
2664 Operations Services		18,760								
2669 Other Technology Services										
322 Repairs & Maint Serv	3,369	3,476		40,000		50,000				
358 Data Lines		24,220								
480 Computer Hardware		1,743								
550 Depreciable Technology	22,631									
2669 Other Technology Services	26,000	29,439		40,000		50,000				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	348,379	300,180		77,750						
Totals for Fund 297	374,379	348,379		270,000		180,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 298 TECHNOLOGY E-RATE FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments						10,000				
1990 Miscellaneous	17,875	161,287		100,000		150,000				
4700 Grants from Fed Govt.	185,418									
5400 Resources-Beg Fund Bal	146,432	227,676		125,000		250,000				
TOTAL RESOURCES FUND 298	349,725	388,963		225,000		410,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 298 - TECHNOLOGY E-RATE FUND

REQUIREMENTS

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006 FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
1111	Primary K-3										
480	Computer Hardware	6,100	3,650								
1112	Intermediate Programs										
470	Computer Software	489	2,948				25,000				
480	Computer Hardware	54,891	43,300		10,000		35,000				
1112	Intermediate Programs	55,380	46,248		10,000		60,000				
1121	MS/JHS Programs										
470	Computer Software	1,579	2,036		3,750		25,000				
480	Computer Hardware	25,800	12,965		75,000		35,000				
1121	MS/JHS Programs	27,379	15,001		78,750		60,000				
1131	High School Programs										
322	Repairs & Maint Serv		780								
470	Computer Software	489	2,036		1,500		25,000				
480	Computer Hardware		122,326		28,500		59,316				
550	Depreciable Technology		26,197								
1131	High School Programs	489	151,339		30,000		84,316				
2223	Multimedia Services										
322	Repairs & Maint Serv		760								
460	Nonconsumable Items		150								
480	Computer Hardware	3,183									
2223	Multimedia Services	3,183	910								
2230	Assessment & Testing										
390	Oth Gen Prof/Tech Serv		210								
2544	Maintenance										
460	Nonconsumable Items		4,080								
2661	Service Area Direction										
318	Prof & Improv Noninstruc		230								

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 298 - TECHNOLOGY E-RATE FUND

REQUIREMENTS

Function	Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
		2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
		SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
2664	Operations Services										
122	Substitutes-Classified		443								
134	Class Beynd Fte		13								
211	PERS Employer Contrib		1								
212	PERS Employee Pickup		5								
213	PERS UAL Contribution		6								
220	Social Security Admin		35								
231	Worker's Compensation		2								
318	Prof & Improv Noninstruc		3,495								
322	Repairs & Maint Serv		3,377				100,000				
341	Travel-Local In District		469								
342	Travel-Out of District		900								
351	Telephone		123								
353	Postage		409								
354	Advertising		124								
355	Printing & Binding		454								
359	Other Communication Serv		72								
410	Supplies & Materials		319								
414	Gasoline		576								
460	Nonconsumable Items		1,887								
470	Computer Software	19,698	60								
480	Computer Hardware	9,820	27,523								
640	Dues & Fees		390								
2664	Operations Services	29,518	40,683				100,000				
2669	Other Technology Services										
322	Repairs & Maint Serv		8,883								
358	Data Lines						105,684				
460	Nonconsumable Items		11,480								
2669	Other Technology Services		20,363				105,684				
7000	Unapprop Ending Fund Bal										
820	Reserved for Next Year	227,676	106,249		106,250						
Totals for Fund 298		349,725	388,963		225,000		410,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 299 VEHICLE REPLACEMENT FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments						3,000				
1990 Miscellaneous		20,000				40,000				
5200 Interfund Transfers				25,000						
5300 Sale-Comp Loss Fixed Asse	171,183									
5400 Resources-Beg Fund Bal	128,789	299,972		25,000		25,000				
TOTAL RESOURCE FUND 299	299,972	319,972		50,000		68,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 299- VEHICLE REPLACEMENT FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2544 Maintenance										
543 Vehicle Replacement-Futr				50,000		28,000				
2544 Maintenance				50,000		28,000				
2610 Direction Central Support										
543 Vehicle Replacement-Futr						40,000				
5200 Transfers of Funds										
710 Fund Modifications		281,000								
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	299,972	38,972								
Totals for Fund 299	299,972	319,972		50,000		68,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 300 DEBT SERVICE FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1109	Prior Year Lincoln Tax	273,796	263,577							
1111	Current Year's Taxes	3,602,239	3,578,542		3,940,188		3,616,388			
1115	Prior Year Lane Tax	973	842							
1118	Current Year Lane Tax	21,400	21,452							
1510	Interest on Investments	19,021	64,252		30,000		50,000			
5400	Resources-Beg Fund Bal	802,599	980,115		850,000		1,130,000			
TOTAL RESOURCES FUND 300		4,720,028	4,908,780		4,820,188		4,796,388			

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 300 DEBT SERVICE FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110 Long-Term Debt Service										
390 Oth Gen Prof/Tech Serv						6,000				
610 Redemption of Principal	2,095,000	2,325,000		2,580,000		2,855,000				
620 Interest	1,644,913									
621 Regular Interest		1,529,688		1,390,188		1,235,388				
5110 Long-Term Debt Service	3,739,913	3,854,688		3,970,188		4,096,388				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	980,115	1,054,092		850,000		700,000				
Totals for Fund 300	4,720,028	4,908,780		4,820,188		4,796,388				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 RESOURCES

FUND 310 DEBT SERVICE FUND -
 ENERGY PROJECT

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
5200 Interfund Transfers	86,733	89,049		91,427		94,866				
TOTAL RESOURCES FUND 310	86,733	89,049		91,427		94,866				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 310 DEBT SERVICE FUND -
 ENERGY PROJECT

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110 Long-Term Debt Service 610 Redemption of Principal	86,733	89,049	FTE	ADOPTED		94,866				
Totals for Fund 310	86,733	89,049		91,427		94,866				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 320 DEBT SERVICE FUND -
 PERSONAL BONDS

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments	6,561	18,186				20,000				
1970 Serv Provided Other Funds	1,795,159	1,610,175		2,670,485		2,705,485				
5400 Resources-Beg Fund Bal	528,431	488,439		25,000		225,000				
TOTAL RESOURCES FUND 320	2,330,151	2,116,800		2,695,485		2,950,485				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007
 REQUIREMENTS

FUND 320 DEBT SERVICE FUND -
 PERS UAL BONDS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	FTE	ADOPTED	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
5110 Long-Term Debt Service										
321 Cleaning Services				1,703,145						
610 Redemption of Principal	62,976	284,022		765,740		804,636				
620 Interest	1,777,136									
621 Regular Interest		1,644,863				1,744,249				
640 Dues & Fees	1,600	1,600		1,600		1,600				
5110 Long-Term Debt Service	1,841,712	1,930,485		2,470,485		2,550,485				
7000 Unapprop Ending Fund Bal										
820 Reserved for Next Year	488,439	186,315		225,000		400,000				
Totals for Fund 320	2,330,151	2,116,800		2,695,485		2,950,485				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET
 JULY 1, 2006 TO JUNE 30, 2007

FUND 610 SELF INSURANCE FUND

RESOURCES

Function	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004	2004 - 2005	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
	SECOND YEAR	FIRST YEAR	FTE	ADOPTED						
1510 Interest on Investments						15,000				
1970 Serv Provided Other Funds						900,000				
TOTAL RESOURCES FUND 610						915,000				

LINCOLN COUNTY SCHOOL DISTRICT

BUDGET SUMMARY WORKSHEET

JULY 1, 2006 TO JUNE 30, 2007

FUND 610 SELF INSURANCE FUND

REQUIREMENTS

Function Object	PRIOR YEAR ACTUALS		BUDGET THIS YEAR		-----YEAR 2006 - 2007 BUDGET-----					
	2003 - 2004 SECOND YEAR	2004 - 2005 FIRST YEAR	2005-2006		FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED
2645 Staff Health Services										
385 Management Services						125,000				
389 Oth Noninstr Prof/Tech						790,000				
2645 Staff Health Services						915,000				
Totals for Fund 610						915,000				