

Auburn School District No.408

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	170,538,646	4,111,427	15,265,663	8,118,919	734,253
Total Appropriation (Expenditures)	172,136,511	4,025,302	15,703,036	49,788,032	2,882,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,597,865	86,125	-437,373	-41,669,113	-2,147,747
Beginning Total Fund Balance	10,033,331	1,090,784	6,430,043	74,402,644	2,148,615
Ending Total Fund Balance	8,435,466	1,176,909	5,992,670	32,733,531	868
SECTION B: EXCESS LEVIES FOR 2015 COLLECTION					
Excess levies approved by voters for 2015 collection	37,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,624,617	0	0	0	0
Net excess levy amount for 2015 collection after rollback	35,975,383	XXXX	13,319,000	8,070,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	14,031.40		14,687.15		15,086.00	
FTE Certificated Employees	900.680		925.241		978.070	
FTE Classified Employees	512.078		547.846		584.662	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	140,016,041		152,776,040		170,538,646	
Total Expenditures	140,007,695		158,891,993		172,136,511	
Total Beginning Fund Balance	10,124,983		10,924,586		10,033,331	
Total Ending Fund Balance	10,133,329		4,808,633		8,435,466	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	79,877,204	57.05	87,135,199	54.84	94,147,178	54.69
Federal Stimulus	0	0.00	1,000,000	0.63	1,000,000	0.58
Special Education Instruction	16,953,174	12.11	18,729,324	11.79	19,665,078	11.42
Vocational Instruction	5,770,133	4.12	6,730,913	4.24	6,829,581	3.97
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,982,400	5.70	8,614,988	5.42	11,369,566	6.60
Other Instructional Programs	1,215,989	0.87	4,460,046	2.81	4,292,046	2.49
Community Services	926,726	0.66	1,203,626	0.76	1,307,238	0.76
Support Services	27,282,070	19.49	31,017,897	19.52	33,525,824	19.48
Total - Program Groups	140,007,695	100.00	158,891,993	100.00	172,136,511	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	84,867,048	60.62	91,423,158	57.54	96,986,441	56.34
Teaching Support	15,933,187	11.38	22,986,171	14.47	27,738,362	16.11
Other Supportive Activities	22,497,001	16.07	26,042,671	16.39	27,828,213	16.17
Building Administration	8,859,952	6.33	9,482,579	5.97	9,950,245	5.78
Central Administration	7,850,508	5.61	8,957,414	5.64	9,633,250	5.60
Total - Activity Groups	140,007,695	100.00	158,891,993	100.00	172,136,511	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	66,566,435	47.54	69,851,842	43.96	75,018,568	43.58
Classified Salaries	25,579,325	18.27	26,566,653	16.72	29,450,811	17.11

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2012-2013	(2)\n% of Total1	(3) Budget 2013-2014	(4) % of Total2	(5) Budget 2014-2015	(6) % of Total3
Employee Benefits and Payroll Taxes	29,806,779	21.29	34,385,844	21.64	36,940,729	21.46
Supplies, Instructional Resources and Noncapitalized Items	7,003,270	5.00	9,307,072	5.86	10,271,035	5.97
Purchased Services	10,641,488	7.60	18,549,714	11.67	19,952,745	11.59
Travel	173,785	0.12	153,369	0.10	173,479	0.10
Capital Outlay	236,614	0.17	77,499	0.05	329,144	0.19
Total - Objects	140,007,695	100.00	158,891,993	100.00	172,136,511	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2012-2013	Budget 2/ 2013-2014	Budget 3/ 2014-2015
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	657.89	897.74	1,139.79
2. Grade 1	1,102.09	1,153.29	1,205.63
3. Grade 2	1,103.22	1,104.54	1,189.18
4. Grade 3	1,104.54	1,103.12	1,134.23
5. Grade 4	1,041.40	1,142.17	1,130.50
6. Grade 5	1,074.90	1,065.30	1,146.11
7. Grade 6	1,044.10	1,084.63	1,074.53
8. Grade 7	1,087.42	1,055.75	1,084.57
9. Grade 8	1,008.54	1,095.59	1,056.30
10. Grade 9	1,189.78	1,271.56	1,320.17
11. Grade 10	1,245.23	1,109.82	1,060.46
12. Grade 11 (excluding Running Start)	1,059.17	1,169.46	1,078.99
13. Grade 12 (excluding Running Start)	1,114.48	1,091.18	1,129.54
14. SUBTOTAL	13,832.76	14,344.15	14,750.00
15. Running Start	198.64	205.00	224.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	138.00	112.00
18. TOTAL K-12	14,031.40	14,687.15	15,086.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	900.680	925.241	978.070
2. General Fund FTE Classified Employees /4	512.078	547.846	584.662

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	30,474,516	31,018,194	33,794,082
2000 Local Nontax Support	4,969,006	4,141,933	7,187,666
3000 State, General Purpose	75,041,753	84,213,223	90,896,758
4000 State, Special Purpose	16,037,301	18,927,848	22,611,696
5000 Federal, General Purpose	29,742	126,302	8,383
6000 Federal, Special Purpose	12,818,027	13,720,965	15,325,069
7000 Revenues from Other School Districts	638,098	524,875	612,292
8000 Revenues from Other Entities	4,100	102,700	102,700
9000 Other Financing Sources	3,500	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	140,016,041	152,776,040	170,538,646
EXPENDITURES			
00 Regular Instruction	79,877,204	87,135,199	94,147,178
10 Federal Stimulus	0	1,000,000	1,000,000
20 Special Education Instruction	16,953,174	18,729,324	19,665,078
30 Vocational Education Instruction	5,770,133	6,730,913	6,829,581
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	7,982,400	8,614,988	11,369,566
70 Other Instructional Programs	1,215,989	4,460,046	4,292,046
80 Community Services	926,726	1,203,626	1,307,238
90 Support Services	27,282,070	31,017,897	33,525,824
B. TOTAL EXPENDITURES	140,007,695	158,891,993	172,136,511
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	8,346	-6,115,953	-1,597,865
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	918,365	750,000	0
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	XXXXX	0	1,800,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	628,289	750,000	604,218
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	300,000	300,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,800,000	1,800,000	2,100,000
G.L.890 Unassigned Fund Balance	6,478,329	7,324,586	5,529,113
F. TOTAL BEGINNING FUND BALANCE	10,124,983	10,924,586	10,033,331
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,411,784	750,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	1,800,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	604,218	750,000	750,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Minimum Fund Balance Policy	0	0	0
G.L.875 Assigned to Contingencies	300,000	800,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,800,000	2,508,633	2,100,000
G.L.890 Unassigned Fund Balance	6,017,327	0	3,785,466
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	10,133,329	4,808,633	8,435,466

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	30,473,444	31,016,941	33,792,825
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,072	1,253	1,257
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	30,474,516	31,018,194	33,794,082
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	457,549	421,437	161,288
2122 Special Ed-Infants and Toddlers-Tuition and Fees	XXXXX	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	5,602	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Day Care Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	202,724	174,674	180,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	368,020	636,794	636,794
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Day Care, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	274,828	302,550	327,550
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,165,329	1,327,500	1,165,330
2300 Investment Earnings	144,805	75,000	112,500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	881,562	423,678	3,760,004
2600 Fines and Damages	21,583	22,000	22,000
2700 Rentals and Leases	326,174	363,500	326,200
2800 Insurance Recoveries	45,608	9,800	20,000
2900 Local Support Nontax, Unassigned	237,520	160,000	238,000
2910 E-Rate	837,702	225,000	238,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,969,006	4,141,933	7,187,666
STATE, GENERAL PURPOSE			
3100 Apportionment	69,408,795	78,231,473	83,578,374

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
3121 Special Education--General Apportionment	2,035,746	2,215,412	2,521,301
3300 Local Effort Assistance	3,597,211	3,766,338	4,797,083
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	75,041,753	84,213,223	90,896,758
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	1,105	1,560	1,105
4121 Special Education	8,739,224	8,448,227	9,252,159
4122 Special Ed-Infants and Toddlers-State	XXXXX	603,869	549,294
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,031,800	3,429,771	3,758,949
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	494,004	463,306	715,446
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,705,389	1,940,079	2,221,004
4174 Highly Capable	131,962	142,980	145,228
4188 Day Care	0	0	0
4198 School Food Services	161,476	146,765	158,897
4199 Transportation--Operations	2,766,530	3,743,291	5,801,614
4300 Other State Agencies, Unassigned	5,811	8,000	8,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	XXXXX	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Day Care--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	16,037,301	18,927,848	22,611,696
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	10,284	56,820	0
5329 Impact Aid, Special Education Funding	11,075	61,082	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	8,383	8,400	8,383
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	29,742	126,302	8,383
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	200,000	200,000
6111 Federal Stimulus--Title I	0	0	0
6112 Federal Stimulus--School Improvement	0	0	0
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6114 Federal Stimulus--IDEA	0	0	0
6118 Federal Stimulus--Competitive Grants	0	0	0
6119 Federal Stimulus--Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6124 Special Education--Supplemental	2,957,642	2,793,949	2,793,949
6125 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6138 Secondary Vocational Education	105,156	97,885	107,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,416,341	2,894,282	3,501,276
6152 School Improve, Fed Other Title Grants under ESEA, Fed	560,504	449,816	384,958
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	340,381	316,270	338,655
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Day Care	0	0	0
6189 Other Community Services	249,954	281,000	250,000
6198 School Food Services	4,299,115	4,113,909	4,871,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	0
6212 Federal Stimulus--School Improvement	0	0	0
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0
6214 Federal Stimulus--IDEA	0	0	0
6218 Federal Stimulus--Competitive Grants	0	0	0
6219 Federal Stimulus--Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	82,550	82,365	82,365
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Day Care	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	96,819	157,151	70,731
6310 Medicaid Administrative Match	580,689	150,000	580,000
6311 Federal Stimulus--Title I	0	0	0
6312 Federal Stimulus--School Improvement	0	0	0
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
6314 Federal Stimulus--IDEA	0	0	0
6318 Federal Stimulus--Competitive Grants	0	1,000,000	1,000,000
6319 Federal Stimulus--Other	0	0	0
6321 Special Education--Medicaid Reimbursement	136,372	150,000	136,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	XXXXX	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	113,640	120,000
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	624,422	600,698	519,135
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Day Care	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	368,080	320,000	370,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,818,027	13,720,965	15,325,069
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	2,100	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	XXXXX	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	300	0	0
7301 Nonhigh Participation	635,698	524,875	612,292
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	638,098	524,875	612,292
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	4,100	102,700	102,700
8188 Day Care	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	XXXXX	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	XXXXX	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	4,100	102,700	102,700
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	3,500	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	3,500	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	140,016,041	152,776,040	170,538,646

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REGULAR INSTRUCTION			
01 Basic Education	79,613,997	86,897,344	93,920,612
02 Alternative Learning Experience	263,207	237,855	226,566
03 Basic Education - Dropout Reengagement	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	79,877,204	87,135,199	94,147,178
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	0
12 Federal Stimulus - School Improvement	0	0	0
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	0
14 Federal Stimulus - IDEA	0	0	0
18 Federal Stimulus - Competitive Grants	0	1,000,000	1,000,000
19 Federal Stimulus - Other	0	0	0
10 TOTAL FEDERAL STIMULUS	0	1,000,000	1,000,000
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	14,022,430	15,646,636	16,516,560
22 Special Education, Infants and Toddlers, State	XXXXX	202,548	434,892
24 Special Education, Supplemental, Federal	2,888,063	2,821,090	2,713,626
25 Special Education, Infants and Toddlers, Federal	XXXXX	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	42,681	59,050	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	16,953,174	18,729,324	19,665,078
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	5,331,665	6,061,032	6,019,942
34 Middle School Career and Technical Education, State	335,995	572,387	705,715
38 Vocational, Federal	102,472	97,494	103,924
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,770,133	6,730,913	6,829,581
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	XXXXX	XXXXX	0
45 Skills Center, Basic, State	0	0	XXXXX
46 Skills Center, Federal	0	0	XXXXX
46 Skill Center, Federal	XXXXX	XXXXX	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,354,650	2,818,135	3,400,618
52 School Improvement, Federal Other Title Grants under ESEA, Federal	546,194	548,054	490,450
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	640	0	0
55 Learning Assistance Program (LAP), State	1,979,134	2,050,570	3,656,759
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	496,223	463,306	715,446
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	624,422	611,266	519,135
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	333,780	307,625	328,918
65 Transitional Bilingual, State	1,521,421	1,572,895	1,965,490
66 Student Achievement, State	0	XXXXX	XXXXX
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	80,442	80,235	79,997
69 Compensatory, Other	45,494	162,902	212,753
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,982,400	8,614,988	11,369,566
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	19,348	0	0
74 Highly Capable	131,672	123,067	128,520
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,064,968	4,336,979	4,163,526
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,215,989	4,460,046	4,292,046
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Day Care	0	0	0
89 Other Community Services	926,726	1,203,626	1,307,238
80 TOTAL COMMUNITY SERVICES	926,726	1,203,626	1,307,238
SUPPORT SERVICES			

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
97 District-wide Support	16,123,247	18,557,397	20,186,499
98 School Food Services	5,128,829	6,004,240	6,456,461
99 Pupil Transportation	6,029,994	6,456,260	6,882,864
90 TOTAL SUPPORT SERVICES	27,282,070	31,017,897	33,525,824
TOTAL PROGRAM EXPENDITURES	140,007,695	158,891,993	172,136,511

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	93,920,612	1,151,835		57,544,477	7,635,716	21,083,427	2,852,892	3,522,618	46,297	83,350
02 ALE	226,566	0	0	169,178	0	57,388	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	94,147,178	1,151,835	0	57,713,655	7,635,716	21,140,815	2,852,892	3,522,618	46,297	83,350
11 Federal Stimulus - Title I	0	0		0	0	0	0	0	0	0
12 Federal Stimulus - School Improvement	0	0	0	0	0	0	0	0	0	0
13 Federal Stimulus - SFSF and Education Jobs	0	0		0	0	0	0	0	0	0
14 Federal Stimulus - IDEA	0	0		0	0	0	0	0	0	0
18 Federal Stimulus - Competitive Grants	1,000,000	0	0	12,440	0	2,369	0	985,191	0	0
19 Federal Stimulus - Other	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	1,000,000	0	0	12,440	0	2,369	0	985,191	0	0
21 Sp Ed, Sup, St	16,516,560	53,070		7,229,921	3,323,694	4,127,126	100,403	1,662,934	19,412	0
22 Sp Ed, I&T, St	434,892	0		154,807	21,602	55,876	0	202,607	0	0
24 Sp Ed, Sup, Fed	2,713,626	15,838		1,252,543	595,114	749,745	0	100,386	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	19,665,078	68,908		8,637,271	3,940,410	4,932,747	100,403	1,965,927	19,412	0
31 Voc, Basic, St	6,019,942	6,000		3,213,594	470,539	1,266,947	838,042	178,318	10,502	36,000
34 MidSchCar/Tec	705,715	5,000		482,754	8,648	156,955	35,000	17,358	0	0
38 Voc, Fed	103,924	0		1,375	41,719	24,749	0	33,581	2,500	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,829,581	11,000		3,697,723	520,906	1,448,651	873,042	229,257	13,002	36,000
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	3,400,618	12,000		645,052	457,690	463,532	317,313	1,489,531	15,500	0
52 Other Title Grants under ESEA, Federal	490,450	0	0	78,854	26,854	28,975	82,950	266,102	6,715	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,656,759	0		1,358,075	1,135,663	1,125,397	25,323	12,301	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	715,446	17,000		237,126	85,234	92,281	10,410	271,395	2,000	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	519,135	7,500		0	318,231	160,540	29,000	3,864	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	328,918	0		168,620	31,430	55,515	30,834	40,393	2,126	0
65 Tran Biling, St	1,965,490	0		1,177,820	217,933	532,897	5,522	26,818	4,500	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	79,997	0		16,384	100	5,042	0	58,471	0	0
69 Comp, Othr	212,753	0		88,987	74,037	49,729	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,369,566	36,500	0	3,770,918	2,347,172	2,513,908	501,352	2,168,875	30,841	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	128,520	0		91,083	236	26,813	0	10,388	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	4,163,526	125,000		272,736	150,422	172,740	32,000	3,404,740	5,888	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,292,046	125,000		363,819	150,658	199,553	32,000	3,415,128	5,888	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Auburn School District No.408

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Day Care	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	1,307,238	332,000	0	30,833	542,124	181,888	75,663	136,130	100	8,500
TOTAL COMMUNITY SERVICES	1,307,238	332,000	0	30,833	542,124	181,888	75,663	136,130	100	8,500
97 Distwide Suppt	20,186,499	63,080	-926,156	650,218	8,649,320	3,621,795	1,040,390	6,914,269	47,289	126,294
98 Schl Food Serv	6,456,461	53,500	-280,500	0	1,764,388	1,050,900	3,691,910	94,763	6,500	75,000
99 Pupil Transp	6,882,864	1,500	-636,667	141,691	3,900,117	1,848,103	1,103,383	520,587	4,150	0
TOTAL SUPPORT SERVICES	33,525,824	118,080	-1,843,323	791,909	14,313,825	6,520,798	5,835,683	7,529,619	57,939	201,294
OBJECT TOTALS	172,136,511	1,843,323	-1,843,323	75,018,568	29,450,811	36,940,729	10,271,035	19,952,745	173,479	329,144

Auburn School District No.408

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2012-2013	(2) % of Total	(3) Budget 2013-2014	(4) % of Total	(5) Budget 2014-2015	(6) % of Total
(0) Debit Transfers	1,406,681	XXXXX	1,610,642	XXXXX	1,843,323	XXXXX
(1) Credit Transfers	-1,406,681	XXXXX	-1,610,642	XXXXX	-1,843,323	XXXXX
(2) Certificated Salaries	66,566,435	47.54	69,851,842	43.96	75,018,568	43.58
(3) Classified Salaries	25,579,325	18.27	26,566,653	16.72	29,450,811	17.11
(4) Employee Benefits and Payroll Taxes	29,806,779	21.29	34,385,844	21.64	36,940,729	21.46
(5) Supplies and Materials	7,003,270	5.00	9,307,072	5.86	10,271,035	5.97
(7) Purchased Services	10,641,488	7.60	18,549,714	11.67	19,952,745	11.59
(8) Travel	173,785	0.12	153,369	0.10	173,479	0.10
(9) Capital Outlay	236,614	0.17	77,499	0.05	329,144	0.19
TOTAL EXPENDITURES	140,007,695	100.00	158,891,993	100.00	172,136,511	100.00

Auburn School District No.408

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	32,054,134	1,195	32,052,939	47.28	15,154,630
Spring 2015	35,975,383	1,257	35,974,126	51.81	18,638,195
1100 TOTAL LOCAL TAXES:					33,792,825

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	309,501	3.860	1,195	0.00	XXXXX
Spring 2015	309,501	4.060	1,257	100.00	1,257
1500 TIMBER EXCISE TAXES:					1,257

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Auburn School District No.408

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES			
100 General Student Body	674,439	1,733,300	1,753,002
200 Athletics	184,141	222,000	243,220
300 Classes	133,026	271,313	254,953
400 Clubs	1,230,232	1,754,674	1,757,792
600 Private Moneys	48,212	119,010	102,460
A. TOTAL REVENUES	2,270,049	4,100,297	4,111,427
EXPENDITURES			
100 General Student Body	503,206	1,454,035	1,462,664
200 Athletics	312,645	333,384	326,221
300 Classes	127,121	295,300	251,273
400 Clubs	1,320,813	1,880,371	1,881,228
600 Private Moneys	57,176	117,810	103,916
B. TOTAL EXPENDITURES	2,320,961	4,080,900	4,025,302
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-50,911	19,397	86,125
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,415,744	0	0
G.L.819 Restricted to Fund Purposes	0	1,062,117	1,090,784
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,873	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,426,617	1,062,117	1,090,784
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted to Fund Purposes	1,371,429	1,081,514	1,176,909
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	4,276	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,375,706	1,081,514	1,176,909

Auburn School District No.408

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Auburn School District No.408

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	12,494,255	15,514,131	15,217,563
2000 Local Nontax Support	122,013	59,745	48,100
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	22,456,687	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	35,072,955	15,573,876	15,265,663
EXPENDITURES			
Matured Bond Expenditures	2,285,000	12,780,000	8,795,000
Interest on Bonds	4,371,514	7,003,528	6,808,036
Interfund Loan Interest	0	0	0
Bond Transfer Fees	43,166	4,500	100,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	68,565	95,500	0
B. TOTAL EXPENDITURES	6,768,245	19,883,528	15,703,036
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	22,341,769	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	5,962,942	-4,309,652	-437,373
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	2,036,426	0	0
G.L.830 Restricted for Debt Service	0	7,673,759	6,430,043
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,036,426	7,673,759	6,430,043
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	7,999,368	3,364,107	5,992,670
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Auburn School District No.408

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	7,999,368	3,364,107	5,992,670

Auburn School District No.408

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Taxes	12,494,019	15,513,866	15,217,341
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	236	265	222
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	12,494,255	15,514,131	15,217,563
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	122,013	59,745	48,100
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	122,013	59,745	48,100
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	22,456,687	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	22,456,687	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	35,072,955	15,573,876	15,265,663

Auburn School District No.408

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	17,591,000	302	17,590,698	47.28	8,316,882
Spring 2015	13,319,000	222	13,318,778	51.81	6,900,459
1100 TOTAL LOCAL TAXES:					15,217,341

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2014	142,550	2.120	302	0.00	XXXXX
Spring 2015	142,550	1.560	222	100.00	222
1500 TIMBER EXCISE TAXES:					222

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Auburn School District No.408

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,673,513	4,123,565	6,261,416
2000 Local Nontax Support	3,296,937	2,095,588	1,857,503
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	65,278,364	30,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	76,248,815	36,219,153	8,118,919
EXPENDITURES			
10 Sites	884,288	3,000,000	3,000,000
20 Buildings	23,165,219	65,806,234	43,788,032
30 Equipment	1,620,199	2,000,000	3,000,000
40 Energy	92,994	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	277,679	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	26,040,379	70,806,234	49,788,032
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	50,208,436	-34,587,081	-41,669,113
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	XXXXX	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	56,583,699	60,000,000
G.L.862 Committed from Levy Proceeds	9,234,376	12,000,000	8,500,000
G.L.863 Restricted from State Proceeds	0	16,286,500	5,902,644

Auburn School District No.408

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	13,475,176	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	22,709,552	84,870,199	74,402,644
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	XXXXX	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	47,135,844	33,996,618	18,000,000
G.L.862 Committed from Levy Proceeds	11,440,578	0	8,000,000
G.L.863 Restricted from State Proceeds	0	16,286,500	6,733,531
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	971,824	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	13,369,741	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	72,917,987	50,283,118	32,733,531

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Auburn School District No.408

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
LOCAL TAXES			
1100 Local Property Tax	7,673,458	4,123,485	6,261,281
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	55	80	135
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,673,513	4,123,565	6,261,416
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	689,392	519,588	281,503
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	38,000	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	110,730	76,000	76,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	2,458,815	1,500,000	1,500,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	3,296,937	2,095,588	1,857,503
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4166 Student Achievement	0	XXXXX	XXXXX
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Auburn School District No.408

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	65,278,364	30,000,000	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	65,278,364	30,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	76,248,815	36,219,153	8,118,919

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	90	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2299 School Bus Revenue	XXXXX	0	0
2300 Investment Earnings	18,422	17,049	0
2500 Gifts and Donations	0	0	10,768
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	XXXXX	0	0
4300 Other State Agencies-Unassigned	XXXXX	0	0
4499 Transportation Reimbursement Depreciation	715,503	671,092	723,485
5200 General Purposes Direct Federal Grants-Unassigned	XXXXX	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	XXXXX	0	0
6200 Direct Special Purpose Grants	XXXXX	0	0
6300 Federal Grants Through Other Entities-Unassigned	XXXXX	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	5,266	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	739,281	688,141	734,253
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	739,281	688,141	734,253
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	966,544	1,559,231	2,882,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	XXXXX	0	0
D. TOTAL EXPENDITURES	966,544	1,559,231	2,882,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-227,263	-871,090	-2,147,747
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,648,536	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	1,542,182	2,148,615
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,648,536	1,542,182	2,148,615
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	XXXXX	671,092	868
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,421,273	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2012-2013	(2) Budget 2013-2014	(3) Budget 2014-2015
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,421,273	671,092	868

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.