

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	191,714,925	4,241,584	14,859,543	20,145,791	750,768
Total Appropriation (Expenditures)	195,187,148	4,256,116	13,107,213	58,899,500	1,660,000
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	-3,472,223	-14,532	1,752,330	-38,753,709	-909,232
Beginning Total Fund Balance	10,000,000	1,209,158	5,992,670	40,522,320	1,398,615
Ending Total Fund Balance	6,527,777	1,194,626	7,745,000	1,768,611	489,383
SECTION B: EXCESS LEVIES FOR 2016 COLLECTION					
Excess levies approved by voters for 2016 collection	39,600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2016 collection after rollback	39,600,000	XXXX	16,000,000	3,670,000	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.

Auburn School District No.408

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	14,711.90		15,086.00		15,425.00	
FTE Certificated Employees	935.209		978.070		1,025.970	
FTE Classified Employees	527.266		584.662		618.387	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	155,265,296		170,274,046		191,714,925	
Total Expenditures	155,982,194		174,344,493		195,187,148	
Total Beginning Fund Balance	10,133,329		9,416,432		10,000,000	
Total Ending Fund Balance	9,416,432		5,345,985		6,527,777	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	87,949,809	56.38	95,733,159	54.91	110,625,303	56.68
Federal Stimulus	666,412	0.43	1,000,000	0.57	1,330,981	0.68
Special Education Instruction	18,808,349	12.06	21,139,801	12.13	22,297,590	11.42
Vocational Instruction	6,116,658	3.92	6,858,402	3.93	7,059,614	3.62
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	10,748,224	6.89	11,715,141	6.72	13,019,039	6.67
Other Instructional Programs	1,201,538	0.77	2,803,550	1.61	4,802,499	2.46
Community Services	1,004,058	0.64	1,307,236	0.75	1,357,047	0.70
Support Services	29,487,147	18.90	33,787,204	19.38	34,695,075	17.78
Total - Program Groups	155,982,194	100.00	174,344,493	100.00	195,187,148	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	88,118,563	56.49	98,646,823	56.58	112,551,380	57.66
Teaching Support	25,540,234	16.37	27,968,340	16.04	33,149,240	16.98
Other Supportive Activities	24,406,468	15.65	28,098,542	16.12	28,599,630	14.65
Building Administration	9,412,123	6.03	9,953,881	5.71	10,366,850	5.31
Central Administration	8,504,806	5.45	9,676,907	5.55	10,520,048	5.39
Total - Activity Groups	155,982,194	100.00	174,344,493	100.00	195,187,148	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	72,975,823	46.78	75,018,568	43.03	87,030,007	44.59
Classified Salaries	27,546,590	17.66	29,450,811	16.89	31,909,762	16.35

Auburn School District No.408

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
Employee Benefits and Payroll Taxes	34,328,019	22.01	37,204,682	21.34	43,332,928	22.20
Supplies, Instructional Resources and Noncapitalized Items	9,028,263	5.79	11,509,947	6.60	13,451,569	6.89
Purchased Services	11,668,414	7.48	20,537,194	11.78	18,840,781	9.65
Travel	186,997	0.12	233,667	0.13	236,169	0.12
Capital Outlay	248,087	0.16	389,624	0.22	385,932	0.20
Total - Objects	155,982,194	100.00	174,344,493	100.00	195,187,148	100.00

Auburn School District No.408

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2013-2014	Budget 2/ 2014-2015	Budget 3/ 2015-2016
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,024.55	1,139.79	1,137.33
2. Grade 1	1,194.83	1,205.63	1,275.75
3. Grade 2	1,130.20	1,189.18	1,222.00
4. Grade 3	1,125.22	1,134.23	1,203.08
5. Grade 4	1,117.30	1,130.50	1,151.98
6. Grade 5	1,083.50	1,146.11	1,173.51
7. Grade 6	1,067.06	1,074.53	1,119.17
8. Grade 7	1,069.02	1,084.57	1,063.76
9. Grade 8	1,109.38	1,056.30	1,088.68
10. Grade 9	1,143.39	1,320.17	1,284.98
11. Grade 10	1,196.25	1,060.46	1,199.38
12. Grade 11 (excluding Running Start)	1,080.49	1,078.99	1,066.67
13. Grade 12 (excluding Running Start)	1,026.10	1,129.54	1,163.71
14. SUBTOTAL	14,367.29	14,750.00	15,150.00
15. Running Start	219.11	224.00	175.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	125.50	112.00	100.00
18. TOTAL K-12	14,711.90	15,086.00	15,425.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	935.209	978.070	1,025.970
2. General Fund FTE Classified Employees /4	527.266	584.662	618.387

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.

Auburn School District No.408

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	31,500,737	33,794,082	38,375,108
2000 Local Nontax Support	4,557,142	6,923,066	9,044,074
3000 State, General Purpose	84,900,272	90,896,758	102,804,458
4000 State, Special Purpose	20,419,005	22,611,696	24,208,994
5000 Federal, General Purpose	8,481	8,383	8,383
6000 Federal, Special Purpose	13,232,295	15,325,069	16,671,208
7000 Revenues from Other School Districts	48,561	612,292	602,700
8000 Revenues from Other Entities	596,304	102,700	0
9000 Other Financing Sources	2,499	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	155,265,296	170,274,046	191,714,925
EXPENDITURES			
00 Regular Instruction	87,949,809	95,733,159	110,625,303
10 Federal Stimulus	666,412	1,000,000	1,330,981
20 Special Education Instruction	18,808,349	21,139,801	22,297,590
30 Vocational Education Instruction	6,116,658	6,858,402	7,059,614
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	10,748,224	11,715,141	13,019,039
70 Other Instructional Programs	1,201,538	2,803,550	4,802,499
80 Community Services	1,004,058	1,307,236	1,357,047
90 Support Services	29,487,147	33,787,204	34,695,075
B. TOTAL EXPENDITURES	155,982,194	174,344,493	195,187,148
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)	-716,897	-4,070,447	-3,472,223
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	1,411,784	2,096,940	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	2,000,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX

Auburn School District No.408

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	604,218	444,925	0
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 Economic Stabilization	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	1,500,000
G.L.890 Unassigned Fund Balance	6,017,327	4,774,567	6,500,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
F. TOTAL BEGINNING FUND BALANCE	10,133,329	9,416,432	10,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXXX	XXXXXX	XXXXXX
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	2,096,940	2,096,940	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	1,500,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXXX	0	XXXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	444,925	444,925	0
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 Economic Stabilization	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	1,800,000
G.L.890 Unassigned Fund Balance	4,774,567	704,120	3,227,777
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXXX	XXXXXX	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	9,416,432	5,345,985	6,527,777

Auburn School District No.408

SUMMARY OF GENERAL FUND BUDGET

- 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. 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.

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Tax	31,499,389	33,792,825	38,373,851
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,348	1,257	1,257
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	31,500,737	33,794,082	38,375,108
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	208,306	161,288	179,537
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	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	4,080	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	249,363	232,000	232,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	377,390	636,794	636,794
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	216,248	275,550	560,004
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,213,734	1,165,330	1,165,330
2300 Investment Earnings	64,829	112,500	112,500
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	1,341,265	3,515,404	4,657,872
2600 Fines and Damages	20,472	22,000	22,000
2700 Rentals and Leases	267,495	326,200	793,762
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	196,631	238,000	238,000
2910 E-Rate	397,330	238,000	446,275
2000 TOTAL LOCAL SUPPORT NONTAX	4,557,142	6,923,066	9,044,074
STATE, GENERAL PURPOSE			
3100 Apportionment	78,554,910	83,578,374	95,102,951

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
3121 Special Education--General Apportionment	2,310,846	2,521,301	2,592,218
3300 Local Effort Assistance	4,034,517	4,797,083	5,109,289
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	84,900,272	90,896,758	102,804,458
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	20,485	1,105	362,965
4121 Special Education	9,154,112	9,252,159	9,430,140
4122 Special Ed-Infants and Toddlers-State	548,670	549,294	650,607
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,452,681	3,758,949	3,816,435
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	642,329	715,446	1,073,787
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	2,077,866	2,221,004	2,637,023
4174 Highly Capable	142,378	145,228	148,229
4188 Childcare	0	0	0
4198 School Food Services	179,039	158,897	158,897
4199 Transportation--Operations	3,995,070	5,801,614	5,922,911
4300 Other State Agencies, Unassigned	6,688	8,000	8,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	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	199,687	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--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	20,419,005	22,611,696	24,208,994
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	8,481	8,383	8,383
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	8,481	8,383	8,383
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	179,605	200,000	530,000
6111 Federal Stimulus--Title I	0	0	XXXXX
6112 Federal Stimulus--School Improvement	0	0	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6114 Federal Stimulus--IDEA	0	0	XXXXX
6118 Federal Stimulus--Competitive Grants	0	0	XXXXX
6119 Federal Stimulus--Other	0	0	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,505,775	2,793,949	2,617,035
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	102,116	107,000	107,378
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,772,830	3,501,276	4,052,370
6152 School Improve, Fed Other Title Grants under ESEA, Fed	612,134	384,958	450,070
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)	281,578	338,655	392,339
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 Childcare	0	0	0
6189 Other Community Services	238,441	250,000	250,000
6198 School Food Services	4,730,128	4,871,000	4,986,315
6199 Transportation--Operations	0	0	0

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	XXXXX
6212 Federal Stimulus--School Improvement	0	0	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6214 Federal Stimulus--IDEA	0	0	XXXXX
6218 Federal Stimulus--Competitive Grants	0	0	XXXXX
6219 Federal Stimulus--Other	0	0	XXXXX
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	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	82,330	82,365	82,365
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	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	113,687	70,731	291,325
6310 Medicaid Administrative Match	0	580,000	0
6311 Federal Stimulus--Title I	0	0	XXXXX
6312 Federal Stimulus--School Improvement	0	0	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6314 Federal Stimulus--IDEA	0	0	XXXXX
6318 Federal Stimulus--Competitive Grants	717,959	1,000,000	1,652,752
6319 Federal Stimulus--Other	0	0	XXXXX
6321 Special Education--Medicaid Reimbursement	127,910	136,000	136,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	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	8,164	120,000	0
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	416,212	519,135	634,863
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 Childcare	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	343,424	370,000	488,396
6000 TOTAL FEDERAL, SPECIAL PURPOSE	13,232,295	15,325,069	16,671,208
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	9,498	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

Auburn School District No.408

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	39,064	0	0
7301 Nonhigh Participation	0	612,292	602,700
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	48,561	612,292	602,700
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	596,304	102,700	0
8188 Childcare	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	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	596,304	102,700	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,499	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	2,499	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	155,265,296	170,274,046	191,714,925

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REGULAR INSTRUCTION			
01 Basic Education	87,703,762	95,506,593	110,385,255
02 Alternative Learning Experience	246,047	226,566	240,048
03 Basic Education - Dropout Reengagement	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	87,949,809	95,733,159	110,625,303
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	202	0	XXXXX
12 Federal Stimulus - School Improvement	0	0	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	XXXXX
14 Federal Stimulus - IDEA	0	0	XXXXX
18 Federal Stimulus - Competitive Grants	666,210	1,000,000	1,330,981
19 Federal Stimulus - Other	0	0	XXXXX
10 TOTAL FEDERAL STIMULUS	666,412	1,000,000	1,330,981
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	15,346,877	17,991,283	18,825,500
22 Special Education, Infants and Toddlers, State	495,293	434,892	529,557
24 Special Education, Supplemental, Federal	2,966,179	2,713,626	2,942,533
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	18,808,349	21,139,801	22,297,590
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	5,521,216	6,043,324	6,208,567
34 Middle School Career and Technical Education, State	496,116	705,714	743,669
38 Vocational, Federal	99,325	109,364	107,378
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,116,658	6,858,402	7,059,614
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,700,100	3,400,618	4,052,370
52 Other Title Grants Under ESEA - Federal	782,380	XXXXX	XXXXX

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	477,987	450,520
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,348,257	3,665,227	3,417,007
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	956,409	739,760	1,063,531
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	505,162	524,625	626,306
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	276,057	385,296	361,304
65 Transitional Bilingual, State	1,887,578	2,221,004	2,699,883
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	96,996	79,997	79,965
69 Compensatory, Other	195,285	220,627	268,153
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	10,748,224	11,715,141	13,019,039
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	17,178	0	0
74 Highly Capable	129,004	139,613	126,618
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	1,055,356	2,663,937	4,675,881
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,201,538	2,803,550	4,802,499
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Childcare	0	0	0
89 Other Community Services	1,004,058	1,307,236	1,357,047
80 TOTAL COMMUNITY SERVICES	1,004,058	1,307,236	1,357,047
SUPPORT SERVICES			
97 District-wide Support	17,533,435	20,231,251	21,126,772
98 School Food Services	5,547,568	6,694,588	6,664,976

Auburn School District No.408

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
99 Pupil Transportation	6,406,144	6,861,365	6,903,327
90 TOTAL SUPPORT SERVICES	29,487,147	33,787,204	34,695,075
TOTAL PROGRAM EXPENDITURES	155,982,194	174,344,493	195,187,148

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	110,385,255	1,193,169		66,869,467	8,592,535	25,382,656	4,665,119	3,486,567	82,572	113,170
02 ALE	240,048	0		176,656	0	63,392	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	110,625,303	1,193,169		67,046,123	8,592,535	25,446,048	4,665,119	3,486,567	82,572	113,170
18 Federal Stimulus - Competitive Grants	1,330,981	7,086	0	542,347	40,653	138,659	392,761	209,475	0	0
TOTAL FEDERAL STIMULUS	1,330,981	7,086	0	542,347	40,653	138,659	392,761	209,475	0	0
21 Sp Ed, Sup, St	18,825,500	53,070		8,253,977	4,019,111	5,075,193	104,291	1,301,446	18,412	0
22 Sp Ed, I&T, St	529,557	0		129,273	38,663	59,017	0	302,604	0	0
24 Sp Ed, Sup, Fed	2,942,533	15,838		1,105,148	617,429	741,734	0	462,384	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
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	22,297,590	68,908		9,488,398	4,675,203	5,875,944	104,291	2,066,434	18,412	0
31 Voc, Basic, St	6,208,567	6,000		3,258,561	531,584	1,390,091	855,194	144,637	9,000	13,500
34 MidSchCar/Tec	743,669	2,000		540,145	9,071	174,909	12,794	4,750	0	0
38 Voc, Fed	107,378	4,972		5,500	44,547	27,200	9,609	9,050	6,500	0
39 Voc, Other	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	7,059,614	12,972		3,804,206	585,202	1,592,200	877,597	158,437	15,500	13,500
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	4,052,370	2,000		1,454,163	569,443	785,174	8,776	1,223,794	9,020	0
52 Other Title Grants under ESEA, Federal	450,520	0	0	106,883	6,555	29,359	56,161	235,062	16,500	0
52 Schl Imprv, Fed	0	0		0	0	0	0	0	0	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	3,417,007	0		1,009,084	956,850	917,386	490,048	43,639	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	1,063,531	17,000		494,885	90,990	154,373	39,912	262,371	4,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	626,306	7,500		0	392,701	207,960	12,000	4,145	0	2,000
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	361,304	0		215,475	5,000	63,406	44,772	28,484	4,167	0
65 Tran Biling, St	2,699,883	0		1,447,090	455,751	784,485	3,872	8,185	500	0
67 Ind Ed, Fd,	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
68 Ind Ed, Fd, ED	79,965	0		16,769	100	5,553	0	57,543	0	0
69 Comp, Othr	268,153	0		140,142	65,165	61,241	0	1,605	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	13,019,039	26,500	0	4,884,491	2,542,555	3,008,937	655,541	1,864,828	34,187	2,000
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	126,618	0		84,620	236	27,895	4,625	9,242	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	4,675,881	110,608		254,584	178,337	184,196	642,941	3,274,533	21,714	8,968
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,802,499	110,608		339,204	178,573	212,091	647,566	3,283,775	21,714	8,968
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
88 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	1,357,047	332,000	0	30,333	572,712	201,610	75,663	135,809	420	8,500
TOTAL COMMUNITY SERVICES	1,357,047	332,000	0	30,333	572,712	201,610	75,663	135,809	420	8,500
97 Distwide Suppt	21,126,772	63,080	-926,156	750,660	8,962,451	3,889,295	1,076,416	7,090,468	55,764	164,794
98 Schl Food Serv	6,664,976	53,500	-306,500	0	1,837,582	1,052,812	3,925,282	23,850	3,450	75,000
99 Pupil Transp	6,903,327	1,500	-636,667	144,245	3,922,296	1,915,332	1,031,333	521,138	4,150	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
TOTAL SUPPORT SERVICES	34,695,075	118,080	-1,869,323	894,905	14,722,329	6,857,439	6,033,031	7,635,456	63,364	239,794
OBJECT TOTALS	195,187,148	1,869,323	-1,869,323	87,030,007	31,909,762	43,332,928	13,451,569	18,840,781	236,169	385,932

Auburn School District No.408

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
(0) Debit Transfers	1,617,620	XXXXX	1,843,323	XXXXX	1,869,323	XXXXX
(1) Credit Transfers	-1,617,620	XXXXX	-1,843,323	XXXXX	-1,869,323	XXXXX
(2) Certificated Salaries	72,975,823	46.78	75,018,568	43.03	87,030,007	44.59
(3) Classified Salaries	27,546,590	17.66	29,450,811	16.89	31,909,762	16.35
(4) Employee Benefits and Payroll Taxes	34,328,019	22.01	37,204,682	21.34	43,332,928	22.20
(5) Supplies and Materials	9,028,263	5.79	11,509,947	6.60	13,451,569	6.89
(7) Purchased Services	11,668,414	7.48	20,537,194	11.78	18,840,781	9.65
(8) Travel	186,997	0.12	233,667	0.13	236,169	0.12
(9) Capital Outlay	248,087	0.16	389,624	0.22	385,932	0.20
TOTAL EXPENDITURES	155,982,194	100.00	174,344,493	100.00	195,187,148	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 2015	36,191,685	1,195	36,190,490	54.18	19,608,007
Spring 2016	39,600,000	1,257	39,598,743	47.39	18,765,844
1100 TOTAL LOCAL TAXES:					38,373,851

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 2015	309,501	3.860	1,195	0.00	XXXXX
Spring 2016	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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES			
100 General Student Body	689,505	1,753,002	1,757,962
200 Athletics	188,821	243,220	274,070
300 Classes	119,379	254,953	266,435
400 Clubs	1,253,601	1,757,792	1,827,047
600 Private Moneys	65,283	102,460	116,070
A. TOTAL REVENUES	2,316,589	4,111,427	4,241,584
EXPENDITURES			
100 General Student Body	532,401	1,462,664	1,491,432
200 Athletics	269,679	326,221	375,873
300 Classes	119,196	251,273	272,824
400 Clubs	1,274,264	1,881,228	2,011,467
600 Private Moneys	67,924	103,916	104,520
B. TOTAL EXPENDITURES	2,263,463	4,025,302	4,256,116
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	53,126	86,125	-14,532
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,371,429	1,090,784	1,209,158
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
D. TOTAL BEGINNING FUND BALANCE	1,375,706	1,090,784	1,209,158
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 for Fund Purposes	1,428,160	1,176,909	1,194,626
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	671	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/	1,428,831	1,176,909	1,194,626

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	17,166,232	15,217,563	14,798,633
2000 Local Nontax Support	33,487	48,100	60,910
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	3,592,638	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	20,792,356	15,265,663	14,859,543
EXPENDITURES			
Matured Bond Expenditures	12,780,000	8,795,000	6,535,000
Interest on Bonds	6,002,836	6,808,036	6,572,213
Interfund Loan Interest	0	0	0
Bond Transfer Fees	9,943	100,000	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	12,118	0	0
B. TOTAL EXPENDITURES	18,804,898	15,703,036	13,107,213
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	3,564,451	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,576,993	-437,373	1,752,330
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	7,999,368	6,430,043	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
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	7,999,368	6,430,043	5,992,670
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	1,655,164	5,992,670	7,745,000
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	4,767,212	0	0

Auburn School District No.408
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	6,422,376	5,992,670	7,745,000

Auburn School District No.408

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Taxes	17,166,068	15,217,341	14,798,529
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	164	222	104
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	17,166,232	15,217,563	14,798,633
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	33,487	48,100	60,910
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	33,487	48,100	60,910
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	3,592,638	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	3,592,638	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,792,356	15,265,663	14,859,543

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 2015	13,319,000	104	13,318,896	54.18	7,216,178
Spring 2016	16,000,000	104	15,999,896	47.39	7,582,351
1100 TOTAL LOCAL TAXES:					14,798,529

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 2015	72,983	1.420	104	0.00	XXXXX
Spring 2016	72,983	1.420	104	100.00	104
1500 TIMBER EXCISE TAXES:					104

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,234,651	6,261,416	6,111,538
2000 Local Nontax Support	2,865,848	1,857,503	2,034,253
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	750,000	0	12,000,000
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	45,207,358	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	53,057,857	8,118,919	20,145,791
EXPENDITURES			
10 Sites	-2,832	3,000,000	7,524,500
20 Buildings	53,367,754	43,788,032	47,775,000
30 Equipment	1,480,788	3,000,000	3,600,000
40 Energy	2,046,154	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	56,891,865	49,788,032	58,899,500
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)	-3,834,008	-41,669,113	-38,753,709
BEGINNING 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.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	47,135,844	60,000,000	32,252,830
G.L.862 Committed from Levy Proceeds	11,440,578	8,500,000	7,868,658
G.L.863 Restricted from State Proceeds	0	5,902,644	400,832

Auburn School District No.408

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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
F. TOTAL BEGINNING FUND BALANCE	72,917,987	74,402,644	40,522,320
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	0	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	4,215,385	18,000,000	0
G.L.862 Committed from Levy Proceeds	5,427,684	8,000,000	973,164
G.L.863 Restricted from State Proceeds	0	6,733,531	400,832
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	817,127	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	58,623,783	0	394,615
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	69,083,979	32,733,531	1,768,611

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Tax	4,234,610	6,261,281	6,111,475
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	41	135	63
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,234,651	6,261,416	6,111,538
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	374,038	281,503	360,253
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	173,718	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	71,498	76,000	74,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	2,246,593	1,500,000	1,600,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,865,848	1,857,503	2,034,253
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	750,000	0	12,000,000
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
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	750,000	0	12,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Auburn School District No.408

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	45,207,358	0	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	45,207,358	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	53,057,857	8,118,919	20,145,791

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	65	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	7,011	0	10,768
2500 Gifts and Donations	0	10,768	0
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	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	723,485	723,485	740,000
5200 General Purposes 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
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	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	0	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)	730,561	734,253	750,768
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	730,561	734,253	750,768
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	2,882,000	1,660,000
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	0	2,882,000	1,660,000
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)	730,561	-2,147,747	-909,232
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	2,148,615	1,398,615
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	1,421,273	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,421,273	2,148,615	1,398,615
I. 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 for Fund Purposes	1,415,645	868	1,398,615
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	736,188	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Auburn School District No.408

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	2,151,834	868	489,383

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.