



# **Philomath School District 17J**

***2020-2021***

***Adopted Budget***

1620 Applegate Street  
Philomath, OR 97370

*philomathsd.net*

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## Philomath School District 17J

Benton County School District No. 17J,  
1620 Applegate Street Philomath OR 97370 (541) 929-3169  
[www.philomathsd.net](http://www.philomathsd.net)

June 30, 2020

Dear Community Members:

First, and foremost, it has been my honor to serve as your Superintendent for the 2019-20 school year. This has certainly not been the most “normal” school year, as the effects of the Coronavirus have tested our district’s ability to continually challenge our students and achieve our vision, ***“to graduate every student and transition each into a job, training, or college”***. As the pandemic runs its course and we begin to plan for a return to school in the fall, I am pleased to share the enclosed budget for the 2020-21 School Year, along with some explanations for future changes that may affect these figures.

The 2019 State Legislature approved \$9 billion in funding for K-12 education during the 2019-21 biennium, which is the largest source of funding for the district. This funding, along with property taxes and the generous support of Philomath voters via passage of the local option levy in 2018, provide nearly all the resources we receive. At the time this letter is being written, there is concern that SSF funding will be adjusted below that \$9 billion figure due to COVID-19, and could result in adjustments to available resources. In lieu of information to the contrary, we have prepared our budget using the original \$9 billion SSF funding.

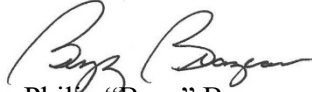
There are two new “major” changes that appear in this budget. First, during the 2019 legislature, HB 3427 (the Student Success Act or SSA) was passed and created substantial funding for K-12 schools to assist with traditionally underserved populations through the implementation of a Corporate Activities Tax (CAT) on various businesses in Oregon. One subsection of the SSA funding was entitled the Student Investment Act (SIA). The District, both internally and externally, has spent a large amount of time determining how to best use these funds and the share of the SSA funds related to the SIA can be found within this budget under Fund 250. Second, The District has made a shift to expand our Alternative Education Program (shown under Function 1280 of the General Fund) and create the Philomath Academy (Academy), a full alternative educational school. The Academy will enable us to reach more students and provide more services than we are currently able. The budget for the Academy resides under Function 1283 within the General Fund. As mentioned earlier, the effects of the Coronavirus may have an impact on funding for the SIA during the upcoming school year. With the uncertainty of what the return to school will look like coupled with the addition of the Academy allows the District to expand distant learning services to those who may select that option in the short or long-term.

Our budget continues to move us forward in various areas, including the addition of new middle school language arts textbooks, additional sections of our *Advancement Via Individual Determination (AVID)* program at the high school, increases in our technology infrastructure, and additional services for those students at all grades that require additional support.

The Philomath School District continues to be recognized as one of the top districts in the state of Oregon, whether it be for our graduation rate, test scores, or athletics and activities such as band and choir. Our dedicated students, staff, families and community all contribute to that success, and I appreciate the passion everyone has to the success of *every* student.

We welcome any questions you, as our community, have with respect to the budget. Our goal is to maintain transparency in everything we do, include the use of our resources towards achieving our goals and achieving our vision. With your continued support, I have no doubt that the Philomath School District will continue achieving new heights for many years to come!

Sincerely,



Philip "Buzz" Brazeau  
Superintendent



## Budget Committee & Administrative Staff

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Jim Kildea, Chair	6/30/2021	Tom Klipfel	6/30/2020
Shelley Niemann, Vice-Chair	6/30/2021	Michelle Kutzler	6/30/2020
Greg Gerding	6/30/2021	Kimberly Lopez	6/30/2020
Anton Grube	6/30/2023	Craig McDaniel	6/30/2022
Karen Skinkis	6/30/2023	Rick Wells	6/30/2022

### Administrative Staff

Buzz Brazeau	Superintendent
Abby Couture	Principal – Clemens Primary School
Susan Halliday	Principal – Philomath Elementary/Blodgett Elementary
Steve Bell	Principal – Philomath Middle School
Mike Bussard	Principal – Philomath High School
Bill Mancuso	Director of Finance & Operations
Krista McGuyer	Director of Special Programs
Joey DiGiovannangelo	Director of Facilities
Rob Singleton	Director of Instructional Technology





**PHILOMATH SCHOOL DISTRICT 17J**  
**Philomath, Oregon**

**2020-2021 BUDGET PREPARATION CALENDAR**

- October 21, 2019 \* Board selects and fills by Appointment all Budget Committee Vacancies
- November 4, 2019 \* Fall Informational Meeting: DO Board Room, Monday, 6:00 pm
- Ongoing \* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- January 27, 2020 \* Adoption of the Budget Calendar by the Board of Directors**
- February 10, 2020 \* Budget Work Session #1: DO Board Room, Monday, 6:00 pm**
- March 9, 2020 \* Budget Work Session #2: DO Board Room, Monday, 6:00 pm - CANCELLED**
- April 27, 2020 \* Publication of first public notice of Budget Committee meeting  
(not more than 30 days before the meeting)
- May 4, 2020 \* Early Release of Draft Budget Document  
(7 days prior to Budget Meeting)
- May 11, 2020 \* First Budget Committee Meeting: Present proposed budget and budget message;  
DO Board Room, Monday 6:00 p.m. - includes Community Listening Session &  
Budget Approval**
- May 27, 2020 \* Second Budget Committee Meeting: DO Board Room, Wednesday 6:00 p.m.**
- June 1, 2020 \* Publication of Notice of Budget Hearing, Financial Summary and Fund Summaries  
(not more than 30 days nor less than 5 days prior to the hearing)
- June 15, 2020 \* Regular Board Meeting & Public Budget Hearing on budget as approved by Budget  
Committee: DO Board Room, Monday 7:00 p.m.**
- Adopt final budget and make appropriations. The amount of tax levy in the  
published budget may not be increased, a new fund added, or expenditures  
increased by more than 10 percent without full republication and another public  
hearing.**
- July 1, 2020 \* Levy Certified to Assessor (No later than July 15, 2020)
- October 2020 (TBD)\* Follow Up Meeting to Discuss Results/Begin Discussion on FY 2021-22 Budget





## **PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS**

Reporting Entity Philomath School District (the District), was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools serving grades K-12. A separately elected five-member Board that approves the administrative officials governs the District. The daily operations of the District are under the supervision of the Superintendent. As required by generally accepted accounting principles (GAAP), all activities of the District are included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts, which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the basic financial statements.

The following is an overview of the District's funds:

**General Fund** – The General Fund is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Expenditure categories include salaries and associated payroll costs, purchased services, supplies and materials, capital outlay and other general expenses. Expenditures are presented by major function categories that contain program descriptions, budgeted positions and program and services analysis.

Revenues generally come from two main sources: state funding and local property taxes. The state revenue and local property taxes are components of the State School Fund (SSF), which make up almost 76% of all General Fund revenue.

The SSF is allocated through a school equalization formula that includes initial weighting for the number of students and extra weightings for specific types of students: special education, English Language Learners, poverty, foster care and pregnant and parenting. The calculation consists of five grants including general purpose, transportation, high cost disability, facility and Measure 98 grants.

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018, voters approved a five-year renewal of that levy. The levy comprises 3.8% of all General Fund revenue.

## **Other Funds include:**

**Student Body Funds** – Accounts for revenue and expenditures of all schools' student body funds. The revenue sources are participation fees, donation and fund-raising activities. Individual accounts are kept at each school; this fund summarizes all activity at year-end.

**Grant Funds** – Accounts for revenues and expenditures of grants restricted for a specific purpose, usually funds received from federal, state and private grants.

**Nutrition Services Fund** – Accounts for revenues and expenditures for the nutrition services program. Revenue sources include sales of food and subsidies under the National School Lunch and breakfast programs received through the State of Oregon. The District has elected to utilize the services of the Corvallis School district as it relates to its nutrition service program. Funds received are 'passed through' to the Corvallis School district to cover those expenditures.

**Debt Service Funds** – Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

**Capital Improvement Funds** – Account for financial resources used to acquire, construct and/or maintain major facilities (other than those of proprietary funds and trust funds).

**Internal Service Funds** – Accounts for services provided to other funds (i.e., the General Fund). The district self-insures its unemployment costs, reimbursing actual costs rather than paying a percent of payroll as a premium.

**Trust & Agency Funds** – Accounts for funds held in either trust or reserve by the District.

- **Retirement Reserve** – This account is used to acquire reserve for future costs of the Early Retirement Program as well as current expenditures.
- **Classified Employee Reserve Account** – If an employee opts out of insurance coverage, the District contributions in excess of an individual employee's actual coverage premium shall be distributed as follows: \$75 to employee, \$25 to District (payroll related costs) and the balance shall be deposited into a classified reserve account for insurance related or staff development purposes. These funds are managed by Joint Labor Management Committee (JLMC).
- **Certified Employee Insurance Account** - As part of the negotiated agreement with the Certified Bargaining Unit, the District contributes \$50,000 towards excess insurance costs over and above the negotiated insurance cap. These funds are distributed at the discretion of the Certified Bargaining Unit.

## HOW THE BUDGET IS ADOPTED

A budget is a financial plan, usually for a one-year period, which is based on estimates of revenues and expenditures. The budget is the basis for appropriations, which create the authority to spend public money. The Superintendent, along with the Business Manager, will submit a budget proposal to the Budget Committee. The Budget Committee, comprised of an equal number of school board members and community volunteers, will review the proposed budget during public open sessions and, once satisfied, will approve the budget. After the Budget Committee approves a budget, the budget is forwarded to the School Board for further public testimony and review. A summary of the approved budget and notice of budget hearing is published in the local newspaper, five to thirty days in advance of the hearing. The notice indicates where the complete budget document is available for review.

After the budget hearing and consideration of public testimony, the School Board adopts the budget prior to June 30.

**SUPPLEMENTAL BUDGETS** If the school district receives unanticipated revenues or a change in financial planning is required, a supplemental budget may be adopted to authorize a change in the budget within a fiscal year. A supplemental budget cannot be used to authorize a tax levy.

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

## HISTORICAL VOTING DATA

**MEASURE 5** - In November 1990, Oregon voters approved Measure 5, a citizen's initiative limiting total taxes on each property in the state to 1.5 percent of the property's real market value and shifting responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit for schools over a five-year period, beginning with a limit of \$15 per \$1,000 of property value in 1991-92 and decreasing to a permanent limit of \$5 per \$1,000 of value in the 1995-96 fiscal year. Tax limitations do not apply to bonded debt for capital construction.

In response to the requirement that the state replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per student basis.

Since Measure 5 passed, the state's share of funding to schools increased from about 30% to about 70%.

**MEASURE 50** - In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, 1997-98 assessed values were rolled back to 1995-96 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction. The district's permanent rate was set at \$4.8664 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even-numbered years).

**MEASURE 98** - In November 2016, Oregon voters approved Measure 98, a dropout prevention and college readiness initiative. Measure 98 requires state funds to be distributed to public school districts for approved plans to establish or expand career and technical education programs, to establish or expand college-level educational opportunities for students and to establish or expand dropout prevention strategies in high schools. Other descriptive terms include CTE and High School Graduation/College & Career Readiness.

**MEASURE 99** - In November 2016, Oregon voters approved Measure 99, the Outdoor School Education Fund financed by state Lottery funds.

**STUDENT SUCCESS ACT** - During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our schools and our state with the passage of the Student Success Act. When fully implemented, the Student Success Act is expected to invest \$2 billion in Oregon education every two years; that's a \$1 billion investment in early learning and K-12 education each year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account (SIA – Found in Fund 250) and the Statewide Education Initiatives Account.

At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

**LOCAL OPTION LEVY** - Since 1999, School districts have been allowed to request voter approval for local property tax levies to support operations and/or capital needs. This represents the only opportunity for district voters to increase revenue for district operations since Measure 5 passed in 1990. Local option capacity represents the “tax gap” between the Measure 5 tax rate limit based on real market value and the Measure 50 tax rate based on assessed value.

As revised by the 2007 legislature, the amount a district can receive under a local option levy is restricted to the least of:

- Measure 5 limit: revenue received by the district from local option taxes imposed; or
- Dollars per student: \$1,000 per average daily membership, weighted (ADMw), growing by 3% per year as of 2008-09; or
- Percent of state resources: 20% of the combined total of the state general purpose grant, transportation grant, facility grant and high cost disability grant.

Operating levies cannot exceed five years. Capital levies cannot exceed the lesser of ten years or the expected useful life of the asset(s).

Local option levies for more than a year may be filed as a tax rate. Local option revenue is excluded from the state funding formula.

Voters passed a 5-year local option levy May 21, 2013 election for a \$1.50/\$1,000 of assessed value of property. On May 15, 2018, voters renewed the local option levy for another 5-year period.

**GENERAL OBLIGATION BONDS** - Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside the limits of Measure 5.

Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

Voters approved a \$29.5 million construction/facilities bond measure on the May 2010 ballot to provide funds for much needed repairs, construction and improvements at four schools over a maximum 30 yr. term.

## PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

*Source: ODE Program Budgeting & Accounting Manual*

General Fund Revenues come from three main sources for the District: state funding, local property taxes and local option levy taxes. The state revenue and local property taxes are components of the State School Fund (SSF), and together with the local option taxes make up over 79% of all General Fund revenue.

Revenue trends were rising as the Oregon economy continued to strengthen. However, in March 2019, the effects of the Coronavirus (COVID-19) have caused the economy to take a sharp turn in the opposite direction. The current SSF is based on the approved 2019-21 biennium budget passed by the 2019 Oregon legislative session totaling \$9 billion, with a 49%/51% split. The possibility exists that this funding could be adjusted in the future once the effects of COVID-19 are better understood and state revenue projections are thus adjusted.

### **LOCAL REVENUE – 1000**

**1110** Ad Valorem Taxes Levied by District Taxes - Taxes levied on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

**1120** Local Option Ad Valorem Taxes Levied by District - Local option taxes on the "Tax Gap" valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes. Tax Gap refers to the difference between the Measure 5 tax limit (.005 \* Real Market Value) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of (1) Actual Local Option Taxes Received, (2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or (3) 2003-05 10%, of the sum of the General Purpose Grant, Facility Grant, Transportation Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%. The excess is recorded in Source 1110.

**1130** Construction Excise Tax - Amounts collected as a result of Senate Bill 1036 from the 2007 legislative session to fund capital improvements to school facilities.

**1310** Regular Day School Tuition - Money received as tuition for students attending the regular day schools in the District, including alternative programs entitled to SSF support.

**1510** Interest on Investments - Interest received on temporary or permanent investment in United States Treasury bills, notes, bonds; savings accounts; time certificates of deposit; notes; mortgages; or other interest-bearing obligations.

**1700** Admissions - Revenue from patrons of a school-sponsored activity such as a concert or football game, sports participation fees, driver's education instruction.

**1910** Rentals - Revenue from the rental of either real or personal property owned by the school.

**1920** Contributions and Donations From Private Sources - Money received from a philanthropic foundation, private individuals or private organizations for which no repayment or special service to the contributor is expected.

**1940** Services Provided to Other Local Education Agencies – Revenues from services provided to other districts, other than for tuition and transportation services. This represents revenues for services provided to Kings Valley Charter School.

**1960** Recovery of Prior Years' Expenditure - Refund of expenditure made in a prior fiscal year.

**1970** Services Provided to Other Funds - Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.

**1980** Fees Charged to Grants - Indirect administrative charges assessed to grants.

**1990** Miscellaneous - Revenue from local sources not provided for elsewhere.

#### **INTERMEDIATE REVENUE – 2000**

**2100** Unrestricted Revenue - Revenue received as grants by the district that can be used for any legal purpose desired by the district without restriction. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate. For the District, this includes the County School Funds (County share of Federal Forest Reserve Receipts) and Intellectual Disability Reimbursement (Severe Disability Payment).

**2200** Restricted Revenue - Revenue received as grants by the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid that are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate.

#### **STATE REVENUE – 3000**

**3100** Unrestricted Grants-In-Aid - Revenue recorded as grants by the District from state funds that can be used for any legal purpose desired by the district without restriction. For the District, this includes the State School Funds (3101), Common School Funds (Investment Returns from School Land, Mineral Resources and Unclaimed Property held by the State of Oregon - 3103), State Managed County Timber (3104), and Other Unrestricted Grants-In-Aid (Local Option Levy Matching Funds – 3199).

**3200** Restricted Grants-In-Aid – Revenue recorded as grants by the District from state funds that must be used for a categorical or specific purpose. For the District, this includes funding from our YTP Grant.

#### **FEDERAL REVENUE – 4000**

**4200** Restricted Revenue Direct from the Federal Government - Revenues direct from the federal government as grants to the district that must be used for a categorical or specific purpose. This includes Medicaid expenses for contracted services reimbursed as eligible by law.

**4500** Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific



purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

**4700** Grants-In-Aid from the Federal Government through Other Intermediate Agencies

**OTHER REVENUE – 5000**

**5200** Interfund Transfers - Revenue earned or received from another fund that will not be repaid.

**5300** Sale of or Compensation for Loss of Fixed Assets - Revenue from the sale of school property or compensation for the sale loss of fixed assets.

**5400** Resources - Beginning Fund Balance.

## PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

*Source: ODE Program Budgeting & Accounting Manual*

**INSTRUCTION – 1000** - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the District in connection with teaching assignments are considered costs of instruction.

**1110** Elementary Program - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work, which normally may be achieved during the elementary school years.

**1120** Middle School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavior characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, which normally may be achieved during the middle and/or junior high school years.

**1130** High School Programs - This instructional program provides learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

**1140** Pre-kindergarten Programs - Educational Programs that are designed for the education and training of children who are enrolled in the pre-kindergarten programs.

**1210** Programs for the Talented & Gifted (TAG) - Special learning experiences for students identified as gifted or talented.

**1220** Restrictive Programs - Special learning experiences for students with disabilities who spend one half or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

**1250** Less Restrictive Programs - Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

**1270** Educationally Disadvantaged – Remediation & Title I. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

**1280** Alternative Education - Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. It includes instructional programs operated to meet the needs of at-risk youth and students who have dropped out of school and enrichment programs for talented and gifted students

**1290** Designated Programs - These programs provide special learning experiences for other students with special needs such as, English Language Learner students, teen parents and migrant education.

**1410** Summer School – Elementary School Instructional activities as defined under the function 1110 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**1420** Summer School – Middle School Instructional activities as defined under the function 1120 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**1430** Summer School – High Programs Instructional activities as defined under the function 1130 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**1460** Summer School – Special Programs - Instructional activities as defined under the function 1200s regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

**1490** Summer School – Other Programs- Other summer school programs that cannot be defined above.

**SUPPORT SERVICES – 2000** - Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

**2110** Attendance & Social Work Services - Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. This function is for administrative services for Home Schooling as well as Drug and Alcohol Programs.

**2120** Guidance Services - Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

**2130** Health Services - Physical and mental health services that are not direct instruction, and include activities that provide students with appropriate medical, dental and nursing services.

**2140** Psychological Services - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by

psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

**2150 Speech Pathology & Audiology Services** - Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

**2190 Student Direction, Student Support Services** - Activities concerned with direction and management of student support services; e.g., special education, ELL, and at-risk programs.

**2210 Improvement of Instruction Services** - Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

**2220 Educational Media Services** - Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

**2230 Assessment & Testing** - Activities to measure individual student achievement. Information obtained is used to monitor individual and group progress in reaching District and state learning goals and requirements.

**2240 Instructional Staff Development** - Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance.

**2310 Board of Education Services** - Activities and expenditures of the legally elected or appointed body vested with responsibilities for educational planning and policymaking.

**2320 Executive Administration Services** - Activities associated with the overall general administrative or executive responsibilities for the District by the Office of the Superintendent.

**2410 Office of the Principal Services** - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of the school instructional activities with instructional activities of the District. Expenditures for activities related to the coordination of student activities, including clerical staff, are included in this account.

**2490 Other Support Services – School Administration** - Other school administration services that cannot be recorded under the preceding functions.

**2510 Direction of Business Support Services** - Activities concerned with directing and managing the business support services as a group.

**2520 Fiscal Services** - Activities concerned with the fiscal operations of the School District. This program includes budgeting, receiving and disbursing funds, financial accounting, payroll, inventory control, and internal auditing. This program also includes activities associated with investment and debt management.

**2540** Operation & Maintenance of Plant Services - Activities include keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities that maintain safety in building, equipment (heating, lighting and ventilating systems) and grounds are included, as well as the School Security.

**2550** Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

**2570** Internal Services - Activities involved with managing the District purchasing function. This includes activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities concerned with duplicating and printing for the District. Other responsibilities involve managing District surplus properties and mail distribution center.

**2620** Planning, Research, Development, Evaluation Services, Grant Writing & Statistical Services - Activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation and grant writing for the District.

**2630** Information Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through electronic media, direct mailing, the various news media, or personal contact.

**2640** Staff Services - Activities concerned with maintaining an efficient staff for the District including such activities as: recruiting and placement, staff transfers, health services, and staff accounting. In addition, this program provides the administrative support for the Insurance Reserve Fund (611) and Workers' Compensation Fund (612).

**2660** Technology Services - Activities concerned with all aspects of technology, which includes computing and data processing services such as networking and telecommunications costs. This function is used for major administrative technology expenditures as well as repair of administrative technology and central networking.

**2700** Supplemental Retirement Program – Costs associated with a supplemental retirement program provided to both current and prior employees by the District.

**3000** Enterprise and Community Services – Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing good and services to the students or general public are financed or recovered primarily through user charges and community programs. For the District, this includes preparing and serving meals to students.

**5200** Transfer of Funds – Transactions that withdraw money from one fund and place it in another without recourse.

**7000** Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues

become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

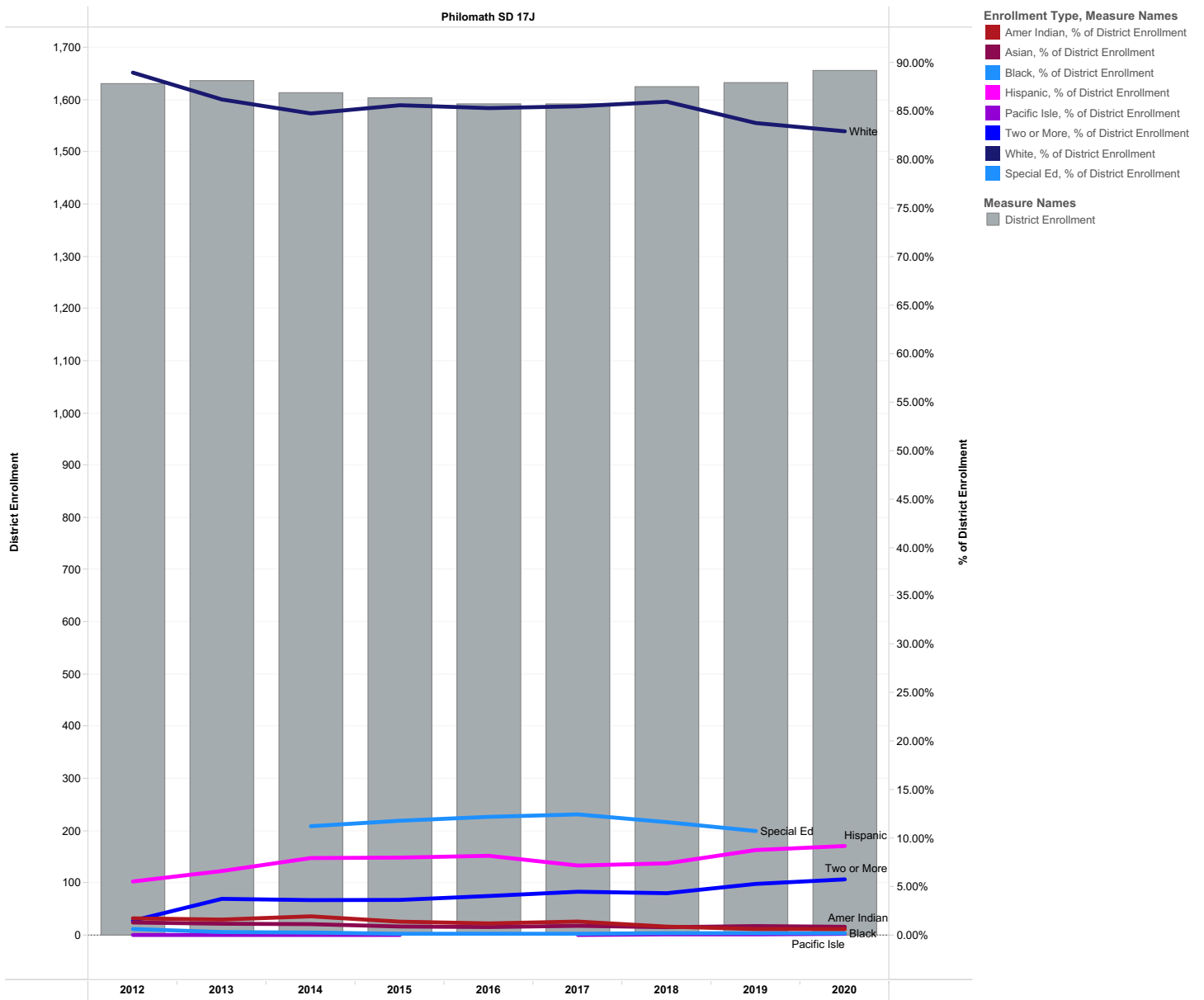
**FACILITIES ACQUISITION AND CONSTRUCTION – 4000** - Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites. Major capital expenditures, which are defined as capital expenditures that are eligible for general obligation bonding are recorded here.

**4150** Building Acquisition, Construction and Improvement Services - Activities concerned with building acquisition through purchase or construction and building improvements. Initial installment or extension of service systems, other built-in equipment and building additions are included.

**CONTINGENCIES – 6000** - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

# Philomath SD 17J Enrollment Breakdown (District Level)

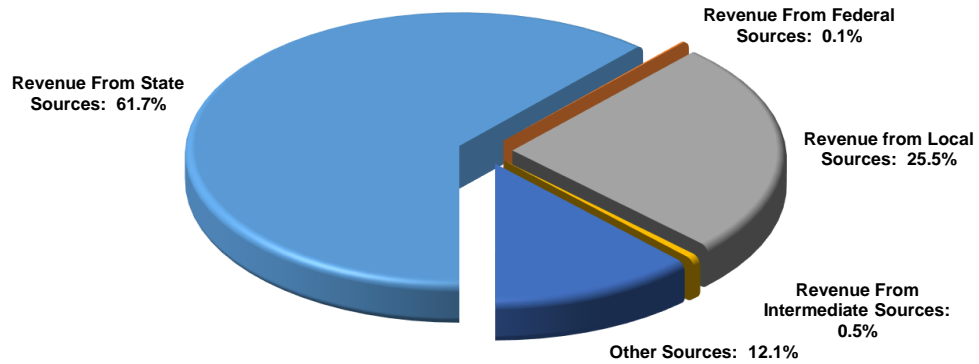
Source: Oregon Department of Education





## General Fund Resources

Philomath School District 17J



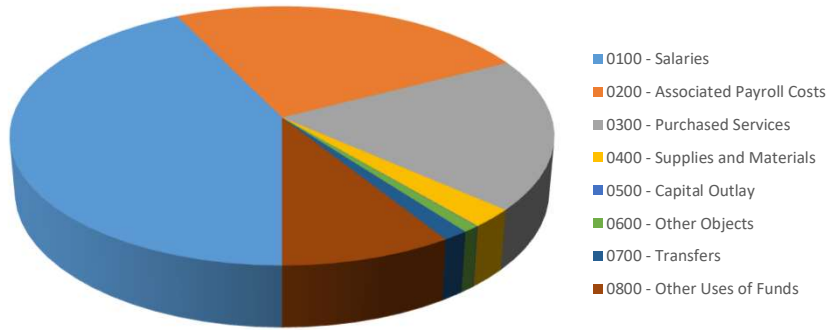
2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Resources	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	\$		\$	\$	\$
4,707,100	5,020,587	5,439,788	1000 - Revenue from Local Sources	5,737,975	5,737,975	5,737,975
178,704	181,302	118,000	2000 - Revenue From Intermediate Sources	118,000	118,000	118,000
12,364,330	12,301,299	13,775,429	3000 - Revenue From State Sources	13,861,570	13,861,570	13,861,570
50,607	78,885	30,000	4000 - Revenue From Federal Sources	30,000	30,000	30,000
2,793,874	3,093,356	3,100,000	5000 - Other Sources	2,723,329	2,723,329	2,723,329
20,094,616	20,675,429	22,463,217	Total Object:	22,470,874	22,470,874	22,470,874

**General Fund Resources**  
Philomath School District 17J

2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Resources	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	\$		\$	\$	\$
3,486,498	3,428,656	3,986,636	1111 - Current Year's Taxes	4,106,823	4,106,823	4,106,823
36,700	134,783	50,677	1112 - Prior Year's Taxes	50,677	50,677	50,677
14	87	-	1113 - County TAX Sales for Back Taxes	-	-	-
1,159	1,223	-	1114 - Payments in Lieu of Property Taxes	-	-	-
631,859	776,894	800,000	1121 - Current Year's Local Option Taxes	800,000	800,000	800,000
9,729	69,768	50,100	1122 - Prior Years Local Option Taxes	50,100	50,100	50,100
2,100	4,278	1,000	1123 - Penalties & Interest on Local Option Taxes	1,000	1,000	1,000
7,481	9,250	10,000	1190 - Penalties and Interest on Taxes	10,000	10,000	10,000
-	-	-	1311 - Tuition From Individuals	170,000	170,000	170,000
2,420	150	4,375	1331 - Tuition From Individuals	4,375	4,375	4,375
156,662	269,367	180,000	1510 - Interest on Investments	180,000	180,000	180,000
101,663	89,340	90,000	1741 - Sports Participation Fees	90,000	90,000	90,000
17,415	20,650	15,000	1910 - Rentals	15,000	15,000	15,000
36,290	14,225	61,000	1920 - Contrib/Donation Private Source	61,000	61,000	61,000
120,067	115,211	117,000	1943 - Services Provided Charter Schools	125,000	125,000	125,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
3,942	3,963	3,500	1980 - Fees Charged to Grants	3,500	3,500	3,500
57,148	67,983	60,000	1990 - Miscellaneous	60,000	60,000	60,000
35,955	14,760	10,000	1991 - Misc. Erate	10,000	10,000	10,000
32,763	70,059	30,000	2101 - County School Funds	30,000	30,000	30,000
52,893	-	-	2102 - Education Service District Apportionment	-	-	-
90,485	109,305	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
2,564	1,938	-	2200 - Restricted Revenue	-	-	-
11,543,664	11,211,744	12,597,178	3101 - State School Fund - General Support	12,839,599	12,839,599	12,839,599
221,730	231,752	156,757	3103 - Common School Fund	158,343	158,343	158,343
205,384	702,590	50,000	3104 - State Managed County Timber	300,000	300,000	300,000
296,368	-	800,000	3199 - Other Unrestricted Grants-In-Aid	392,134	392,134	392,134
97,184	155,213	171,494	3299 - Other Restricted Grants-In-Aid	171,494	171,494	171,494
49,177	70,840	30,000	4200 - Unrestricted Revenue From the Federal Government T	-	-	-
-	-	-	4202 - Medicaid Reimbursement (Ages 5-21) - eff 7.1.20	30,000	30,000	30,000
1,431	8,046	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
3,200	-	-	5300 - Sale of or Compensation for Loss of Fixed Assets	-	-	-
2,790,674	3,093,356	3,100,000	5400 - Resources - Beginning Fund Balance	2,723,329	2,723,329	2,723,329
<b>20,094,616</b>	<b>20,675,429</b>	<b>22,463,217</b>	<b>Total Object:</b>	<b>22,470,874</b>	<b>22,470,874</b>	<b>22,470,874</b>

# General Fund Expenses by Object

Philomath School District 17J



2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
7,930,012	8,522,757	9,094,128	160.52	0100 - Salaries	9,614,843	171.19	9,614,843	171.19	9,614,843	171.19
4,502,317	4,704,643	5,834,652		0200 - Associated Payroll Costs	5,540,718		5,540,718		5,540,718	
3,665,083	3,839,403	4,025,013		0300 - Purchased Services	4,276,287		4,276,287		4,276,287	
462,074	500,821	576,953		0400 - Supplies and Materials	521,601		521,601		521,601	
5,952	6,166	3,800		0500 - Capital Outlay	11,300		11,300		11,300	
156,317	155,558	169,075		0600 - Other Objects	189,125		189,125		189,125	
254,325	236,000	791,000		0700 - Transfers	301,000		301,000		301,000	
-	-	1,968,596		0800 - Other Uses of Funds	2,016,000		2,016,000		2,016,000	
16,976,081	17,965,347	22,463,217	160.52	Total Object:	22,470,874	171.19	22,470,874	171.19	22,470,874	171.19

**General Fund Expenses By Function**  
Philomath School District 17J

2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses By Function		2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
2,731,615	2,856,990	3,490,618	37.93	1111 - Primary, K-5	3,392,277	39.31	3,392,277	39.31
3,576	3,160	3,283		1113 - Elementary Extra Curricular	3,288		3,288	3,288
1,396,479	1,438,121	1,732,633	16.55	1121 - Middle/Junior High Programs, 6-8	1,783,275	16.80	1,783,275	16.80
62,400	65,712	60,037		1122 - Middle/Junior High School Extra Curricular	57,513		57,513	57,513
2,150,359	2,152,758	2,393,071	21.09	1131 - High School Programs, 9-12	2,526,065	22.21	2,526,065	22.21
301,603	247,135	227,817		1132 - High School Extra Curricular	256,895		256,895	256,895
773	11,336	5,585		1210 - Programs for the Talented and Gifted	7,466		7,466	7,466
619,749	623,059	733,751	10.59	1221 - Learning Centers - Structured and Intensive	776,178	11.78	776,178	11.78
81,378	81,495	89,784	0.88	1223 - Community Transition Centers	95,772	1.00	95,772	1.00
1,018,548	1,206,043	1,346,968	18.91	1250 - Less Rest. Programs for Students With Disabilities	1,332,450	19.59	1,332,450	19.59
14,390	47,510	50,544	0.88	1272 - Title I	66,751	1.20	66,751	1.20
73,112	109,578	61,326		1280 - Alternative Education	61,324		61,324	61,324
56,131	1,589	52,000		1281 - Enhanced Diploma	12,000		12,000	12,000
-	-	-		1283 - Philomath Alternative Academy	193,052	3.63	193,052	3.63
2,005,933	2,062,816	2,155,000		1288 - Charter Schools	2,295,449		2,295,449	2,295,449
57,726	80,833	92,493	1.25	1291 - English Language Learner Programs	150,016	2.25	150,016	2.25
56,532	56,785	58,720	0.38	1299 - Other Programs	62,495	0.38	62,495	0.38
25,648	19,304	10,292		1460 - Special Programs, Summer School	25,000		25,000	25,000
193,271	188,033	238,160	3.97	2110 - Attendance and Social Work Services	218,426	3.97	218,426	3.97
3,968	885	43,117		2115 - Student Safety	3,000		3,000	3,000
399,072	486,101	548,980	6.00	2120 - Guidance Services	556,642	6.00	556,642	6.00
92,548	107,926	121,735	1.00	2130 - Health Services	123,756	1.44	123,756	1.44
136,355	98,185	111,972	1.00	2150 - Speech Pathology and Audiology Services	111,660	1.00	111,660	1.00
189,343	276,946	415,304	2.63	2190 - Service Direction, Student Support Services	439,895	2.45	439,895	2.45
-	-	-		2210 - Improvement of Instruction Service	19,031		19,031	19,031
123,132	101,789	135,909	2.31	2220 - Educational Media Services	123,658	2.31	123,658	2.31
3,300	15,769	9,199		2230 - Assessment and Testing	9,198		9,198	9,198
32,495	66,516	50,494		2240 - Instructional Staff Development	47,317		47,317	47,317
45,423	46,563	48,450		2310 - Board of Education Services	49,450		49,450	49,450
313,967	316,943	336,198	1.90	2321 - Office of the Superintendent Services	288,046	1.90	288,046	1.90
1,135,426	1,400,166	1,477,594	12.51	2410 - Office of the Principal Services	1,532,294	12.51	1,532,294	12.51
380,105	391,643	400,623	4.00	2520 - Fiscal Services	412,887	4.00	412,887	4.00
1,456,969	1,547,987	1,625,644	12.38	2542 - Care and Upkeep of Buildings Services	1,713,104	13.13	1,713,104	13.13
39,750	53,803	57,725		2543 - Care and Upkeep of Grounds Services	52,668		52,668	52,668
791,831	811,638	834,964	0.15	2550 - Student Transportation Services	831,546	0.15	831,546	0.15
-	-	2,000		2626 - Grant Writing	-		-	-
8,679	8,463	7,500		2640 - Staff Services	5,000		5,000	5,000
314,951	489,680	565,080	4.00	2662 - Systems Analysis Services	513,368	4.00	513,368	4.00
400,000	250,000	100,000		2700 - Supplemental Retirement Program	-		-	-
5,218	6,089	9,051	0.24	3120 - Food Preparation and Dispensing Services	5,662	0.20	5,662	0.20
254,325	236,000	791,000		5200 - Transfers of Funds	301,000		301,000	301,000
-	-	289,688		6110 - Operating Contingency	300,000		300,000	300,000
-	-	1,678,908		7000 - Unappropriated Ending Fund Balance	1,716,000		1,716,000	1,716,000
16,976,081	17,965,347	22,463,217	160.52	Total Function:	22,470,874	171.19	22,470,874	171.19

**General Fund Expenses**  
Philomath School District 17J

2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses		2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
1,502,553	1,599,772	1,750,101	29.77	<b>1111 - Primary, K-5</b>	1,787,296	30.20	1,787,296	30.20
135,282	158,094	190,320	8.16	0111 - Licensed Salaries	222,271	9.11	222,271	9.11
55,710	51,989	57,950		0112 - Classified Salaries	57,950		57,950	
35,817	14,525	36,000		0121 - Substitutes - Licensed	36,000		36,000	
-	-	-		0122 - Substitutes - Classified	7,105		7,105	
808	853	300		0130 - Additional Salary	300		300	
16,574	16,316	17,342		0142 - Comp Time	27,000		27,000	
6,649	12,790	8,463		0143 - Insurance Opt Out	7,114		7,114	
1,500	650	350		0154 - Extra Duty	400		400	
2,352	3,309	600		0159 - Student Teaching Stipend	600		600	
1,060	1,109	745		0165 - Vacation Payoff	925		925	
994	1,853	1,859		0166 - Sick Leave Incentive	2,378		2,378	
193,439	211,312	353,395		0167 - Longevity	335,655		335,655	
99,040	102,583	122,010		0210 - Public Employees Retirement System	128,958		128,958	
136,262	147,248	172,845		0212 - Employee Contribution Pick-Up	182,701		182,701	
130,113	137,676	157,900		0213 - PERS Bond 1	164,427		164,427	
12,279	12,901	10,461		0220 - Social Security Administration	10,228		10,228	
255,542	282,983	441,279		0231 - Worker's Compensation	325,891		325,891	
1,234	1,083	1,364		0241 - Medical Insurance	1,364		1,364	
5,191	5,434	5,415		0243 - Life Insurance	5,515		5,515	
488	495	532		0244 - LTD Insurance	532		532	
7,225	6,268	7,274		0245 - Employee Assistance Programs	7,274		7,274	
27,553	27,553	29,413		0247 - STD Insurance	24,193		24,193	
7,939	2,768	7,100		0249 - Retirement Benefits	7,100		7,100	
9,040	9,425	9,200		0322 - Repairs and Maintenance Services	10,000		10,000	
326	573	600		0324 - Rentals	600		600	
25,859	27,956	26,200		0340 - Travel	26,900		26,900	
8,381	7,342	7,000		0410 - Consumable Supplies and Materials	7,000		7,000	
50,000	6,640	70,000		0420 - Textbooks	-		-	
83	885	550		0421 - District Textbook Adoption	550		550	
-	931	500		0460 - Non-Consumable Items	500		500	
2,306	3,387	3,250		0465 - Technology Supplies	3,250		3,250	
14	289	300		0470 - Computer Software	300		300	
<b>2,731,615</b>	<b>2,856,990</b>	<b>3,490,618</b>	<b>37.93</b>	0640 - Dues and Fees	<b>3,392,277</b>	<b>39.31</b>	<b>3,392,277</b>	<b>39.31</b>
				<b>Total Function:</b>				
2,372	2,372	2,372		<b>1113 - Elementary Extra Curricular</b>	2,402		2,402	
240	237	375		0154 - Extra Duty	342		342	
142	142	142		0210 - Public Employees Retirement System	144		144	
202	202	202		0212 - Employee Contribution Pick-Up	205		205	
178	182	181		0213 - PERS Bond 1	183		183	
17	16	11		0220 - Social Security Administration	12		12	
20	9	-		0231 - Worker's Compensation	-		-	
406	-	-		0241 - Medical Insurance	-		-	
<b>3,576</b>	<b>3,160</b>	<b>3,283</b>		0410 - Consumable Supplies and Materials	<b>3,288</b>		<b>3,288</b>	
				<b>Total Function:</b>				
845,976	863,266	999,934	16.55	<b>1121 - Middle/Junior High Programs, 6-8</b>	1,033,363	16.80	1,033,363	16.80
38,833	35,463	20,000		0111 - Licensed Salaries	20,000		20,000	
1,136	1,236	2,000		0121 - Substitutes - Licensed	2,000		2,000	
14,379	-	-		0122 - Substitutes - Classified	-		-	
7,617	6,000	7,200		0141 - Additional Salary	6,588		6,588	
1,405	8,310	-		0143 - Insurance Opt Out	-		-	
1,650	(475)	350		0154 - Extra Duty	200		200	
445	-	445		0159 - Student Teaching Stipend	-		-	
115,446	109,718	183,262		0166 - Sick Leave Incentive	172,952		172,952	
53,378	49,939	59,961		0210 - Public Employees Retirement System	63,728		63,728	
71,576	71,292	84,944		0212 - Employee Contribution Pick-Up	90,281		90,281	
66,943	67,577	78,790		0213 - PERS Bond 1	81,254		81,254	
6,308	6,299	4,862		0220 - Social Security Administration	5,011		5,011	
119,528	129,149	190,765		0231 - Worker's Compensation	158,634		158,634	
547	486	585		0241 - Medical Insurance	581		581	
2,419	2,612	2,470		0243 - Life Insurance	2,470		2,470	
201	206	242		0244 - LTD Insurance	240		240	
3,710	2,959	2,746		0245 - Employee Assistance Programs	2,746		2,746	
7,209	7,209	31,302		0247 - STD Insurance	31,302		31,302	
25	75	200		0249 - Retirement Benefits	200		200	
6,274	3,048	4,500		0311 - Instruction Services	4,500		4,500	
3,971	3,971	4,000		0322 - Repairs and Maintenance Services	4,000		4,000	
-	53	-		0324 - Rentals	-		-	
12,000	16,799	17,500		0340 - Travel	13,250		13,250	
7,030	4,121	4,000		0410 - Consumable Supplies and Materials	4,000		4,000	
-	34,479	20,000		0420 - Textbooks	75,000		75,000	
6,495	9,626	9,000		0421 - District Textbook Adoption	7,500		7,500	
-	2,844	1,000		0440 - Periodicals	1,000		1,000	
1,399	918	1,600		0465 - Technology Supplies	1,500		1,500	
127	492	525		0470 - Computer Software	525		525	
450	450	450		0640 - Dues and Fees	450		450	
<b>1,396,479</b>	<b>1,438,121</b>	<b>1,732,633</b>	<b>16.55</b>	0641 - Student Dues & Fees	<b>1,783,275</b>	<b>16.80</b>	<b>1,783,275</b>	<b>16.80</b>
				<b>Total Function:</b>				

2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses		2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
948	1,215	-	<b>1122 - Middle/Junior High School Extra Curricular</b>		-	-	-
27,017	27,052	26,981	0121 - Substitutes - Licensed		-	-	-
1,896	1,879	1,750	0150 - Coaching/Athletics		29,248	29,248	29,248
15,203	17,770	17,325	0152 - Athletic Supervision		1,776	1,776	1,776
4,228	4,618	2,687	0154 - Extra Duty		4,366	4,366	4,366
1,802	1,982	849	0210 - Public Employees Retirement System		6,620	6,620	6,620
2,569	2,809	1,202	0212 - Employee Contribution Pick-Up		2,122	2,122	2,122
3,410	3,601	3,524	0213 - PERS Bond 1		3,007	3,007	3,007
317	334	219	0220 - Social Security Administration		2,708	2,708	2,708
519	8	-	0231 - Worker's Compensation		166	166	166
3,488	3,342	3,500	0241 - Medical Insurance		-	-	-
1,004	1,102	1,000	0319 - Other Instructional, Professional and Technical S		3,500	3,500	3,500
-	-	1,000	0410 - Consumable Supplies and Materials		1,000	1,000	1,000
62,400	65,712	60,037	0413 - Uniforms		3,000	3,000	3,000
			<b>Total Function:</b>		<b>57,513</b>	<b>57,513</b>	<b>57,513</b>
			<b>1131 - High School Programs, 9-12</b>				
1,276,389	1,291,617	1,350,714	0111 - Licensed Salaries		1,502,657	1,502,657	1,502,657
14,242	-	-	0112 - Classified Salaries		-	-	-
30,073	25,671	36,000	0121 - Substitutes - Licensed		36,000	36,000	36,000
2,118	1,089	1,500	0122 - Substitutes - Classified		1,500	1,500	1,500
-	-	621	0124 - Temporary - Classified		-	-	-
-	126	-	0128 - Summer Crew		-	-	-
300	300	300	0133 - Cell Phone Stipend		300	300	300
13,875	9,015	9,007	0143 - Insurance Opt Out		15,912	15,912	15,912
20,517	16,517	6,800	0154 - Extra Duty		12,883	12,883	12,883
4,309	3,005	-	0158 - Tutoring		-	-	-
475	700	625	0159 - Student Teaching Stipend		600	600	600
657	1,021	517	0166 - Sick Leave Incentive		846	846	846
179,068	179,967	262,274	0210 - Public Employees Retirement System		268,339	268,339	268,339
81,375	79,300	82,208	0212 - Employee Contribution Pick-Up		94,243	94,243	94,243
110,802	112,633	116,461	0213 - PERS Bond 1		133,515	133,515	133,515
101,565	99,499	107,566	0220 - Social Security Administration		120,157	120,157	120,157
9,414	9,276	6,646	0231 - Worker's Compensation		7,425	7,425	7,425
176,396	200,857	260,017	0241 - Medical Insurance		204,926	204,926	204,926
929	770	890	0243 - Life Insurance		890	890	890
4,125	4,128	4,275	0244 - LTD Insurance		4,275	4,275	4,275
343	325	318	0245 - Employee Assistance Programs		318	318	318
5,955	4,805	4,361	0247 - STD Insurance		4,361	4,361	4,361
51,500	44,043	55,371	0249 - Retirement Benefits		40,368	40,368	40,368
9,624	9,957	12,000	0311 - Instruction Services		12,000	12,000	12,000
-	7,840	-	0319 - Other Instructional, Professional and Technical S		4,000	4,000	4,000
6,109	1,958	7,050	0322 - Repairs and Maintenance Services		4,600	4,600	4,600
5,475	2,853	7,750	0324 - Rentals		4,250	4,250	4,250
1,406	2,367	2,300	0340 - Travel		1,800	1,800	1,800
1,517	1,822	1,800	0355 - Printing and Binding		1,800	1,800	1,800
-	130	-	0389 - Other Non Instruction, Prof.		-	-	-
26,451	26,774	24,950	0410 - Consumable Supplies and Materials		29,250	29,250	29,250
376	2,887	4,000	0420 - Textbooks		4,000	4,000	4,000
11,788	6,246	20,000	0421 - District Textbook Adoption		-	-	-
-	1,313	2,250	0460 - Non-Consumable Items		1,750	1,750	1,750
1,450	1,331	1,250	0465 - Technology Supplies		750	750	750
385	529	200	0470 - Computer Software		600	600	600
-	-	-	0540 - Depreciable Equipment		5,000	5,000	5,000
1,061	1,932	2,500	0640 - Dues and Fees		6,500	6,500	6,500
291	155	550	0641 - Student Dues & Fees		250	250	250
2,150,359	2,152,758	2,393,071	<b>Total Function:</b>		<b>2,526,065</b>	<b>2,526,065</b>	<b>2,526,065</b>
			<b>1132 - High School Extra Curricular</b>				
28,742	-	-	0111 - Licensed Salaries		-	-	-
82	3,137	-	0121 - Substitutes - Licensed		-	-	-
134,018	134,925	130,290	0150 - Coaching/Athletics		138,796	138,796	138,796
7,618	8,366	5,251	0152 - Athletic Supervision		5,329	5,329	5,329
32,692	20,605	20,388	0154 - Extra Duty		20,091	20,091	20,091
15,842	11,002	7,717	0210 - Public Employees Retirement System		17,641	17,641	17,641
4,655	3,488	2,537	0212 - Employee Contribution Pick-Up		6,383	6,383	6,383
10,011	7,966	3,593	0213 - PERS Bond 1		9,042	9,042	9,042
15,356	12,653	11,933	0220 - Social Security Administration		12,566	12,566	12,566
1,479	1,216	733	0231 - Worker's Compensation		772	772	772
7,221	75	-	0241 - Medical Insurance		-	-	-
19	0	-	0243 - Life Insurance		-	-	-
85	1	-	0244 - LTD Insurance		-	-	-
7	0	-	0245 - Employee Assistance Programs		-	-	-
130	1	-	0247 - STD Insurance		-	-	-
7,027	6,743	6,000	0322 - Repairs and Maintenance Services		6,000	6,000	6,000
1,475	3,298	2,500	0324 - Rentals		2,500	2,500	2,500
2,817	3,724	3,000	0340 - Travel		3,000	3,000	3,000
7,850	4,350	10,500	0389 - Other Non Instruction, Prof.		15,000	15,000	15,000
15,476	12,086	13,375	0410 - Consumable Supplies and Materials		13,375	13,375	13,375
-	1,807	-	0411 - Training Supplies		-	-	-
326	334	-	0412 - Technology Parts		400	400	400
800	5,710	5,000	0413 - Uniforms		5,000	5,000	5,000
4,450	4,732	1,000	0460 - Non-Consumable Items		1,000	1,000	1,000
-	795	-	0470 - Computer Software		-	-	-
3,426	120	4,000	0640 - Dues and Fees		-	-	-
301,603	247,135	227,817	<b>Total Function:</b>		<b>256,895</b>	<b>256,895</b>	<b>256,895</b>

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE	
-	143	500		<b>1210 - Programs for the Talented and Gifted</b>	-		-		-		
469	5,004	4,268		0121 - Substitutes - Licensed	-		-		-		
-	609	57		0154 - Extra Duty	5,176		5,176		5,176		
-	309	30		0210 - Public Employees Retirement System	819		819		819		
-	438	43		0212 - Employee Contribution Pick-Up	311		311		311		
36	384	364		0213 - PERS Bond 1	440		440		440		
3	35	23		0220 - Social Security Administration	396		396		396		
-	20	-		0231 - Worker's Compensation	24		24		24		
-	4,354	-		0340 - Travel	-		-		-		
265	41	300		0389 - Other Non Instruction, Prof.	-		-		-		
773	11,336	5,585		0410 - Consumable Supplies and Materials	300		300		300		
				<i>Total Function:</i>	7,466		7,466		7,466		
				<b>1221 - Learning Centers - Structured and Intensive</b>							
207,549	216,578	226,489		3.50	0111 - Licensed Salaries	236,364	3.50	236,364	3.50	236,364	3.50
152,274	155,782	182,240		7.09	0112 - Classified Salaries	218,867	8.28	218,867	8.28	218,867	8.28
357	-	-		0121 - Substitutes - Licensed	-		-		-		
5,231	7,647	-		0122 - Substitutes - Classified	-		-		-		
900	3,816	4,200		0143 - Insurance Opt Out	5,400		5,400		5,400		
428	152	-		0144 - Salary in Lieu of Sect 125	-		-		-		
2,148	981	-		0154 - Extra Duty	-		-		-		
4,289	2,482	3,133		0165 - Vacation Payoff	3,133		3,133		3,133		
1,077	446	446		0167 - Longevity	1,153		1,153		1,153		
46,994	46,938	72,071		0210 - Public Employees Retirement System	74,344		74,344		74,344		
22,039	22,738	23,980		0212 - Employee Contribution Pick-Up	27,895		27,895		27,895		
31,153	32,337	33,970		0213 - PERS Bond 1	39,519		39,519		39,519		
26,773	28,431	31,863		0220 - Social Security Administration	35,566		35,566		35,566		
2,627	2,713	2,793		0231 - Worker's Compensation	2,188		2,188		2,188		
106,016	91,755	147,892		0241 - Medical Insurance	127,075		127,075		127,075		
306	272	-		0243 - Life Insurance	-		-		-		
1,041	1,081	-		0244 - LTD Insurance	-		-		-		
152	157	-		0245 - Employee Assistance Programs	-		-		-		
1,619	1,357	-		0247 - STD Insurance	-		-		-		
4,288	4,049	2,860		0249 - Retirement Benefits	2,860		2,860		2,860		
-	1,053	-		0340 - Travel	-		-		-		
1,076	1,377	1,100		0410 - Consumable Supplies and Materials	1,100		1,100		1,100		
1,412	919	714		0460 - Non-Consumable Items	714		714		714		
619,749	623,059	733,751	10.59	<i>Total Function:</i>	776,178	11.78	776,178	11.78	776,178	11.78	
				<b>1223 - Community Transition Centers</b>							
28,365	30,352	28,513	0.88	0112 - Classified Salaries	33,935	1.00	33,935	1.00	33,935	1.00	
-	-	500		0122 - Substitutes - Classified	500		500		500		
10	-	-		0142 - Comp Time	-		-		-		
812	1,273	1,663		0165 - Vacation Payoff	1,663		1,663		1,663		
-	276	276		0167 - Longevity	328		328		328		
2,869	3,061	4,795		0210 - Public Employees Retirement System	5,094		5,094		5,094		
1,702	1,838	1,857		0212 - Employee Contribution Pick-Up	2,186		2,186		2,186		
2,411	2,603	2,631		0213 - PERS Bond 1	3,096		3,096		3,096		
2,195	2,369	2,367		0220 - Social Security Administration	2,786		2,786		2,786		
203	217	147		0231 - Worker's Compensation	173		173		173		
9,971	11,613	12,300		0241 - Medical Insurance	11,340		11,340		11,340		
23	20	24		0243 - Life Insurance	24		24		24		
76	81	100		0244 - LTD Insurance	100		100		100		
14	14	14		0245 - Employee Assistance Programs	14		14		14		
117	99	50		0247 - STD Insurance	50		50		50		
-	-	120		0249 - Retirement Benefits	120		120		120		
1,750	225	1,500		0318 - Professional and Improvement Costs for Non-Instr	1,500		1,500		1,500		
1,459	507	1,276		0340 - Travel	1,276		1,276		1,276		
407	408	420		0351 - Telephone	420		420		420		
21,118	21,118	23,831		0390 - Other General Professional and Technological Ser	26,267		26,267		26,267		
3,933	1,457	3,500		0410 - Consumable Supplies and Materials	2,000		2,000		2,000		
3,942	3,963	3,900		0690 - Grant Indirect Charges	2,900		2,900		2,900		
81,378	81,495	89,784	0.88	<i>Total Function:</i>	95,772	1.00	95,772	1.00	95,772	1.00	



2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses		2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
334,630	405,909	399,533	6.50	<b>1250 - Less Rest. Programs for Students With Disabilities</b>	406,225	6.50	406,225	6.50
226,370	291,134	315,096	12.41	0111 - Licensed Salaries	340,817	13.09	340,817	13.09
34,071	19,540	14,000		0112 - Classified Salaries	12,500		12,500	
23,700	13,014	11,500		0121 - Substitutes - Licensed	14,000		14,000	
1,084	673	950		0122 - Substitutes - Classified	600		600	
2,925	3,100	900		0142 - Comp Time	-		-	
7,650	5,769	-		0143 - Insurance Opt Out	-		-	
11,137	12,483	12,178		0154 - Extra Duty	9,875		9,875	
120	290	-		0165 - Vacation Payoff	290		290	
4,439	6,206	6,205		0166 - Sick Leave Incentive	5,063		5,063	
60,145	76,734	126,332		0167 - Longevity	117,601		117,601	
32,263	41,147	45,624		0210 - Public Employees Retirement System	47,365		47,365	
47,359	58,703	64,630		0212 - Employee Contribution Pick-Up	67,098		67,098	
48,248	55,853	58,169		0213 - PERS Bond 1	60,389		60,389	
4,530	5,276	3,953		0220 - Social Security Administration	3,748		3,748	
156,801	195,897	259,632		0231 - Worker's Compensation	227,283		227,283	
496	531	909		0241 - Medical Insurance	700		700	
1,649	2,155	1,700		0243 - Life Insurance	1,200		1,200	
242	297	696		0244 - LTD Insurance	600		600	
2,531	2,523	2,508		0245 - Employee Assistance Programs	1,650		1,650	
708	809	4,403		0247 - STD Insurance	696		696	
575	1,892	500		0249 - Retirement Benefits	3,000		3,000	
160	320	-		0319 - Other Instructional, Professional and Technical S	-		-	
1,022	51	1,500		0322 - Repairs and Maintenance Services	1,500		1,500	
15	-	-		0340 - Travel	-		-	
3,742	550	5,000		0341 - Travel, Local in District	1,000		1,000	
4,220	478	5,300		0389 - Other Non Instruction, Prof.	4,000		4,000	
4,353	1,882	-		0410 - Consumable Supplies and Materials	-		-	
703	2,230	2,000		0421 - District Textbook Adoption	1,500		1,500	
1,612	600	3,000		0460 - Non-Consumable Items	3,000		3,000	
1,045	-	750		0470 - Computer Software	750		750	
<b>1,018,548</b>	<b>1,206,043</b>	<b>1,346,968</b>	<b>18.91</b>	0640 - Dues and Fees	<b>1,332,450</b>	<b>19.59</b>	<b>1,332,450</b>	<b>19.59</b>
				<b>Total Function:</b>				
6,774	24,021	24,869	0.88	<b>1272 - Title I</b>	34,624	1.20	34,624	1.20
644	625	-		0112 - Classified Salaries	-		-	
63	168	-		0122 - Substitutes - Classified	-		-	
567	1,371	813		0154 - Extra Duty	813		813	
696	721	721		0165 - Vacation Payoff	750		750	
1,081	4,087	5,531		0167 - Longevity	6,829		6,829	
419	1,577	1,584		0210 - Public Employees Retirement System	2,171		2,171	
594	2,248	2,244		0212 - Employee Contribution Pick-Up	3,076		3,076	
548	2,058	2,020		0213 - PERS Bond 1	2,768		2,768	
51	184	125		0220 - Social Security Administration	171		171	
2,650	10,019	12,300		0231 - Worker's Compensation	15,212		15,212	
7	20	23		0241 - Medical Insurance	23		23	
20	71	100		0243 - Life Insurance	100		100	
4	14	-		0244 - LTD Insurance	-		-	
30	87	94		0245 - Employee Assistance Programs	94		94	
240	240	120		0247 - STD Insurance	120		120	
<b>14,390</b>	<b>47,510</b>	<b>50,544</b>	<b>0.88</b>	0249 - Retirement Benefits	<b>66,751</b>	<b>1.20</b>	<b>66,751</b>	<b>1.20</b>
				<b>Total Function:</b>				
4,545	4,545	-		<b>1280 - Alternative Education</b>	-		-	
-	-	200		0111 - Licensed Salaries	200		200	
6,098	6,443	-		0121 - Substitutes - Licensed	-		-	
1,645	1,701	23		0130 - Additional Salary	21		21	
639	659	12		0210 - Public Employees Retirement System	12		12	
905	934	17		0212 - Employee Contribution Pick-Up	17		17	
796	839	15		0213 - PERS Bond 1	15		15	
74	76	1		0220 - Social Security Administration	1		1	
1,175	-	-		0231 - Worker's Compensation	-		-	
49,500	81,741	51,000		0241 - Medical Insurance	51,000		51,000	
750	505	1,520		0374 - Other Tuition	1,520		1,520	
1,418	853	1,538		0389 - Other Non Instruction, Prof.	1,538		1,538	
5,567	8,387	5,000		0410 - Consumable Supplies and Materials	5,000		5,000	
-	57	-		0420 - Textbooks	-		-	
-	1,299	1,000		0460 - Non-Consumable Items	1,000		1,000	
-	1,539	1,000		0465 - Technology Supplies	1,000		1,000	
<b>73,112</b>	<b>109,578</b>	<b>61,326</b>		0470 - Computer Software	<b>61,324</b>		<b>61,324</b>	
				<b>Total Function:</b>				
56,131	1,432	50,000		<b>1281 - Enhanced Diploma</b>	10,000		10,000	
-	156	2,000		0374 - Other Tuition	2,000		2,000	
<b>56,131</b>	<b>1,589</b>	<b>52,000</b>		0420 - Textbooks	<b>12,000</b>		<b>12,000</b>	
				<b>Total Function:</b>				
-	-	-		<b>1283 - Philomath Alternative Academy</b>	65,110	1.63	65,110	1.63
-	-	-		0111 - Licensed Salaries	44,976	2.00	44,976	2.00
-	-	-		0112 - Classified Salaries	15,655		15,655	
-	-	-		0210 - Public Employees Retirement System	6,606		6,606	
-	-	-		0212 - Employee Contribution Pick-Up	9,358		9,358	
-	-	-		0213 - PERS Bond 1	8,422		8,422	
-	-	-		0220 - Social Security Administration	518		518	
-	-	-		0231 - Worker's Compensation	42,407		42,407	
-	-	-		0241 - Medical Insurance	<b>193,052</b>	<b>3.63</b>	<b>193,052</b>	<b>3.63</b>
				<b>Total Function:</b>				
1,647,716	1,635,632	1,705,000		<b>1288 - Charter Schools</b>	1,785,464		1,785,464	
251,707	381,694	405,000		0360 - Charter School Payments, ADM	464,985		464,985	
43,366	43,253	45,000		0361 - Charter School, Remote Elementary	45,000		45,000	
62,252	2,238	-		0362 - Charter School, Levy	-		-	
893	-	-		0363 - Charter School, Prior Year Adjustment	-		-	
<b>2,005,933</b>	<b>2,062,816</b>	<b>2,155,000</b>		0389 - Other Non Instruction, Prof.	<b>2,295,449</b>		<b>2,295,449</b>	
				<b>Total Function:</b>				

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>1291 - English Language Learner Programs</b>						
29,595	42,157	45,158	1.00	0111 - Licensed Salaries	48,608	1.00	48,608	1.00	48,608	1.00
6,067	5,759	6,141	0.25	0112 - Classified Salaries	30,695	1.25	30,695	1.25	30,695	1.25
5,144	270	1,700		0121 - Substitutes - Licensed	1,700		1,700		1,700	
-	-	200		0122 - Substitutes - Classified	100		100		100	
-	-	-		0130 - Additional Salary	7,105		7,105		7,105	
800	-	-		0143 - Insurance Opt Out	-		-		-	
323	-	-		0154 - Extra Duty	-		-		-	
3,736	4,817	8,321		0210 - Public Employees Retirement System	12,471		12,471		12,471	
2,211	2,875	3,191		0212 - Employee Contribution Pick-Up	5,291		5,291		5,291	
3,132	4,096	4,523		0213 - PERS Bond 1	7,499		7,499		7,499	
3,196	3,600	4,071		0220 - Social Security Administration	6,749		6,749		6,749	
298	337	253		0231 - Worker's Compensation	416		416		416	
2,511	14,946	15,485		0241 - Medical Insurance	26,832		26,832		26,832	
22	42	200		0243 - Life Insurance	100		100		100	
99	208	450		0244 - LTD Insurance	350		350		350	
7	18	200		0245 - Employee Assistance Programs	100		100		100	
114	189	200		0247 - STD Insurance	100		100		100	
-	100	450		0319 - Other Instructional, Professional and Technical S	450		450		450	
322	1,374	450		0340 - Travel	450		450		450	
-	44	500		0410 - Consumable Supplies and Materials	500		500		500	
-	-	1,000		0420 - Textbooks	500		500		500	
150	-	-		0640 - Dues and Fees	-		-		-	
57,726	80,833	92,493	1.25	Total Function:	150,016	2.25	150,016	2.25	150,016	2.25
				<b>1299 - Other Programs</b>						
38,250	38,473	39,795	0.38	0113 - Administrators	40,591	0.38	40,591	0.38	40,591	0.38
-	-	-		0131 - Travel Allowance	1,235		1,235		1,235	
293	293	293		0133 - Cell Phone Stipend	293		293		293	
3,892	3,882	6,334		0210 - Public Employees Retirement System	5,989		5,989		5,989	
2,313	2,326	2,405		0212 - Employee Contribution Pick-Up	2,527		2,527		2,527	
3,276	3,338	3,407		0213 - PERS Bond 1	3,580		3,580		3,580	
2,885	2,880	3,067		0220 - Social Security Administration	3,222		3,222		3,222	
263	263	188		0231 - Worker's Compensation	198		198		198	
5,094	5,092	3,231		0241 - Medical Insurance	4,860		4,860		4,860	
28	24	-		0243 - Life Insurance	-		-		-	
63	64	-		0244 - LTD Insurance	-		-		-	
5	5	-		0245 - Employee Assistance Programs	-		-		-	
171	146	-		0247 - STD Insurance	-		-		-	
56,532	56,785	58,720	0.38	Total Function:	62,495	0.38	62,495	0.38	62,495	0.38
				<b>1460 - Special Programs, Summer School</b>						
960	955	-		0124 - Temporary - Classified	-		-		-	
1,441	616	-		0128 - Summer Crew	-		-		-	
16,666	13,181	4,500		0154 - Extra Duty	-		-		-	
1,624	1,575	956		0210 - Public Employees Retirement System	-		-		-	
764	722	270		0212 - Employee Contribution Pick-Up	-		-		-	
1,082	1,022	383		0213 - PERS Bond 1	-		-		-	
1,459	1,128	344		0220 - Social Security Administration	-		-		-	
133	103	21		0231 - Worker's Compensation	-		-		-	
1,519	0	-		0241 - Medical Insurance	-		-		-	
-	0	-		0243 - Life Insurance	-		-		-	
-	1	-		0244 - LTD Insurance	-		-		-	
-	0	-		0245 - Employee Assistance Programs	-		-		-	
-	0	-		0247 - STD Insurance	-		-		-	
-	-	3,818		0319 - Other Instructional, Professional and Technical S	25,000		25,000		25,000	
25,648	19,304	10,292		Total Function:	25,000		25,000		25,000	
				<b>2110 - Attendance and Social Work Services</b>						
114,371	118,354	125,715	3.97	0112 - Classified Salaries	132,587	3.97	132,587	3.97	132,587	3.97
5,726	2,740	4,100		0122 - Substitutes - Classified	4,100		4,100		4,100	
349	373	50		0142 - Comp Time	50		50		50	
-	1,800	1,800		0143 - Insurance Opt Out	1,800		1,800		1,800	
301	102	-		0144 - Salary in Lieu of Sect 125	-		-		-	
958	25	-		0154 - Extra Duty	-		-		-	
1,371	2,960	3,209		0165 - Vacation Payoff	3,209		3,209		3,209	
-	33	27		0167 - Longevity	137		137		137	
11,751	12,221	20,990		0210 - Public Employees Retirement System	19,885		19,885		19,885	
5,899	7,313	8,094		0212 - Employee Contribution Pick-Up	8,513		8,513		8,513	
8,605	10,366	11,469		0213 - PERS Bond 1	12,062		12,062		12,062	
9,135	9,445	10,320		0220 - Social Security Administration	10,855		10,855		10,855	
899	899	871		0231 - Worker's Compensation	673		673		673	
32,648	20,169	49,717		0241 - Medical Insurance	22,757		22,757		22,757	
100	87	166		0243 - Life Insurance	166		166		166	
330	349	505		0244 - LTD Insurance	505		505		505	
60	59	134		0245 - Employee Assistance Programs	134		134		134	
502	435	436		0247 - STD Insurance	436		436		436	
64	62	157		0249 - Retirement Benefits	157		157		157	
-	240	-		0340 - Travel	-		-		-	
205	-	400		0410 - Consumable Supplies and Materials	400		400		400	
193,271	188,033	238,160	3.97	Total Function:	218,426	3.97	218,426	3.97	218,426	3.97
				<b>2115 - Student Safety</b>						
-	135	500		0389 - Other Non Instruction, Prof.	500		500		500	
3,968	750	42,617		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
3,968	885	43,117		Total Function:	3,000		3,000		3,000	

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>2120 - Guidance Services</b>						
217,807	270,648	287,174	5.00	0111 - Licensed Salaries	306,275	5.00	306,275	5.00	306,275	5.00
27,994	29,791	31,764	1.00	0112 - Classified Salaries	33,851	1.00	33,851	1.00	33,851	1.00
610	105	-		0122 - Substitutes - Classified	-		-		-	
-	-	-		0130 - Additional Salary	2,820		2,820		2,820	
249	526	150		0142 - Comp Time	150		150		150	
4,800	4,800	4,800		0143 - Insurance Opt Out	7,200		7,200		7,200	
8,687	10,221	3,000		0153 - Extended Contract	1,500		1,500		1,500	
997	-	-		0154 - Extra Duty	700		700		700	
-	-	2,000		0165 - Vacation Payoff	2,000		2,000		2,000	
29,490	33,250	55,662		0210 - Public Employees Retirement System	53,953		53,953		53,953	
15,617	17,690	19,735		0212 - Employee Contribution Pick-Up	21,269		21,269		21,269	
22,124	25,061	27,958		0213 - PERS Bond 1	30,132		30,132		30,132	
19,871	23,931	25,160		0220 - Social Security Administration	27,119		27,119		27,119	
1,821	2,190	1,546		0231 - Worker's Compensation	1,666		1,666		1,666	
37,169	46,593	71,779		0241 - Medical Insurance	50,190		50,190		50,190	
175	186	177		0243 - Life Insurance	177		177		177	
761	977	890		0244 - LTD Insurance	890		890		890	
70	84	68		0245 - Employee Assistance Programs	68		68		68	
1,108	1,104	1,062		0247 - STD Insurance	1,062		1,062		1,062	
5,220	5,220	7,080		0249 - Retirement Benefits	6,645		6,645		6,645	
550	500	600		0319 - Other Instructional, Professional and Technical S	600		600		600	
-	-	425		0322 - Repairs and Maintenance Services	425		425		425	
-	2,644	2,000		0324 - Rentals	2,000		2,000		2,000	
297	2,673	850		0340 - Travel	850		850		850	
1,726	4,532	2,600		0410 - Consumable Supplies and Materials	2,600		2,600		2,600	
1,930	3,375	2,500		0470 - Computer Software	2,500		2,500		2,500	
<b>399,072</b>	<b>486,101</b>	<b>548,980</b>	<b>6.00</b>	<b>Total Function:</b>	<b>556,642</b>	<b>6.00</b>	<b>556,642</b>	<b>6.00</b>	<b>556,642</b>	<b>6.00</b>
				<b>2130 - Health Services</b>						
63,017	70,234	58,140	1.00	0114 - Managerial - Classified	78,027	1.44	78,027	1.44	78,027	1.44
-	-	18,358		0154 - Extra Duty	-		-		-	
-	153	-		0156 - Extra Duty - Committees	-		-		-	
4,092	7,031	12,087		0210 - Public Employees Retirement System	11,096		11,096		11,096	
2,421	4,223	4,589		0212 - Employee Contribution Pick-Up	4,681		4,681		4,681	
3,430	5,983	6,502		0213 - PERS Bond 1	6,633		6,633		6,633	
4,275	4,857	5,852		0220 - Social Security Administration	5,969		5,969		5,969	
443	488	359		0231 - Worker's Compensation	367		367		367	
11,051	12,145	11,825		0241 - Medical Insurance	12,960		12,960		12,960	
38	33	42		0243 - Life Insurance	42		42		42	
169	175	200		0244 - LTD Insurance	200		200		200	
14	14	16		0245 - Employee Assistance Programs	16		16		16	
198	167	245		0247 - STD Insurance	245		245		245	
160	603	-		0322 - Repairs and Maintenance Services	-		-		-	
247	26	200		0324 - Rentals	200		200		200	
436	205	200		0340 - Travel	200		200		200	
514	536	320		0351 - Telephone	320		320		320	
2,042	1,054	1,800		0410 - Consumable Supplies and Materials	1,800		1,800		1,800	
-	-	1,000		0640 - Dues and Fees	1,000		1,000		1,000	
<b>92,548</b>	<b>107,926</b>	<b>121,735</b>	<b>1.00</b>	<b>Total Function:</b>	<b>123,756</b>	<b>1.44</b>	<b>123,756</b>	<b>1.44</b>	<b>123,756</b>	<b>1.44</b>
				<b>2150 - Speech Pathology and Audiology Services</b>						
88,186	59,673	65,961	1.00	0111 - Licensed Salaries	71,001	1.00	71,001	1.00	71,001	1.00
1,440	960	-		0143 - Insurance Opt Out	-		-		-	
667	3,024	3,000		0154 - Extra Duty	-		-		-	
175	-	175		0166 - Sick Leave Incentive	-		-		-	
-	908	-		0167 - Longevity	-		-		-	
10,876	6,528	10,924		0210 - Public Employees Retirement System	10,096		10,096		10,096	
5,428	3,874	4,149		0212 - Employee Contribution Pick-Up	4,260		4,260		4,260	
7,690	5,488	5,877		0213 - PERS Bond 1	6,035		6,035		6,035	
6,814	4,801	5,289		0220 - Social Security Administration	5,432		5,432		5,432	
623	444	326		0231 - Worker's Compensation	334		334		334	
11,837	9,301	11,700		0241 - Medical Insurance	10,531		10,531		10,531	
66	31	28		0243 - Life Insurance	28		28		28	
294	167	250		0244 - LTD Insurance	250		250		250	
24	14	14		0245 - Employee Assistance Programs	14		14		14	
398	210	129		0247 - STD Insurance	129		129		129	
-	154	400		0313 - Student Services	-		-		-	
179	(179)	200		0322 - Repairs and Maintenance Services	-		-		-	
727	1,593	1,500		0340 - Travel	1,000		1,000		1,000	
482	222	1,050		0410 - Consumable Supplies and Materials	1,550		1,550		1,550	
450	973	1,000		0640 - Dues and Fees	1,000		1,000		1,000	
<b>136,355</b>	<b>98,185</b>	<b>111,972</b>	<b>1.00</b>	<b>Total Function:</b>	<b>111,660</b>	<b>1.00</b>	<b>111,660</b>	<b>1.00</b>	<b>111,660</b>	<b>1.00</b>

2017/18 Actual	2018/19 Actual	2019/20 Adopted	General Fund Expenses		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
66,412	69,624	73,412	2.00	<u>2190 - Service Direction, Student Support Services</u>	76,132	2.00	76,132	2.00	76,132	2.00
25,500	44,783	132,651	0.63	0112 - Classified Salaries	48,168	0.45	48,168	0.45	48,168	0.45
-	-	-		0113 - Administrators	1,465		1,465		1,465	
195	347	488		0131 - Travel Allowance	347		347		347	
5,526	4,118	-		0133 - Cell Phone Stipend	-		-		-	
11,329	15,445	36,636		0165 - Vacation Payoff	21,625		21,625		21,625	
5,526	6,976	12,393		0210 - Public Employees Retirement System	7,567		7,567		7,567	
7,871	9,883	17,557		0212 - Employee Contribution Pick-Up	10,720		10,720		10,720	
7,135	8,969	15,801		0213 - PERS Bond 1	9,646		9,646		9,646	
655	816	970		0220 - Social Security Administration	593		593		593	
23,548	27,766	35,371		0231 - Worker's Compensation	28,607		28,607		28,607	
63	70	75		0241 - Medical Insurance	75		75		75	
235	283	300		0243 - Life Insurance	300		300		300	
30	34	50		0244 - LTD Insurance	50		50		50	
406	433	450		0245 - Employee Assistance Programs	450		450		450	
240	240	50		0247 - STD Insurance	50		50		50	
1,115	-	1,000		0249 - Retirement Benefits	1,000		1,000		1,000	
1,761	1,762	2,000		0322 - Repairs and Maintenance Services	2,000		2,000		2,000	
2,774	3,073	2,500		0324 - Rentals	2,500		2,500		2,500	
-	953	-		0340 - Travel	-		-		-	
-	49,522	50,000		0355 - Printing and Binding	195,000		195,000		195,000	
26,963	27,744	30,000		0389 - Other Non Instruction, Prof.	30,000		30,000		30,000	
1,815	3,052	2,500		0390 - Other General Professional and Technological Ser	2,500		2,500		2,500	
245	1,055	1,100		0410 - Consumable Supplies and Materials	1,100		1,100		1,100	
189,343	276,946	415,304	2.63	0640 - Dues and Fees	439,895	2.45	439,895	2.45	439,895	2.45
				Total Function:						
				<u>2210 - Improvement of Instruction Service</u>						
-	-	-		0130 - Additional Salary	7,105		7,105		7,105	
-	-	-		0141 - Additional Salary	7,000		7,000		7,000	
-	-	-		0210 - Public Employees Retirement System	1,728		1,728		1,728	
-	-	-		0212 - Employee Contribution Pick-Up	846		846		846	
-	-	-		0213 - PERS Bond 1	1,199		1,199		1,199	
-	-	-		0220 - Social Security Administration	1,080		1,080		1,080	
-	-	-		0231 - Worker's Compensation	73		73		73	
-	-	-		Total Function:	19,031		19,031		19,031	
				<u>2220 - Educational Media Services</u>						
33,700	-	-		0111 - Licensed Salaries	-		-		-	
35,874	57,726	61,549	2.31	0112 - Classified Salaries	65,568	2.31	65,568	2.31	65,568	2.31
1,214	1,679	200		0122 - Substitutes - Classified	200		200		200	
-	86	-		0142 - Comp Time	-		-		-	
900	1,800	1,800		0143 - Insurance Opt Out	900		900		900	
1,151	102	-		0154 - Extra Duty	-		-		-	
851	1,146	206		0165 - Vacation Payoff	206		206		206	
10,444	6,183	11,450		0210 - Public Employees Retirement System	10,771		10,771		10,771	
4,348	2,879	3,825		0212 - Employee Contribution Pick-Up	4,012		4,012		4,012	
6,160	4,086	5,419		0213 - PERS Bond 1	5,685		5,685		5,685	
5,589	4,636	4,878		0220 - Social Security Administration	5,116		5,116		5,116	
521	449	299		0231 - Worker's Compensation	314		314		314	
14,024	12,202	33,115		0241 - Medical Insurance	17,718		17,718		17,718	
58	57	61		0243 - Life Insurance	61		61		61	
173	179	250		0244 - LTD Insurance	250		250		250	
31	38	30		0245 - Employee Assistance Programs	30		30		30	
285	220	277		0247 - STD Insurance	277		277		277	
-	166	600		0322 - Repairs and Maintenance Services	600		600		600	
1,252	1,090	2,000		0324 - Rentals	2,000		2,000		2,000	
497	489	450		0340 - Travel	450		450		450	
1,907	1,377	2,150		0410 - Consumable Supplies and Materials	2,150		2,150		2,150	
3,900	3,630	5,050		0430 - Library Books	5,050		5,050		5,050	
-	424	550		0440 - Periodicals	550		550		550	
-	760	1,000		0460 - Non-Consumable Items	1,000		1,000		1,000	
252	385	450		0465 - Technology Supplies	450		450		450	
-	-	300		0550 - Depreciable Technology	300		300		300	
123,132	101,789	135,909	2.31	Total Function:	123,658	2.31	123,658	2.31	123,658	2.31
				<u>2230 - Assessment and Testing</u>						
-	-	100		0121 - Substitutes - Licensed	100		100		100	
-	-	11		0210 - Public Employees Retirement System	10		10		10	
-	-	6		0212 - Employee Contribution Pick-Up	6		6		6	
-	-	9		0213 - PERS Bond 1	9		9		9	
-	-	8		0220 - Social Security Administration	8		8		8	
-	-	1		0231 - Worker's Compensation	1		1		1	
-	-	10		0243 - Life Insurance	10		10		10	
-	-	7		0245 - Employee Assistance Programs	7		7		7	
-	-	47		0247 - STD Insurance	47		47		47	
3,300	15,615	8,500		0319 - Other Instructional, Professional and Technical S	8,500		8,500		8,500	
-	154	500		0410 - Consumable Supplies and Materials	500		500		500	
3,300	15,769	9,199		Total Function:	9,198		9,198		9,198	

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>2240 - Instructional Staff Development</b>						
12,494	12,943	16,000		0121 - Substitutes - Licensed	14,500		14,500		14,500	
1,555	2,067	-		0154 - Extra Duty	-		-		-	
495	716	1,824		0210 - Public Employees Retirement System	1,489	1,489	1,489	1,489	1,489	
93	116	960		0212 - Employee Contribution Pick-Up	870	870	870	870	870	
360	528	1,360		0213 - PERS Bond 1	1,233	1,233	1,233	1,233	1,233	
1,069	1,142	1,227		0220 - Social Security Administration	1,112	1,112	1,112	1,112	1,112	
101	107	93		0231 - Worker's Compensation	83	83	83	83	83	
-	1	-		0241 - Medical Insurance	-	-	-	-	-	
14,648	17,678	20,000		0248 - Tuition Reimbursement	20,000	20,000	20,000	20,000	20,000	
-	2,039	1,000		0319 - Other Instructional, Professional and Technical S	1,000	1,000	1,000	1,000	1,000	
405	27,816	7,700		0340 - Travel	6,700	6,700	6,700	6,700	6,700	
805	-	-		0389 - Other Non Instruction, Prof.	-	-	-	-	-	
303	399	-		0410 - Consumable Supplies and Materials	-	-	-	-	-	
167	964	130		0440 - Periodicals	130	130	130	130	130	
-	-	200		0640 - Dues and Fees	200	200	200	200	200	
<b>32,495</b>	<b>66,516</b>	<b>50,494</b>		<b>Total Function:</b>	<b>47,317</b>		<b>47,317</b>		<b>47,317</b>	
				<b>2310 - Board of Education Services</b>						
5,375	3,777	5,000		0340 - Travel	5,000	5,000	5,000	5,000	5,000	
1,553	1,816	1,000		0354 - Advertising	1,000	1,000	1,000	1,000	1,000	
-	108	500		0355 - Printing and Binding	500	500	500	500	500	
11,500	14,750	15,000		0381 - Audit Services	15,000	15,000	15,000	15,000	15,000	
11,667	14,423	15,000		0382 - Legal Services	15,000	15,000	15,000	15,000	15,000	
656	2,097	500		0388 - Election Services	500	500	500	500	500	
5,362	1,441	1,000		0389 - Other Non Instruction, Prof.	2,000	2,000	2,000	2,000	2,000	
1,037	1,053	1,200		0410 - Consumable Supplies and Materials	1,200	1,200	1,200	1,200	1,200	
-	180	250		0440 - Periodicals	250	250	250	250	250	
8,273	6,918	9,000		0640 - Dues and Fees	9,000	9,000	9,000	9,000	9,000	
<b>45,423</b>	<b>46,563</b>	<b>48,450</b>		<b>Total Function:</b>	<b>49,450</b>		<b>49,450</b>		<b>49,450</b>	
				<b>2321 - Office of the Superintendent Services</b>						
123,360	125,828	128,344	0.90	0113 - Administrators	114,750	0.90	114,750	0.90	114,750	0.90
51,999	55,067	56,169	1.00	0114 - Managerial - Classified	49,743	1.00	49,743	1.00	49,743	1.00
2,430	2,430	2,430		0131 - Travel Allowance	3,780		3,780		3,780	
1,519	2,025	-		0141 - Additional Salary	-		-		-	
-	837	600		0142 - Comp Time	600		600		600	
5,483	-	-		0145 - Additional Salary - Bonus	-		-		-	
33	3,444	2,400		0165 - Vacation Payoff	2,400		2,400		2,400	
3,120	3,304	3,304		0167 - Longevity	497		497		497	
29,001	29,859	40,769		0210 - Public Employees Retirement System	30,057		30,057		30,057	
11,277	11,576	11,594		0212 - Employee Contribution Pick-Up	10,306		10,306		10,306	
15,975	16,399	16,426		0213 - PERS Bond 1	14,600		14,600		14,600	
13,866	13,586	14,784		0220 - Social Security Administration	13,141		13,141		13,141	
1,283	1,288	912		0231 - Worker's Compensation	810		810		810	
1,519	2,531	-		0240 - Contractual Employee Benefits	-		-		-	
24,672	24,085	28,039		0241 - Medical Insurance	12,960		12,960		12,960	
105	88	679		0243 - Life Insurance	679		679		679	
321	318	400		0244 - LTD Insurance	400		400		400	
26	25	46		0245 - Employee Assistance Programs	46		46		46	
1,013	-	4,050		0246 - District Paid HSA	-		-		-	
685	559	752		0247 - STD Insurance	752		752		752	
2,700	2,700	3,000		0249 - Retirement Benefits	-		-		-	
1,151	82	1,500		0322 - Repairs and Maintenance Services	1,000		1,000		1,000	
1,946	2,261	2,000		0324 - Rentals	1,000		1,000		1,000	
1,157	1,325	1,500		0340 - Travel	1,500		1,500		1,500	
1,070	1,744	1,000		0354 - Advertising	1,000		1,000		1,000	
-	1,637	500		0355 - Printing and Binding	500		500		500	
6,513	1,244	3,000		0389 - Other Non Instruction, Prof.	1,500		1,500		1,500	
5,240	8,346	8,000		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
271	281	500		0440 - Periodicals	500		500		500	
750	-	500		0460 - Non-Consumable Items	500		500		500	
1,833	630	-		0465 - Technology Supplies	17,025		17,025		17,025	
3,599	3,442	3,000		0640 - Dues and Fees	3,000		3,000		3,000	
50	-	-		0659 - Other Insurance and Judgments	-		-		-	
<b>313,967</b>	<b>316,943</b>	<b>336,198</b>	<b>1.90</b>	<b>Total Function:</b>	<b>288,046</b>	<b>1.90</b>	<b>288,046</b>	<b>1.90</b>	<b>288,046</b>	<b>1.90</b>

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>2410 - Office of the Principal Services</b>						
122,207	9,648	-		0111 - Licensed Salaries	-		-		-	
121,052	144,506	152,327	4.56	0112 - Classified Salaries	156,650	4.56	156,650	4.56	156,650	4.56
450,113	698,106	728,688	7.95	0113 - Administrators	745,687	7.95	745,687	7.95	745,687	7.95
2,711	2,640	3,700		0122 - Substitutes - Classified	3,700		3,700		3,700	
3,793	6,045	6,045		0133 - Cell Phone Stipend	6,240		6,240		6,240	
8,387	7,243	-		0141 - Additional Salary	-		-		-	
360	488	1,500		0142 - Comp Time	1,500		1,500		1,500	
14,300	1,100	1,100		0143 - Insurance Opt Out	900		900		900	
972	237	-		0154 - Extra Duty	-		-		-	
1,823	1,885	5,000		0165 - Vacation Payoff	5,000		5,000		5,000	
120	100	120		0166 - Sick Leave Incentive	-		-		-	
94,147	107,638	168,297		0210 - Public Employees Retirement System	154,581		154,581		154,581	
41,919	51,991	53,909		0212 - Employee Contribution Pick-Up	55,180		55,180		55,180	
58,690	73,653	76,371		0213 - PERS Bond 1	78,174		78,174		78,174	
53,815	64,954	68,733		0220 - Social Security Administration	70,353		70,353		70,353	
5,000	5,986	4,234		0231 - Worker's Compensation	4,335		4,335		4,335	
75,427	86,872	97,786		0241 - Medical Insurance	96,570		96,570		96,570	
521	585	553		0243 - Life Insurance	553		553		553	
1,435	1,750	1,460		0244 - LTD Insurance	1,460		1,460		1,460	
152	169	153		0245 - Employee Assistance Programs	153		153		153	
4,000	9,825	9,500		0246 - District Paid HSA	11,250		11,250		11,250	
2,964	3,106	2,748		0247 - STD Insurance	2,748		2,748		2,748	
27,917	56,252	23,720		0249 - Retirement Benefits	53,510		53,510		53,510	
1,325	914	3,000		0322 - Repairs and Maintenance Services	3,000		3,000		3,000	
8,293	7,095	7,500		0324 - Rentals	23,500		23,500		23,500	
207	1,268	1,200		0340 - Travel	1,000		1,000		1,000	
1,436	17,639	23,900		0355 - Printing and Binding	22,700		22,700		22,700	
1,190	2,119	4,250		0389 - Other Non Instruction, Prof.	2,250		2,250		2,250	
-	150	-		0390 - Other General Professional and Technological Ser	-		-		-	
19,734	18,687	17,600		0410 - Consumable Supplies and Materials	17,600		17,600		17,600	
3,858	6,761	4,000		0412 - Technology Parts	4,000		4,000		4,000	
495	1,240	150		0460 - Non-Consumable Items	150		150		150	
1,314	2,584	2,300		0465 - Technology Supplies	2,300		2,300		2,300	
690	791	1,000		0541 - Initial/ Add'l Equipment Purchase	1,000		1,000		1,000	
5,059	6,138	6,750		0640 - Dues and Fees	6,250		6,250		6,250	
<b>1,135,426</b>	<b>1,400,166</b>	<b>1,477,594</b>	<b>12.51</b>	<b>Total Function:</b>	<b>1,532,294</b>	<b>12.51</b>	<b>1,532,294</b>	<b>12.51</b>	<b>1,532,294</b>	<b>12.51</b>
				<b>2520 - Fiscal Services</b>						
226,452	240,901	245,720	4.00	0114 - Managerial - Classified	249,086	4.00	249,086	4.00	249,086	4.00
360	360	360		0133 - Cell Phone Stipend	360		360		360	
-	-	500		0142 - Comp Time	500		500		500	
3,500	3,000	3,000		0143 - Insurance Opt Out	7,200		7,200		7,200	
4,140	5,076	2,500		0165 - Vacation Payoff	2,500		2,500		2,500	
-	140	-		0166 - Sick Leave Incentive	-		-		-	
401	437	437		0167 - Longevity	-		-		-	
25,684	27,028	42,325		0210 - Public Employees Retirement System	39,192		39,192		39,192	
13,843	14,690	15,152		0212 - Employee Contribution Pick-Up	15,579		15,579		15,579	
19,611	20,811	21,464		0213 - PERS Bond 1	22,070		22,070		22,070	
17,715	18,844	19,318		0220 - Social Security Administration	19,864		19,864		19,864	
1,623	1,705	1,189		0231 - Worker's Compensation	1,224		1,224		1,224	
15,000	-	-		0232 - Unemployment Compensation	-		-		-	
25,006	31,096	17,813		0241 - Medical Insurance	32,160		32,160		32,160	
152	134	200		0243 - Life Insurance	200		200		200	
675	697	1,100		0244 - LTD Insurance	1,100		1,100		1,100	
56	56	85		0245 - Employee Assistance Programs	85		85		85	
1,017	913	1,460		0247 - STD Insurance	1,460		1,460		1,460	
6,967	8,133	7,000		0249 - Retirement Benefits	7,000		7,000		7,000	
2,225	3,977	3,000		0340 - Travel	3,000		3,000		3,000	
874	30	1,000		0355 - Printing and Binding	1,000		1,000		1,000	
7,815	8,823	10,000		0389 - Other Non Instruction, Prof.	4,307		4,307		4,307	
2,301	795	2,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
4,690	3,995	5,000		0640 - Dues and Fees	4,000		4,000		4,000	
<b>380,105</b>	<b>391,643</b>	<b>400,623</b>	<b>4.00</b>	<b>Total Function:</b>	<b>412,887</b>	<b>4.00</b>	<b>412,887</b>	<b>4.00</b>	<b>412,887</b>	<b>4.00</b>

2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>2542 - Care and Upkeep of Buildings Services</b>						
340,064	373,450	414,183	11.38	0112 - Classified Salaries	393,361	11.13	393,361	11.13	393,361	11.13
67,035	78,000	79,560	1.00	0114 - Managerial - Classified	142,351	2.00	142,351	2.00	142,351	2.00
13,994	10,270	6,800		0122 - Substitutes - Classified	6,800		6,800		6,800	
4,320	-	2,257		0128 - Summer Crew	2,257		2,257		2,257	
1,140	1,140	1,140		0133 - Cell Phone Stipend	1,140		1,140		1,140	
-	-	900		0140 - Loss of Prep	900		900		900	
1,409	156	150		0142 - Comp Time	150		150		150	
7,651	7,785	7,560		0143 - Insurance Opt Out	8,388		8,388		8,388	
836	1,257	-		0154 - Extra Duty	-		-		-	
6,691	7,254	2,630		0165 - Vacation Payoff	2,630		2,630		2,630	
-	-	140		0166 - Sick Leave Incentive	-		-		-	
348	1,450	780		0167 - Longevity	1,408		1,408		1,408	
44,973	43,649	78,297		0210 - Public Employees Retirement System	80,988		80,988		80,988	
24,517	24,873	29,130		0212 - Employee Contribution Pick-Up	33,565		33,565		33,565	
35,219	35,239	41,262		0213 - PERS Bond 1	47,548		47,548		47,548	
33,828	36,361	39,482		0220 - Social Security Administration	42,795		42,795		42,795	
22,825	24,772	19,502		0231 - Worker's Compensation	21,173		21,173		21,173	
101,041	108,007	140,976		0241 - Medical Insurance	120,005		120,005		120,005	
271	267	300		0243 - Life Insurance	300		300		300	
1,133	1,271	1,200		0244 - LTD Insurance	1,200		1,200		1,200	
153	169	120		0245 - Employee Assistance Programs	120		120		120	
1,780	1,699	1,455		0247 - STD Insurance	1,455		1,455		1,455	
280	-	120		0249 - Retirement Benefits	120		120		120	
-	6,261	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
70,309	56,129	75,000		0322 - Repairs and Maintenance Services	59,500		59,500		59,500	
548	1,142	3,000		0324 - Rentals	1,500		1,500		1,500	
236,565	238,823	224,000		0325 - Electricity	236,000		236,000		236,000	
72,714	68,801	86,000		0326 - Fuel	83,000		83,000		83,000	
64,418	80,117	61,300		0327 - Water and Sewage	76,300		76,300		76,300	
21,586	25,708	21,800		0328 - Garbage	27,000		27,000		27,000	
23	-	250		0340 - Travel	250		250		250	
19,091	20,746	20,600		0351 - Telephone	23,550		23,550		23,550	
13,851	16,279	17,250		0389 - Other Non Instruction, Prof.	16,250		16,250		16,250	
69,462	67,980	70,000		0410 - Consumable Supplies and Materials	75,000		75,000		75,000	
43,110	61,190	35,750		0414 - Building Maintenance Supplies	38,000		38,000		38,000	
8,291	17,328	11,700		0460 - Non-Consumable Items	11,700		11,700		11,700	
4,200	5,375	2,500		0541 - Initial/ Add'l Equipment Purchase	5,000		5,000		5,000	
1,408	696	1,150		0640 - Dues and Fees	1,000		1,000		1,000	
121,887	124,341	127,000		0653 - Property Insurance Premiums	150,000		150,000		150,000	
-	-	400		0670 - Taxes and Licenses	400		400		400	
<b>1,456,969</b>	<b>1,547,987</b>	<b>1,625,644</b>	<b>12.38</b>	<b>Total Function:</b>	<b>1,713,104</b>	<b>13.13</b>	<b>1,713,104</b>	<b>13.13</b>	<b>1,713,104</b>	<b>13.13</b>
				<b>2543 - Care and Upkeep of Grounds Services</b>						
-	4,816	5,000		0128 - Summer Crew	5,000		5,000		5,000	
-	-	570		0210 - Public Employees Retirement System	513		513		513	
-	-	300		0212 - Employee Contribution Pick-Up	300		300		300	
-	-	425		0213 - PERS Bond 1	425		425		425	
-	368	383		0220 - Social Security Administration	383		383		383	
-	38	29		0231 - Worker's Compensation	29		29		29	
4,366	8,327	10,000		0322 - Repairs and Maintenance Services	10,000		10,000		10,000	
923	1,915	2,000		0324 - Rentals	2,000		2,000		2,000	
-	-	190		0340 - Travel	190		190		190	
3,210	1,020	1,328		0389 - Other Non Instruction, Prof.	1,328		1,328		1,328	
812	150	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
27,053	34,912	35,000		0414 - Building Maintenance Supplies	30,000		30,000		30,000	
2,324	2,258	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
1,062	-	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
<b>39,750</b>	<b>53,803</b>	<b>57,725</b>		<b>Total Function:</b>	<b>52,668</b>		<b>52,668</b>		<b>52,668</b>	
				<b>2550 - Student Transportation Services</b>						
6,432	508	-		0111 - Licensed Salaries	-		-		-	
13,707	16,838	18,085	0.15	0113 - Administrators	16,651	0.15	16,651	0.15	16,651	0.15
-	-	700		0122 - Substitutes - Classified	700		700		700	
270	270	270		0131 - Travel Allowance	420		420		420	
169	225	-		0141 - Additional Salary	-		-		-	
3,021	2,577	3,772		0210 - Public Employees Retirement System	3,139		3,139		3,139	
1,235	1,070	1,144		0212 - Employee Contribution Pick-Up	1,066		1,066		1,066	
1,749	1,517	1,620		0213 - PERS Bond 1	1,511		1,511		1,511	
1,502	1,235	1,459		0220 - Social Security Administration	1,360		1,360		1,360	
139	120	90		0231 - Worker's Compensation	84		84		84	
169	281	-		0240 - Contractual Employee Benefits	-		-		-	
2,088	1,501	1,929		0241 - Medical Insurance	30		30		30	
11	9	13		0243 - Life Insurance	13		13		13	
32	23	-		0244 - LTD Insurance	-		-		-	
3	2	3		0245 - Employee Assistance Programs	3		3		3	
113	-	-		0246 - District Paid HSA	-		-		-	
77	50	65		0247 - STD Insurance	65		65		65	
474	763	-		0249 - Retirement Benefits	690		690		690	
-	290	-		0322 - Repairs and Maintenance Services	-		-		-	
725,071	735,307	768,385		0331 - Reimbursable Student Transportation	768,385		768,385		768,385	
35,281	48,765	36,800		0332 - Non-reimbursable Student Transport.	36,800		36,800		36,800	
291	287	629		0410 - Consumable Supplies and Materials	629		629		629	
<b>791,831</b>	<b>811,638</b>	<b>834,964</b>	<b>0.15</b>	<b>Total Function:</b>	<b>831,546</b>	<b>0.15</b>	<b>831,546</b>	<b>0.15</b>	<b>831,546</b>	<b>0.15</b>
				<b>2626 - Grant Writing</b>						
-	-	2,000		0319 - Other Instructional, Professional and Technical S	-		-		-	
				<b>2640 - Staff Services</b>						
-	1,561	-		0355 - Printing and Binding	-		-		-	
8,679	6,902	7,500		0389 - Other Non Instruction, Prof.	5,000		5,000		5,000	
<b>8,679</b>	<b>8,463</b>	<b>7,500</b>		<b>Total Function:</b>	<b>5,000</b>		<b>5,000</b>		<b>5,000</b>	



2017/18 Actual	2018/19 Actual	2019/20 Adopted		General Fund Expenses	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>2662 - Systems Analysis Services</b>						
44,302	43,389	46,193	1.00	0112 - Classified Salaries	49,254	1.00	49,254	1.00	49,254	1.00
76,899	201,220	208,134	3.00	0114 - Managerial - Classified	196,554	3.00	196,554	3.00	196,554	3.00
-	-	500		0122 - Substitutes - Classified	-		-		-	
1,425	-	1,361		0124 - Temporary - Classified	-		-		-	
1,200	1,440	1,440		0133 - Cell Phone Stipend	1,440		1,440		1,440	
-	-	200		0142 - Comp Time	200		200		200	
5,757	5,983	5,983		0143 - Insurance Opt Out	3,600		3,600		3,600	
4,131	4,956	1,250		0154 - Extra Duty	-		-		-	
-	593	500		0156 - Extra Duty - Committees	500		500		500	
2,656	4,257	1,600		0165 - Vacation Payoff	1,600		1,600		1,600	
17,809	30,394	46,212		0210 - Public Employees Retirement System	35,907		35,907		35,907	
8,097	15,694	16,031		0212 - Employee Contribution Pick-Up	15,190		15,190		15,190	
11,470	22,233	22,709		0213 - PERS Bond 1	21,517		21,517		21,517	
10,109	18,462	20,437		0220 - Social Security Administration	19,365		19,365		19,365	
940	1,791	1,260		0231 - Worker's Compensation	1,191		1,191		1,191	
16,952	38,320	35,950		0241 - Medical Insurance	37,260		37,260		37,260	
68	118	75		0243 - Life Insurance	-		-		-	
324	636	300		0244 - LTD Insurance	-		-		-	
30	55	20		0245 - Employee Assistance Programs	-		-		-	
554	917	375		0247 - STD Insurance	-		-		-	
7,648	2,257	5,000		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
379	2,049	850		0340 - Travel	850		850		850	
49,875	38,750	85,200		0359 - Other Communication Services	55,600		55,600		55,600	
-	3,374	4,000		0389 - Other Non Instruction, Prof.	2,000		2,000		2,000	
3,198	3,793	5,000		0410 - Consumable Supplies and Materials	4,500		4,500		4,500	
134	457	-		0414 - Building Maintenance Supplies	-		-		-	
15,365	25,519	19,000		0465 - Technology Supplies	26,340		26,340		26,340	
27,374	20,085	25,000		0470 - Computer Software	25,000		25,000		25,000	
8,108	2,338	10,000		0480 - Computer Hardware	10,000		10,000		10,000	
149	599	500		0640 - Dues and Fees	500		500		500	
314,951	489,680	565,080	4.00	Total Function:	513,368	4.00	513,368	4.00	513,368	4.00
				<b>2700 - Supplemental Retirement Program</b>						
400,000	250,000	100,000		0240 - Contractual Employee Benefits	-		-		-	
				<b>3120 - Food Preparation and Dispensing Services</b>						
4,511	4,554	5,038	0.24	0112 - Classified Salaries	4,142	0.20	4,142	0.20	4,142	0.20
62	-	300		0122 - Substitutes - Classified	300		300		300	
49	158	21		0165 - Vacation Payoff	21		21		21	
-	257	448		0210 - Public Employees Retirement System	268		268		268	
-	155	175		0212 - Employee Contribution Pick-Up	118		118		118	
-	219	248		0213 - PERS Bond 1	168		168		168	
277	301	411		0220 - Social Security Administration	341		341		341	
219	218	178		0231 - Worker's Compensation	153		153		153	
-	-	2,081		0241 - Medical Insurance	-		-		-	
-	5	5		0243 - Life Insurance	5		5		5	
-	8	10		0244 - LTD Insurance	10		10		10	
-	3	4		0245 - Employee Assistance Programs	4		4		4	
-	10	12		0247 - STD Insurance	12		12		12	
100	200	120		0249 - Retirement Benefits	120		120		120	
5,218	6,089	9,051	0.24	Total Function:	5,662	0.20	5,662	0.20	5,662	0.20
				<b>5200 - Transfers of Funds</b>						
254,325	236,000	791,000		0710 - Fund Modifications	301,000		301,000		301,000	
-	-	289,688		<b>6110 - Operating Contingency</b>						
				0810 - Planned Reserve	300,000		300,000		300,000	
				<b>7000 - Unappropriated Ending Fund Balance</b>						
-	-	1,013,908		0820 - Reserved for Next Year	1,051,000		1,051,000		1,051,000	
-	-	665,000		0822 - Reserved for Future Expenditures	665,000		665,000		665,000	
-	-	1,678,908		Total Function:	1,716,000		1,716,000		1,716,000	
16,976,081	17,965,347	22,463,217	160.52	General Fund Expenses Total:	22,470,874	171.19	22,470,874	171.19	22,470,874	171.19



### **Function 5200: Transfers**

The District has budgeted to make the following transfers this Fiscal Year:

Fund 292 - Food Service: \$5,000

Fund 293 - Inspired \$5,000

Fund 295 - Pool Operations Fund: \$50,000

Fund 405 - Technology Replacement Fund: \$165,000

Fund 407 – Vehicle Replacement Fund: \$1,000

Fund 720 - Classified Employee Professional Development: \$ 25,000

Fund 730 – Licensed Employee Insurance Pool: \$50,000

### **Function 6100 Contingency & 7000 Unappropriated Ending Fund Balance**

Board Policy requires maintaining an ending fund cash balance of 4.5% of the total adopted budget revenues. Total budgeted revenues for fiscal year 2020-2021 are \$37,665,883. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues, except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

## Special Revenue Funds

2017/18 Actual	2018/19 Actual	2019/20 Adopted		200 - Special Revenue Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b>0000 - Undesignated</b>						
-	-	13,000		1920 - Contrib/Donation Private Source	50,000		50,000		50,000	
-	-	5,775		2200 - Restricted Revenue	50,000		50,000		50,000	
-	-	-		3299 - Other Restricted Grants-In-Aid	50,000		50,000		50,000	
-	-	23,103		4500 - Restrict. Rev. From Fed. Government	50,000		50,000		50,000	
(22,318)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
(22,318)	-	41,878		<i>Total Function:</i>	200,000		200,000		200,000	
(22,318)	-	41,878		<i>Total Resources:</i>	200,000		200,000		200,000	
				<b>Requirements</b>						
				<b>1131 - High School Programs, 9-12</b>						
-	-	14,530		0410 - Consumable Supplies and Materials	60,000		60,000		60,000	
				<b>2120 - Guidance Services</b>						
-	-	2,348		0410 - Consumable Supplies and Materials	110,000		110,000		110,000	
				<b>3300 - Community Services</b>						
-	-	25,000		0410 - Consumable Supplies and Materials	30,000		30,000		30,000	
-	-	41,878		<i>Total Requirements:</i>	200,000		200,000		200,000	
22,318	-	-		<i>Total Fund:</i>	-		-		-	

**201 - 2019 TAP Grant - Facilities Assessment**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	201 - 2019 TAP Grant - Facilities Assessment		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	12,000		1990 - Miscellaneous	-		-		-	
-	-	20,000		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	<b>32,000</b>		<i>Total Function:</i>	-		-		-	
-	-	<b>32,000</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2624 - Planning Services</u>						
-	-	32,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	<b>32,000</b>		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**202 - 2019 TAP Grant - Long Range Facility Plan**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	202 - 2019 TAP Grant - Long Range Facility Plan		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	25,000		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	<b>25,000</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2624 - Planning Services</u>						
-	-	25,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	<b>25,000</b>		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**203 - 2019 TAP Grant - Seismic Assessment**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	203 - 2019 TAP Grant - Seismic Assessment		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	25,000		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	<b>25,000</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2624 - Planning Services</u>						
-	-	25,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	<b>25,000</b>		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**204 - 2019 TAP Grant - Environmental Hazard Assessment**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	204 - 2019 TAP Grant - Environmental Hazard Assessment		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	25,000		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	<b>25,000</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2624 - Planning Services</u>						
-	-	25,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	<b>25,000</b>		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**210 - Title I - Yr. 1**  
**Total: \$165,204**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	210 - Title I - Yr. 1		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b>0000 - Undesignated</b>						
10,457	160,378	7,354		4500 - Restrict. Rev. From Fed. Government	165,204		165,204		165,204	
<b>10,457</b>	<b>160,378</b>	<b>7,354</b>		<b>Total Resources:</b>	<b>165,204</b>		<b>165,204</b>		<b>165,204</b>	
				<b>Requirements</b>						
				<b>1272 - Title I</b>						
4,812	72,199	-		0111 - Licensed Salaries	76,985	1.00	76,985	1.00	76,985	1.00
1,697	23,081	-		0112 - Classified Salaries	15,640	0.55	15,640	0.55	15,640	0.55
-	-	-		0130 - Additional Salary	8,882		8,882		8,882	
48	3,271	7,354		0154 - Extra Duty	3,000		3,000		3,000	
749	11,111	-		0210 - Public Employees Retirement System	15,620		15,620		15,620	
394	5,913	-		0212 - Employee Contribution Pick-Up	6,270		6,270		6,270	
559	8,377	-		0213 - PERS Bond 1	8,883		8,883		8,883	
490	7,314	-		0220 - Social Security Administration	7,995		7,995		7,995	
47	682	-		0231 - Worker's Compensation	491		491		491	
1,581	22,178	-		0241 - Medical Insurance	17,659		17,659		17,659	
4	53	-		0243 - Life Insurance	-		-		-	
17	243	-		0244 - LTD Insurance	-		-		-	
2	28	-		0245 - Employee Assistance Programs	-		-		-	
29	344	-		0247 - STD Insurance	-		-		-	
-	2,478	-		0410 - Consumable Supplies and Materials	492		492		492	
-	1,000	-		0430 - Library Books	1,000		1,000		1,000	
<b>10,431</b>	<b>158,271</b>	<b>7,354</b>		<b>Total Function:</b>	<b>162,917</b>	<b>1.55</b>	<b>162,917</b>	<b>1.55</b>	<b>162,917</b>	<b>1.55</b>
				<b>2240 - Instructional Staff Development</b>						
-	1,653	-		0340 - Travel	1,287		1,287		1,287	
				<b>3360 - Welfare Activities Services</b>						
27	542	-		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
<b>10,457</b>	<b>160,465</b>	<b>7,354</b>		<b>Total Requirements:</b>	<b>165,204</b>	<b>1.55</b>	<b>165,204</b>	<b>1.55</b>	<b>165,204</b>	<b>1.55</b>
-	<b>87</b>	-		<b>Total Fund:</b>	-	<b>1.55</b>	-	<b>1.55</b>	-	<b>1.55</b>



**211 - Title I - Yr. 2**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		211 - Title I - Yr. 2	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
169,559	-	167,417		4500 - Restrict. Rev. From Fed. Government	-		-		-	
<b>169,559</b>	-	<b>167,417</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>1272 - Title I</u>						
65,283	-	74,365	1.00	0111 - Licensed Salaries	-		-		-	
36,365	-	23,898	0.88	0112 - Classified Salaries	-		-		-	
535	-	-		0121 - Substitutes - Licensed	-		-		-	
19	-	3,000		0154 - Extra Duty	-		-		-	
12,415	-	16,828		0210 - Public Employees Retirement System	-		-		-	
6,166	-	5,896		0212 - Employee Contribution Pick-Up	-		-		-	
8,735	-	8,352		0213 - PERS Bond 1	-		-		-	
7,696	-	7,747		0220 - Social Security Administration	-		-		-	
724	-	476		0231 - Worker's Compensation	-		-		-	
26,853	-	24,000		0241 - Medical Insurance	-		-		-	
73	-	-		0243 - Life Insurance	-		-		-	
267	-	-		0244 - LTD Insurance	-		-		-	
36	-	-		0245 - Employee Assistance Programs	-		-		-	
461	-	-		0247 - STD Insurance	-		-		-	
1,581	-	-		0340 - Travel	-		-		-	
2,072	-	1,855		0410 - Consumable Supplies and Materials	-		-		-	
-	-	1,000		0430 - Library Books	-		-		-	
<b>169,280</b>	-	<b>167,417</b>	<b>1.88</b>	<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
53	-	-		0340 - Travel	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
226	-	-		0410 - Consumable Supplies and Materials	-		-		-	
<b>169,559</b>	-	<b>167,417</b>	<b>1.88</b>	<i>Total Requirements:</i>	-		-		-	
-	-	-	<b>1.88</b>	<i>Total Fund:</i>	-		-		-	

## 212 - IDEA Enhancement Grant

2017/18 Actual	2018/19 Actual	2019/20 Adopted	212 - IDEA Enhancement Grant		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
2,859	1,234	2,650		4500 - Restrict. Rev. From Fed. Government	-		-		-	
2,446	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>5,304</b>	<b>1,234</b>	<b>2,650</b>		<i>Total Function:</i>	-		-		-	
<b>5,304</b>	<b>1,234</b>	<b>2,650</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
-	923	600		0121 - Substitutes - Licensed	-		-		-	
2,107	-	-		0154 - Extra Duty	-		-		-	
187	29	68		0210 - Public Employees Retirement System	-		-		-	
111	-	36		0212 - Employee Contribution Pick-Up	-		-		-	
157	25	51		0213 - PERS Bond 1	-		-		-	
158	71	46		0220 - Social Security Administration	-		-		-	
15	7	3		0231 - Worker's Compensation	-		-		-	
60	-	-		0241 - Medical Insurance	-		-		-	
-	-	429		0340 - Travel	-		-		-	
-	-	300		0640 - Dues and Fees	-		-		-	
<b>2,795</b>	<b>1,054</b>	<b>1,533</b>		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	-	600		0121 - Substitutes - Licensed	-		-		-	
-	-	68		0210 - Public Employees Retirement System	-		-		-	
-	-	36		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	51		0213 - PERS Bond 1	-		-		-	
-	-	46		0220 - Social Security Administration	-		-		-	
-	-	3		0231 - Worker's Compensation	-		-		-	
-	180	313		0340 - Travel	-		-		-	
-	<b>180</b>	<b>1,117</b>		<i>Total Function:</i>	-		-		-	
<b>2,795</b>	<b>1,234</b>	<b>2,650</b>		<i>Total Requirements:</i>	-		-		-	
<b>(2,509)</b>	-	-		<i>Total Fund:</i>	-		-		-	

**213 - SPR&I IDEA Part B**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		213 - SPR&I IDEA Part B	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
2,122	2,079	2,112		4500 - Restrict. Rev. From Fed. Government	-		-		-	
2,071	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
4,193	2,079	2,112		Total Function:	-		-		-	
4,193	2,079	2,112		Total Resources:	-		-		-	
				Requirements						
				1250 - Less Rest. Programs for Students With Disabilities						
-	239	-		0111 - Licensed Salaries	-		-		-	
-	438	-		0112 - Classified Salaries	-		-		-	
-	542	-		0113 - Administrators	-		-		-	
892	180	900		0121 - Substitutes - Licensed	-		-		-	
178	-	-		0122 - Substitutes - Classified	-		-		-	
108	148	103		0210 - Public Employees Retirement System	-		-		-	
-	73	54		0212 - Employee Contribution Pick-Up	-		-		-	
30	61	77		0213 - PERS Bond 1	-		-		-	
82	107	69		0220 - Social Security Administration	-		-		-	
8	10	5		0231 - Worker's Compensation	-		-		-	
-	254	-		0241 - Medical Insurance	-		-		-	
-	1	-		0243 - Life Insurance	-		-		-	
-	7	-		0244 - LTD Insurance	-		-		-	
-	0	-		0245 - Employee Assistance Programs	-		-		-	
60	-	-		0340 - Travel	-		-		-	
64	19	904		0410 - Consumable Supplies and Materials	-		-		-	
1,422	2,079	2,112		Total Function:	-		-		-	
				2190 - Service Direction, Student Support Services						
515	-	-		0112 - Classified Salaries	-		-		-	
109	-	-		0210 - Public Employees Retirement System	-		-		-	
31	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
2	-	-		0213 - PERS Bond 1	-		-		-	
39	-	-		0220 - Social Security Administration	-		-		-	
4	-	-		0231 - Worker's Compensation	-		-		-	
700	-	-		Total Function:	-		-		-	
2,122	2,079	2,112		Total Requirements:	-		-		-	
(2,071)	-	-		Total Fund:	-		-		-	

**214 - IDEA Grant, Section 611**

Total: \$240,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted	214 - IDEA Grant, Section 611		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b>0000 - Undesignated</b>						
-	243,402	-		4500 - Restrict. Rev. From Fed. Government	240,000		240,000		240,000	
3,015	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>3,015</b>	<b>243,402</b>	-		<b>Total Function:</b>	<b>240,000</b>		<b>240,000</b>		<b>240,000</b>	
<b>3,015</b>	<b>243,402</b>	-		<b>Total Resources:</b>	<b>240,000</b>		<b>240,000</b>		<b>240,000</b>	
				<b>Requirements</b>						
				<b>2150 - Speech Pathology and Audiology Services</b>						
-	113,551	-		0111 - Licensed Salaries	128,341	1.80	128,341	1.80	128,341	1.80
-	27,550	-		0112 - Classified Salaries	-		-		-	
-	1,200	-		0143 - Insurance Opt Out	1,800		1,800		1,800	
-	16,595	-		0210 - Public Employees Retirement System	11,938		11,938		11,938	
-	8,538	-		0212 - Employee Contribution Pick-Up	5,037		5,037		5,037	
-	12,096	-		0213 - PERS Bond 1	7,135		7,135		7,135	
-	10,155	-		0220 - Social Security Administration	9,956		9,956		9,956	
-	982	-		0231 - Worker's Compensation	394		394		394	
-	22,336	-		0241 - Medical Insurance	13,689		13,689		13,689	
-	116	-		0243 - Life Insurance	-		-		-	
-	599	-		0244 - LTD Insurance	-		-		-	
-	53	-		0245 - Employee Assistance Programs	-		-		-	
-	499	-		0247 - STD Insurance	-		-		-	
-	<b>214,270</b>	-		<b>Total Function:</b>	<b>178,290</b>	<b>1.80</b>	<b>178,290</b>	<b>1.80</b>	<b>178,290</b>	<b>1.80</b>
				<b>2190 - Service Direction, Student Support Services</b>						
-	20,242	-		0113 - Administrators	19,484	0.18	19,484	0.18	19,484	0.18
-	140	-		0133 - Cell Phone Stipend	140		140		140	
-	1,889	-		0210 - Public Employees Retirement System	2,791		2,791		2,791	
-	1,132	-		0212 - Employee Contribution Pick-Up	1,177		1,177		1,177	
-	1,604	-		0213 - PERS Bond 1	1,668		1,668		1,668	
-	1,402	-		0220 - Social Security Administration	1,501		1,501		1,501	
-	128	-		0231 - Worker's Compensation	92		92		92	
-	2,478	-		0241 - Medical Insurance	2,333		2,333		2,333	
-	12	-		0243 - Life Insurance	-		-		-	
-	31	-		0244 - LTD Insurance	-		-		-	
-	2	-		0245 - Employee Assistance Programs	-		-		-	
-	70	-		0247 - STD Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	32,524		32,524		32,524	
-	<b>29,132</b>	-		<b>Total Function:</b>	<b>61,710</b>	<b>0.18</b>	<b>61,710</b>	<b>0.18</b>	<b>61,710</b>	<b>0.18</b>
-	<b>243,402</b>	-		<b>Total Requirements:</b>	<b>240,000</b>	<b>1.98</b>	<b>240,000</b>	<b>1.98</b>	<b>240,000</b>	<b>1.98</b>
<b>(3,015)</b>	-	-		<b>Total Fund:</b>	-	<b>1.98</b>	-	<b>1.98</b>	-	<b>1.98</b>

**215 - IDEA Grant, Section 611**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		215 - IDEA Grant, Section 611	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
246,110	-	240,000		4500 - Restrict. Rev. From Fed. Government	-		-		-	
<b>246,110</b>	-	<b>240,000</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2150 - Speech Pathology and Audiology Services</u>						
52,923	-	117,276	1.80	0111 - Licensed Salaries	-		-		-	
57,771	-	28,513	0.88	0112 - Classified Salaries	-		-		-	
-	-	1,200		0143 - Insurance Opt Out	-		-		-	
11,816	-	25,472		0210 - Public Employees Retirement System	-		-		-	
6,642	-	8,820		0212 - Employee Contribution Pick-Up	-		-		-	
9,409	-	12,495		0213 - PERS Bond 1	-		-		-	
7,575	-	11,245		0220 - Social Security Administration	-		-		-	
781	-	691		0231 - Worker's Compensation	-		-		-	
31,168	-	33,360		0241 - Medical Insurance	-		-		-	
95	-	-		0243 - Life Insurance	-		-		-	
398	-	-		0244 - LTD Insurance	-		-		-	
45	-	-		0245 - Employee Assistance Programs	-		-		-	
519	-	-		0247 - STD Insurance	-		-		-	
240	-	-		0249 - Retirement Benefits	-		-		-	
<b>179,383</b>	-	<b>239,072</b>	<b>2.68</b>	<i>Total Function:</i>	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
38,250	-	-		0113 - Administrators	-		-		-	
292	-	-		0133 - Cell Phone Stipend	-		-		-	
3,892	-	-		0210 - Public Employees Retirement System	-		-		-	
2,313	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
3,276	-	-		0213 - PERS Bond 1	-		-		-	
2,885	-	-		0220 - Social Security Administration	-		-		-	
263	-	-		0231 - Worker's Compensation	-		-		-	
5,094	-	-		0241 - Medical Insurance	-		-		-	
28	-	-		0243 - Life Insurance	-		-		-	
63	-	-		0244 - LTD Insurance	-		-		-	
5	-	-		0245 - Employee Assistance Programs	-		-		-	
171	-	-		0247 - STD Insurance	-		-		-	
-	-	928		0340 - Travel	-		-		-	
48,049	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
<b>104,580</b>	-	<b>928</b>		<i>Total Function:</i>	-		-		-	
<b>283,963</b>	-	<b>240,000</b>	<b>2.68</b>	<i>Total Requirements:</i>	-		-		-	
<b>37,852</b>	-	-	<b>2.68</b>	<i>Total Fund:</i>	-		-		-	

**218 - IDEA, Section 619**  
Total: \$1,300

2017/18 Actual	2018/19 Actual	2019/20 Adopted		218 - IDEA, Section 619	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
3,154	-	1,300		4500 - Restrict. Rev. From Fed. Government	1,300		1,300		1,300	
5,047	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
8,200	-	1,300		Total Function:	1,300		1,300		1,300	
8,200	-	1,300		Total Resources:	1,300		1,300		1,300	
				Requirements						
				1250 - Less Rest. Programs for Students With Disabilities						
1,639	-	-		0112 - Classified Salaries	-		-		-	
-	-	500		0121 - Substitutes - Licensed	500		500		500	
167	-	57		0210 - Public Employees Retirement System	51		51		51	
98	-	30		0212 - Employee Contribution Pick-Up	30		30		30	
139	-	43		0213 - PERS Bond 1	43		43		43	
125	-	38		0220 - Social Security Administration	38		38		38	
11	-	3		0231 - Worker's Compensation	3		3		3	
958	-	-		0241 - Medical Insurance	-		-		-	
2	-	-		0243 - Life Insurance	-		-		-	
5	-	-		0244 - LTD Insurance	-		-		-	
1	-	-		0245 - Employee Assistance Programs	-		-		-	
8	-	-		0247 - STD Insurance	-		-		-	
-	-	129		0410 - Consumable Supplies and Materials	135		135		135	
3,154	-	800		Total Function:	800		800		800	
				2150 - Speech Pathology and Audiology Services						
-	-	500		0319 - Other Instructional, Professional and Technical S	500		500		500	
3,154	-	1,300		Total Requirements:	1,300		1,300		1,300	
(5,047)	-	-		Total Fund:	-		-		-	

## 225 - Title II A - Teacher Quality

2017/18 Actual	2018/19 Actual	2019/20 Adopted	225 - Title II A - Teacher Quality		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
27,217	7,122	41,100		4500 - Restrict. Rev. From Fed. Government	-		-		-	
<b>27,217</b>	<b>7,122</b>	<b>41,100</b>		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2210 - Improvement of Instruction Service</u>						
1,819	-	-		0340 - Travel	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
3,211	-	-		0121 - Substitutes - Licensed	-		-		-	
1,737	-	-		0154 - Extra Duty	-		-		-	
375	-	-		0210 - Public Employees Retirement System	-		-		-	
126	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
246	-	-		0213 - PERS Bond 1	-		-		-	
377	-	-		0220 - Social Security Administration	-		-		-	
35	-	-		0231 - Worker's Compensation	-		-		-	
23	-	-		0241 - Medical Insurance	-		-		-	
19,268	-	10,000		0340 - Travel	-		-		-	
-	-	5,100		0389 - Other Non Instruction, Prof.	-		-		-	
-	895	25,000		0390 - Other General Professional and Technological Ser	-		-		-	
-	6,227	1,000		0470 - Computer Software	-		-		-	
<b>25,398</b>	<b>7,122</b>	<b>41,100</b>		<i>Total Function:</i>	-		-		-	
<b>27,217</b>	<b>7,122</b>	<b>41,100</b>		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**226 - Title II A - Teacher Quality**  
Total: \$33,802

2017/18 Actual	2018/19 Actual	2019/20 Adopted		226 - Title II A - Teacher Quality	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
34,047	32,196	-		4500 - Restrict. Rev. From Fed. Government	33,802		33,802		33,802	
(10,115)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
23,933	32,196	-		Total Function:	33,802		33,802		33,802	
23,933	32,196	-		Total Resources:	33,802		33,802		33,802	
				Requirements						
				2240 - Instructional Staff Development						
751	180	-		0121 - Substitutes - Licensed	-		-		-	
-	56	-		0122 - Substitutes - Classified	-		-		-	
-	1,526	-		0154 - Extra Duty	-		-		-	
67	238	-		0210 - Public Employees Retirement System	-		-		-	
2	124	-		0212 - Employee Contribution Pick-Up	-		-		-	
26	183	-		0213 - PERS Bond 1	-		-		-	
57	174	-		0220 - Social Security Administration	-		-		-	
5	16	-		0231 - Worker's Compensation	-		-		-	
1	2	-		0241 - Medical Insurance	-		-		-	
279	11,990	-		0340 - Travel	-		-		-	
450	18,000	-		0390 - Other General Professional and Technological Ser	33,802		33,802		33,802	
7,905	2,091	-		0470 - Computer Software	-		-		-	
9,544	34,581	-		Total Function:	33,802		33,802		33,802	
9,544	34,581	-		Total Requirements:	33,802		33,802		33,802	
(14,389)	2,385	-		Total Fund:	-		-		-	



**232 - AVID - Miller Foundation**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	232 - AVID - Miller Foundation		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	16,558	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	(2,124)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	<b>14,435</b>	-		<i>Total Function:</i>	-		-		-	
-	<b>14,435</b>	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2240 - Instructional Staff Development</u>						
4,624	18,028	-		0340 - Travel	-		-		-	
-	912	-		0410 - Consumable Supplies and Materials	-		-		-	
<b>4,624</b>	<b>18,940</b>	-		<i>Total Function:</i>	-		-		-	
<b>4,624</b>	<b>18,940</b>	-		<i>Total Requirements:</i>	-		-		-	
<b>4,624</b>	<b>4,505</b>	-		<i>Total Fund:</i>	-		-		-	

**233 - Title III - EL Outcomes**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		233 - Title III - EL Outcomes	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
27,341	46,860	90,000		3299 - Other Restricted Grants-In-Aid	-		-		-	
1,421	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
28,762	46,860	90,000		Total Function:	-		-		-	
28,762	46,860	90,000		Total Resources:	-		-		-	
				Requirements						
				1111 - Primary, K-5						
5,084	990	-		0121 - Substitutes - Licensed	-		-		-	
-	68	-		0154 - Extra Duty	-		-		-	
214	7	-		0210 - Public Employees Retirement System	-		-		-	
-	4	-		0212 - Employee Contribution Pick-Up	-		-		-	
159	6	-		0213 - PERS Bond 1	-		-		-	
389	81	-		0220 - Social Security Administration	-		-		-	
37	7	-		0231 - Worker's Compensation	-		-		-	
5,883	1,163	-		Total Function:	-		-		-	
				1121 - Middle/Junior High Programs, 6-8						
424	(397)	-		0121 - Substitutes - Licensed	-		-		-	
-	130	-		0122 - Substitutes - Classified	-		-		-	
-	(11)	-		0154 - Extra Duty	-		-		-	
48	149	-		0210 - Public Employees Retirement System	-		-		-	
-	46	-		0212 - Employee Contribution Pick-Up	-		-		-	
36	96	-		0213 - PERS Bond 1	-		-		-	
32	115	-		0220 - Social Security Administration	-		-		-	
3	11	-		0231 - Worker's Compensation	-		-		-	
543	139	-		Total Function:	-		-		-	
				1131 - High School Programs, 9-12						
357	-	-		0121 - Substitutes - Licensed	-		-		-	
-	133	-		0122 - Substitutes - Classified	-		-		-	
99	-	-		0154 - Extra Duty	-		-		-	
13	7	-		0210 - Public Employees Retirement System	-		-		-	
6	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
8	6	-		0213 - PERS Bond 1	-		-		-	
35	10	-		0220 - Social Security Administration	-		-		-	
3	1	-		0231 - Worker's Compensation	-		-		-	
2	-	-		0241 - Medical Insurance	-		-		-	
522	158	-		Total Function:	-		-		-	
				1291 - English Language Learner Programs						
2,455	-	-		0112 - Classified Salaries	-		-		-	
-	90	-		0121 - Substitutes - Licensed	-		-		-	
-	7,000	-		0141 - Additional Salary	-		-		-	
172	3,498	-		0154 - Extra Duty	-		-		-	
-	1,359	-		0156 - Extra Duty - Committees	-		-		-	
267	1,198	-		0210 - Public Employees Retirement System	-		-		-	
158	711	-		0212 - Employee Contribution Pick-Up	-		-		-	
223	1,008	-		0213 - PERS Bond 1	-		-		-	
201	873	-		0220 - Social Security Administration	-		-		-	
20	85	-		0231 - Worker's Compensation	-		-		-	
0	-	-		0241 - Medical Insurance	-		-		-	
14,414	19,567	30,000		0340 - Travel	-		-		-	
1,425	5,900	15,000		0380 - Non-Inst. Prof. and Tech	-		-		-	
3	-	-		0400 - Supplies and Materials	-		-		-	
1,505	2,177	15,000		0410 - Consumable Supplies and Materials	-		-		-	
-	-	10,000		0470 - Computer Software	-		-		-	
(450)	1,009	10,000		0480 - Computer Hardware	-		-		-	
-	-	10,000		0640 - Dues and Fees	-		-		-	
20,393	44,473	90,000		Total Function:	-		-		-	
				2240 - Instructional Staff Development						
-	9,916	-		0121 - Substitutes - Licensed	-		-		-	
-	398	-		0210 - Public Employees Retirement System	-		-		-	
-	268	-		0213 - PERS Bond 1	-		-		-	
-	806	-		0220 - Social Security Administration	-		-		-	
-	75	-		0231 - Worker's Compensation	-		-		-	
-	5,263	-		0340 - Travel	-		-		-	
-	16,726	-		Total Function:	-		-		-	
27,341	62,659	90,000		Total Requirements:	-		-		-	
(1,421)	15,799	-		Total Fund:	-		-		-	

**234 - Title III - EL Outcomes**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	234 - Title III - EL Outcomes		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	486	-		1990 - Miscellaneous	-		-		-	
27,123	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	144	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>27,123</b>	<b>630</b>	-		<i>Total Function:</i>	-		-		-	
<b>27,123</b>	<b>630</b>	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>1111 - Primary, K-5</u>						
1,070	-	-		0121 - Substitutes - Licensed	-		-		-	
18	-	-		0210 - Public Employees Retirement System	-		-		-	
15	-	-		0213 - PERS Bond 1	-		-		-	
82	-	-		0220 - Social Security Administration	-		-		-	
8	-	-		0231 - Worker's Compensation	-		-		-	
<b>1,193</b>	-	-		<i>Total Function:</i>	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
246	-	-		0154 - Extra Duty	-		-		-	
35	-	-		0210 - Public Employees Retirement System	-		-		-	
15	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
21	-	-		0213 - PERS Bond 1	-		-		-	
18	-	-		0220 - Social Security Administration	-		-		-	
2	-	-		0231 - Worker's Compensation	-		-		-	
5	-	-		0241 - Medical Insurance	-		-		-	
11,753	2,267	-		0340 - Travel	-		-		-	
2,960	660	-		0380 - Non-Inst. Prof. and Tech	-		-		-	
2,288	274	-		0410 - Consumable Supplies and Materials	-		-		-	
7,903	-	-		0480 - Computer Hardware	-		-		-	
540	-	-		0640 - Dues and Fees	-		-		-	
<b>25,786</b>	<b>3,201</b>	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	31,927	-		0340 - Travel	-		-		-	
<b>26,979</b>	<b>35,128</b>	-		<i>Total Requirements:</i>	-		-		-	
<b>(144)</b>	<b>34,498</b>	-		<i>Total Fund:</i>	-		-		-	

238 - Suicide Prevention-Benton County  
Total: \$11,990

2017/18 Actual	2018/19 Actual	2019/20 Adopted		238 - Suicide Prevention-Benton County	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
34	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
34	-	-		Total Resources:	-		-		-	
(34)	-	-		Total Fund:	-		-		-	

240 - Title IV-A Student Support & Academic Enrichment  
Total: \$11,990

2017/18 Actual	2018/19 Actual	2019/20 Adopted		240 - Title IV-A Student Support & Academic Enrichment	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
9,961	19,174	11,990		4500 - Restrict. Rev. From Fed. Government	11,990		11,990		11,990	
<b>9,961</b>	<b>19,174</b>	<b>11,990</b>		<i>Total Resources:</i>	<b>11,990</b>		<b>11,990</b>		<b>11,990</b>	
				<b>Requirements</b>						
				<u>1111 - Primary, K-5</u>						
9,961	-	-		0480 - Computer Hardware	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	200	-		0410 - Consumable Supplies and Materials	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	18,974	11,990		0389 - Other Non Instruction, Prof.	11,990		11,990		11,990	
<b>9,961</b>	<b>19,174</b>	<b>11,990</b>		<i>Total Requirements:</i>	<b>11,990</b>		<b>11,990</b>		<b>11,990</b>	
-	-	-		<i>Total Fund:</i>	-		-		-	

**242 - Carl Perkins**  
Total: \$15,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted	242 - Carl Perkins		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b>0000 - Undesignated</b>						
22,748	18,432	15,000		4700 - Grants-In-Aid From the Federal Government Throu	15,000		15,000		15,000	
(308)	(396)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>22,440</b>	<b>18,036</b>	<b>15,000</b>		<i>Total Function:</i>	<b>15,000</b>		<b>15,000</b>		<b>15,000</b>	
<b>22,440</b>	<b>18,036</b>	<b>15,000</b>		<i>Total Resources:</i>	<b>15,000</b>		<b>15,000</b>		<b>15,000</b>	
				<b>Requirements</b>						
				<b>1131 - High School Programs, 9-12</b>						
2,408	1,711	1,900		0121 - Substitutes - Licensed	1,900		1,900		1,900	
18	-	216		0210 - Public Employees Retirement System	195		195		195	
-	-	114		0212 - Employee Contribution Pick-Up	114		114		114	
15	-	162		0213 - PERS Bond 1	162		162		162	
184	131	144		0220 - Social Security Administration	144		144		144	
17	12	11		0231 - Worker's Compensation	11		11		11	
12,026	4,137	1,000		0340 - Travel	1,021		1,021		1,021	
5,030	12,045	11,453		0410 - Consumable Supplies and Materials	11,453		11,453		11,453	
3,370	-	-		0460 - Non-Consumable Items	-		-		-	
<b>23,069</b>	<b>18,036</b>	<b>15,000</b>		<i>Total Function:</i>	<b>15,000</b>		<b>15,000</b>		<b>15,000</b>	
<b>23,069</b>	<b>18,036</b>	<b>15,000</b>		<i>Total Requirements:</i>	<b>15,000</b>		<b>15,000</b>		<b>15,000</b>	
<b>629</b>	<b>-</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>		<b>-</b>		<b>-</b>	

244 - Oregon Community Foundation, Ready to Learn  
 Total: \$1,307,460

2017/18 Actual	2018/19 Actual	2019/20 Adopted		244 - Oregon Community Foundation, Ready to Learn	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
2,095	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,095	-	-		Total Resources:	-		-		-	
(2,095)	-	-		Total Fund:	-		-		-	

248 - Project Lead The Way-PMS  
Total: \$1,307,460

2017/18 Actual	2018/19 Actual	2019/20 Adopted		248 - Project Lead The Way-PMS	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,144	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,144	-	-		Total Resources:	-		-		-	
(1,144)	-	-		Total Fund:	-		-		-	



## 250 - Student Investment Account (SIA)

Total: \$1,307,460

2017/18 Actual	2018/19 Actual	2019/20 Adopted	250 - Student Investment Account (SIA)		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b>0000 - Undesignated</b>						
-	-	-		3299 - Other Restricted Grants-In-Aid	1,307,460		1,307,460		1,307,460	
-	-	-		<b>Total Resources:</b>	<b>1,307,460</b>		<b>1,307,460</b>		<b>1,307,460</b>	
				<b>Requirements</b>						
				<b>1111 - Primary, K-5</b>						
-	-	-		0111 - Licensed Salaries	42,641	1.00	42,641	1.00	42,641	1.00
-	-	-		0112 - Classified Salaries	12,853	0.60	12,853	0.60	12,853	0.60
-	-	-		0210 - Public Employees Retirement System	7,892		7,892		7,892	
-	-	-		0212 - Employee Contribution Pick-Up	3,329		3,329		3,329	
-	-	-		0213 - PERS Bond 1	4,717		4,717		4,717	
-	-	-		0220 - Social Security Administration	4,245		4,245		4,245	
-	-	-		0231 - Worker's Compensation	260		260		260	
-	-	-		0241 - Medical Insurance	18,904		18,904		18,904	
-	-	-		0319 - Other Instructional, Professional and Technical S	25,000		25,000		25,000	
-	-	-		0410 - Consumable Supplies and Materials	50,000		50,000		50,000	
-	-	-		<b>Total Function:</b>	<b>169,841</b>	<b>1.60</b>	<b>169,841</b>	<b>1.60</b>	<b>169,841</b>	<b>1.60</b>
				<b>1113 - Elementary Extra Curricular</b>						
-	-	-		0154 - Extra Duty	5,000		5,000		5,000	
-	-	-		0156 - Extra Duty - Committees	9,000		9,000		9,000	
-	-	-		0210 - Public Employees Retirement System	923		923		923	
-	-	-		0212 - Employee Contribution Pick-Up	540		540		540	
-	-	-		0213 - PERS Bond 1	765		765		765	
-	-	-		0220 - Social Security Administration	689		689		689	
-	-	-		0231 - Worker's Compensation	51		51		51	
-	-	-		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	-	-		<b>Total Function:</b>	<b>17,968</b>		<b>17,968</b>		<b>17,968</b>	
				<b>1121 - Middle/Junior High Programs, 6-8</b>						
-	-	-		0111 - Licensed Salaries	102,617	2.40	102,617	2.40	102,617	2.40
-	-	-		0112 - Classified Salaries	30,843	1.40	30,843	1.40	30,843	1.40
-	-	-		0210 - Public Employees Retirement System	18,979		18,979		18,979	
-	-	-		0212 - Employee Contribution Pick-Up	8,007		8,007		8,007	
-	-	-		0213 - PERS Bond 1	11,344		11,344		11,344	
-	-	-		0220 - Social Security Administration	10,209		10,209		10,209	
-	-	-		0231 - Worker's Compensation	625		625		625	
-	-	-		0241 - Medical Insurance	29,434		29,434		29,434	
-	-	-		0319 - Other Instructional, Professional and Technical S	12,500		12,500		12,500	
-	-	-		0410 - Consumable Supplies and Materials	25,000		25,000		25,000	
-	-	-		<b>Total Function:</b>	<b>249,558</b>	<b>3.80</b>	<b>249,558</b>	<b>3.80</b>	<b>249,558</b>	<b>3.80</b>
				<b>1122 - Middle/Junior High School Extra Curricular</b>						
-	-	-		0640 - Dues and Fees	20,000		20,000		20,000	
-	-	-		0641 - Student Dues & Fees	8,500		8,500		8,500	
-	-	-		<b>Total Function:</b>	<b>28,500</b>		<b>28,500</b>		<b>28,500</b>	
				<b>1131 - High School Programs, 9-12</b>						
-	-	-		0111 - Licensed Salaries	17,335	0.40	17,335	0.40	17,335	0.40
-	-	-		0112 - Classified Salaries	30,843	1.40	30,843	1.40	30,843	1.40
-	-	-		0210 - Public Employees Retirement System	6,851		6,851		6,851	
-	-	-		0212 - Employee Contribution Pick-Up	2,891		2,891		2,891	
-	-	-		0213 - PERS Bond 1	4,096		4,096		4,096	
-	-	-		0220 - Social Security Administration	3,685		3,685		3,685	
-	-	-		0231 - Worker's Compensation	225		225		225	
-	-	-		0241 - Medical Insurance	8,374		8,374		8,374	
-	-	-		0319 - Other Instructional, Professional and Technical S	12,500		12,500		12,500	
-	-	-		0410 - Consumable Supplies and Materials	25,000		25,000		25,000	
-	-	-		<b>Total Function:</b>	<b>111,800</b>	<b>1.80</b>	<b>111,800</b>	<b>1.80</b>	<b>111,800</b>	<b>1.80</b>
				<b>1132 - High School Extra Curricular</b>						
-	-	-		0640 - Dues and Fees	70,000		70,000		70,000	
				<b>1288 - Charter Schools</b>						
-	-	-		0410 - Consumable Supplies and Materials	170,698		170,698		170,698	
-	-	-		0690 - Grant Indirect Charges	8,984		8,984		8,984	
-	-	-		<b>Total Function:</b>	<b>179,682</b>		<b>179,682</b>		<b>179,682</b>	
				<b>1291 - English Language Learner Programs</b>						
-	-	-		0112 - Classified Salaries	21,421	1.00	21,421	1.00	21,421	1.00
-	-	-		0210 - Public Employees Retirement System	3,046		3,046		3,046	
-	-	-		0212 - Employee Contribution Pick-Up	1,285		1,285		1,285	
-	-	-		0213 - PERS Bond 1	1,821		1,821		1,821	
-	-	-		0220 - Social Security Administration	1,639		1,639		1,639	
-	-	-		0231 - Worker's Compensation	101		101		101	
-	-	-		0241 - Medical Insurance	11,340		11,340		11,340	
-	-	-		<b>Total Function:</b>	<b>40,653</b>	<b>1.00</b>	<b>40,653</b>	<b>1.00</b>	<b>40,653</b>	<b>1.00</b>
				<b>2110 - Attendance and Social Work Services</b>						
-	-	-		0319 - Other Instructional, Professional and Technical S	10,000		10,000		10,000	
				<b>2120 - Guidance Services</b>						
-	-	-		0111 - Licensed Salaries	170,564	4.00	170,564	4.00	170,564	4.00
-	-	-		0210 - Public Employees Retirement System	24,256		24,256		24,256	
-	-	-		0212 - Employee Contribution Pick-Up	10,232		10,232		10,232	
-	-	-		0213 - PERS Bond 1	14,496		14,496		14,496	
-	-	-		0220 - Social Security Administration	13,048		13,048		13,048	
-	-	-		0231 - Worker's Compensation	800		800		800	
-	-	-		0241 - Medical Insurance	42,120		42,120		42,120	
-	-	-		<b>Total Function:</b>	<b>275,516</b>	<b>4.00</b>	<b>275,516</b>	<b>4.00</b>	<b>275,516</b>	<b>4.00</b>

2017/18 Actual	2018/19 Actual	2019/20 Adopted		250 - Student Investment Account (SIA) (cont.)	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>2210 - Improvement of Instruction Service</u>						
-	-	-		0340 - Travel	30,000		30,000		30,000	
-	-	-		0410 - Consumable Supplies and Materials	29,883		29,883		29,883	
				<i>Total Function:</i>	<b>59,883</b>		<b>59,883</b>		<b>59,883</b>	
				<u>2520 - Fiscal Services</u>						
-	-	-		0690 - Grant Indirect Charges	54,059		54,059		54,059	
				<u>2550 - Student Transportation Services</u>						
-	-	-		0331 - Reimbursable Student Transportation	40,000		40,000		40,000	
-	-	-		<i>Total Requirements:</i>	<b>1,307,460</b>	<b>12.20</b>	<b>1,307,460</b>	<b>12.20</b>	<b>1,307,460</b>	<b>12.20</b>
-	-	-		<i>Total Fund:</i>	-	<b>12.20</b>	-	<b>12.20</b>	-	<b>12.20</b>

**251 - MTSS LEA Coaches - Yr 1**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		251 - MTSS LEA Coaches - Yr 1	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	19,859		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	(850)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	(850)	19,859		Total Function:	-		-		-	
-	(850)	19,859		Total Resources:	-		-		-	
				<b>Requirements</b>						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
-	-	10,000		0130 - Additional Salary	-		-		-	
-	-	1,139		0210 - Public Employees Retirement System	-		-		-	
-	-	600		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	850		0213 - PERS Bond 1	-		-		-	
-	-	765		0220 - Social Security Administration	-		-		-	
-	-	57		0231 - Worker's Compensation	-		-		-	
-	-	13,411		Total Function:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
624	(624)	-		0121 - Substitutes - Licensed	-		-		-	
27	(27)	-		0210 - Public Employees Retirement System	-		-		-	
23	(23)	-		0213 - PERS Bond 1	-		-		-	
48	(48)	-		0220 - Social Security Administration	-		-		-	
4	(4)	-		0231 - Worker's Compensation	-		-		-	
123	(123)	6,448		0340 - Travel	-		-		-	
850	(850)	6,448		Total Function:	-		-		-	
850	(850)	19,859		Total Requirements:	-		-		-	
850	-	-		Total Fund:	-		-		-	

**252 - MTSS LEA Coaches - Yr 2**  
Total: \$20,261

2017/18 Actual	2018/19 Actual	2019/20 Adopted		252 - MTSS LEA Coaches - Yr 2	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	-	36,151		3299 - Other Restricted Grants-In-Aid	20,261		20,261		20,261	
-	-	<b>36,151</b>		<i>Total Resources:</i>	<b>20,261</b>		<b>20,261</b>		<b>20,261</b>	
				<b>Requirements</b>						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
-	186	300		0156 - Extra Duty - Committees	300		300		300	
-	19	200		0210 - Public Employees Retirement System	31		31		31	
-	11	200		0212 - Employee Contribution Pick-Up	18		18		18	
-	16	200		0213 - PERS Bond 1	26		26		26	
-	14	200		0220 - Social Security Administration	23		23		23	
-	1	51		0231 - Worker's Compensation	2		2		2	
-	<b>247</b>	<b>1,151</b>		<i>Total Function:</i>	<b>400</b>		<b>400</b>		<b>400</b>	
				<u>2240 - Instructional Staff Development</u>						
-	804	5,000		0121 - Substitutes - Licensed	5,000		5,000		5,000	
-	1,831	5,000		0154 - Extra Duty	-		-		-	
-	209	5,000		0210 - Public Employees Retirement System	513		513		513	
-	110	5,000		0212 - Employee Contribution Pick-Up	300		300		300	
-	178	5,000		0213 - PERS Bond 1	425		425		425	
-	200	5,000		0220 - Social Security Administration	383		383		383	
-	18	-		0231 - Worker's Compensation	29		29		29	
-	812	5,000		0340 - Travel	13,211		13,211		13,211	
-	<b>4,163</b>	<b>35,000</b>		<i>Total Function:</i>	<b>19,861</b>		<b>19,861</b>		<b>19,861</b>	
-	<b>4,410</b>	<b>36,151</b>		<i>Total Requirements:</i>	<b>20,261</b>		<b>20,261</b>		<b>20,261</b>	
-	<b>4,410</b>	-		<i>Total Fund:</i>	-		-		-	

**253 - LBLESD - Extended Assessment**  
Total: \$1,285

2017/18 Actual	2018/19 Actual	2019/20 Adopted		253 - LBLESD - Extended Assessment	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	583	-		3299 - Other Restricted Grants-In-Aid	650		650		650	
1,390	(583)	1,390		5400 - Resources - Beginning Fund Balance	635		635		635	
1,390	-	1,390		Total Function:	1,285		1,285		1,285	
1,390	-	1,390		Total Resources:	1,285		1,285		1,285	
				Requirements						
				2230 - Assessment and Testing						
-	-	1,390		0410 - Consumable Supplies and Materials	1,285		1,285		1,285	
-	-	1,390		Total Requirements:	1,285		1,285		1,285	
(1,390)	-	-		Total Fund:	-		-		-	

**254 - Kindergarten Partnership & Innovation Funds**  
Total: \$22,500

2017/18 Actual	2018/19 Actual	2019/20 Adopted		254 - Kindergarten Partnership & Innovation Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u><b>0000 - Undesignated</b></u>						
-	54,790	22,500		3199 - Other Unrestricted Grants-In-Aid	22,500		22,500		22,500	
10,299	(11,596)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>10,299</b>	<b>43,194</b>	<b>22,500</b>		<i>Total Function:</i>	<b>22,500</b>		<b>22,500</b>		<b>22,500</b>	
<b>10,299</b>	<b>43,194</b>	<b>22,500</b>		<i>Total Resources:</i>	<b>22,500</b>		<b>22,500</b>		<b>22,500</b>	
				<b>Requirements</b>						
				<u><b>1140 - Pre-Kindergarten Programs</b></u>						
-	3,500	3,500		0130 - Additional Salary	3,500		3,500		3,500	
-	7,124	-		0154 - Extra Duty	-		-		-	
-	1,179	553		0210 - Public Employees Retirement System	498		498		498	
-	609	210		0212 - Employee Contribution Pick-Up	210		210		210	
-	862	298		0213 - PERS Bond 1	298		298		298	
-	813	268		0220 - Social Security Administration	268		268		268	
-	74	16		0231 - Worker's Compensation	16		16		16	
-	-	500		0355 - Printing and Binding	500		500		500	
17,889	28,826	10,293		0374 - Other Tuition	10,348		10,348		10,348	
2,002	208	4,862		0410 - Consumable Supplies and Materials	4,862		4,862		4,862	
1,660	-	2,000		0690 - Grant Indirect Charges	2,000		2,000		2,000	
<b>21,551</b>	<b>43,194</b>	<b>22,500</b>		<i>Total Function:</i>	<b>22,500</b>		<b>22,500</b>		<b>22,500</b>	
<b>21,551</b>	<b>43,194</b>	<b>22,500</b>		<i>Total Requirements:</i>	<b>22,500</b>		<b>22,500</b>		<b>22,500</b>	
<b>11,252</b>	-	-		<i>Total Fund:</i>	-		-		-	

## 255 - State Dyslexia Training

2017/18 Actual	2018/19 Actual	2019/20 Adopted	255 - State Dyslexia Training		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
4,149	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
<b>4,149</b>	-	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>2240 - Instructional Staff Development</u>						
2,141	-	-		0121 - Substitutes - Licensed	-		-		-	
166	-	-		0210 - Public Employees Retirement System	-		-		-	
91	-	-		0213 - PERS Bond 1	-		-		-	
164	-	-		0220 - Social Security Administration	-		-		-	
15	-	-		0231 - Worker's Compensation	-		-		-	
1,572	-	-		0390 - Other General Professional and Technological Ser	-		-		-	
<b>4,149</b>	-	-		<i>Total Function:</i>	-		-		-	
<b>4,149</b>	-	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**257 - Farm to School, Botany**

2017/18 Actual	2018/19 Actual	2019/20 Adopted	257 - Farm to School, Botany		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
7,478	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>7,478</b>	-	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>1131 - High School Programs, 9-12</u>						
1,537	-	-		0410 - Consumable Supplies and Materials	-		-		-	
<b>1,537</b>	-	-		<i>Total Requirements:</i>	-		-		-	
<b>(5,941)</b>	-	-		<i>Total Fund:</i>	-		-		-	



**258 - Terry Selby Memorial**  
Total: \$2,887

2017/18 Actual	2018/19 Actual	2019/20 Adopted		258 - Terry Selby Memorial	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
2,000	1,500	1,500		1920 - Contrib/Donation Private Source	1,500		1,500		1,500	
(113)	1,806	1,387		5400 - Resources - Beginning Fund Balance	1,387		1,387		1,387	
1,887	3,306	2,887		Total Function:	2,887		2,887		2,887	
1,887	3,306	2,887		Total Resources:	2,887		2,887		2,887	
				Requirements						
				1131 - High School Programs, 9-12						
-	2,000	1,387		0410 - Consumable Supplies and Materials	1,387		1,387		1,387	
-	1,468	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
-	3,468	2,887		Total Function:	2,887		2,887		2,887	
-	3,468	2,887		Total Requirements:	2,887		2,887		2,887	
(1,887)	162	-		Total Fund:	-		-		-	

**261 - OEA Choice Trust**  
Total: \$1,410

2017/18 Actual	2018/19 Actual	2019/20 Adopted		261 - OEA Choice Trust	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	3,410	-		2200 - Restricted Revenue	-		-		-	
-	-	1,410		5400 - Resources - Beginning Fund Balance	1,410		1,410		1,410	
-	3,410	1,410		Total Function:	1,410		1,410		1,410	
-	3,410	1,410		Total Resources:	1,410		1,410		1,410	
				Requirements						
				2130 - Health Services						
-	600	1,000		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
-	359	410		0410 - Consumable Supplies and Materials	410		410		410	
-	959	1,410		Total Function:	1,410		1,410		1,410	
-	959	1,410		Total Requirements:	1,410		1,410		1,410	
-	(2,451)	-		Total Fund:	-		-		-	

**262 - My Future, My Choice**  
Total: \$5,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted	262 - My Future, My Choice		2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
6,745	3,782	5,000		2200 - Restricted Revenue	5,000	5,000	5,000	
(3,236)	-	-		5400 - Resources - Beginning Fund Balance	-	-	-	
3,510	3,782	5,000		Total Function:	5,000	5,000	5,000	
3,510	3,782	5,000		Total Resources:	5,000	5,000	5,000	
				Requirements				
				1121 - Middle/Junior High Programs, 6-8				
2,132	-	-		0154 - Extra Duty	-	-	-	
217	-	-		0210 - Public Employees Retirement System	-	-	-	
128	-	-		0212 - Employee Contribution Pick-Up	-	-	-	
181	-	-		0213 - PERS Bond 1	-	-	-	
163	-	-		0220 - Social Security Administration	-	-	-	
15	-	-		0231 - Worker's Compensation	-	-	-	
2,835	-	-		Total Function:	-	-	-	
				1131 - High School Programs, 9-12				
803	450	300		0121 - Substitutes - Licensed	300	300	300	
66	882	-		0154 - Extra Duty	-	-	-	
34	88	34		0210 - Public Employees Retirement System	31	31	31	
4	53	18		0212 - Employee Contribution Pick-Up	18	18	18	
28	75	26		0213 - PERS Bond 1	26	26	26	
66	102	23		0220 - Social Security Administration	23	23	23	
6	9	2		0231 - Worker's Compensation	2	2	2	
1,057	87	1,000		0340 - Travel	1,000	1,000	1,000	
1,998	1,418	2,926		0410 - Consumable Supplies and Materials	2,935	2,935	2,935	
4,063	3,163	4,329		Total Function:	4,335	4,335	4,335	
				2240 - Instructional Staff Development				
-	540	500		0121 - Substitutes - Licensed	500	500	500	
-	18	57		0210 - Public Employees Retirement System	51	51	51	
-	-	30		0212 - Employee Contribution Pick-Up	30	30	30	
-	15	43		0213 - PERS Bond 1	43	43	43	
-	41	38		0220 - Social Security Administration	38	38	38	
-	4	3		0231 - Worker's Compensation	3	3	3	
-	619	671		Total Function:	665	665	665	
6,898	3,782	5,000		Total Requirements:	5,000	5,000	5,000	
3,388	-	-		Total Fund:	-	-	-	

**263 - Reconnecting Youth Program**  
Total: \$10,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		263 - Reconnecting Youth Program	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,330	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,330	-	-		Total Resources:	-		-		-	
(1,330)	-	-		Total Fund:	-		-		-	

264 - Interim/Formative Assessments  
Total: \$10,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		264 - Interim/Formative Assessments	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
522	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
522	-	-		Total Resources:	-		-		-	
(522)	-	-		Total Fund:	-		-		-	

265 - CTE Revitalization Grant (History)  
Total: \$10,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		265 - CTE Revitalization Grant (History)	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
6,908	9,896	10,000		3299 - Other Restricted Grants-In-Aid	10,000		10,000		10,000	
6,908	9,896	10,000		Total Resources:	10,000		10,000		10,000	
				Requirements						
				1131 - High School Programs, 9-12						
400	-	-		0340 - Travel	-		-		-	
6,508	9,896	10,000		0410 - Consumable Supplies and Materials	8,000		8,000		8,000	
-	-	-		0541 - Initial/ Add'l Equipment Purchase	2,000		2,000		2,000	
6,908	9,896	10,000		Total Function:	10,000		10,000		10,000	
6,908	9,896	10,000		Total Requirements:	10,000		10,000		10,000	
-	-	-		Total Fund:	-		-		-	

**270 - HS Grad and College and Career Readiness Fund -M98**

Total: \$430,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		270 - HS Grad and College and Career Readiness Fund -M98		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE			\$	FTE	\$	FTE	\$	FTE
<b>Resources</b>											
<b>0000 - Undesignated</b>											
-	10	-		1990 - Miscellaneous		-		-		-	
55,672	420,591	238,974		3299 - Other Restricted Grants-In-Aid		430,000		430,000		430,000	
55,672	420,601	238,974		<b>Total Function:</b>		430,000		430,000		430,000	
55,672	420,601	238,974		<b>Total Resources:</b>		430,000		430,000		430,000	
<b>Requirements</b>											
<b>1121 - Middle/Junior High Programs, 6-8</b>											
-	8,511	-		0111 - Licensed Salaries		-		-		-	
-	-	-		0112 - Classified Salaries		19,187	0.81	19,187	0.81	19,187	0.81
-	1,800	-		0121 - Substitutes - Licensed		-		-		-	
-	-	-		0143 - Insurance Opt Out		900		900		900	
-	882	-		0210 - Public Employees Retirement System		2,856		2,856		2,856	
-	516	-		0212 - Employee Contribution Pick-Up		1,205		1,205		1,205	
-	746	-		0213 - PERS Bond 1		1,707		1,707		1,707	
-	727	-		0220 - Social Security Administration		1,537		1,537		1,537	
-	61	-		0231 - Worker's Compensation		94		94		94	
-	1,596	-		0241 - Medical Insurance		-		-		-	
-	6	-		0243 - Life Insurance		-		-		-	
-	30	-		0244 - LTD Insurance		-		-		-	
-	2	-		0245 - Employee Assistance Programs		-		-		-	
-	35	-		0247 - STD Insurance		-		-		-	
-	-	500		0311 - Instruction Services		-		-		-	
-	12,129	-		0410 - Consumable Supplies and Materials		-		-		-	
17,567	-	-		0480 - Computer Hardware		-		-		-	
17,567	27,042	500		<b>Total Function:</b>		27,486	0.81	27,486	0.81	27,486	0.81
<b>1131 - High School Programs, 9-12</b>											
-	-	15,246	0.25	0111 - Licensed Salaries		-		-		-	
-	-	-		0112 - Classified Salaries		9,569	0.35	9,569	0.35	9,569	0.35
1,873	701	-		0121 - Substitutes - Licensed		-		-		-	
-	-	-		0154 - Extra Duty		7,000		7,000		7,000	
28	25	2,409		0210 - Public Employees Retirement System		2,356		2,356		2,356	
-	10	915		0212 - Employee Contribution Pick-Up		994		994		994	
23	21	1,296		0213 - PERS Bond 1		1,408		1,408		1,408	
143	54	1,166		0220 - Social Security Administration		1,268		1,268		1,268	
13	5	72		0231 - Worker's Compensation		78		78		78	
-	-	2,925		0241 - Medical Insurance		3,969		3,969		3,969	
-	2,400	819		0311 - Instruction Services		1,769		1,769		1,769	
-	19,328	-		0340 - Travel		-		-		-	
331	29,515	22,339		0410 - Consumable Supplies and Materials		40,000		40,000		40,000	
-	63,850	-		0460 - Non-Consumable Items		113,621		113,621		113,621	
7,063	36,415	511		0480 - Computer Hardware		511		511		511	
-	46,583	-		0530 - Improvements Other Than Buildings		-		-		-	
9,474	198,907	47,698	0.25	<b>Total Function:</b>		182,543	0.35	182,543	0.35	182,543	0.35
<b>1132 - High School Extra Curricular</b>											
1,942	-	-		0154 - Extra Duty		-		-		-	
164	-	-		0210 - Public Employees Retirement System		-		-		-	
97	-	-		0212 - Employee Contribution Pick-Up		-		-		-	
137	-	-		0213 - PERS Bond 1		-		-		-	
149	-	-		0220 - Social Security Administration		-		-		-	
14	-	-		0231 - Worker's Compensation		-		-		-	
112	-	-		0241 - Medical Insurance		-		-		-	
688	-	-		0340 - Travel		-		-		-	
4,944	-	-		0640 - Dues and Fees		-		-		-	
8,245	-	-		<b>Total Function:</b>		-		-		-	
<b>2210 - Improvement of Instruction Service</b>											
12,587	113,755	120,103	1.75	0111 - Licensed Salaries		142,630	2.00	142,630	2.00	142,630	2.00
-	216	-		0121 - Substitutes - Licensed		-		-		-	
-	14,000	-		0141 - Additional Salary		-		-		-	
1,279	17,118	23,030		0210 - Public Employees Retirement System		24,017		24,017		24,017	
755	7,665	7,206		0212 - Employee Contribution Pick-Up		8,558		8,558		8,558	
1,070	10,859	10,209		0213 - PERS Bond 1		12,124		12,124		12,124	
938	10,046	9,188		0220 - Social Security Administration		10,911		10,911		10,911	
83	876	565		0231 - Worker's Compensation		671		671		671	
3,447	19,272	20,475		0241 - Medical Insurance		21,060		21,060		21,060	
25	59	-		0243 - Life Insurance		-		-		-	
113	320	-		0244 - LTD Insurance		-		-		-	
8	25	-		0245 - Employee Assistance Programs		-		-		-	
80	430	-		0247 - STD Insurance		-		-		-	
20,386	194,642	190,776	1.75	<b>Total Function:</b>		219,971	2.00	219,971	2.00	219,971	2.00
55,672	420,592	238,974	2.00	<b>Total Requirements:</b>		430,000	3.16	430,000	3.16	430,000	3.16
-	(10)	-	2.00	<b>Total Fund:</b>		-	3.16	-	3.16	-	3.16

**271 - Public Purpose Fund - Energy Efficiency Projects**  
**Total: \$310,000**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
32,211	34,347	33,000		1990 - Miscellaneous	33,000		33,000		33,000	
277,586	222,383	255,000		5400 - Resources - Beginning Fund Balance	277,000		277,000		277,000	
309,797	256,731	288,000		Total Function:	310,000		310,000		310,000	
309,797	256,731	288,000		Total Resources:	310,000		310,000		310,000	
				Requirements						
				2542 - Care and Upkeep of Buildings Services						
87,362	-	162,875		0322 - Repairs and Maintenance Services	184,875		184,875		184,875	
51	-	2,000		0324 - Rentals	2,000		2,000		2,000	
-	-	50,000		0410 - Consumable Supplies and Materials	50,000		50,000		50,000	
-	-	23,125		0460 - Non-Consumable Items	23,125		23,125		23,125	
87,414	-	238,000		Total Function:	260,000		260,000		260,000	
				4150 - Building Acquisition, Construction, and Improvem						
-	-	50,000		0460 - Non-Consumable Items	50,000		50,000		50,000	
87,414	-	288,000		Total Requirements:	310,000		310,000		310,000	
(222,383)	(256,731)	-		Total Fund:	-		-		-	



## 277 - Forestry Related Grants

Total: \$37,180

2017/18 Actual	2018/19 Actual	2019/20 Adopted		277 - Forestry Related Grants	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
-	16,495	1,000		1920 - Contrib/Donation Private Source	1,000		1,000		1,000	
-	79,350	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
1,339	1,339	55,500		5400 - Resources - Beginning Fund Balance	36,180		36,180		36,180	
<b>1,339</b>	<b>97,184</b>	<b>56,500</b>		<b>Total Function:</b>	<b>37,180</b>		<b>37,180</b>		<b>37,180</b>	
<b>1,339</b>	<b>97,184</b>	<b>56,500</b>		<b>Total Resources:</b>	<b>37,180</b>		<b>37,180</b>		<b>37,180</b>	
				<b>Requirements</b>						
				<u>1131 - High School Programs. 9-12</u>						
-	21,319	38,601	1.00	0111 - Licensed Salaries	-		-		-	
-	-	-		0112 - Classified Salaries	17,771	0.65	17,771	0.65	17,771	0.65
-	-	-		0210 - Public Employees Retirement System	2,527		2,527		2,527	
-	-	-		0212 - Employee Contribution Pick-Up	1,066		1,066		1,066	
-	-	-		0213 - PERS Bond 1	1,511		1,511		1,511	
-	1,631	2,953		0220 - Social Security Administration	1,359		1,359		1,359	
-	152	181		0231 - Worker's Compensation	84		84		84	
-	7,499	11,700		0241 - Medical Insurance	7,371		7,371		7,371	
-	16	-		0243 - Life Insurance	-		-		-	
-	88	-		0244 - LTD Insurance	-		-		-	
-	9	-		0245 - Employee Assistance Programs	-		-		-	
-	68	-		0247 - STD Insurance	-		-		-	
-	1,005	-		0410 - Consumable Supplies and Materials	1,257		1,257		1,257	
-	94	3,065		0460 - Non-Consumable Items	4,234		4,234		4,234	
-	<b>31,881</b>	<b>56,500</b>	<b>1.00</b>	<b>Total Function:</b>	<b>37,180</b>	<b>0.65</b>	<b>37,180</b>	<b>0.65</b>	<b>37,180</b>	<b>0.65</b>
				<u>2550 - Student Transportation Services</u>						
-	10,000	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
-	<b>41,881</b>	<b>56,500</b>	<b>1.00</b>	<b>Total Requirements:</b>	<b>37,180</b>	<b>0.65</b>	<b>37,180</b>	<b>0.65</b>	<b>37,180</b>	<b>0.65</b>
<b>(1,339)</b>	<b>(55,303)</b>	<b>-</b>	<b>1.00</b>	<b>Total Fund:</b>	<b>-</b>	<b>0.65</b>	<b>-</b>	<b>0.65</b>	<b>-</b>	<b>0.65</b>

## 278 - Robotics

2017/18 Actual	2018/19 Actual	2019/20 Adopted	278 - Robotics		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
1,000	-	-		1920 - Contrib/Donation Private Source	-		-		-	
1,109	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>2,109</b>	-	-		<i>Total Function:</i>	-		-		-	
<b>2,109</b>	-	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>1132 - High School Extra Curricular</u>						
2,058	-	-		0410 - Consumable Supplies and Materials	-		-		-	
<b>2,058</b>	-	-		<i>Total Requirements:</i>	-		-		-	
<b>(52)</b>	-	-		<i>Total Fund:</i>	-		-		-	

**284 - PES-Student Body Funds**  
Total: \$62,545

2017/18 Actual	2018/19 Actual	2019/20 Adopted		284 - PES-Student Body Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
3,582	4,794	2,500		1920 - Contrib/Donation Private Source	2,500		2,500		2,500	
42,347	48,604	22,156		1990 - Miscellaneous	22,156		22,156		22,156	
68,421	49,814	37,889		9701 - BFB Student Activities	37,889		37,889		37,889	
114,350	103,212	62,545		Total Function:	62,545		62,545		62,545	
114,350	103,212	62,545		Total Resources:	62,545		62,545		62,545	
				Requirements						
				1111 - Primary, K-5						
-	5,061	5,000		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
				1113 - Elementary Extra Curricular						
(4,977)	1,979	500		0340 - Travel	500		500		500	
1,460	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	2,780	-		0390 - Other General Professional and Technological Ser	-		-		-	
52,277	51,680	54,845		0410 - Consumable Supplies and Materials	54,845		54,845		54,845	
15,533	3,614	1,700		0460 - Non-Consumable Items	1,700		1,700		1,700	
242	125	500		0640 - Dues and Fees	500		500		500	
64,535	60,178	57,545		Total Function:	57,545		57,545		57,545	
64,535	65,239	62,545		Total Requirements:	62,545		62,545		62,545	
(49,814)	(37,974)	-		Total Fund:	-		-		-	

**285 - PMS-Student Body Funds**  
Total: \$145,002

2017/18 Actual	2018/19 Actual	2019/20 Adopted		285 - PMS-Student Body Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u><b>0000 - Undesignated</b></u>						
1,252	2,312	2,700		<b>1740 - Fees</b>	2,700		2,700		2,700	
21,368	21,910	20,000		<b>1741 - Sports Participation Fees</b>	20,000		20,000		20,000	
430	8,769	18,225		<b>1920 - Contrib/Donation Private Source</b>	18,225		18,225		18,225	
56,043	35,648	26,985		<b>1990 - Miscellaneous</b>	26,985		26,985		26,985	
73,101	87,051	77,092		<b>9701 - BFB Student Activities</b>	77,092		77,092		77,092	
<b>152,194</b>	<b>155,690</b>	<b>145,002</b>		<b>Total Function:</b>	<b>145,002</b>		<b>145,002</b>		<b>145,002</b>	
<b>152,194</b>	<b>155,690</b>	<b>145,002</b>		<b>Total Resources:</b>	<b>145,002</b>		<b>145,002</b>		<b>145,002</b>	
				<b>Requirements</b>						
				<u><b>1121 - Middle/Junior High Programs, 6-8</b></u>						
-	4,570	-		<b>0410 - Consumable Supplies and Materials</b>	-		-		-	
				<u><b>1122 - Middle/Junior High School Extra Curricular</b></u>						
1,138	3,996	7,500		<b>0310 - Instruct., Prof. and Tech. Service</b>	7,500		7,500		7,500	
126	-	650		<b>0319 - Other Instructional, Professional and Technical S</b>	650		650		650	
1,647	806	500		<b>0324 - Rentals</b>	500		500		500	
470	220	1,500		<b>0389 - Other Non Instruction, Prof.</b>	1,500		1,500		1,500	
-	-	1,404		<b>0390 - Other General Professional and Technological Ser</b>	1,404		1,404		1,404	
60,392	56,473	130,248		<b>0410 - Consumable Supplies and Materials</b>	130,248		130,248		130,248	
1,150	49	2,500		<b>0460 - Non-Consumable Items</b>	2,500		2,500		2,500	
220	400	700		<b>0641 - Student Dues &amp; Fees</b>	700		700		700	
<b>65,143</b>	<b>61,944</b>	<b>145,002</b>		<b>Total Function:</b>	<b>145,002</b>		<b>145,002</b>		<b>145,002</b>	
<b>65,143</b>	<b>66,514</b>	<b>145,002</b>		<b>Total Requirements:</b>	<b>145,002</b>		<b>145,002</b>		<b>145,002</b>	
<b>(87,051)</b>	<b>(89,176)</b>	-		<b>Total Fund:</b>	-		-		-	

**286 - PHS-Student Body Funds**  
Total: \$704,379

2017/18 Actual	2018/19 Actual	2019/20 Adopted		286 - PHS-Student Body Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
45	142	120		1510 - Interest on Investments	120		120		120	
66,912	63,455	66,150		1740 - Fees	66,150		66,150		66,150	
74,895	70,915	70,000		1741 - Sports Participation Fees	70,000		70,000		70,000	
409,023	346,488	350,500		1990 - Miscellaneous	350,500		350,500		350,500	
219,814	239,848	217,609		9701 - BFB Student Activities	217,609		217,609		217,609	
770,689	720,847	704,379		Total Function:	704,379		704,379		704,379	
770,689	720,847	704,379		Total Resources:	704,379		704,379		704,379	
				Requirements						
				1132 - High School Extra Curricular						
1,200	5,999	5,175		0310 - Instruct., Prof. and Tech. Service	5,175		5,175		5,175	
1,732	873	6,000		0322 - Repairs and Maintenance Services	6,000		6,000		6,000	
818	209	4,237		0324 - Rentals	4,237		4,237		4,237	
-	2,047	2,000		0340 - Travel	2,000		2,000		2,000	
57,179	34,696	51,052		0342 - Travel, Out of District	51,052		51,052		51,052	
15,806	3,123	21,000		0389 - Other Non Instruction, Prof.	21,000		21,000		21,000	
417,938	385,529	562,093		0410 - Consumable Supplies and Materials	562,093		562,093		562,093	
8,927	22,337	20,860		0413 - Uniforms	20,860		20,860		20,860	
16,826	13,102	15,700		0460 - Non-Consumable Items	15,700		15,700		15,700	
8,287	10,053	16,262		0641 - Student Dues & Fees	16,262		16,262		16,262	
528,713	477,968	704,379		Total Function:	704,379		704,379		704,379	
528,713	477,968	704,379		Total Requirements:	704,379		704,379		704,379	
(241,976)	(242,879)	-		Total Fund:	-		-		-	

**288 - Drivers Ed**  
Total: \$30,738

2017/18 Actual	2018/19 Actual	2019/20 Adopted		288 - Drivers Ed	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<b><u>0000 - Undesignated</u></b>						
25,760	18,056	11,000		1742 - Driver's Ed Fees	11,000		11,000		11,000	
8,963	15,891	13,500		3204 - Driver Education	13,500		13,500		13,500	
(4,344)	5,139	5,990		5400 - Resources - Beginning Fund Balance	6,238		6,238		6,238	
<b>30,379</b>	<b>39,086</b>	<b>30,490</b>		<b>Total Function:</b>	<b>30,738</b>		<b>30,738</b>		<b>30,738</b>	
<b>30,379</b>	<b>39,086</b>	<b>30,490</b>		<b>Total Resources:</b>	<b>30,738</b>		<b>30,738</b>		<b>30,738</b>	
				<b>Requirements</b>						
				<b><u>1131 - High School Programs. 9-12</u></b>						
16,970	20,066	20,000		0154 - Extra Duty	20,000		20,000		20,000	
2,381	2,625	2,279		0210 - Public Employees Retirement System	2,051		2,051		2,051	
1,018	1,204	1,200		0212 - Employee Contribution Pick-Up	1,200		1,200		1,200	
1,442	1,706	1,700		0213 - PERS Bond 1	1,700		1,700		1,700	
1,243	1,479	1,531		0220 - Social Security Administration	1,531		1,531		1,531	
119	141	115		0231 - Worker's Compensation	115		115		115	
32	-	-		0241 - Medical Insurance	-		-		-	
-	2,442	2,665		0324 - Rentals	2,664		2,664		2,664	
294	422	-		0340 - Travel	-		-		-	
904	1,469	1,000		0410 - Consumable Supplies and Materials	1,477		1,477		1,477	
<b>24,404</b>	<b>31,555</b>	<b>30,490</b>		<b>Total Function:</b>	<b>30,738</b>		<b>30,738</b>		<b>30,738</b>	
				<b><u>2240 - Instructional Staff Development</u></b>						
836	-	-		0340 - Travel	-		-		-	
<b>25,240</b>	<b>31,555</b>	<b>30,490</b>		<b>Total Requirements:</b>	<b>30,738</b>		<b>30,738</b>		<b>30,738</b>	
<b>(5,139)</b>	<b>(7,531)</b>	-		<b>Total Fund:</b>	-		-		-	

**289 - Outdoor School**  
Total: \$50,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		289 - Outdoor School	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
45,655	47,914	45,000		3299 - Other Restricted Grants-In-Aid	45,000		45,000		45,000	
-	543	5,000		5400 - Resources - Beginning Fund Balance	5,000		5,000		5,000	
45,655	48,457	50,000		Total Function:	50,000		50,000		50,000	
45,655	48,457	50,000		Total Resources:	50,000		50,000		50,000	
				Requirements						
				1121 - Middle/Junior High Programs, 6-8						
803	1,689	1,000		0121 - Substitutes - Licensed	1,000		1,000		1,000	
-	660	-		0122 - Substitutes - Classified	-		-		-	
4,718	-	-		0151 - Club Advisor/Activities	-		-		-	
6,488	4,744	-		0154 - Extra Duty	-		-		-	
806	1,032	114		0210 - Public Employees Retirement System	103		103		103	
342	491	60		0212 - Employee Contribution Pick-Up	60		60		60	
500	757	85		0213 - PERS Bond 1	85		85		85	
917	779	77		0220 - Social Security Administration	77		77		77	
85	72	6		0231 - Worker's Compensation	6		6		6	
9,254	8,018	10,000		0324 - Rentals	10,000		10,000		10,000	
4,900	26,948	7,500		0389 - Other Non Instruction, Prof.	7,500		7,500		7,500	
28,814	45,189	18,842		Total Function:	18,831		18,831		18,831	
				1122 - Middle/Junior High School Extra Curricular						
-	-	14,158		0374 - Other Tuition	14,169		14,169		14,169	
				2550 - Student Transportation Services						
1,274	650	1,500		0331 - Reimbursable Student Transportation	1,500		1,500		1,500	
				3320 - Community Recreation Services						
14,518	2,617	15,000		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
506	-	500		0460 - Non-Consumable Items	500		500		500	
15,024	2,617	15,500		Total Function:	15,500		15,500		15,500	
45,112	48,457	50,000		Total Requirements:	50,000		50,000		50,000	
(543)	-	-		Total Fund:	-		-		-	

292 - Food Service - Flow Through  
Total: \$344,500

2017/18 Actual	2018/19 Actual	2019/20 Adopted		292 - Food Service - Flow Through	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
14,347	8,945	13,000		3299 - Other Restricted Grants-In-Aid	13,000		13,000		13,000	
266,215	262,115	265,000		4500 - Restrict. Rev. From Fed. Government	265,000		265,000		265,000	
25,967	28,124	-		4901 - Federal Commodities	30,000		30,000		30,000	
5,000	5,000	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
13,622	23,267	22,000		5400 - Resources - Beginning Fund Balance	31,500		31,500		31,500	
325,151	327,452	305,000		Total Function:	344,500		344,500		344,500	
325,151	327,452	305,000		Total Resources:	344,500		344,500		344,500	
				Requirements						
				3120 - Food Preparation and Dispensing Services						
276,105	271,949	274,000		0390 - Other General Professional and Technological Ser	274,000		274,000		274,000	
-	-	-		0400 - Supplies and Materials	34,500		34,500		34,500	
(187)	187	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
25,967	27,397	25,000		0451 - Federal Commodities	30,000		30,000		30,000	
-	-	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
301,884	299,533	305,000		Total Function:	344,500		344,500		344,500	
301,884	299,533	305,000		Total Requirements:	344,500		344,500		344,500	
(23,267)	(27,919)	-		Total Fund:	-		-		-	



293 - Inspired  
Total: \$8,645

2017/18 Actual	2018/19 Actual	2019/20 Adopted	293 - Inspired		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,000	8,376	-		1920 - Contrib/Donation Private Source	2,300		2,300		2,300	
5,000	5,000	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
(693)	(1,094)	1,855		5400 - Resources - Beginning Fund Balance	1,345		1,345		1,345	
5,307	12,282	6,855		Total Function:	8,645		8,645		8,645	
5,307	12,282	6,855		Total Resources:	8,645		8,645		8,645	
				Requirements						
				2210 - Improvement of Instruction Service						
5,175	3,750	5,000		0390 - Other General Professional and Technological Ser	7,000		7,000		7,000	
1,227	4,937	1,855		0410 - Consumable Supplies and Materials	1,645		1,645		1,645	
6,402	8,687	6,855		Total Function:	8,645		8,645		8,645	
6,402	8,687	6,855		Total Requirements:	8,645		8,645		8,645	
1,094	(3,595)	-		Total Fund:	-		-		-	

**295 - Pool Operations Fund**  
Total: \$156,300

2017/18 Actual	2018/19 Actual	2019/20 Adopted	295 - Pool Operations Fund		2020/21 Proposed	2020/21 Approved	2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
-	4,699	-		1510 - Interest on Investments	-	-	-	
1,254	10,818	2,000		1800 - Community Services Activities	2,000	2,000	2,000	
3,464	6,395	10,000		1801 - Pool: Swimming Lessons	10,000	10,000	10,000	
220	102	1,300		1802 - Pool: Aerobics Classes	1,300	1,300	1,300	
1,965	2,215	4,000		1803 - Pool: Memberships	4,000	4,000	4,000	
2,144	993	4,000		1804 - Pool: Multiple Swim Passes	4,000	4,000	4,000	
605	1,375	5,200		1805 - Pool: Rentals	5,200	5,200	5,200	
8,200	8,165	7,000		1806 - Pool: Dolphins Fees	7,000	7,000	7,000	
71	-	500		1808 - Pool: Special/Events	500	500	500	
1,618	2,300	2,000		1809 - AcquafIT Membership	2,000	2,000	2,000	
1,331	2,559	2,200		1810 - AcquafIT Multi Pass	2,200	2,200	2,200	
62,949	325,517	25,000		1920 - Contrib/Donation Private Source	50,000	50,000	50,000	
-	159	-		1990 - Miscellaneous	-	-	-	
50,000	50,000	50,000		5200 - Interfund Transfers	50,000	50,000	50,000	
39,258	51,914	313,000		5400 - Resources - Beginning Fund Balance	18,100	18,100	18,100	
173,078	467,210	426,200		Total Function:	156,300	156,300	156,300	
173,078	467,210	426,200		Total Resources:	156,300	156,300	156,300	
				Requirements				
				1131 - High School Programs, 9-12				
8,529	8,018	8,228	0.21	0114 - Managerial - Classified	8,055	0.20	8,055	0.20
88	88	88		0166 - Sick Leave Incentive	-	-	-	
871	811	1,314		0210 - Public Employees Retirement System	1,145		1,145	
517	486	499		0212 - Employee Contribution Pick-Up	483		483	
732	689	707		0213 - PERS Bond 1	685		685	
659	535	636		0220 - Social Security Administration	616		616	
63	58	39		0231 - Worker's Compensation	38		38	
2,031	2,330	-		0241 - Medical Insurance	2,641		2,641	
12	11	13		0243 - Life Insurance	13		13	
55	57	75		0244 - LTD Insurance	75		75	
5	5	5		0245 - Employee Assistance Programs	5		5	
35	30	34		0247 - STD Insurance	34		34	
13,597	13,118	11,638	0.21	Total Function:	13,790	0.20	13,790	0.20
				2542 - Care and Upkeep of Buildings Services				
-	-	33,843	1.00	0112 - Classified Salaries	8,176	0.25	8,176	0.25
-	-	88		0166 - Sick Leave Incentive	-	-	-	
-	-	5,361		0210 - Public Employees Retirement System	1,163		1,163	
-	-	2,036		0212 - Employee Contribution Pick-Up	491		491	
-	-	2,884		0213 - PERS Bond 1	695		695	
-	-	2,596		0220 - Social Security Administration	625		625	
-	-	159		0231 - Worker's Compensation	316		316	
-	-	-		0241 - Medical Insurance	2,835		2,835	
-	-	46,967	1.00	Total Function:	14,301	0.25	14,301	0.25
				3320 - Community Recreation Services				
17,633	21,178	31,910	0.80	0114 - Managerial - Classified	16,654	0.42	16,654	0.42
16,746	27,879	50,400		0125 - Pool/Lifeguard	15,000		15,000	
4,464	12,476	14,128		0126 - Pool/Instructor	10,000		10,000	
17,544	21,187	48,048		0127 - Pool/Supervisor	10,000		10,000	
764	964	-		0165 - Vacation Payoff	-	-	-	
2,999	2,913	17,864		0210 - Public Employees Retirement System	5,956		5,956	
1,058	1,412	8,670		0212 - Employee Contribution Pick-Up	3,099		3,099	
2,519	2,368	12,281		0213 - PERS Bond 1	4,391		4,391	
4,372	6,180	11,053		0220 - Social Security Administration	3,952		3,952	
429	623	792		0231 - Worker's Compensation	278		278	
4,198	4,818	-		0241 - Medical Insurance	5,459		5,459	
26	23	26		0243 - Life Insurance	26		26	
114	117	70		0244 - LTD Insurance	70		70	
9	9	9		0245 - Employee Assistance Programs	9		9	
73	62	69		0247 - STD Insurance	69		69	
2,257	154	55,916		0322 - Repairs and Maintenance Services	20,744		20,744	
14,371	11,404	6,000		0325 - Electricity	10,000		10,000	
1,755	2,583	3,000		0326 - Fuel	3,000		3,000	
9,341	5,270	10,000		0327 - Water and Sewage	10,000		10,000	
-	-	600		0354 - Advertising	600		600	
683	704	600		0389 - Other Non Instruction, Prof.	600		600	
2,980	3,759	2,500		0410 - Consumable Supplies and Materials	2,500		2,500	
3,234	5,669	5,000		0460 - Non-Consumable Items	5,000		5,000	
-	1,182	700		0640 - Dues and Fees	700		700	
-	-	102		0670 - Taxes and Licenses	102		102	
107,567	132,934	279,738	0.80	Total Function:	128,209	0.42	128,209	0.42
				7001 - Ending Balance				
-	-	87,857		0821 - Ending Balance	-	-	-	
121,164	146,052	426,200	2.00	Total Requirements:	156,300	0.88	156,300	0.88
(51,914)	(321,158)	-	2.00	Total Fund:	-	0.88	-	0.88

296 - Available

2017/18 Actual	2018/19 Actual	2019/20 Adopted	296 - Available		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
5,000	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
5,000	-	-		Total Resources:	-		-		-	
(5,000)	-	-		Total Fund:	-		-		-	

298 - Middle School - Extra Curricular Activities (History)

2017/18 Actual	2018/19 Actual	2019/20 Adopted	298 - Middle School - Extra Curricular Activities (History)		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
(128)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
(128)	-	-		Total Resources:	-		-		-	
128	-	-		Total Fund:	-		-		-	

299 - High School - Extra Curricular Activities

2017/18 Actual	2018/19 Actual	2019/20 Adopted	299 - High School - Extra Curricular Activities		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
(5,727)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
(5,727)	-	-		Total Resources:	-		-		-	
(5,727)	-	-		Total Fund:	-		-		-	

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### 312 - Debt Service - 2007 Refunding of 1999 Bond Issue

2017/18 Actual	2018/19 Actual	2019/20 Adopted	312 - Debt Service - 2007 Refunding of 1999 Bond Issue		2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
754,675	-	-		1111 - Current Year's Taxes	-		-		-	
6,049	-	-		1112 - Prior Year's Taxes	-		-		-	
1,176	-	-		1190 - Penalties and Interest on Taxes	-		-		-	
(7,570)	-	-		1510 - Interest on Investments	-		-		-	
111,862	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
<b>866,192</b>	-	-		<i>Total Function:</i>	-		-		-	
<b>866,192</b>	-	-		<i>Total Resources:</i>	-		-		-	
				<b>Requirements</b>						
				<u>5110 - Long-Term Debt Service</u>						
825,000	-	-		0610 - Redemption of Principal	-		-		-	
41,192	-	-		0621 - Regular Interest	-		-		-	
<b>866,192</b>	-	-		<i>Total Function:</i>	-		-		-	
<b>866,192</b>	-	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-		-		-	

**314 - Debt Service - 2010 Construction Bonds**  
**Total: \$7,552,816**

2017/18 Actual	2018/19 Actual	2019/20 Adopted		314 - Debt Service - 2010 Construction Bonds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,304,806	2,021,079	2,015,000		1111 - Current Year's Taxes	1,882,074		1,882,074		1,882,074	
9,557	26,229	15,225		1112 - Prior Year's Taxes	225		225		225	
2,722	3,030	2,300		1190 - Penalties and Interest on Taxes	2,500		2,500		2,500	
1,021,709	1,039,333	1,048,000		1510 - Interest on Investments	1,167,000		1,167,000		1,167,000	
687,646	910,779	2,486,250		5400 - Resources - Beginning Fund Balance	4,501,017		4,501,017		4,501,017	
3,026,439	4,000,450	5,566,775		Total Function:	7,552,816		7,552,816		7,552,816	
3,026,439	4,000,450	5,566,775		Total Resources:	7,552,816		7,552,816		7,552,816	
				Requirements						
				5110 - Long-Term Debt Service						
970,000	379,999	-		0610 - Redemption of Principal	-		-		-	
1,145,660	1,109,247	1,094,400		0621 - Regular Interest	1,094,400		1,094,400		1,094,400	
2,115,660	1,489,246	1,094,400		Total Function:	1,094,400		1,094,400		1,094,400	
				7001 - Ending Balance						
-	-	4,472,375		0820 - Reserved for Next Year	6,458,416		6,458,416		6,458,416	
2,115,660	1,489,246	5,566,775		Total Requirements:	7,552,816		7,552,816		7,552,816	
(910,779)	(2,511,204)	-		Total Fund:	-		-		-	



### 350 - Debt Service - PERS UAL Bonds

Total: \$1,974,636

2017/18 Actual	2018/19 Actual	2019/20 Adopted		350 - Debt Service - PERS UAL Bonds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
2,793	5,639	-		1510 - Interest on Investments	-		-		-	
650,091	721,334	725,000		1970 - Services Provided Other Funds	725,000		725,000		725,000	
800,487	928,273	1,116,250		5400 - Resources - Beginning Fund Balance	1,249,636		1,249,636		1,249,636	
<b>1,453,371</b>	<b>1,655,247</b>	<b>1,841,250</b>		<i>Total Function:</i>	<b>1,974,636</b>		<b>1,974,636</b>		<b>1,974,636</b>	
<b>1,453,371</b>	<b>1,655,247</b>	<b>1,841,250</b>		<i>Total Resources:</i>	<b>1,974,636</b>		<b>1,974,636</b>		<b>1,974,636</b>	
				<b>Requirements</b>						
				<u>5100 - Debt Service</u>						
118,089	119,078	121,100		0610 - Redemption of Principal	400,000		400,000		400,000	
407,010	431,020	459,050		0621 - Regular Interest	231,000		231,000		231,000	
<b>525,098</b>	<b>550,098</b>	<b>580,150</b>		<i>Total Function:</i>	<b>631,000</b>		<b>631,000</b>		<b>631,000</b>	
				<u>7001 - Ending Balance</u>						
-	-	1,261,100		0821 - Ending Balance	1,343,636		1,343,636		1,343,636	
<b>525,098</b>	<b>550,098</b>	<b>1,841,250</b>		<i>Total Requirements:</i>	<b>1,974,636</b>		<b>1,974,636</b>		<b>1,974,636</b>	
<b>(928,273)</b>	<b>(1,105,149)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>		<b>-</b>		<b>-</b>	

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**400 - Capital Projects Funds**  
Total: \$80,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		400 - Capital Projects Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
4,325	20,125	-		1920 - Contrib/Donation Private Source	-		-		-	
21,329	6,532	5,000		1990 - Miscellaneous	-		-		-	
-	51,556	300,000		2200 - Restricted Revenue	-		-		-	
105,000	100,000	480,000		5200 - Interfund Transfers	50,000		50,000		50,000	
149,082	114,607	125,000		5400 - Resources - Beginning Fund Balance	30,000		30,000		30,000	
279,736	292,820	910,000		Total Function:	80,000		80,000		80,000	
279,736	292,820	910,000		Total Resources:	80,000		80,000		80,000	
				Requirements						
				2540 - Operation and Maintenance of Plant Services						
4,597	-	-		0322 - Repairs and Maintenance Services	-		-		-	
				2542 - Care and Upkeep of Buildings Services						
68,502	65,549	175,000		0322 - Repairs and Maintenance Services	30,000		30,000		30,000	
39,473	-	-		0540 - Depreciable Equipment	-		-		-	
14,550	-	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
122,525	65,549	175,000		Total Function:	30,000		30,000		30,000	
				4110 - Service Area Direction						
24,299	-	-		0383 - Architect/Engineer Services	-		-		-	
				4120 - Site Acquisition and Development Services						
5,741	35,293	-		0530 - Improvements Other Than Buildings	-		-		-	
2,967	72	-		0640 - Dues and Fees	-		-		-	
8,709	35,365	-		Total Function:	-		-		-	
				4150 - Building Acquisition, Construction, and Improvem						
5,000	-	685,000		0530 - Improvements Other Than Buildings	-		-		-	
				7001 - Ending Balance						
-	-	50,000		0821 - Ending Balance	50,000		50,000		50,000	
165,129	100,915	910,000		Total Requirements:	80,000		80,000		80,000	
(114,607)	(191,905)	-		Total Fund:	-		-		-	

405 - Technology Replacement Fund  
Total: \$204,000

2017/18 Actual	2018/19 Actual	2019/20 Adopted		405 - Technology Replacement Fund	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
50,000	50,000	165,000		5200 - Interfund Transfers	167,500		167,500		167,500	
26,496	30,917	39,000		5400 - Resources - Beginning Fund Balance	36,500		36,500		36,500	
76,496	80,917	204,000		Total Function:	204,000		204,000		204,000	
76,496	80,917	204,000		Total Resources:	204,000		204,000		204,000	
				Requirements						
				1121 - Middle/Junior High Programs, 6-8						
-	-	11,117		0465 - Technology Supplies	11,117		11,117		11,117	
				1131 - High School Programs, 9-12						
-	5,317	29,098		0465 - Technology Supplies	29,098		29,098		29,098	
				2662 - Systems Analysis Services						
-	80	-		0410 - Consumable Supplies and Materials	-		-		-	
35,325	-	133,947		0465 - Technology Supplies	133,947		133,947		133,947	
10,254	39,332	29,838		0480 - Computer Hardware	29,838		29,838		29,838	
45,579	39,412	163,785		Total Function:	163,785		163,785		163,785	
45,579	44,729	204,000		Total Requirements:	204,000		204,000		204,000	
(30,917)	(36,188)	-		Total Fund:	-		-		-	

407 - Vehicle Replacement Fund  
Total: \$6,082

2017/18 Actual	2018/19 Actual	2019/20 Adopted		407 - Vehicle Replacement Fund	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
229	-	-		1990 - Miscellaneous	-		-		-	
10,000	11,000	11,000		5200 - Interfund Transfers	1,000		1,000		1,000	
6,774	2,807	2,915		5400 - Resources - Beginning Fund Balance	5,082		5,082		5,082	
17,002	13,807	13,915		Total Function:	6,082		6,082		6,082	
17,002	13,807	13,915		Total Resources:	6,082		6,082		6,082	
				Requirements						
				1131 - High School Programs. 9-12						
2,498	444	-		0324 - Rentals	-		-		-	
				2542 - Care and Upkeep of Buildings Services						
2,842	293	3,315		0322 - Repairs and Maintenance Services	-		-		-	
				5110 - Long-Term Debt Service						
7,404	7,828	8,000		0610 - Redemption of Principal	5,700		5,700		5,700	
1,451	1,027	2,600		0621 - Regular Interest	382		382		382	
8,855	8,855	10,600		Total Function:	6,082		6,082		6,082	
14,195	9,593	13,915		Total Requirements:	6,082		6,082		6,082	
(2,807)	(4,214)	-		Total Fund:	-		-		-	

411 - Facility Improvement Fund (Kings Valley School)  
Total: \$236,970

2017/18 Actual	2018/19 Actual	2019/20 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
142	179	170		1510 - Interest on Investments	200		200		200	
(50,000)	(50,000)	-		5200 - Interfund Transfers	-		-		-	
45,667	45,667	45,667		5300 - Sale of or Compensation for Loss of Fixed Asset	45,667		45,667		45,667	
153,581	149,390	145,225		5400 - Resources - Beginning Fund Balance	191,103		191,103		191,103	
149,390	145,235	191,062		Total Function:	236,970		236,970		236,970	
149,390	145,235	191,062		Total Resources:	236,970		236,970		236,970	
				Requirements						
				4150 - Building Acquisition, Construction, and Improvement						
-	-	191,062		0520 - Buildings Acquisition	236,970		236,970		236,970	
-	-	191,062		Total Requirements:	236,970		236,970		236,970	
(149,390)	(145,235)	-		Total Fund:	-		-		-	

414 - Facility Grant Funds 2013  
Total: \$31,323

2017/18 Actual	2018/19 Actual	2019/20 Adopted		414 - Facility Grant Funds 2013	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
63,194	63,194	45,040		5400 - Resources - Beginning Fund Balance	31,323		31,323		31,323	
63,194	63,194	45,040		Total Resources:	31,323		31,323		31,323	
				<b>Requirements</b>						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	31,840		0322 - Repairs and Maintenance Services	25,000		25,000		25,000	
-	-	10,000		0410 - Consumable Supplies and Materials	-		-		-	
-	3,162	3,200		0460 - Non-Consumable Items	-		-		-	
-	14,993	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
-	18,155	45,040		Total Function:	25,000		25,000		25,000	
				<u>2543 - Care and Upkeep of Grounds Services</u>						
-	13,716	-		0540 - Depreciable Equipment	6,323		6,323		6,323	
-	31,871	45,040		Total Requirements:	31,323		31,323		31,323	
(63,194)	(31,323)	-		Total Fund:	-		-		-	

417 - Energy Incentive Grants  
Total: \$1,870

2017/18 Actual	2018/19 Actual	2019/20 Adopted		417 - Energy Incentive Grants	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
449	449	-		5400 - Resources - Beginning Fund Balance	-		-		-	
449	449	-		Total Resources:	-		-		-	
(449)	(449)	-		Total Fund:	-		-		-	



495 - Clemens Pool Renovations  
Total: \$1,870

2017/18 Actual	2018/19 Actual	2019/20 Adopted		495 - Clemens Pool Renovations	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	6,275	-		1510 - Interest on Investments	-		-		-	
-	420,500	-		1920 - Contrib/Donation Private Source	-		-		-	
-	-	421,865		5400 - Resources - Beginning Fund Balance	1,870		1,870		1,870	
-	426,775	421,865		Total Function:	1,870		1,870		1,870	
-	426,775	421,865		Total Resources:	1,870		1,870		1,870	
				Requirements						
				4150 - Building Acquisition, Construction, and Improvem						
-	3,110	376,785		0530 - Improvements Other Than Buildings	1,870		1,870		1,870	
-	1,295	45,080		0640 - Dues and Fees	-		-		-	
-	4,405	421,865		Total Function:	1,870		1,870		1,870	
-	4,405	421,865		Total Requirements:	1,870		1,870		1,870	
-	(422,370)	-		Total Fund:	-		-		-	

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600 - Internal Service Funds  
Total: \$14,500

2017/18 Actual	2018/19 Actual	2019/20 Adopted		600 - Internal Service Funds	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
15,000	-	-		1970 - Services Provided Other Funds	-		-		-	
19,370	20,379	14,500		5400 - Resources - Beginning Fund Balance	14,500		14,500		14,500	
34,370	20,379	14,500		Total Function:	14,500		14,500		14,500	
34,370	20,379	14,500		Total Resources:	14,500		14,500		14,500	
				Requirements						
				2520 - Fiscal Services						
5,384	-	8,500		0232 - Unemployment Compensation	8,500		8,500		8,500	
8,607	6,460	6,000		0389 - Other Non Instruction, Prof.	6,000		6,000		6,000	
13,991	6,460	14,500		Total Function:	14,500		14,500		14,500	
13,991	6,460	14,500		Total Requirements:	14,500		14,500		14,500	
(20,379)	(13,919)	-		Total Fund:	-		-		-	

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705 - Supplemental Retirement  
Total: \$617,653

2017/18 Actual	2018/19 Actual	2019/20 Adopted		705 - Supplemental Retirement	2020/21 Proposed		2020/21 Approved		2020/21 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
418,885	268,633	115,000		1990 - Miscellaneous	15,000		15,000		15,000	
664,706	789,097	784,000		5400 - Resources - Beginning Fund Balance	602,653		602,653		602,653	
<b>1,083,591</b>	<b>1,057,730</b>	<b>899,000</b>		<i>Total Function:</i>	<b>617,653</b>		<b>617,653</b>		<b>617,653</b>	
<b>1,083,591</b>	<b>1,057,730</b>	<b>899,000</b>		<i>Total Resources:</i>	<b>617,653</b>		<b>617,653</b>		<b>617,653</b>	
				<b>Requirements</b>						
				<u>2700 - Supplemental Retirement Program</u>						
7,042	1,948	-		0116 - Supplemental Retirement Stipends	-		-		-	
539	149	-		0220 - Social Security Administration	-		-		-	
286,913	263,516	284,000		0270 - Post Employment Retirement Benefits	200,000		200,000		200,000	
<b>294,494</b>	<b>265,613</b>	<b>284,000</b>		<i>Total Function:</i>	<b>200,000</b>		<b>200,000</b>		<b>200,000</b>	
				<u>7001 - Ending Balance</u>						
-	-	615,000		0821 - Ending Balance	417,653		417,653		417,653	
<b>294,494</b>	<b>265,613</b>	<b>899,000</b>		<i>Total Requirements:</i>	<b>617,653</b>		<b>617,653</b>		<b>617,653</b>	
<b>(789,097)</b>	<b>(792,117)</b>	<b>-</b>		<i>Total Fund:</i>	<b>-</b>		<b>-</b>		<b>-</b>	

**720 - Classified Employee Professional Development Fund**

Total: \$110,100

2017/18 Actual	2018/19 Actual	2019/20 Adopted		720 - Classified Employee Professional Development Fund	2020/21 Proposed	2020/21 Approved		2020/21 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<b>Resources</b>						
				<u>0000 - Undesignated</u>						
40,000	25,000	25,000		5200 - Interfund Transfers	25,000		25,000		25,000	
73,821	87,542	85,100		5400 - Resources - Beginning Fund Balance	85,100		85,100		85,100	
<b>113,821</b>	<b>112,542</b>	<b>110,100</b>		<i>Total Function:</i>	<b>110,100</b>		<b>110,100</b>		<b>110,100</b>	
<b>113,821</b>	<b>112,542</b>	<b>110,100</b>		<i>Total Resources:</i>	<b>110,100</b>		<b>110,100</b>		<b>110,100</b>	
				<b>Requirements</b>						
				<u>1111 - Primary, K-5</u>						
160	300	-		0241 - Medical Insurance	-		-		-	
500	-	-		0246 - District Paid HSA	-		-		-	
<b>660</b>	<b>300</b>	-		<i>Total Function:</i>	-		-		-	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
1,121	779	-		0241 - Medical Insurance	-		-		-	
500	500	10,250		0246 - District Paid HSA	10,250		10,250		10,250	
<b>1,621</b>	<b>1,279</b>	<b>10,250</b>		<i>Total Function:</i>	<b>10,250</b>		<b>10,250</b>		<b>10,250</b>	
				<u>1223 - Community Transition Centers</u>						
-	1,000	-		0241 - Medical Insurance	-		-		-	
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
3,311	4,821	-		0241 - Medical Insurance	-		-		-	
1,500	1,000	1,000		0246 - District Paid HSA	1,000		1,000		1,000	
<b>4,811</b>	<b>5,821</b>	<b>1,000</b>		<i>Total Function:</i>	<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	
				<u>1272 - Title I</u>						
960	1,200	-		0241 - Medical Insurance	-		-		-	
500	500	-		0246 - District Paid HSA	-		-		-	
<b>1,460</b>	<b>1,700</b>	-		<i>Total Function:</i>	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
-	388	-		0241 - Medical Insurance	-		-		-	
				<u>2110 - Attendance and Social Work Services</u>						
1,171	-	-		0241 - Medical Insurance	-		-		-	
500	500	2,000		0246 - District Paid HSA	2,000		2,000		2,000	
<b>1,671</b>	<b>500</b>	<b>2,000</b>		<i>Total Function:</i>	<b>2,000</b>		<b>2,000</b>		<b>2,000</b>	
				<u>2120 - Guidance Services</u>						
521	1,016	-		0241 - Medical Insurance	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
1,920	1,020	-		0241 - Medical Insurance	-		-		-	
1,000	500	2,000		0246 - District Paid HSA	2,000		2,000		2,000	
<b>2,920</b>	<b>1,520</b>	<b>2,000</b>		<i>Total Function:</i>	<b>2,000</b>		<b>2,000</b>		<b>2,000</b>	
				<u>2190 - Service Direction, Student Support Services</u>						
880	1,180	-		0241 - Medical Insurance	-		-		-	
				<u>2220 - Educational Media Services</u>						
353	912	-		0241 - Medical Insurance	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	-	5,000		0122 - Substitutes - Classified	5,000		5,000		5,000	
-	-	570		0210 - Public Employees Retirement System	513		513		513	
-	-	300		0212 - Employee Contribution Pick-Up	300		300		300	
-	-	425		0213 - PERS Bond 1	425		425		425	
-	-	383		0220 - Social Security Administration	383		383		383	
-	-	29		0231 - Worker's Compensation	29		29		29	
393	149	-		0319 - Other Instructional, Professional and Technical	-		-		-	
2,012	-	87,143		0340 - Travel	87,200		87,200		87,200	
-	300	-		0375 - Tuition Reimbursement	-		-		-	
<b>2,404</b>	<b>449</b>	<b>93,850</b>		<i>Total Function:</i>	<b>93,850</b>		<b>93,850</b>		<b>93,850</b>	
				<u>2410 - Office of the Principal Services</u>						
2,102	2,473	-		0241 - Medical Insurance	-		-		-	
1,000	1,500	1,000		0246 - District Paid HSA	1,000		1,000		1,000	
<b>3,102</b>	<b>3,973</b>	<b>1,000</b>		<i>Total Function:</i>	<b>1,000</b>		<b>1,000</b>		<b>1,000</b>	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
4,257	5,974	-		0241 - Medical Insurance	-		-		-	
500	500	-		0246 - District Paid HSA	-		-		-	
<b>4,757</b>	<b>6,474</b>	-		<i>Total Function:</i>	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
1,120	1,160	-		0241 - Medical Insurance	-		-		-	
-	500	-		0246 - District Paid HSA	-		-		-	
<b>1,120</b>	<b>1,660</b>	-		<i>Total Function:</i>	-		-		-	
<b>26,279</b>	<b>28,171</b>	<b>110,100</b>		<i>Total Requirements:</i>	<b>110,100</b>		<b>110,100</b>		<b>110,100</b>	
<b>(87,542)</b>	<b>(84,371)</b>	-		<i>Total Fund:</i>	-		-		-	

**730 - Licensed Employee Insurance Fund**  
Total: \$50,171

2017/18 Actual	2018/19 Actual	2019/20 Adopted		730 - Licensed Employee Insurance Fund	2020/21 Proposed	2020/21 Approved		2020/21 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
39,325	40,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
(20,071)	170	171		5400 - Resources - Beginning Fund Balance	171		171		171	
19,254	40,170	50,171		Total Function:	50,171		50,171		50,171	
19,254	40,170	50,171		Total Resources:	50,171		50,171		50,171	
				Requirements						
				1111 - Primary, K-5						
6,700	10,630	-		0241 - Medical Insurance	-		-		-	
-	-	15,667		0389 - Other Non Instruction, Prof.	15,667		15,667		15,667	
6,700	10,630	15,667		Total Function:	15,667		15,667		15,667	
				1121 - Middle/Junior High Programs, 6-8						
4,049	5,460	-		0241 - Medical Insurance	-		-		-	
-	-	7,960		0389 - Other Non Instruction, Prof.	7,960		7,960		7,960	
4,049	5,460	7,960		Total Function:	7,960		7,960		7,960	
				1131 - High School Programs, 9-12						
7,790	14,861	-		0241 - Medical Insurance	-		-		-	
-	-	18,286		0389 - Other Non Instruction, Prof.	18,286		18,286		18,286	
7,790	14,861	18,286		Total Function:	18,286		18,286		18,286	
				1132 - High School Extra Curricular						
133	-	-		0241 - Medical Insurance	-		-		-	
				1221 - Learning Centers - Structured and Intensive						
180	4,129	-		0241 - Medical Insurance	-		-		-	
-	-	4,129		0389 - Other Non Instruction, Prof.	4,129		4,129		4,129	
180	4,129	4,129		Total Function:	4,129		4,129		4,129	
				1250 - Less Rest. Programs for Students With Disabilities						
(621)	3,150	-		0241 - Medical Insurance	-		-		-	
-	-	3,150		0389 - Other Non Instruction, Prof.	3,150		3,150		3,150	
(621)	3,150	3,150		Total Function:	3,150		3,150		3,150	
				2120 - Guidance Services						
703	979	-		0241 - Medical Insurance	-		-		-	
-	-	979		0389 - Other Non Instruction, Prof.	979		979		979	
703	979	979		Total Function:	979		979		979	
				2410 - Office of the Principal Services						
143	-	-		0241 - Medical Insurance	-		-		-	
				2550 - Student Transportation Services						
8	-	-		0241 - Medical Insurance	-		-		-	
19,084	39,210	50,171		Total Requirements:	50,171		50,171		50,171	
(170)	(961)	-		Total Fund:	-		-		-	

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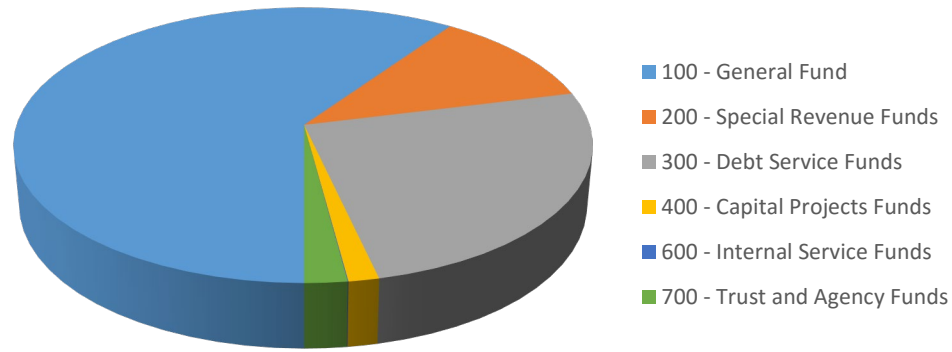
## Budget Resources

Philomath School District 17J

2017/18 Actual	2018/19 Actual	2019/20 Adopted	Budget Resources	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	\$		\$	\$	\$
20,094,616	20,675,429	22,463,217	<b>100 - General Fund</b>	22,470,874	22,470,874	22,470,874
2,589,569	3,257,036	3,140,943	<b>200 - Special Revenue Funds</b>	4,317,388	4,317,388	4,317,388
5,346,002	5,655,697	7,408,025	<b>300 - Debt Service Funds</b>	9,527,452	9,527,452	9,527,452
586,266	1,023,197	1,785,882	<b>400 - Capital Projects Funds</b>	557,745	557,745	557,745
34,370	20,379	14,500	<b>600 - Internal Service Funds</b>	14,500	14,500	14,500
1,216,666	1,210,442	1,059,271	<b>700 - Trust and Agency Funds</b>	777,924	777,924	777,924
<b>29,867,490</b>	<b>31,842,179</b>	<b>35,871,838</b>	<b>Total Fund:</b>	<b>37,665,883</b>	<b>37,665,883</b>	<b>37,665,883</b>

## Budget Expenses

Philomath School District 17J



2017/18 Actual	2018/19 Actual	2019/20 Adopted	Budget Expenses	2020/21 Proposed	2020/21 Approved	2020/21 Adopted
\$	\$	\$		\$	\$	\$
16,976,081	17,965,347	22,463,217	<b>100 - General Fund</b>	22,470,874	22,470,874	22,470,874
1,946,013	2,274,157	3,140,943	<b>200 - Special Revenue Funds</b>	4,317,388	4,317,388	4,317,388
3,506,950	2,039,344	7,408,025	<b>300 - Debt Service Funds</b>	9,527,452	9,527,452	9,527,452
224,903	191,512	1,785,882	<b>400 - Capital Projects Funds</b>	557,745	557,745	557,745
13,991	6,460	14,500	<b>600 - Internal Service Funds</b>	14,500	14,500	14,500
339,857	332,993	1,059,271	<b>700 - Trust and Agency Funds</b>	777,924	777,924	777,924
<b>23,007,795</b>	<b>22,809,814</b>	<b>35,871,838</b>	<b>Total Fund:</b>	<b>37,665,883</b>	<b>37,665,883</b>	<b>37,665,883</b>



## Budget Committee

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Philomath School District 17J, Benton County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021, will be held on Monday, May 11, 2020 at 6:00 p.m. and a second meeting is tentatively scheduled to take place on Wednesday May 27, 2020 at 6:00 p.m. In response to the current health emergency resulting from the COVID-19 pandemic, the District facilities are currently closed and these meetings will be held virtually. The meetings will be available for viewing on Facebook Live, via the Philomath School District Board Chamber page.

The purpose of the meetings is to receive the budget message and to receive comment from the public on the budget. These are public meetings where deliberation of the Budget Committee will take place. Any person wishing to comment can do so by either submitting an email to [bill.mancuso@philomath.k12.or.us](mailto:bill.mancuso@philomath.k12.or.us) or by phoning their request to 541-929-3169 up until 4 pm the day of the meeting.

A copy of the budget document may be inspected or obtained on or after May 4, 2020 by visiting the Business Office section of the District's website at <http://www.philomathsd.net>.

*This Notice of Budget Committee Meeting was published on April 24, 2020 and adheres to the requirements of Section 3.b of Governor Brown's Executive Order No. 20-16 dated April 15, 2020.*



## Budget Committee

### NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District Board of Directors will be held on June 15, 2020 at 7:00 pm. This meeting will be held virtually and can be viewed through the Philomath School Board Chamber's Facebook page. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Philomath School District Budget Committee. A summary of the budget can be viewed [here](#). A copy of the budget may be inspected or obtained at 1620 Applegate Street, Philomath, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at [www.philomathsd.net](http://www.philomathsd.net). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Comments or questions can be submitted by email to [bill.mancuso@philomath.k12.or.us](mailto:bill.mancuso@philomath.k12.or.us) or by phoning 541-929-3169 up until 4 pm the day of the meeting.

A copy of the budget document may be inspected or obtained by visiting the Business Office section of the District's website [here](#).

*This Notice of Budget Hearing was published on June 4, 2020 and adheres to the requirements of Section 3.b of Governor Brown's Executive Order No. 20-16 dated April 15, 2020.*

**FORM ED-1**
**NOTICE OF BUDGET HEARING**

A public meeting of the Philomath School District Board of Directors will be held on June 15, 2020 at 7:00 pm. This meeting will be held virtually and can be viewed through the Philomath School Board Chamber's Facebook page. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Philomath School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1620 Applegate Street Philomath, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at [www.philomathsd.net](http://www.philomathsd.net). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Bill Mancuso

Telephone: 541-929-3169

Email: [bill.mancuso@philomath.k12.or.us](mailto:bill.mancuso@philomath.k12.or.us)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$6,857,566	\$9,360,438	\$10,183,669
Current Year Property Taxes, other than Local Option Taxes	5,624,337	6,079,838	6,052,299
Current Year Local Option Property Taxes	850,939	851,100	851,100
Other Revenue from Local Sources	4,131,801	3,148,581	3,392,911
Revenue from Intermediate Sources	240,050	148,000	173,000
Revenue from State Sources	13,002,677	14,340,188	15,773,941
Revenue from Federal Sources	853,142	807,026	842,296
Interfund Transfers	236,000	781,000	351,000
All Other Budget Resources	45,667	45,667	45,667
<b>Total Resources</b>	<b>\$31,842,179</b>	<b>\$35,561,838</b>	<b>\$37,665,883</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$9,108,457	\$9,747,863	\$10,615,174
Other Associated Payroll Costs	5,299,129	6,485,704	6,307,890
Purchased Services	4,494,989	5,240,982	5,363,780
Supplies & Materials	1,324,492	1,964,845	2,431,457
Capital Outlay	129,861	1,006,647	258,463
Other Objects (except debt service & interfund transfers)	168,686	244,719	370,932
Debt Service*	2,048,199	1,685,150	1,731,482
Interfund Transfers*	236,000	781,000	301,000
Operating Contingency	0	289,688	300,000
Unappropriated Ending Fund Balance & Reserves	0	8,115,240	9,985,705
<b>Total Requirements</b>	<b>\$22,809,813</b>	<b>\$35,561,838</b>	<b>\$37,665,883</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$12,364,857	\$14,109,355	\$15,581,427
FTE	110.8327	111.774	129.912
2000 Support Services	7,679,272	8,849,189	8,952,558
FTE	57.238	57.269	61.081
3000 Enterprise & Community Service	441,715	634,289	524,871
FTE	0.6588	1.033	0.619
4000 Facility Acquisition & Construction	39,770	1,097,927	288,840
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	2,048,199	1,685,150	1,731,482
5200 Interfund Transfers*	236,000	781,000	301,000
6000 Contingency	0	289,688	300,000
7000 Unappropriated Ending Fund Balance	0	8,115,240	9,985,705
<b>Total Requirements</b>	<b>\$22,809,813</b>	<b>\$35,561,838</b>	<b>\$37,665,883</b>
<b>Total FTE</b>	<b>168.7295</b>	<b>170.076</b>	<b>191.612</b>

\* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **	
The Philomath School District continues to work towards utilizing all the resources available to the benefit of every student. In this year's budget, investments are made which align with the long range strategic plan, focusing on key success factors established at each grade level, including the introduction of the Philomath Academy. The District will also continue investments in both facilities and technology which will enable these long range plans to be achieved. Additionally, the District will continue its support of both the Special Education programs as well as programs for English Language Learners.	

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8664 per \$1,000)	\$4.8664	\$4.8664	\$4.8664
Local Option Levy	\$1.5000	\$1.5000	\$1.5000
Levy For General Obligation Bonds	\$2,163,679	\$2,138,157	\$2,120,389

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,218,268	\$0
Other Bonds	\$4,260,000	\$0
<b>Total</b>	<b>\$28,478,268</b>	<b>\$0</b>

RESOLUTION No. 1920-07

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Philomath School District 17J

hereby adopts the budget for fiscal year 2020-21 in the total amount of \$37,665,883.\*

This budget is now on file at 1620 Applegate Street in Philomath, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning

July 1, 2020, for the following purposes:

**General Fund 100**

Instruction.....	13,097,266
Support Services.....	7,050,946
Enterprise & Community Services	5,662
Transfers.....	301,000
Contingency.....	300,000
<b>Total.....</b>	<b>\$20,754,874</b>

**Local/State/Federal Programs Funds 200s**

Instruction.....	1,457,788
Support Services.....	1,350,374
Enterprise & Comm.....	391,000
Facilities Acquisition .....	50,000
<b>Total.....</b>	<b>\$3,249,162</b>

**Assoc. Student Body Funds 284-286**

Instruction.....	911,926
<b>Total.....</b>	<b>\$911,926</b>

**Pool Operation Fund 295**

Instruction.....	13,790
Support Services.....	14,301
Enterprise & Comm.....	128,209
<b>Total.....</b>	<b>\$156,300</b>

**Debt Service Fund 300s**

Debt Service	1,725,400
<b>Total.....</b>	<b>\$1,725,400</b>

**Capital Projects Fund 400s**

Instruction.....	40,215
Support Services.....	222,608
Facilities Acquisition .....	238,840
Debt Service .....	6,082
<b>Total.....</b>	<b>\$507,745</b>

**Unemployment Fund 600s**

Support Services.....	14,500
<b>Total.....</b>	<b>\$14,500</b>

**Trust & Agency Funds 700s**

Instruction.....	60,442
Support Services.....	299,829
<b>Total.....</b>	<b>\$360,271</b>

**Total APPROPRIATIONS, All Funds . . . \$27,680,178**

**Total Unappropriated and Reserve Amounts, All Funds . . . 9,985,705**

**TOTAL ADOPTED BUDGET . . . \$37,665,883 \***

(\* amounts with asterisks must match)

X

Jim Kildea, Board Chair

X

Buzz Brazeau, Superintendent

**RESOLUTION No. 1920-08**

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2020- 2021:

- (1) At the rate of \$ 4.8664 per \$1000 of assessed value for permanent rate tax;
- (2) At the rate of \$ 1.50 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$2,120,389 for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the Education Limitation**

Permanent Rate Tax.....\$ 4.8664/\$1000

Local Option Tax.....\$ 1.50/\$1000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ 2,120,389

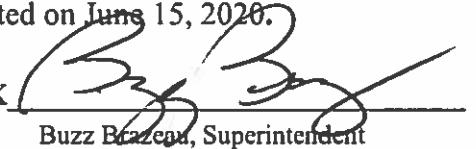
The above resolution statements were approved and declared adopted on June 15, 2020.

X



Jim Kildea, Board Chair

X



Buzz Brazee, Superintendent

150-504-075-5 (Rev. 10-01-19)

# Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

To assessor of Benton & Polk Counties

**FORM ED-50  
2020-2021**

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is  
an amended form.

The Philomath School District 17 J has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Benton & Polk County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1620 Applegate Street</u>	<u>Philomath</u>	<u>OR</u>	<u>97370</u>	
Mailing Address of District	City	State	Zip	Date Submitted
<u>Bill Mancuso</u>	<u>Director of Finance &amp; Operations</u>	<u>541-929-3169</u>	<u>bill.mancuso@philomath.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

## CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

## PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . . . . .	1	4.8664	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax . . . . .	2	1.5	
3. Local option capital project tax . . . . .	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 . . . . .	4b.		\$2,120,389
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		\$2,120,389

## PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	4.8664
6. Election date when your new district received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly merged/consolidated district . . . . .	7	

## PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	May 15, 2018	2018-19	2022-23	\$1.5000

150-504-075-6 (Rev. 10-01-19)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15 unless granted an extension in writing.