



Philomath School District 17J

2021-2022

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

June 2020

To the Members of the Philomath School District Community:

How does one even begin to sum up the just completed school year? Possibly one of the best reviews, stated by a 21-year old from Denton, Texas, compares the year to “a television show that never knows when to end!” This has included the COVID-19 pandemic as well as racial tensions, political division, as well as a determination that there truly is not an endless supply of toilet paper! As your school district, we have faced trials not seen before. These trials challenged us to find different ways to meet the needs of our students and to achieve our vision, ***“to graduate every student and transition each into a job, training, or college”***.

Amidst both the terrible and the beautiful moments, we believe that brighter days are ahead. I will long carry with me the memory of one of our 2nd grade teachers greeting a student on the first day of in-person learning. The split second of visual exchange and acknowledgement literally gave me goose bumps. Through everything the last year has provided, I am happy to present the enclosed budget for the 2021-22 School Year, incorporating explanations for funding changes to assist the district in rebounding from lost learning and relationship opportunities experienced during the pandemic.

The Oregon Legislature has voted to fund K-12 education for the 2021-23 biennium, through the State School Fund (SSF), at \$9.3 Billion. These SSF funds (approximately \$12.5 million for Philomath), along with local property taxes and the generosity of Philomath residents through passage of the Local Option Levy in 2018, constitute the bulk of resources the district needs for their general operations. The funding provided by these sources has caused some strains on maintaining current service levels for two reasons: the increases in revenue is outpaced by the increase in costs, and the district’s enrollment suffered decreases during the pandemic to homeschooling and online charters which may or may not rebound with the return of traditional operations. We have tapped into some of our reserves to meet all our obligations without sacrificing offerings to students or staffing levels.

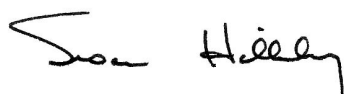
Incorporated into this budget are some additional funding sources that supplement our general fund and support student learning. These funds cannot replace the aforementioned funding from the SSF.

- During the 2019 Oregon Legislative session, HB 3427 known as the Student Success Act was passed, creating another source of funding through a Corporate Activities Tax (CAT), and is to be used to enhance the needs of students both in and out of the classroom. We are using these resources to provide things like more instructional assistants, more behavioral supports, less fees for families, and additional safety features just to name a few.
- The 2021 Oregon Legislature passed a Summer Learning Opportunity Grant, which will assist in the transition from COVID to traditional operations. The grant allows us to provide credit recovery options at our high school level and enrichment activities, along with childcare, for our K-8 students.
- The federal government has provided three levels of non-recurring stimulus funding which enabled us to provide the immediate supports for learning during the pandemic. This included items such as personal protective equipment (PPE), Chromebooks and additional supports for staff while we were in distance learning. This budget incorporates remaining federal funds, as there will be associated expenses to meet all OHA and CDC pandemic guidelines as well as the need to fund lost learning opportunities for our students.

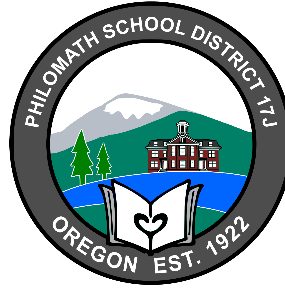
The contents of this letter could not possibly detail all the great things our district has done, and will continue to do, for our students within this budget. Our goal always is to maintain transparency in everything we do, including the use of our resources towards achieving our goals and reaching our vision. I welcome any questions you may have relative to this budget. What I do know from my years and various roles in Philomath is that this community is passionate about a high-quality, comprehensive education for our students. The district has a reputation for delivering that high quality education to our students, as well as providing high-caliber extra-curricular activities.

I look forward to a year of academic, social, and emotional growth for our students. We have endured and/or thrived—often experiencing both at the same time. We may have learned differently, however know we have learned. It is in this spirit that I continue to be a learner, encouraging others to do the same. I pledge to continue the promise of leadership and learning for many years to come, always appreciating your continued support.

Always Learning Together,

A handwritten signature in black ink, appearing to read "Susan Halliday". The signature is fluid and cursive, with the first name "Susan" and last name "Halliday" clearly distinguishable.

Susan Halliday
Superintendent



Budget Committee & Administrative Staff

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Shelley Niemann, Chair	6/30/2021	Carol Leach	6/30/2023
Karen Skinkis, Vice-Chair	6/30/2023	Rebecca Loiselle	6/30/2023
Greg Gerding	6/30/2021	Kimberly Lopez	6/30/2023
Anton Grube	6/30/2023	Craig McDaniel	6/30/2022
Jim Kildea	6/30/2021	Rick Wells	6/30/2022

Administrative Staff	
Susan Halliday	Superintendent/Principal – Blodgett Elementary
Abby Couture	Principal – Clemens Primary School
Bryan Traylor	Principal – Philomath Elementary
Steve Bell	Principal – Philomath Middle School
Mike Bussard	Principal – Philomath High School
Dan Johnson	Principal – Philomath Academy
Jamon Ellingson	Executive Director –Kings Valley Charter School
Bill Mancuso	Director of Finance & Operations
Krista McGuyer	Director of Special Programs
Joey DiGiovannangelo	Director of Facilities



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2021-2022 BUDGET PREPARATION CALENDAR

- August 6, 2020 * Board selects and fills by Appointment all Budget Committee Vacancies
- December 7, 2020 * Fall Informational Meeting: DO Board Room, Monday, 6:00 pm
- Ongoing * Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- January 25, 2021 * Adoption of the Budget Calendar by the Board of Directors**
- February 8, 2021 * Budget Work Session #1: DO Board Room, Monday, 6:00 pm CANCELLED**
- March 8, 2021 * Budget Work Session #2: DO Board Room, Monday, 6:00 pm**
- April 26, 2021 * Publication of first public notice of Budget Committee meeting
(not more than 30 days before the meeting)
- May 3, 2021 * Early Release of Draft Budget Document
(7 days prior to Budget Meeting)
- May 10, 2021 * 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 24, 2021 * Second Budget Committee Meeting: DO Board Room, Monday 6:00 p.m.**
- June 1, 2021 * 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 21, 2021 * 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, 2021 * Levy Certified to Assessor (No later than July 15, 2021)
- October 2021 (TBD)* Follow Up Meeting to Discuss Results/Begin Discussion on FY 2022-23 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 High School Success/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 or better known as the High School Success Act, 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.

Philomath 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.

Philomath 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 slow and recovery make take a number of years. The SSF for the 2021-23 biennium is currently being discussed by the Oregon legislature. Estimated funding in the proposed budget equals \$9.1 billion, with a 49%/51% split. The possibility exists that this funding could be adjusted based on the outcomes in the 2021 Legislative Session.

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 ($.005 \times \text{Real Market Value}$) 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 (4202).

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 Programs - 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 . The Philomath Academy, a K-12 Alternative School, is shown under Function 1283.

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.

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.

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

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

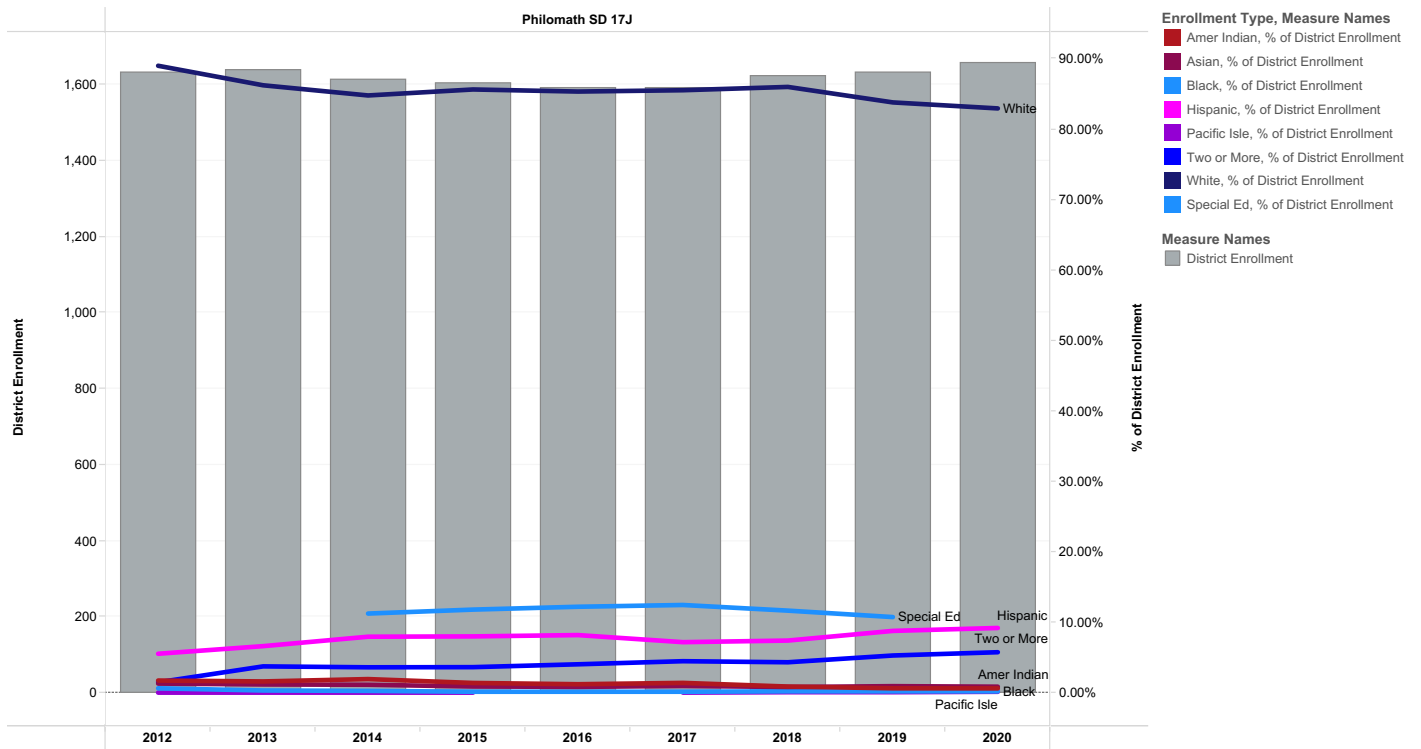
7000 Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

Enrollment Breakdown (District Level)

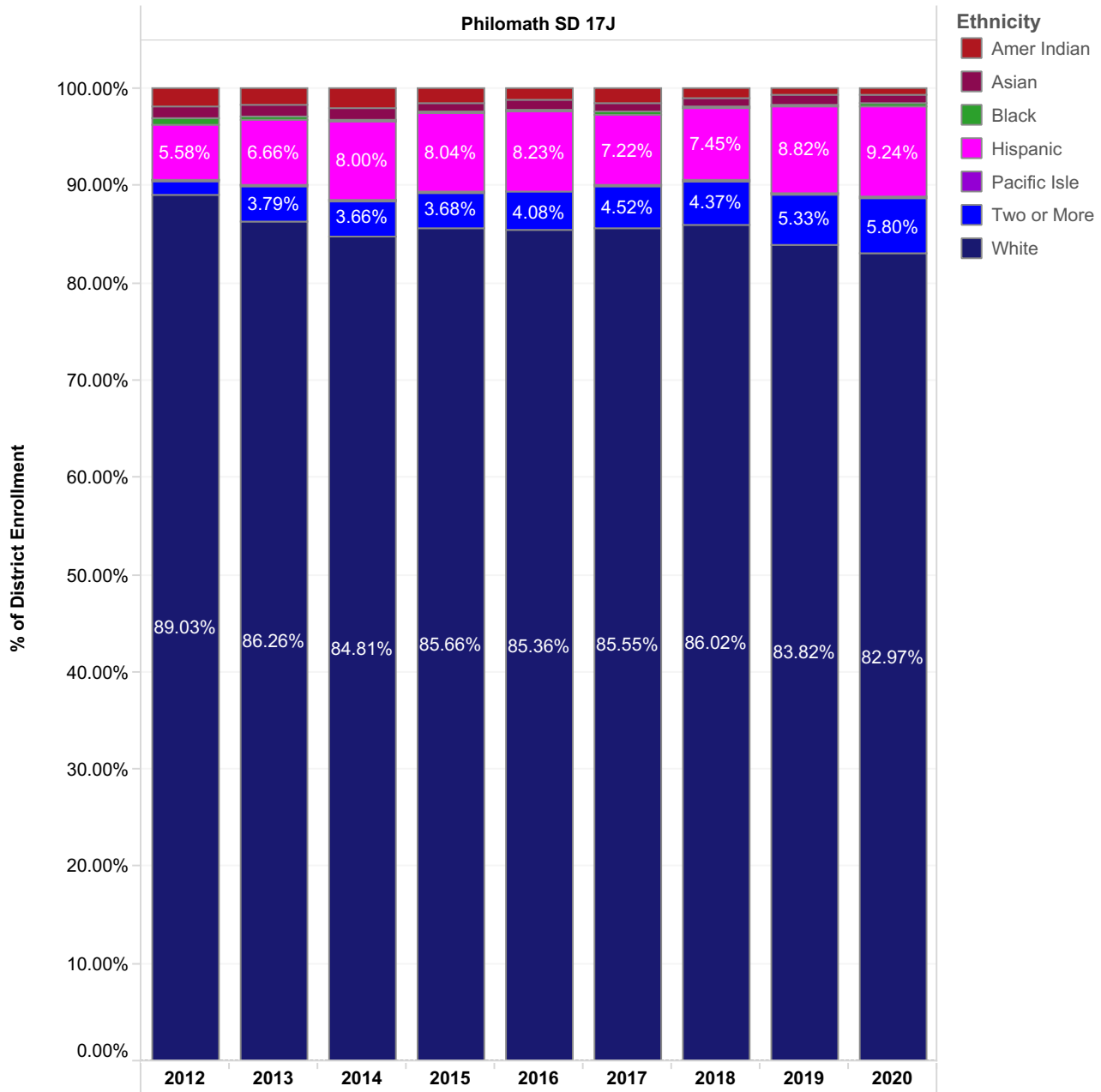
District(s): Philomath SD 17J

Note: Free Reduced Lunch values over 100% of enrollment are caused by some schools serving hot lunch to other nearby schools

Source: Oregon Department of Education

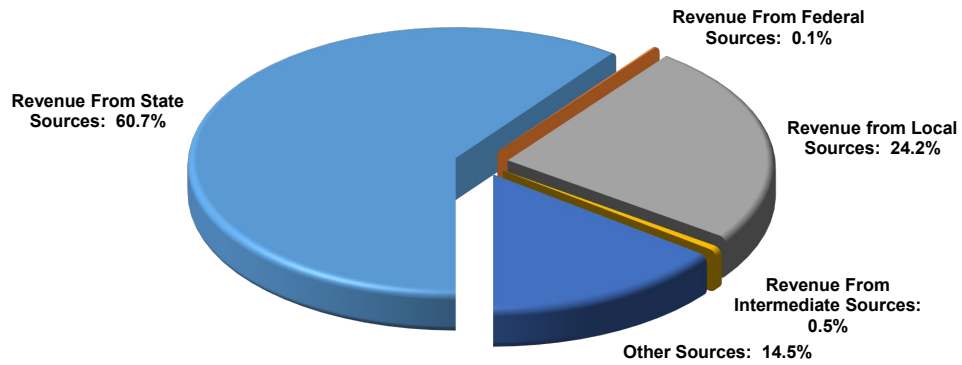


District Race Ethnicity
 District(s): Philomath SD 17J
 Source: Oregon Department of Education



General Fund Resources

Philomath School District 17J



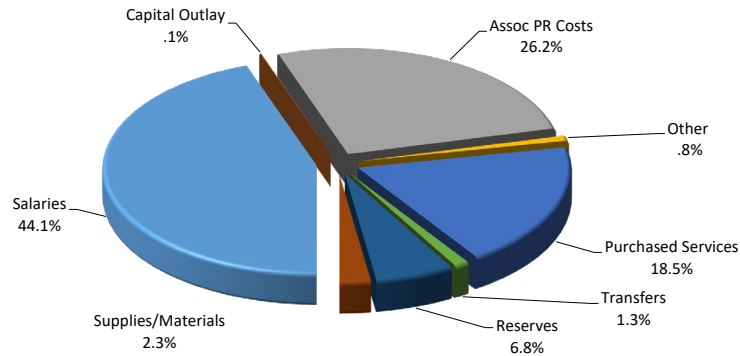
2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Resources	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$		\$	\$	\$
5,020,587	5,101,772	5,737,975	1000 - Revenue from Local Sources	5,451,964	5,451,964	5,451,964
181,302	167,372	118,000	2000 - Revenue From Intermediate Sources	118,000	118,000	118,000
12,301,299	14,236,837	13,861,570	3000 - Revenue From State Sources	13,420,867	13,670,867	13,670,867
78,885	21,403	30,000	4000 - Revenue From Federal Sources	30,000	30,000	30,000
3,093,356	2,838,476	2,723,329	5000 - Other Sources	3,267,000	3,267,000	3,267,000
20,675,429	22,365,859	22,470,874	Total Object:	22,287,831	22,537,831	22,537,831









General Fund Resources

Philomath School District 17J

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Resources	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$		\$	\$	\$
3,428,656	3,759,605	4,106,823	1111 - Current Year's Taxes	4,095,187	4,095,187	4,095,187
134,783	34,445	50,677	1112 - Prior Year's Taxes	50,677	50,677	50,677
87	-	-	1113 - County TAX Sales for Back Taxes	-	-	-
1,223	1,242	-	1114 - Payments in Lieu of Property Taxes	-	-	-
776,894	806,552	800,000	1121 - Current Year's Local Option Taxes	800,000	800,000	800,000
69,768	10,630	50,100	1122 - Prior Years Local Option Taxes	50,100	50,100	50,100
4,278	3,060	1,000	1123 - Penalties & Interest on Local Option Taxes	1,000	1,000	1,000
9,250	8,809	10,000	1190 - Penalties and Interest on Taxes	10,000	10,000	10,000
-	-	170,000	1311 - Tuition From Individuals	-	-	-
150	-	4,375	1331 - Tuition From Individuals	-	-	-
269,367	188,404	180,000	1510 - Interest on Investments	75,000	75,000	75,000
89,340	62,773	90,000	1741 - Sports Participation Fees	90,000	90,000	90,000
20,650	15,745	15,000	1910 - Rentals	15,000	15,000	15,000
14,225	4,271	61,000	1920 - Contrib/Donation Private Source	61,000	61,000	61,000
115,211	123,545	125,000	1943 - Services Provided Charter Schools	130,000	130,000	130,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
3,963	2,065	3,500	1980 - Fees Charged to Grants	3,500	3,500	3,500
67,983	65,868	60,000	1990 - Miscellaneous	60,000	60,000	60,000
14,760	14,760	10,000	1991 - Misc. Erate	10,000	10,000	10,000
70,059	54,110	30,000	2101 - County School Funds	30,000	30,000	30,000
109,305	97,222	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
1,938	16,040	-	2200 - Restricted Revenue	-	-	-
11,211,744	12,579,422	12,839,599	3101 - State School Fund - General Support	12,345,928	12,595,928	12,595,928
231,752	219,208	158,343	3103 - Common School Fund	169,852	169,852	169,852
702,590	494,609	300,000	3104 - State Managed County Timber	300,000	300,000	300,000
-	814,900	392,134	3199 - Other Unrestricted Grants-In-Aid	425,000	425,000	425,000
155,213	128,698	171,494	3299 - Other Restricted Grants-In-Aid	180,087	180,087	180,087
70,840	21,073	-	4200 - Unrestricted Revenue From the Federal Government T	-	-	-
-	-	30,000	4202 - Medicaid Reimbursement (Ages 5-21) - eff 7.1.20	30,000	30,000	30,000
8,046	330	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
-	121,193	-	5100 - Long Term Debt Financing Sources	-	-	-
-	7,200	-	5300 - Sale of or Compensation for Loss of Fixed Assets	-	-	-
3,093,356	2,710,083	2,723,329	5400 - Resources - Beginning Fund Balance	3,267,000	3,267,000	3,267,000
20,675,429	22,365,859	22,470,874	Total Object:	22,287,831	22,537,831	22,537,831

General Fund Expenses
Philomath School District 17J



2018/19 Actual	2019/20 Actual	2020/21 Adopted		General Fund Expenses	2021/22 Proposed		2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE	
8,522,757	8,986,057	9,614,843	171.19	0100 - Salaries	9,938,989	172.54	9,938,989	172.54		9,938,989	172.54
4,704,643	5,181,248	5,540,718		0200 - Associated Payroll Costs	5,901,691		5,901,691			5,901,691	
3,839,403	3,830,281	4,276,287		0300 - Purchased Services	4,168,902		4,168,902			4,168,902	
500,821	531,569	521,601		0400 - Supplies and Materials	526,076		526,076			526,076	
6,166	129,220	11,300		0500 - Capital Outlay	11,300		11,300			11,300	
155,558	172,840	189,125		0600 - Other Objects	172,172		172,172			172,172	
236,000	791,000	301,000		0700 - Transfers	245,000		295,000			295,000	
-	-	2,016,000		0800 - Other Uses of Funds	1,323,701		1,523,701			1,523,701	
17,965,347	19,622,216	22,470,874	171.19	Total Object:	22,287,831	172.54	22,537,831	172.54		22,537,831	172.54

General Fund Expenses By Function
Philomath School District 17J

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses By Function		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
2,856,990	3,293,975	3,392,277	39.31	1111 - Primary, K-5	3,575,812	40.94	3,575,812	40.94
3,160	3,383	3,288		1113 - Elementary Extra Curricular	3,312		3,312	
1,438,121	1,653,862	1,783,275	16.80	1121 - Middle/Junior High Programs, 6-8	1,863,732	16.80	1,863,732	16.80
65,712	70,295	57,513		1122 - Middle/Junior High School Extra Curricular	11,138		11,138	
2,152,758	2,423,033	2,526,065	22.21	1131 - High School Programs, 9-12	2,541,186	22.01	2,541,186	22.01
247,135	257,262	256,895		1132 - High School Extra Curricular	244,297		244,297	
-	26,229	-		1140 - Pre-Kindergarten Programs	-		-	
11,336	8,026	7,466		1210 - Programs for the Talented and Gifted	5,057		5,057	
623,059	739,484	776,178	11.78	1221 - Learning Centers - Structured and Intensive	790,566	11.73	790,566	11.73
81,495	93,827	95,772	1.00	1223 - Community Transition Centers	104,001	1.00	104,001	1.00
1,206,043	1,186,972	1,332,450	19.59	1250 - Less Rest. Programs for Students With Disabilities	1,347,991	18.70	1,347,991	18.70
47,510	50,315	66,751	1.20	1272 - Title I	60,935	0.88	60,935	0.88
109,578	70,411	61,324		1280 - Alternative Education	61,327		61,327	
1,589	10,153	12,000		1281 - Enhanced Diploma	12,000		12,000	
-	-	193,052	3.63	1283 - Philomath Alternative Academy	374,134	3.81	374,134	3.81
2,062,816	2,228,625	2,295,449		1288 - Charter Schools	2,381,169		2,381,169	
80,833	88,383	150,016	2.25	1291 - English Language Learner Programs	164,571	2.25	164,571	2.25
56,785	62,498	62,495	0.38	1299 - Other Programs	64,750	0.38	64,750	0.38
19,304	11,728	25,000		1460 - Special Programs, Summer School	25,000		25,000	
188,033	202,242	218,426	3.97	2110 - Attendance and Social Work Services	242,480	3.97	242,480	3.97
885	1,435	3,000		2115 - Student Safety	3,000		3,000	
486,101	545,806	556,642	6.00	2120 - Guidance Services	605,727	6.00	605,727	6.00
107,926	126,720	123,756	1.44	2130 - Health Services	155,997	1.50	155,997	1.50
98,185	127,635	111,660	1.00	2150 - Speech Pathology and Audiology Services	115,036	1.00	115,036	1.00
276,946	339,741	439,895	2.45	2190 - Service Direction, Student Support Services	250,392	2.45	250,392	2.45
-	20,043	19,031		2210 - Improvement of Instruction Service	19,429		19,429	
101,789	92,824	123,658	2.31	2220 - Educational Media Services	222,179	3.31	222,179	3.31
15,769	5,010	9,198		2230 - Assessment and Testing	8,699		8,699	
66,516	38,032	47,317		2240 - Instructional Staff Development	47,539		47,539	
46,563	67,724	49,450		2310 - Board of Education Services	51,950		51,950	
316,943	283,255	288,046	1.90	2321 - Office of the Superintendent Services	301,687	1.90	301,687	1.90
1,400,166	1,472,815	1,532,294	12.51	2410 - Office of the Principal Services	1,540,314	12.45	1,540,314	12.45
391,643	386,733	412,887	4.00	2520 - Fiscal Services	419,545	4.00	419,545	4.00
1,547,987	1,495,455	1,713,104	13.13	2542 - Care and Upkeep of Buildings Services	1,710,908	13.13	1,731,908	13.13
53,803	34,632	52,668		2543 - Care and Upkeep of Grounds Services	54,745		54,745	
811,638	657,598	831,546	0.15	2550 - Student Transportation Services	832,706	0.15	832,706	0.15
8,463	4,564	5,000		2640 - Staff Services	5,000		5,000	
489,680	643,743	513,368	4.00	2662 - Systems Analysis Services	494,327	4.00	494,327	4.00
250,000	-	-		2700 - Supplemental Retirement Program	-		-	
6,089	6,747	5,662	0.20	3120 - Food Preparation and Dispensing Services	6,492	0.20	6,492	0.20
236,000	791,000	301,000		5200 - Transfers of Funds	245,000		295,000	
-	-	300,000		6110 - Operating Contingency	279,185		458,185	
-	-	1,716,000		7000 - Unappropriated Ending Fund Balance	1,044,516		1,044,516	
17,965,347	19,622,216	22,470,874	171.19	Total Function:	22,287,831	172.54	22,537,831	172.54

General Fund Expenses
Philomath School District 17J

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,599,772	1,690,377	1,787,296	30.20	1111 - Primary, K-5	1,824,581	30.20	1,824,581 30.20
158,094	205,576	222,271	9.11	0111 - Licensed Salaries	266,227	10.74	266,227 10.74
51,989	32,415	57,950		0112 - Classified Salaries	57,950		57,950
14,525	43,016	36,000		0121 - Substitutes - Licensed	36,000		36,000
-	-	7,105		0122 - Substitutes - Classified	-		-
-	14,210	-		0130 - Additional Salary	7,105		7,105
853	965	300		0141 - Additional Salary	300		300
16,316	26,175	27,000		0142 - Comp Time	20,700		20,700
12,790	12,925	7,114		0143 - Insurance Opt Out	4,568		4,568
650	1,000	400		0154 - Extra Duty	350		350
3,309	3,140	600		0159 - Student Teaching Stipend	600		600
1,109	1,225	925		0165 - Vacation Payoff	-		-
1,853	2,358	2,378		0166 - Sick Leave Incentive	768		768
211,312	339,484	335,655		0167 - Longevity	348,156		348,156
102,583	112,711	128,958		0210 - Public Employees Retirement System	133,149		133,149
147,248	158,342	182,701		0212 - Employee Contribution Pick-Up	188,633		188,633
137,676	147,994	164,427		0213 - PERS Bond 1	169,765		169,765
12,901	8,939	10,228		0220 - Social Security Administration	10,526		10,526
-	-	-		0231 - Worker's Compensation	8,877		8,877
282,983	333,264	325,891		0234 - OR Paid Fmli	400,479		400,479
1,083	1,186	1,364		0241 - Medical Insurance	1,364		1,364
5,434	6,235	5,515		0243 - Life Insurance	5,515		5,515
495	560	532		0244 - LTD Insurance	532		532
6,268	6,804	7,274		0245 - Employee Assistance Programs	7,274		7,274
27,553	27,553	24,193		0247 - STD Insurance	24,193		24,193
-	2,000	-		0249 - Retirement Benefits	-		-
2,768	1,665	7,100		0319 - Other Instructional, Professional and Technical S	7,100		7,100
9,425	5,672	10,000		0322 - Repairs and Maintenance Services	10,000		10,000
573	721	600		0324 - Rentals	600		600
-	75	-		0340 - Travel	-		-
27,956	28,975	26,900		0353 - Postage	28,900		28,900
7,342	1,946	7,000		0410 - Consumable Supplies and Materials	7,000		7,000
6,640	63,333	-		0420 - Textbooks	-		-
885	1,843	550		0421 - District Textbook Adoption	550		550
931	-	500		0460 - Non-Consumable Items	500		500
3,387	2,662	3,250		0465 - Technology Supplies	3,250		3,250
-	1,912	-		0470 - Computer Software	-		-
289	6,718	300		0480 - Computer Hardware	300		300
2,856,990	3,293,975	3,392,277	39.31	0640 - Dues and Fees	3,575,812	40.94	3,575,812 40.94
				Total Function:			
				1113 - Elementary Extra Curricular			
2,372	2,447	2,402		0154 - Extra Duty	2,402		2,402
237	389	342		0210 - Public Employees Retirement System	357		357
142	147	144		0212 - Employee Contribution Pick-Up	144		144
202	208	205		0213 - PERS Bond 1	205		205
182	182	183		0220 - Social Security Administration	183		183
16	11	12		0231 - Worker's Compensation	12		12
-	-	-		0234 - OR Paid Fmli	9		9
9	-	-		0241 - Medical Insurance	-		-
3,160	3,383	3,288		Total Function:	3,312	3,312	3,312
				1121 - Middle/Junior High Programs, 6-8			
863,266	970,662	1,033,363	16.80	0111 - Licensed Salaries	1,075,949	16.80	1,075,949 16.80
35,463	18,816	20,000		0121 - Substitutes - Licensed	20,000		20,000
1,236	8,560	2,000		0122 - Substitutes - Classified	2,000		2,000
6,000	5,841	6,588		0143 - Insurance Opt Out	3,600		3,600
8,310	2,646	-		0154 - Extra Duty	-		-
(475)	800	200		0159 - Student Teaching Stipend	875		875
-	925	-		0166 - Sick Leave Incentive	-		-
109,718	177,095	172,952		0210 - Public Employees Retirement System	177,716		177,716
49,939	57,147	63,728		0212 - Employee Contribution Pick-Up	66,145		66,145
71,292	81,179	90,281		0213 - PERS Bond 1	93,706		93,706
67,577	73,545	81,254		0220 - Social Security Administration	84,334		84,334
6,299	4,376	5,011		0231 - Worker's Compensation	5,199		5,199
-	-	-		0234 - OR Paid Fmli	4,409		4,409
129,149	165,980	158,634		0241 - Medical Insurance	180,535		180,535
486	579	581		0243 - Life Insurance	581		581
2,612	3,155	2,470		0244 - LTD Insurance	2,470		2,470
206	244	240		0245 - Employee Assistance Programs	240		240
2,959	3,550	2,746		0247 - STD Insurance	2,746		2,746
7,209	7,209	31,302		0249 - Retirement Benefits	31,302		31,302
75	25	200		0311 - Instruction Services	200		200
-	2,000	-		0319 - Other Instructional, Professional and Technical S	-		-
3,048	413	4,500		0322 - Repairs and Maintenance Services	4,500		4,500
3,971	1,459	4,000		0324 - Rentals	4,000		4,000
53	494	-		0340 - Travel	-		-
16,799	11,754	13,250		0410 - Consumable Supplies and Materials	13,250		13,250
4,121	4,070	4,000		0420 - Textbooks	4,000		4,000
34,479	38,574	75,000		0421 - District Textbook Adoption	75,000		75,000
9,626	4,788	7,500		0440 - Periodicals	7,500		7,500
2,844	-	1,000		0465 - Technology Supplies	1,000		1,000
918	2,843	1,500		0470 - Computer Software	1,500		1,500
492	5,133	525		0640 - Dues and Fees	525		525
450	-	450		0641 - Student Dues & Fees	450		450
1,438,121	1,653,862	1,783,275	16.80	Total Function:	1,863,732	16.80	1,863,732 16.80

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
1,215	816	-	1122 - Middle/Junior High School Extra Curricular		-	-	-
27,052	27,384	29,248	0121 - Substitutes - Licensed		-	-	-
1,879	1,844	1,776	0150 - Coaching/Athletics		-	-	-
17,770	18,736	4,366	0152 - Athletic Supervision		-	-	-
4,618	7,072	6,620	0154 - Extra Duty		2,640	2,640	2,640
1,982	2,069	2,122	0210 - Public Employees Retirement System		392	392	392
2,809	2,931	3,007	0212 - Employee Contribution Pick-Up		158	158	158
3,601	3,556	2,708	0213 - PERS Bond 1		224	224	224
334	215	166	0220 - Social Security Administration		202	202	202
-	-	-	0231 - Worker's Compensation		12	12	12
8	-	-	0234 - OR Paid Fmli		10	10	10
3,342	3,549	3,500	0241 - Medical Insurance		-	-	-
1,102	1,123	1,000	0319 - Other Instructional, Professional and Technical S		3,500	3,500	3,500
-	1,000	3,000	0410 - Consumable Supplies and Materials		1,000	1,000	1,000
65,712	70,295	57,513	0413 - Uniforms		3,000	3,000	3,000
			Total Function:		11,138	11,138	11,138
			1131 - High School Programs, 9-12				
1,291,617	1,419,886	1,502,657 22.21	0111 - Licensed Salaries		1,508,284 22.01	1,508,284 22.01	1,508,284 22.01
-	506	-	0112 - Classified Salaries		-	-	-
25,671	25,859	36,000	0121 - Substitutes - Licensed		36,000	36,000	36,000
1,089	2,898	1,500	0122 - Substitutes - Classified		1,500	1,500	1,500
126	256	-	0128 - Summer Crew		-	-	-
300	300	300	0133 - Cell Phone Stipend		295	295	295
9,015	15,912	15,912	0143 - Insurance Opt Out		14,712	14,712	14,712
16,517	26,288	12,883	0154 - Extra Duty		11,610	11,610	11,610
3,005	393	-	0158 - Tutoring		-	-	-
700	600	600	0159 - Student Teaching Stipend		500	500	500
1,021	1,066	846	0166 - Sick Leave Incentive		-	-	-
-	(0)	-	0201 - Budgeted Payroll Costs		-	-	-
179,967	281,328	268,339	0210 - Public Employees Retirement System		262,017	262,017	262,017
79,300	87,525	94,243	0212 - Employee Contribution Pick-Up		94,377	94,377	94,377
112,633	123,615	133,515	0213 - PERS Bond 1		133,702	133,702	133,702
99,499	109,939	120,157	0220 - Social Security Administration		120,331	120,331	120,331
9,276	6,445	7,425	0231 - Worker's Compensation		7,428	7,428	7,428
-	-	-	0234 - OR Paid Fmli		6,291	6,291	6,291
200,857	208,012	204,926	0241 - Medical Insurance		221,077	221,077	221,077
770	807	890	0243 - Life Insurance		890	890	890
4,128	4,401	4,275	0244 - LTD Insurance		4,275	4,275	4,275
325	345	318	0245 - Employee Assistance Programs		318	318	318
4,805	5,129	4,361	0247 - STD Insurance		4,361	4,361	4,361
44,043	37,508	40,368	0249 - Retirement Benefits		40,368	40,368	40,368
9,957	8,684	12,000	0311 - Instruction Services		12,000	12,000	12,000
7,840	2,560	4,000	0319 - Other Instructional, Professional and Technical S		4,000	4,000	4,000
1,958	1,587	4,600	0322 - Repairs and Maintenance Services		4,600	4,600	4,600
2,853	641	4,250	0324 - Rentals		4,250	4,250	4,250
2,367	1,664	1,800	0340 - Travel		1,800	1,800	1,800
1,822	-	1,800	0355 - Printing and Binding		1,800	1,800	1,800
130	-	-	0389 - Other Non Instruction, Prof.		-	-	-
26,774	24,672	29,250	0410 - Consumable Supplies and Materials		25,550	25,550	25,550
2,887	11,728	4,000	0420 - Textbooks		4,000	4,000	4,000
6,246	-	-	0421 - District Textbook Adoption		-	-	-
1,313	1,495	1,750	0460 - Non-Consumable Items		1,750	1,750	1,750
1,331	5,201	750	0465 - Technology Supplies		750	750	750
529	560	600	0470 - Computer Software		600	600	600
-	-	5,000	0540 - Depreciable Equipment		5,000	5,000	5,000
1,932	5,222	6,500	0640 - Dues and Fees		6,500	6,500	6,500
155	-	250	0641 - Student Dues & Fees		250	250	250
2,152,758	2,423,033	2,526,065 22.21	Total Function:		2,541,186 22.01	2,541,186 22.01	2,541,186 22.01
			1132 - High School Extra Curricular				
3,137	1,515	-	0121 - Substitutes - Licensed		-	-	-
134,925	138,251	138,796	0150 - Coaching/Athletics		134,252	134,252	134,252
8,366	8,018	5,329	0152 - Athletic Supervision		-	-	-
20,605	20,091	20,091	0154 - Extra Duty		20,086	20,086	20,086
11,002	31,907	17,641	0210 - Public Employees Retirement System		14,288	14,288	14,288
3,488	3,709	6,383	0212 - Employee Contribution Pick-Up		5,452	5,452	5,452
7,966	6,970	9,042	0213 - PERS Bond 1		7,722	7,722	7,722
12,653	12,725	12,566	0220 - Social Security Administration		11,811	11,811	11,811
1,216	775	772	0231 - Worker's Compensation		873	873	873
-	-	-	0234 - OR Paid Fmli		613	613	613
75	-	-	0241 - Medical Insurance		-	-	-
0	-	-	0243 - Life Insurance		-	-	-
1	-	-	0244 - LTD Insurance		-	-	-
0	-	-	0245 - Employee Assistance Programs		-	-	-
1	-	-	0247 - STD Insurance		-	-	-
6,743	5,059	6,000	0322 - Repairs and Maintenance Services		6,000	6,000	6,000
3,298	931	2,500	0324 - Rentals		2,500	2,500	2,500
3,724	2,397	3,000	0340 - Travel		3,000	3,000	3,000
4,350	9,613	15,000	0389 - Other Non Instruction, Prof.		15,000	15,000	15,000
12,086	7,350	13,375	0410 - Consumable Supplies and Materials		10,800	10,800	10,800
1,807	2,588	-	0411 - Training Supplies		2,500	2,500	2,500
334	480	400	0412 - Technology Parts		400	400	400
5,710	4,600	5,000	0413 - Uniforms		5,000	5,000	5,000
4,732	285	1,000	0460 - Non-Consumable Items		1,000	1,000	1,000
795	-	-	0470 - Computer Software		-	-	-
120	-	-	0640 - Dues and Fees		3,000	3,000	3,000
247,135	257,262	256,895	Total Function:		244,297	244,297	244,297
			1140 - Pre-Kindergarten Programs				
-	26,229	-	0374 - Other Tuition		-	-	-

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
143	-	-	1210 - Programs for the Talented and Gifted				
5,004	5,177	5,176	0121 - Substitutes - Licensed		-	-	-
609	912	819	0154 - Extra Duty		3,450	3,450	3,450
309	311	311	0210 - Public Employees Retirement System		513	513	513
438	440	440	0212 - Employee Contribution Pick-Up		207	207	207
384	393	396	0213 - PERS Bond 1		293	293	293
35	22	24	0220 - Social Security Administration		264	264	264
-	-	-	0231 - Worker's Compensation		16	16	16
20	-	-	0234 - OR Paid Fmli		14	14	14
4,354	-	-	0340 - Travel		-	-	-
41	773	300	0389 - Other Non Instruction, Prof.		-	-	-
11,336	8,026	7,466	0410 - Consumable Supplies and Materials		300	300	300
			Total Function:		5,057	5,057	5,057
216,578	226,516	236,364 3.50	1221 - Learning Centers - Structured and Intensive		241,934 3.50	241,934 3.50	241,934 3.50
155,782	204,724	218,867 8.28	0111 - Licensed Salaries		219,224 8.23	219,224 8.23	219,224 8.23
7,647	-	-	0112 - Classified Salaries		-	-	-
3,816	5,250	5,400	0122 - Substitutes - Classified		-	-	-
152	478	-	0143 - Insurance Opt Out		4,425	4,425	4,425
981	1,777	-	0144 - Salary in Lieu of Sect 125		-	-	-
2,482	2,888	3,133	0154 - Extra Duty		-	-	-
446	1,146	1,153	0165 - Vacation Payoff		3,133	3,133	3,133
46,938	76,139	74,344	0167 - Longevity		946	946	946
22,738	25,396	27,895	0210 - Public Employees Retirement System		75,034	75,034	75,034
32,337	35,977	39,519	0212 - Employee Contribution Pick-Up		28,178	28,178	28,178
28,431	32,429	35,566	0213 - PERS Bond 1		39,920	39,920	39,920
2,713	1,974	2,188	0220 - Social Security Administration		35,929	35,929	35,929
-	-	-	0231 - Worker's Compensation		2,211	2,211	2,211
91,755	116,045	127,075	0234 - OR Paid Fmli		1,878	1,878	1,878
272	308	-	0241 - Medical Insurance		133,080	133,080	133,080
1,081	1,218	-	0243 - Life Insurance		-	-	-
157	181	-	0244 - LTD Insurance		-	-	-
1,357	1,550	-	0245 - Employee Assistance Programs		-	-	-
4,049	4,024	2,860	0247 - STD Insurance		-	-	-
1,053	167	-	0249 - Retirement Benefits		2,860	2,860	2,860
1,377	1,297	1,100	0340 - Travel		-	-	-
919	-	714	0410 - Consumable Supplies and Materials		1,100	1,100	1,100
623,059	739,484	776,178 11.78	0460 - Non-Consumable Items		714	714	714
			Total Function:		790,566 11.73	790,566 11.73	790,566 11.73
30,352	35,778	33,935 1.00	1223 - Community Transition Centers				
-	-	500	0112 - Classified Salaries		35,121 1.00	35,121 1.00	35,121 1.00
-	299	-	0122 - Substitutes - Classified		500	500	500
-	-	-	0142 - Comp Time		-	-	-
1,273	1,948	1,663	0154 - Extra Duty		3,300	3,300	3,300
276	328	328	0165 - Vacation Payoff		1,663	1,663	1,663
3,061	5,705	5,094	0167 - Longevity		351	351	351
1,838	2,166	2,186	0210 - Public Employees Retirement System		6,007	6,007	6,007
2,603	3,069	3,096	0212 - Employee Contribution Pick-Up		2,456	2,456	2,456
2,369	2,790	2,786	0213 - PERS Bond 1		3,480	3,480	3,480
217	167	173	0220 - Social Security Administration		3,131	3,131	3,131
-	-	-	0231 - Worker's Compensation		195	195	195
11,613	12,203	11,340	0234 - OR Paid Fmli		164	164	164
20	20	24	0241 - Medical Insurance		13,020	13,020	13,020
81	97	100	0243 - Life Insurance		24	24	24
14	14	14	0244 - LTD Insurance		100	100	100
99	118	50	0245 - Employee Assistance Programs		14	14	14
-	-	120	0247 - STD Insurance		50	50	50
225	-	1,500	0249 - Retirement Benefits		120	120	120
507	274	1,276	0318 - Professional and Improvement Costs for Non-Instruc		1,000	1,000	1,000
408	429	420	0340 - Travel		1,232	1,232	1,232
21,118	26,267	26,267	0351 - Telephone		430	430	430
1,457	89	2,000	0390 - Other General Professional and Technological Servi		26,696	26,696	26,696
3,963	2,065	2,900	0410 - Consumable Supplies and Materials		2,000	2,000	2,000
81,495	93,827	95,772 1.00	0690 - Grant Indirect Charges		2,947	2,947	2,947
			Total Function:		104,001 1.00	104,001 1.00	104,001 1.00
405,909	377,125	406,225 6.50	1250 - Less Rest. Programs for Students With Disabilities				
291,134	297,061	340,817 13.09	0111 - Licensed Salaries		421,751 6.50	421,751 6.50	421,751 6.50
19,540	6,397	12,500	0112 - Classified Salaries		324,775 12.20	324,775 12.20	324,775 12.20
13,014	224	14,000	0121 - Substitutes - Licensed		12,500	12,500	12,500
673	1,411	600	0122 - Substitutes - Classified		14,000	14,000	14,000
3,100	900	-	0142 - Comp Time		600	600	600
5,769	5,455	-	0143 - Insurance Opt Out		-	-	-
12,483	8,848	9,875	0154 - Extra Duty		-	-	-
290	440	290	0165 - Vacation Payoff		9,875	9,875	9,875
6,206	5,057	5,063	0166 - Sick Leave Incentive		-	-	-
76,734	110,900	117,601	0167 - Longevity		6,449	6,449	6,449
41,147	39,540	47,365	0210 - Public Employees Retirement System		120,582	120,582	120,582
58,703	56,055	67,098	0212 - Employee Contribution Pick-Up		47,402	47,402	47,402
55,853	51,592	60,389	0213 - PERS Bond 1		67,149	67,149	67,149
5,276	3,116	3,748	0220 - Social Security Administration		60,429	60,429	60,429
-	-	-	0231 - Worker's Compensation		3,754	3,754	3,754
195,897	209,225	227,283	0234 - OR Paid Fmli		3,158	3,158	3,158
531	520	700	0241 - Medical Insurance		235,971	235,971	235,971
2,155	2,064	1,200	0243 - Life Insurance		700	700	700
297	293	600	0244 - LTD Insurance		1,200	1,200	1,200
2,523	2,477	1,650	0245 - Employee Assistance Programs		600	600	600
809	544	696	0247 - STD Insurance		1,650	1,650	1,650
1,892	2,825	3,000	0249 - Retirement Benefits		696	696	696
320	-	-	0319 - Other Instructional, Professional and Technical S		3,000	3,000	3,000
51	786	1,500	0322 - Repairs and Maintenance Services		-	-	-
550	-	1,000	0340 - Travel		1,500	1,500	1,500
478	45	4,000	0389 - Other Non Instruction, Prof.		1,000	1,000	1,000
1,882	-	-	0410 - Consumable Supplies and Materials		4,000	4,000	4,000
2,230	-	1,500	0421 - District Textbook Adoption		-	-	-
-	2,418	-	0460 - Non-Consumable Items		1,500	1,500	1,500
600	1,653	3,000	0465 - Technology Supplies		-	-	-
-	-	750	0470 - Computer Software		3,000	3,000	3,000
1,206,043	1,186,972	1,332,450 19.59	0640 - Dues and Fees		750	750	750
			Total Function:		1,347,991 18.70	1,347,991 18.70	1,347,991 18.70

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
24,021	25,006	34,624 1.20	1272 - Title I		25,763 0.88	25,763 0.88	25,763 0.88
625	-	-	0112 - Classified Salaries		-	-	-
-	-	-	0122 - Substitutes - Classified		-	-	-
168	97	-	0141 - Additional Salary		7,105	7,105	7,105
1,371	1,690	813	0154 - Extra Duty		-	-	-
721	750	750	0165 - Vacation Payoff		813	813	813
4,087	5,853	6,829	0167 - Longevity		1,547	1,547	1,547
1,577	1,653	2,171	0210 - Public Employees Retirement System		6,260	6,260	6,260
2,248	2,341	3,076	0212 - Employee Contribution Pick-Up		2,115	2,115	2,115
2,058	2,107	2,768	0213 - PERS Bond 1		2,994	2,994	2,994
184	119	171	0220 - Social Security Administration		2,695	2,695	2,695
-	-	-	0231 - Worker's Compensation		166	166	166
10,019	10,262	15,212	0234 - OR Paid Fmli		140	140	140
20	20	23	0241 - Medical Insurance		11,000	11,000	11,000
71	74	100	0243 - Life Insurance		23	23	23
14	14	-	0244 - LTD Insurance		100	100	100
87	90	94	0245 - Employee Assistance Programs		-	-	-
240	240	120	0247 - STD Insurance		94	94	94
47,510	50,315	66,751 1.20	0249 - Retirement Benefits		120	120	120
			Total Function:		60,935 0.88	60,935 0.88	60,935 0.88
4,545	4,568	-	1280 - Alternative Education		-	-	-
-	94	200	0111 - Licensed Salaries		200	200	200
6,443	-	-	0121 - Substitutes - Licensed		-	-	-
1,701	971	21	0130 - Additional Salary		-	-	-
659	274	12	0210 - Public Employees Retirement System		23	23	23
934	388	17	0212 - Employee Contribution Pick-Up		12	12	12
839	357	15	0213 - PERS Bond 1		17	17	17
76	20	1	0220 - Social Security Administration		15	15	15
-	-	-	0231 - Worker's Compensation		1	1	1
-	-	-	0234 - OR Paid Fmli		1	1	1
81,741	30,588	51,000	0319 - Other Instructional, Professional and Technical S		-	-	-
505	-	1,520	0374 - Other Tuition		51,000	51,000	51,000
853	2,077	1,538	0389 - Other Non Instruction, Prof.		1,520	1,520	1,520
8,387	-	5,000	0410 - Consumable Supplies and Materials		1,538	1,538	1,538
57	550	-	0420 - Textbooks		5,000	5,000	5,000
1,299	-	1,000	0460 - Non-Consumable Items		-	-	-
1,539	3,975	1,000	0465 - Technology Supplies		1,000	1,000	1,000
109,578	70,411	61,324	0470 - Computer Software		1,000	1,000	1,000
			Total Function:		61,327	61,327	61,327
1,432	8,202	10,000	1281 - Enhanced Diploma		10,000	10,000	10,000
156	1,951	2,000	0374 - Other Tuition		2,000	2,000	2,000
1,589	10,153	12,000	0420 - Textbooks		2,000	2,000	2,000
			Total Function:		12,000	12,000	12,000
-	-	65,110 1.63	1283 - Philomath Alternative Academy		72,066 1.00	72,066 1.00	72,066 1.00
-	-	44,976 2.00	0112 - Classified Salaries		49,719 1.81	49,719 1.81	49,719 1.81
-	-	-	0113 - Administrators		105,256 1.00	105,256 1.00	105,256 1.00
-	-	-	0133 - Cell Phone Stipend		780	780	780
-	-	-	0153 - Extended Contract		2,800	2,800	2,800
-	-	15,655	0210 - Public Employees Retirement System		39,806	39,806	39,806
-	-	6,606	0212 - Employee Contribution Pick-Up		13,837	13,837	13,837
-	-	9,358	0213 - PERS Bond 1		19,603	19,603	19,603
-	-	8,422	0220 - Social Security Administration		17,642	17,642	17,642
-	-	518	0231 - Worker's Compensation		1,083	1,083	1,083
-	-	-	0234 - OR Paid Fmli		922	922	922
-	-	42,407	0241 - Medical Insurance		49,120	49,120	49,120
-	-	-	0410 - Consumable Supplies and Materials		1,500	1,500	1,500
-	-	193,052 3.63	Total Function:		374,134 3.81	374,134 3.81	374,134 3.81
1,635,632	1,755,818	1,785,464	1288 - Charter Schools		1,825,532	1,825,532	1,825,532
381,694	435,674	464,985	0360 - Charter School Payments, ADM		510,637	510,637	510,637
43,253	34,590	45,000	0361 - Charter School, Remote Elementary		45,000	45,000	45,000
2,238	2,543	-	0362 - Charter School, Levy		-	-	-
2,062,816	2,228,625	2,295,449	0363 - Charter School, Prior Year Adjustment		-	-	-
			Total Function:		2,381,169	2,381,169	2,381,169
42,157	45,159	48,608 1.00	1291 - English Language Learner Programs		51,310 1.00	51,310 1.00	51,310 1.00
5,759	6,174	30,695 1.25	0111 - Licensed Salaries		35,276 1.25	35,276 1.25	35,276 1.25
270	376	1,700	0112 - Classified Salaries		1,700	1,700	1,700
-	-	100	0121 - Substitutes - Licensed		100	100	100
-	-	7,105	0122 - Substitutes - Classified		-	-	-
-	-	-	0130 - Additional Salary		7,105	7,105	7,105
-	1,017	-	0141 - Additional Salary		-	-	-
4,817	8,331	12,471	0154 - Extra Duty		-	-	-
2,875	3,141	5,291	0210 - Public Employees Retirement System		14,127	14,127	14,127
4,096	4,482	7,499	0212 - Employee Contribution Pick-Up		5,729	5,729	5,729
3,600	3,939	6,749	0213 - PERS Bond 1		8,118	8,118	8,118
337	232	416	0220 - Social Security Administration		7,306	7,306	7,306
-	-	-	0231 - Worker's Compensation		452	452	452
14,946	14,755	26,832	0234 - OR Paid Fmli		382	382	382
42	39	100	0241 - Medical Insurance		30,416	30,416	30,416
208	200	350	0243 - Life Insurance		100	100	100
18	17	100	0244 - LTD Insurance		350	350	350
189	191	100	0245 - Employee Assistance Programs		100	100	100
100	-	450	0247 - STD Insurance		100	100	100
1,374	-	450	0319 - Other Instructional, Professional and Technical S		450	450	450
44	331	500	0340 - Travel		450	450	450
-	-	500	0410 - Consumable Supplies and Materials		500	500	500
80,833	88,383	150,016 2.25	0420 - Textbooks		500	500	500
			Total Function:		164,571 2.25	164,571 2.25	164,571 2.25

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
38,473	39,795	40,591 0.38	1299 - Other Programs		41,402 0.38	41,402 0.38	41,402 0.38
-	1,350	1,235	0113 - Administrators		1,350	1,350	1,350
293	293	293	0131 - Travel Allowance		293	293	293
3,882	6,330	5,989	0133 - Cell Phone Stipend		6,396	6,396	6,396
2,326	2,486	2,527	0210 - Public Employees Retirement System		2,583	2,583	2,583
3,338	3,522	3,580	0212 - Employee Contribution Pick-Up		3,659	3,659	3,659
2,880	3,132	3,222	0213 - PERS Bond 1		3,293	3,293	3,293
263	184	198	0220 - Social Security Administration		202	202	202
-	-	-	0231 - Worker's Compensation		172	172	172
5,092	5,167	4,860	0234 - OR Paid Fmli		5,400	5,400	5,400
24	24	-	0241 - Medical Insurance		-	-	-
64	66	-	0243 - Life Insurance		-	-	-
5	5	-	0244 - LTD Insurance		-	-	-
146	144	-	0245 - Employee Assistance Programs		-	-	-
56,785	62,498	62,495 0.38	0247 - STD Insurance		-	-	-
			Total Function:		64,750 0.38	64,750 0.38	64,750 0.38
			1460 - Special Programs, Summer School				
955	1,238	-	0124 - Temporary - Classified		-	-	-
616	675	-	0128 - Summer Crew		-	-	-
13,181	6,698	-	0154 - Extra Duty		-	-	-
1,575	1,248	-	0210 - Public Employees Retirement System		-	-	-
722	476	-	0212 - Employee Contribution Pick-Up		-	-	-
1,022	675	-	0213 - PERS Bond 1		-	-	-
1,128	659	-	0220 - Social Security Administration		-	-	-
103	60	-	0231 - Worker's Compensation		-	-	-
0	-	-	0241 - Medical Insurance		-	-	-
0	-	-	0243 - Life Insurance		-	-	-
1	-	-	0244 - LTD Insurance		-	-	-
0	-	-	0245 - Employee Assistance Programs		-	-	-
0	-	-	0247 - STD Insurance		-	-	-
-	-	25,000	0319 - Other Instructional, Professional and Technical S		25,000	25,000	25,000
19,304	11,728	25,000	Total Function:		25,000	25,000	25,000
			2110 - Attendance and Social Work Services				
118,354	121,714	132,587 3.97	0112 - Classified Salaries		139,725 3.97	139,725 3.97	139,725 3.97
2,740	2,502	4,100	0122 - Substitutes - Classified		4,100	4,100	4,100
373	182	50	0142 - Comp Time		50	50	50
1,800	2,025	1,800	0143 - Insurance Opt Out		1,800	1,800	1,800
102	8	-	0144 - Salary in Lieu of Sect 125		-	-	-
25	1,206	-	0154 - Extra Duty		-	-	-
2,960	1,821	3,209	0165 - Vacation Payoff		3,209	3,209	3,209
33	171	137	0167 - Longevity		430	430	430
12,221	19,809	19,885	0210 - Public Employees Retirement System		21,933	21,933	21,933
7,313	7,522	8,513	0212 - Employee Contribution Pick-Up		8,960	8,960	8,960
10,366	10,656	12,062	0213 - PERS Bond 1		12,693	12,693	12,693
9,445	9,966	10,855	0220 - Social Security Administration		11,423	11,423	11,423
899	589	673	0231 - Worker's Compensation		707	707	707
-	-	-	0234 - OR Paid Fmli		597	597	597
20,169	23,018	22,757	0241 - Medical Insurance		35,055	35,055	35,055
87	83	166	0243 - Life Insurance		166	166	166
349	371	505	0244 - LTD Insurance		505	505	505
59	58	134	0245 - Employee Assistance Programs		134	134	134
435	455	436	0247 - STD Insurance		436	436	436
62	61	157	0249 - Retirement Benefits		157	157	157
240	-	-	0340 - Travel		-	-	-
-	25	400	0410 - Consumable Supplies and Materials		400	400	400
188,033	202,242	218,426 3.97	Total Function:		242,480 3.97	242,480 3.97	242,480 3.97
			2115 - Student Safety				
135	-	500	0389 - Other Non Instruction, Prof.		500	500	500
750	1,435	2,500	0410 - Consumable Supplies and Materials		2,500	2,500	2,500
885	1,435	3,000	Total Function:		3,000	3,000	3,000
			2120 - Guidance Services				
270,648	287,176	306,275 5.00	0111 - Licensed Salaries		332,740 5.00	332,740 5.00	332,740 5.00
29,791	31,761	33,851 1.00	0112 - Classified Salaries		35,745 1.00	35,745 1.00	35,745 1.00
105	-	-	0122 - Substitutes - Classified		-	-	-
-	-	2,820	0130 - Additional Salary		-	-	-
526	175	150	0142 - Comp Time		150	150	150
4,800	7,200	7,200	0143 - Insurance Opt Out		7,200	7,200	7,200
10,221	10,151	1,500	0153 - Extended Contract		3,050	3,050	3,050
-	2,816	700	0154 - Extra Duty		-	-	-
-	-	2,000	0165 - Vacation Payoff		2,000	2,000	2,000
33,250	57,591	53,953	0210 - Public Employees Retirement System		56,526	56,526	56,526
17,690	20,346	21,269	0212 - Employee Contribution Pick-Up		22,851	22,851	22,851
25,061	28,824	30,132	0213 - PERS Bond 1		32,374	32,374	32,374
23,931	25,800	27,119	0220 - Social Security Administration		29,136	29,136	29,136
2,190	1,475	1,666	0231 - Worker's Compensation		1,794	1,794	1,794
-	-	-	0234 - OR Paid Fmli		1,524	1,524	1,524
46,593	46,408	50,190	0241 - Medical Insurance		62,820	62,820	62,820
186	183	177	0243 - Life Insurance		177	177	177
977	980	890	0244 - LTD Insurance		890	890	890
84	84	68	0245 - Employee Assistance Programs		68	68	68
1,104	1,151	1,062	0247 - STD Insurance		1,062	1,062	1,062
5,220	5,220	6,645	0249 - Retirement Benefits		6,645	6,645	6,645
500	630	600	0319 - Other Instructional, Professional and Technical S		600	600	600
-	-	425	0322 - Repairs and Maintenance Services		425	425	425
2,644	160	2,000	0324 - Rentals		2,000	2,000	2,000
2,673	90	850	0340 - Travel		850	850	850
4,532	2,240	2,600	0410 - Consumable Supplies and Materials		2,600	2,600	2,600
3,375	15,346	2,500	0470 - Computer Software		2,500	2,500	2,500
486,101	545,806	556,642 6.00	Total Function:		605,727 6.00	605,727 6.00	605,727 6.00

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
70,234	76,828	78,027 1.44	2130 - Health Services		87,486 1.50	87,486 1.50	87,486 1.50
-	405	-	0114 - Managerial - Classified		-	-	-
153	395	-	0154 - Extra Duty		-	-	-
-	120	-	0156 - Extra Duty - Committees		-	-	-
7,031	12,293	11,096	0166 - Sick Leave Incentive		-	-	-
4,223	4,665	4,681	0210 - Public Employees Retirement System		13,000	13,000	13,000
5,983	6,609	6,633	0212 - Employee Contribution Pick-Up		5,249	5,249	5,249
4,857	5,430	5,969	0213 - PERS Bond 1		7,436	7,436	7,436
488	339	367	0220 - Social Security Administration		6,692	6,692	6,692
-	-	-	0231 - Worker's Compensation		411	411	411
12,145	14,703	12,960	0234 - OR Paid Fmli		350	350	350
33	33	42	0241 - Medical Insurance		14,650	14,650	14,650
175	177	200	0243 - Life Insurance		42	42	42
14	14	16	0244 - LTD Insurance		200	200	200
167	210	245	0245 - Employee Assistance Programs		16	16	16
603	-	-	0247 - STD Insurance		245	245	245
26	-	200	0322 - Repairs and Maintenance Services		-	-	-
205	-	200	0324 - Rentals		200	200	200
536	440	320	0340 - Travel		200	200	200
1,054	1,935	1,800	0351 - Telephone		320	320	320
-	2,127	1,000	0410 - Consumable Supplies and Materials		1,500	1,500	1,500
-	-	-	0460 - Non-Consumable Items		17,000	17,000	17,000
107,926	126,720	123,756 1.44	0640 - Dues and Fees		1,000	1,000	1,000
			Total Function:		155,997 1.50	155,997 1.50	155,997 1.50
59,673	65,960	71,001 1.00	2150 - Speech Pathology and Audiology Services		72,066 1.00	72,066 1.00	72,066 1.00
960	-	-	0111 - Licensed Salaries		-	-	-
3,024	1,696	-	0143 - Insurance Opt Out		-	-	-
908	-	-	0154 - Extra Duty		-	-	-
6,528	10,690	10,096	0167 - Longevity		-	-	-
3,874	4,059	4,260	0210 - Public Employees Retirement System		10,709	10,709	10,709
5,488	5,751	6,035	0212 - Employee Contribution Pick-Up		4,324	4,324	4,324
4,801	5,033	5,432	0213 - PERS Bond 1		6,126	6,126	6,126
444	291	334	0220 - Social Security Administration		5,513	5,513	5,513
-	-	-	0231 - Worker's Compensation		339	339	339
9,301	10,744	10,531	0234 - OR Paid Fmli		288	288	288
31	33	28	0241 - Medical Insurance		11,700	11,700	11,700
167	177	250	0243 - Life Insurance		28	28	28
14	14	14	0244 - LTD Insurance		250	250	250
210	238	129	0245 - Employee Assistance Programs		14	14	14
-	20,470	-	0247 - STD Insurance		129	129	129
154	-	-	0311 - Instruction Services		-	-	-
(179)	-	-	0313 - Student Services		-	-	-
1,593	357	1,000	0322 - Repairs and Maintenance Services		-	-	-
222	1,374	1,550	0340 - Travel		1,000	1,000	1,000
973	748	1,000	0410 - Consumable Supplies and Materials		1,550	1,550	1,550
98,185	127,635	111,660 1.00	0640 - Dues and Fees		1,000	1,000	1,000
			Total Function:		115,036 1.00	115,036 1.00	115,036 1.00
69,624	73,417	76,132 2.00	2190 - Service Direction, Student Support Services		77,948 2.00	77,948 2.00	77,948 2.00
44,783	47,224	48,168 0.45	0112 - Classified Salaries		49,130 0.45	49,130 0.45	49,130 0.45
-	1,350	1,465	0113 - Administrators		1,350	1,350	1,350
347	347	347	0131 - Travel Allowance		347	347	347
4,118	4,864	-	0133 - Cell Phone Stipend		-	-	-
15,445	23,649	21,625	0165 - Vacation Payoff		-	-	-
6,976	7,340	7,567	0210 - Public Employees Retirement System		21,521	21,521	21,521
9,883	10,399	10,720	0212 - Employee Contribution Pick-Up		7,726	7,726	7,726
8,969	9,521	9,646	0213 - PERS Bond 1		10,946	10,946	10,946
816	552	593	0220 - Social Security Administration		9,851	9,851	9,851
-	-	-	0231 - Worker's Compensation		605	605	605
27,766	28,680	28,607	0234 - OR Paid Fmli		515	515	515
70	68	75	0241 - Medical Insurance		30,428	30,428	30,428
283	295	300	0243 - Life Insurance		75	75	75
34	34	50	0244 - LTD Insurance		300	300	300
433	435	450	0245 - Employee Assistance Programs		50	50	50
240	240	50	0247 - STD Insurance		450	450	450
-	-	1,000	0249 - Retirement Benefits		50	50	50
1,762	-	2,000	0322 - Repairs and Maintenance Services		1,000	1,000	1,000
3,073	-	2,500	0324 - Rentals		2,000	2,000	2,000
953	1,217	-	0340 - Travel		2,500	2,500	2,500
49,522	112,431	195,000	0355 - Printing and Binding		-	-	-
27,744	10,500	30,000	0389 - Other Non Instruction, Prof.		-	-	-
3,052	2,699	2,500	0390 - Other General Professional and Technological Servi		30,000	30,000	30,000
-	3,422	-	0410 - Consumable Supplies and Materials		2,500	2,500	2,500
1,055	1,055	1,100	0465 - Technology Supplies		-	-	-
276,946	339,741	439,895 2.45	0640 - Dues and Fees		1,100	1,100	1,100
			Total Function:		250,392 2.45	250,392 2.45	250,392 2.45
-	-	7,105	2210 - Improvement of Instruction Service		-	-	-
-	14,210	7,000	0130 - Additional Salary		14,105	14,105	14,105
-	2,632	1,728	0141 - Additional Salary		2,070	2,070	2,070
-	853	846	0210 - Public Employees Retirement System		846	846	846
-	1,208	1,199	0212 - Employee Contribution Pick-Up		1,199	1,199	1,199
-	1,080	1,080	0213 - PERS Bond 1		1,080	1,080	1,080
-	61	73	0220 - Social Security Administration		73	73	73
-	-	-	0231 - Worker's Compensation		56	56	56
-	20,043	19,031	0234 - OR Paid Fmli		-	-	-
			Total Function:		19,429	19,429	19,429

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
-	-	-	2220 - Educational Media Services				
57,726	51,861	65,568 2.31	0111 - Licensed Salaries		59,231 1.00	59,231 1.00	59,231 1.00
1,679	178	200	0112 - Classified Salaries		67,239 2.31	67,239 2.31	67,239 2.31
86	238	-	0122 - Substitutes - Classified		200	200	200
1,800	1,350	900	0142 - Comp Time		-	-	-
102	-	-	0143 - Insurance Opt Out		900	900	900
1,146	2,059	206	0154 - Extra Duty		-	-	-
6,183	9,712	10,771	0165 - Vacation Payoff		206	206	206
2,879	3,316	4,012	0210 - Public Employees Retirement System		18,974	18,974	18,974
4,086	4,698	5,685	0212 - Employee Contribution Pick-Up		7,667	7,667	7,667
4,636	4,109	5,116	0213 - PERS Bond 1		10,863	10,863	10,863
449	249	314	0220 - Social Security Administration		9,774	9,774	9,774
-	-	-	0231 - Worker's Compensation		601	601	601
12,202	8,349	17,718	0234 - OR Paid Fmli		512	512	512
57	40	61	0241 - Medical Insurance		32,294	32,294	32,294
179	139	250	0243 - Life Insurance		61	61	61
38	28	30	0244 - LTD Insurance		250	250	250
220	170	277	0245 - Employee Assistance Programs		30	30	30
166	-	600	0247 - STD Insurance		277	277	277
1,090	1,189	2,000	0322 - Repairs and Maintenance Services		600	600	600
489	595	450	0324 - Rentals		2,000	2,000	2,000
1,377	687	2,150	0340 - Travel		450	450	450
3,630	3,781	5,050	0410 - Consumable Supplies and Materials		2,700	2,700	2,700
424	77	550	0430 - Library Books		5,050	5,050	5,050
760	-	1,000	0440 - Periodicals		550	550	550
385	-	450	0460 - Non-Consumable Items		1,000	1,000	1,000
-	-	300	0465 - Technology Supplies		450	450	450
101,789	92,824	123,658 2.31	0550 - Depreciable Technology		300	300	300
			Total Function:		222,179 3.31	222,179 3.31	222,179 3.31
-	-	100	2230 - Assessment and Testing				
-	-	10	0121 - Substitutes - Licensed		100	100	100
-	-	6	0210 - Public Employees Retirement System		11	11	11
-	-	9	0212 - Employee Contribution Pick-Up		6	6	6
-	-	8	0213 - PERS Bond 1		9	9	9
-	-	1	0220 - Social Security Administration		8	8	8
-	-	10	0231 - Worker's Compensation		1	1	1
-	-	7	0243 - Life Insurance		10	10	10
-	-	47	0245 - Employee Assistance Programs		7	7	7
15,615	5,010	8,500	0247 - STD Insurance		47	47	47
154	-	500	0319 - Other Instructional, Professional and Technical S		8,500	8,500	8,500
15,769	5,010	9,198	0410 - Consumable Supplies and Materials		-	-	-
			Total Function:		8,699	8,699	8,699
12,943	7,893	14,500	2240 - Instructional Staff Development				
-	446	-	0121 - Substitutes - Licensed		14,500	14,500	14,500
2,067	2,411	-	0122 - Substitutes - Classified		-	-	-
716	1,134	1,489	0154 - Extra Duty		-	-	-
116	132	870	0210 - Public Employees Retirement System		1,653	1,653	1,653
528	417	1,233	0212 - Employee Contribution Pick-Up		870	870	870
1,142	816	1,112	0213 - PERS Bond 1		1,233	1,233	1,233
107	49	83	0220 - Social Security Administration		1,112	1,112	1,112
-	-	-	0231 - Worker's Compensation		83	83	83
1	-	-	0234 - OR Paid Fmli		58	58	58
17,678	17,210	20,000	0241 - Medical Insurance		-	-	-
2,039	250	1,000	0248 - Tuition Reimbursement		20,000	20,000	20,000
27,816	6,885	6,700	0319 - Other Instructional, Professional and Technical S		1,000	1,000	1,000
399	-	-	0340 - Travel		6,700	6,700	6,700
964	-	130	0410 - Consumable Supplies and Materials		-	-	-
-	391	-	0440 - Periodicals		130	130	130
-	-	200	0470 - Computer Software		-	-	-
66,516	38,032	47,317	0640 - Dues and Fees		200	200	200
			Total Function:		47,539	47,539	47,539
3,777	6,454	5,000	2310 - Board of Education Services				
1,816	404	1,000	0340 - Travel		5,000	5,000	5,000
108	-	500	0354 - Advertising		1,000	1,000	1,000
14,750	14,750	15,000	0355 - Printing and Binding		500	500	500
14,423	31,009	15,000	0381 - Audit Services		17,500	17,500	17,500
2,097	-	500	0382 - Legal Services		15,000	15,000	15,000
1,441	6,314	2,000	0388 - Election Services		500	500	500
1,053	1,115	1,200	0389 - Other Non Instruction, Prof.		2,000	2,000	2,000
180	383	250	0410 - Consumable Supplies and Materials		1,200	1,200	1,200
6,918	7,293	9,000	0440 - Periodicals		250	250	250
46,563	67,724	49,450	0640 - Dues and Fees		9,000	9,000	9,000
			Total Function:		51,950	51,950	51,950

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
2321 - Office of the Superintendent Services							
125,828	112,500	114,750 0.90	0113 - Administrators		116,463 0.90	116,463 0.90	116,463 0.90
55,067	56,642	49,743 1.00	0114 - Managerial - Classified		50,737 1.00	50,737 1.00	50,737 1.00
2,430	3,930	3,780	0131 - Travel Allowance		-	-	-
-	-	-	0133 - Cell Phone Stipend		780	780	780
2,025	-	-	0141 - Additional Salary		-	-	-
837	401	600	0142 - Comp Time		600	600	600
3,444	3,133	2,400	0165 - Vacation Payoff		2,400	2,400	2,400
3,304	1,320	497	0167 - Longevity		500	500	500
29,859	28,275	30,057	0210 - Public Employees Retirement System		28,966	28,966	28,966
11,576	3,604	10,306	0212 - Employee Contribution Pick-Up		10,289	10,289	10,289
16,399	5,105	14,600	0213 - PERS Bond 1		14,576	14,576	14,576
13,586	13,611	13,141	0220 - Social Security Administration		13,119	13,119	13,119
1,288	794	810	0231 - Worker's Compensation		809	809	809
-	-	-	0234 - OR Paid Fmli		686	686	686
2,531	-	-	0240 - Contractual Employee Benefits		-	-	-
24,085	12,550	12,960	0241 - Medical Insurance		27,360	27,360	27,360
88	92	679	0243 - Life Insurance		679	679	679
318	345	400	0244 - LTD Insurance		400	400	400
25	26	46	0245 - Employee Assistance Programs		46	46	46
559	550	752	0247 - STD Insurance		752	752	752
2,700	8,100	-	0249 - Retirement Benefits		-	-	-
82	-	1,000	0322 - Repairs and Maintenance Services		1,000	1,000	1,000
2,261	430	1,000	0324 - Rentals		1,000	1,000	1,000
1,325	986	1,500	0340 - Travel		1,500	1,500	1,500
1,744	-	1,000	0354 - Advertising		1,000	1,000	1,000
1,637	809	500	0355 - Printing and Binding		500	500	500
1,244	857	1,500	0389 - Other Non Instruction, Prof.		1,500	1,500	1,500
8,346	4,116	5,000	0410 - Consumable Supplies and Materials		5,000	5,000	5,000
281	-	500	0440 - Periodicals		500	500	500
-	1,255	500	0460 - Non-Consumable Items		500	500	500
630	20,588	17,025	0465 - Technology Supplies		17,025	17,025	17,025
3,442	3,237	3,000	0640 - Dues and Fees		3,000	3,000	3,000
316,943	283,255	288,046 1.90	Total Function:		301,687 1.90	301,687 1.90	301,687 1.90
2410 - Office of the Principal Services							
9,648	-	-	0111 - Licensed Salaries		-	-	-
144,506	142,255	156,650 4.56	0112 - Classified Salaries		157,591 4.50	157,591 4.50	157,591 4.50
698,106	731,065	745,687 7.95	0113 - Administrators		746,162 7.95	746,162 7.95	746,162 7.95
2,640	98	3,700	0122 - Substitutes - Classified		3,700	3,700	3,700
6,045	6,240	6,240	0133 - Cell Phone Stipend		6,500	6,500	6,500
7,243	-	-	0141 - Additional Salary		-	-	-
488	872	1,500	0142 - Comp Time		1,500	1,500	1,500
1,100	825	900	0143 - Insurance Opt Out		-	-	-
237	200	-	0154 - Extra Duty		-	-	-
1,885	4,534	5,000	0165 - Vacation Payoff		5,000	5,000	5,000
100	120	-	0166 - Sick Leave Incentive		-	-	-
-	247	-	0167 - Longevity		367	367	367
107,638	165,308	154,581	0210 - Public Employees Retirement System		151,687	151,687	151,687
51,991	52,625	55,180	0212 - Employee Contribution Pick-Up		55,250	55,250	55,250
73,653	74,552	78,174	0213 - PERS Bond 1		78,269	78,269	78,269
64,954	66,296	70,353	0220 - Social Security Administration		70,443	70,443	70,443
5,986	3,952	4,335	0231 - Worker's Compensation		4,339	4,339	4,339
-	-	-	0234 - OR Paid Fmli		3,684	3,684	3,684
86,872	82,170	96,570	0241 - Medical Insurance		107,398	107,398	107,398
585	590	553	0243 - Life Insurance		553	553	553
1,750	1,801	1,460	0244 - LTD Insurance		1,460	1,460	1,460
169	169	153	0245 - Employee Assistance Programs		153	153	153
9,825	10,450	11,250	0246 - District Paid HSA		11,250	11,250	11,250
3,106	3,122	2,748	0247 - STD Insurance		2,748	2,748	2,748
56,252	63,216	53,510	0249 - Retirement Benefits		53,510	53,510	53,510
914	567	3,000	0322 - Repairs and Maintenance Services		3,000	3,000	3,000
7,095	20,138	23,500	0324 - Rentals		23,500	23,500	23,500
1,268	1,671	1,000	0340 - Travel		1,000	1,000	1,000
17,639	19,285	22,700	0355 - Printing and Binding		22,700	22,700	22,700
2,119	-	2,250	0389 - Other Non Instruction, Prof.		2,250	2,250	2,250
150	-	-	0390 - Other General Professional and Technological Servi		-	-	-
18,687	7,393	17,600	0410 - Consumable Supplies and Materials		12,600	12,600	12,600
6,761	2,515	4,000	0412 - Technology Parts		4,000	4,000	4,000
1,240	1,511	150	0460 - Non-Consumable Items		150	150	150
2,584	400	2,300	0465 - Technology Supplies		2,300	2,300	2,300
791	695	1,000	0541 - Initial/ Add'l Equipment Purchase		1,000	1,000	1,000
6,138	7,934	6,250	0640 - Dues and Fees		6,250	6,250	6,250
1,400,166	1,472,815	1,532,294 12.51	Total Function:		1,540,314 12.45	1,540,314 12.45	1,540,314 12.45
2520 - Fiscal Services							
240,901	238,466	249,086 4.00	0114 - Managerial - Classified		254,752 4.00	254,752 4.00	254,752 4.00
360	360	360	0133 - Cell Phone Stipend		360	360	360
-	-	500	0142 - Comp Time		500	500	500
3,000	6,300	7,200	0143 - Insurance Opt Out		9,000	9,000	9,000
5,076	5,308	2,500	0165 - Vacation Payoff		2,500	2,500	2,500
140	-	-	0166 - Sick Leave Incentive		-	-	-
437	37	-	0167 - Longevity		-	-	-
27,028	36,856	39,192	0210 - Public Employees Retirement System		41,141	41,141	41,141
14,690	13,004	15,579	0212 - Employee Contribution Pick-Up		16,027	16,027	16,027
20,811	18,422	22,070	0213 - PERS Bond 1		22,705	22,705	22,705
18,844	18,929	19,864	0220 - Social Security Administration		20,433	20,433	20,433
1,705	1,136	1,224	0231 - Worker's Compensation		1,258	1,258	1,258
-	-	-	0234 - OR Paid Fmli		1,067	1,067	1,067
31,096	26,272	32,160	0241 - Medical Insurance		27,150	27,150	27,150
134	126	200	0243 - Life Insurance		200	200	200
697	684	1,100	0244 - LTD Insurance		1,100	1,100	1,100
56	54	85	0245 - Employee Assistance Programs		85	85	85
913	853	1,460	0247 - STD Insurance		1,460	1,460	1,460
8,133	7,095	7,000	0249 - Retirement Benefits		7,000	7,000	7,000
3,977	2,167	3,000	0340 - Travel		3,000	3,000	3,000
30	-	1,000	0355 - Printing and Binding		500	500	500
8,823	7,961	4,307	0389 - Other Non Instruction, Prof.		4,307	4,307	4,307
795	649	1,000	0410 - Consumable Supplies and Materials		1,000	1,000	1,000
3,995	1,914	4,000	0640 - Dues and Fees		4,000	4,000	4,000
391,643	386,733	412,887 4.00	Total Function:		419,545 4.00	419,545 4.00	419,545 4.00

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
2542 - Care and Upkeep of Buildings Services							
373,450	343,103	393,361 11.13	0112 - Classified Salaries		407,179 11.13	407,179 11.13	407,179 11.13
78,000	129,406	142,351 2.00	0114 - Managerial - Classified		145,194 2.00	145,194 2.00	145,194 2.00
10,270	12,501	6,800	0122 - Substitutes - Classified		6,800	6,800	6,800
-	-	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
156	177	150	0142 - Comp Time		150	150	150
7,785	8,688	8,388	0143 - Insurance Opt Out		9,351	9,351	9,351
1,257	926	-	0154 - Extra Duty		-	-	-
7,254	1,979	2,630	0165 - Vacation Payoff		2,630	2,630	2,630
1,450	1,294	1,408	0167 - Longevity		1,838	1,838	1,838
43,649	77,564	80,988	0210 - Public Employees Retirement System		87,722	87,722	87,722
24,873	26,969	33,565	0212 - Employee Contribution Pick-Up		34,647	34,647	34,647
35,239	38,248	47,548	0213 - PERS Bond 1		49,084	49,084	49,084
36,361	38,069	42,795	0220 - Social Security Administration		44,176	44,176	44,176
24,772	15,085	21,173	0231 - Worker's Compensation		21,868	21,868	21,868
-	-	-	0234 - OR Paid Fmli		2,312	2,312	2,312
108,007	108,793	120,005	0241 - Medical Insurance		113,015	113,015	113,015
267	278	300	0243 - Life Insurance		300	300	300
1,271	1,378	1,200	0244 - LTD Insurance		1,200	1,200	1,200
169	174	120	0245 - Employee Assistance Programs		120	120	120
-	400	-	0246 - District Paid HSA		-	-	-
1,699	1,757	1,455	0247 - STD Insurance		1,455	1,455	1,455
-	-	120	0249 - Retirement Benefits		120	120	120
6,261	-	-	0319 - Other Instructional, Professional and Technical S		-	-	-
56,129	45,554	59,500	0322 - Repairs and Maintenance Services		59,500	59,500	59,500
1,142	1,137	1,500	0324 - Rentals		1,500	1,500	1,500
238,823	205,238	236,000	0325 - Electricity		236,000	236,000	236,000
68,801	61,417	83,000	0326 - Fuel		83,000	83,000	83,000
80,117	62,465	76,300	0327 - Water and Sewage		76,300	76,300	76,300
25,708	24,566	27,000	0328 - Garbage		27,000	27,000	27,000
-	-	250	0340 - Travel		250	250	250
20,746	20,559	23,550	0351 - Telephone		23,550	23,550	23,550
16,279	24,005	16,250	0389 - Other Non Instruction, Prof.		16,250	16,250	16,250
67,980	77,091	75,000	0410 - Consumable Supplies and Materials		68,000	68,000	68,000
61,190	26,072	38,000	0414 - Building Maintenance Supplies		38,000	38,000	38,000
17,328	10,313	11,700	0460 - Non-Consumable Items		11,700	11,700	11,700
5,375	-	5,000	0541 - Initial/ Add'l Equipment Purchase		5,000	5,000	5,000
696	150	1,000	0640 - Dues and Fees		1,000	1,000	1,000
124,341	128,958	150,000	0653 - Property Insurance Premiums		130,000	151,000	151,000
-	-	400	0670 - Taxes and Licenses		400	400	400
1,547,987	1,495,455	1,713,104 13.13	Total Function:	1,710,908 13.13	1,731,908 13.13	1,731,908 13.13	
2543 - Care and Upkeep of Grounds Services							
4,816	-	5,000	0128 - Summer Crew		5,000	5,000	5,000
-	-	513	0210 - Public Employees Retirement System		570	570	570
-	-	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
-	-	-	0234 - OR Paid Fmli		20	20	20
8,327	1,390	10,000	0322 - Repairs and Maintenance Services		10,000	10,000	10,000
1,915	1,056	2,000	0324 - Rentals		2,000	2,000	2,000
-	-	190	0340 - Travel		190	190	190
1,020	4,663	1,328	0389 - Other Non Instruction, Prof.		1,328	1,328	1,328
150	3,655	1,000	0410 - Consumable Supplies and Materials		3,000	3,000	3,000
34,912	22,925	30,000	0414 - Building Maintenance Supplies		30,000	30,000	30,000
2,258	757	1,500	0460 - Non-Consumable Items		1,500	1,500	1,500
-	185	-	0640 - Dues and Fees		-	-	-
53,803	34,632	52,668	Total Function:	54,745	54,745	54,745	
2550 - Student Transportation Services							
508	-	-	0111 - Licensed Salaries		-	-	-
16,838	16,325	16,651 0.15	0113 - Administrators		16,920 0.15	16,920 0.15	16,920 0.15
-	-	700	0122 - Substitutes - Classified		700	700	700
270	270	420	0131 - Travel Allowance		-	-	-
225	-	-	0141 - Additional Salary		-	-	-
2,577	1,941	3,139	0210 - Public Employees Retirement System		2,990	2,990	2,990
1,070	229	1,066	0212 - Employee Contribution Pick-Up		1,057	1,057	1,057
1,517	325	1,511	0213 - PERS Bond 1		1,498	1,498	1,498
1,235	1,269	1,360	0220 - Social Security Administration		1,348	1,348	1,348
120	74	84	0231 - Worker's Compensation		84	84	84
-	-	-	0234 - OR Paid Fmli		71	71	71
281	-	-	0240 - Contractual Employee Benefits		-	-	-
1,501	-	30	0241 - Medical Insurance		1,453	1,453	1,453
9	10	13	0243 - Life Insurance		13	13	13
23	27	-	0244 - LTD Insurance		-	-	-
2	2	3	0245 - Employee Assistance Programs		3	3	3
50	54	65	0247 - STD Insurance		65	65	65
763	1,594	690	0249 - Retirement Benefits		690	690	690
290	1,730	-	0322 - Repairs and Maintenance Services		-	-	-
735,307	607,249	768,385	0331 - Reimbursable Student Transportation		768,385	768,385	768,385
48,765	26,240	36,800	0332 - Non-reimbursable Student Transport.		36,800	36,800	36,800
287	259	629	0410 - Consumable Supplies and Materials		629	629	629
811,638	657,598	831,546 0.15	Total Function:	832,706 0.15	832,706 0.15	832,706 0.15	
2640 - Staff Services							
1,561	-	-	0355 - Printing and Binding		-	-	-
6,902	4,564	5,000	0389 - Other Non Instruction, Prof.		5,000	5,000	5,000
8,463	4,564	5,000	Total Function:	5,000	5,000	5,000	

2018/19 Actual	2019/20 Actual	2020/21 Adopted	General Fund Expenses		2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
43,389	46,197	49,254 1.00	<u>2662 - Systems Analysis Services</u>		97,812 2.00	97,812 2.00	97,812 2.00
201,220	192,700	196,554 3.00	0112 - Classified Salaries		131,950 2.00	131,950 2.00	131,950 2.00
-	3,198	-	0114 - Managerial - Classified		-	-	-
1,440	1,440	1,440	0128 - Summer Crew		720	720	720
-	-	200	0133 - Cell Phone Stipend		200	200	200
5,983	3,600	3,600	0142 - Comp Time		3,600	3,600	3,600
4,956	460	-	0143 - Insurance Opt Out		-	-	-
593	1,135	500	0154 - Extra Duty		500	500	500
4,257	147	1,600	0156 - Extra Duty - Committees		1,600	1,600	1,600
-	100	-	0165 - Vacation Payoff		-	-	-
30,394	33,419	35,907	0166 - Sick Leave Incentive		35,047	35,047	35,047
15,694	12,670	15,190	0210 - Public Employees Retirement System		14,184	14,184	14,184
22,233	17,949	21,517	0212 - Employee Contribution Pick-Up		20,093	20,093	20,093
18,462	17,668	19,365	0213 - PERS Bond 1		18,083	18,083	18,083
1,791	1,153	1,191	0220 - Social Security Administration		1,113	1,113	1,113
-	-	-	0231 - Worker's Compensation		945	945	945
38,320	41,090	37,260	0234 - OR Paid Fmli		40,690	40,690	40,690
118	118	-	0241 - Medical Insurance		-	-	-
636	667	-	0243 - Life Insurance		-	-	-
55	56	-	0244 - LTD Insurance		-	-	-
917	862	-	0245 - Employee Assistance Programs		-	-	-
2,257	8,243	5,000	0247 - STD Insurance		5,000	5,000	5,000
2,049	2,623	850	0322 - Repairs and Maintenance Services		850	850	850
38,750	48,178	55,600	0340 - Travel		55,600	55,600	55,600
3,374	3,226	2,000	0359 - Other Communication Services		2,000	2,000	2,000
3,793	4,935	4,500	0389 - Other Non Instruction, Prof.		4,500	4,500	4,500
457	-	-	0410 - Consumable Supplies and Materials		-	-	-
25,519	40,096	26,340	0414 - Building Maintenance Supplies		24,340	24,340	24,340
20,085	33,188	25,000	0465 - Technology Supplies		25,000	25,000	25,000
2,338	-	10,000	0470 - Computer Software		10,000	10,000	10,000
-	121,193	-	0480 - Computer Hardware		-	-	-
-	7,332	-	0542 - Replacement Equipment Purchase		-	-	-
599	100	500	0550 - Depreciable Technology		500	500	500
489,680	643,743	513,368 4.00	0640 - Dues and Fees		494,327 4.00	494,327 4.00	494,327 4.00
Total Function:							
250,000	-	-	<u>2700 - Supplemental Retirement Program</u>		-	-	-
-	-	-	0240 - Contractual Employee Benefits		-	-	-
4,554	5,053	4,142 0.20	<u>3120 - Food Preparation and Dispensing Services</u>		5,372 0.20	5,372 0.20	5,372 0.20
-	-	300	0112 - Classified Salaries		300	300	300
158	166	21	0122 - Substitutes - Classified		21	21	21
257	435	268	0165 - Vacation Payoff		37	37	37
155	165	118	0210 - Public Employees Retirement System		19	19	19
219	234	168	0212 - Employee Contribution Pick-Up		27	27	27
301	325	341	0213 - PERS Bond 1		436	436	436
218	145	153	0220 - Social Security Administration		107	107	107
-	-	-	0231 - Worker's Compensation		22	22	22
5	5	5	0234 - OR Paid Fmli		5	5	5
8	7	10	0243 - Life Insurance		10	10	10
3	3	4	0244 - LTD Insurance		4	4	4
10	9	12	0245 - Employee Assistance Programs		12	12	12
200	200	120	0247 - STD Insurance		120	120	120
6,089	6,747	5,662 0.20	0249 - Retirement Benefits		6,492 0.20	6,492 0.20	6,492 0.20
Total Function:							
236,000	791,000	301,000	<u>5200 - Transfers of Funds</u>		245,000	295,000	295,000
-	-	300,000	0710 - Fund Modifications		279,185	458,185	458,185
-	-	1,051,000	<u>6110 - Operating Contingency</u>		-	-	-
-	-	665,000	0810 - Planned Reserve		-	-	-
-	-	1,716,000	<u>7000 - Unappropriated Ending Fund Balance</u>		977,146	977,146	977,146
-	-	-	0820 - Reserved for Next Year		67,370	67,370	67,370
-	-	-	0822 - Reserved for Future Expenditures		-	-	-
Total Function:							
17,965,347	19,622,216	22,470,874 171.19	General Fund Expenses Total:		22,287,831 172.54	22,537,831 172.54	22,537,831 172.54



Function 5200: Transfers

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

- Fund 292 - Food Service: \$5,000
- Fund 295 - Pool Operations Fund: \$50,000
- Fund 400 – Capital Projects Fund: \$50,000
- Fund 405 - Technology Replacement Fund: \$100,000
- Fund 600 – Internal Service Fund (Worker’s Compensation): \$15,000
- 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 2021-2022 are \$41,964,366. 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.

200 - Special Revenue Funds

2018/19 Actual	2019/20 Actual	2020/21 Adopted	200 - Special Revenue Funds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	45,061		Resources						
-	-	30,000		0000 - Undesignated						
-	-	17,483		1920 - Contrib/Donation Private Source	50,000		50,000		50,000	
-	-	46,102		2200 - Restricted Revenue	50,000		50,000		50,000	
-	-	138,647		3299 - Other Restricted Grants-In-Aid	50,000		50,000		50,000	
-	-	138,647		4500 - Restrict. Rev. From Fed. Government	50,000		50,000		50,000	
				Total Function:	200,000		200,000		200,000	
				Total Resources:	200,000		200,000		200,000	
				Requirements						
-	-	28,075		1131 - High School Programs, 9-12						
-	-	89,710		0410 - Consumable Supplies and Materials	60,000		60,000		60,000	
-	-	20,861		2120 - Guidance Services						
-	-	138,647		0410 - Consumable Supplies and Materials	110,000		110,000		110,000	
				3300 - Community Services						
				0410 - Consumable Supplies and Materials	30,000		30,000		30,000	
				Total Requirements:	200,000		200,000		200,000	
-	-	-		Total Fund:	-	-	-	-	-	-

201 - 2019 TAP Grant - Facilities Assessment

2018/19 Actual	2019/20 Actual	2020/21 Adopted	201 - 2019 TAP Grant - Facilities Assessment		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	20,000	-		Resources						
-	12,000	-		0000 - Undesignated						
-	32,000	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	32,000	-		5200 - Interfund Transfers	-		-		-	
				<i>Total Function:</i>						
				<i>Total Resources:</i>	-		-		-	
				Requirements						
-	32,000	-		2624 - Planning Services						
-	32,000	-		0389 - Other Non Instruction, Prof.	-		-		-	
				<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-	-	-	-	-	-

202 - 2019 TAP Grant - Long Range Facility Plan

2018/19 Actual	2019/20 Actual	2020/21 Adopted		202 - 2019 TAP Grant - Long Range Facility Plan	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	25,000	-		Resources						
-	25,000	-		<u>0000 - Undesignated</u>						
				3299 - Other Restricted Grants-In-Aid	-		-		-	
				<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
-	25,000	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	25,000	-		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-	-	-	-	-	-

203 - 2019 TAP Grant - Seismic Assessment

2018/19 Actual	2019/20 Actual	2020/21 Adopted		203 - 2019 TAP Grant - Seismic Assessment	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	20,000		Resources						
-	-	20,000		<u>0000 - Undesignated</u>						
				3299 - Other Restricted Grants-In-Aid	-		-		-	
				<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2624 - Planning Services</u>						
-	-	20,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	20,000		<i>Total Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund:</i>	-	-	-	-	-	-

204 - 2019 TAP Grant - Environmental Hazard Assessment

2018/19 Actual	2019/20 Actual	2020/21 Adopted		204 - 2019 TAP Grant - Environmental Hazard Assessment	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	6,500	-		Requirements						
-	6,500	-		2624 - Planning Services	-		-		-	
-		-		0389 - Other Non Instruction, Prof.	-		-		-	
-	(6,500)	-		Total Requirements:	-		-		-	
-		-		Total Fund:	-		-		-	

210 - Title I - Yr. 1

2018/19 Actual	2019/20 Actual	2020/21 Adopted	210 - Title I - Yr. 1		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
160,378	7,354	165,204		4500 - Restrict. Rev. From Fed. Government	-	-	-	-
-	(88)	-		5400 - Resources - Beginning Fund Balance	-	-	-	-
160,378	7,267	165,204		<i>Total Function:</i>	-	-	-	-
160,378	7,267	165,204		<i>Total Resources:</i>	-	-	-	-
				Requirements				
				<u>1272 - Title I</u>				
72,199	4,734	76,985	1.00	0111 - Licensed Salaries	-	-	-	-
23,081	-	15,640	0.55	0112 - Classified Salaries	-	-	-	-
-	-	8,882		0130 - Additional Salary	-	-	-	-
3,271	-	3,000		0154 - Extra Duty	-	-	-	-
11,111	748	15,620		0210 - Public Employees Retirement System	-	-	-	-
5,913	284	6,270		0212 - Employee Contribution Pick-Up	-	-	-	-
8,377	402	8,883		0213 - PERS Bond 1	-	-	-	-
7,314	362	7,995		0220 - Social Security Administration	-	-	-	-
682	20	491		0231 - Worker's Compensation	-	-	-	-
22,178	684	17,659		0241 - Medical Insurance	-	-	-	-
53	2	-		0243 - Life Insurance	-	-	-	-
243	11	-		0244 - LTD Insurance	-	-	-	-
28	1	-		0245 - Employee Assistance Programs	-	-	-	-
344	17	-		0247 - STD Insurance	-	-	-	-
2,478	-	492		0410 - Consumable Supplies and Materials	-	-	-	-
1,000	-	1,000		0430 - Library Books	-	-	-	-
158,271	7,267	162,917	1.55	<i>Total Function:</i>	-	-	-	-
				<u>2240 - Instructional Staff Development</u>				
1,653	-	1,287		0340 - Travel	-	-	-	-
				<u>3360 - Welfare Activities Services</u>				
542	-	1,000		0410 - Consumable Supplies and Materials	-	-	-	-
160,465	7,267	165,204	1.55	<i>Total Requirements:</i>	-	-	-	-
87	-	-	1.55	<i>Total Fund:</i>	-	-	-	-

211 - Title I - Yr. 2
Total: \$179,076

2018/19 Actual	2019/20 Actual	2020/21 Adopted	211 - Title I - Yr. 2		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	166,375	-		Resources				
-	166,375	-		0000 - Undesignated				
				4500 - Restrict. Rev. From Fed. Government	179,076	179,076	179,076	
				Total Resources:	179,076	179,076	179,076	
				Requirements				
				1272 - Title I				
-	69,648	-		0111 - Licensed Salaries	78,141	1.00	78,141	1.00
-	24,035	-		0112 - Classified Salaries	25,763	0.88	25,763	0.88
-	3,000	-		0154 - Extra Duty	3,001		3,001	
-	16,586	-		0210 - Public Employees Retirement System	19,066		19,066	
-	5,801	-		0212 - Employee Contribution Pick-Up	6,413		6,413	
-	8,218	-		0213 - PERS Bond 1	9,086		9,086	
-	7,108	-		0220 - Social Security Administration	8,178		8,178	
-	420	-		0231 - Worker's Compensation	502		502	
-	-	-		0234 - OR Paid Fmli	427		427	
-	22,290	-		0241 - Medical Insurance	24,720		24,720	
-	50	-		0243 - Life Insurance	-		-	
-	237	-		0244 - LTD Insurance	-		-	
-	27	-		0245 - Employee Assistance Programs	-		-	
-	338	-		0247 - STD Insurance	-		-	
-	51	-		0410 - Consumable Supplies and Materials	492		492	
-	203	-		0420 - Textbooks	-		-	
-	1,105	-		0421 - District Textbook Adoption	-		-	
-	1,000	-		0430 - Library Books	1,000		1,000	
-	95	-		0460 - Non-Consumable Items	-		-	
-	785	-		0470 - Computer Software	-		-	
-	160,996	-		Total Function:	176,789	1.88	176,789	1.88
				2240 - Instructional Staff Development				
-	1,128	-		0121 - Substitutes - Licensed	-		-	
-	99	-		0210 - Public Employees Retirement System	-		-	
-	32	-		0213 - PERS Bond 1	-		-	
-	86	-		0220 - Social Security Administration	-		-	
-	5	-		0231 - Worker's Compensation	-		-	
-	2,130	-		0340 - Travel	1,287		1,287	
-	3,480	-		Total Function:	1,287		1,287	
				3360 - Welfare Activities Services				
-	1,899	-		0410 - Consumable Supplies and Materials	1,000		1,000	
-	166,375	-		Total Requirements:	179,076	1.88	179,076	1.88
-	-	-		Total Fund:	-	1.88	-	1.88

212 - IDEA Enhancement Grant

2018/19 Actual	2019/20 Actual	2020/21 Adopted	212 - IDEA Enhancement Grant		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,234	1,418	-		4500 - Restrict. Rev. From Fed. Government	-		-		-	
1,234	1,418	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
923	-	-		0121 - Substitutes - Licensed	-		-		-	
-	1,005	-		0154 - Extra Duty	-		-		-	
29	186	-		0210 - Public Employees Retirement System	-		-		-	
-	60	-		0212 - Employee Contribution Pick-Up	-		-		-	
25	85	-		0213 - PERS Bond 1	-		-		-	
71	76	-		0220 - Social Security Administration	-		-		-	
7	5	-		0231 - Worker's Compensation	-		-		-	
1,054	1,418	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
180	-	-		0340 - Travel	-		-		-	
1,234	1,418	-		<i>Total Requirements:</i>	-		-		-	
-	(0)	-		<i>Total Fund:</i>	-		-		-	

213 - SPR&I IDEA Part B

2018/19 Actual	2019/20 Actual	2020/21 Adopted	213 - SPR&I IDEA Part B		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
2,079	3,713	-		4500 - Restrict. Rev. From Fed. Government	-	-	-	-
2,079	3,713	-		<i>Total Resources:</i>	-	-	-	-
				Requirements				
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>				
239	-	-		0111 - Licensed Salaries	-	-	-	-
438	-	-		0112 - Classified Salaries	-	-	-	-
542	-	-		0113 - Administrators	-	-	-	-
180	1,128	-		0121 - Substitutes - Licensed	-	-	-	-
-	1,510	-		0154 - Extra Duty	-	-	-	-
148	321	-		0210 - Public Employees Retirement System	-	-	-	-
73	6	-		0212 - Employee Contribution Pick-Up	-	-	-	-
61	254	-		0213 - PERS Bond 1	-	-	-	-
107	148	-		0220 - Social Security Administration	-	-	-	-
10	9	-		0231 - Worker's Compensation	-	-	-	-
254	-	-		0241 - Medical Insurance	-	-	-	-
1	-	-		0243 - Life Insurance	-	-	-	-
7	-	-		0244 - LTD Insurance	-	-	-	-
0	-	-		0245 - Employee Assistance Programs	-	-	-	-
-	318	-		0340 - Travel	-	-	-	-
19	20	-		0410 - Consumable Supplies and Materials	-	-	-	-
2,079	3,713	-		<i>Total Function:</i>	-	-	-	-
2,079	3,713	-		<i>Total Requirements:</i>	-	-	-	-
-	-	-		<i>Total Fund:</i>	-	-	-	-

214 - IDEA Grant, Section 611

2018/19 Actual	2019/20 Actual	2020/21 Adopted	214 - IDEA Grant, Section 611		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
243,402	-	240,000		4500 - Restrict. Rev. From Fed. Government	-	-	-	-
243,402	-	240,000		<i>Total Resources:</i>	-	-	-	-
				Requirements				
				<u>2150 - Speech Pathology and Audiology Services</u>				
113,551	-	128,341	1.80	0111 - Licensed Salaries	-	-	-	-
27,550	-	-		0112 - Classified Salaries	-	-	-	-
1,200	-	1,800		0143 - Insurance Opt Out	-	-	-	-
16,595	-	11,938		0210 - Public Employees Retirement System	-	-	-	-
8,538	-	5,037		0212 - Employee Contribution Pick-Up	-	-	-	-
12,096	-	7,135		0213 - PERS Bond 1	-	-	-	-
10,155	-	9,956		0220 - Social Security Administration	-	-	-	-
982	-	394		0231 - Worker's Compensation	-	-	-	-
22,336	-	13,689		0241 - Medical Insurance	-	-	-	-
116	-	-		0243 - Life Insurance	-	-	-	-
599	-	-		0244 - LTD Insurance	-	-	-	-
53	-	-		0245 - Employee Assistance Programs	-	-	-	-
499	-	-		0247 - STD Insurance	-	-	-	-
214,270	-	178,290	1.80	<i>Total Function:</i>	-	-	-	-
				<u>2190 - Service Direction, Student Support Services</u>				
20,242	-	19,484	0.18	0113 - Administrators	-	-	-	-
140	-	140		0133 - Cell Phone Stipend	-	-	-	-
1,889	-	2,791		0210 - Public Employees Retirement System	-	-	-	-
1,132	-	1,177		0212 - Employee Contribution Pick-Up	-	-	-	-
1,604	-	1,668		0213 - PERS Bond 1	-	-	-	-
1,402	-	1,501		0220 - Social Security Administration	-	-	-	-
128	-	92		0231 - Worker's Compensation	-	-	-	-
2,478	-	2,333		0241 - Medical Insurance	-	-	-	-
12	-	-		0243 - Life Insurance	-	-	-	-
31	-	-		0244 - LTD Insurance	-	-	-	-
2	-	-		0245 - Employee Assistance Programs	-	-	-	-
70	-	-		0247 - STD Insurance	-	-	-	-
-	-	32,524		0389 - Other Non Instruction, Prof.	-	-	-	-
29,132	-	61,710	0.18	<i>Total Function:</i>	-	-	-	-
243,402	-	240,000	1.98	<i>Total Requirements:</i>	-	-	-	-
-	-	-	1.98	<i>Total Fund:</i>	-	-	-	-

215 - IDEA Grant, Section 611
Total: \$242,380

2018/19 Actual	2019/20 Actual	2020/21 Adopted	215 - IDEA Grant, Section 611		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	235,112	-		Resources				
-	235,112	-		0000 - Undesignated				
				4500 - Restrict. Rev. From Fed. Government	242,380		242,380	242,380
				Total Resources:	242,380		242,380	242,380
				Requirements				
				2150 - Speech Pathology and Audiology Services				
-	48,203	-		0111 - Licensed Salaries	133,544	2.20	133,544	2.20
-	1,800	-		0143 - Insurance Opt Out	4,320		4,320	
-	7,900	-		0210 - Public Employees Retirement System	22,238		22,238	
-	3,000	-		0212 - Employee Contribution Pick-Up	8,271		8,271	
-	4,250	-		0213 - PERS Bond 1	11,719		11,719	
-	3,999	-		0220 - Social Security Administration	10,547		10,547	
-	215	-		0231 - Worker's Compensation	648		648	
-	-	-		0234 - OR Paid Fmli	552		552	
-	4,006	-		0241 - Medical Insurance	20,550		20,550	
-	49	-		0243 - Life Insurance	-		-	
-	266	-		0244 - LTD Insurance	-		-	
-	21	-		0245 - Employee Assistance Programs	-		-	
-	189	-		0247 - STD Insurance	-		-	
-	132,109	-		0311 - Instruction Services	-		-	
-	206,007	-		Total Function:	212,389	2.20	212,389	2.20
				2190 - Service Direction, Student Support Services				
-	19,102	-		0113 - Administrators	19,873	0.18	19,873	0.18
-	140	-		0133 - Cell Phone Stipend	-		-	
-	2,939	-		0210 - Public Employees Retirement System	2,953		2,953	
-	1,155	-		0212 - Employee Contribution Pick-Up	1,192		1,192	
-	1,636	-		0213 - PERS Bond 1	1,689		1,689	
-	1,454	-		0220 - Social Security Administration	1,520		1,520	
-	86	-		0231 - Worker's Compensation	93		93	
-	-	-		0234 - OR Paid Fmli	79		79	
-	2,479	-		0241 - Medical Insurance	2,592		2,592	
-	12	-		0243 - Life Insurance	-		-	
-	32	-		0244 - LTD Insurance	-		-	
-	3	-		0245 - Employee Assistance Programs	-		-	
-	69	-		0247 - STD Insurance	-		-	
-	29,105	-		Total Function:	29,991	0.18	29,991	0.18
-	235,112	-		Total Requirements:	242,380	2.38	242,380	2.38
-	-	-		Total Fund:	-	2.38	-	2.38

218 - IDEA, Section 619
Total: \$5,309

2018/19 Actual	2019/20 Actual	2020/21 Adopted	218 - IDEA, Section 619		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	10,411	4,908		Resources						
-	10,411	4,908		<u>0000 - Undesignated</u>						
				4500 - Restrict. Rev. From Fed. Government	5,309		5,309		5,309	
				<i>Total Resources:</i>	5,309		5,309		5,309	
				Requirements						
				<u>1221 - Learning Centers - Structured and Intensive</u>						
-	2,964	1,804		0112 - Classified Salaries	1,403	0.05	1,403	0.05	1,403	0.05
-	456	-		0210 - Public Employees Retirement System	208		208		208	
-	173	-		0212 - Employee Contribution Pick-Up	84		84		84	
-	246	-		0213 - PERS Bond 1	119		119		119	
-	215	-		0220 - Social Security Administration	107		107		107	
-	13	-		0231 - Worker's Compensation	7		7		7	
-	-	-		0234 - OR Paid Fmli	6		6		6	
-	1,127	-		0241 - Medical Insurance	675		675		675	
-	2	-		0243 - Life Insurance	-		-		-	
-	9	-		0244 - LTD Insurance	-		-		-	
-	1	-		0245 - Employee Assistance Programs	-		-		-	
-	10	-		0247 - STD Insurance	-		-		-	
-	26	-		0249 - Retirement Benefits	-		-		-	
-	5,242	1,804		<i>Total Function:</i>	2,609	0.05	2,609	0.05	2,609	0.05
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>						
-	2,889	1,804		0112 - Classified Salaries	1,401	0.05	1,401	0.05	1,401	0.05
-	-	500		0121 - Substitutes - Licensed	-		-		-	
-	456	51		0210 - Public Employees Retirement System	208		208		208	
-	173	30		0212 - Employee Contribution Pick-Up	84		84		84	
-	246	43		0213 - PERS Bond 1	119		119		119	
-	215	38		0220 - Social Security Administration	107		107		107	
-	13	3		0231 - Worker's Compensation	7		7		7	
-	-	-		0234 - OR Paid Fmli	6		6		6	
-	1,127	-		0241 - Medical Insurance	674		674		674	
-	2	-		0243 - Life Insurance	-		-		-	
-	9	-		0244 - LTD Insurance	-		-		-	
-	2	-		0245 - Employee Assistance Programs	-		-		-	
-	10	-		0247 - STD Insurance	-		-		-	
-	26	-		0249 - Retirement Benefits	-		-		-	
-	-	135		0410 - Consumable Supplies and Materials	-		-		-	
-	5,167	2,604		<i>Total Function:</i>	2,606	0.05	2,606	0.05	2,606	0.05
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	-	500		0319 - Other Instructional, Professional and Technical S	94		94		94	
-	10,410	4,908		<i>Total Requirements:</i>	5,309	0.10	5,309	0.10	5,309	0.10
-	(1)	-		<i>Total Fund:</i>	-	0.10	-	0.10	-	0.10

219 - Covid-19
Total: \$1,553,107

2018/19 Actual	2019/20 Actual	2020/21 Adopted	219 - Covid-19		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	269,906		Resources						
-	-	269,906		<u>0000 - Undesignated</u>						
				4500 - Restrict. Rev. From Fed. Government	1,553,107		1,553,107		1,553,107	
				<i>Total Resources:</i>	1,553,107		1,553,107		1,553,107	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	4,900	69,597		0410 - Consumable Supplies and Materials	525,037		525,037		525,037	
				<u>2662 - Systems Analysis Services</u>						
-	9,758	118,293		0465 - Technology Supplies	592,202		592,202		592,202	
-	22,986	82,016		0480 - Computer Hardware	185,868		185,868		185,868	
-	32,744	200,309		<i>Total Function:</i>	778,070		778,070		778,070	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	-		0530 - Improvements Other Than Buildings	250,000		250,000		250,000	
-	37,644	269,906		<i>Total Requirements:</i>	1,553,107		1,553,107		1,553,107	
-	37,644	-		<i>Total Fund:</i>	-		-		-	

225 - Title II A - Teacher Quality
Total: \$33,809

2018/19 Actual	2019/20 Actual	2020/21 Adopted	225 - Title II A - Teacher Quality		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
7,122	12,949	-		4500 - Restrict. Rev. From Fed. Government	33,809		33,809		33,809	
7,122	12,949	-		Total Resources:	33,809		33,809		33,809	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	2,161	-		0121 - Substitutes - Licensed	-		-		-	
-	100	-		0122 - Substitutes - Classified	-		-		-	
-	2,340	-		0154 - Extra Duty	-		-		-	
-	592	-		0210 - Public Employees Retirement System	-		-		-	
-	128	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	261	-		0213 - PERS Bond 1	-		-		-	
-	343	-		0220 - Social Security Administration	-		-		-	
-	21	-		0231 - Worker's Compensation	-		-		-	
-	10	-		0241 - Medical Insurance	-		-		-	
-	2,895	-		0340 - Travel	-		-		-	
895	-	-		0390 - Other General Professional and Technological Servi	33,809		33,809		33,809	
-	40	-		0410 - Consumable Supplies and Materials	-		-		-	
6,227	-	-		0470 - Computer Software	-		-		-	
7,122	8,890	-		Total Function:	33,809		33,809		33,809	
7,122	8,890	-		Total Requirements:	33,809		33,809		33,809	
-	(4,059)	-		Total Fund:	-		-		-	

226 - Title II A - Teacher Quality

2018/19 Actual	2019/20 Actual	2020/21 Adopted	226 - Title II A - Teacher Quality		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
32,196	2,385	33,809		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	(2,385)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
32,196	-	33,809		<i>Total Function:</i>	-		-		-	
32,196	-	33,809		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
180	-	-		0121 - Substitutes - Licensed	-		-		-	
56	-	-		0122 - Substitutes - Classified	-		-		-	
1,526	-	-		0154 - Extra Duty	-		-		-	
238	-	-		0210 - Public Employees Retirement System	-		-		-	
124	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
183	-	-		0213 - PERS Bond 1	-		-		-	
174	-	-		0220 - Social Security Administration	-		-		-	
16	-	-		0231 - Worker's Compensation	-		-		-	
2	-	-		0241 - Medical Insurance	-		-		-	
11,990	-	-		0340 - Travel	-		-		-	
18,000	-	33,809		0390 - Other General Professional and Technological Servi	-		-		-	
2,091	-	-		0470 - Computer Software	-		-		-	
34,581	-	33,809		<i>Total Function:</i>	-		-		-	
34,581	-	33,809		<i>Total Requirements:</i>	-		-		-	
2,385	-	-		<i>Total Fund:</i>	-		-		-	

232 - AVID - Miller Foundation

2018/19 Actual	2019/20 Actual	2020/21 Adopted		232 - AVID - Miller Foundation	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
16,558	4,768	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
(2,124)	(4,505)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
14,435	263	-		<i>Total Function:</i>	-		-		-	
14,435	263	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	1,205	-		0154 - Extra Duty	-		-		-	
-	205	-		0210 - Public Employees Retirement System	-		-		-	
-	72	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	102	-		0213 - PERS Bond 1	-		-		-	
-	88	-		0220 - Social Security Administration	-		-		-	
-	6	-		0231 - Worker's Compensation	-		-		-	
18,028	-	-		0340 - Travel	-		-		-	
912	-	-		0410 - Consumable Supplies and Materials	-		-		-	
18,940	1,678	-		<i>Total Function:</i>	-		-		-	
18,940	1,678	-		<i>Total Requirements:</i>	-		-		-	
4,505	1,416	-		<i>Total Fund:</i>	-		-		-	

233 - Title III - EL Outcomes

2018/19 Actual	2019/20 Actual	2020/21 Adopted	233 - Title III - EL Outcomes		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
46,860	97,057	8,392		3299 - Other Restricted Grants-In-Aid	-	-	-	-
-	(15,799)	-		5400 - Resources - Beginning Fund Balance	-	-	-	-
46,860	81,259	8,392		Total Function:	-	-	-	-
46,860	81,259	8,392		Total Resources:	-	-	-	-
				Requirements				
				1111 - Primary, K-5				
990	-	-		0121 - Substitutes - Licensed	-	-	-	-
68	-	-		0154 - Extra Duty	-	-	-	-
7	-	-		0210 - Public Employees Retirement System	-	-	-	-
4	-	-		0212 - Employee Contribution Pick-Up	-	-	-	-
6	-	-		0213 - PERS Bond 1	-	-	-	-
81	-	-		0220 - Social Security Administration	-	-	-	-
7	-	-		0231 - Worker's Compensation	-	-	-	-
1,163	-	-		Total Function:	-	-	-	-
				1121 - Middle/Junior High Programs, 6-8				
(397)	-	-		0121 - Substitutes - Licensed	-	-	-	-
130	276	-		0122 - Substitutes - Classified	-	-	-	-
(11)	-	-		0154 - Extra Duty	-	-	-	-
149	10	-		0210 - Public Employees Retirement System	-	-	-	-
46	4	-		0212 - Employee Contribution Pick-Up	-	-	-	-
96	5	-		0213 - PERS Bond 1	-	-	-	-
115	20	-		0220 - Social Security Administration	-	-	-	-
11	1	-		0231 - Worker's Compensation	-	-	-	-
139	317	-		Total Function:	-	-	-	-
				1131 - High School Programs, 9-12				
-	188	-		0121 - Substitutes - Licensed	-	-	-	-
133	100	-		0122 - Substitutes - Classified	-	-	-	-
7	30	-		0210 - Public Employees Retirement System	-	-	-	-
6	16	-		0213 - PERS Bond 1	-	-	-	-
10	22	-		0220 - Social Security Administration	-	-	-	-
1	1	-		0231 - Worker's Compensation	-	-	-	-
158	357	-		Total Function:	-	-	-	-
				1291 - English Language Learner Programs				
-	20,777	3,587		0112 - Classified Salaries	-	-	-	-
90	-	-		0121 - Substitutes - Licensed	-	-	-	-
7,000	6,513	1,184		0141 - Additional Salary	-	-	-	-
3,498	495	-		0154 - Extra Duty	-	-	-	-
1,359	1,003	-		0156 - Extra Duty - Committees	-	-	-	-
1,198	2,906	661		0210 - Public Employees Retirement System	-	-	-	-
711	1,093	251		0212 - Employee Contribution Pick-Up	-	-	-	-
1,008	1,548	356		0213 - PERS Bond 1	-	-	-	-
873	2,141	319		0220 - Social Security Administration	-	-	-	-
85	134	6		0231 - Worker's Compensation	-	-	-	-
-	13,219	2,002		0241 - Medical Insurance	-	-	-	-
-	22	3		0243 - Life Insurance	-	-	-	-
-	61	9		0244 - LTD Insurance	-	-	-	-
-	15	2		0245 - Employee Assistance Programs	-	-	-	-
-	75	11		0247 - STD Insurance	-	-	-	-
-	112	-		0331 - Reimbursable Student Transportation	-	-	-	-
19,567	21,524	-		0340 - Travel	-	-	-	-
5,900	1,017	-		0380 - Non-Inst. Prof. and Tech	-	-	-	-
-	25	-		0400 - Supplies and Materials	-	-	-	-
2,177	1,063	-		0410 - Consumable Supplies and Materials	-	-	-	-
1,009	-	-		0480 - Computer Hardware	-	-	-	-
44,473	73,743	8,392		Total Function:	-	-	-	-
				2240 - Instructional Staff Development				
9,916	6,013	-		0121 - Substitutes - Licensed	-	-	-	-
-	107	-		0122 - Substitutes - Classified	-	-	-	-
398	392	-		0210 - Public Employees Retirement System	-	-	-	-
268	184	-		0213 - PERS Bond 1	-	-	-	-
806	468	-		0220 - Social Security Administration	-	-	-	-
75	28	-		0231 - Worker's Compensation	-	-	-	-
5,263	-	-		0340 - Travel	-	-	-	-
16,726	7,192	-		Total Function:	-	-	-	-
62,659	81,609	8,392		Total Requirements:	-	-	-	-
15,799	350	-		Total Fund:	-	-	-	-

234 - Title III - EL Outcomes

2018/19 Actual	2019/20 Actual	2020/21 Adopted	234 - Title III - EL Outcomes		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
486	-	-		1990 - Miscellaneous	-	-	-	
-	64,382	-		3299 - Other Restricted Grants-In-Aid	-	-	-	
144	(34,498)	-		5400 - Resources - Beginning Fund Balance	-	-	-	
630	29,884	-		Total Function:	-	-	-	
630	29,884	-		Total Resources:	-	-	-	
				Requirements				
				<u>1121 - Middle/Junior High Programs, 6-8</u>				
-	18	-		0122 - Substitutes - Classified	-	-	-	
-	1	-		0220 - Social Security Administration	-	-	-	
-	0	-		0231 - Worker's Compensation	-	-	-	
-	19	-		Total Function:	-	-	-	
				<u>1291 - English Language Learner Programs</u>				
-	385	-		0112 - Classified Salaries	-	-	-	
-	592	-		0141 - Additional Salary	-	-	-	
-	579	-		0154 - Extra Duty	-	-	-	
-	663	-		0156 - Extra Duty - Committees	-	-	-	
-	361	-		0210 - Public Employees Retirement System	-	-	-	
-	133	-		0212 - Employee Contribution Pick-Up	-	-	-	
-	189	-		0213 - PERS Bond 1	-	-	-	
-	160	-		0220 - Social Security Administration	-	-	-	
-	10	-		0231 - Worker's Compensation	-	-	-	
-	187	-		0241 - Medical Insurance	-	-	-	
-	0	-		0243 - Life Insurance	-	-	-	
-	1	-		0244 - LTD Insurance	-	-	-	
-	0	-		0245 - Employee Assistance Programs	-	-	-	
-	1	-		0247 - STD Insurance	-	-	-	
2,267	594	-		0340 - Travel	-	-	-	
660	-	-		0380 - Non-Inst. Prof. and Tech	-	-	-	
274	4,973	-		0410 - Consumable Supplies and Materials	-	-	-	
-	249	-		0470 - Computer Software	-	-	-	
-	5,273	-		0480 - Computer Hardware	-	-	-	
3,201	14,351	-		Total Function:	-	-	-	
				<u>2240 - Instructional Staff Development</u>				
-	188	-		0121 - Substitutes - Licensed	-	-	-	
-	14	-		0220 - Social Security Administration	-	-	-	
-	1	-		0231 - Worker's Compensation	-	-	-	
31,927	8,160	-		0340 - Travel	-	-	-	
31,927	8,363	-		Total Function:	-	-	-	
35,128	22,734	-		Total Requirements:	-	-	-	
34,498	(7,150)	-		Total Fund:	-	-	-	

240 - Title IV-A Student Support & Academic Enrichment
Total: \$12,273

2018/19 Actual	2019/20 Actual	2020/21 Adopted	240 - Title IV-A Student Support & Academic Enrichment		2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
19,174	4,255	12,273		4500 - Restrict. Rev. From Fed. Government	12,273		12,273		12,273	
19,174	4,255	12,273		<i>Total Resources:</i>	12,273		12,273		12,273	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	1,032	-		0470 - Computer Software	-		-		-	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	295	-		0470 - Computer Software	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
200	-	-		0410 - Consumable Supplies and Materials	-		-		-	
-	1,307	-		0465 - Technology Supplies	-		-		-	
-	147	-		0470 - Computer Software	-		-		-	
200	1,455	-		<i>Total Function:</i>	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
18,974	-	12,273		0389 - Other Non Instruction, Prof.	12,273		12,273		12,273	
19,174	2,781	12,273		<i>Total Requirements:</i>	12,273		12,273		12,273	
-	(1,474)	-		<i>Total Fund:</i>	-		-		-	

242 - Carl Perkins
Total: \$15,000

2018/19 Actual	2019/20 Actual	2020/21 Adopted		242 - Carl Perkins	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
18,432	16,870	15,000		4700 - Grants-In-Aid From the Federal Government Through	15,000		15,000		15,000	
(396)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
18,036	16,870	15,000		<i>Total Function:</i>	15,000		15,000		15,000	
18,036	16,870	15,000		<i>Total Resources:</i>	15,000		15,000		15,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
1,711	846	1,900		0121 - Substitutes - Licensed	1,900		1,900		1,900	
-	30	195		0210 - Public Employees Retirement System	216		216		216	
-	-	114		0212 - Employee Contribution Pick-Up	114		114		114	
-	16	162		0213 - PERS Bond 1	162		162		162	
131	65	144		0220 - Social Security Administration	144		144		144	
12	4	11		0231 - Worker's Compensation	11		11		11	
-	-	-		0234 - OR Paid Fmli	8		8		8	
4,137	6,027	1,021		0340 - Travel	1,021		1,021		1,021	
12,045	9,883	11,453		0410 - Consumable Supplies and Materials	11,424		11,424		11,424	
18,036	16,870	15,000		<i>Total Function:</i>	15,000		15,000		15,000	
18,036	16,870	15,000		<i>Total Requirements:</i>	15,000		15,000		15,000	
-	-	-		<i>Total Fund:</i>	-		-		-	

250 - Student Investment Account (SIA)

Total: \$1,063,159

2018/19 Actual	2019/20 Actual	2020/21 Adopted	250 - Student Investment Account (SIA)		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	2021/22 Adopted
\$	\$	\$	FTE		\$	FTE	\$	FTE
-	-	1,307,460		Resources				
-	-	1,307,460		0000 - Undesignated				
				3299 - Other Restricted Grants-In-Aid	1,063,159		1,063,159	1,063,159
				Total Resources:	1,063,159		1,063,159	1,063,159
				Requirements				
				1111 - Primary, K-5				
-	-	42,641	1.00	0111 - Licensed Salaries	59,231	1.00	59,231	1.00
-	-	12,853	0.60	0112 - Classified Salaries	18,552	0.81	18,552	0.81
-	-	-		0143 - Insurance Opt Out	900		900	
-	-	7,892		0210 - Public Employees Retirement System	11,693		11,693	
-	-	3,329		0212 - Employee Contribution Pick-Up	4,721		4,721	
-	-	4,717		0213 - PERS Bond 1	6,688		6,688	
-	-	4,245		0220 - Social Security Administration	6,019		6,019	
-	-	260		0231 - Worker's Compensation	369		369	
-	-	-		0234 - OR Paid Fmli	315		315	
-	-	18,904		0241 - Medical Insurance	11,950		11,950	
-	-	25,000		0319 - Other Instructional, Professional and Technical S	5,000		5,000	
-	-	50,000		0410 - Consumable Supplies and Materials	40,000		40,000	
-	-	169,841	1.60	Total Function:	165,438	1.81	165,438	1.81
				1113 - Elementary Extra Curricular				
-	-	5,000		0154 - Extra Duty	-		-	
-	-	9,000		0156 - Extra Duty - Committees	9,000		9,000	
-	-	923		0210 - Public Employees Retirement System	1,025		1,025	
-	-	540		0212 - Employee Contribution Pick-Up	540		540	
-	-	765		0213 - PERS Bond 1	765		765	
-	-	689		0220 - Social Security Administration	689		689	
-	-	51		0231 - Worker's Compensation	51		51	
-	-	-		0234 - OR Paid Fmli	36		36	
-	-	1,000		0410 - Consumable Supplies and Materials	1,000		1,000	
-	-	17,968		Total Function:	13,106		13,106	
				1121 - Middle/Junior High Programs, 6-8				
-	-	102,617	2.40	0111 - Licensed Salaries	59,231	1.00	59,231	1.00
-	-	30,843	1.40	0112 - Classified Salaries	38,960	1.63	38,960	1.63
-	-	18,979		0210 - Public Employees Retirement System	14,592		14,592	
-	-	8,007		0212 - Employee Contribution Pick-Up	5,892		5,892	
-	-	11,344		0213 - PERS Bond 1	8,347		8,347	
-	-	10,209		0220 - Social Security Administration	7,511		7,511	
-	-	625		0231 - Worker's Compensation	462		462	
-	-	-		0234 - OR Paid Fmli	393		393	
-	-	29,434		0241 - Medical Insurance	31,700		31,700	
-	-	12,500		0319 - Other Instructional, Professional and Technical S	2,500		2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	25,000		25,000	
-	-	249,558	3.80	Total Function:	194,588	2.63	194,588	2.63
				1122 - Middle/Junior High School Extra Curricular				
-	-	20,000		0640 - Dues and Fees	20,000		20,000	
-	-	8,500		0641 - Student Dues & Fees	8,500		8,500	
-	-	28,500		Total Function:	28,500		28,500	
				1131 - High School Programs, 9-12				
-	-	17,335	0.40	0111 - Licensed Salaries	-		-	
-	-	30,843	1.40	0112 - Classified Salaries	38,032	1.63	38,032	1.63
-	-	6,851		0210 - Public Employees Retirement System	5,652		5,652	
-	-	2,891		0212 - Employee Contribution Pick-Up	2,282		2,282	
-	-	4,096		0213 - PERS Bond 1	3,233		3,233	
-	-	3,685		0220 - Social Security Administration	2,909		2,909	
-	-	225		0231 - Worker's Compensation	179		179	
-	-	-		0234 - OR Paid Fmli	152		152	
-	-	8,374		0241 - Medical Insurance	13,270		13,270	
-	-	12,500		0319 - Other Instructional, Professional and Technical S	2,500		2,500	
-	-	25,000		0410 - Consumable Supplies and Materials	25,000		25,000	
-	-	111,800	1.80	Total Function:	93,209	1.63	93,209	1.63
				1132 - High School Extra Curricular				
-	-	70,000		0640 - Dues and Fees	70,000		70,000	
				1288 - Charter Schools				
-	-	170,698		0410 - Consumable Supplies and Materials	142,302		142,302	
-	-	8,984		0690 - Grant Indirect Charges	7,489		7,489	
-	-	179,682		Total Function:	149,791		149,791	
				1291 - English Language Learner Programs				
-	-	-		0111 - Licensed Salaries	59,231	1.00	59,231	1.00
-	-	21,421	1.00	0112 - Classified Salaries	-		-	
-	-	3,046		0210 - Public Employees Retirement System	8,802		8,802	
-	-	1,285		0212 - Employee Contribution Pick-Up	3,554		3,554	
-	-	1,821		0213 - PERS Bond 1	5,035		5,035	
-	-	1,639		0220 - Social Security Administration	4,531		4,531	
-	-	101		0231 - Worker's Compensation	278		278	
-	-	-		0234 - OR Paid Fmli	237		237	
-	-	11,340		0241 - Medical Insurance	11,700		11,700	
-	-	40,653	1.00	Total Function:	93,368	1.00	93,368	1.00
				2110 - Attendance and Social Work Services				
-	-	10,000		0319 - Other Instructional, Professional and Technical S	10,000		10,000	
				2120 - Guidance Services				
-	-	170,564	4.00	0111 - Licensed Salaries	59,231	1.00	59,231	1.00
-	-	24,256		0210 - Public Employees Retirement System	8,802		8,802	
-	-	10,232		0212 - Employee Contribution Pick-Up	3,554		3,554	
-	-	14,496		0213 - PERS Bond 1	5,035		5,035	
-	-	13,048		0220 - Social Security Administration	4,531		4,531	
-	-	800		0231 - Worker's Compensation	278		278	
-	-	-		0234 - OR Paid Fmli	237		237	
-	-	42,120		0241 - Medical Insurance	11,700		11,700	
-	-	275,516	4.00	Total Function:	93,368	1.00	93,368	1.00

2018/19 Actual	2019/20 Actual	2020/21 Adopted	250 - Student Investment Account (SIA)		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		<u>2210 - Improvement of Instruction Service</u>						
-	-	-		0111 - Licensed Salaries	39,070	0.50	39,070	0.50	39,070	0.50
-	-	-		0141 - Additional Salary	3,553		3,553		3,553	
-	-	-		0210 - Public Employees Retirement System	6,334		6,334		6,334	
-	-	-		0212 - Employee Contribution Pick-Up	2,557		2,557		2,557	
-	-	-		0213 - PERS Bond 1	3,623		3,623		3,623	
-	-	-		0220 - Social Security Administration	3,261		3,261		3,261	
-	-	-		0231 - Worker's Compensation	201		201		201	
-	-	-		0234 - OR Paid Fmli	170		170		170	
-	-	-		0241 - Medical Insurance	5,850		5,850		5,850	
-	-	30,000		0340 - Travel	15,000		15,000		15,000	
-	-	29,883		0410 - Consumable Supplies and Materials	21,486		21,486		21,486	
-	-	59,883		<i>Total Function:</i>	101,105	0.50	101,105	0.50	101,105	0.50
-	-			<u>2520 - Fiscal Services</u>						
-	-	54,059		0690 - Grant Indirect Charges	10,686		10,686		10,686	
-	-			<u>2550 - Student Transportation Services</u>						
-	-	40,000		0331 - Reimbursable Student Transportation	40,000		40,000		40,000	
-	-	1,307,460	12.20	<i>Total Requirements:</i>	1,063,159	8.56	1,063,159	8.56	1,063,159	8.56
-	-	-	12.20	<i>Total Fund:</i>	-	8.56	-	8.56	-	8.56

251 - MTSS LEA Coaches - Yr 1

2018/19 Actual	2019/20 Actual	2020/21 Adopted	251 - MTSS LEA Coaches - Yr 1		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
(850)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
(850)	-	-		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
(624)	7,211	-		0121 - Substitutes - Licensed	-		-		-	
-	7,051	-		0154 - Extra Duty	-		-		-	
(27)	2,239	-		0210 - Public Employees Retirement System	-		-		-	
-	409	-		0212 - Employee Contribution Pick-Up	-		-		-	
(23)	1,113	-		0213 - PERS Bond 1	-		-		-	
(48)	1,073	-		0220 - Social Security Administration	-		-		-	
(4)	65	-		0231 - Worker's Compensation	-		-		-	
(123)	711	-		0340 - Travel	-		-		-	
(850)	19,872	-		<i>Total Function:</i>	-		-		-	
(850)	19,872	-		<i>Total Requirements:</i>	-		-		-	
-	19,872	-		<i>Total Fund:</i>	-		-		-	

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

2018/19 Actual	2019/20 Actual	2020/21 Adopted	252 - MTSS LEA Coaches - Yr 2		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
-	1,890	20,261		3299 - Other Restricted Grants-In-Aid	20,261	20,261	20,261	
-	(4,410)	-		5400 - Resources - Beginning Fund Balance	-	-	-	
-	(2,519)	20,261		<i>Total Function:</i>	20,261	20,261	20,261	
-	(2,519)	20,261		<i>Total Resources:</i>	20,261	20,261	20,261	
				Requirements				
				<u>1250 - Less Rest. Programs for Students With Disabilities</u>				
186	-	300		0156 - Extra Duty - Committees	300	300	300	
19	-	31		0210 - Public Employees Retirement System	34	34	34	
11	-	18		0212 - Employee Contribution Pick-Up	18	18	18	
16	-	26		0213 - PERS Bond 1	26	26	26	
14	-	23		0220 - Social Security Administration	23	23	23	
1	-	2		0231 - Worker's Compensation	2	2	2	
-	-	-		0234 - OR Paid Fmli	1	1	1	
247	-	400		<i>Total Function:</i>	404	404	404	
				<u>2240 - Instructional Staff Development</u>				
804	-	5,000		0121 - Substitutes - Licensed	5,000	5,000	5,000	
1,831	1,537	-		0154 - Extra Duty	-	-	-	
209	243	513		0210 - Public Employees Retirement System	570	570	570	
110	92	300		0212 - Employee Contribution Pick-Up	300	300	300	
178	131	425		0213 - PERS Bond 1	425	425	425	
200	118	383		0220 - Social Security Administration	383	383	383	
18	7	29		0231 - Worker's Compensation	29	29	29	
-	-	-		0234 - OR Paid Fmli	20	20	20	
812	-	13,211		0340 - Travel	13,130	13,130	13,130	
-	6,990	-		0390 - Other General Professional and Technological Servi	-	-	-	
4,163	9,117	19,861		<i>Total Function:</i>	19,857	19,857	19,857	
4,410	9,117	20,261		<i>Total Requirements:</i>	20,261	20,261	20,261	
4,410	11,636	-		<i>Total Fund:</i>	-	-	-	

253 - LBLESD - Extended Assessment
Total: \$1,935

2018/19 Actual	2019/20 Actual	2020/21 Adopted	253 - LBLESD - Extended Assessment		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
583	635	650		3299 - Other Restricted Grants-In-Aid	650		650		650	
(583)	-	635		5400 - Resources - Beginning Fund Balance	1,285		1,285		1,285	
-	635	1,285		<i>Total Function:</i>	1,935		1,935		1,935	
-	635	1,285		<i>Total Resources:</i>	1,935		1,935		1,935	
				Requirements						
				<u>2230 - Assessment and Testing</u>						
-	-	1,285		0410 - Consumable Supplies and Materials	1,935		1,935		1,935	
-	-	1,285		<i>Total Requirements:</i>	1,935		1,935		1,935	
-	(635)	-		<i>Total Fund:</i>	-		-		-	

254 - Kindergarten Partnership & Innovation Funds
Total: \$16,887

2018/19 Actual	2019/20 Actual	2020/21 Adopted	254 - Kindergarten Partnership & Innovation Funds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
54,790	16,887	16,887		3199 - Other Unrestricted Grants-In-Aid	16,887		16,887		16,887	
(11,596)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
43,194	16,887	16,887		<i>Total Function:</i>	16,887		16,887		16,887	
43,194	16,887	16,887		<i>Total Resources:</i>	16,887		16,887		16,887	
				Requirements						
				<u>1140 - Pre-Kindergarten Programs</u>						
3,500	3,500	3,500		0130 - Additional Salary	3,500		3,500		3,500	
7,124	4,681	-		0154 - Extra Duty	-		-		-	
1,179	1,399	498		0210 - Public Employees Retirement System	520		520		520	
609	491	210		0212 - Employee Contribution Pick-Up	210		210		210	
862	695	298		0213 - PERS Bond 1	298		298		298	
813	626	268		0220 - Social Security Administration	268		268		268	
74	37	16		0231 - Worker's Compensation	16		16		16	
-	-	-		0234 - OR Paid Fmli	14		14		14	
-	-	500		0355 - Printing and Binding	500		500		500	
28,826	4,271	6,735		0374 - Other Tuition	6,735		6,735		6,735	
208	125	4,826		0410 - Consumable Supplies and Materials	4,826		4,826		4,826	
-	1,062	-		0690 - Grant Indirect Charges	-		-		-	
43,194	16,887	16,887		<i>Total Function:</i>	16,887		16,887		16,887	
43,194	16,887	16,887		<i>Total Requirements:</i>	16,887		16,887		16,887	
-	-	-		<i>Total Fund:</i>	-		-		-	

257 - Farm to School, Botany
Total: \$9,139

2018/19 Actual	2019/20 Actual	2020/21 Adopted	257 - Farm to School, Botany		2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	-	9,139		3299 - Other Restricted Grants-In-Aid	9,139		9,139		9,139	
-	-	9,139		Total Resources:	9,139		9,139		9,139	
				Requirements						
				3120 - Food Preparation and Dispensing Services						
-	-	9,139		0410 - Consumable Supplies and Materials	9,139		9,139		9,139	
-	-	9,139		Total Requirements:	9,139		9,139		9,139	
-	-	-		Total Fund:	-		-		-	

258 - Terry Selby Memorial
Total: \$1,500

2018/19 Actual	2019/20 Actual	2020/21 Adopted	258 - Terry Selby Memorial		2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,500	1,500	1,500		1920 - Contrib/Donation Private Source	1,500		1,500		1,500	
1,806	(162)	1,387		5400 - Resources - Beginning Fund Balance	-		-		-	
3,306	1,338	2,887		Total Function:	1,500		1,500		1,500	
3,306	1,338	2,887		Total Resources:	1,500		1,500		1,500	
				Requirements						
				1131 - High School Programs, 9-12						
2,000	-	1,387		0410 - Consumable Supplies and Materials	750		750		750	
1,468	-	1,500		0460 - Non-Consumable Items	750		750		750	
3,468	-	2,887		Total Function:	1,500		1,500		1,500	
3,468	-	2,887		Total Requirements:	1,500		1,500		1,500	
162	(1,338)	-		Total Fund:	-		-		-	

261 - OEA Choice Trust

2018/19 Actual	2019/20 Actual	2020/21 Adopted	261 - OEA Choice Trust		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
3,410	1,037	-		2200 - Restricted Revenue	-		-		-	
-	2,451	1,410		5400 - Resources - Beginning Fund Balance	-		-		-	
3,410	3,488	1,410		<i>Total Function:</i>	-		-		-	
3,410	3,488	1,410		<i>Total Resources:</i>	-		-		-	
				Requirements						
				2130 - Health Services						
600	2,312	1,000		0389 - Other Non Instruction, Prof.	-		-		-	
359	1,148	410		0410 - Consumable Supplies and Materials	-		-		-	
959	3,461	1,410		<i>Total Function:</i>	-		-		-	
959	3,461	1,410		<i>Total Requirements:</i>	-		-		-	
(2,451)	(28)	-		<i>Total Fund:</i>	-		-		-	

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

2018/19 Actual	2019/20 Actual	2020/21 Adopted	262 - My Future, My Choice		2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,782	3,035	5,000		2200 - Restricted Revenue	5,000		5,000		5,000	
3,782	3,035	5,000		<i>Total Resources:</i>	5,000		5,000		5,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	908	-		0154 - Extra Duty	-		-		-	
-	144	-		0210 - Public Employees Retirement System	-		-		-	
-	54	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	77	-		0213 - PERS Bond 1	-		-		-	
-	69	-		0220 - Social Security Administration	-		-		-	
-	4	-		0231 - Worker's Compensation	-		-		-	
-	1,257	-		<i>Total Function:</i>	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
450	-	300		0121 - Substitutes - Licensed	300		300		300	
882	-	-		0154 - Extra Duty	-		-		-	
88	-	31		0210 - Public Employees Retirement System	34		34		34	
53	-	18		0212 - Employee Contribution Pick-Up	18		18		18	
75	-	26		0213 - PERS Bond 1	26		26		26	
102	-	23		0220 - Social Security Administration	23		23		23	
9	-	2		0231 - Worker's Compensation	2		2		2	
-	-	-		0234 - OR Paid Fmli	1		1		1	
87	-	1,000		0340 - Travel	1,000		1,000		1,000	
1,418	1,779	2,935		0410 - Consumable Supplies and Materials	2,923		2,923		2,923	
3,163	1,779	4,335		<i>Total Function:</i>	4,327		4,327		4,327	
				<u>2240 - Instructional Staff Development</u>						
540	-	500		0121 - Substitutes - Licensed	500		500		500	
18	-	51		0210 - Public Employees Retirement System	57		57		57	
-	-	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	
-	-	-		0234 - OR Paid Fmli	2		2		2	
619	-	665		<i>Total Function:</i>	673		673		673	
3,782	3,035	5,000		<i>Total Requirements:</i>	5,000		5,000		5,000	
-	-	-		<i>Total Fund:</i>	-		-		-	

265 - CTE Revitalization Grant (History)
Total: \$14,938

2018/19 Actual	2019/20 Actual	2020/21 Adopted	265 - CTE Revitalization Grant (History)		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
9,896	8,943	14,939		Resources						
				<u>0000 - Undesignated</u>						
				3299 - Other Restricted Grants-In-Aid	14,938		14,938		14,938	
9,896	8,943	14,939		<i>Total Resources:</i>	14,938		14,938		14,938	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
9,896	6,949	12,933		0410 - Consumable Supplies and Materials	12,932		12,932		12,932	
-	1,994	2,006		0541 - Initial/ Add'l Equipment Purchase	2,006		2,006		2,006	
9,896	8,943	14,939		<i>Total Function:</i>	14,938		14,938		14,938	
9,896	8,943	14,939		<i>Total Requirements:</i>	14,938		14,938		14,938	
-	-	-		<i>Total Fund:</i>	-		-		-	

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

Total: \$466,381

2018/19 Actual	2019/20 Actual	2020/21 Adopted	270 - HS Grad and College and Career Readiness Fund -M98		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
10	-	-		1990 - Miscellaneous	-	-	-	-
420,591	426,218	450,600		3299 - Other Restricted Grants-In-Aid	466,381	466,381	466,381	
-	10	-		5400 - Resources - Beginning Fund Balance	-	-	-	-
420,601	426,228	450,600		Total Function:	466,381	466,381	466,381	
420,601	426,228	450,600		Total Resources:	466,381	466,381	466,381	
				Requirements				
				<u>1121 - Middle/Junior High Programs, 6-8</u>				
8,511	-	-		0111 - Licensed Salaries	-	-	-	-
-	7,228	19,187	0.81	0112 - Classified Salaries	-	-	-	-
1,800	-	-		0121 - Substitutes - Licensed	-	-	-	-
-	-	900		0143 - Insurance Opt Out	-	-	-	-
882	952	2,856		0210 - Public Employees Retirement System	-	-	-	-
516	361	1,205		0212 - Employee Contribution Pick-Up	-	-	-	-
746	512	1,707		0213 - PERS Bond 1	-	-	-	-
727	553	1,537		0220 - Social Security Administration	-	-	-	-
61	33	94		0231 - Worker's Compensation	-	-	-	-
1,596	-	-		0241 - Medical Insurance	-	-	-	-
6	8	-		0243 - Life Insurance	-	-	-	-
30	21	-		0244 - LTD Insurance	-	-	-	-
2	6	-		0245 - Employee Assistance Programs	-	-	-	-
35	26	-		0247 - STD Insurance	-	-	-	-
12,129	-	-		0410 - Consumable Supplies and Materials	15,340	15,340	15,340	
27,042	9,701	27,486	0.81	Total Function:	15,340	15,340	15,340	
				<u>1131 - High School Programs, 9-12</u>				
-	9,148	-		0111 - Licensed Salaries	10,394	10,394	10,394	0.15
-	-	9,569	0.35	0112 - Classified Salaries	-	-	-	-
701	-	-		0121 - Substitutes - Licensed	-	-	-	-
-	-	7,000		0154 - Extra Duty	-	-	-	-
25	1,445	2,356		0210 - Public Employees Retirement System	1,863	1,863	1,863	
10	549	994		0212 - Employee Contribution Pick-Up	624	624	624	
21	778	1,408		0213 - PERS Bond 1	883	883	883	
54	690	1,268		0220 - Social Security Administration	795	795	795	
5	39	78		0231 - Worker's Compensation	49	49	49	
-	-	-		0234 - OR Paid Fmli	42	42	42	
-	1,293	3,969		0241 - Medical Insurance	1,350	1,350	1,350	
-	5	-		0243 - Life Insurance	-	-	-	-
-	27	-		0244 - LTD Insurance	-	-	-	-
-	2	-		0245 - Employee Assistance Programs	-	-	-	-
-	33	-		0247 - STD Insurance	-	-	-	-
2,400	2,000	1,769		0311 - Instruction Services	1,769	1,769	1,769	
19,328	-	-		0340 - Travel	-	-	-	-
29,515	47,589	60,600		0410 - Consumable Supplies and Materials	92,192	92,192	92,192	
63,850	33,019	113,621		0460 - Non-Consumable Items	79,747	79,747	79,747	
36,415	56,254	511		0480 - Computer Hardware	511	511	511	
46,583	31,300	-		0530 - Improvements Other Than Buildings	-	-	-	-
198,907	184,171	203,143	0.35	Total Function:	190,219	190,219	190,219	0.15
				<u>1132 - High School Extra Curricular</u>				
-	7,000	-		0154 - Extra Duty	7,000	7,000	7,000	
-	1,106	-		0210 - Public Employees Retirement System	1,040	1,040	1,040	
-	420	-		0212 - Employee Contribution Pick-Up	420	420	420	
-	595	-		0213 - PERS Bond 1	595	595	595	
-	535	-		0220 - Social Security Administration	536	536	536	
-	29	-		0231 - Worker's Compensation	33	33	33	
-	-	-		0234 - OR Paid Fmli	28	28	28	
-	9,686	-		Total Function:	9,652	9,652	9,652	
				<u>1283 - Philomath Alternative Academy</u>				
-	-	-		0111 - Licensed Salaries	64,859	64,859	64,859	0.90
-	-	-		0143 - Insurance Opt Out	1,110	1,110	1,110	
-	-	-		0210 - Public Employees Retirement System	9,803	9,803	9,803	
-	-	-		0212 - Employee Contribution Pick-Up	3,958	3,958	3,958	
-	-	-		0213 - PERS Bond 1	5,608	5,608	5,608	
-	-	-		0220 - Social Security Administration	5,047	5,047	5,047	
-	-	-		0231 - Worker's Compensation	310	310	310	
-	-	-		0234 - OR Paid Fmli	264	264	264	
-	-	-		0241 - Medical Insurance	4,930	4,930	4,930	
-	-	-		Total Function:	95,889	95,889	95,889	0.90
				<u>2210 - Improvement of Instruction Service</u>				
113,755	126,219	142,630	2.00	0111 - Licensed Salaries	97,968	97,968	97,968	1.35
216	-	-		0121 - Substitutes - Licensed	-	-	-	-
14,000	-	-		0141 - Additional Salary	3,553	3,553	3,553	
-	13,700	-		0154 - Extra Duty	-	-	-	-
17,118	26,706	24,017		0210 - Public Employees Retirement System	16,889	16,889	16,889	
7,665	8,395	8,558		0212 - Employee Contribution Pick-Up	6,091	6,091	6,091	
10,859	11,893	12,124		0213 - PERS Bond 1	8,629	8,629	8,629	
10,046	10,573	10,911		0220 - Social Security Administration	7,767	7,767	7,767	
876	601	671		0231 - Worker's Compensation	478	478	478	
-	-	-		0234 - OR Paid Fmli	406	406	406	
19,272	18,853	21,060		0241 - Medical Insurance	13,500	13,500	13,500	
59	60	-		0243 - Life Insurance	-	-	-	-
320	328	-		0244 - LTD Insurance	-	-	-	-
25	26	-		0245 - Employee Assistance Programs	-	-	-	-
430	456	-		0247 - STD Insurance	-	-	-	-
194,642	217,810	219,971	2.00	Total Function:	155,281	155,281	155,281	1.35
420,592	421,367	450,600	3.16	Total Requirements:	466,381	466,381	466,381	2.40
(10)	(4,860)	-	3.16	Total Fund:	-	2.40	-	2.40

271 - Public Purpose Fund - Energy Efficiency Projects
Total: \$342,500

2018/19 Actual	2019/20 Actual	2020/21 Adopted	271 - Public Purpose Fund - Energy Efficiency Projects		2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
34,347	31,346	33,000		1990 - Miscellaneous	33,000		33,000		33,000	
222,383	256,731	277,000		5400 - Resources - Beginning Fund Balance	309,500		309,500		309,500	
256,731	288,077	310,000		Total Function:	342,500		342,500		342,500	
256,731	288,077	310,000		Total Resources:	342,500		342,500		342,500	
				Requirements						
				2542 - Care and Upkeep of Buildings Services						
-	-	184,875		0322 - Repairs and Maintenance Services	184,875		184,875		184,875	
-	-	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	
-	-	260,000		Total Function:	260,000		260,000		260,000	
				4150 - Building Acquisition, Construction, and Improvem						
-	-	50,000		0460 - Non-Consumable Items	82,500		82,500		82,500	
				5200 - Transfers of Funds						
-	12,000	-		0710 - Fund Modifications	-		-		-	
-	12,000	310,000		Total Requirements:	342,500		342,500		342,500	
(256,731)	(276,077)	-		Total Fund:	-		-		-	

272 - State Summer Programs Grant
Total: \$751,122

2018/19 Actual	2019/20 Actual	2020/21 Adopted		272 - State Summer Programs Grant	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources						
-	-	-		0000 - Undesignated						
				3299 - Other Restricted Grants-In-Aid	751,122		751,122		751,122	
				<i>Total Resources:</i>	751,122		751,122		751,122	
				Requirements						
				1111 - Primary, K-5						
-	-	-		0410 - Consumable Supplies and Materials	325,992		325,992		325,992	
-	-	-		1121 - Middle/Junior High Programs, 6-8						
-	-	-		0410 - Consumable Supplies and Materials	142,910		142,910		142,910	
-	-	-		1131 - High School Programs, 9-12						
-	-	-		0410 - Consumable Supplies and Materials	282,220		282,220		282,220	
				<i>Total Requirements:</i>	751,122		751,122		751,122	
-	-	-		<i>Total Fund:</i>	-		-		-	

277 - Forestry Related Grants
Total: \$44,188

2018/19 Actual	2019/20 Actual	2020/21 Adopted	277 - Forestry Related Grants		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
16,495	-	1,000		1920 - Contrib/Donation Private Source	-		-		-	
79,350	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
1,339	55,303	36,180		5400 - Resources - Beginning Fund Balance	44,188		44,188		44,188	
97,184	55,303	37,180		<i>Total Function:</i>	44,188		44,188		44,188	
97,184	55,303	37,180		<i>Total Resources:</i>	44,188		44,188		44,188	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
21,319	7,660	-		0111 - Licensed Salaries	-		-		-	
-	-	17,771	0.65	0112 - Classified Salaries	27,746	1.00	27,746	1.00	27,746	1.00
-	173	-		0154 - Extra Duty	-		-		-	
-	-	2,527		0210 - Public Employees Retirement System	-		-		-	
-	-	1,066		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	1,511		0213 - PERS Bond 1	-		-		-	
1,631	599	1,359		0220 - Social Security Administration	2,123		2,123		2,123	
152	36	84		0231 - Worker's Compensation	130		130		130	
-	-	-		0234 - OR Paid Fmli	111		111		111	
7,499	2,165	7,371		0241 - Medical Insurance	13,020		13,020		13,020	
16	5	-		0243 - Life Insurance	-		-		-	
88	15	-		0244 - LTD Insurance	-		-		-	
9	3	-		0245 - Employee Assistance Programs	-		-		-	
68	18	-		0247 - STD Insurance	-		-		-	
1,005	440	1,257		0410 - Consumable Supplies and Materials	1,058		1,058		1,058	
94	-	4,234		0460 - Non-Consumable Items	-		-		-	
31,881	11,115	37,180	0.65	<i>Total Function:</i>	44,188	1.00	44,188	1.00	44,188	1.00
				<u>2550 - Student Transportation Services</u>						
10,000	-	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
41,881	11,115	37,180	0.65	<i>Total Requirements:</i>	44,188	1.00	44,188	1.00	44,188	1.00
(55,303)	(44,188)	-	0.65	<i>Total Fund:</i>	-	1.00	-	1.00	-	1.00

284 - PES-Student Body Funds

Total: \$76,717

2018/19 Actual	2019/20 Actual	2020/21 Adopted	284 - PES-Student Body Funds		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
4,794	22,340	2,500		1920 - Contrib/Donation Private Source	2,000	2,000	2,000	
48,604	17,899	22,156		1990 - Miscellaneous	27,356	27,356	27,356	
49,814	38,257	37,889		9701 - Begining Fund Balance Student Activities	47,361	47,361	47,361	
103,212	78,496	62,545		Total Function:	76,717	76,717	76,717	
103,212	78,496	62,545		Total Resources:	76,717	76,717	76,717	
				Requirements				
				1111 - Primary, K-5				
5,061	2,994	5,000		0410 - Consumable Supplies and Materials	1,316	1,316	1,316	
				1113 - Elementary Extra Curricular				
1,979	1,732	500		0340 - Travel	1,092	1,092	1,092	
2,780	-	-		0390 - Other General Professional and Technological Servi	-	-	-	
51,680	30,096	54,845		0410 - Consumable Supplies and Materials	72,579	72,579	72,579	
3,614	-	1,700		0460 - Non-Consumable Items	1,700	1,700	1,700	
125	5	500		0640 - Dues and Fees	30	30	30	
60,178	31,833	57,545		Total Function:	75,401	75,401	75,401	
65,239	34,827	62,545		Total Requirements:	76,717	76,717	76,717	
(37,974)	(43,669)	-		Total Fund:	-	-	-	

285 - PMS-Student Body Funds
Total: \$155,872

2018/19 Actual	2019/20 Actual	2020/21 Adopted	285 - PMS-Student Body Funds		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
2,312	2,178	2,700		1740 - Fees	2,000	2,000	2,000	
21,910	16,818	20,000		1741 - Sports Participation Fees	20,000	20,000	20,000	
8,769	5,633	18,225		1920 - Contrib/Donation Private Source	8,000	8,000	8,000	
35,648	57,813	26,985		1990 - Miscellaneous	37,980	37,980	37,980	
87,051	89,176	77,092		9701 - Begining Fund Balance Student Activities	87,892	87,892	87,892	
155,690	171,618	145,002		Total Function:	155,872	155,872	155,872	
155,690	171,618	145,002		Total Resources:	155,872	155,872	155,872	
				Requirements				
				1121 - Middle/Junior High Programs, 6-8				
4,570	975	-		0410 - Consumable Supplies and Materials	-	-	-	
				1122 - Middle/Junior High School Extra Curricular				
3,996	6,836	7,500		0310 - Instruct., Prof. and Tech. Service	7,500	7,500	7,500	
-	25	-		0311 - Instruction Services	-	-	-	
-	238	650		0319 - Other Instructional, Professional and Technical S	150	150	150	
806	-	500		0324 - Rentals	500	500	500	
220	200	1,500		0389 - Other Non Instruction, Prof.	1,800	1,800	1,800	
-	-	1,404		0390 - Other General Professional and Technological Servi	1,404	1,404	1,404	
56,473	50,870	130,248		0410 - Consumable Supplies and Materials	143,718	143,718	143,718	
49	1,037	2,500		0460 - Non-Consumable Items	100	100	100	
400	2,017	700		0641 - Student Dues & Fees	700	700	700	
61,944	61,223	145,002		Total Function:	155,872	155,872	155,872	
66,514	62,198	145,002		Total Requirements:	155,872	155,872	155,872	
(89,176)	(109,420)	-		Total Fund:	-	-	-	

286 - PHS-Student Body Funds
Total: \$634,664

2018/19 Actual	2019/20 Actual	2020/21 Adopted	286 - PHS-Student Body Funds		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
142	148	120		1510 - Interest on Investments	120	120	120	
63,455	53,433	66,150		1740 - Fees	60,650	60,650	60,650	
70,915	61,628	70,000		1741 - Sports Participation Fees	70,000	70,000	70,000	
346,488	294,760	350,500		1990 - Miscellaneous	323,253	323,253	323,253	
239,848	243,586	217,609		9701 - Begining Fund Balance Student Activities	180,641	180,641	180,641	
720,847	653,554	704,379		Total Function:	634,664	634,664	634,664	
720,847	653,554	704,379		Total Resources:	634,664	634,664	634,664	
				Requirements				
				1132 - High School Extra Curricular				
5,999	7,284	5,175		0310 - Instruct., Prof. and Tech. Service	7,740	7,740	7,740	
873	-	6,000		0322 - Repairs and Maintenance Services	1,000	1,000	1,000	
209	-	4,237		0324 - Rentals	3,949	3,949	3,949	
2,047	687	2,000		0340 - Travel	2,000	2,000	2,000	
34,696	10,533	51,052		0342 - Travel, Out of District	50,000	50,000	50,000	
3,123	23,793	21,000		0389 - Other Non Instruction, Prof.	21,500	21,500	21,500	
385,529	364,312	562,093		0410 - Consumable Supplies and Materials	509,180	509,180	509,180	
22,337	12,212	20,860		0413 - Uniforms	22,380	22,380	22,380	
13,102	814	15,700		0460 - Non-Consumable Items	9,500	9,500	9,500	
10,053	3,594	16,262		0641 - Student Dues & Fees	7,415	7,415	7,415	
477,968	423,228	704,379		Total Function:	634,664	634,664	634,664	
477,968	423,228	704,379		Total Requirements:	634,664	634,664	634,664	
(242,879)	(230,326)	-		Total Fund:	-	-	-	

288 - Drivers Ed
Total: \$22,973

2018/19 Actual	2019/20 Actual	2020/21 Adopted	288 - Drivers Ed		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
18,056	7,000	11,000		1742 - Driver's Ed Fees	16,623		16,623		16,623	
15,891	8,430	13,500		3204 - Driver Education	13,500		13,500		13,500	
5,139	7,531	6,238		5400 - Resources - Beginning Fund Balance	(7,150)		(7,150)		(7,150)	
39,086	22,961	30,738		<i>Total Function:</i>	22,973		22,973		22,973	
39,086	22,961	30,738		<i>Total Resources:</i>	22,973		22,973		22,973	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
20,066	12,575	20,000		0154 - Extra Duty	14,000		14,000		14,000	
2,625	2,307	2,051		0210 - Public Employees Retirement System	1,595		1,595		1,595	
1,204	754	1,200		0212 - Employee Contribution Pick-Up	840		840		840	
1,706	1,069	1,700		0213 - PERS Bond 1	1,190		1,190		1,190	
1,479	939	1,531		0220 - Social Security Administration	1,071		1,071		1,071	
141	58	115		0231 - Worker's Compensation	80		80		80	
-	-	-		0234 - OR Paid Fmli	56		56		56	
-	97	-		0322 - Repairs and Maintenance Services	-		-		-	
2,442	2,465	2,664		0324 - Rentals	2,664		2,664		2,664	
422	106	-		0340 - Travel	-		-		-	
1,469	467	1,477		0410 - Consumable Supplies and Materials	1,477		1,477		1,477	
-	197	-		0640 - Dues and Fees	-		-		-	
31,555	21,034	30,738		<i>Total Function:</i>	22,973		22,973		22,973	
31,555	21,034	30,738		<i>Total Requirements:</i>	22,973		22,973		22,973	
(7,531)	(1,927)	-		<i>Total Fund:</i>	-		-		-	

289 - Outdoor School
Total: \$93,250

2018/19 Actual	2019/20 Actual	2020/21 Adopted	289 - Outdoor School		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				<u>0000 - Undesignated</u>				
47,914	30,314	45,000		3299 - Other Restricted Grants-In-Aid	45,000	45,000	45,000	
543	-	5,000		5400 - Resources - Beginning Fund Balance	48,250	48,250	48,250	
48,457	30,314	50,000		<i>Total Function:</i>	93,250	93,250	93,250	
48,457	30,314	50,000		<i>Total Resources:</i>	93,250	93,250	93,250	
				Requirements				
				<u>1121 - Middle/Junior High Programs, 6-8</u>				
1,689	-	1,000		0121 - Substitutes - Licensed	1,000	1,000	1,000	
660	-	-		0122 - Substitutes - Classified	-	-	-	
4,744	1,726	-		0154 - Extra Duty	-	-	-	
1,032	367	103		0210 - Public Employees Retirement System	114	114	114	
491	104	60		0212 - Employee Contribution Pick-Up	60	60	60	
757	147	85		0213 - PERS Bond 1	85	85	85	
779	132	77		0220 - Social Security Administration	77	77	77	
72	7	6		0231 - Worker's Compensation	6	6	6	
-	-	-		0234 - OR Paid Fmli	4	4	4	
8,018	5,535	10,000		0324 - Rentals	10,000	10,000	10,000	
26,948	19,077	7,500		0389 - Other Non Instruction, Prof.	50,746	50,746	50,746	
45,189	27,094	18,831		<i>Total Function:</i>	62,092	62,092	62,092	
				<u>1122 - Middle/Junior High School Extra Curricular</u>				
-	-	14,169		0374 - Other Tuition	14,158	14,158	14,158	
				<u>2550 - Student Transportation Services</u>				
650	-	1,500		0331 - Reimbursable Student Transportation	1,500	1,500	1,500	
				<u>3320 - Community Recreation Services</u>				
2,617	4,544	15,000		0410 - Consumable Supplies and Materials	15,000	15,000	15,000	
-	-	500		0460 - Non-Consumable Items	500	500	500	
2,617	4,544	15,500		<i>Total Function:</i>	15,500	15,500	15,500	
48,457	31,638	50,000		<i>Total Requirements:</i>	93,250	93,250	93,250	
-	1,324	-		<i>Total Fund:</i>	-	-	-	

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

2018/19 Actual	2019/20 Actual	2020/21 Adopted	292 - Food Service - Flow Through		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
8,945	4,783	13,000		3299 - Other Restricted Grants-In-Aid	13,000		13,000		13,000	
262,115	187,631	265,000		4500 - Restrict. Rev. From Fed. Government	265,000		265,000		265,000	
28,124	24,890	30,000		4901 - Federal Commodities	30,000		30,000		30,000	
5,000	5,000	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
23,267	27,919	31,500		5400 - Resources - Beginning Fund Balance	31,500		31,500		31,500	
327,452	250,224	344,500		<i>Total Function:</i>	344,500		344,500		344,500	
327,452	250,224	344,500		<i>Total Resources:</i>	344,500		344,500		344,500	
				Requirements						
				<u>3120 - Food Preparation and Dispensing Services</u>						
271,949	203,342	274,000		0390 - Other General Professional and Technological Servi	274,000		274,000		274,000	
187	727	35,500		0410 - Consumable Supplies and Materials	35,500		35,500		35,500	
27,397	24,890	30,000		0451 - Federal Commodities	30,000		30,000		30,000	
-	-	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
299,533	228,959	344,500		<i>Total Function:</i>	344,500		344,500		344,500	
299,533	228,959	344,500		<i>Total Requirements:</i>	344,500		344,500		344,500	
(27,919)	(21,265)	-		<i>Total Fund:</i>	-		-		-	

293 - Inspired
Total: \$12,535

2018/19 Actual	2019/20 Actual	2020/21 Adopted	293 - Inspired		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
8,376	2,100	2,300		1920 - Contrib/Donation Private Source	2,000		2,000		2,000	
5,000	5,000	5,000		5200 - Interfund Transfers	-		-		-	
(1,094)	3,595	1,345		5400 - Resources - Beginning Fund Balance	10,535		10,535		10,535	
12,282	10,695	8,645		<i>Total Function:</i>	12,535		12,535		12,535	
12,282	10,695	8,645		<i>Total Resources:</i>	12,535		12,535		12,535	
				Requirements						
				<u>2210 - Improvement of Instruction Service</u>						
3,750	-	7,000		0390 - Other General Professional and Technological Servi	10,000		10,000		10,000	
4,937	251	1,645		0410 - Consumable Supplies and Materials	2,535		2,535		2,535	
8,687	251	8,645		<i>Total Function:</i>	12,535		12,535		12,535	
8,687	251	8,645		<i>Total Requirements:</i>	12,535		12,535		12,535	
(3,595)	(10,443)	-		<i>Total Fund:</i>	-		-		-	

295 - Pool Operations Fund
Total: \$176,495

2018/19 Actual	2019/20 Actual	2020/21 Adopted		295 - Pool Operations Fund	2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
4,699	-	-		1510 - Interest on Investments	-		-		-	
10,818	1,849	2,000		1800 - Community Services Activities	2,000		2,000		2,000	
6,395	-	10,000		1801 - Pool: Swimming Lessons	10,000		10,000		10,000	
102	(36)	1,300		1802 - Pool: Aerobics Classes	1,300		1,300		1,300	
2,215	195	4,000		1803 - Pool: Memberships	4,000		4,000		4,000	
993	373	4,000		1804 - Pool: Multiple Swim Passes	4,000		4,000		4,000	
1,375	995	5,200		1805 - Pool: Rentals	5,200		5,200		5,200	
8,165	-	7,000		1806 - Pool: Dolphins Fees	7,000		7,000		7,000	
-	-	500		1808 - Pool: Special/Events	500		500		500	
2,300	-	2,000		1809 - Acquafit Membership	2,000		2,000		2,000	
2,559	656	2,200		1810 - Acquafit Multi Pass	2,200		2,200		2,200	
325,517	78,097	50,000		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	
51,914	6,768	18,100		5400 - Resources - Beginning Fund Balance	38,295		38,295		38,295	
467,210	138,897	156,300		Total Function:	176,495		176,495		176,495	
467,210	138,897	156,300		Total Resources:	176,495		176,495		176,495	
				Requirements						
				1131 - High School Programs, 9-12						
8,018	5,655	8,055	0.20	0114 - Managerial - Classified	11,217	0.20	11,217	0.20	11,217	0.20
-	-	-		0143 - Insurance Opt Out	470		470		470	
88	-	-		0166 - Sick Leave Incentive	-		-		-	
811	870	1,145		0210 - Public Employees Retirement System	1,737		1,737		1,737	
486	346	483		0212 - Employee Contribution Pick-Up	701		701		701	
689	481	685		0213 - PERS Bond 1	993		993		993	
535	427	616		0220 - Social Security Administration	894		894		894	
58	28	38		0231 - Worker's Compensation	55		55		55	
-	-	-		0234 - OR Paid Fmli	47		47		47	
2,330	1,436	2,641		0241 - Medical Insurance	-		-		-	
11	5	13		0243 - Life Insurance	13		13		13	
57	29	75		0244 - LTD Insurance	75		75		75	
5	2	5		0245 - Employee Assistance Programs	5		5		5	
30	14	34		0247 - STD Insurance	34		34		34	
13,118	9,292	13,790	0.20	Total Function:	16,241	0.20	16,241	0.20	16,241	0.20
				2542 - Care and Upkeep of Buildings Services						
-	-	8,176	0.25	0112 - Classified Salaries	8,714	0.25	8,714	0.25	8,714	0.25
-	-	1,163		0210 - Public Employees Retirement System	1,295		1,295		1,295	
-	-	491		0212 - Employee Contribution Pick-Up	523		523		523	
-	-	695		0213 - PERS Bond 1	741		741		741	
-	-	625		0220 - Social Security Administration	667		667		667	
-	-	316		0231 - Worker's Compensation	336		336		336	
-	-	-		0234 - OR Paid Fmli	35		35		35	
-	-	2,835		0241 - Medical Insurance	3,255		3,255		3,255	
-	-	14,301	0.25	Total Function:	15,566	0.25	15,566	0.25	15,566	0.25
				3320 - Community Recreation Services						
21,178	13,106	16,654	0.42	0114 - Managerial - Classified	23,191	0.40	23,191	0.40	23,191	0.40
27,879	14,155	15,000		0125 - Pool/Lifeguard	15,000		15,000		15,000	
12,476	2,141	10,000		0126 - Pool/Instructor	10,000		10,000		10,000	
21,187	4,913	10,000		0127 - Pool/Supervisor	10,000		10,000		10,000	
-	-	-		0143 - Insurance Opt Out	970		970		970	
964	1,160	-		0165 - Vacation Payoff	-		-		-	
2,913	2,905	5,956		0210 - Public Employees Retirement System	7,577		7,577		7,577	
1,412	943	3,099		0212 - Employee Contribution Pick-Up	3,550		3,550		3,550	
2,368	1,434	4,391		0213 - PERS Bond 1	5,029		5,029		5,029	
6,180	2,683	3,952		0220 - Social Security Administration	4,526		4,526		4,526	
623	198	278		0231 - Worker's Compensation	314		314		314	
-	-	-		0234 - OR Paid Fmli	237		237		237	
4,818	2,968	5,459		0241 - Medical Insurance	-		-		-	
23	11	26		0243 - Life Insurance	26		26		26	
117	61	70		0244 - LTD Insurance	70		70		70	
9	4	9		0245 - Employee Assistance Programs	9		9		9	
62	30	69		0247 - STD Insurance	69		69		69	
154	27,100	20,744		0322 - Repairs and Maintenance Services	31,618		31,618		31,618	
11,404	9,644	10,000		0325 - Electricity	10,000		10,000		10,000	
2,583	2,495	3,000		0326 - Fuel	3,000		3,000		3,000	
5,270	3,206	10,000		0327 - Water and Sewage	10,000		10,000		10,000	
-	935	-		0340 - Travel	-		-		-	
-	-	600		0354 - Advertising	600		600		600	
704	11,504	600		0389 - Other Non Instruction, Prof.	600		600		600	
3,759	5,774	2,500		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
5,669	786	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
1,182	444	700		0640 - Dues and Fees	700		700		700	
-	-	102		0670 - Taxes and Licenses	102		102		102	
132,934	108,600	128,209	0.42	Total Function:	144,688	0.40	144,688	0.40	144,688	0.40
146,052	117,892	156,300	0.88	Total Requirements:	176,495	0.85	176,495	0.85	176,495	0.85
(321,158)	(21,005)	-	0.88	Total Fund:	-	0.85	-	0.85	-	0.85

314 - Debt Service - 2010 Construction Bonds
Total Debt Service - 2010 Construction Bonds: \$9,736,794

2018/19 Actual	2019/20 Actual	2020/21 Adopted	314 - Debt Service - 2010 Construction Bonds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
Resources										
<u>0000 - Undesignated</u>										
2,021,079	2,082,879	1,882,074		1111 - Current Year's Taxes	2,015,000		2,015,000		2,015,000	
26,229	16,173	225		1112 - Prior Year's Taxes	225		225		225	
3,030	3,651	2,500		1190 - Penalties and Interest on Taxes	2,500		2,500		2,500	
1,039,333	1,062,050	1,167,000		1510 - Interest on Investments	1,122,000		1,122,000		1,122,000	
910,779	2,511,204	4,501,017		5400 - Resources - Beginning Fund Balance	6,597,069		6,597,069		6,597,069	
4,000,450	5,675,957	7,552,816		Total Function:	9,736,794		9,736,794		9,736,794	
4,000,450	5,675,957	7,552,816		Total Resources:	9,736,794		9,736,794		9,736,794	
Requirements										
<u>5110 - Long-Term Debt Service</u>										
379,999	-	-		0610 - Redemption of Principal	-		-		-	
1,109,247	1,094,279	1,094,400		0621 - Regular Interest	1,094,400		1,094,400		1,094,400	
1,489,246	1,094,279	1,094,400		Total Function:	1,094,400		1,094,400		1,094,400	
<u>7001 - Ending Balance</u>										
-	-	6,458,416		0820 - Reserved for Next Year	8,642,394		8,642,394		8,642,394	
1,489,246	1,094,279	7,552,816		Total Requirements:	9,736,794		9,736,794		9,736,794	
(2,511,204)	(4,581,678)	-		Total Fund:	-		-		-	

350 - Debt Service - PERS UAL Bonds
Total: \$2,045,863

2018/19 Actual	2019/20 Actual	2020/21 Adopted	350 - Debt Service - PERS UAL Bonds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
5,639	3,598	-		1510 - Interest on Investments	-		-		-	
721,334	740,104	725,000		1970 - Services Provided Other Funds	725,000		725,000		725,000	
928,273	1,105,149	1,249,636		5400 - Resources - Beginning Fund Balance	1,320,863		1,320,863		1,320,863	
1,655,247	1,848,851	1,974,636		<i>Total Function:</i>	2,045,863		2,045,863		2,045,863	
1,655,247	1,848,851	1,974,636		<i>Total Resources:</i>	2,045,863		2,045,863		2,045,863	
				Requirements						
				<u>5100 - Debt Service</u>						
119,078	121,069	400,000		0610 - Redemption of Principal	430,000		430,000		430,000	
431,020	459,030	231,000		0621 - Regular Interest	213,738		213,738		213,738	
550,098	580,098	631,000		<i>Total Function:</i>	643,738		643,738		643,738	
				<u>7001 - Ending Balance</u>						
-	-	1,343,636		0821 - Ending Balance	1,402,125		1,402,125		1,402,125	
550,098	580,098	1,974,636		<i>Total Requirements:</i>	2,045,863		2,045,863		2,045,863	
(1,105,149)	(1,268,753)	-		<i>Total Fund:</i>	-		-		-	

400 - Capital Projects Funds
Total: \$54,770

2018/19 Actual	2019/20 Actual	2020/21 Adopted	400 - Capital Projects Funds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
20,125	-	-		1920 - Contrib/Donation Private Source	-		-		-	
6,532	-	-		1990 - Miscellaneous	-		-		-	
51,556	222,770	-		2200 - Restricted Revenue	-		-		-	
100,000	480,000	50,000		5200 - Interfund Transfers	-		50,000		50,000	
114,607	191,905	30,000		5400 - Resources - Beginning Fund Balance	54,770		54,770		54,770	
292,820	894,675	80,000		<i>Total Function:</i>	54,770		104,770		104,770	
292,820	894,675	80,000		<i>Total Resources:</i>	54,770		104,770		104,770	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
65,549	119,858	30,000		0322 - Repairs and Maintenance Services	4,770		54,770		54,770	
				<u>4120 - Site Acquisition and Development Services</u>						
35,293	250	-		0530 - Improvements Other Than Buildings	-		-		-	
72	2,653	-		0640 - Dues and Fees	-		-		-	
35,365	2,903	-		<i>Total Function:</i>	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	639,358	-		0530 - Improvements Other Than Buildings	50,000		50,000		50,000	
				<u>7001 - Ending Balance</u>						
-	-	50,000		0821 - Ending Balance	-		-		-	
100,915	762,120	80,000		<i>Total Requirements:</i>	54,770		104,770		104,770	
(191,905)	(132,556)	-		<i>Total Fund:</i>	-		-		-	

405 - Technology Replacement Fund
Total: \$106,710

2018/19 Actual	2019/20 Actual	2020/21 Adopted	405 - Technology Replacement Fund		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
50,000	165,000	165,000		5200 - Interfund Transfers	100,000		100,000		100,000	
30,917	36,188	36,500		5400 - Resources - Beginning Fund Balance	6,710		6,710		6,710	
80,917	201,188	201,500		<i>Total Function:</i>	106,710		106,710		106,710	
80,917	201,188	201,500		<i>Total Resources:</i>	106,710		106,710		106,710	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	11,115	11,117		0465 - Technology Supplies	11,116		11,116		11,116	
				<u>1131 - High School Programs, 9-12</u>						
5,317	11,346	29,098		0465 - Technology Supplies	11,347		11,347		11,347	
				<u>2662 - Systems Analysis Services</u>						
80	-	-		0410 - Consumable Supplies and Materials	-		-		-	
-	103,684	131,447		0465 - Technology Supplies	61,317		61,317		61,317	
39,332	35,631	29,838		0480 - Computer Hardware	22,930		22,930		22,930	
39,412	139,315	161,285		<i>Total Function:</i>	84,247		84,247		84,247	
44,729	161,777	201,500		<i>Total Requirements:</i>	106,710		106,710		106,710	
(36,188)	(39,411)	-		<i>Total Fund:</i>	-		-		-	

407 - Vehicle Replacement Fund

2018/19 Actual	2019/20 Actual	2020/21 Adopted	407 - Vehicle Replacement Fund		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
11,000	11,000	1,000		5200 - Interfund Transfers	-		-		-	
2,807	4,214	5,082		5400 - Resources - Beginning Fund Balance	-		-		-	
13,807	15,214	6,082		<i>Total Function:</i>	-		-		-	
13,807	15,214	6,082		<i>Total Resources:</i>	-		-		-	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
444	-	-		0324 - Rentals	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
293	668	-		0322 - Repairs and Maintenance Services	-		-		-	
				<u>5110 - Long-Term Debt Service</u>						
7,828	8,281	5,700		0610 - Redemption of Principal	-		-		-	
1,027	574	382		0621 - Regular Interest	-		-		-	
8,855	8,855	6,082		<i>Total Function:</i>	-		-		-	
9,593	9,523	6,082		<i>Total Requirements:</i>	-		-		-	
(4,214)	(5,691)	-		<i>Total Fund:</i>	-		-		-	

411 - Facility Improvement Fund (Kings Valley School)
Total: \$282,700

2018/19 Actual	2019/20 Actual	2020/21 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2021/22 Proposed	2021/22 Approved		2021/22 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
179	189	200		1510 - Interest on Investments	150		150		150	
(50,000)	-	-		5200 - Interfund Transfers	-		-		-	
45,667	45,667	45,667		5300 - Sale of or Compensation for Loss of Fixed Assets	45,667		45,667		45,667	
149,390	145,235	191,103		5400 - Resources - Beginning Fund Balance	236,883		236,883		236,883	
145,235	191,091	236,970			282,700		282,700		282,700	
145,235	191,091	236,970					282,700		282,700	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	236,970		0520 - Buildings Acquisition	282,700		282,700		282,700	
-	-	236,970			282,700		282,700		282,700	
(145,235)	(191,091)	-		Total Fund:	-		-		-	

414 - Facility Grant Funds 2013
Total: \$13,051

2018/19 Actual	2019/20 Actual	2020/21 Adopted	414 - Facility Grant Funds 2013		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
63,194	31,323	31,323		Resources				
				0000 - Undesignated				
				5400 - Resources - Beginning Fund Balance	13,051	13,051	13,051	
63,194	31,323	31,323		Total Resources:	13,051	13,051	13,051	
				Requirements				
				2542 - Care and Upkeep of Buildings Services				
-	-	25,000		0322 - Repairs and Maintenance Services	10,889	10,889	10,889	
3,162	-	-		0460 - Non-Consumable Items	-	-	-	
14,993	-	-		0541 - Initial/ Add'l Equipment Purchase	-	-	-	
18,155	-	25,000		Total Function:	10,889	10,889	10,889	
				2543 - Care and Upkeep of Grounds Services				
13,716	-	6,323		0540 - Depreciable Equipment	2,162	2,162	2,162	
31,871	-	31,323		Total Requirements:	13,051	13,051	13,051	
(31,323)	(31,323)	-		Total Fund:	-	-	-	

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

2018/19 Actual	2019/20 Actual	2020/21 Adopted	417 - Energy Incentive Grants		2021/22 Proposed		2021/22 Approved		2021/22 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

2018/19 Actual	2019/20 Actual	2020/21 Adopted	495 - Clemens Pool Renovations		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
6,275	-	-		1510 - Interest on Investments	-		-		-	
420,500	-	-		1920 - Contrib/Donation Private Source	-		-		-	
-	1,870	1,870		5400 - Resources - Beginning Fund Balance	1,870		1,870		1,870	
426,775	1,870	1,870		<i>Total Function:</i>	1,870		1,870		1,870	
426,775	1,870	1,870		<i>Total Resources:</i>	1,870		1,870		1,870	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
3,110	-	1,870		0530 - Improvements Other Than Buildings	1,870		1,870		1,870	
1,295	-	-		0640 - Dues and Fees	-		-		-	
4,405	-	1,870		<i>Total Function:</i>	1,870		1,870		1,870	
4,405	-	1,870		<i>Total Requirements:</i>	1,870		1,870		1,870	
(422,370)	(1,870)	-		<i>Total Fund:</i>	-		-		-	

600 - Internal Service Funds
Total: \$15,155

2018/19 Actual	2019/20 Actual	2020/21 Adopted	600 - Internal Service Funds		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		5200 - Interfund Transfers	15,000		15,000		15,000	
20,379	13,919	14,500		5400 - Resources - Beginning Fund Balance	155		155		155	
20,379	13,919	14,500		<i>Total Function:</i>	15,155		15,155		15,155	
20,379	13,919	14,500		<i>Total Resources:</i>	15,155		15,155		15,155	
				Requirements						
				<u>2520 - Fiscal Services</u>						
-	6,448	8,500		0232 - Unemployment Compensation	8,155		8,155		8,155	
6,460	6,698	6,000		0389 - Other Non Instruction, Prof.	7,000		7,000		7,000	
6,460	13,146	14,500		<i>Total Function:</i>	15,155		15,155		15,155	
6,460	13,146	14,500		<i>Total Requirements:</i>	15,155		15,155		15,155	
(13,919)	(773)	-		<i>Total Fund:</i>	-		-		-	

705 - Supplemental Retirement
Total: \$483,171

2018/19 Actual	2019/20 Actual	2020/21 Adopted	705 - Supplemental Retirement		2021/22 Proposed		2021/22 Approved		2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
268,633	15,439	15,000		1990 - Miscellaneous	7,500		7,500		7,500	
789,097	792,117	602,653		5400 - Resources - Beginning Fund Balance	475,671		475,671		475,671	
1,057,730	807,555	617,653		<i>Total Function:</i>	483,171		483,171		483,171	
1,057,730	807,555	617,653		<i>Total Resources:</i>	483,171		483,171		483,171	
				Requirements						
				<u>2700 - Supplemental Retirement Program</u>						
1,948	-	-		0116 - Supplemental Retirement Stipends	-		-		-	
149	-	-		0220 - Social Security Administration	-		-		-	
263,516	204,792	200,000		0270 - Post Employment Retirement Benefits	179,275		179,275		179,275	
265,613	204,792	200,000		<i>Total Function:</i>	179,275		179,275		179,275	
				<u>7001 - Ending Balance</u>						
-	-	417,653		0821 - Ending Balance	303,896		303,896		303,896	
265,613	204,792	617,653		<i>Total Requirements:</i>	483,171		483,171		483,171	
(792,117)	(602,764)	-		<i>Total Fund:</i>	-		-		-	

720 - Classified Employee Professional Development Fund
Total: \$90,110

2018/19 Actual	2019/20 Actual	2020/21 Adopted	720 - Classified Employee Professional Development Fund	2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE	\$	FTE	\$	FTE
25,000	25,000	25,000		25,000	25,000	25,000	
87,542	84,371	85,100		65,110	65,110	65,110	
112,542	109,371	110,100		90,110	90,110	90,110	
112,542	109,371	110,100		90,110	90,110	90,110	
300	3,756	4,200		4,800	4,800	4,800	
-	-	-		1,200	1,200	1,200	
779	3,600	1,200		4,460	4,460	4,460	
500	500	10,250		10,250	10,250	10,250	
1,279	4,100	11,450		14,710	14,710	14,710	
1,000	1,200	1,200		1,200	1,200	1,200	
4,821	3,444	2,400		3,600	3,600	3,600	
1,000	500	1,000		1,000	1,000	1,000	
5,821	3,944	3,400		4,600	4,600	4,600	
1,200	1,200	-		1,200	1,200	1,200	
500	500	-		-	-	-	
1,700	1,700	-		1,200	1,200	1,200	
-	-	-		1,200	1,200	1,200	
388	514	-		525	525	525	
-	806	-		2,400	2,400	2,400	
500	500	2,000		2,000	2,000	2,000	
500	1,306	2,000		4,400	4,400	4,400	
1,016	66	-		-	-	-	
1,020	-	-		-	-	-	
500	-	2,000		2,000	2,000	2,000	
1,520	-	2,000		2,000	2,000	2,000	
1,180	1,200	-		1,200	1,200	1,200	
912	686	-		675	675	675	
-	-	5,000		-	-	-	
-	-	513		-	-	-	
-	-	300		-	-	-	
-	-	425		-	-	-	
-	-	383		-	-	-	
-	-	29		-	-	-	
149	350	-		-	-	-	
-	1,418	78,200		-	-	-	
300	100	-		40,200	40,200	40,200	
449	1,868	84,850		-	-	-	
2,473	3,137	-		3,600	3,600	3,600	
1,500	1,500	1,000		1,000	1,000	1,000	
3,973	4,637	1,000		4,600	4,600	4,600	
5,974	5,166	-		6,400	6,400	6,400	
500	-	-		-	-	-	
6,474	5,166	-		6,400	6,400	6,400	
1,160	1,200	-		1,200	1,200	1,200	
500	500	-		-	-	-	
1,660	1,700	-		1,200	1,200	1,200	
28,171	31,843	110,100		90,110	90,110	90,110	
(84,371)	(77,528)	-		-	-	-	

730 - Licensed Employee Insurance Fund
Total: \$51,371

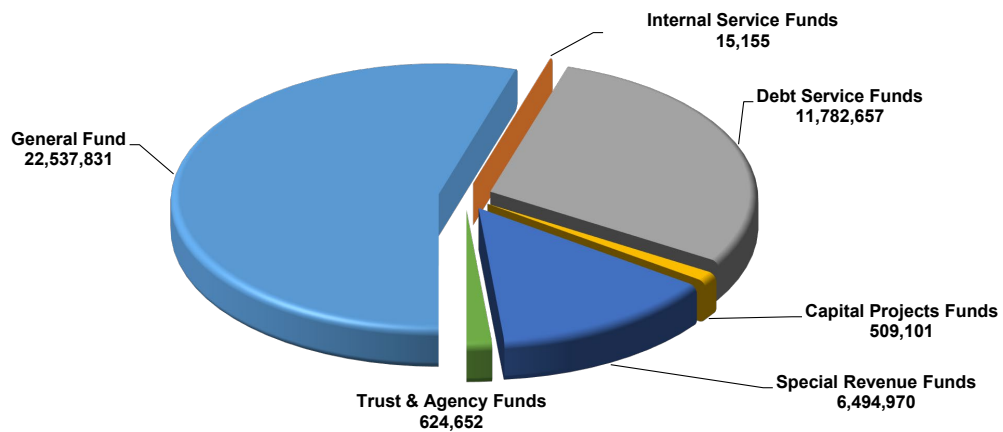
2018/19 Actual	2019/20 Actual	2020/21 Adopted	730 - Licensed Employee Insurance Fund		2021/22 Proposed	2021/22 Approved	2021/22 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE
				Resources				
				0000 - Undesignated				
40,000	50,000	50,000		5200 - Interfund Transfers	50,000	50,000	50,000	
170	961	171		5400 - Resources - Beginning Fund Balance	1,371	1,371	1,371	
40,170	50,961	50,171		Total Function:	51,371	51,371	51,371	
40,170	50,961	50,171		Total Resources:	51,371	51,371	51,371	
				Requirements				
				1111 - Primary, K-5				
10,630	14,278	18,875		0241 - Medical Insurance	16,492	16,492	16,492	
				1121 - Middle/Junior High Programs, 6-8				
5,460	11,267	8,200		0241 - Medical Insurance	8,927	8,927	8,927	
				1131 - High School Programs, 9-12				
14,861	15,909	12,645		0241 - Medical Insurance	13,054	13,054	13,054	
-	-	-		0389 - Other Non Instruction, Prof.	1,371	1,371	1,371	
14,861	15,909	12,645		Total Function:	14,425	14,425	14,425	
				1221 - Learning Centers - Structured and Intensive				
4,129	4,039	5,335		0241 - Medical Insurance	5,801	5,801	5,801	
				1250 - Less Rest. Programs for Students With Disabilities				
3,150	4,507	4,137		0241 - Medical Insurance	4,963	4,963	4,963	
				2120 - Guidance Services				
979	-	979		0241 - Medical Insurance	763	763	763	
39,210	49,999	50,171		Total Requirements:	51,371	51,371	51,371	
(961)	(961)	-		Total Fund:	-	-	-	

Budget Resources

Philomath School District 17J

2018/19 Actual	2019/20 Actual	2020/21 Adopted	Budget Resources	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$		\$	\$	\$
20,675,429	22,365,859	22,470,874	100 - General Fund	22,287,831	22,537,831	22,537,831
3,257,036	2,784,948	4,587,294	200 - Special Revenue Funds	6,494,970	6,494,970	6,494,970
5,655,697	7,524,807	9,527,452	300 - Debt Service Funds	11,782,657	11,782,657	11,782,657
1,023,197	1,335,810	557,745	400 - Capital Projects Funds	459,101	509,101	509,101
20,379	13,919	14,500	600 - Internal Service Funds	15,155	15,155	15,155
1,210,442	967,887	777,924	700 - Trust and Agency Funds	624,652	624,652	624,652
31,842,179	34,993,231	37,935,789	Total Fund:	41,664,366	41,964,366	41,964,366

Budget Expenses Philomath School District 17J



2018/19 Actual	2019/20 Actual	2020/21 Adopted	Budget Expenses	2021/22 Proposed	2021/22 Approved	2021/22 Adopted
\$	\$	\$		\$	\$	\$
17,965,347	19,622,216	22,470,874	100 - General Fund	22,287,831	22,537,831	22,537,831
2,274,157	2,085,825	4,587,294	200 - Special Revenue Funds	6,494,970	6,494,970	6,494,970
2,039,344	1,674,377	9,527,452	300 - Debt Service Funds	11,782,657	11,782,657	11,782,657
191,512	933,419	557,745	400 - Capital Projects Funds	459,101	509,101	509,101
6,460	13,146	14,500	600 - Internal Service Funds	15,155	15,155	15,155
332,993	286,634	777,924	700 - Trust and Agency Funds	624,652	624,652	624,652
22,809,814	24,615,617	37,935,789	Total Fund:	41,664,366	41,964,366	41,964,366

***** Proof of Publication *****

State of Oregon
ss)
County of Linn and Benton

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

ORDER NUMBER 134776

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, 2021 to June 30, 2022, will be held virtually due to current Benton County COVID restrictions. The first meeting will take place on Monday, May 10, 2021 at 6:00 p.m. and the second will take place on Monday, May 24, 2021 at 6:00 p.m. This meeting will be streamed to the public, 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 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 3, 2021 by visiting the Business Office section of the District's website at <http://www.philomathsd.net> or at the Philomath District Office, 1620 Applegate Street, between the hours of 8:00 a.m. and 4:00 p.m.

#134776

PUBLISH: 04/26, 05/03/2021

I, Tracy Holloway, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

Section: Public Notices

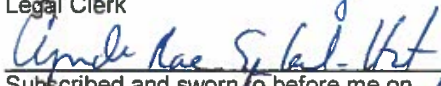
Category: 990 Public Notice

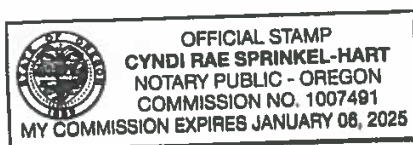
PUBLISHED ON: 04/26/2021, 05/03/2021

TOTAL AD COST: 411.60

FILED ON: 5/5/2021


Tracy Holloway
Legal Clerk


Subscribed and sworn to before me on May 5, 2021
Cyndi Rae Sprinkel-Hart, Notary



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, 2021 to June 30, 2022, will be held virtually due to current Benton County COVID restrictions. The first meeting will take place on Monday, May 10, 2021 at 6:00 p.m. and the second will take place on Monday, May 24, 2021 at 6:00 p.m. This meeting will be streamed to the public, via the Philomath School District Board Chamber page.

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***** Proof of Publication *****

State of Oregon
ss)
County of Linn and Benton

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

ORDER NUMBER 135770

I, Tracy Holloway, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 600 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

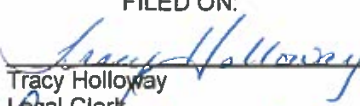
Section: Public Notices

Category: 990 Public Notice

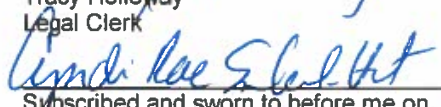
PUBLISHED ON: 06/01/2021

TOTAL AD COST: 981.84

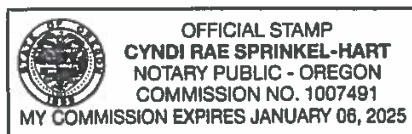
FILED ON: 6/1/2021



Tracy Holloway
Legal Clerk



Subscribed and sworn to before me on June 1, 20 21
Cyndi Rae Sprinkel-Hart, Notary



*** Proof of Publication ***

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District Board of Directors will be held on June 21, 2021 at 7:00 pm. This meeting will be held virtually and can be viewed through the Philomath School Board Chamber's YouTube page. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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. 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

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$8,298,457	\$10,183,669	\$12,832,820
Current Year Local Option Property Taxes	5,906,803	6,052,299	6,173,589
Current Year Local Option Property Taxes	820,242	851,100	851,100
Other Revenue from Local Sources	2,955,534	3,392,911	3,042,332
Revenue from Intermediate Sources	394,276	173,000	173,000
Revenue from State Sources	14,946,144	15,773,541	16,194,904
Revenue from Federal Sources	634,767	842,256	2,415,954
Interfund Transfers	803,000	301,000	295,000
All Other Budget Resources	174,060	45,667	45,667
Total Resources	\$34,993,231	\$37,665,883	\$41,964,366

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$9,463,336	\$10,616,174	\$10,910,118
Other Associated Payroll Costs	5,721,750	6,307,890	6,725,584
Purchased Services	4,550,878	5,363,780	5,134,146
Supplies & Materials	1,408,487	2,431,457	4,391,432
Capital Outlay	802,122	258,463	600,038
Other Objects (except debt service & interfund transfers)	182,812	370,932	318,794
Debt Service*	1,683,232	1,731,482	1,738,138
Interfund Transfers*	803,000	301,000	295,000
Operating Contingency	0	300,000	498,195
Unappropriated Ending Fund Balance & Reserves	0	9,585,705	11,392,331
Total Requirements	\$24,615,617	\$37,665,883	\$41,964,366

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$13,479,589	\$15,581,427	\$15,925,671
FTE	117,122	129,912	129,773
2000 Support Services	7,656,785	8,552,558	9,936,052
FTE	55,783	61,081	59,331
3000 Enterprise & Community Service	350,750	524,871	551,318
FTE	0.659	0.619	0.602
4000 Facility Acquisition & Construction	642,261	288,840	567,070
FTE	0	0	0
5000 Other Uses	1,683,232	1,731,482	1,738,138
5100 Debt Service*	803,000	301,000	295,000
5200 Interfund Transfers*	0	300,000	498,195
5000 Contingency	0	9,585,705	11,392,331
7000 Unappropriated Ending Fund Balance	0	0	0
Total Requirements	\$24,615,617	\$37,665,883	\$41,964,366
Total FTE	173,564	191,612	189,706

* 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, including all federal and state stimulus funds provided during the pandemic. 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 4.8654 per \$1,000)	\$4.8654	\$4.8654	\$4.8654
Local Option Levy	\$15,000	\$15,000	\$15,000
Levy For General Obligation Bonds	\$2,138.157	\$2,120.389	\$2,181.192

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	\$3,860,000	\$0
Total	\$28,078,268	\$0

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
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#135770

Publish: 06/01/2021

FORM ED-1
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Telephone: 541-929-3169

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Debt Service*	1,683,232	1,731,482	1,738,138
Interfund Transfers*	803,000	301,000	295,000
Operating Contingency	0	300,000	458,185
Unappropriated Ending Fund Balance & Reserves	0	9,985,705	11,392,931
Total Requirements	\$24,615,617	\$37,665,883	\$41,964,366

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
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FTE	117.122	129.912	129.773
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FTE	55.783	61.081	59.331
3000 Enterprise & Community Service	350,750	524,871	551,319
FTE	0.659	0.619	0.602
4000 Facility Acquisition & Construction	642,261	288,840	667,070
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	1,683,232	1,731,482	1,738,138
5200 Interfund Transfers*	803,000	301,000	295,000
6000 Contingency	0	300,000	458,185
7000 Unappropriated Ending Fund Balance	0	9,985,705	11,392,931
Total Requirements	\$24,615,617	\$37,665,883	\$41,964,366
Total FTE	173.564	191.612	189.706

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

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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	\$2,138,157	\$2,120,389	\$2,181,192

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	\$3,860,000	\$0
Total	\$28,078,268	\$0

RESOLUTION No. 2021-07

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2021-22 in the total amount of \$41,964,366.*
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, 2021, for the following purposes:

General Fund 100

Instruction.....	13,630,978
Support Services.....	7,102,660
Enterprise & Community Services	6,492
Transfers.....	295,000
Contingency.....	458,185
Total.....	\$21,493,315

Local/State/Federal Programs Funds 200s

Instruction.....	2,308,693
Support Services.....	2,409,890
Enterprise & Comm.....	400,139
Facilities Acquisition	332,500
Total.....	\$5,451,222

Assoc. Student Body Funds 284-286

Instruction.....	867,253
Total.....	\$867,253

Pool Operation Fund 295

Instruction.....	16,241
Support Services.....	15,566
Enterprise & Comm.....	144,688
Total.....	\$176,495

Debt Service Fund 300s

Debt Service	1,738,138
Total.....	\$1,738,138

Capital Projects Fund 400s

Instruction.....	22,463
Support Services.....	152,068
Facilities Acquisition	334,570
Total.....	\$509,101

Unemployment Fund 600s

Support Services.....	15,155
Total.....	\$15,155


Trust & Agency Funds 700s

Instruction.....	80,043
Support Services.....	240,713
Total.....	\$320,756

Total APPROPRIATIONS, All Funds . . .	\$30,571,435
Total Unappropriated and Reserve Amounts, All Funds . . .	11,392,931
TOTAL ADOPTED BUDGET . . .	\$41,964,366 *

(* amounts with asterisks must match)

X 
Shelley Niemann, Board Chair

X 
Susan Halliday, Superintendent

RESOLUTION No. 2021-08

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 2021- 2022:

- (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 \$2,181,192 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.....\$ 2,181,192

The above resolution statements were approved and declared adopted on June 21, 2021.

x Shelley Niemann
Shelley Niemann, Board Chair

x Susan Halliday
Susan Halliday, 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
2021-2022**

- 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 17J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Benton & Polk Counties. 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>	<u>June 22, 2021</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>Zip</small>	<small>Date Submitted</small>
<u>Bill Mancuso</u>	<u>Director of Finance & Operations</u>	<u>541-929-3169</u>	<u>bill.mancuso@philomath.k12.or.us</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<small>Contact Person E-mail</small>	

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.		\$2,181,192
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$2,181,192

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. 10-20)

(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.

ED 50