



Philomath School District 17J

2019-2020

Adopted Budget

1620 Applegate Street
Philomath, OR 97370

philomathsd.net

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Philomath Public Schools

Benton County School District 17J, 1620 Applegate Street, Philomath OR 97370
(541) 929-3169 www.philomathsd.net

June 2019

I am pleased to share with our stakeholders the Philomath School District 17J budget message for the 2019-20 school year, based on the two-year State School Fund (SSF) level of \$8.97 billion. Since the approval of this budget by the Budget Committee, the SSF has been raised to \$9 billion. The District is waiting to see if there will be any impact to this fiscal year, though we anticipate the increases to be available in the second year of the biennium.

This level of general fund investment in programs and services is strengthened by the significant community support of Philomath voters who, in May of 2018, supported a local option levy which expires in 2023. Without this local support, the District would be unable to maintain staffing and programming as reflected in this budget.

This budget is built with an eye on honoring our community investment in our schools and for the continued impact of PERS cost increases in 2019-20. This \$35,561,838 million total fund budget strives to maintain our work toward achieving our vision, ***“To graduate every student and transition each into a job, training, or college,”*** and we find ourselves able to sustain our current level of services. We continue to prioritize protection of direct services to students in our budgeting process, with an eye on the key success factors leading to student success.

The great news is that student outcomes in Philomath continue to rank among the best in the State of Oregon. Philomath High School students graduate and complete high school due to our outstanding staff in grades K-12. Part of the reason our graduation rate is so high is the fierce commitment to continuous improvement across all schools. We see ourselves doing well and we push ourselves to be better, because our families entrust their most precious treasures into our care - their children. We ask ourselves, how may we move our success with students from "most" to "every"?

Our commitment to our vision is to aim for success beyond high school, creating actively engaged, successful citizens and community members. We are setting a path for ourselves to not simply ensure students walk across the stage at graduation but to reflect our community value of support by handing them off successfully into their next path.

As a district, we have identified key moments to mark in students' progression toward passing through that door after high school. This budget is prioritized to support this important work. We have identified **hold steady priorities, such as maintaining class sizes, retention of staff, and maintaining the level of support for students in special education and who are learning English as their second language**, and limited new investments that are necessary for our continued progress.



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To support our work in *grade level reading and math success*, we are focusing on a strong implementation of a new math adoption for our younger learners, providing teachers with the coaching support and time needed to transition to a new program. We are continuing our learning in implementing **Advancement Via Individual Determination strategies** across our learning system. At our primary and elementary schools, we are focusing on the implementation of an **instructional, assessment, and intervention system that supports the success of every child**. This budget allows for us to have **two teacher coaches**, one for primary and one for elementary, as we strengthen our Response to Instruction and Intervention model.

We continue to recognize the increasing need for **social emotional supports** for our students. This budget affords us the opportunity to **increase training** to better meet the needs of the students coming to us today.

Our commitment to *graduate every student* and *successfully transition* them into their next steps may be seen in this budget in several areas. We are **maintaining investment in college and career counseling supports at the high school to help our students set their path toward their “13th year”**.

This budget also considers roll up costs related to staffing, the most significant portion of any school district budget. Through our State School Funding, **we are continuing to push our use of limited resources for maximum support of our children**.

I am grateful to have served these last four years as the Philomath School District superintendent, and I am thankful to do so in a community so clearly supportive of our students, our staff, and the path we are on for our future. As Philomath Schools continue to focus on **every student** achieving our targeted outcomes, I am confident that we will see positive results for many years to come.

Respectfully submitted,

Melissa Goff
Superintendent



Budget Committee & Administrative Staff

Elected School Board Members	Term Expires	Appointed Budget Committee Members	Term Expires
Jim Kildea, Chair	6/30/2021	Craig McDaniel	6/30/2019
Greg Gerding, Vice-Chair	6/30/2021	Tom Klipfel	6/30/2020
Shelly Brown	6/30/2019	Ron VanOrden	6/30/2019
Rick Wells	6/30/2019	Michelle Kutzler	6/30/2020
Shelley Niemann	6/30/2021	Kimberly Lopez	6/30/2020

Administrative Staff

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



PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2019-2020 BUDGET PREPARATION CALENDAR

- November 1, 2018 * Fall Informational Meeting: DO Board Room, Thursday, 6:00 pm
- Ongoing * Review of Enrollment/Staffing/Budget Issues by District and Site Staff
- December 20, 2018 * Board selects and fills by Appointment all Budget Committee Vacancies
- January 17, 2019 * Adoption of the Budget Calendar by the Board of Directors**
- February 7, 2019 * Budget Work Session #1: DO Board Room, Thursday, 6:00 pm**
- March 14, 2019 * Budget Work Session #2: DO Board Room, Thursday, 6:00 pm CANCELLED**
- April 25, 2019 * Publication of first public notice of Budget Committee meeting
(not more than 30 days before the meeting)
- May 2, 2019 * Early Release of Draft Budget Document
(7 days prior to Budget Meeting)
- May 9, 2019 * First Budget Committee Meeting: Present proposed budget and budget message;
DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session &
Budget Approval**
- May 23, 2019 * Second Budget Committee Meeting: DO Board Room, Thursday 6:00 p.m. –
CANCELLED**
- June 4, 2019 * 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 20, 2019 * Regular Board Meeting & Public Budget Hearing on budget as approved by Budget
Committee: DO Board Room, Thursday 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, 2019 * Levy Certified to Assessor (No later than July 15, 2019)
- October 2019 (TBD) * Follow Up Meeting to Discuss Results/Begin Discussion on FY 2020-21 Budget



PHILOMATH SCHOOL DISTRICT FINANCIAL REPORTING AND BUDGET PROCESS

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

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

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

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

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

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

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

In addition, voters approved a five-year Local Option Levy in 2013 generating property taxes to be spent specifically in the classroom. In 2018, voters approved a five-year renewal of that levy. The levy comprises 3.2% 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).

HOW THE BUDGET IS ADOPTED

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

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

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

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

HISTORICAL VOTING DATA

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

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

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

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

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

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

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

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

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

- Measure 5 limit: revenue received by the district from local option taxes imposed; or

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

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

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

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

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

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

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

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

PHILOMATH SCHOOL DISTRICT REVENUE FUNCTIONS OVERVIEW

Source: ODE Program Budgeting & Accounting Manual

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

Revenue trends are rising as the Oregon economy continues to strengthen. This budget uses revenues based on the Governor's original budget of \$8.972 billion with a 49/51% split. As the local economy grows, new developments are planned, both residential and commercial, which will assist with increases to both enrollment and property tax revenues.

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

4500 Restricted Revenue from the Federal Government through the State - Revenues from the federal government through the state as grants to the district that must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit.

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

OTHER REVENUE – 5000

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

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

5400 Resources - Beginning Fund Balance.

PHILOMATH SCHOOL DISTRICT EXPENDITURE FUNCTION DESCRIPTIONS

Source: ODE Program Budgeting & Accounting Manual

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2140 Psychological Services - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

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

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

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

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

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

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

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

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

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

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

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

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

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

2550 Student Transportation Services - Activities concerned with the safe transportation of students to and from school, as provided by state law including trips to school activities. The major activities of this program include purchasing and maintaining buses, and driver training. Transportation provided for Special Education, athletic teams, field trips, and other school activity groups. The maintenance and

repair of the School District's fleet of cars, trucks, tractors, and other power equipment provided for in this program. This program includes insurance costs related to transportation, including property and liability.

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

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

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

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

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

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

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

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

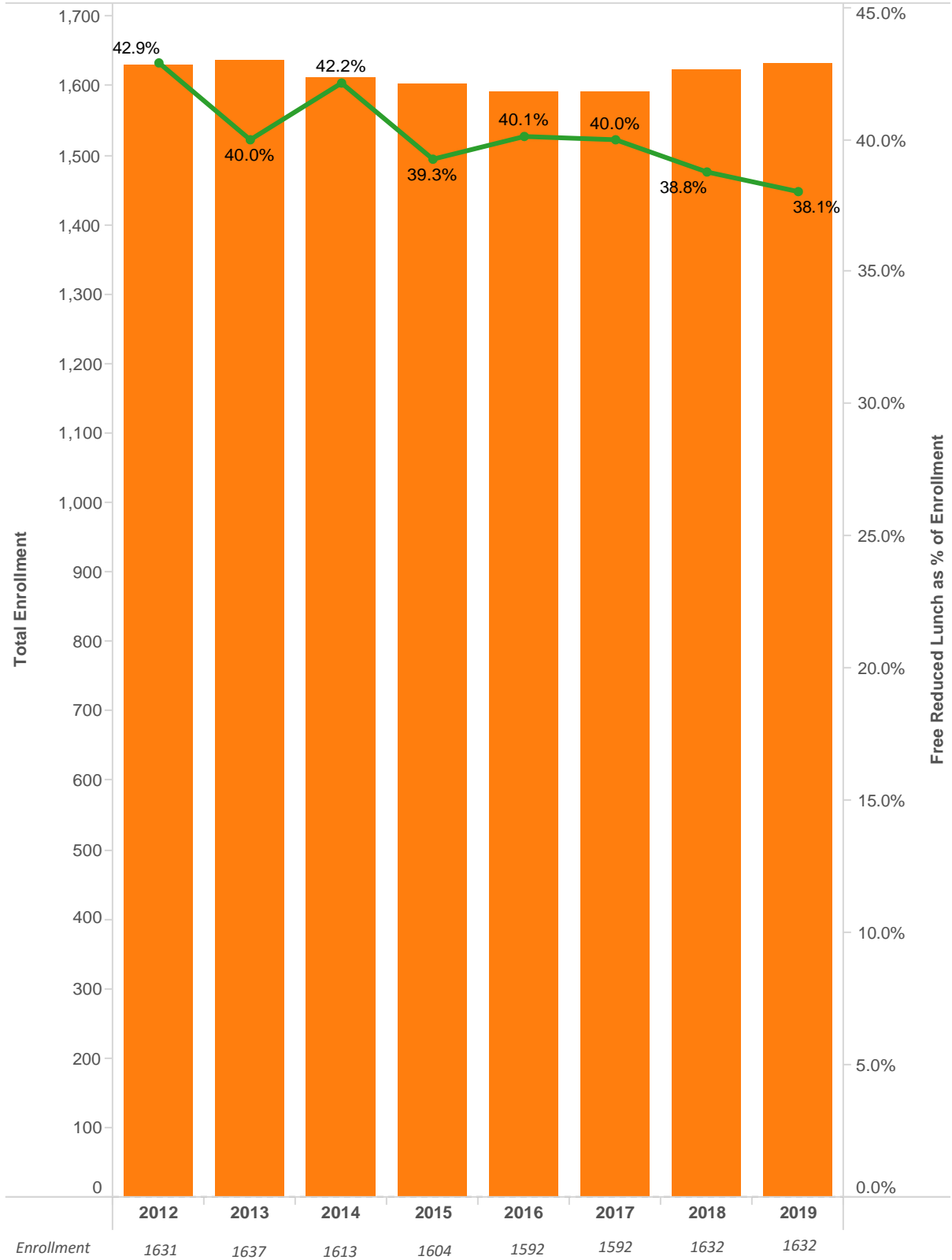
7000 Unappropriated Ending Funding Balance – An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year to the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated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

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

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

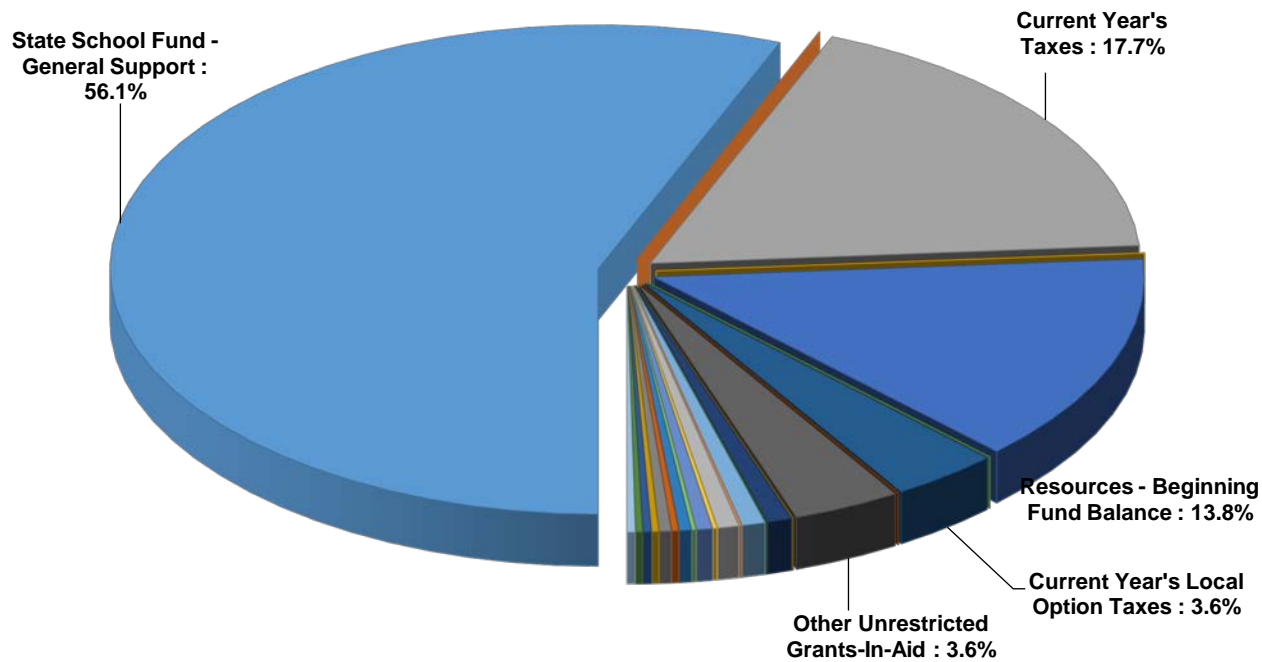
CONTINGENCIES – 6000 - Expenditures that cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

Philomath School District/Kings Valley Charter School
Enrollment Totals 2012-2019
(Including Free and Reduced Lunch Percentages)



General Fund Resources

Philomath School District 17J

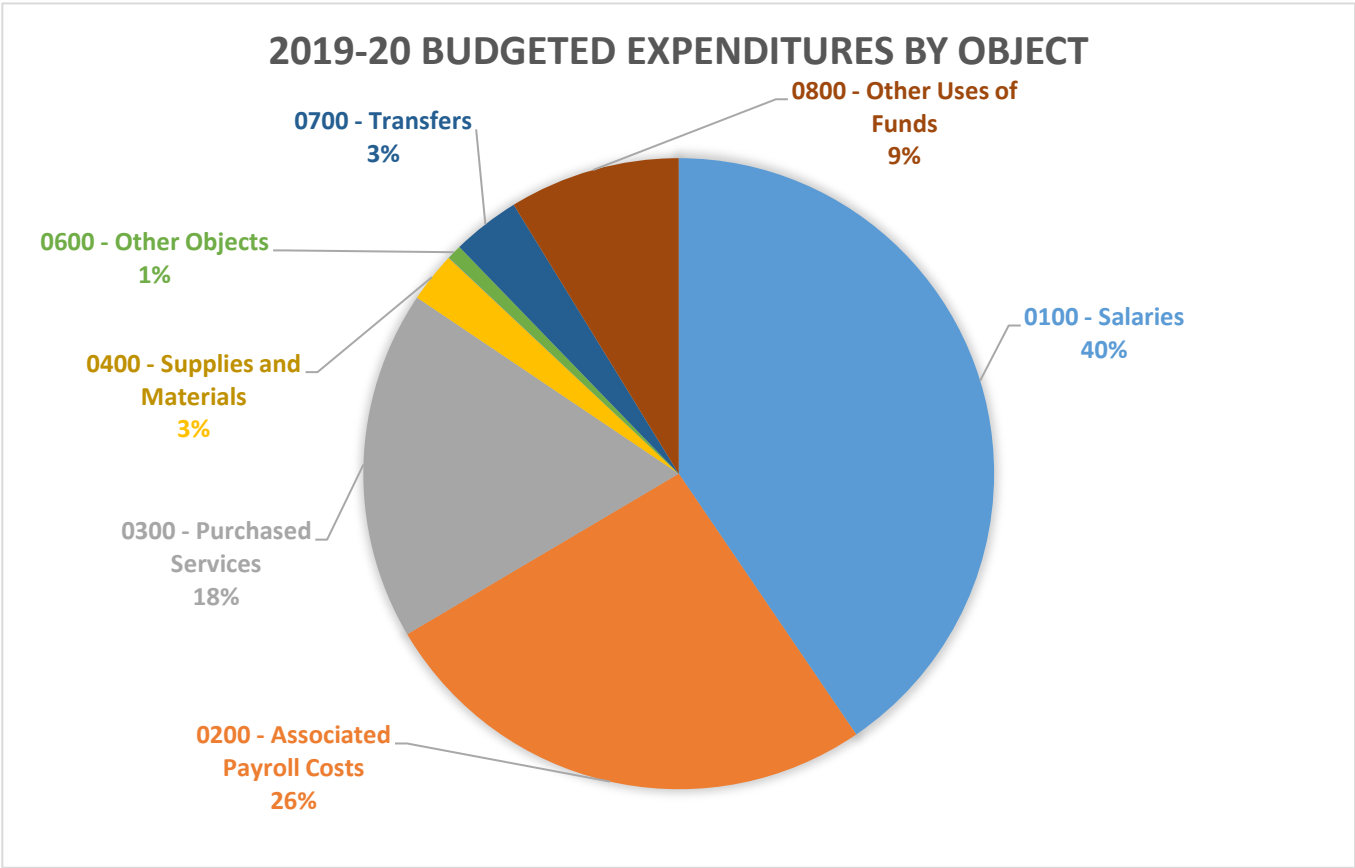


2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	General Fund Resources	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
\$	\$	\$		\$	\$	\$
3,194,115	3,486,498	3,441,435	1111 - Current Year's Taxes	3,986,636	3,986,636	3,986,636
41,147	36,700	46,500	1112 - Prior Year's Taxes	50,677	50,677	50,677
9	14	-	1113 - County TAX Sales for Back Taxes	-	-	-
1,035	1,159	-	1114 - Payments In Lieu of Property Taxes	-	-	-
432,648	631,859	653,500	1121 - Current Year's Local Option Taxes	800,000	800,000	800,000
4,702	9,729	6,300	1122 - Prior Years Local Option Taxes	50,100	50,100	50,100
1,108	2,100	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000	1,000	1,000
8,579	7,481	10,000	1190 - Penalties and Interest On Taxes	10,000	10,000	10,000
3,638	2,420	-	1331 - Tuition From Individuals	4,375	4,375	4,375
93,449	156,662	120,000	1510 - Interest On Investments	180,000	180,000	180,000
89,231	101,663	90,000	1741 - Sports Participation Fees	90,000	90,000	90,000
16,070	17,415	15,000	1910 - Rentals	15,000	15,000	15,000
3,840	36,290	51,000	1920 - Contrib/Donation Private Source	61,000	61,000	61,000
100,321	120,067	117,000	1943 - Services Provided Charter Schools	117,000	117,000	117,000
-	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
1,957	3,942	3,500	1980 - Fees Charged to Grants	3,500	3,500	3,500
82,224	57,148	60,000	1990 - Miscellaneous	60,000	60,000	60,000
15,624	35,955	10,000	1991 - Misc. Erate	10,000	10,000	10,000
73,367	32,763	30,000	2101 - County School Funds	30,000	30,000	30,000
52,786	52,893	53,000	2102 - Education Service District Apportionment	-	-	-
88,944	90,485	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
-	2,564	-	2200 - Restricted Revenue	-	-	-
10,288,855	11,543,664	11,864,234	3101 - State School Fund - General Support	12,597,178	12,597,178	12,597,178
275,014	221,730	156,757	3103 - Common School Fund	156,757	156,757	156,757
798,944	205,384	50,000	3104 - State Managed County Timber	50,000	50,000	50,000
200,262	296,368	-	3199 - Other Unrestricted Grants-In-Aid	800,000	800,000	800,000
126,194	97,184	30,500	3299 - Other Restricted Grants-In-Aid	171,494	171,494	171,494
6,314	49,177	30,000	4200 - Unrestricted Revenue From The Federal Government T	30,000	30,000	30,000
-	1,431	-	4500 - Restrict. Rev. From Fed. Government	-	-	-
-	3,200	-	5300 - Sale of Or Compensation for Loss of Fixed Assets	-	-	-
2,749,678	2,790,674	3,250,000	5400 - Resources - Beginning Fund Balance	3,100,000	3,100,000	3,100,000
18,750,054	20,094,616	20,178,226	Total General Fund Resources:	22,463,217	22,463,217	22,463,217

General Fund Expenses By Object Summary

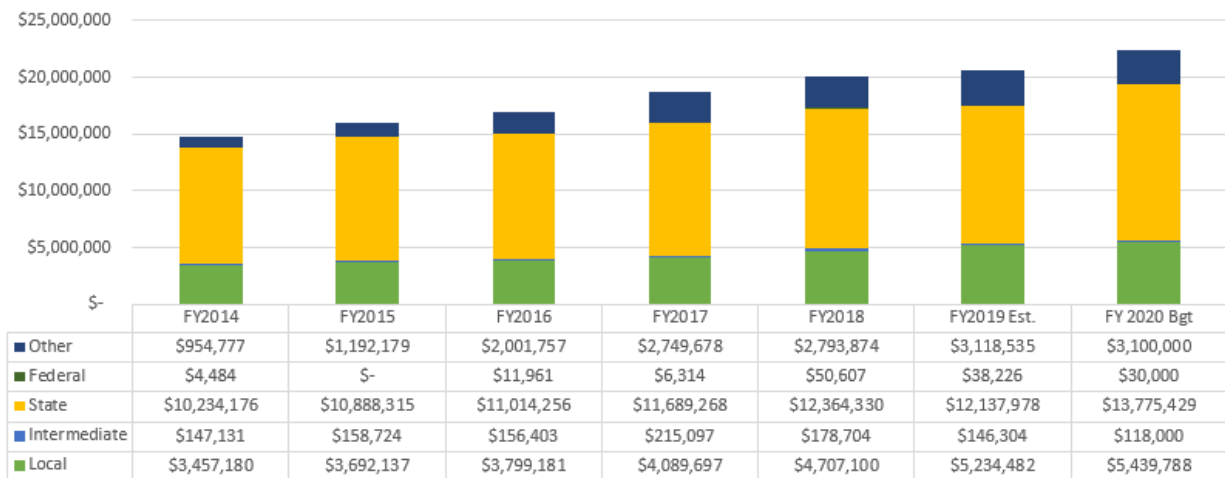
Philomath School District 17J

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses By Object Summary	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
7,480,043	7,930,012	8,510,579	158.96	0100 - Salaries	9,094,128	160.52	9,094,128	160.52	9,094,128	160.52
4,044,306	4,502,317	4,826,856		0200 - Associated Payroll Costs	5,844,652		5,844,652		5,844,652	
3,467,526	3,665,083	3,910,260		0300 - Purchased Services	4,025,013		4,025,013		4,025,013	
490,881	462,074	539,146		0400 - Supplies and Materials	576,953		576,953		576,953	
6,465	5,952	18,800		0500 - Capital Outlay	3,800		3,800		3,800	
147,598	156,317	168,285		0600 - Other Objects	169,075		169,075		169,075	
326,391	254,325	185,000		0700 - Transfers	781,000		781,000		781,000	
-	-	2,019,300		0800 - Other Uses of Funds	1,968,596		1,968,596		1,968,596	
15,963,209	16,976,081	20,178,226	158.96	Total General Fund Expenses:	22,463,217	160.52	22,463,217	160.52	22,463,217	160.52

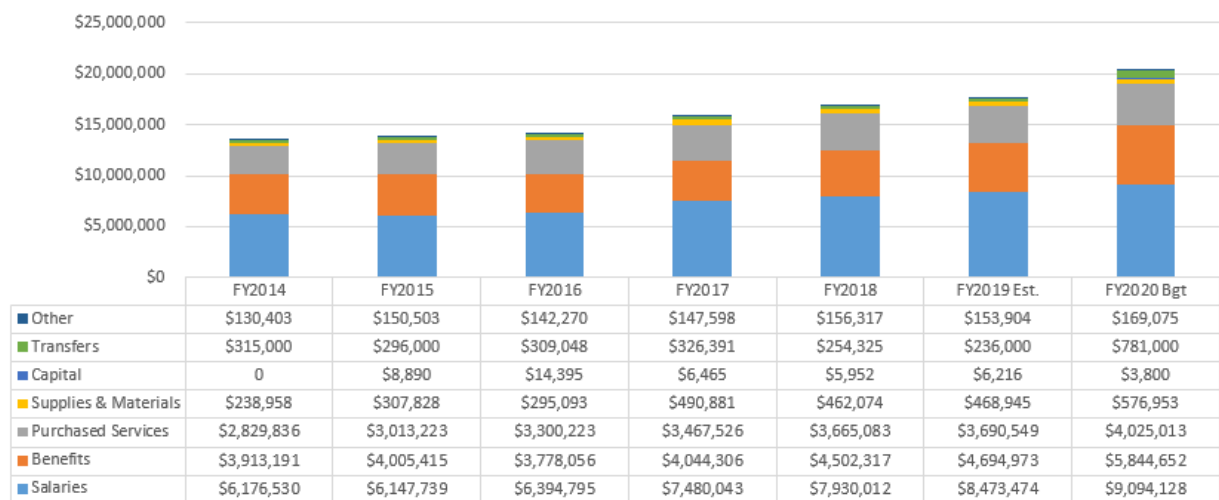




General Fund Revenues by Source



General Fund Expenditures by Object



General Fund Expenses By Function Summary

Philomath School District 17J

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses By Function Summary	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,523,577	2,731,615	2,898,397	35.79	1111 - Primary, K-5	3,475,618	37.93	3,475,618	37.93	3,475,618	37.93
4,002	3,576	4,206		1113 - Elementary Extra Curricular	3,283		3,283		3,283	
1,403,839	1,396,479	1,473,371	14.71	1121 - Middle/Junior High Programs, 6-8	1,735,133	16.55	1,735,133	16.55	1,735,133	16.55
59,745	62,400	47,278		1122 - Middle/Junior High School Extra Curricular	60,037		60,037		60,037	
1,979,471	2,150,359	2,298,356	22.71	1131 - High School Programs, 9-12	2,395,571	21.09	2,395,571	21.09	2,395,571	21.09
295,786	301,603	270,855		1132 - High School Extra Curricular	227,817		227,817		227,817	
33	773	14,198	0.17	1210 - Programs for The Talented and Gifted	5,585		5,585		5,585	
563,460	619,749	652,945	10.16	1221 - Learning Centers - Structured and Intensive	733,751	10.59	733,751	10.59	733,751	10.59
85,430	81,378	89,689	1.22	1223 - Community Transition Centers	89,784	0.88	89,784	0.88	89,784	0.88
5,364	-	-		1227 - Extended School Year Programs	-		-		-	
891,683	1,018,548	1,290,186	19.00	1250 - Less Restrictive Programs for Students With Disabilities	1,366,968	18.91	1,366,968	18.91	1,366,968	18.91
43,850	14,390	47,915	0.88	1272 - Title I	50,544	0.88	50,544	0.88	50,544	0.88
26,962	73,112	71,526		1280 - Alternative Education	61,326		61,326		61,326	
70,800	56,131	22,000		1281 - Enhanced Diploma	52,000		52,000		52,000	
1,722,483	2,005,933	2,075,000		1288 - Charter Schools	2,155,000		2,155,000		2,155,000	
71,877	57,726	85,968	1.40	1291 - English Language Learner Programs	92,493	1.25	92,493	1.25	92,493	1.25
48,011	56,532	52,675	0.38	1299 - Other Programs	58,720	0.38	58,720	0.38	58,720	0.38
5,299	25,648	26,884		1460 - Special Programs, Summer School	10,292		10,292		10,292	
202,573	193,271	208,809	4.03	2110 - Attendance and Social Work Services	238,160	3.97	238,160	3.97	238,160	3.97
643	3,968	5,500		2115 - Student Safety	43,117		43,117		43,117	
336,862	399,072	476,004	6.00	2120 - Guidance Services	548,980	6.00	548,980	6.00	548,980	6.00
99,886	92,548	68,240	1.44	2130 - Health Services	121,735	1.00	121,735	1.00	121,735	1.00
128,958	136,355	141,918	1.44	2150 - Speech Pathology and Audiology Services	111,972	1.00	111,972	1.00	111,972	1.00
140,961	189,343	165,614	2.25	2190 - Service Direction, Student Support Services	415,304	2.63	415,304	2.63	415,304	2.63
110,468	123,132	136,100	1.94	2220 - Educational Media Services	135,909	2.31	135,909	2.31	135,909	2.31
33	3,300	7,041		2230 - Assessment and Testing	9,199		9,199		9,199	
28,409	32,495	37,076		2240 - Instructional Staff Development	50,494		50,494		50,494	
103,375	45,423	52,800		2310 - Board of Education Services	48,450		48,450		48,450	
284,859	313,967	302,310	1.90	2321 - Office of The Superintendent Services	336,198	1.90	336,198	1.90	336,198	1.90
1,139,947	1,135,426	1,312,498	12.74	2410 - Office of The Principal Services	1,477,594	12.51	1,477,594	12.51	1,477,594	12.51
303,396	380,105	384,616	4.00	2520 - Fiscal Services	400,623	4.00	400,623	4.00	400,623	4.00
1,403,431	1,456,969	1,534,855	12.38	2542 - Care and Upkeep of Buildings Services	1,625,644	12.38	1,625,644	12.38	1,625,644	12.38
31,796	39,750	46,475		2543 - Care and Upkeep of Grounds Services	57,725		57,725		57,725	
803,828	791,831	890,961	0.20	2550 - Student Transportation Services	834,964	0.15	834,964	0.15	834,964	0.15
-	-	2,000		2626 - Grant Writing	2,000		2,000		2,000	
4,634	8,679	7,500		2640 - Staff Services	7,500		7,500		7,500	
256,193	314,951	514,332	4.00	2662 - Systems Analysis Services	565,080	4.00	565,080	4.00	565,080	4.00
450,000	400,000	250,000		2700 - Supplemental Retirement Program	100,000		100,000		100,000	
4,895	5,218	7,828	0.24	3120 - Food Preparation and Dispensing Services	9,051	0.24	9,051	0.24	9,051	0.24
326,391	254,325	185,000		5200 - Transfers of Funds	781,000		781,000		781,000	
-	-	305,000		6110 - Operating Contingency	289,688		289,688		289,688	
-	-	1,714,300		7000 - Unappropriated Ending Fund Balance	1,678,908		1,678,908		1,678,908	
15,963,209	16,976,081	20,178,226	158.96	Total 4- General Fund Expenses By Function Summary:	22,463,217	160.52	22,463,217	160.52	22,463,217	160.52

General Fund Expenses

Philomath School District 17J

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,426,441	1,502,553	1,581,492	28.77	1111 - Primary, K-5	1,750,101	29.77	1,750,101	29.77	1,750,101	29.77
108,640	135,282	167,242	7.03	0111 - Licensed Salaries	190,320	8.16	190,320	8.16	190,320	8.16
61,738	55,710	52,000		0112 - Classified Salaries	57,950		57,950		57,950	
34,602	35,817	14,000		0121 - Substitutes - Licensed	36,000		36,000		36,000	
12,235	-	-		0122 - Substitutes - Classified	-		-		-	
-	808	300		0141 - Additional Salary	300		300		300	
9,075	16,574	20,065		0142 - Comp Time	17,342		17,342		17,342	
6,338	6,649	4,463		0143 - Insurance Opt Out	8,463		8,463		8,463	
225	1,500	1,275		0154 - Extra Duty	350		350		350	
2,578	2,352	600		0159 - Student Teaching Stipend	600		600		600	
870	1,060	870		0165 - Vacation Payoff	745		745		745	
956	994	994		0166 - Sick Leave Incentive	1,859		1,859		1,859	
120,587	193,439	220,355		0167 - Longevity	353,395		353,395		353,395	
89,832	99,040	111,378		0210 - Public Employees Retirement System	122,010		122,010		122,010	
124,199	136,262	157,787		0212 - Employee Contribution Pick-Up	172,845		172,845		172,845	
122,695	130,113	143,130		0213 - PERS Bond 1	157,900		157,900		157,900	
6,665	12,279	9,519		0220 - Social Security Administration	10,461		10,461		10,461	
261,826	255,542	262,291		0231 - Worker's Compensation	446,279		446,279		446,279	
1,075	1,234	1,066		0241 - Medical Insurance	1,364		1,364		1,364	
4,751	5,191	3,290		0243 - Life Insurance	5,415		5,415		5,415	
445	488	385		0244 - LTD Insurance	532		532		532	
6,774	7,225	5,657		0245 - Employee Assistance Programs	7,274		7,274		7,274	
29,173	27,553	29,173		0247 - STD Insurance	29,413		29,413		29,413	
7,612	7,939	8,715		0249 - Retirement Benefits	7,100		7,100		7,100	
8,078	9,040	10,200		0322 - Repairs and Maintenance Services	9,200		9,200		9,200	
612	326	850		0324 - Rentals	600		600		600	
14,303	25,859	28,500		0340 - Travel	26,200		26,200		26,200	
4,403	8,381	7,000		0410 - Consumable Supplies and Materials	7,000		7,000		7,000	
52,670	50,000	50,000		0420 - Textbooks	50,000		50,000		50,000	
-	83	1,500		0421 - District Textbook Adoption	550		550		550	
-	-	500		0460 - Non-Consumable Items	500		500		500	
2,332	2,306	1,000		0465 - Technology Supplies	3,250		3,250		3,250	
1,818	-	2,500		0470 - Computer Software	-		-		-	
29	14	300		0480 - Computer Hardware	300		300		300	
2,523,577	2,731,615	2,898,397	35.79	0640 - Dues and Fees	3,475,618	37.93	3,475,618	37.93	3,475,618	37.93
				Total Function:						
				1113 - Elementary Extra Curricular						
3,017	2,372	2,372		0154 - Extra Duty	2,372		2,372		2,372	
192	240	508		0210 - Public Employees Retirement System	375		375		375	
181	142	285		0212 - Employee Contribution Pick-Up	142		142		142	
256	202	403		0213 - PERS Bond 1	202		202		202	
231	178	363		0220 - Social Security Administration	181		181		181	
21	17	25		0231 - Worker's Compensation	11		11		11	
104	20	-		0241 - Medical Insurance	-		-		-	
-	406	250		0410 - Consumable Supplies and Materials	-		-		-	
4,002	3,576	4,206		Total Function:	3,283		3,283		3,283	
				1121 - Middle/Junior High Programs, 6-8						
838,909	845,976	881,839	14.71	0111 - Licensed Salaries	999,934	16.55	999,934	16.55	999,934	16.55
25,356	38,833	20,000		0121 - Substitutes - Licensed	20,000		20,000		20,000	
7,377	1,136	2,000		0122 - Substitutes - Classified	2,000		2,000		2,000	
13,822	14,379	-		0141 - Additional Salary	-		-		-	
4,800	7,617	7,692		0143 - Insurance Opt Out	7,200		7,200		7,200	
9,724	1,405	3,604		0154 - Extra Duty	-		-		-	
38	1,650	1,150		0159 - Student Teaching Stipend	350		350		350	
-	445	-		0166 - Sick Leave Incentive	445		445		445	
78,071	115,446	118,267		0210 - Public Employees Retirement System	183,262		183,262		183,262	
48,973	53,378	53,744		0212 - Employee Contribution Pick-Up	59,961		59,961		59,961	
70,268	71,576	76,136		0213 - PERS Bond 1	84,944		84,944		84,944	
65,488	66,943	71,049		0220 - Social Security Administration	78,790		78,790		78,790	
3,253	6,308	4,400		0231 - Worker's Compensation	4,862		4,862		4,862	
130,329	119,528	131,334		0241 - Medical Insurance	193,265		193,265		193,265	
540	547	545		0243 - Life Insurance	585		585		585	
2,364	2,419	2,270		0244 - LTD Insurance	2,470		2,470		2,470	
204	201	222		0245 - Employee Assistance Programs	242		242		242	

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,660	3,710	3,292		0247 - STD Insurance	2,746		2,746		2,746	
27,821	7,209	31,302		0249 - Retirement Benefits	31,302		31,302		31,302	
98	25	200		0311 - Instruction Services	200		200		200	
3,619	6,274	6,500		0322 - Repairs and Maintenance Services	4,500		4,500		4,500	
2,745	3,971	4,000		0324 - Rentals	4,000		4,000		4,000	
5,138	12,000	18,550		0410 - Consumable Supplies and Materials	17,500		17,500		17,500	
2,963	7,030	4,000		0420 - Textbooks	4,000		4,000		4,000	
48,447	-	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
6,091	6,495	7,325		0440 - Periodicals	9,000		9,000		9,000	
1,555	-	1,000		0465 - Technology Supplies	1,000		1,000		1,000	
1,459	1,399	2,250		0470 - Computer Software	1,600		1,600		1,600	
-	127	100		0640 - Dues and Fees	525		525		525	
727	450	600		0641 - Student Dues & Fees	450		450		450	
1,403,839	1,396,479	1,473,371	14.71	Total Function:	1,735,133	16.55	1,735,133	16.55	1,735,133	16.55
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
-	948	-		0121 - Substitutes - Licensed	-		-		-	
27,001	27,017	18,900		0150 - Coaching/Athletics	26,981		26,981		26,981	
923	-	-		0151 - Club Advisor/Activities	-		-		-	
1,992	1,896	1,750		0152 - Athletic Supervision	1,750		1,750		1,750	
14,222	15,203	5,400		0154 - Extra Duty	17,325		17,325		17,325	
2,873	4,228	4,974		0210 - Public Employees Retirement System	2,687		2,687		2,687	
1,743	1,802	2,460		0212 - Employee Contribution Pick-Up	849		849		849	
2,469	2,569	3,486		0213 - PERS Bond 1	1,202		1,202		1,202	
3,347	3,410	3,987		0220 - Social Security Administration	3,524		3,524		3,524	
311	317	271		0231 - Worker's Compensation	219		219		219	
605	519	-		0241 - Medical Insurance	-		-		-	
2,808	3,488	3,500		0319 - Other Instructional, Professional and □ Technical S	3,500		3,500		3,500	
1,081	1,004	2,550		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	-	-		0413 - Uniforms	1,000		1,000		1,000	
370	-	-		0460 - Non-Consumable Items	-		-		-	
59,745	62,400	47,278		Total Function:	60,037		60,037		60,037	
				<u>1131 - High School Programs, 9-12</u>						
1,176,049	1,276,389	1,353,496	22.09	0111 - Licensed Salaries	1,350,714	21.09	1,350,714	21.09	1,350,714	21.09
17,564	14,242	15,314	0.62	0112 - Classified Salaries	-		-		-	
39,455	30,073	42,000		0121 - Substitutes - Licensed	36,000		36,000		36,000	
16,766	2,118	1,500		0122 - Substitutes - Classified	1,500		1,500		1,500	
-	-	621		0124 - Temporary - Classified	621		621		621	
240	300	300		0133 - Cell Phone Stipend	300		300		300	
19,698	13,875	14,299		0143 - Insurance Opt Out	9,007		9,007		9,007	
22,599	20,517	5,100		0154 - Extra Duty	6,800		6,800		6,800	
3,789	4,309	-		0158 - Tutoring	-		-		-	
188	475	600		0159 - Student Teaching Stipend	625		625		625	
858	657	708		0166 - Sick Leave Incentive	517		517		517	
113,415	179,068	193,994		0210 - Public Employees Retirement System	262,274		262,274		262,274	
71,542	81,375	86,126		0212 - Employee Contribution Pick-Up	82,208		82,208		82,208	
102,237	110,802	122,015		0213 - PERS Bond 1	116,461		116,461		116,461	
97,010	101,565	111,887		0220 - Social Security Administration	107,566		107,566		107,566	
6,010	9,414	6,940		0231 - Worker's Compensation	6,646		6,646		6,646	
138,581	176,396	178,761		0241 - Medical Insurance	262,517		262,517		262,517	
902	929	890		0243 - Life Insurance	890		890		890	
3,851	4,125	4,275		0244 - LTD Insurance	4,275		4,275		4,275	
339	343	318		0245 - Employee Assistance Programs	318		318		318	
5,385	5,955	4,361		0247 - STD Insurance	4,361		4,361		4,361	
50,909	51,500	55,371		0249 - Retirement Benefits	55,371		55,371		55,371	
10,660	9,624	16,000		0311 - Instruction Services	12,000		12,000		12,000	
2,880	-	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
6,201	6,109	8,950		0322 - Repairs and Maintenance Services	7,050		7,050		7,050	
4,389	5,475	12,000		0324 - Rentals	7,750		7,750		7,750	
2,424	1,406	2,300		0340 - Travel	2,300		2,300		2,300	
1,373	1,517	1,260		0355 - Printing and Binding	1,800		1,800		1,800	
17,790	26,451	26,485		0410 - Consumable Supplies and Materials	24,950		24,950		24,950	
4,006	376	4,000		0420 - Textbooks	4,000		4,000		4,000	
17,204	11,788	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
23,973	-	3,250		0460 - Non-Consumable Items	2,250		2,250		2,250	
-	1,450	2,750		0465 - Technology Supplies	1,250		1,250		1,250	
385	385	500		0470 - Computer Software	200		200		200	
-	1,061	1,000		0640 - Dues and Fees	2,500		2,500		2,500	
800	291	985		0641 - Student Dues & Fees	550		550		550	
1,979,471	2,150,359	2,298,356	22.71	Total Function:	2,395,571	21.09	2,395,571	21.09	2,395,571	21.09

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
27,160	28,742	-		1132 - High School Extra Curricular	-		-		-	
-	82	-		0111 - Licensed Salaries	-		-		-	
137,920	134,018	118,358		0121 - Substitutes - Licensed	-		-		-	
7,151	7,618	5,250		0150 - Coaching/Athletics	130,290		130,290		130,290	
35,186	32,692	21,888		0152 - Athletic Supervision	5,251		5,251		5,251	
10,360	15,842	26,837		0154 - Extra Duty	20,388		20,388		20,388	
5,155	4,655	13,398		0210 - Public Employees Retirement System	7,717		7,717		7,717	
10,474	10,011	18,978		0212 - Employee Contribution Pick-Up	2,537		2,537		2,537	
15,639	15,356	22,260		0213 - PERS Bond 1	3,593		3,593		3,593	
1,531	1,479	1,511		0220 - Social Security Administration	11,933		11,933		11,933	
6,765	7,221	-		0231 - Worker's Compensation	733		733		733	
21	19	-		0241 - Medical Insurance	-		-		-	
89	85	-		0243 - Life Insurance	-		-		-	
8	7	-		0244 - LTD Insurance	-		-		-	
132	130	-		0245 - Employee Assistance Programs	-		-		-	
1,920	7,027	5,000		0247 - STD Insurance	-		-		-	
4,690	1,475	2,500		0322 - Repairs and Maintenance Services	6,000		6,000		6,000	
2,413	2,817	2,000		0324 - Rentals	2,500		2,500		2,500	
5,681	7,850	10,500		0340 - Travel	3,000		3,000		3,000	
12,797	15,476	13,375		0389 - Other Non Instruction, Prof.	10,500		10,500		10,500	
1,430	-	-		0410 - Consumable Supplies and Materials	13,375		13,375		13,375	
-	326	-		0411 - Training Supplies	-		-		-	
5,094	800	-		0412 - Technology Parts	-		-		-	
300	4,450	5,000		0413 - Uniforms	5,000		5,000		5,000	
495	-	-		0460 - Non-Consumable Items	1,000		1,000		1,000	
150	-	-		0465 - Technology Supplies	-		-		-	
3,226	3,426	4,000		0470 - Computer Software	-		-		-	
295,786	301,603	270,855		0640 - Dues and Fees	4,000		4,000		4,000	
				Total Function:	227,817		227,817		227,817	
				1210 - Programs for The Talented and Gifted						
-	-	10,805	0.17	0111 - Licensed Salaries	-		-		-	
-	-	500		0121 - Substitutes - Licensed	500		500		500	
-	469	-		0154 - Extra Duty	4,268		4,268		4,268	
-	-	57		0210 - Public Employees Retirement System	57		57		57	
-	-	30		0212 - Employee Contribution Pick-Up	30		30		30	
-	-	43		0213 - PERS Bond 1	43		43		43	
-	36	865		0220 - Social Security Administration	364		364		364	
-	3	54		0231 - Worker's Compensation	23		23		23	
-	-	630		0311 - Instruction Services	-		-		-	
-	-	414		0331 - Reimbursable Student Transportation	-		-		-	
-	-	500		0340 - Travel	-		-		-	
33	265	300		0410 - Consumable Supplies and Materials	300		300		300	
33	773	14,198	0.17	Total Function:	5,585		5,585		5,585	
				1221 - Learning Centers - Structured and Intensive						
194,341	207,549	214,669	3.50	0111 - Licensed Salaries	226,489	3.50	226,489	3.50	226,489	3.50
154,710	152,274	168,598	6.66	0112 - Classified Salaries	182,240	7.09	182,240	7.09	182,240	7.09
-	357	-		0121 - Substitutes - Licensed	-		-		-	
-	5,231	-		0122 - Substitutes - Classified	-		-		-	
1,800	900	900		0143 - Insurance Opt Out	4,200		4,200		4,200	
-	428	-		0144 - Salary In Lieu of Sect 125	-		-		-	
1,442	2,148	-		0154 - Extra Duty	-		-		-	
2,833	4,289	3,133		0165 - Vacation Payoff	3,133		3,133		3,133	
828	1,077	1,077		0167 - Longevity	446		446		446	
29,099	46,994	48,829		0210 - Public Employees Retirement System	72,071		72,071		72,071	
20,240	22,039	23,422		0212 - Employee Contribution Pick-Up	23,980		23,980		23,980	
28,709	31,153	33,180		0213 - PERS Bond 1	33,970		33,970		33,970	
25,175	26,773	29,861		0220 - Social Security Administration	31,863		31,863		31,863	
2,535	2,627	2,160		0231 - Worker's Compensation	2,793		2,793		2,793	
94,031	106,016	122,742		0241 - Medical Insurance	147,892		147,892		147,892	
323	306	-		0243 - Life Insurance	-		-		-	
1,006	1,041	-		0244 - LTD Insurance	-		-		-	
161	152	-		0245 - Employee Assistance Programs	-		-		-	
1,550	1,619	-		0247 - STD Insurance	-		-		-	
3,884	4,288	360		0249 - Retirement Benefits	2,860		2,860		2,860	
-	-	2,200		0340 - Travel	-		-		-	
295	1,076	1,100		0410 - Consumable Supplies and Materials	1,100		1,100		1,100	
500	1,412	714		0460 - Non-Consumable Items	714		714		714	
563,460	619,749	652,945	10.16	Total Function:	733,751	10.59	733,751	10.59	733,751	10.59

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1223 - Community Transition Centers</u>						
26,166	28,365	34,721	1.22	0112 - Classified Salaries	28,513	0.88	28,513	0.88	28,513	0.88
-	-	500		0122 - Substitutes - Classified	500		500		500	
-	10	-		0142 - Comp Time	-		-		-	
1,414	812	1,663		0165 - Vacation Payoff	1,663		1,663		1,663	
-	-	-		0167 - Longevity	276		276		276	
1,657	2,869	3,012		0210 - Public Employees Retirement System	4,795		4,795		4,795	
1,570	1,702	1,791		0212 - Employee Contribution Pick-Up	1,857		1,857		1,857	
2,224	2,411	2,537		0213 - PERS Bond 1	2,631		2,631		2,631	
2,075	2,195	2,822		0220 - Social Security Administration	2,367		2,367		2,367	
191	203	176		0231 - Worker's Compensation	147		147		147	
9,565	9,971	12,000		0241 - Medical Insurance	12,300		12,300		12,300	
23	23	24		0243 - Life Insurance	24		24		24	
43	76	100		0244 - LTD Insurance	100		100		100	
14	14	14		0245 - Employee Assistance Programs	14		14		14	
66	117	50		0247 - STD Insurance	50		50		50	
-	-	120		0249 - Retirement Benefits	120		120		120	
1,750	1,750	1,250		0318 - Professional and Improvement Costs for □ Non-Instruc	1,500		1,500		1,500	
300	-	-		0324 - Rentals	-		-		-	
766	1,459	2,000		0340 - Travel	1,276		1,276		1,276	
465	407	240		0351 - Telephone	420		420		420	
19,136	21,118	21,119		0390 - Other General Professional and □ Technological Servi	23,831		23,831		23,831	
713	3,933	1,400		0410 - Consumable Supplies and Materials	3,500		3,500		3,500	
15,334	-	-		0465 - Technology Supplies	-		-		-	
1,957	3,942	4,150		0690 - Grant Indirect Charges	3,900		3,900		3,900	
85,430	81,378	89,689	1.22	Total Function:	89,784	0.88	89,784	0.88	89,784	0.88
				<u>1227 - Extended School Year Programs</u>						
4,185	-	-		0154 - Extra Duty	-		-		-	
113	-	-		0210 - Public Employees Retirement System	-		-		-	
251	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
356	-	-		0213 - PERS Bond 1	-		-		-	
320	-	-		0220 - Social Security Administration	-		-		-	
31	-	-		0231 - Worker's Compensation	-		-		-	
0	-	-		0241 - Medical Insurance	-		-		-	
109	-	-		0410 - Consumable Supplies and Materials	-		-		-	
5,364	-	-		Total Function:	-		-		-	
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
292,367	334,630	392,659	6.50	0111 - Licensed Salaries	399,533	6.50	399,533	6.50	399,533	6.50
196,575	226,370	313,020	12.50	0112 - Classified Salaries	315,096	12.41	315,096	12.41	315,096	12.41
20,188	34,071	11,000		0121 - Substitutes - Licensed	14,000		14,000		14,000	
5,584	23,700	14,136		0122 - Substitutes - Classified	11,500		11,500		11,500	
1,200	1,084	950		0142 - Comp Time	950		950		950	
-	2,925	3,300		0143 - Insurance Opt Out	900		900		900	
4,669	7,650	-		0154 - Extra Duty	-		-		-	
23,136	-	-		0158 - Tutoring	-		-		-	
11,869	11,137	12,178		0165 - Vacation Payoff	12,178		12,178		12,178	
246	120	140		0166 - Sick Leave Incentive	-		-		-	
4,278	4,439	3,920		0167 - Longevity	6,205		6,205		6,205	
35,399	60,145	80,930		0210 - Public Employees Retirement System	126,332		126,332		126,332	
26,994	32,263	44,521		0212 - Employee Contribution Pick-Up	45,624		45,624		45,624	
39,571	47,359	63,072		0213 - PERS Bond 1	64,630		64,630		64,630	
39,657	48,248	58,038		0220 - Social Security Administration	58,169		58,169		58,169	
3,326	4,530	3,930		0231 - Worker's Compensation	3,953		3,953		3,953	
150,916	156,801	178,188		0241 - Medical Insurance	259,632		259,632		259,632	
447	496	929		0243 - Life Insurance	909		909		909	
1,451	1,649	2,300		0244 - LTD Insurance	1,700		1,700		1,700	
217	242	345		0245 - Employee Assistance Programs	696		696		696	
2,196	2,531	3,436		0247 - STD Insurance	2,508		2,508		2,508	
404	708	4,403		0249 - Retirement Benefits	4,403		4,403		4,403	
-	-	500		0313 - Student Services	-		-		-	
10,497	575	-		0319 - Other Instructional, Professional and □ Technical S	500		500		500	
160	160	-		0322 - Repairs and Maintenance Services	-		-		-	
1,399	1,022	2,600		0340 - Travel	1,500		1,500		1,500	
-	15	-		0341 - Travel, Local In District	-		-		-	
-	3,742	51,141		0389 - Other Non Instruction, Prof.	5,000		5,000		5,000	
4,433	4,220	5,300		0410 - Consumable Supplies and Materials	5,300		5,300		5,300	
-	4,353	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
2,344	703	4,500		0460 - Non-Consumable Items	2,000		2,000		2,000	
2,955	1,612	7,000		0470 - Computer Software	3,000		3,000		3,000	
8,608	-	7,000		0480 - Computer Hardware	-		-		-	
595	1,045	750		0640 - Dues and Fees	750		750		750	
891,683	1,018,548	1,290,186	19.00	Total Function:	1,366,968	18.91	1,366,968	18.91	1,366,968	18.91

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1272 - Title I</u>						
22,538	6,774	24,134	0.88	0112 - Classified Salaries	24,869	0.88	24,869	0.88	24,869	0.88
-	644	-		0122 - Substitutes - Classified	-		-		-	
-	63	-		0154 - Extra Duty	-		-		-	
1,065	567	813		0165 - Vacation Payoff	813		813		813	
662	696	696		0167 - Longevity	721		721		721	
2,616	1,081	3,976		0210 - Public Employees Retirement System	5,531		5,531		5,531	
1,456	419	1,580		0212 - Employee Contribution Pick-Up	1,584		1,584		1,584	
2,062	594	2,239		0213 - PERS Bond 1	2,244		2,244		2,244	
1,810	548	2,015		0220 - Social Security Administration	2,020		2,020		2,020	
170	51	125		0231 - Worker's Compensation	125		125		125	
11,159	2,650	12,000		0241 - Medical Insurance	12,300		12,300		12,300	
23	7	23		0243 - Life Insurance	23		23		23	
61	20	100		0244 - LTD Insurance	100		100		100	
14	4	-		0245 - Employee Assistance Programs	-		-		-	
93	30	94		0247 - STD Insurance	94		94		94	
120	240	120		0249 - Retirement Benefits	120		120		120	
43,850	14,390	47,915	0.88	Total Function:	50,544	0.88	50,544	0.88	50,544	0.88
				<u>1280 - Alternative Education</u>						
4,545	4,545	-		0111 - Licensed Salaries	-		-		-	
-	-	200		0121 - Substitutes - Licensed	200		200		200	
8,314	6,098	-		0130 - Additional Salary	-		-		-	
1,388	1,645	23		0210 - Public Employees Retirement System	23		23		23	
772	639	12		0212 - Employee Contribution Pick-Up	12		12		12	
1,093	905	17		0213 - PERS Bond 1	17		17		17	
940	796	15		0220 - Social Security Administration	15		15		15	
90	74	1		0231 - Worker's Compensation	1		1		1	
474	1,175	-		0241 - Medical Insurance	-		-		-	
-	-	12,000		0371 - Tuition to Other Dist.in State	-		-		-	
370	49,500	51,700		0374 - Other Tuition	51,000		51,000		51,000	
825	750	1,520		0389 - Other Non Instruction, Prof.	1,520		1,520		1,520	
1,842	1,418	1,538		0410 - Consumable Supplies and Materials	1,538		1,538		1,538	
5,382	5,567	500		0420 - Textbooks	5,000		5,000		5,000	
926	-	1,000		0465 - Technology Supplies	1,000		1,000		1,000	
-	-	3,000		0470 - Computer Software	1,000		1,000		1,000	
26,962	73,112	71,526		Total Function:	61,326		61,326		61,326	
				<u>1281 - Enhanced Diploma</u>						
67,889	56,131	20,000		0374 - Other Tuition	50,000		50,000		50,000	
2,911	-	2,000		0420 - Textbooks	2,000		2,000		2,000	
70,800	56,131	22,000		Total Function:	52,000		52,000		52,000	
				<u>1288 - Charter Schools</u>						
150	-	-		0159 - Student Teaching Stipend	-		-		-	
1,412,844	1,647,716	1,665,000		0360 - Charter School Payments, ADM	1,705,000		1,705,000		1,705,000	
201,585	251,707	365,000		0361 - Charter School, Remote Elementary	405,000		405,000		405,000	
27,951	43,366	45,000		0362 - Charter School, Levy	45,000		45,000		45,000	
79,727	62,252	-		0363 - Charter School, Prior Year Adjustment	-		-		-	
226	893	-		0389 - Other Non Instruction, Prof.	-		-		-	
1,722,483	2,005,933	2,075,000		Total Function:	2,155,000		2,155,000		2,155,000	
				<u>1291 - English Language Learner Programs</u>						
36,343	29,595	47,613	1.15	0111 - Licensed Salaries	45,158	1.00	45,158	1.00	45,158	1.00
8,446	6,067	5,720	0.25	0112 - Classified Salaries	6,141	0.25	6,141	0.25	6,141	0.25
2,389	5,144	1,500		0121 - Substitutes - Licensed	1,700		1,700		1,700	
-	-	200		0122 - Substitutes - Classified	200		200		200	
-	800	-		0143 - Insurance Opt Out	-		-		-	
1,587	323	-		0154 - Extra Duty	-		-		-	
2,512	3,736	4,964		0210 - Public Employees Retirement System	8,321		8,321		8,321	
2,360	2,211	2,968		0212 - Employee Contribution Pick-Up	3,191		3,191		3,191	
3,319	3,132	4,206		0213 - PERS Bond 1	4,523		4,523		4,523	
3,707	3,196	4,212		0220 - Social Security Administration	4,071		4,071		4,071	
352	298	262		0231 - Worker's Compensation	253		253		253	
9,074	2,511	10,680		0241 - Medical Insurance	15,485		15,485		15,485	
38	22	62		0243 - Life Insurance	200		200		200	
164	99	200		0244 - LTD Insurance	450		450		450	
14	7	7		0245 - Employee Assistance Programs	200		200		200	
166	114	124		0247 - STD Insurance	200		200		200	
-	-	450		0319 - Other Instructional, Professional and □ Technical S	450		450		450	
-	322	450		0340 - Travel	450		450		450	
906	-	500		0410 - Consumable Supplies and Materials	500		500		500	
500	-	1,000		0420 - Textbooks	1,000		1,000		1,000	
-	-	850		0480 - Computer Hardware	-		-		-	
-	150	-		0640 - Dues and Fees	-		-		-	
71,877	57,726	85,968	1.40	Total Function:	92,493	1.25	92,493	1.25	92,493	1.25

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>1299 - Other Programs</u>						
35,625	38,250	39,015	0.38	0113 - Administrators	39,795	0.38	39,795	0.38	39,795	0.38
293	293	293		0133 - Cell Phone Stipend	293		293		293	
979	3,892	3,960		0210 - Public Employees Retirement System	6,334		6,334		6,334	
898	2,313	2,376		0212 - Employee Contribution Pick-Up	2,405		2,405		2,405	
1,272	3,276	3,366		0213 - PERS Bond 1	3,407		3,407		3,407	
2,638	2,885	3,029		0220 - Social Security Administration	3,067		3,067		3,067	
246	263	186		0231 - Worker's Compensation	188		188		188	
5,784	5,094	450		0241 - Medical Insurance	3,231		3,231		3,231	
30	28	-		0243 - Life Insurance	-		-		-	
66	63	-		0244 - LTD Insurance	-		-		-	
6	5	-		0245 - Employee Assistance Programs	-		-		-	
174	171	-		0247 - STD Insurance	-		-		-	
48,011	56,532	52,675	0.38	Total Function:	58,720	0.38	58,720	0.38	58,720	0.38
				<u>1460 - Special Programs, Summer School</u>						
-	960	-		0124 - Temporary - Classified	-		-		-	
-	1,441	-		0128 - Summer Crew	-		-		-	
3,966	16,666	4,001		0154 - Extra Duty	4,500		4,500		4,500	
424	1,624	1,069		0210 - Public Employees Retirement System	956		956		956	
238	764	480		0212 - Employee Contribution Pick-Up	270		270		270	
337	1,082	680		0213 - PERS Bond 1	383		383		383	
303	1,459	612		0220 - Social Security Administration	344		344		344	
30	133	42		0231 - Worker's Compensation	21		21		21	
-	1,519	-		0241 - Medical Insurance	-		-		-	
-	-	20,000		0319 - Other Instructional, Professional and □ Technical S	3,818		3,818		3,818	
5,299	25,648	26,884		Total Function:	10,292		10,292		10,292	
				<u>2110 - Attendance and Social Work Services</u>						
116,457	114,371	121,861	4.03	0112 - Classified Salaries	125,715	3.97	125,715	3.97	125,715	3.97
714	5,726	4,100		0122 - Substitutes - Classified	4,100		4,100		4,100	
-	349	50		0142 - Comp Time	50		50		50	
-	-	-		0143 - Insurance Opt Out	1,800		1,800		1,800	
-	301	-		0144 - Salary In Lieu of Sect 125	-		-		-	
-	958	-		0154 - Extra Duty	-		-		-	
3,797	1,371	3,209		0165 - Vacation Payoff	3,209		3,209		3,209	
951	-	-		0167 - Longevity	27		27		27	
8,896	11,751	14,608		0210 - Public Employees Retirement System	20,990		20,990		20,990	
6,058	5,899	7,752		0212 - Employee Contribution Pick-Up	8,094		8,094		8,094	
8,757	8,605	10,984		0213 - PERS Bond 1	11,469		11,469		11,469	
9,095	9,135	9,885		0220 - Social Security Administration	10,320		10,320		10,320	
880	899	840		0231 - Worker's Compensation	871		871		871	
38,700	32,648	34,021		0241 - Medical Insurance	49,717		49,717		49,717	
97	100	90		0243 - Life Insurance	166		166		166	
305	330	430		0244 - LTD Insurance	505		505		505	
58	60	44		0245 - Employee Assistance Programs	134		134		134	
466	502	378		0247 - STD Insurance	436		436		436	
143	64	157		0249 - Retirement Benefits	157		157		157	
7,200	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	205	200		0410 - Consumable Supplies and Materials	400		400		400	
-	-	200		0460 - Non-Consumable Items	-		-		-	
202,573	193,271	208,809	4.03	Total Function:	238,160	3.97	238,160	3.97	238,160	3.97
				<u>2115 - Student Safety</u>						
-	-	500		0389 - Other Non Instruction, Prof.	500		500		500	
643	3,968	5,000		0410 - Consumable Supplies and Materials	42,617		42,617		42,617	
643	3,968	5,500		Total Function:	43,117		43,117		43,117	
				<u>2120 - Guidance Services</u>						
185,828	217,807	268,023	5.00	0111 - Licensed Salaries	287,174	5.00	287,174	5.00	287,174	5.00
20,552	27,994	29,946	1.00	0112 - Classified Salaries	31,764	1.00	31,764	1.00	31,764	1.00
-	610	-		0122 - Substitutes - Classified	-		-		-	
217	249	150		0142 - Comp Time	150		150		150	
3,600	4,800	4,800		0143 - Insurance Opt Out	4,800		4,800		4,800	
8,887	8,687	1,500		0153 - Extended Contract	3,000		3,000		3,000	
-	997	-		0154 - Extra Duty	-		-		-	
2,729	-	2,000		0165 - Vacation Payoff	2,000		2,000		2,000	
617	-	-		0167 - Longevity	-		-		-	
18,664	29,490	34,954		0210 - Public Employees Retirement System	55,662		55,662		55,662	
13,296	15,617	18,764		0212 - Employee Contribution Pick-Up	19,735		19,735		19,735	
18,888	22,124	26,581		0213 - PERS Bond 1	27,958		27,958		27,958	
16,580	19,871	23,923		0220 - Social Security Administration	25,160		25,160		25,160	
1,535	1,821	1,478		0231 - Worker's Compensation	1,546		1,546		1,546	
32,865	37,169	47,726		0241 - Medical Insurance	71,779		71,779		71,779	
155	175	177		0243 - Life Insurance	177		177		177	
665	761	890		0244 - LTD Insurance	890		890		890	
58	70	68		0245 - Employee Assistance Programs	68		68		68	
967	1,108	1,062		0247 - STD Insurance	1,062		1,062		1,062	
5,300	5,220	7,080		0249 - Retirement Benefits	7,080		7,080		7,080	
-	550	600		0319 - Other Instructional, Professional and □ Technical S	600		600		600	
340	-	425		0322 - Repairs and Maintenance Services	425		425		425	
1,445	-	2,000		0324 - Rentals	2,000		2,000		2,000	

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	General Fund Expenses		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
46	297	257		0340 - Travel	850		850		850	
1,640	1,726	1,600		0410 - Consumable Supplies and Materials	2,600		2,600		2,600	
1,991	1,930	2,000		0470 - Computer Software	2,500		2,500		2,500	
336,862	399,072	476,004	6.00	Total Function:	548,980	6.00	548,980	6.00	548,980	6.00
				2130 - Health Services						
56,710	63,017	46,013	1.44	0114 - Managerial - Classified	58,140	1.00	58,140	1.00	58,140	1.00
1,800	-	-		0143 - Insurance Opt Out	-		-		-	
-	-	-		0154 - Extra Duty	18,358		18,358		18,358	
3,695	4,092	4,596		0210 - Public Employees Retirement System	12,087		12,087		12,087	
3,511	2,421	2,761		0212 - Employee Contribution Pick-Up	4,589		4,589		4,589	
4,973	3,430	3,911		0213 - PERS Bond 1	6,502		6,502		6,502	
4,476	4,275	3,520		0220 - Social Security Administration	5,852		5,852		5,852	
407	443	216		0231 - Worker's Compensation	359		359		359	
-	11,051	1,200		0241 - Medical Insurance	11,825		11,825		11,825	
32	38	42		0243 - Life Insurance	42		42		42	
136	169	200		0244 - LTD Insurance	200		200		200	
12	14	16		0245 - Employee Assistance Programs	16		16		16	
212	198	245		0247 - STD Insurance	245		245		245	
160	160	-		0322 - Repairs and Maintenance Services	-		-		-	
168	247	200		0324 - Rentals	200		200		200	
310	436	200		0340 - Travel	200		200		200	
409	514	320		0351 - Telephone	320		320		320	
19,012	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
1,387	2,042	1,800		0410 - Consumable Supplies and Materials	1,800		1,800		1,800	
1,465	-	-		0550 - Depreciable Technology	-		-		-	
1,012	-	3,000		0640 - Dues and Fees	1,000		1,000		1,000	
99,886	92,548	68,240	1.44	Total Function:	121,735	1.00	121,735	1.00	121,735	1.00
				2150 - Speech Pathology and Audiology Services						
83,641	88,186	92,296	1.44	0111 - Licensed Salaries	65,961	1.00	65,961	1.00	65,961	1.00
1,440	1,440	1,440		0143 - Insurance Opt Out	-		-		-	
481	667	-		0154 - Extra Duty	3,000		3,000		3,000	
105	175	105		0166 - Sick Leave Incentive	175		175		175	
6,850	10,876	11,303		0210 - Public Employees Retirement System	10,924		10,924		10,924	
5,140	5,428	5,724		0212 - Employee Contribution Pick-Up	4,149		4,149		4,149	
7,282	7,690	8,108		0213 - PERS Bond 1	5,877		5,877		5,877	
6,421	6,814	7,297		0220 - Social Security Administration	5,289		5,289		5,289	
594	623	450		0231 - Worker's Compensation	326		326		326	
12,481	11,837	11,174		0241 - Medical Insurance	11,700		11,700		11,700	
69	66	28		0243 - Life Insurance	28		28		28	
297	294	250		0244 - LTD Insurance	250		250		250	
25	24	14		0245 - Employee Assistance Programs	14		14		14	
397	398	129		0247 - STD Insurance	129		129		129	
-	-	400		0313 - Student Services	400		400		400	
-	179	200		0322 - Repairs and Maintenance Services	200		200		200	
1,336	727	800		0340 - Travel	1,500		1,500		1,500	
589	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
1,310	482	1,800		0410 - Consumable Supplies and Materials	1,050		1,050		1,050	
500	450	400		0640 - Dues and Fees	1,000		1,000		1,000	
128,958	136,355	141,918	1.44	Total Function:	111,972	1.00	111,972	1.00	111,972	1.00
				2190 - Service Direction, Student Support Services						
57,757	66,412	66,256	2.00	0112 - Classified Salaries	73,412	2.00	73,412	2.00	73,412	2.00
23,750	25,500	26,010	0.25	0113 - Administrators	132,651	0.63	132,651	0.63	132,651	0.63
195	195	195		0133 - Cell Phone Stipend	488		488		488	
2,177	5,526	-		0165 - Vacation Payoff	-		-		-	
5,850	11,329	11,194		0210 - Public Employees Retirement System	36,636		36,636		36,636	
4,064	5,526	5,559		0212 - Employee Contribution Pick-Up	12,393		12,393		12,393	
5,757	7,871	7,876		0213 - PERS Bond 1	17,557		17,557		17,557	
6,119	7,135	7,089		0220 - Social Security Administration	15,801		15,801		15,801	
588	655	435		0231 - Worker's Compensation	970		970		970	
24,353	23,548	24,300		0241 - Medical Insurance	35,371		35,371		35,371	
67	63	-		0243 - Life Insurance	75		75		75	
211	235	-		0244 - LTD Insurance	300		300		300	
32	30	-		0245 - Employee Assistance Programs	50		50		50	
371	406	-		0247 - STD Insurance	450		450		450	
120	240	-		0249 - Retirement Benefits	50		50		50	
301	1,115	1,000		0322 - Repairs and Maintenance Services	1,000		1,000		1,000	
1,767	1,761	2,000		0324 - Rentals	2,000		2,000		2,000	
2,423	2,774	950		0340 - Travel	2,500		2,500		2,500	
-	-	-		0389 - Other Non Instruction, Prof.	50,000		50,000		50,000	
2,067	26,963	12,000		0390 - Other General Professional and Technological Servi	30,000		30,000		30,000	
2,512	1,815	500		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
480	245	250		0640 - Dues and Fees	1,100		1,100		1,100	
140,961	189,343	165,614	2.25	Total Function:	415,304	2.63	415,304	2.63	415,304	2.63

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2220 - Educational Media Services</u>						
31,537	33,700	34,374	0.50	0111 - Licensed Salaries	-		-		-	
32,692	35,874	38,206	1.44	0112 - Classified Salaries	61,549	2.31	61,549	2.31	61,549	2.31
351	1,214	200		0122 - Substitutes - Classified	200		200		200	
900	900	900		0143 - Insurance Opt Out	1,800		1,800		1,800	
1,000	1,151	1,000		0154 - Extra Duty	-		-		-	
514	851	206		0165 - Vacation Payoff	206		206		206	
19	-	-		0166 - Sick Leave Incentive	-		-		-	
6,640	10,444	10,878		0210 - Public Employees Retirement System	11,450		11,450		11,450	
4,000	4,348	4,606		0212 - Employee Contribution Pick-Up	3,825		3,825		3,825	
5,666	6,160	6,527		0213 - PERS Bond 1	5,419		5,419		5,419	
5,131	5,589	5,874		0220 - Social Security Administration	4,878		4,878		4,878	
481	521	364		0231 - Worker's Compensation	299		299		299	
13,911	14,024	17,212		0241 - Medical Insurance	33,115		33,115		33,115	
62	58	41		0243 - Life Insurance	61		61		61	
172	173	200		0244 - LTD Insurance	250		250		250	
32	31	20		0245 - Employee Assistance Programs	30		30		30	
280	285	217		0247 - STD Insurance	277		277		277	
-	-	2,200		0322 - Repairs and Maintenance Services	600		600		600	
2,114	1,252	3,300		0324 - Rentals	2,000		2,000		2,000	
334	497	550		0340 - Travel	450		450		450	
959	1,907	2,250		0410 - Consumable Supplies and Materials	2,150		2,150		2,150	
3,530	3,900	5,050		0430 - Library Books	5,050		5,050		5,050	
144	-	775		0440 - Periodicals	550		550		550	
-	-	-		0460 - Non-Consumable Items	1,000		1,000		1,000	
-	252	450		0465 - Technology Supplies	450		450		450	
-	-	400		0470 - Computer Software	-		-		-	
-	-	300		0550 - Depreciable Technology	300		300		300	
110,468	123,132	136,100	1.94	Total Function:	135,909	2.31	135,909	2.31	135,909	2.31
				<u>2230 - Assessment and Testing</u>						
-	-	100		0121 - Substitutes - Licensed	100		100		100	
-	-	1,000		0122 - Substitutes - Classified	-		-		-	
24	-	-		0154 - Extra Duty	-		-		-	
3	-	125		0210 - Public Employees Retirement System	11		11		11	
1	-	66		0212 - Employee Contribution Pick-Up	6		6		6	
2	-	94		0213 - PERS Bond 1	9		9		9	
2	-	85		0220 - Social Security Administration	8		8		8	
0	-	7		0231 - Worker's Compensation	1		1		1	
1	-	-		0241 - Medical Insurance	-		-		-	
-	-	10		0243 - Life Insurance	10		10		10	
-	-	7		0245 - Employee Assistance Programs	7		7		7	
-	-	47		0247 - STD Insurance	47		47		47	
-	3,300	4,000		0319 - Other Instructional, Professional and □ Technical S	8,500		8,500		8,500	
-	-	1,000		0355 - Printing and Binding	-		-		-	
-	-	500		0410 - Consumable Supplies and Materials	500		500		500	
33	3,300	7,041		Total Function:	9,199		9,199		9,199	
				<u>2240 - Instructional Staff Development</u>						
17,719	12,494	9,500		0121 - Substitutes - Licensed	16,000		16,000		16,000	
83	-	-		0122 - Substitutes - Classified	-		-		-	
379	1,555	-		0154 - Extra Duty	-		-		-	
166	495	1,083		0210 - Public Employees Retirement System	1,824		1,824		1,824	
23	93	570		0212 - Employee Contribution Pick-Up	960		960		960	
226	360	808		0213 - PERS Bond 1	1,360		1,360		1,360	
1,383	1,069	729		0220 - Social Security Administration	1,227		1,227		1,227	
131	101	56		0231 - Worker's Compensation	93		93		93	
929	14,648	20,000		0248 - Tuition Reimbursement	20,000		20,000		20,000	
1,222	-	-		0319 - Other Instructional, Professional and □ Technical S	1,000		1,000		1,000	
5,272	405	4,000		0340 - Travel	7,700		7,700		7,700	
585	805	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	303	-		0410 - Consumable Supplies and Materials	-		-		-	
140	167	130		0440 - Periodicals	130		130		130	
150	-	-		0470 - Computer Software	-		-		-	
-	-	200		0640 - Dues and Fees	200		200		200	
28,409	32,495	37,076		Total Function:	50,494		50,494		50,494	
				<u>2310 - Board of Education Services</u>						
3,029	5,375	5,000		0340 - Travel	5,000		5,000		5,000	
7,995	1,553	5,000		0354 - Advertising	1,000		1,000		1,000	
200	-	800		0355 - Printing and Binding	500		500		500	
11,850	11,500	13,000		0381 - Audit Services	15,000		15,000		15,000	
71,832	11,667	15,000		0382 - Legal Services	15,000		15,000		15,000	
-	-	1,000		0384 - Negotiation Services	-		-		-	
-	656	1,000		0388 - Election Services	500		500		500	
-	5,362	1,000		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
1,153	1,037	2,000		0410 - Consumable Supplies and Materials	1,200		1,200		1,200	
240	-	-		0440 - Periodicals	250		250		250	
7,077	8,273	9,000		0640 - Dues and Fees	9,000		9,000		9,000	
103,375	45,423	52,800		Total Function:	48,450		48,450		48,450	

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2321 - Office of The Superintendent Services</u>						
115,560	123,360	125,345	0.90	0113 - Administrators	128,344	0.90	128,344	0.90	128,344	0.90
49,601	51,999	53,039	1.00	0114 - Managerial - Classified	56,169	1.00	56,169	1.00	56,169	1.00
2,592	2,430	2,430		0131 - Travel Allowance	2,430		2,430		2,430	
-	1,519	-		0141 - Additional Salary	-		-		-	
-	-	600		0142 - Comp Time	600		600		600	
-	5,483	-		0145 - Additional Salary - Bonus	-		-		-	
2,147	33	2,400		0165 - Vacation Payoff	2,400		2,400		2,400	
2,976	3,120	3,120		0167 - Longevity	3,304		3,304		3,304	
18,603	29,001	29,153		0210 - Public Employees Retirement System	40,769		40,769		40,769	
10,363	11,277	11,549		0212 - Employee Contribution Pick-Up	11,594		11,594		11,594	
14,681	15,975	16,361		0213 - PERS Bond 1	16,426		16,426		16,426	
12,421	13,866	14,725		0220 - Social Security Administration	14,784		14,784		14,784	
1,174	1,283	913		0231 - Worker's Compensation	912		912		912	
-	1,519	-		0240 - Contractual Employee Benefits	-		-		-	
24,278	24,672	12,300		0241 - Medical Insurance	28,039		28,039		28,039	
94	105	629		0243 - Life Insurance	679		679		679	
311	321	150		0244 - LTD Insurance	400		400		400	
26	26	21		0245 - Employee Assistance Programs	46		46		46	
4,050	1,013	4,050		0246 - District Paid HSA	4,050		4,050		4,050	
675	685	200		0247 - STD Insurance	752		752		752	
2,700	2,700	3,000		0249 - Retirement Benefits	3,000		3,000		3,000	
1,479	1,151	2,000		0322 - Repairs and Maintenance Services	1,500		1,500		1,500	
100	1,946	2,000		0324 - Rentals	2,000		2,000		2,000	
1,673	1,157	1,600		0340 - Travel	1,500		1,500		1,500	
-	1,070	1,000		0354 - Advertising	1,000		1,000		1,000	
-	-	500		0355 - Printing and Binding	500		500		500	
8,362	6,513	3,000		0389 - Other Non Instruction, Prof.	3,000		3,000		3,000	
8,796	5,240	8,000		0410 - Consumable Supplies and Materials	8,000		8,000		8,000	
234	271	725		0440 - Periodicals	500		500		500	
-	750	500		0460 - Non-Consumable Items	500		500		500	
-	1,833	-		0465 - Technology Supplies	-		-		-	
1,962	3,599	3,000		0640 - Dues and Fees	3,000		3,000		3,000	
-	50	-		0659 - Other Insurance and Judgments	-		-		-	
284,859	313,967	302,310	1.90	Total Function:	336,198	1.90	336,198	1.90	336,198	1.90
				<u>2410 - Office of The Principal Services</u>						
110,814	122,207	63,729	0.95	0111 - Licensed Salaries	-		-		-	
110,736	121,052	154,376	4.84	0112 - Classified Salaries	152,327	4.56	152,327	4.56	152,327	4.56
508,223	450,113	633,165	6.95	0113 - Administrators	728,688	7.95	728,688	7.95	728,688	7.95
281	2,711	3,700		0122 - Substitutes - Classified	3,700		3,700		3,700	
4,485	3,793	4,680		0133 - Cell Phone Stipend	6,045		6,045		6,045	
-	8,387	-		0141 - Additional Salary	-		-		-	
564	360	1,500		0142 - Comp Time	1,500		1,500		1,500	
225	14,300	16,500		0143 - Insurance Opt Out	1,100		1,100		1,100	
-	972	-		0154 - Extra Duty	-		-		-	
3,682	1,823	5,000		0165 - Vacation Payoff	5,000		5,000		5,000	
150	120	150		0166 - Sick Leave Incentive	120		120		120	
656	-	-		0167 - Longevity	-		-		-	
70,158	94,147	119,983		0210 - Public Employees Retirement System	168,297		168,297		168,297	
41,208	41,919	53,588		0212 - Employee Contribution Pick-Up	53,909		53,909		53,909	
58,378	58,690	75,917		0213 - PERS Bond 1	76,371		76,371		76,371	
54,675	53,815	69,167		0220 - Social Security Administration	68,733		68,733		68,733	
4,090	5,000	4,279		0231 - Worker's Compensation	4,234		4,234		4,234	
92,704	75,427	40,930		0241 - Medical Insurance	97,786		97,786		97,786	
601	521	523		0243 - Life Insurance	553		553		553	
1,576	1,435	1,360		0244 - LTD Insurance	1,460		1,460		1,460	
163	152	133		0245 - Employee Assistance Programs	153		153		153	
3,500	4,000	-		0246 - District Paid HSA	9,500		9,500		9,500	
3,271	2,964	2,598		0247 - STD Insurance	2,748		2,748		2,748	
37,427	27,917	13,720		0249 - Retirement Benefits	23,720		23,720		23,720	
1,442	1,325	5,700		0322 - Repairs and Maintenance Services	3,000		3,000		3,000	
7,793	8,293	6,800		0324 - Rentals	7,500		7,500		7,500	
242	207	1,900		0340 - Travel	1,200		1,200		1,200	
1,548	1,436	3,600		0355 - Printing and Binding	23,900		23,900		23,900	
980	1,190	4,000		0389 - Other Non Instruction, Prof.	4,250		4,250		4,250	
11,553	19,734	11,600		0410 - Consumable Supplies and Materials	17,600		17,600		17,600	
2,459	3,858	4,000		0412 - Technology Parts	4,000		4,000		4,000	
538	495	-		0460 - Non-Consumable Items	150		150		150	
587	1,314	2,300		0465 - Technology Supplies	2,300		2,300		2,300	
-	690	1,000		0541 - Initial/ Add'l Equipment Purchase	1,000		1,000		1,000	
5,236	5,059	6,600		0640 - Dues and Fees	6,750		6,750		6,750	
1,139,947	1,135,426	1,312,498	12.74	Total Function:	1,477,594	12.51	1,477,594	12.51	1,477,594	12.51

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2520 - Fiscal Services</u>						
188,257	226,452	230,981	4.00	0114 - Managerial - Classified	245,720	4.00	245,720	4.00	245,720	4.00
-	-	800		0122 - Substitutes - Classified	-		-		-	
360	360	360		0133 - Cell Phone Stipend	360		360		360	
-	-	500		0142 - Comp Time	500		500		500	
1,500	3,500	3,000		0143 - Insurance Opt Out	3,000		3,000		3,000	
-	4,140	2,500		0165 - Vacation Payoff	2,500		2,500		2,500	
190	-	190		0166 - Sick Leave Incentive	-		-		-	
350	401	401		0167 - Longevity	437		437		437	
9,946	25,684	26,761		0210 - Public Employees Retirement System	42,325		42,325		42,325	
7,571	13,843	14,560		0212 - Employee Contribution Pick-Up	15,152		15,152		15,152	
10,726	19,611	20,628		0213 - PERS Bond 1	21,464		21,464		21,464	
14,265	17,715	18,565		0220 - Social Security Administration	19,318		19,318		19,318	
1,355	1,623	1,149		0231 - Worker's Compensation	1,189		1,189		1,189	
15,000	15,000	15,000		0232 - Unemployment Compensation	-		-		-	
34,758	25,006	32,084		0241 - Medical Insurance	17,813		17,813		17,813	
161	152	48		0243 - Life Insurance	200		200		200	
694	675	400		0244 - LTD Insurance	1,100		1,100		1,100	
59	56	39		0245 - Employee Assistance Programs	85		85		85	
912	1,017	650		0247 - STD Insurance	1,460		1,460		1,460	
6,662	6,967	-		0249 - Retirement Benefits	7,000		7,000		7,000	
4,607	2,225	3,000		0340 - Travel	3,000		3,000		3,000	
-	874	1,000		0355 - Printing and Binding	1,000		1,000		1,000	
2,561	7,815	5,000		0389 - Other Non Instruction, Prof.	10,000		10,000		10,000	
1,045	2,301	2,000		0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
2,418	4,690	5,000		0640 - Dues and Fees	5,000		5,000		5,000	
303,396	380,105	384,616	4.00	Total Function:	400,623	4.00	400,623	4.00	400,623	4.00
				<u>2542 - Care and Upkeep of Buildings Services</u>						
285,433	340,064	394,121	11.38	0112 - Classified Salaries	414,183	11.38	414,183	11.38	414,183	11.38
62,593	67,035	68,379	1.00	0114 - Managerial - Classified	79,560	1.00	79,560	1.00	79,560	1.00
22,850	13,994	6,800		0122 - Substitutes - Classified	6,800		6,800		6,800	
3,883	4,320	2,257		0128 - Summer Crew	2,257		2,257		2,257	
1,140	1,140	1,140		0133 - Cell Phone Stipend	1,140		1,140		1,140	
-	-	900		0140 - Loss of Prep	900		900		900	
463	1,409	150		0142 - Comp Time	150		150		150	
7,651	7,651	8,176		0143 - Insurance Opt Out	7,560		7,560		7,560	
178	836	-		0154 - Extra Duty	-		-		-	
2,054	6,691	2,630		0165 - Vacation Payoff	2,630		2,630		2,630	
220	-	340		0166 - Sick Leave Incentive	140		140		140	
347	348	-		0167 - Longevity	780		780		780	
23,977	44,973	53,683		0210 - Public Employees Retirement System	78,297		78,297		78,297	
20,129	24,517	29,673		0212 - Employee Contribution Pick-Up	29,130		29,130		29,130	
28,811	35,219	42,035		0213 - PERS Bond 1	41,262		41,262		41,262	
29,935	33,828	37,833		0220 - Social Security Administration	39,482		39,482		39,482	
17,772	22,825	18,354		0231 - Worker's Compensation	19,502		19,502		19,502	
87,318	101,041	120,819		0241 - Medical Insurance	140,976		140,976		140,976	
246	271	300		0243 - Life Insurance	300		300		300	
999	1,133	1,200		0244 - LTD Insurance	1,200		1,200		1,200	
138	153	120		0245 - Employee Assistance Programs	120		120		120	
1,552	1,780	1,455		0247 - STD Insurance	1,455		1,455		1,455	
120	280	120		0249 - Retirement Benefits	120		120		120	
118,937	70,309	75,000		0322 - Repairs and Maintenance Services	75,000		75,000		75,000	
5,293	548	3,000		0324 - Rentals	3,000		3,000		3,000	
240,499	236,565	216,000		0325 - Electricity	224,000		224,000		224,000	
87,838	72,714	86,000		0326 - Fuel	86,000		86,000		86,000	
59,112	64,418	53,300		0327 - Water and Sewage	61,300		61,300		61,300	
23,107	21,586	19,900		0328 - Garbage	21,800		21,800		21,800	
-	23	500		0340 - Travel	250		250		250	
20,789	19,091	24,370		0351 - Telephone	20,600		20,600		20,600	
15,415	13,851	25,000		0389 - Other Non Instruction, Prof.	17,250		17,250		17,250	
82,374	69,462	65,500		0410 - Consumable Supplies and Materials	70,000		70,000		70,000	
12,023	43,110	30,750		0414 - Building Maintenance Supplies	35,750		35,750		35,750	
13,905	8,291	14,000		0460 - Non-Consumable Items	11,700		11,700		11,700	
5,000	4,200	2,500		0541 - Initial/ Add'l Equipment Purchase	2,500		2,500		2,500	
340	1,408	1,150		0640 - Dues and Fees	1,150		1,150		1,150	
120,597	121,887	127,000		0653 - Property Insurance Premiums	127,000		127,000		127,000	
394	-	400		0670 - Taxes and Licenses	400		400		400	
1,403,431	1,456,969	1,534,855	12.38	Total Function:	1,625,644	12.38	1,625,644	12.38	1,625,644	12.38
				<u>2543 - Care and Upkeep of Grounds Services</u>						
-	-	5,000		0128 - Summer Crew	5,000		5,000		5,000	
-	-	570		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	
-	-	383		0220 - Social Security Administration	383		383		383	
-	-	29		0231 - Worker's Compensation	29		29		29	
11,794	4,366	15,000		0322 - Repairs and Maintenance Services	10,000		10,000		10,000	
-	923	750		0324 - Rentals	2,000		2,000		2,000	
-	-	190		0340 - Travel	190		190		190	
-	3,210	1,328		0389 - Other Non Instruction, Prof.	1,328		1,328		1,328	
3,152	812	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		General Fund Expenses	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
15,500	27,053	20,000		0414 - Building Maintenance Supplies	35,000		35,000		35,000	
1,350	2,324	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
-	1,062	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
31,796	39,750	46,475		Total Function:	57,725		57,725		57,725	
				2550 - Student Transportation Services						
5,832	6,432	7,321	0.10	0111 - Licensed Salaries	-		-		-	
12,840	13,707	13,927	0.10	0113 - Administrators	18,085	0.15	18,085	0.15	18,085	0.15
-	-	700		0122 - Substitutes - Classified	700		700		700	
270	270	270		0131 - Travel Allowance	270		270		270	
-	169	-		0141 - Additional Salary	-		-		-	
1,934	3,021	3,248		0210 - Public Employees Retirement System	3,772		3,772		3,772	
1,137	1,235	1,349		0212 - Employee Contribution Pick-Up	1,144		1,144		1,144	
1,610	1,749	1,912		0213 - PERS Bond 1	1,620		1,620		1,620	
1,370	1,502	1,721		0220 - Social Security Administration	1,459		1,459		1,459	
128	139	106		0231 - Worker's Compensation	90		90		90	
-	169	-		0240 - Contractual Employee Benefits	-		-		-	
1,994	2,088	206		0241 - Medical Insurance	1,929		1,929		1,929	
10	11	13		0243 - Life Insurance	13		13		13	
33	32	10		0244 - LTD Insurance	-		-		-	
3	3	3		0245 - Employee Assistance Programs	3		3		3	
450	113	-		0246 - District Paid HSA	-		-		-	
77	77	65		0247 - STD Insurance	65		65		65	
474	474	-		0249 - Retirement Benefits	-		-		-	
740,284	725,071	820,689		0331 - Reimbursable Student Transportation	768,385		768,385		768,385	
35,134	35,281	38,792		0332 - Non-reimbursable Student Transport.	36,800		36,800		36,800	
159	-	-		0340 - Travel	-		-		-	
89	291	629		0410 - Consumable Supplies and Materials	629		629		629	
803,828	791,831	890,961	0.20	Total Function:	834,964	0.15	834,964	0.15	834,964	0.15
				2626 - Grant Writing						
-	-	2,000		0319 - Other Instructional, Professional and □ Technical S	2,000		2,000		2,000	
				2640 - Staff Services						
4,634	8,679	7,500		0389 - Other Non Instruction, Prof.	7,500		7,500		7,500	
				2662 - Systems Analysis Services						
37,960	44,302	37,637	1.00	0112 - Classified Salaries	46,193	1.00	46,193	1.00	46,193	1.00
64,476	76,899	203,203	3.00	0114 - Managerial - Classified	208,134	3.00	208,134	3.00	208,134	3.00
-	-	500		0122 - Substitutes - Classified	500		500		500	
6,204	1,425	1,361		0124 - Temporary - Classified	1,361		1,361		1,361	
1,140	1,200	1,860		0133 - Cell Phone Stipend	1,440		1,440		1,440	
-	-	200		0142 - Comp Time	200		200		200	
6,223	5,757	5,757		0143 - Insurance Opt Out	5,983		5,983		5,983	
2,419	4,131	-		0154 - Extra Duty	1,250		1,250		1,250	
-	-	-		0156 - Extra Duty - Committees	500		500		500	
1,984	2,656	1,600		0165 - Vacation Payoff	1,600		1,600		1,600	
10,466	17,809	34,639		0210 - Public Employees Retirement System	46,212		46,212		46,212	
6,852	8,097	15,584		0212 - Employee Contribution Pick-Up	16,031		16,031		16,031	
9,707	11,470	22,077		0213 - PERS Bond 1	22,709		22,709		22,709	
8,982	10,109	19,869		0220 - Social Security Administration	20,437		20,437		20,437	
846	940	1,232		0231 - Worker's Compensation	1,260		1,260		1,260	
13,592	16,952	38,693		0241 - Medical Insurance	35,950		35,950		35,950	
61	68	75		0243 - Life Insurance	75		75		75	
275	324	300		0244 - LTD Insurance	300		300		300	
28	30	20		0245 - Employee Assistance Programs	20		20		20	
458	554	375		0247 - STD Insurance	375		375		375	
20,571	7,648	5,000		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
174	379	850		0340 - Travel	850		850		850	
15,110	49,875	32,100		0359 - Other Communication Services	85,200		85,200		85,200	
989	-	4,000		0389 - Other Non Instruction, Prof.	4,000		4,000		4,000	
2,686	3,198	10,000		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
628	134	-		0414 - Building Maintenance Supplies	-		-		-	
5,630	15,365	27,000		0465 - Technology Supplies	19,000		19,000		19,000	
30,216	27,374	20,000		0470 - Computer Software	25,000		25,000		25,000	
8,267	8,108	15,000		0480 - Computer Hardware	10,000		10,000		10,000	
-	-	15,000		0550 - Depreciable Technology	-		-		-	
249	149	300		0640 - Dues and Fees	500		500		500	
-	-	100		0670 - Taxes and Licenses	-		-		-	
256,193	314,951	514,332	4.00	Total Function:	565,080	4.00	565,080	4.00	565,080	4.00
				2700 - Supplemental Retirement Program						
450,000	400,000	250,000		0240 - Contractual Employee Benefits	100,000		100,000		100,000	

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	General Fund Expenses		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>3120 - Food Preparation and Dispensing Services</u>						
3,392	4,511	4,627	0.24	0112 - Classified Salaries	5,038	0.24	5,038	0.24	5,038	0.24
-	62	300		0122 - Substitutes - Classified	300		300		300	
263	49	21		0165 - Vacation Payoff	21		21		21	
-	-	499		0210 - Public Employees Retirement System	448		448		448	
-	-	297		0212 - Employee Contribution Pick-Up	175		175		175	
-	-	421		0213 - PERS Bond 1	248		248		248	
175	277	379		0220 - Social Security Administration	411		411		411	
162	219	164		0231 - Worker's Compensation	178		178		178	
-	-	-		0241 - Medical Insurance	2,081		2,081		2,081	
-	-	-		0243 - Life Insurance	5		5		5	
-	-	-		0244 - LTD Insurance	10		10		10	
-	-	-		0245 - Employee Assistance Programs	4		4		4	
-	-	-		0247 - STD Insurance	12		12		12	
100	100	120		0249 - Retirement Benefits	120		120		120	
803	-	1,000		0389 - Other Non Instruction, Prof.	-		-		-	
4,895	5,218	7,828	0.24	Total Function:	9,051	0.24	9,051	0.24	9,051	0.24
				<u>5200 - Transfers of Funds</u>						
326,391	254,325	185,000		0710 - Fund Modifications	781,000		781,000		781,000	
				<u>6110 - Operating Contingency</u>						
-	-	305,000		0810 - Planned Reserve	289,688		289,688		289,688	
				<u>7000 - Unappropriated Ending Fund Balance</u>						
-	-	1,065,000		0820 - Reserved for Next Year	1,013,908		1,013,908		1,013,908	
-	-	649,300		0822 - Reserved for Future Expenditures	665,000		665,000		665,000	
-	-	1,714,300		Total Function:	1,678,908		1,678,908		1,678,908	
15,963,209	16,976,081	20,178,226	158.96	General Fund Expenses:	22,463,217	160.52	22,463,217	160.52	22,463,217	160.52



Function 5200: Transfers

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

- Fund 292 - Food Service: \$5,000
- Fund 293 - Inspired \$5,000
- Fund 295 - Pool Operations Fund: \$50,000
- Fund 400 - Capital Projects Fund: \$480,000
- Fund 405 - Technology Replacement Fund: \$165,000
- Fund 407 – Vehicle Replacement Fund: \$11,000
- Fund 720 - Classified Employee Professional Development: \$ 25,000
- Fund 730 – Licensed Employee Insurance Pool: \$40,000

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 2019-2020 are \$35,561,838. A minimum of 1% of the total revenue must be budgeted into contingency. A minimum of 3.5% of the total revenue must be budgeted into the Unappropriated Ending Fund Balance. The required reserves are reduced by the amount of fund balances included in Revenues, except for the General Fund, as the purpose of the unappropriated fund balance is to protect the district against the ability to not meet obligations if incoming revenues are unavailable.

Special Revenue Funds
200 - Special Revenue Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		200 - Special Revenue Fund	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	15,000		1920 - Contrib/Donation Private Source	25,000		25,000		25,000	
-	-	25,000		2200 - Restricted Revenue	25,000		25,000		25,000	
-	-	-		3299 - Other Restricted Grants-In-Aid	25,000		25,000		25,000	
-	-	25,000		4500 - Restrict. Rev. From Fed. Government	25,000		25,000		25,000	
-	(22,318)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	(22,318)	65,000		Total Function:	100,000		100,000		100,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
8,000	-	20,000		0410 - Consumable Supplies and Materials	25,000		25,000		25,000	
				<u>2120 - Guidance Services</u>						
3,000	-	30,000		0410 - Consumable Supplies and Materials	50,000		50,000		50,000	
				<u>3300 - Community Services</u>						
11,318	-	15,000		0410 - Consumable Supplies and Materials	25,000		25,000		25,000	
22,318	-	65,000		Net Account Type:	100,000		100,000		100,000	
22,318	22,318	-		Total Fund 200:	-		-		-	

201 - 2019 TAP - Facilities Assessment

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		201 - 2019 TAP - Facilities Assessment	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	20,000		20,000		20,000	
-	-	-		Requirements <u>2624 - Planning Services</u> 0389 - Other Non Instruction, Prof.	20,000		20,000		20,000	
-	-	-		Total Fund 201:	-		-		-	

202 - 2019 TAP - Long Range Facility Plan

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		202 - 2019 TAP - Long Range Facility Plan	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	25,000		25,000		25,000	
-	-	-		Requirements <u>2624 - Planning Services</u> 0389 - Other Non Instruction, Prof.	25,000		25,000		25,000	
-	-	-		Total Fund 202:	-		-		-	

203 - 2019 TAP - Seismic Assessment

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		203 - 2019 TAP - Seismic Assessment	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	25,000		25,000		25,000	
-	-	-		Requirements <u>2624 - Planning Services</u> 0389 - Other Non Instruction, Prof.	25,000		25,000		25,000	
-	-	-		Total Fund 203:	-		-		-	

204 - 2019 TAP - Environmental Hazard Assessment

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		204 - 2019 TAP - Environmental Hazard Assessment	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	25,000		25,000		25,000	
-	-	-		Requirements <u>2624 - Planning Services</u> 0389 - Other Non Instruction, Prof.	25,000		25,000		25,000	
-	-	-		Total Fund 204:	-		-		-	

210 - Title I Yr. 1

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		210 - Title I Yr. 1	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
140,201	10,457	149,495		4500 - Restrict. Rev. From Fed. Government	-		-		-	
				Requirements						
				<u>1272 - Title I</u>						
68,219	4,812	71,497	1.00	0111 - Licensed Salaries	-		-		-	
20,421	1,697	23,201	0.88	0112 - Classified Salaries	-		-		-	
-	48	-		0154 - Extra Duty	-		-		-	
6,536	749	10,697		0210 - Public Employees Retirement System	-		-		-	
5,318	394	5,682		0212 - Employee Contribution Pick-Up	-		-		-	
7,534	559	8,049		0213 - PERS Bond 1	-		-		-	
6,474	490	7,244		0220 - Social Security Administration	-		-		-	
621	47	445		0231 - Worker's Compensation	-		-		-	
21,978	1,581	22,680		0241 - Medical Insurance	-		-		-	
63	4	-		0243 - Life Insurance	-		-		-	
254	17	-		0244 - LTD Insurance	-		-		-	
29	2	-		0245 - Employee Assistance Programs	-		-		-	
445	29	-		0247 - STD Insurance	-		-		-	
534	-	-		0410 - Consumable Supplies and Materials	-		-		-	
138,426	10,431	149,495	1.88	Total Function:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
1,524	-	-		0340 - Travel	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
251	27	-		0410 - Consumable Supplies and Materials	-		-		-	
140,201	10,457	149,495	1.88	Net Account Type:	-		-		-	
-	-	-	1.88	Total Fund 210:	-		-		-	

211 - Title I Yr. 2

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		211 - Title I Yr. 2	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	169,559	20,000		4500 - Restrict. Rev. From Fed. Government	172,874		172,874		172,874	
				Requirements						
				<u>1272 - Title I</u>						
-	65,283	-		0111 - Licensed Salaries	74,365	1.00	74,365	1.00	74,365	1.00
-	36,365	-		0112 - Classified Salaries	23,898	0.88	23,898	0.88	23,898	0.88
-	535	-		0121 - Substitutes - Licensed	-		-		-	
-	19	-		0154 - Extra Duty	3,000		3,000		3,000	
-	12,415	-		0210 - Public Employees Retirement System	16,828		16,828		16,828	
-	6,166	-		0212 - Employee Contribution Pick-Up	5,896		5,896		5,896	
-	8,735	-		0213 - PERS Bond 1	8,352		8,352		8,352	
-	7,696	-		0220 - Social Security Administration	7,747		7,747		7,747	
-	724	-		0231 - Worker's Compensation	476		476		476	
-	26,853	-		0241 - Medical Insurance	24,000		24,000		24,000	
-	73	-		0243 - Life Insurance	-		-		-	
-	267	-		0244 - LTD Insurance	-		-		-	
-	36	-		0245 - Employee Assistance Programs	-		-		-	
-	461	-		0247 - STD Insurance	-		-		-	
-	1,581	-		0340 - Travel	-		-		-	
-	2,072	-		0410 - Consumable Supplies and Materials	7,312		7,312		7,312	
-	-	-		0430 - Library Books	1,000		1,000		1,000	
-	169,280	-		Total Function:	172,874	1.88	172,874	1.88	172,874	1.88
				<u>2240 - Instructional Staff Development</u>						
-	53	-		0340 - Travel	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
-	226	20,000		0410 - Consumable Supplies and Materials	-		-		-	
-	169,559	20,000		Net Account Type:	172,874	1.88	172,874	1.88	172,874	1.88
-	-	-		Total Fund 211:	-	1.88	-	1.88	-	1.88

212 - IDEA Enhancement Grant

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	212 - IDEA Enhancement Grant		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,446	2,859	2,650		4500 - Restrict. Rev. From Fed. Government	2,650		2,650		2,650	
-	2,446	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,446	5,304	2,650		Total Function:	2,650		2,650		2,650	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	-	600		0121 - Substitutes - Licensed	600		600		600	
-	2,107	-		0154 - Extra Duty	-		-		-	
-	187	68		0210 - Public Employees Retirement System	68		68		68	
-	111	36		0212 - Employee Contribution Pick-Up	36		36		36	
-	157	51		0213 - PERS Bond 1	51		51		51	
-	158	46		0220 - Social Security Administration	46		46		46	
-	15	3		0231 - Worker's Compensation	3		3		3	
-	60	-		0241 - Medical Insurance	-		-		-	
-	-	429		0340 - Travel	429		429		429	
-	-	300		0640 - Dues and Fees	300		300		300	
-	2,795	1,533		Total Function:	1,533		1,533		1,533	
				<u>2240 - Instructional Staff Development</u>						
-	-	600		0121 - Substitutes - Licensed	600		600		600	
-	-	68		0210 - Public Employees Retirement System	68		68		68	
-	-	36		0212 - Employee Contribution Pick-Up	36		36		36	
-	-	51		0213 - PERS Bond 1	51		51		51	
-	-	46		0220 - Social Security Administration	46		46		46	
-	-	3		0231 - Worker's Compensation	3		3		3	
-	-	313		0340 - Travel	313		313		313	
-	-	1,117		Total Function:	1,117		1,117		1,117	
-	2,795	2,650		Net Account Type:	2,650		2,650		2,650	
(2,446)	(2,509)	-		Total Fund 212:	-		-		-	

213 - SPR&I IDEA Part B

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		213 - SPR&I IDEA Part B	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,114	2,122	2,112		4500 - Restrict. Rev. From Fed. Government	2,112		2,112		2,112	
-	2,071	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,114	4,193	2,112		Total Function:	2,112		2,112		2,112	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	892	900		0121 - Substitutes - Licensed	900		900		900	
-	178	-		0122 - Substitutes - Classified	-		-		-	
-	108	103		0210 - Public Employees Retirement System	103		103		103	
-	-	54		0212 - Employee Contribution Pick-Up	54		54		54	
-	30	77		0213 - PERS Bond 1	77		77		77	
-	82	69		0220 - Social Security Administration	69		69		69	
-	8	5		0231 - Worker's Compensation	5		5		5	
-	60	-		0340 - Travel	-		-		-	
43	64	904		0410 - Consumable Supplies and Materials	904		904		904	
43	1,422	2,112		Total Function:	2,112		2,112		2,112	
				<u>2190 - Service Direction, Student Support Services</u>						
-	515	-		0112 - Classified Salaries	-		-		-	
-	109	-		0210 - Public Employees Retirement System	-		-		-	
-	31	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	2	-		0213 - PERS Bond 1	-		-		-	
-	39	-		0220 - Social Security Administration	-		-		-	
-	4	-		0231 - Worker's Compensation	-		-		-	
-	700	-		Total Function:	-		-		-	
43	2,122	2,112		Net Account Type:	2,112		2,112		2,112	
(2,071)	(2,071)	-		Total Fund 213:	-		-		-	

214 - IDEA Grant, Section 611

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		214 - IDEA Grant, Section 611	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
215,557	-	244,060		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	3,015	-		5400 - Resources - Beginning Fund Balance	-		-		-	
215,557	3,015	244,060		Total Function:	-		-		-	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	-	500		0121 - Substitutes - Licensed	-		-		-	
-	-	57		0210 - Public Employees Retirement System	-		-		-	
-	-	30		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	43		0213 - PERS Bond 1	-		-		-	
-	-	38		0220 - Social Security Administration	-		-		-	
-	-	3		0231 - Worker's Compensation	-		-		-	
-	-	35		0243 - Life Insurance	-		-		-	
-	-	100		0244 - LTD Insurance	-		-		-	
-	-	15		0245 - Employee Assistance Programs	-		-		-	
-	-	200		0247 - STD Insurance	-		-		-	
-	-	500		0340 - Travel	-		-		-	
-	-	288		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	1,809		Total Function:	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
45,042	-	56,074	0.86	0111 - Licensed Salaries	-		-		-	
58,057	-	60,593	1.88	0112 - Classified Salaries	-		-		-	
7,287	-	12,272		0210 - Public Employees Retirement System	-		-		-	
6,186	-	7,001		0212 - Employee Contribution Pick-Up	-		-		-	
8,763	-	9,916		0213 - PERS Bond 1	-		-		-	
7,150	-	8,925		0220 - Social Security Administration	-		-		-	
737	-	548		0231 - Worker's Compensation	-		-		-	
30,212	-	31,659		0241 - Medical Insurance	-		-		-	
95	-	150		0243 - Life Insurance	-		-		-	
379	-	350		0244 - LTD Insurance	-		-		-	
45	-	50		0245 - Employee Assistance Programs	-		-		-	
457	-	600		0247 - STD Insurance	-		-		-	
120	-	-		0249 - Retirement Benefits	-		-		-	
-	-	1,134		0389 - Other Non Instruction, Prof.	-		-		-	
164,532	-	189,272	2.74	Total Function:	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
35,625	-	39,015	0.38	0113 - Administrators	-		-		-	
292	-	293		0133 - Cell Phone Stipend	-		-		-	
979	-	3,960		0210 - Public Employees Retirement System	-		-		-	
898	-	2,376		0212 - Employee Contribution Pick-Up	-		-		-	
1,272	-	3,366		0213 - PERS Bond 1	-		-		-	
2,638	-	3,029		0220 - Social Security Administration	-		-		-	
246	-	186		0231 - Worker's Compensation	-		-		-	
5,784	-	450		0241 - Medical Insurance	-		-		-	
30	-	-		0243 - Life Insurance	-		-		-	
66	-	-		0244 - LTD Insurance	-		-		-	
6	-	-		0245 - Employee Assistance Programs	-		-		-	
174	-	-		0247 - STD Insurance	-		-		-	
-	-	304		0340 - Travel	-		-		-	
48,010	-	52,979	0.38	Total Function:	-		-		-	
212,542	-	244,060	3.11	Net Account Type:	-		-		-	
(3,015)	(3,015)	-	3.11	Total Fund 214:	-		-		-	

215 - IDEA Grant, Section 611

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	215 - IDEA Grant, Section 611		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	246,110	-		4500 - Restrict. Rev. From Fed. Government	240,000		240,000		240,000	
				Requirements						
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	52,923	-		0111 - Licensed Salaries	117,276	1.80	117,276	1.80	117,276	1.80
-	57,771	-		0112 - Classified Salaries	28,513	0.88	28,513	0.88	28,513	0.88
-	-	-		0143 - Insurance Opt Out	1,200		1,200		1,200	
-	11,816	-		0210 - Public Employees Retirement System	25,472		25,472		25,472	
-	6,642	-		0212 - Employee Contribution Pick-Up	8,820		8,820		8,820	
-	9,409	-		0213 - PERS Bond 1	12,495		12,495		12,495	
-	7,575	-		0220 - Social Security Administration	11,245		11,245		11,245	
-	781	-		0231 - Worker's Compensation	691		691		691	
-	31,168	-		0241 - Medical Insurance	33,360		33,360		33,360	
-	95	-		0243 - Life Insurance	-		-		-	
-	398	-		0244 - LTD Insurance	-		-		-	
-	45	-		0245 - Employee Assistance Programs	-		-		-	
-	519	-		0247 - STD Insurance	-		-		-	
-	240	-		0249 - Retirement Benefits	-		-		-	
-	179,383	-		Total Function:	239,072	2.68	239,072	2.68	239,072	2.68
				<u>2190 - Service Direction, Student Support Services</u>						
-	38,250	-		0113 - Administrators	-		-		-	
-	292	-		0133 - Cell Phone Stipend	-		-		-	
-	3,892	-		0210 - Public Employees Retirement System	-		-		-	
-	2,313	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	3,276	-		0213 - PERS Bond 1	-		-		-	
-	2,885	-		0220 - Social Security Administration	-		-		-	
-	263	-		0231 - Worker's Compensation	-		-		-	
-	5,094	-		0241 - Medical Insurance	-		-		-	
-	28	-		0243 - Life Insurance	-		-		-	
-	63	-		0244 - LTD Insurance	-		-		-	
-	5	-		0245 - Employee Assistance Programs	-		-		-	
-	171	-		0247 - STD Insurance	-		-		-	
-	-	-		0340 - Travel	928		928		928	
-	48,049	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	104,580	-		Total Function:	928		928		928	
-	283,963	-		Net Account Type:	240,000	2.68	240,000	2.68	240,000	2.68
-	37,852	-		Total Fund 215:	-	2.68	-	2.68	-	2.68

218 - IDEA, Section 619

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		218 - IDEA, Section 619	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,154	3,154	1,300		4500 - Restrict. Rev. From Fed. Government	1,300		1,300		1,300	
1,893	5,047	-		5400 - Resources - Beginning Fund Balance	-		-		-	
5,047	8,200	1,300		Total Function:	1,300		1,300		1,300	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	1,639	-		0112 - Classified Salaries	-		-		-	
-	-	500		0121 - Substitutes - Licensed	500		500		500	
-	167	57		0210 - Public Employees Retirement System	57		57		57	
-	98	30		0212 - Employee Contribution Pick-Up	30		30		30	
-	139	43		0213 - PERS Bond 1	43		43		43	
-	125	38		0220 - Social Security Administration	38		38		38	
-	11	3		0231 - Worker's Compensation	3		3		3	
-	958	-		0241 - Medical Insurance	-		-		-	
-	2	-		0243 - Life Insurance	-		-		-	
-	5	-		0244 - LTD Insurance	-		-		-	
-	1	-		0245 - Employee Assistance Programs	-		-		-	
-	8	-		0247 - STD Insurance	-		-		-	
-	-	129		0410 - Consumable Supplies and Materials	129		129		129	
-	3,154	800		Total Function:	800		800		800	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	-	500		0319 - Other Instructional, Professional and □	500		500		500	
-	3,154	1,300		Technical S						
				Net Account Type:	1,300		1,300		1,300	
(5,047)	(5,047)	-		Total Fund 218:	-		-		-	

225 - Title II A Teacher Quality

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		225 - Title II A Teacher Quality	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
20,698	27,217	20,000		Resources						
				<u>0000 - Undesignated</u>						
				4500 - Restrict. Rev. From Fed. Government	41,100		41,100		41,100	
				Requirements						
				<u>2210 - Improvement of Instruction Service</u>						
-	1,819	-		0340 - Travel	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	3,211	2,000		0121 - Substitutes - Licensed	-		-		-	
1,831	1,737	-		0154 - Extra Duty	-		-		-	
154	375	228		0210 - Public Employees Retirement System	-		-		-	
93	126	120		0212 - Employee Contribution Pick-Up	-		-		-	
132	246	170		0213 - PERS Bond 1	-		-		-	
139	377	153		0220 - Social Security Administration	-		-		-	
13	35	11		0231 - Worker's Compensation	-		-		-	
22	23	-		0241 - Medical Insurance	-		-		-	
4,032	19,268	5,000		0340 - Travel	10,000		10,000		10,000	
5,241	-	7,700		0389 - Other Non Instruction, Prof.	5,100		5,100		5,100	
1,567	-	3,618		0390 - Other General Professional and Technological Servi	25,000		25,000		25,000	
7,026	-	1,000		0470 - Computer Software	1,000		1,000		1,000	
447	-	-		0640 - Dues and Fees	-		-		-	
20,698	25,398	20,000		Total Function:	41,100		41,100		41,100	
20,698	27,217	20,000		Net Account Type:	41,100		41,100		41,100	
-	-	-		Total Fund 225:	-		-		-	

226 - Title II A Teacher Quality

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		226 - Title II A Teacher Quality	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
12,848	34,047	38,425		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	(10,115)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
12,848	23,933	38,425		Total Function:	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
1,491	751	8,000		0121 - Substitutes - Licensed	-		-		-	
160	-	-		0154 - Extra Duty	-		-		-	
43	67	911		0210 - Public Employees Retirement System	-		-		-	
6	2	480		0212 - Employee Contribution Pick-Up	-		-		-	
60	26	680		0213 - PERS Bond 1	-		-		-	
126	57	612		0220 - Social Security Administration	-		-		-	
12	5	46		0231 - Worker's Compensation	-		-		-	
5	1	-		0241 - Medical Insurance	-		-		-	
20,557	-	-		0248 - Tuition Reimbursement	-		-		-	
-	279	9,900		0340 - Travel	-		-		-	
-	450	9,256		0390 - Other General Professional and Technological Servi	-		-		-	
502	7,905	8,540		0470 - Computer Software	-		-		-	
22,962	9,544	38,425		Total Function:	-		-		-	
10,115	(14,389)	-		Total Fund 226:	-		-		-	

232 - AVID - Miller Foundation

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		232 - AVID - Miller Foundation	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	9,695		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	-		-		-	
				Requirements <u>2240 - Instructional Staff Development</u>						
-	4,624	8,725		0340 - Travel	-		-		-	
-	-	970		0410 - Consumable Supplies and Materials	-		-		-	
-	4,624	9,695		<i>Total Function:</i>	-		-		-	
-	4,624	-		<i>Total Fund 232:</i>	-		-		-	

233 - Title III - EL Outcomes

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		233 - Title III - EL Outcomes	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
62,877	27,341	-		3299 - Other Restricted Grants-In-Aid	90,000		90,000		90,000	
-	-	20,000		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	1,421	-		5400 - Resources - Beginning Fund Balance	-		-		-	
62,877	28,762	20,000		Total Function:	90,000		90,000		90,000	
				Requirements						
				<u>1111 - Primary, K-5</u>						
1,930	5,084	-		0121 - Substitutes - Licensed	-		-		-	
27	214	-		0210 - Public Employees Retirement System	-		-		-	
37	159	-		0213 - PERS Bond 1	-		-		-	
148	389	-		0220 - Social Security Administration	-		-		-	
14	37	-		0231 - Worker's Compensation	-		-		-	
2,155	5,883	-		Total Function:	-		-		-	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
571	424	-		0121 - Substitutes - Licensed	-		-		-	
5	48	-		0210 - Public Employees Retirement System	-		-		-	
3	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
4	36	-		0213 - PERS Bond 1	-		-		-	
43	32	-		0220 - Social Security Administration	-		-		-	
4	3	-		0231 - Worker's Compensation	-		-		-	
630	543	-		Total Function:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
351	357	-		0121 - Substitutes - Licensed	-		-		-	
-	99	-		0154 - Extra Duty	-		-		-	
16	13	-		0210 - Public Employees Retirement System	-		-		-	
-	6	-		0212 - Employee Contribution Pick-Up	-		-		-	
22	8	-		0213 - PERS Bond 1	-		-		-	
27	35	-		0220 - Social Security Administration	-		-		-	
3	3	-		0231 - Worker's Compensation	-		-		-	
-	2	-		0241 - Medical Insurance	-		-		-	
419	522	-		Total Function:	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
-	2,455	-		0112 - Classified Salaries	-		-		-	
1,224	172	-		0154 - Extra Duty	-		-		-	
80	267	-		0210 - Public Employees Retirement System	-		-		-	
73	158	-		0212 - Employee Contribution Pick-Up	-		-		-	
104	223	-		0213 - PERS Bond 1	-		-		-	
93	201	-		0220 - Social Security Administration	-		-		-	
8	20	-		0231 - Worker's Compensation	-		-		-	
41	0	-		0241 - Medical Insurance	-		-		-	
14,878	14,414	10,000		0340 - Travel	30,000		30,000		30,000	
9,935	1,425	-		0380 - Non-Inst. Prof. and Tech	15,000		15,000		15,000	
51	3	-		0400 - Supplies and Materials	-		-		-	
6,199	1,505	10,000		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
400	-	-		0470 - Computer Software	10,000		10,000		10,000	
8,778	(450)	-		0480 - Computer Hardware	10,000		10,000		10,000	
16,388	-	-		0640 - Dues and Fees	10,000		10,000		10,000	
58,253	20,393	20,000		Total Function:	90,000		90,000		90,000	
61,456	27,341	20,000		Net Account Type:	90,000		90,000		90,000	
(1,421)	(1,421)	-		Total Fund 233:	-		-		-	

234 - Title III - EL Outcomes

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		234 - Title III - EL Outcomes	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	27,123	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	90,000		4500 - Restrict. Rev. From Fed. Government	-		-		-	
-	27,123	90,000		Total Function:	-		-		-	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	1,070	-		0121 - Substitutes - Licensed	-		-		-	
-	18	-		0210 - Public Employees Retirement System	-		-		-	
-	15	-		0213 - PERS Bond 1	-		-		-	
-	82	-		0220 - Social Security Administration	-		-		-	
-	8	-		0231 - Worker's Compensation	-		-		-	
-	1,193	-		Total Function:	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
-	246	-		0154 - Extra Duty	-		-		-	
-	35	-		0210 - Public Employees Retirement System	-		-		-	
-	15	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	21	-		0213 - PERS Bond 1	-		-		-	
-	18	-		0220 - Social Security Administration	-		-		-	
-	2	-		0231 - Worker's Compensation	-		-		-	
-	5	-		0241 - Medical Insurance	-		-		-	
-	11,753	30,000		0340 - Travel	-		-		-	
-	2,960	15,000		0380 - Non-Inst. Prof. and Tech	-		-		-	
-	2,288	15,000		0410 - Consumable Supplies and Materials	-		-		-	
-	-	10,000		0470 - Computer Software	-		-		-	
-	7,903	10,000		0480 - Computer Hardware	-		-		-	
-	540	10,000		0640 - Dues and Fees	-		-		-	
-	25,786	90,000		Total Function:	-		-		-	
-	26,979	90,000		Net Account Type:	-		-		-	
-	(144)	-		Total Fund 234:	-		-		-	

238 - Suicide Prevention-Benton County

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		238 - Suicide Prevention-Benton County	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
34	34	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 238:						

240 - Title IV-A Student Support & Academic Enrichment

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		240 - Title IV-A Student Support & Academic Enrichment	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	9,961	-		Resources <u>0000 - Undesignated</u> 4500 - Restrict. Rev. From Fed. Government	11,990		11,990		11,990	
-	9,961	-		Requirements <u>1111 - Primary, K-5</u> 0480 - Computer Hardware	-		-		-	
-	-	-		<u>2240 - Instructional Staff Development</u> 0389 - Other Non Instruction, Prof.	11,990		11,990		11,990	
-	9,961	-		<i>Net Account Type:</i>	11,990		11,990		11,990	
-	-	-		<i>Total Fund 240:</i>	-		-		-	

242 - Carl Perkins

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		242 - Carl Perkins	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
6,916	22,748	11,045		4700 - Grants-In-Aid From The Federal Government □ Through	15,000		15,000		15,000	
-	(308)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
6,916	22,440	11,045		Total Function:	15,000		15,000		15,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
1,140	2,408	1,900		0121 - Substitutes - Licensed	1,900		1,900		1,900	
288	-	-		0154 - Extra Duty	-		-		-	
36	18	216		0210 - Public Employees Retirement System	216		216		216	
17	-	114		0212 - Employee Contribution Pick-Up	114		114		114	
32	15	162		0213 - PERS Bond 1	162		162		162	
109	184	144		0220 - Social Security Administration	144		144		144	
10	17	11		0231 - Worker's Compensation	11		11		11	
4	-	-		0241 - Medical Insurance	-		-		-	
177	12,026	900		0340 - Travel	1,000		1,000		1,000	
1,444	5,030	7,500		0410 - Consumable Supplies and Materials	11,453		11,453		11,453	
3,967	3,370	98		0460 - Non-Consumable Items	-		-		-	
7,224	23,069	11,045		Total Function:	15,000		15,000		15,000	
308	629	-		Total Fund 242:	-		-		-	

244 - Oregon Community Foundation, Ready to Learn

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		244 - Oregon Community Foundation, Ready to Learn	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,095	2,095	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 244:						

246 - Pacific Power - Oregon Solar Incentive Program

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		246 - Pacific Power - Oregon Solar Incentive Program	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
21,140	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Requirements						
				<u>5200 - Transfers of Funds</u>						
21,140	-	-		0710 - Fund Modifications	-		-		-	
-	-	-		Total Fund 246:	-		-		-	

248 - Project Lead The Way-PMS

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		248 - Project Lead The Way-PMS	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,144	1,144	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 248:						

251 - MTSS Lea Coaches - Yr 1

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		251 - MTSS Lea Coaches - Yr 1	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources						
				<u>0000 - Undesignated</u>						
				3299 - Other Restricted Grants-In-Aid	19,207		19,207		19,207	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	-	-		0130 - Additional Salary	10,000		10,000		10,000	
-	-	-		0210 - Public Employees Retirement System	1,139		1,139		1,139	
-	-	-		0212 - Employee Contribution Pick-Up	600		600		600	
-	-	-		0213 - PERS Bond 1	850		850		850	
-	-	-		0220 - Social Security Administration	765		765		765	
-	-	-		0231 - Worker's Compensation	57		57		57	
-	-	-		Total Function:	13,411		13,411		13,411	
				<u>2240 - Instructional Staff Development</u>						
-	624	-		0121 - Substitutes - Licensed	-		-		-	
-	27	-		0210 - Public Employees Retirement System	-		-		-	
-	23	-		0213 - PERS Bond 1	-		-		-	
-	48	-		0220 - Social Security Administration	-		-		-	
-	4	-		0231 - Worker's Compensation	-		-		-	
-	123	-		0340 - Travel	5,796		5,796		5,796	
-	850	-		Total Function:	5,796		5,796		5,796	
-	850	-		Net Account Type:	19,207		19,207		19,207	
-	850	-		Total Fund 251:	-		-		-	

252 - MTSS Lea Coaches - Yr 2

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		252 - MTSS Lea Coaches - Yr 2	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	19,207		3299 - Other Restricted Grants-In-Aid	-		-		-	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
-	-	10,000		0130 - Additional Salary	-		-		-	
-	-	2,278		0210 - Public Employees Retirement System	-		-		-	
-	-	1,200		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	1,700		0213 - PERS Bond 1	-		-		-	
-	-	1,530		0220 - Social Security Administration	-		-		-	
-	-	114		0231 - Worker's Compensation	-		-		-	
-	-	2,385		0410 - Consumable Supplies and Materials	-		-		-	
-	-	19,207		Total Function:	-		-		-	
-	-	-		Total Fund 252:	-		-		-	

253 - LBLESD - Extended Assessment

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	253 - LBLESD - Extended Assessment		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
680	-	660		3299 - Other Restricted Grants-In-Aid	-		-		-	
710	1,390	-		5400 - Resources - Beginning Fund Balance	1,390		1,390		1,390	
1,390	1,390	660		Total Function:	1,390		1,390		1,390	
				Requirements						
				<u>2230 - Assessment and Testing</u>						
-	-	480		0121 - Substitutes - Licensed	-		-		-	
-	-	55		0210 - Public Employees Retirement System	-		-		-	
-	-	29		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	41		0213 - PERS Bond 1	-		-		-	
-	-	37		0220 - Social Security Administration	-		-		-	
-	-	3		0231 - Worker's Compensation	-		-		-	
-	-	15		0410 - Consumable Supplies and Materials	1,390		1,390		1,390	
-	-	660		Total Function:	1,390		1,390		1,390	
(1,390)	(1,390)	-		Total Fund 253:	-		-		-	

254 - Kindergarten Partnership & Innovation Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	254 - Kindergarten Partnership & Innovation Funds		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
31,461	-	22,500		3199 - Other Unrestricted Grants-In-Aid	22,500		22,500		22,500	
-	10,299	-		5400 - Resources - Beginning Fund Balance	-		-		-	
31,461	10,299	22,500		Total Function:	22,500		22,500		22,500	
				Requirements						
				<u>1140 - Pre-Kindergarten Programs</u>						
-	-	-		0130 - Additional Salary	3,500		3,500		3,500	
5,949	-	-		0154 - Extra Duty	-		-		-	
521	-	-		0210 - Public Employees Retirement System	553		553		553	
357	-	-		0212 - Employee Contribution Pick-Up	210		210		210	
506	-	-		0213 - PERS Bond 1	298		298		298	
446	-	-		0220 - Social Security Administration	268		268		268	
43	-	-		0231 - Worker's Compensation	16		16		16	
66	-	-		0241 - Medical Insurance	-		-		-	
-	-	500		0355 - Printing and Binding	500		500		500	
12,750	17,889	10,293		0374 - Other Tuition	10,293		10,293		10,293	
525	2,002	9,707		0410 - Consumable Supplies and Materials	4,862		4,862		4,862	
-	1,660	2,000		0690 - Grant Indirect Charges	2,000		2,000		2,000	
21,162	21,551	22,500		Total Function:	22,500		22,500		22,500	
(10,299)	11,252	-		Total Fund 254:	-		-		-	

255 - State Dyslexia Training

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		255 - State Dyslexia Training	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
-	4,149	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
				Requirements						
				2240 - Instructional Staff Development						
-	2,141	-		0121 - Substitutes - Licensed	-		-		-	
-	166	-		0210 - Public Employees Retirement System	-		-		-	
-	91	-		0213 - PERS Bond 1	-		-		-	
-	164	-		0220 - Social Security Administration	-		-		-	
-	15	-		0231 - Worker's Compensation	-		-		-	
-	1,572	-		0390 - Other General Professional and Technological Servi	-		-		-	
-	4,149	-		Total Function:	-		-		-	
-	-	-		Total Fund 255:	-		-		-	

257 - Farm to School, Botany

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		257 - Farm to School, Botany	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
34,634	-	-		3199 - Other Unrestricted Grants-In-Aid	-		-		-	
-	7,478	-		5400 - Resources - Beginning Fund Balance	-		-		-	
34,634	7,478	-		Total Function:	-		-		-	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
3,678	-	-		0128 - Summer Crew	-		-		-	
5,937	-	-		0154 - Extra Duty	-		-		-	
380	-	-		0210 - Public Employees Retirement System	-		-		-	
356	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
505	-	-		0213 - PERS Bond 1	-		-		-	
723	-	-		0220 - Social Security Administration	-		-		-	
71	-	-		0231 - Worker's Compensation	-		-		-	
86	-	-		0241 - Medical Insurance	-		-		-	
8,978	-	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
33	-	-		0324 - Rentals	-		-		-	
116	-	-		0331 - Reimbursable Student Transportation	-		-		-	
138	-	-		0342 - Travel, Out of District	-		-		-	
3,894	-	-		0380 - Non-Inst. Prof. and Tech	-		-		-	
2,260	1,537	-		0410 - Consumable Supplies and Materials	-		-		-	
27,156	1,537	-		Total Function:	-		-		-	
(7,478)	(5,941)	-		Total Fund 257:	-		-		-	

258 - Terry Selby Memorial

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	258 - Terry Selby Memorial		2019/20 Proposed	2019/20 Approved		2019/20 Adopted		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,500	2,000	1,500		1920 - Contrib/Donation Private Source	1,500		1,500		1,500	
-	(113)	-		5400 - Resources - Beginning Fund Balance	1,387		1,387		1,387	
1,500	1,887	1,500		Total Function:	2,887		2,887		2,887	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	-	-		0410 - Consumable Supplies and Materials	1,387		1,387		1,387	
1,613	-	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
1,613	-	1,500		Total Function:	2,887		2,887		2,887	
113	(1,887)	-		Total Fund 258:	-		-		-	

261 - OEA Choice Trust

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		261 - OEA Choice Trust	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources 0000 - Undesignated 5400 - Resources - Beginning Fund Balance	1,410		1,410		1,410	
				Requirements 2130 - Health Services						
-	-	-		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
-	-	-		0410 - Consumable Supplies and Materials	410		410		410	
-	-	-		Total Function:	1,410		1,410		1,410	
-	-	-		Total Fund 261:	-		-		-	

262 - My Future, My Choice

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		262 - My Future, My Choice	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	6,745	5,000		2200 - Restricted Revenue	5,000		5,000		5,000	
-	(3,236)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
-	3,510	5,000		Total Function:	5,000		5,000		5,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	2,132	-		0154 - Extra Duty	-		-		-	
-	217	-		0210 - Public Employees Retirement System	-		-		-	
-	128	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	181	-		0213 - PERS Bond 1	-		-		-	
-	163	-		0220 - Social Security Administration	-		-		-	
-	15	-		0231 - Worker's Compensation	-		-		-	
-	2,835	-		Total Function:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
614	803	300		0121 - Substitutes - Licensed	300		300		300	
1,025	66	-		0154 - Extra Duty	-		-		-	
67	34	34		0210 - Public Employees Retirement System	34		34		34	
62	4	18		0212 - Employee Contribution Pick-Up	18		18		18	
87	28	26		0213 - PERS Bond 1	26		26		26	
124	66	23		0220 - Social Security Administration	23		23		23	
11	6	2		0231 - Worker's Compensation	2		2		2	
51	-	-		0241 - Medical Insurance	-		-		-	
-	1,057	1,000		0340 - Travel	1,000		1,000		1,000	
1,193	1,998	2,926		0410 - Consumable Supplies and Materials	2,926		2,926		2,926	
3,236	4,063	4,329		Total Function:	4,329		4,329		4,329	
				<u>2240 - Instructional Staff Development</u>						
-	-	500		0121 - Substitutes - Licensed	500		500		500	
-	-	57		0210 - Public Employees Retirement System	57		57		57	
-	-	30		0212 - Employee Contribution Pick-Up	30		30		30	
-	-	43		0213 - PERS Bond 1	43		43		43	
-	-	38		0220 - Social Security Administration	38		38		38	
-	-	3		0231 - Worker's Compensation	3		3		3	
-	-	671		Total Function:	671		671		671	
3,236	6,898	5,000		Net Account Type:	5,000		5,000		5,000	
3,236	3,388	-		Total Fund 262:	-		-		-	

263 - Reconnecting Youth Program

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		263 - Reconnecting Youth Program	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,330	1,330	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 263:						

264 - Interim/Formative Assessments

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		264 - Interim/Formative Assessments	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
522	522	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 264:						

265 - CTE Revitalization Grant

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		265 - CTE Revitalization Grant	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
6,176	6,908	7,500		Resources <u>0000 - Undesignated</u> 3299 - Other Restricted Grants-In-Aid	10,000		10,000		10,000	
				Requirements <u>1131 - High School Programs, 9-12</u>						
-	400	-		0340 - Travel	-		-		-	
-	6,508	7,500		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
6,176	-	-		0460 - Non-Consumable Items	-		-		-	
6,176	6,908	7,500		Total Function:	10,000		10,000		10,000	
-	-	-		Total Fund 265:	-		-		-	

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

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		270 - HS Grad and College and Career Readiness Fund -M98		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE			\$	FTE	\$	FTE	\$	FTE
				Resources							
				<u>0000 - Undesignated</u>							
-	55,672	228,381		3299 - Other Restricted Grants-In-Aid		231,552		231,552		231,552	
				Requirements							
				<u>1121 - Middle/Junior High Programs, 6-8</u>							
-	-	9,584	0.17	0111 - Licensed Salaries		-		-		-	
-	-	957		0210 - Public Employees Retirement System		-		-		-	
-	-	575		0212 - Employee Contribution Pick-Up		-		-		-	
-	-	815		0213 - PERS Bond 1		-		-		-	
-	-	733		0220 - Social Security Administration		-		-		-	
-	-	45		0231 - Worker's Compensation		-		-		-	
-	-	1,816		0241 - Medical Insurance		-		-		-	
-	-	6,153		0311 - Instruction Services		500		500		500	
-	17,567	-		0480 - Computer Hardware		-		-		-	
-	17,567	20,678	0.17	Total Function:		500		500		500	
				<u>1131 - High School Programs, 9-12</u>							
-	-	-		0111 - Licensed Salaries		15,246	0.25	15,246	0.25	15,246	0.25
-	1,873	-		0121 - Substitutes - Licensed		-		-		-	
-	28	-		0210 - Public Employees Retirement System		2,409		2,409		2,409	
-	-	-		0212 - Employee Contribution Pick-Up		915		915		915	
-	23	-		0213 - PERS Bond 1		1,296		1,296		1,296	
-	143	-		0220 - Social Security Administration		1,166		1,166		1,166	
-	13	-		0231 - Worker's Compensation		72		72		72	
-	-	-		0241 - Medical Insurance		2,925		2,925		2,925	
-	-	18,200		0311 - Instruction Services		819		819		819	
-	331	-		0410 - Consumable Supplies and Materials		-		-		-	
-	7,063	-		0480 - Computer Hardware		15,428		15,428		15,428	
-	9,474	18,200		Total Function:		40,276	0.25	40,276	0.25	40,276	0.25
				<u>1132 - High School Extra Curricular</u>							
-	1,942	-		0154 - Extra Duty		-		-		-	
-	164	-		0210 - Public Employees Retirement System		-		-		-	
-	97	-		0212 - Employee Contribution Pick-Up		-		-		-	
-	137	-		0213 - PERS Bond 1		-		-		-	
-	149	-		0220 - Social Security Administration		-		-		-	
-	14	-		0231 - Worker's Compensation		-		-		-	
-	112	-		0241 - Medical Insurance		-		-		-	
-	688	-		0340 - Travel		-		-		-	
-	4,944	-		0640 - Dues and Fees		-		-		-	
-	8,245	-		Total Function:		-		-		-	
				<u>2210 - Improvement of Instruction Service</u>							
-	12,587	125,291	1.83	0111 - Licensed Salaries		120,103	1.75	120,103	1.75	120,103	1.75
-	1,279	16,327		0210 - Public Employees Retirement System		23,030		23,030		23,030	
-	755	7,517		0212 - Employee Contribution Pick-Up		7,206		7,206		7,206	
-	1,070	10,650		0213 - PERS Bond 1		10,209		10,209		10,209	
-	938	9,585		0220 - Social Security Administration		9,188		9,188		9,188	
-	83	589		0231 - Worker's Compensation		565		565		565	
-	3,447	19,544		0241 - Medical Insurance		20,475		20,475		20,475	
-	25	-		0243 - Life Insurance		-		-		-	
-	113	-		0244 - LTD Insurance		-		-		-	
-	8	-		0245 - Employee Assistance Programs		-		-		-	
-	80	-		0247 - STD Insurance		-		-		-	
-	20,386	189,503	1.83	Total Function:		190,776	1.75	190,776	1.75	190,776	1.75
-	55,672	228,381	2.00	Net Account Type:		231,552	2.00	231,552	2.00	231,552	2.00
-	-	-	2.00	Total Fund 270:		-	2.00	-	2.00	-	2.00

271 - Public Purpose Fund - Energy Efficiency Projects

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
80,452	32,211	33,000		1990 - Miscellaneous	33,000		33,000		33,000	
197,134	277,586	225,000		5400 - Resources - Beginning Fund Balance	255,000		255,000		255,000	
277,586	309,797	258,000		Total Function:	288,000		288,000		288,000	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	87,362	132,875		0322 - Repairs and Maintenance Services	162,875		162,875		162,875	
-	51	2,000		0324 - Rentals	2,000		2,000		2,000	
-	-	50,000		0410 - Consumable Supplies and Materials	50,000		50,000		50,000	
-	-	23,125		0460 - Non-Consumable Items	23,125		23,125		23,125	
-	87,414	208,000		Total Function:	238,000		238,000		238,000	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	50,000		0460 - Non-Consumable Items	50,000		50,000		50,000	
-	87,414	258,000		Net Account Type:	288,000		288,000		288,000	
(277,586)	(222,383)	-		Total Fund 271:	-		-		-	

277 - Forestry Related Grants

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		277 - Forestry Related Grants	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	1,000		1920 - Contrib/Donation Private Source	1,000		1,000		1,000	
10,000	1,339	1,000		5400 - Resources - Beginning Fund Balance	55,500		55,500		55,500	
10,000	1,339	2,000		Total Function:	56,500		56,500		56,500	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	-	-		0111 - Licensed Salaries	38,601	1.00	38,601	1.00	38,601	1.00
-	-	-		0220 - Social Security Administration	2,953		2,953		2,953	
-	-	-		0231 - Worker's Compensation	181		181		181	
-	-	-		0241 - Medical Insurance	11,700		11,700		11,700	
1,843	-	-		0410 - Consumable Supplies and Materials	-		-		-	
6,819	-	2,000		0460 - Non-Consumable Items	3,065		3,065		3,065	
8,661	-	2,000		Total Function:	56,500	1.00	56,500	1.00	56,500	1.00
(1,339)	(1,339)	-		Total Fund 277:	-	1.00	-	1.00	-	1.00

278 - Robotics

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		278 - Robotics	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,500	1,000	-		1920 - Contrib/Donation Private Source	-		-		-	
4,000	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	1,109	-		5400 - Resources - Beginning Fund Balance	-		-		-	
6,500	2,109	-		Total Function:	-		-		-	
				Requirements						
				<u>1132 - High School Extra Curricular</u>						
825	2,058	-		0410 - Consumable Supplies and Materials	-		-		-	
4,566	-	-		0640 - Dues and Fees	-		-		-	
5,391	2,058	-		Total Function:	-		-		-	
(1,109)	(52)	-		Total Fund 278:	-		-		-	

284 - PES-Student Body Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		284 - PES-Student Body Funds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
8,401	3,582	5,000		1920 - Contrib/Donation Private Source	2,500		2,500		2,500	
35,106	42,347	35,000		1990 - Miscellaneous	22,156		22,156		22,156	
66,404	68,421	50,000		9701 - BFB Student Activities	37,889		37,889		37,889	
109,911	114,350	90,000		Total Function:	62,545		62,545		62,545	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	-	-		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
				<u>1113 - Elementary Extra Curricular</u>						
2,975	(4,977)	-		0340 - Travel	500		500		500	
32	1,460	10,000		0389 - Other Non Instruction, Prof.	-		-		-	
36,957	52,277	74,000		0410 - Consumable Supplies and Materials	54,845		54,845		54,845	
1,398	15,533	5,500		0460 - Non-Consumable Items	1,700		1,700		1,700	
127	242	500		0640 - Dues and Fees	500		500		500	
41,490	64,535	90,000		Total Function:	57,545		57,545		57,545	
41,490	64,535	90,000		Net Account Type:	62,545		62,545		62,545	
(68,421)	(49,814)	-		Total Fund 284:	-		-		-	

285 - PMS-Student Body Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		285 - PMS-Student Body Funds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,254	1,252	2,500		1740 - Fees	2,700		2,700		2,700	
21,710	21,368	20,000		1741 - Sports Participation Fees	20,000		20,000		20,000	
3,935	430	6,300		1920 - Contrib/Donation Private Source	18,225		18,225		18,225	
52,080	56,043	42,200		1990 - Miscellaneous	26,985		26,985		26,985	
82,837	73,101	83,790		9701 - BFB Student Activities	77,092		77,092		77,092	
162,817	152,194	154,790		Total Function:	145,002		145,002		145,002	
				Requirements						
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
1,338	1,138	10,000		0310 - Instruct., Prof. and Tech. Service	7,500		7,500		7,500	
25	-	-		0311 - Instruction Services	-		-		-	
172	126	500		0319 - Other Instructional, Professional and □ Technical S	650		650		650	
8,347	1,647	500		0324 - Rentals	500		500		500	
1,740	470	1,100		0389 - Other Non Instruction, Prof.	1,500		1,500		1,500	
-	-	-		0390 - Other General Professional and □ Technological Servi	1,404		1,404		1,404	
74,942	60,392	129,690		0410 - Consumable Supplies and Materials	130,248		130,248		130,248	
3,152	1,150	9,000		0460 - Non-Consumable Items	2,500		2,500		2,500	
-	220	4,000		0641 - Student Dues & Fees	700		700		700	
89,716	65,143	154,790		Total Function:	145,002		145,002		145,002	
(73,101)	(87,051)	-		Total Fund 285:	-		-		-	

286 - PHS-Student Body Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		286 - PHS-Student Body Funds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
7	45	10		1510 - Interest On Investments	120		120		120	
50,892	66,912	38,600		1740 - Fees	66,150		66,150		66,150	
63,962	74,895	70,000		1741 - Sports Participation Fees	70,000		70,000		70,000	
356,175	409,023	359,600		1990 - Miscellaneous	350,500		350,500		350,500	
230,921	219,814	50,800		9701 - BFB Student Activities	217,609		217,609		217,609	
701,957	770,689	519,010		Total Function:	704,379		704,379		704,379	
				Requirements						
				<u>1132 - High School Extra Curricular</u>						
3,722	1,200	5,000		0310 - Instruct., Prof. and Tech. Service	5,175		5,175		5,175	
-	-	1,000		0311 - Instruction Services	-		-		-	
450	-	-		0318 - Professional and Improvement Costs for □ Non-Instruc	-		-		-	
1,035	1,732	5,210		0322 - Repairs and Maintenance Services	6,000		6,000		6,000	
21,472	818	5,000		0324 - Rentals	4,237		4,237		4,237	
1,469	-	1,000		0340 - Travel	2,000		2,000		2,000	
-	-	1,000		0341 - Travel, Local In District	-		-		-	
60,423	57,179	22,200		0342 - Travel, Out of District	51,052		51,052		51,052	
14	-	5,000		0355 - Printing and Binding	-		-		-	
33,244	15,806	23,000		0389 - Other Non Instruction, Prof.	21,000		21,000		21,000	
276,153	417,938	378,000		0410 - Consumable Supplies and Materials	562,093		562,093		562,093	
24,029	8,927	25,000		0413 - Uniforms	20,860		20,860		20,860	
10,824	16,689	11,700		0460 - Non-Consumable Items	15,700		15,700		15,700	
-	-	5,000		0540 - Depreciable Equipment	-		-		-	
46,811	8,287	30,900		0641 - Student Dues & Fees	16,262		16,262		16,262	
479,645	528,576	519,010		Total Function:	704,379		704,379		704,379	
(222,312)	(242,113)	-		Total Fund 286:	-		-		-	

288 - Drivers Ed

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		288 - Drivers Ed	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
5,150	25,760	6,094		1742 - Driver's Ed Fees	11,000		11,000		11,000	
15,188	8,963	11,000		3204 - Driver Education	13,500		13,500		13,500	
(1,988)	(4,344)	2,412		5400 - Resources - Beginning Fund Balance	5,990		5,990		5,990	
18,350	30,379	19,506		Total Function:	30,490		30,490		30,490	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
16,206	16,970	11,000		0154 - Extra Duty	20,000		20,000		20,000	
1,645	2,381	2,506		0210 - Public Employees Retirement System	2,279		2,279		2,279	
972	1,018	1,320		0212 - Employee Contribution Pick-Up	1,200		1,200		1,200	
1,377	1,442	1,870		0213 - PERS Bond 1	1,700		1,700		1,700	
1,179	1,243	1,684		0220 - Social Security Administration	1,531		1,531		1,531	
114	119	126		0231 - Worker's Compensation	115		115		115	
14	32	-		0241 - Medical Insurance	-		-		-	
-	-	-		0324 - Rentals	2,665		2,665		2,665	
10	294	-		0340 - Travel	-		-		-	
1,178	904	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
22,694	24,404	19,506		Total Function:	30,490		30,490		30,490	
				<u>2240 - Instructional Staff Development</u>						
-	836	-		0340 - Travel	-		-		-	
22,694	25,240	19,506		Net Account Type:	30,490		30,490		30,490	
4,344	(5,139)	-		Total Fund 288:	-		-		-	

289 - Outdoor School

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		289 - Outdoor School	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	45,655	45,000		3299 - Other Restricted Grants-In-Aid	45,000		45,000		45,000	
-	-	-		5400 - Resources - Beginning Fund Balance	5,000		5,000		5,000	
-	45,655	45,000		Total Function:	50,000		50,000		50,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	803	-		0121 - Substitutes - Licensed	1,000		1,000		1,000	
-	4,718	-		0151 - Club Advisor/Activities	-		-		-	
-	6,488	10,000		0154 - Extra Duty	-		-		-	
-	806	2,278		0210 - Public Employees Retirement System	114		114		114	
-	342	1,200		0212 - Employee Contribution Pick-Up	60		60		60	
-	500	1,700		0213 - PERS Bond 1	85		85		85	
-	917	1,530		0220 - Social Security Administration	77		77		77	
-	85	114		0231 - Worker's Compensation	6		6		6	
-	9,254	-		0324 - Rentals	10,000		10,000		10,000	
-	4,900	-		0389 - Other Non Instruction, Prof.	7,500		7,500		7,500	
-	28,814	16,822		Total Function:	18,842		18,842		18,842	
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
-	-	28,178		0374 - Other Tuition	14,158		14,158		14,158	
				<u>2550 - Student Transportation Services</u>						
-	1,274	-		0331 - Reimbursable Student Transportation	1,500		1,500		1,500	
				<u>3320 - Community Recreation Services</u>						
-	14,518	-		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
-	506	-		0460 - Non-Consumable Items	500		500		500	
-	15,024	-		Total Function:	15,500		15,500		15,500	
-	45,112	45,000		Net Account Type:	50,000		50,000		50,000	
-	(543)	-		Total Fund 289:	-		-		-	

292 - Food Service - Flow Through

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		292 - Food Service - Flow Through	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
5,812	14,347	3,400		3299 - Other Restricted Grants-In-Aid	13,000		13,000		13,000	
256,380	266,215	255,000		4500 - Restrict. Rev. From Fed. Government	265,000		265,000		265,000	
25,078	25,967	-		4901 - Federal Commodities	-		-		-	
8,425	5,000	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
7,010	13,622	-		5400 - Resources - Beginning Fund Balance	22,000		22,000		22,000	
302,706	325,151	263,400		Total Function:	305,000		305,000		305,000	
				Requirements						
				<u>2520 - Fiscal Services</u>						
-	-	6,000		0640 - Dues and Fees	-		-		-	
				<u>3120 - Food Preparation and Dispensing Services</u>						
259,664	276,105	251,400		0390 - Other General Professional and Technological Servi	274,000		274,000		274,000	
2,792	(187)	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
25,078	25,967	-		0451 - Federal Commodities	25,000		25,000		25,000	
1,549	-	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
289,083	301,884	257,400		Total Function:	305,000		305,000		305,000	
289,083	301,884	263,400		Net Account Type:	305,000		305,000		305,000	
(13,622)	(23,267)	-		Total Fund 292:	-		-		-	

293 - Inspired

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	293 - Inspired		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
5,100	1,000	-		1920 - Contrib/Donation Private Source	-		-		-	
-	5,000	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
-	(693)	-		5400 - Resources - Beginning Fund Balance	1,855		1,855		1,855	
5,100	5,307	5,000		Total Function:	6,855		6,855		6,855	
				Requirements						
				2210 - Improvement of Instruction Service						
800	5,175	5,000		0390 - Other General Professional and Technological Servi	5,000		5,000		5,000	
4,993	1,227	-		0410 - Consumable Supplies and Materials	1,855		1,855		1,855	
5,793	6,402	5,000		Total Function:	6,855		6,855		6,855	
693	1,094	-		Total Fund 293:	-		-		-	

295 - Pool Operations Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		295 - Pool Operations Fund	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
998	1,254	2,000		1800 - Community Services Activities	2,000		2,000		2,000	
5,653	3,464	10,000		1801 - Pool: Swimming Lessons	10,000		10,000		10,000	
316	220	1,300		1802 - Pool: Aeerobics Classes	1,300		1,300		1,300	
4,025	1,965	4,000		1803 - Pool: Memberships	4,000		4,000		4,000	
2,951	2,144	4,000		1804 - Pool: Multiple Swim Passes	4,000		4,000		4,000	
773	605	5,200		1805 - Pool: Rentals	5,200		5,200		5,200	
4,800	8,200	7,000		1806 - Pool: Dolphins Fees	7,000		7,000		7,000	
-	71	500		1808 - Pool: Special/Events	500		500		500	
230	1,618	2,000		1809 - Acquafit Membership	2,000		2,000		2,000	
685	1,331	2,200		1810 - Acquafit Multi Pass	2,200		2,200		2,200	
56,076	62,949	49,000		1920 - Contrib/Donation Private Source	25,000		25,000		25,000	
90,000	50,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
9,603	39,258	50,000		5400 - Resources - Beginning Fund Balance	313,000		313,000		313,000	
176,109	173,078	187,200		Total Function:	426,200		426,200		426,200	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
7,706	8,529	8,024	0.20	0114 - Managerial - Classified	8,228	0.21	8,228	0.21	8,228	0.21
88	88	88		0166 - Sick Leave Incentive	88		88		88	
489	871	19		0210 - Public Employees Retirement System	1,314		1,314		1,314	
468	517	11		0212 - Employee Contribution Pick-Up	499		499		499	
663	732	15		0213 - PERS Bond 1	707		707		707	
595	659	627		0220 - Social Security Administration	636		636		636	
57	63	311		0231 - Worker's Compensation	39		39		39	
2,021	2,031	-		0241 - Medical Insurance	-		-		-	
12	12	13		0243 - Life Insurance	13		13		13	
53	55	75		0244 - LTD Insurance	75		75		75	
5	5	5		0245 - Employee Assistance Programs	5		5		5	
34	35	34		0247 - STD Insurance	34		34		34	
12,191	13,597	9,222	0.20	Total Function:	11,638	0.21	11,638	0.21	11,638	0.21
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	-		0112 - Classified Salaries	33,843	1.00	33,843	1.00	33,843	1.00
-	-	-		0166 - Sick Leave Incentive	88		88		88	
-	-	-		0210 - Public Employees Retirement System	5,361		5,361		5,361	
-	-	-		0212 - Employee Contribution Pick-Up	2,036		2,036		2,036	
-	-	-		0213 - PERS Bond 1	2,884		2,884		2,884	
-	-	-		0220 - Social Security Administration	2,596		2,596		2,596	
-	-	-		0231 - Worker's Compensation	159		159		159	
-	-	-		Total Function:	46,967	1.00	46,967	1.00	46,967	1.00
				<u>3320 - Community Recreation Services</u>						
15,932	17,633	17,051	0.43	0114 - Managerial - Classified	31,910	0.80	31,910	0.80	31,910	0.80
16,408	16,746	20,000		0125 - Pool/Lifeguard	50,400		50,400		50,400	
6,229	4,464	10,000		0126 - Pool/Instructor	14,128		14,128		14,128	
4,799	17,544	18,000		0127 - Pool/Supervisor	48,048		48,048		48,048	
-	764	-		0165 - Vacation Payoff	-		-		-	
1,279	2,999	5,467		0210 - Public Employees Retirement System	17,864		17,864		17,864	
956	1,058	2,880		0212 - Employee Contribution Pick-Up	8,670		8,670		8,670	
1,679	2,519	4,080		0213 - PERS Bond 1	12,281		12,281		12,281	
3,315	4,372	4,976		0220 - Social Security Administration	11,053		11,053		11,053	
340	429	932		0231 - Worker's Compensation	792		792		792	
4,177	4,198	-		0241 - Medical Insurance	-		-		-	
26	26	26		0243 - Life Insurance	26		26		26	
110	114	70		0244 - LTD Insurance	70		70		70	
9	9	9		0245 - Employee Assistance Programs	9		9		9	
71	73	69		0247 - STD Insurance	69		69		69	
45,621	2,257	65,916		0322 - Repairs and Maintenance Services	55,916		55,916		55,916	
6,341	14,371	6,000		0325 - Electricity	6,000		6,000		6,000	
2,383	1,755	3,000		0326 - Fuel	3,000		3,000		3,000	
10,818	9,341	10,000		0327 - Water and Sewage	10,000		10,000		10,000	
117	-	600		0354 - Advertising	600		600		600	
662	683	600		0389 - Other Non Instruction, Prof.	600		600		600	
2,248	2,980	2,500		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
860	3,234	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
280	-	700		0640 - Dues and Fees	700		700		700	
-	-	102		0670 - Taxes and Licenses	102		102		102	
124,660	107,567	177,978	0.43	Total Function:	279,738	0.80	279,738	0.80	279,738	0.80
				<u>7001 - Ending Balance</u>						
-	-	-		0821 - Ending Balance	87,857		87,857		87,857	
136,851	121,164	187,200	0.63	Net Account Type:	426,200	2.00	426,200	2.00	426,200	2.00
(39,258)	(51,914)	-	0.63	Total Fund 295:	-	2.00	-	2.00	-	2.00

296 - Available

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		296 - Available	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
5,000	5,000	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 296:						

298 - Middle School - Extra Curricular Activities

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		298 - Middle School - Extra Curricular Activities	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
(128)	(128)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 298:						

299 - High School - Extra Curricular Activities

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		299 - High School - Extra Curricular Activities	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
(5,727)	(5,727)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 299:						

312 - Debt Service - 2007 Refunding of 1999 Bond Issue

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		312 - Debt Service - 2007 Refunding of 1999 Bond Issue	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
840,330	754,675	-		1111 - Current Year's Taxes	-		-		-	
10,267	6,049	-		1112 - Prior Year's Taxes	-		-		-	
2,163	1,176	-		1190 - Penalties and Interest On Taxes	-		-		-	
268	(7,570)	-		1510 - Interest On Investments	-		-		-	
204,723	111,862	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,057,750	866,192	-		Total Function:	-		-		-	
				Requirements						
				<u>5110 - Long-Term Debt Service</u>						
760,000	825,000	-		0610 - Redemption of Principal	-		-		-	
79,221	41,192	-		0621 - Regular Interest	-		-		-	
839,221	866,192	-		Total Function:	-		-		-	
(218,529)	-	-		Total Fund 312:	-		-		-	

314 - Debt Service - 2010 Construction Bonds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		314 - Debt Service - 2010 Construction Bonds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,090,938	1,304,806	2,015,000		1111 - Current Year's Taxes	2,015,000		2,015,000		2,015,000	
13,302	9,557	15,225		1112 - Prior Year's Taxes	15,225		15,225		15,225	
2,809	2,722	2,300		1190 - Penalties and Interest On Taxes	2,300		2,300		2,300	
998,380	1,021,709	1,000,000		1510 - Interest On Investments	1,048,000		1,048,000		1,048,000	
562,586	687,646	1,111,122		5400 - Resources - Beginning Fund Balance	2,486,250		2,486,250		2,486,250	
2,668,015	3,026,439	4,143,647		Total Function:	5,566,775		5,566,775		5,566,775	
				Requirements						
				<u>5110 - Long-Term Debt Service</u>						
905,000	970,000	380,000		0610 - Redemption of Principal	-		-		-	
1,182,037	1,145,660	1,109,600		0621 - Regular Interest	1,094,400		1,094,400		1,094,400	
2,087,037	2,115,660	1,489,600		Total Function:	1,094,400		1,094,400		1,094,400	
				<u>7001 - Ending Balance</u>						
-	-	2,654,047		0820 - Reserved for Next Year	4,472,375		4,472,375		4,472,375	
2,087,037	2,115,660	4,143,647		Net Account Type:	5,566,775		5,566,775		5,566,775	
(580,978)	(910,779)	-		Total Fund 314:	-		-		-	

350 - Debt Service - PERS UAL Bonds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		350 - Debt Service - PERS UAL Bonds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
756	2,793	-		1510 - Interest On Investments	-		-		-	
587,091	650,091	660,000		1970 - Services Provided Other Funds	725,000		725,000		725,000	
712,738	800,487	935,000		5400 - Resources - Beginning Fund Balance	1,116,250		1,116,250		1,116,250	
1,300,585	1,453,371	1,595,000		Total Function:	1,841,250		1,841,250		1,841,250	
				Requirements						
				5100 - Debt Service						
116,394	118,089	119,100		0610 - Redemption of Principal	121,100		121,100		121,100	
383,704	407,010	431,025		0621 - Regular Interest	459,050		459,050		459,050	
500,098	525,098	550,125		Total Function:	580,150		580,150		580,150	
				7001 - Ending Balance						
-	-	1,044,875		0821 - Ending Balance	1,261,100		1,261,100		1,261,100	
500,098	525,098	1,595,000		Net Account Type:	1,841,250		1,841,250		1,841,250	
(800,487)	(928,273)	-		Total Fund 350:	-		-		-	

400 - Capital Projects Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		400 - Capital Projects Funds	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	4,325	185,000		1920 - Contrib/Donation Private Source	-		-		-	
7,303	21,329	7,000		1990 - Miscellaneous	5,000		5,000		5,000	
121,140	105,000	100,000		5200 - Interfund Transfers	480,000		480,000		480,000	
29,967	149,082	125,000		5400 - Resources - Beginning Fund Balance	125,000		125,000		125,000	
158,410	279,736	417,000		Total Function:	610,000		610,000		610,000	
				Requirements						
				<u>2540 - Operation and Maintenance of Plant Services</u>						
3,385	4,597	-		0322 - Repairs and Maintenance Services	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
2,957	68,502	150,000		0322 - Repairs and Maintenance Services	175,000		175,000		175,000	
-	39,473	-		0540 - Depreciable Equipment	-		-		-	
-	14,550	-		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
2,957	122,525	150,000		Total Function:	175,000		175,000		175,000	
				<u>4110 - Service Area Direction</u>						
-	24,299	13,500		0383 - Architect/Engineer Services	-		-		-	
				<u>4120 - Site Acquisition and Development Services</u>						
-	5,741	161,000		0530 - Improvements Other Than Buildings	-		-		-	
-	2,967	10,500		0640 - Dues and Fees	-		-		-	
-	8,709	171,500		Total Function:	-		-		-	
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
2,987	-	77,000		0322 - Repairs and Maintenance Services	-		-		-	
-	5,000	5,000		0530 - Improvements Other Than Buildings	435,000		435,000		435,000	
2,987	5,000	82,000		Total Function:	435,000		435,000		435,000	
9,329	165,129	417,000		Net Account Type:	610,000		610,000		610,000	
(149,082)	(114,607)	-		Total Fund 400:	-		-		-	

405 - Technology Replacement Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	405 - Technology Replacement Fund		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
75,000	50,000	50,000		5200 - Interfund Transfers	165,000		165,000		165,000	
35,139	26,496	11,440		5400 - Resources - Beginning Fund Balance	39,000		39,000		39,000	
110,139	76,496	61,440		<i>Total Function:</i>	204,000		204,000		204,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
3,687	-	6,350		0465 - Technology Supplies	9,547		9,547		9,547	
				<u>1131 - High School Programs, 9-12</u>						
4,431	-	7,633		0465 - Technology Supplies	30,668		30,668		30,668	
				<u>2662 - Systems Analysis Services</u>						
42,266	35,325	27,457		0465 - Technology Supplies	133,947		133,947		133,947	
-	-	5,000		0470 - Computer Software	-		-		-	
33,260	10,254	15,000		0480 - Computer Hardware	29,838		29,838		29,838	
75,526	45,579	47,457		<i>Total Function:</i>	163,785		163,785		163,785	
83,644	45,579	61,440		<i>Net Account Type:</i>	204,000		204,000		204,000	
(26,496)	(30,917)	-		<i>Total Fund 405:</i>	-		-		-	

407 - Vehicle Replacement Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	407 - Vehicle Replacement Fund		2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
6,300	229	-		1990 - Miscellaneous	-		-		-	
10,000	10,000	10,000		5200 - Interfund Transfers	11,000		11,000		11,000	
1,765	6,774	5,101		5400 - Resources - Beginning Fund Balance	2,915		2,915		2,915	
18,065	17,002	15,101		Total Function:	13,915		13,915		13,915	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
2,436	2,498	2,600		0324 - Rentals	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	2,842	1,901		0322 - Repairs and Maintenance Services	3,315		3,315		3,315	
				<u>5110 - Long-Term Debt Service</u>						
6,124	7,404	8,000		0610 - Redemption of Principal	8,000		8,000		8,000	
2,731	1,451	2,600		0621 - Regular Interest	2,600		2,600		2,600	
8,855	8,855	10,600		Total Function:	10,600		10,600		10,600	
11,292	14,195	15,101		Net Account Type:	13,915		13,915		13,915	
(6,774)	(2,807)	-		Total Fund 407:	-		-		-	

411 - Facility Improvement Fund (Kings Valley School)

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
105	142	144		1510 - Interest On Investments	170		170		170	
-	(50,000)	(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	
107,809	153,581	149,500		5400 - Resources - Beginning Fund Balance	145,225		145,225		145,225	
153,581	149,390	145,311		Total Function:	191,062		191,062		191,062	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvem</u>						
-	-	145,311		0520 - Buildings Acquisition	191,062		191,062		191,062	
(153,581)	(149,390)	-		Total Fund 411:	-		-		-	

414 - Facility Grant Funds 2013

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		414 - Facility Grant Funds 2013	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
77,692	63,194	63,200		Resources						
				<u>0000 - Undesignated</u>						
				5400 - Resources - Beginning Fund Balance	45,040		45,040		45,040	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
14,498	-	15,000		0540 - Depreciable Equipment	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	-	10,000		0460 - Non-Consumable Items	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	25,000		0322 - Repairs and Maintenance Services	31,840		31,840		31,840	
-	-	10,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
-	-	3,200		0460 - Non-Consumable Items	3,200		3,200		3,200	
-	-	38,200		Total Function:	45,040		45,040		45,040	
14,498	-	63,200		Net Account Type:	45,040		45,040		45,040	
(63,194)	(63,194)	-		Total Fund 414:	-		-		-	

415 - Construction Bond 2010 - QSCB

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		415 - Construction Bond 2010 - QSCB	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
				Total Fund 415:						

417 - Energy Incentive Grants

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		417 - Energy Incentive Grants	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
37,836	449	-		Resources <u>0000 - Undesignated</u> 5400 - Resources - Beginning Fund Balance	-		-		-	
37,387	-	-		Requirements <u>2542 - Care and Upkeep of Buildings Services</u> 0322 - Repairs and Maintenance Services	-		-		-	
(449)	(449)	-		Total Fund 417:	-		-		-	

495 - Clemens Pool Renovations

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		495 - Clemens Pool Renovations	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	-		Resources <u>0000 - Undesignated</u> 5400 - Resources - Beginning Fund Balance	421,865		421,865		421,865	
-	-	-		Requirements <u>4150 - Building Acquisition, Construction, and Improvem</u> 0530 - Improvements Other Than Buildings	376,785		376,785		376,785	
-	-	-		0640 - Dues and Fees	45,080		45,080		45,080	
-	-	-		<i>Total Function:</i>	421,865		421,865		421,865	
-	-	-		<i>Total Fund 495:</i>	-		-		-	

600 - Internal Service Funds

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	600 - Internal Service Funds		2019/20 Proposed	2019/20 Approved	2019/20 Adopted
			Resources				
			0000 - Undesignated				
15,000	15,000	15,000	1970 - Services Provided Other Funds	-	-	-	
25,064	19,370	21,000	5400 - Resources - Beginning Fund Balance	14,500	14,500	14,500	
40,064	34,370	36,000	<i>Total Function:</i>	14,500	14,500	14,500	
			Requirements				
			2520 - Fiscal Services				
18,644	5,384	35,100	0232 - Unemployment Compensation	8,500	8,500	8,500	
2,050	8,607	900	0369 - Other Non Instruction, Prof.	6,000	6,000	6,000	
20,694	13,991	36,000	<i>Total Function:</i>	14,500	14,500	14,500	
(19,370)	(20,379)	-	<i>Total Fund 600:</i>	-	-	-	

705 - Supplemental Retirement Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		705 - Supplemental Retirement Fund	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
467,607	418,885	250,000		1990 - Miscellaneous	115,000		115,000		115,000	
563,138	664,706	792,000		5400 - Resources - Beginning Fund Balance	784,000		784,000		784,000	
1,030,745	1,083,591	1,042,000		Total Function:	899,000		899,000		899,000	
				Requirements						
				<u>2700 - Supplemental Retirement Program</u>						
25,850	7,042	-		0116 - Supplemental Retirement Stipends	-		-		-	
1,728	539	-		0220 - Social Security Administration	-		-		-	
338,461	286,913	286,000		0270 - Post Employment Retirement Benefits	284,000		284,000		284,000	
366,039	294,494	286,000		Total Function:	284,000		284,000		284,000	
				<u>7001 - Ending Balance</u>						
-	-	756,000		0821 - Ending Balance	615,000		615,000		615,000	
366,039	294,494	1,042,000		Net Account Type:	899,000		899,000		899,000	
(664,706)	(789,097)	-		Total Fund 705:	-		-		-	

720 - Classified Employee Professional Development Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		720 - Classified Employee Professional Development Fund	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
121	-	-		1990 - Miscellaneous	-		-		-	
42,966	40,000	25,000		5200 - Interfund Transfers	25,000		25,000		25,000	
57,595	73,821	88,500		5400 - Resources - Beginning Fund Balance	85,100		85,100		85,100	
100,682	113,821	113,500		Total Function:	110,100		110,100		110,100	
				Requirements						
				<u>1111 - Primary, K-5</u>						
800	160	-		0241 - Medical Insurance	-		-		-	
-	500	-		0246 - District Paid HSA	-		-		-	
800	660	-		Total Function:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
76	-	-		0241 - Medical Insurance	-		-		-	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
1,192	1,121	-		0241 - Medical Insurance	-		-		-	
-	500	-		0246 - District Paid HSA	10,250		10,250		10,250	
1,192	1,621	-		Total Function:	10,250		10,250		10,250	
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
3,876	3,311	-		0241 - Medical Insurance	-		-		-	
1,500	1,500	1,000		0246 - District Paid HSA	1,000		1,000		1,000	
5,376	4,811	1,000		Total Function:	1,000		1,000		1,000	
				<u>1272 - Title I</u>						
1,592	960	-		0241 - Medical Insurance	-		-		-	
1,500	500	-		0246 - District Paid HSA	-		-		-	
3,092	1,460	-		Total Function:	-		-		-	
				<u>2110 - Attendance and Social Work Services</u>						
1,227	1,171	-		0241 - Medical Insurance	-		-		-	
1,000	500	2,000		0246 - District Paid HSA	2,000		2,000		2,000	
2,227	1,671	2,000		Total Function:	2,000		2,000		2,000	
				<u>2120 - Guidance Services</u>						
800	521	-		0241 - Medical Insurance	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
1,920	1,920	-		0241 - Medical Insurance	-		-		-	
1,000	1,000	2,000		0246 - District Paid HSA	2,000		2,000		2,000	
2,920	2,920	2,000		Total Function:	2,000		2,000		2,000	
				<u>2190 - Service Direction, Student Support Services</u>						
960	880	-		0241 - Medical Insurance	-		-		-	
				<u>2220 - Educational Media Services</u>						
443	353	-		0241 - Medical Insurance	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	-	5,000		0122 - Substitutes - Classified	5,000		5,000		5,000	
-	-	570		0210 - Public Employees Retirement System	570		570		570	
-	-	300		0212 - Employee Contribution Pick-Up	300		300		300	
-	-	425		0213 - PERS Bond 1	425		425		425	
-	-	383		0220 - Social Security Administration	383		383		383	
-	-	29		0231 - Worker's Compensation	29		29		29	
-	393	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
1,310	2,012	100,793		0340 - Travel	87,143		87,143		87,143	
1,310	2,404	107,500		Total Function:	93,850		93,850		93,850	
				<u>2410 - Office of The Principal Services</u>						
1,991	2,102	-		0241 - Medical Insurance	-		-		-	
1,000	1,000	1,000		0246 - District Paid HSA	1,000		1,000		1,000	
2,991	3,102	1,000		Total Function:	1,000		1,000		1,000	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
3,715	4,257	-		0241 - Medical Insurance	-		-		-	
-	500	-		0246 - District Paid HSA	-		-		-	
3,715	4,757	-		Total Function:	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
960	1,120	-		0241 - Medical Insurance	-		-		-	
26,860	26,279	113,500		Net Account Type:	110,100		110,100		110,100	
(73,821)	(87,542)	-		Total Fund 720:	-		-		-	

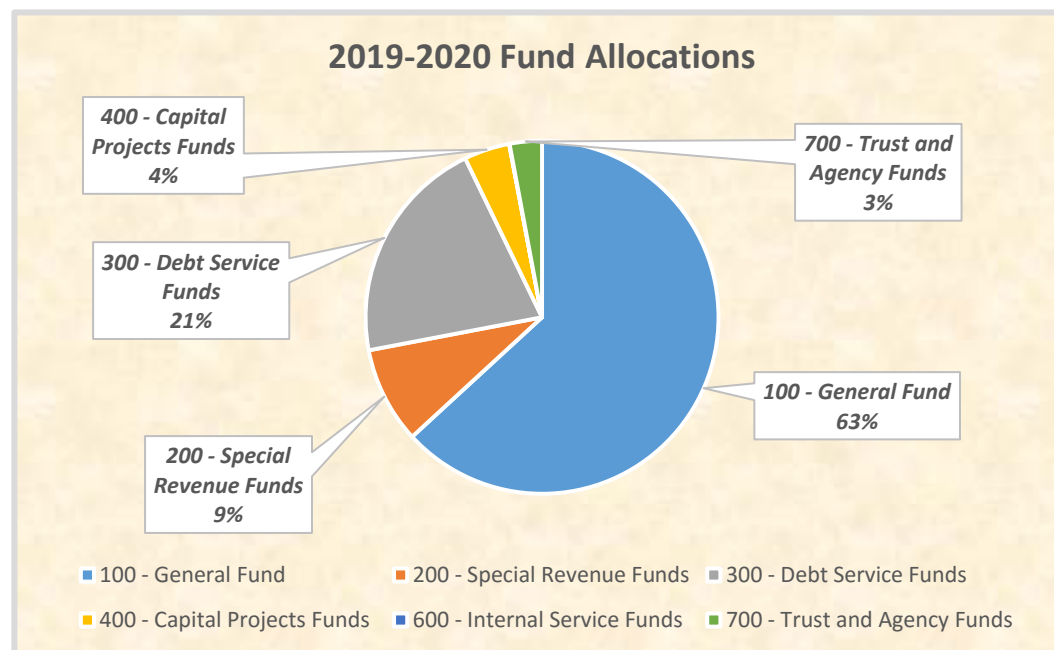
730 - Licensed Employee Insurance Pool Fund

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted		730 - Licensed Employee Insurance Pool Fund	2019/20 Proposed		2019/20 Approved		2019/20 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	39,325	-		5200 - Interfund Transfers	40,000		40,000		40,000	
-	(20,071)	-		5400 - Resources - Beginning Fund Balance	171		171		171	
-	19,254	-		Total Function:	40,171		40,171		40,171	
				Requirements						
				<u>1111 - Primary, K-5</u>						
1,500	6,700	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	10,667		10,667		10,667	
1,500	6,700	-		Total Function:	10,667		10,667		10,667	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
6,551	4,049	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	5,460		5,460		5,460	
6,551	4,049	-		Total Function:	5,460		5,460		5,460	
				<u>1131 - High School Programs, 9-12</u>						
7,964	7,790	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	15,786		15,786		15,786	
7,964	7,790	-		Total Function:	15,786		15,786		15,786	
				<u>1132 - High School Extra Curricular</u>						
77	133	-		0241 - Medical Insurance	-		-		-	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
1,800	180	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	4,129		4,129		4,129	
1,800	180	-		Total Function:	4,129		4,129		4,129	
				<u>1250 - Less Restrictive Programs for Students With Disabi</u>						
841	(621)	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	3,150		3,150		3,150	
841	(621)	-		Total Function:	3,150		3,150		3,150	
				<u>2120 - Guidance Services</u>						
737	703	-		0241 - Medical Insurance	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	979		979		979	
737	703	-		Total Function:	979		979		979	
				<u>2410 - Office of The Principal Services</u>						
570	143	-		0241 - Medical Insurance	-		-		-	
				<u>2550 - Student Transportation Services</u>						
30	8	-		0241 - Medical Insurance	-		-		-	
20,071	19,084	-		Net Account Type:	40,171		40,171		40,171	
20,071	(170)	-		Total Fund 730:	-		-		-	

Total Resources & Expenses

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	Total Budget Resources	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
\$	\$	\$		\$	\$	\$
18,750,054	20,094,616	20,178,226	100 - General Fund	22,463,217	22,463,217	22,463,217
2,340,310	2,589,569	2,502,436	200 - Special Revenue Funds	3,140,943	3,140,943	3,140,943
5,026,351	5,346,002	5,738,647	300 - Debt Service Funds	7,408,025	7,408,025	7,408,025
555,725	586,266	702,052	400 - Capital Projects Funds	1,485,882	1,485,882	1,485,882
40,064	34,370	36,000	600 - Internal Service Funds	14,500	14,500	14,500
1,131,426	1,216,666	1,155,500	700 - Trust and Agency Funds	1,049,271	1,049,271	1,049,271
27,843,930	29,867,490	30,312,861	Total Budget Resources:	35,561,838	35,561,838	35,561,838

2016/17 Actuals	2017/18 Actuals	2018/19 Adopted	Total Budget Expenses	2019/20 Proposed	2019/20 Approved	2019/20 Adopted
\$	\$	\$		\$	\$	\$
15,963,209	16,976,081	20,178,226	100 - General Fund	22,463,217	22,463,217	22,463,217
1,647,250	1,945,876	2,502,436	200 - Special Revenue Funds	3,140,943	3,140,943	3,140,943
3,426,356	3,506,950	5,738,647	300 - Debt Service Funds	7,408,025	7,408,025	7,408,025
156,149	224,903	702,052	400 - Capital Projects Funds	1,485,882	1,485,882	1,485,882
20,694	13,991	36,000	600 - Internal Service Funds	14,500	14,500	14,500
412,970	339,857	1,155,500	700 - Trust and Agency Funds	1,049,271	1,049,271	1,049,271
21,626,629	23,007,658	30,312,861	Total Budget Expenses:	35,561,838	35,561,838	35,561,838



*** Proof of Publication ***

State of Oregon
ss)
County of Benton

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, 2019 to June 30, 2020, will be held at the Philomath School District's Main Office located at 1620 Applegate Street in Philomath, OR. The first meeting will take place on Thursday, May 9, 2019 at 6:00 p.m. and the second will take place on Thursday May 23, 2019 at 6:00 p.m.

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 may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 2, 2019 at the Philomath District Office between the hours of 8:00 a.m. and 4:00 p.m.

A copy of this notice may also be found at <http://www.philomathsd.net>

#108206

PUBLISH April 23, 2019

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

ORDER NUMBER 108206

I, Pam Burright, being first duly sworn depose and say, that I am the Legal Clerk of the Gazette-Times, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 1835 NW Circle Blvd, Corvallis, 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: 04/23/2019

TOTAL AD COST: 225.84

FILED ON: 4/25/2019

Pam Burright

Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on April 25,
2019

Cyndi Rae Sprinkel-Hart, Notary



NOTICE OF BUDGET COMMITTEE MEETING

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*** Proof of Publication ***

State of Oregon
ss)
County of Benton

PHILOMATH SCHOOL DISTRICT 17J-Legals

1620 APPLGATE ST
PHILOMATH, OR 97370

ORDER NUMBER 109783

I, Pam Burright, being first duly sworn depose and say, that I am the Legal Clerk of the Gazette-Times, a newspaper of general circulation, as defined by section 193.010 O.R.S., published at 1835 NW Circle Blvd, Corvallis, 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: 06/03/2019

TOTAL AD COST: 843.60

FILED ON: 6/5/2019

Pam Burright

Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on June 5

2019
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 20, 2019 at 7:00 pm at the Philomath School District Office - Board Room 1620 Applegate Street Philomath, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 Fiscal Year 2017-18	Adopted Budget Fiscal Year 2018-19	Approved Budget Fiscal Year 2019-20
Revenues: Funded Activities	\$6,218,617	\$7,014,865	\$9,160,418
Current Year Property Taxes, other than Local Option Taxes	\$6,083,56	\$5,304,660	6,079,438
Current Year Local Option Property Taxes	641,687	660,800	851,100
Other Revenues from Local Sources	1,494,187	1,049,148	1,146,561
Revenues from Intermediate Sources	185,450	201,000	148,000
Revenues from State Sources	12,554,487	12,442,814	14,142,189
Revenues from Federal Sources	871,028	809,087	807,026
Grants and Transfers	254,125	185,000	281,000
Other Income - Budget Balances	48,167	45,667	45,667
Total Resources	\$29,667,491	\$30,312,861	\$35,561,838

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$8,338,300	\$9,021,500	\$9,747,861
Other Personnel Expenses	5,018,002	5,213,175	5,481,704
Payroll Taxes	4,409,578	5,017,745	5,242,962
Supplies & Materials	1,219,412	1,569,375	1,964,945
Capital Outlay	58,975	750,111	1,000,647
Other Charges (except direct contract & material transfers)	175,178	233,787	244,719
Other Charges*	2,515,805	2,050,325	1,685,150
Travel and Lodging	254,125	185,000	281,000
Printing and Supplies	0	205,000	289,688
Depreciation of Fixed Assets & Equipment	0	6,169,722	8,115,740
Total Requirements	\$23,007,619	\$30,312,861	\$35,561,838

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT (FTE) BY FUNCTION			
0101 Instruction	\$17,228,972	\$17,694,768	\$18,109,255
0102 Administration	111,070	108,651	111,774
0103 Support Services	7,010,600	7,968,929	8,649,181
0104 Other	55,082	57,255	57,369
0200 Enterprise & Community Service	429,945	476,206	614,897
0300 Debt Service	0,830	0,664	1,039
0400 Plant & Equipment & Construction	38,007	467,311	1,097,927
0500 Other	3,315,805	2,050,325	1,685,150
0600 Other	254,125	185,000	281,000
0700 Other	0	205,000	289,688
0800 Other	0	6,169,722	8,115,740
Total Requirements	\$23,007,619	\$30,312,861	\$35,561,838
Total FTE	166,821	166,540	170,875

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **			
The Philomath School District continues to work towards utilizing all the resources available to the benefit of every student. In this year's budget, investments are made which align with the long-range strategic plan, focusing on key success factors established at each grade level. The District will also continue investments in both facilities and technology which are key to the long-range plan 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 at 2018 and \$1.00/1)	\$4.8664	\$4.8664	\$4.8664
Local Option Levy	\$1.5000	\$1.5000	\$1.5000
Levy for General Obligation Bonds	\$2,105,755	\$2,163,673	\$2,138,157

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,218,248	\$0
Other Bonds	\$4,081,069	\$0
Total	\$28,299,317	\$0

#109783

PUBLISH: 06/03/2019

FORM ED-1
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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 2017-18	Adopted Budget This Year 2018-19	Approved Budget Next Year 2019-20
Beginning Fund Balance	\$6,218,632	\$7,014,865	\$9,360,438
Current Year Property Taxes, other than Local Option Taxes	5,610,836	5,530,460	6,079,838
Current Year Local Option Property Taxes	643,687	660,800	851,100
Other Revenue from Local Sources	3,480,182	3,307,148	3,148,581
Revenue from Intermediate Sources	185,450	201,000	148,000
Revenue from State Sources	12,554,489	12,448,834	14,340,188
Revenue from Federal Sources	871,023	909,087	807,026
Interfund Transfers	254,325	195,000	781,000
All Other Budget Resources	48,867	45,667	45,667
Total Resources	\$29,867,491	\$30,312,861	\$35,561,838

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$8,335,309	\$9,021,570	\$9,747,863
Other Associated Payroll Costs	5,038,072	5,411,125	6,485,704
Purchased Services	4,409,578	5,017,746	5,240,982
Supplies & Materials	1,219,417	1,569,475	1,964,845
Capital Outlay	59,975	350,111	1,006,647
Other Objects (except debt service & interfund transfers)	175,178	233,287	244,719
Debt Service*	3,515,805	2,050,325	1,685,150
Interfund Transfers*	254,325	185,000	781,000
Operating Contingency	0	305,000	289,688
Unappropriated Ending Fund Balance & Reserves	0	6,169,222	8,115,240
Total Requirements	\$23,007,659	\$30,312,861	\$35,561,838

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$11,758,972	\$12,694,268	\$14,109,355
FTE	111.079	108.651	111.774
2000 Support Services	7,010,605	7,968,529	8,849,189
FTE	55.083	57.255	57.269
3000 Enterprise & Community Service	429,945	478,206	634,289
FTE	0.659	0.664	1.033
4000 Facility Acquisition & Construction	38,007	462,311	1,097,927
5000 Other Uses			
5100 Debt Service*	3,515,805	2,050,325	1,685,150
5200 Interfund Transfers*	254,325	185,000	781,000
6000 Contingency	0	305,000	289,688
7000 Unappropriated Ending Fund Balance	0	6,169,222	8,115,240
Total Requirements	\$23,007,659	\$30,312,861	\$35,561,838
Total FTE	166.821	166.569	170.075

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

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

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.8664 per \$1,000)	\$4.8664	\$4.8664	\$4.8664
Local Option Levy	\$1.5000	\$1.5000	\$1.5000
Levy For General Obligation Bonds	\$2,105,755	\$2,163,679	\$2,138,157

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,218,268	\$0
Other Bonds	\$4,381,069	\$0
Total	\$28,599,337	\$0

Philomath School District, 17J

RESOLUTION No. 1819-12

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2019-20 in the total amount of \$35,561,838.*
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, 2019, for the following purposes:

General Fund 100

Instruction.....	12,573,922
Support Services.....	7,130,648
Enterprise & Community Services	9,051
Transfers.....	781,000
Contingency.....	289,688
Total.....	\$20,784,309

Local/State/Federal Programs Funds 200s

Instruction.....	521,212
Support Services.....	886,105
Enterprise & Comm.....	345,500
Facilities Acquisition	50,000
Total.....	\$1,802,817

Assoc. Student Body Funds 284-286

Instruction.....	911,926
Total.....	\$911,926

Pool Operation Fund 295

Instruction.....	11,638
Support Services.....	46,967
Enterprise & Comm.....	279,738
Total.....	\$338,343

Debt Service Fund 300s

Debt Service	1,674,550
Total.....	\$1,674,550

Capital Projects Fund 400s

Instruction.....	40,215
Support Services.....	387,140
Facilities Acquisition	1,047,927
Debt Service	10,600
Total.....	\$1,485,882

Unemployment Fund 600s

Support Services.....	14,500
Total.....	\$14,500

Trust & Agency Funds 700s

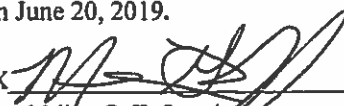
Instruction.....	50,442
Support Services.....	383,829
Total.....	\$434,271

Total APPROPRIATIONS, All Funds . . .	\$27,446,598
Total Unappropriated and Reserve Amounts, All Funds . . .	8,115,240
TOTAL ADOPTED BUDGET . . .	\$35,561,838 *

(* amounts with asterisks must match)

The above resolution statements were approved and declared adopted on June 20, 2019.

X 
Jim Kildea - Board Chair

X 
Melissa Goff - Superintendent

Philomath School District, 17J

RESOLUTION No. 1819-13

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 2019-2020 :

- (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 \$2,138,157 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

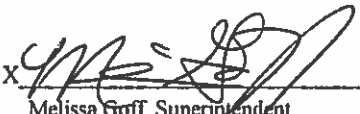
Permanent Rate Tax..... \$4.8664/\$1000
Local Option Tax..... \$1.50/\$1000

Excluded from Limitations

General Obligation Bond Debt Service.....\$2,138,157

The above resolution statements were approved and declared adopted on June 20, 2019.

X 
Jim Kildea, Board Chair

X 
Melissa Goff, Superintendent

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

**FORM ED-50
2019-2020**

To assessor of Benton & Polk Counties

- 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 County. The property tax, fee, charge or assessment is categorized as stated by this form

<u>1620 Applegate Street</u>	<u>Philomath</u>	<u>OR</u>	<u>97370</u>	<u>June 21, 2019</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Bill Mancuso</u>	<u>Director of Finance & Operations</u>	<u>541-929-3169</u>	<u>bill.mancuso@philomath.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	<u>4.8664</u>	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	<u>1.5</u>	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		<u>\$0</u>
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		<u>\$2,138,157</u>
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		<u>\$2,138,157</u>

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	<u>4.8664</u>
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