



**Philomath
School
District 17J**

1620 Applegate Street
Philomath, OR 97370

***2018-2019
Adopted
Budget***

Vision

The Philomath School District's vision is to graduate every student and transition them into a job, training, or college.

***"Intellectual growth
should commence
at birth and cease
only in death."
- Albert Einstein***

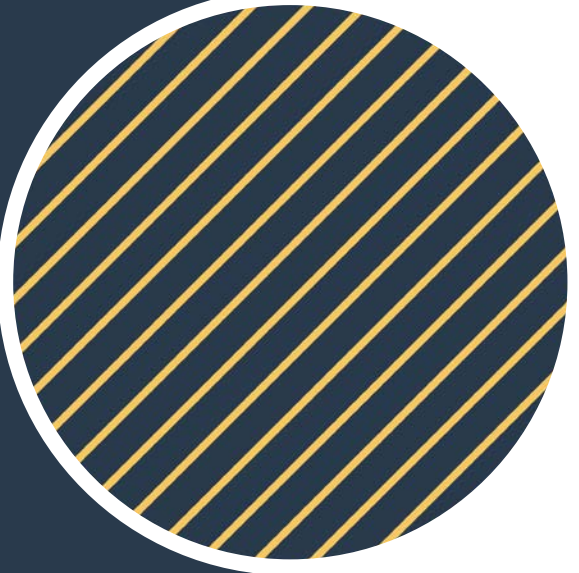


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Philomath Public Schools

Benton County School District 17J, 1620 Applegate Street, Philomath OR 97370
(541) 929-3169 www.philomath.k12.or.us

June 2018

I am pleased to share with our stakeholders the Philomath School District 17J budget message for the 2018-19 school year, based on the two-year State School Fund (SSF) level of \$8.2 billion. **This level of general fund investment in programs and services is strengthened by the significant community support of Philomath voters who, in May of this year, 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 planning for the anticipated impact of PERS cost increases in 2019-20.

Though this \$20.18 million general fund budget strives to maintain our work toward achieving our vision, ***"To graduate every student and transition each into a job, training, or college,"*** 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 proposed 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.

To support our work in ***grade level reading and math success***, we have begun professional development work in implementing **Advancement Via Individual Determination strategies** at multiple grade levels across all school levels. 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.**

We recognize the increasing need for **social emotional supports** for our students. This budget affords us the opportunity to both **increase training and purchase materials** to better meet the needs of the students coming to us today. In addition, this budget adds a **full-time counseling position** to support our youngest learners.

Our commitment to *graduate every student* and *successfully transition* them into their next steps may be seen in this budget in several areas. First, 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"**. In addition, we have markedly expanded supports for students and staff through the addition of a second assistant principal and the hire of a High School Success Coordinator. These additions are designed to have a laser-like focus on student success at Philomath High School. This budget also takes into account roll up costs related to staffing, the most significant portion of any school district budget. Though we are challenged by the level of State School Funding, we are continuing to push our use of limited resources for maximum support of our children.

I am grateful to be completing my third year as the Philomath School District superintendent, and I am thankful to do so in a community so clearly supportive of our students through their election to support the operation of our schools.

Respectfully submitted,


Melissa Goff
Superintendent

2018-2019 Budget Committee

Board Member	Board Term Expires	Committee Member	Committee Term Expires
Jim Kildea, Chair	6/20/2021	Craig McDaniel	6/30/2019
Shelly Brown, Vice-Chair	6/30/2019	Tom Klipfel	6/30/2020
Rick Wells	6/30/2019	Michelle Kutzler	6/30/2020
Greg Gerding	6/30/2021	Kimberly Lopez	6/30/2020
Shelley Niemann	6/30/2021	Ron VanOrden	6/30/2019

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
Krista McGuyer	Director of Special Programs
Joey DiGiovannangelo	Director of Facilities
Rob Singleton	Director of Instructional Technology

PHILOMATH SCHOOL DISTRICT 17J
Philomath, Oregon

2018-2019 BUDGET PREPARATION CALENDAR

TBD	* Budget informational meetings at schools (PHS, PMS, PES/CPS)
Ongoing	* Review of Enrollment/Staffing/Budget Issues by District and Site Staff
December 14, 2017	* Board selects and fills by Appointment all Budget Committee Vacancies
January 18, 2018	* Adoption of the Budget Calendar by the Board of Directors
February 8, 2018	* Budget Work Session #1: DO Board Room, Thursday, 6:00 pm
March 22, 2018	* Budget Work Session #2: DO Board Room, Thursday, 6:00 pm
April 26, 2018	* Publication of first public notice of Budget Committee meeting (not more than 30 days before the meeting)
May 3, 2018	* Early Release of Draft Budget Document (7 days prior to Budget Meeting)
May 10, 2018	* First Budget Committee Meeting: Present proposed budget and budget message; DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session
May 24, 2018	* Second Budget Committee Meeting: Present proposed budget and budget message; DO Board Room, Thursday 6:00 p.m. - includes Community Listening Session
June 5, 2018	* 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 12 if third budget committee meeting necessary)
June 7, 2018	* Third Budget Committee Meeting (if necessary): DO Board Room, Thursday 6:00 p.m. Budget Approval
June 14, 2018	* 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, 2018	* Levy Certified to Assessor (No later than July 15, 2018)
October 2018 (TBD)	* Follow Up Meeting to Discuss Results/Begin Discussion on FY 2019-20 Budget Schedule

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. The SSF is budgeted at \$8.2 billion with a 50/50% split for the 2017-19 biennium. 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 ($.005 \times \text{Real Market Value}$) and the Measure 50 Tax Limit (Sum of permanent tax rate and gap tax rates times Assessed Value). Local option revenue cannot exceed the gap amount so the excluded local revenue is the lesser of (1) Actual Local Option Taxes Received, (2) 2003-05, \$500 per extended ADMw; 2005-07, \$750 per extended ADMw; 2007-08, \$1,000 per extended ADMw, (The \$1,000 limit is increased by 3% each year starting in 2008-09) or (3) 2003-05 10%, of the sum of the General Purpose Grant, Facility Grant, Transportation Grant and High Cost Disability Grant; 2005-07 15% and 2007-08 and after 20%. The excess is recorded in Source 1110.

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

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

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

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

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

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

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

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

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

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

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

INTERMEDIATE REVENUE – 2000

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

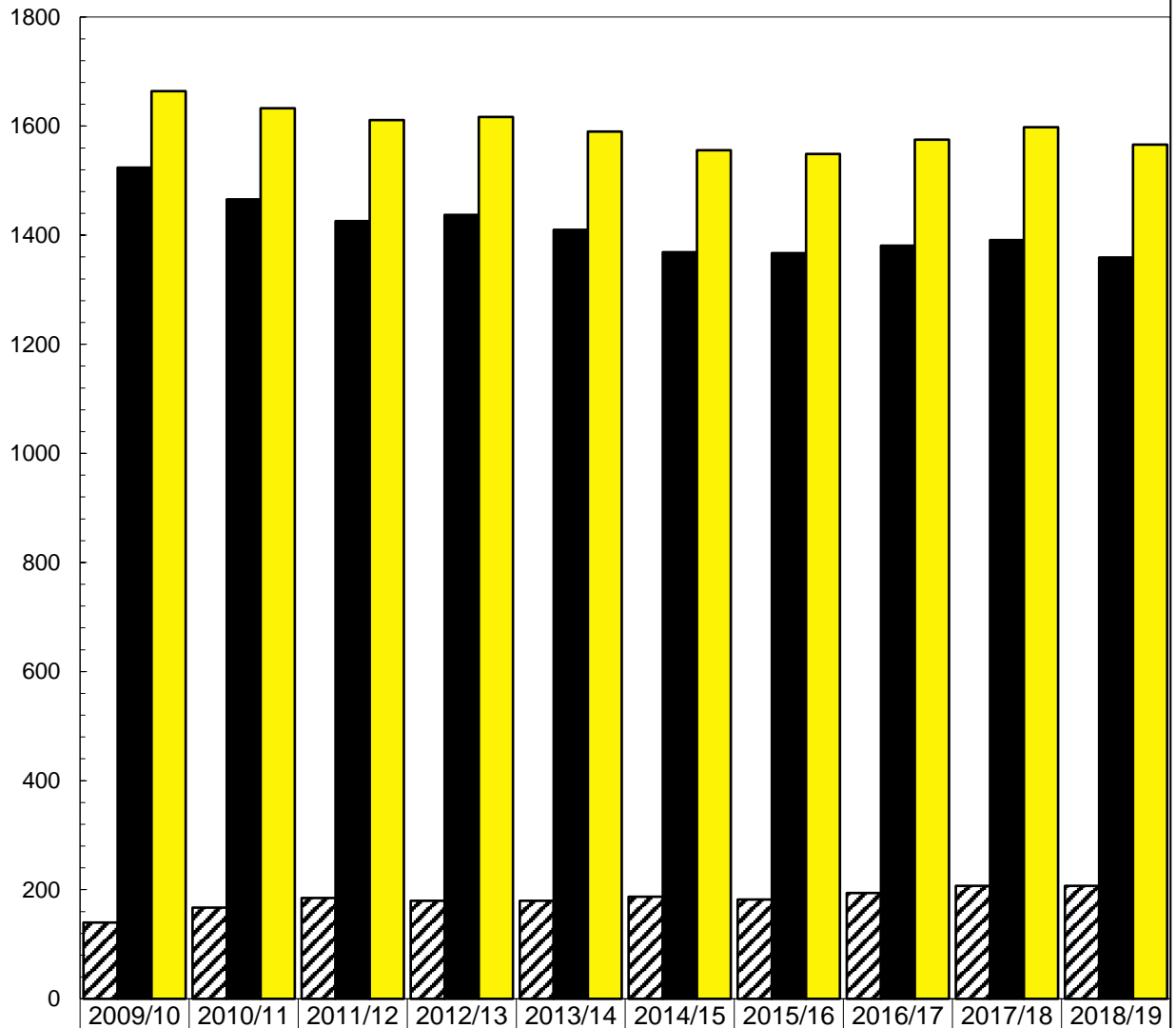
become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

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.

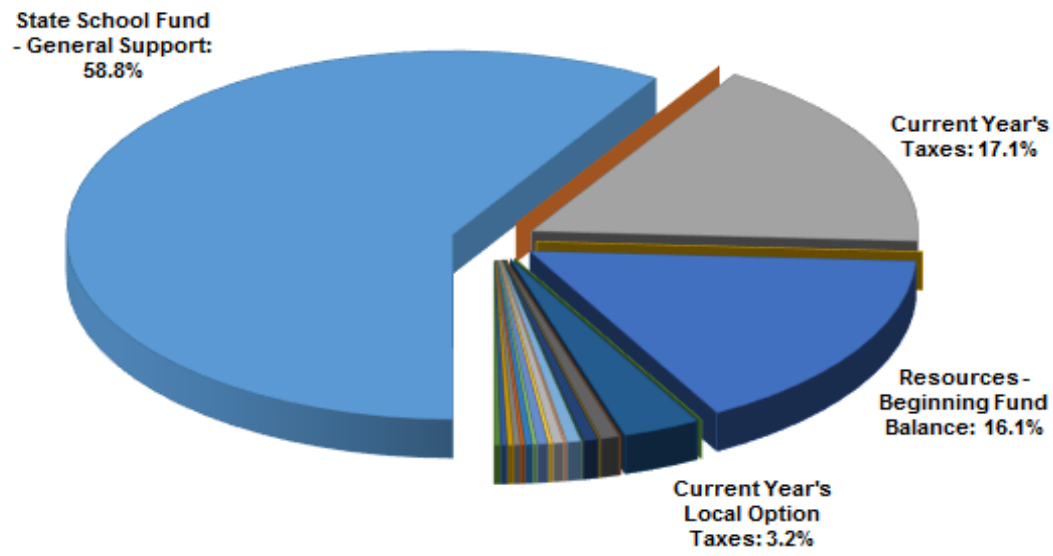
PHILOMATH SCHOOL DISTRICT Summary of District Enrollment



▨ Kings Valley	140	167	185	180	180	187	182	194	207	207
■ Philomath K-12	1524	1466	1426	1437	1410	1369	1367	1381	1391	1359
■ Totals	1664	1633	1611	1617	1590	1556	1549	1575	1598	1566

General Fund Resources

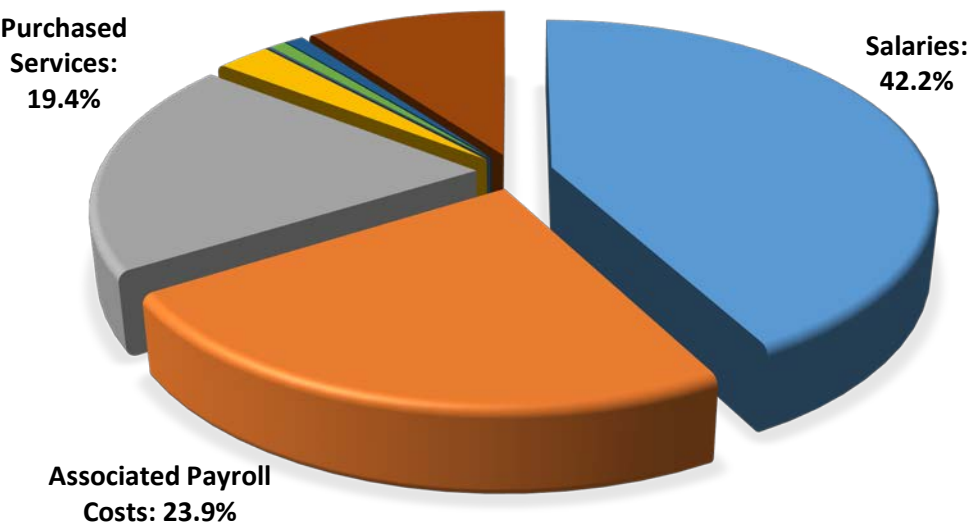
Philomath School District 17J



2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	General Fund Resources	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$		\$	\$	\$
3,100,785	3,194,115	3,271,300	1111 - Current Year's Taxes	3,441,435	3,441,435	3,441,435
47,463	41,147	46,500	1112 - Prior Year's Taxes	46,500	46,500	46,500
3	9	-	1113 - County Tax Sales for Back Taxes	-	-	-
-	1,035	-	1114 - Payments In Lieu of Property Taxes	-	-	-
382,650	432,648	418,400	1121 - Current Year's Local Option Taxes	653,500	653,500	653,500
6,128	4,702	6,300	1122 - Prior Years Local Option Taxes	6,300	6,300	6,300
1,144	1,108	1,000	1123 - Penalties & Interest On Local Option Taxes	1,000	1,000	1,000
10,712	8,579	10,000	1190 - Penalties and Interest On Taxes	10,000	10,000	10,000
3,425	3,638	-	1331 - Tuition From Individuals	-	-	-
50,721	93,449	35,000	1510 - Interest On Investments	120,000	120,000	120,000
(180)	89,231	95,000	1741 - Sports Participation Fees	90,000	90,000	90,000
19,163	16,070	15,000	1910 - Rentals	15,000	15,000	15,000
1,700	3,840	51,000	1920 - Contrib/Donation Private Source	51,000	51,000	51,000
93,299	100,321	110,000	1943 - Services Provided Charter Schools	117,000	117,000	117,000
6,190	-	500	1960 - Recovery of Prior Years' Expenditure	500	500	500
3,096	1,957	500	1980 - Fees Charged to Grants	3,500	3,500	3,500
55,722	82,224	60,000	1990 - Miscellaneous	60,000	60,000	60,000
17,160	15,624	10,000	1991 - Misc. Erate	10,000	10,000	10,000
23,009	73,367	30,000	2101 - County School Funds	30,000	30,000	30,000
52,620	52,786	53,000	2102 - Education Service District Apportionment	53,000	53,000	53,000
80,775	88,944	88,000	2197 - Intellectual Disability Reimbursement	88,000	88,000	88,000
-	-	7,000	2200 - Restricted Revenue	-	-	-
10,451,302	10,288,855	10,840,680	3101 - State School Fund - General Support	11,864,234	11,864,234	11,864,234
265,002	275,014	193,631	3103 - Common School Fund	156,757	156,757	156,757
47,892	798,944	50,000	3104 - State Managed County Timber	50,000	50,000	50,000
202,723	200,262	200,000	3199 - Other Unrestricted Grants-In-Aid	-	-	-
47,337	126,194	30,500	3299 - Other Restricted Grants-In-Aid	30,500	30,500	30,500
11,961	6,314	30,000	4200 - Unrestricted Revenue From The Federal Government	30,000	30,000	30,000
-	-	500	5300 - Sale of Or Compensation for Loss of Fixed Assets	-	-	-
2,001,757	2,749,678	3,000,000	5400 - Resources - Beginning Fund Balance	3,250,000	3,250,000	3,250,000
16,983,558	18,750,054	18,653,811	Totals	20,178,226	20,178,226	20,178,226

General Fund Expenses

Philomath School District 17J



2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
6,394,795	7,480,043	7,725,605	144.65	0100 - Salaries	8,510,579	158.96	8,510,579	158.96	8,510,579	158.96
3,778,056	4,044,306	4,922,747		0200 - Associated Payroll Costs	4,826,856		4,826,856		4,826,856	
3,300,223	3,467,526	3,464,698		0300 - Purchased Services	3,910,260		3,910,260		3,910,260	
295,093	490,881	521,696		0400 - Supplies and Materials	539,146		539,146		539,146	
14,395	6,465	20,300		0500 - Capital Outlay	18,800		18,800		18,800	
142,270	147,598	161,082		0600 - Other Objects	168,285		168,285		168,285	
309,048	326,391	205,000		0700 - Transfers	185,000		185,000		185,000	
-	-	1,632,683		0800 - Other Uses of Funds	2,019,300		2,019,300		2,019,300	
14,233,881	15,963,209	18,653,811	144.65	Totals	20,178,226	158.96	20,178,226	158.96	20,178,226	158.96

General Fund Expenses By Function Summary

Philomath School District 17J

Total: \$20,178,226

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses By Function Summary	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
2,244,463	2,523,577	2,761,923	32.21	1111 - Primary, K-5	2,898,397	35.79	2,898,397	35.79	2,898,397	35.79
3,994	4,002	100		1113 - Elementary Extra Curricular	4,206		4,206		4,206	
1,290,088	1,403,839	1,516,729	14.85	1121 - Middle/Junior High Programs, 6-8	1,473,371	14.71	1,473,371	14.71	1,473,371	14.71
8,268	59,745	45,045		1122 - Middle/Junior High School Extra Curricular	47,278		47,278		47,278	
1,881,252	1,979,471	2,278,397	22.69	1131 - High School Programs, 9-12	2,298,356	22.71	2,298,356	22.71	2,298,356	22.71
22,981	295,786	239,434	0.50	1132 - High School Extra Curricular	270,855		270,855		270,855	
11,461	33	2,529		1210 - Programs for The Talented and Gifted	14,198	0.17	14,198	0.17	14,198	0.17
1,397	563,460	644,991	10.47	1221 - Learning Centers - Structured and Intensive	652,945	10.16	652,945	10.16	652,945	10.16
66,539	85,430	73,729	0.88	1223 - Community Transition Centers	89,689	1.22	89,689	1.22	89,689	1.22
-	-	5,000		1225 - Out of District Programs	-		-		-	
6,481	5,364	150		1227 - Extended School Year Programs	-		-		-	
1,522,313	891,683	1,046,498	14.22	1250 - Less Restrictive Programs for Students With Disabi	1,290,186	19.00	1,290,186	19.00	1,290,186	19.00
44,855	43,850	47,176	0.88	1272 - Title I	47,915	0.88	47,915	0.88	47,915	0.88
99,831	26,962	84,937		1280 - Alternative Education	71,526		71,526		71,526	
82,018	70,800	40,317		1281 - Enhanced Diploma	22,000		22,000		22,000	
1,545,573	1,722,483	1,793,169		1288 - Charter Schools	2,075,000		2,075,000		2,075,000	
46,022	71,877	79,088	1.40	1291 - English Language Learner Programs	85,968	1.40	85,968	1.40	85,968	1.40
-	48,011	57,158	0.38	1299 - Other Programs	52,675	0.38	52,675	0.38	52,675	0.38
3,654	5,299	25,365		1460 - Special Programs, Summer School	26,884		26,884		26,884	
180,777	202,573	220,434	4.06	2110 - Attendance and Social Work Services	208,809	4.03	208,809	4.03	208,809	4.03
-	643	500		2115 - Student Safety	5,500		5,500		5,500	
386,545	336,862	403,069	5.00	2120 - Guidance Services	476,004	6.00	476,004	6.00	476,004	6.00
79,602	99,886	76,410	1.00	2130 - Health Services	68,240	1.44	68,240	1.44	68,240	1.44
42,734	128,958	139,353	1.44	2150 - Speech Pathology and Audiology Services	141,918	1.44	141,918	1.44	141,918	1.44
3,252	140,961	160,007	2.25	2190 - Service Direction, Student Support Services	165,614	2.25	165,614	2.25	165,614	2.25
-	-	-		2213 - Curriculum Development	-		-		-	
95,454	110,468	136,715	1.94	2220 - Educational Media Services	136,100	1.94	136,100	1.94	136,100	1.94
1,462	33	7,041		2230 - Assessment and Testing	7,041		7,041		7,041	
37,218	28,409	42,076		2240 - Instructional Staff Development	37,076		37,076		37,076	
61,073	103,375	64,550		2310 - Board of Education Services	52,800		52,800		52,800	
255,786	284,859	319,957	2.00	2321 - Office of The Superintendent Services	302,310	1.90	302,310	1.90	302,310	1.90
972,717	1,139,947	1,157,589	10.90	2410 - Office of The Principal Services	1,312,498	12.74	1,312,498	12.74	1,312,498	12.74
269,090	303,396	376,927	4.00	2520 - Fiscal Services	384,616	4.00	384,616	4.00	384,616	4.00
1,278,098	1,403,431	1,477,380	11.38	2542 - Care and Upkeep of Buildings Services	1,534,855	12.38	1,534,855	12.38	1,534,855	12.38
30,449	31,796	46,475		2543 - Care and Upkeep of Grounds Services	46,475		46,475		46,475	
680,076	803,828	694,256	0.10	2550 - Student Transportation Services	890,961	0.20	890,961	0.20	890,961	0.20
516	-	2,000		2626 - Grant Writing	2,000		2,000		2,000	
4,336	4,634	5,300		2640 - Staff Services	7,500		7,500		7,500	
189,626	256,193	289,700	2.00	2662 - Systems Analysis Services	514,332	4.00	514,332	4.00	514,332	4.00
470,000	450,000	450,000		2700 - Supplemental Retirement Program	250,000		250,000		250,000	
4,830	4,895	4,654	0.13	3120 - Food Preparation and Dispensing Services	7,828	0.24	7,828	0.24	7,828	0.24
309,048	326,391	205,000		5200 - Transfers of Funds	185,000		185,000		185,000	
-	-	275,000		6110 - Operating Contingency	305,000		305,000		305,000	
-	-	1,357,683		7000 - Unappropriated Ending Fund Balance	1,714,300		1,714,300		1,714,300	
14,233,881	15,963,209	18,653,811	144.65	Total	20,178,226	158.96	20,178,226	158.96	20,178,226	158.96

General Fund Expenses

Philomath School District 17J

Total: \$20,178,226

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,329,860	1,426,441	1,468,814	26.77	1111 - Primary, K-5						
61,173	108,640	126,852	5.44	0111 - Licensed Salaries	1,581,492	28.77	1,581,492	28.77	1,581,492	28.77
48,385	61,738	52,000		0112 - Classified Salaries	167,242	7.03	167,242	7.03	167,242	7.03
9,970	34,602	14,000		0121 - Substitutes - Licensed	52,000		52,000		52,000	
2,628	12,235	-		0122 - Substitutes - Classified	14,000		14,000		14,000	
406	-	300		0141 - Additional Salary	-		-		-	
9,275	9,075	6,591		0142 - Comp Time	300		300		300	
3,879	-	-		0143 - Insurance Opt Out	20,065		20,065		20,065	
-	-	2,110		0144 - Salary In Lieu of Sect 125	-		-		-	
4,804	6,338	7,935		0150 - Coaching/Athletics	-		-		-	
-	225	-		0154 - Extra Duty	4,463		4,463		4,463	
2,454	2,578	600		0159 - Student Teaching Stipend	1,275		1,275		1,275	
650	870	523		0165 - Vacation Payoff	600		600		600	
187	956	975		0166 - Sick Leave Incentive	870		870		870	
114,780	120,587	204,244		0167 - Longevity	994		994		994	
83,637	89,832	99,092		0210 - Public Employees Retirement System	220,355		220,355		220,355	
119,839	124,199	140,382		0212 - Employee Contribution Pick-Up	111,378		111,378		111,378	
344	-	-		0213 - PERS Bond 1	157,787		157,787		157,787	
107,593	122,695	128,504		0218 - PY PERS	-		-		-	
8,392	6,665	7,961		0220 - Social Security Administration	143,130		143,130		143,130	
250,030	261,826	345,404		0231 - Worker's Compensation	9,519		9,519		9,519	
1,089	1,075	1,066		0241 - Medical Insurance	262,291		262,291		262,291	
4,494	4,751	3,290		0243 - Life Insurance	1,066		1,066		1,066	
399	445	385		0244 - LTD Insurance	3,290		3,290		3,290	
1,125	-	-		0245 - Employee Assistance Programs	385		385		385	
6,264	6,774	5,657		0246 - District Paid Hsa	-		-		-	
29,053	29,173	29,173		0247 - STD Insurance	5,657		5,657		5,657	
-	-	5,000		0249 - Retirement Benefits	29,173		29,173		29,173	
7,623	7,612	8,715		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
9,866	8,078	10,200		0322 - Repairs and Maintenance Services	8,715		8,715		8,715	
767	612	850		0324 - Rentals	10,200		10,200		10,200	
21,147	14,303	28,500		0340 - Travel	850		850		850	
1,544	4,403	7,000		0410 - Consumable Supplies and Materials	28,500		28,500		28,500	
-	52,670	50,000		0420 - Textbooks	7,000		7,000		7,000	
912	-	1,500		0421 - District Textbook Adoption	50,000		50,000		50,000	
310	-	500		0460 - Non-Consumable Items	1,500		1,500		1,500	
1,284	2,332	1,000		0465 - Technology Supplies	500		500		500	
-	1,818	2,500		0470 - Computer Software	1,000		1,000		1,000	
300	29	300		0480 - Computer Hardware	2,500		2,500		2,500	
2,244,463	2,523,577	2,761,923	32.21	0640 - Dues and Fees	300		300		300	
				Total Function 1111:	2,898,397	35.79	2,898,397	35.79	2,898,397	35.79
				1113 - Elementary Extra Curricular						
3,017	3,017	-		0154 - Extra Duty	2,372		2,372		2,372	
184	192	-		0210 - Public Employees Retirement System	508		508		508	
181	181	-		0212 - Employee Contribution Pick-Up	285		285		285	
256	256	-		0213 - PERS Bond 1	403		403		403	
229	231	-		0220 - Social Security Administration	363		363		363	
21	21	-		0231 - Worker's Compensation	25		25		25	
104	104	-		0241 - Medical Insurance	-		-		-	
0	-	-		0243 - Life Insurance	-		-		-	
0	-	-		0245 - Employee Assistance Programs	-		-		-	
2	-	-		0247 - STD Insurance	-		-		-	
-	-	100		0410 - Consumable Supplies and Materials	250		250		250	
3,994	4,002	100		Total Function 1113:	4,206		4,206		4,206	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1121 - Middle/Junior High Programs, 6-8						
819,651	838,909	888,647	14.85	0111 - Licensed Salaries	881,839	14.71	881,839	14.71	881,839	14.71
16,887	25,356	20,000		0121 - Substitutes - Licensed	20,000		20,000		20,000	
1,025	7,377	2,000		0122 - Substitutes - Classified	2,000		2,000		2,000	
-	13,822	-		0141 - Additional Salary	-		-		-	
3,600	4,800	4,800		0143 - Insurance Opt Out	7,692		7,692		7,692	
1,034	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
-	-	3,325		0150 - Coaching/Athletics	-		-		-	
-	-	7,000		0152 - Athletic Supervision	-		-		-	
1,555	9,724	7,794		0154 - Extra Duty	3,604		3,604		3,604	
350	38	275		0159 - Student Teaching Stipend	1,150		1,150		1,150	
325	-	326		0166 - Sick Leave Incentive	-		-		-	
76,731	78,071	120,323		0210 - Public Employees Retirement System	118,267		118,267		118,267	
48,051	48,973	53,356		0212 - Employee Contribution Pick-Up	53,744		53,744		53,744	
67,748	70,268	75,585		0213 - PERS Bond 1	76,136		76,136		76,136	
60,900	65,488	71,464		0220 - Social Security Administration	71,049		71,049		71,049	
4,913	3,253	4,413		0231 - Worker's Compensation	4,400		4,400		4,400	
126,521	130,329	156,799		0241 - Medical Insurance	131,334		131,334		131,334	
546	540	545		0243 - Life Insurance	545		545		545	
2,322	2,364	2,270		0244 - LTD Insurance	2,270		2,270		2,270	
224	204	222		0245 - Employee Assistance Programs	222		222		222	
2,535	-	-		0246 - District Paid Hsa	-		-		-	
3,537	3,660	3,292		0247 - STD Insurance	3,292		3,292		3,292	
31,301	27,821	31,302		0249 - Retirement Benefits	31,302		31,302		31,302	
200	98	200		0311 - Instruction Services	200		200		200	
3,165	3,619	6,500		0322 - Repairs and Maintenance Services	6,500		6,500		6,500	
2,746	2,745	4,000		0324 - Rentals	4,000		4,000		4,000	
26	-	-		0340 - Travel	-		-		-	
-	-	66		0374 - Other Tuition	-		-		-	
6,123	5,138	18,550		0410 - Consumable Supplies and Materials	18,550		18,550		18,550	
922	2,963	4,000		0420 - Textbooks	4,000		4,000		4,000	
-	48,447	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
5,890	6,091	7,325		0440 - Periodicals	7,325		7,325		7,325	
115	1,555	1,000		0465 - Technology Supplies	1,000		1,000		1,000	
696	1,459	750		0470 - Computer Software	2,250		2,250		2,250	
-	-	-		0640 - Dues and Fees	100		100		100	
450	727	600		0641 - Student Dues & Fees	600		600		600	
1,290,088	1,403,839	1,516,729	14.85	Total Function 1121:	1,473,371	14.71	1,473,371	14.71	1,473,371	14.71
				1122 - Middle/Junior High School Extra Curricular						
-	27,001	26,394		0150 - Coaching/Athletics	18,900		18,900		18,900	
-	923	-		0151 - Club Advisor/Activities	-		-		-	
45	1,992	-		0152 - Athletic Supervision	1,750		1,750		1,750	
5,818	14,222	10,550		0154 - Extra Duty	5,400		5,400		5,400	
388	2,873	175		0210 - Public Employees Retirement System	4,974		4,974		4,974	
245	1,743	105		0212 - Employee Contribution Pick-Up	2,460		2,460		2,460	
347	2,469	149		0213 - PERS Bond 1	3,486		3,486		3,486	
444	3,347	1,529		0220 - Social Security Administration	3,987		3,987		3,987	
43	311	93		0231 - Worker's Compensation	271		271		271	
193	605	-		0241 - Medical Insurance	-		-		-	
1	-	-		0243 - Life Insurance	-		-		-	
0	-	-		0245 - Employee Assistance Programs	-		-		-	
5	-	-		0247 - STD Insurance	-		-		-	
-	2,808	3,500		0319 - Other Instructional, Professional and Technical S	3,500		3,500		3,500	
640	1,081	2,550		0410 - Consumable Supplies and Materials	2,550		2,550		2,550	
100	370	-		0460 - Non-Consumable Items	-		-		-	
8,268	59,745	45,045		Total Function 1122:	47,278		47,278		47,278	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1131 - High School Programs, 9-12						
1,153,671	1,176,049	1,279,514	21.66	0111 - Licensed Salaries	1,353,496	22.09	1,353,496	22.09	1,353,496	22.09
10,100	17,564	19,966	1.03	0112 - Classified Salaries	15,314	0.62	15,314	0.62	15,314	0.62
29,016	39,455	42,000		0121 - Substitutes - Licensed	42,000		42,000		42,000	
1,363	16,766	1,500		0122 - Substitutes - Classified	1,500		1,500		1,500	
500	-	621		0124 - Temporary - Classified	621		621		621	
-	240	480		0133 - Cell Phone Stipend	300		300		300	
8,470	19,698	17,997		0143 - Insurance Opt Out	14,299		14,299		14,299	
1,313	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
-	-	3,388		0150 - Coaching/Athletics	-		-		-	
-	-	1,000		0153 - Extended Contract	-		-		-	
10,183	22,599	21,065		0154 - Extra Duty	5,100		5,100		5,100	
440	3,789	-		0158 - Tutoring	-		-		-	
1,350	188	925		0159 - Student Teaching Stipend	600		600		600	
602	858	427		0166 - Sick Leave Incentive	708		708		708	
110,886	113,415	186,579		0210 - Public Employees Retirement System	193,994		193,994		193,994	
67,834	71,542	82,625		0212 - Employee Contribution Pick-Up	86,126		86,126		86,126	
96,300	102,237	117,053		0213 - PERS Bond 1	122,015		122,015		122,015	
89,786	97,010	106,251		0220 - Social Security Administration	111,887		111,887		111,887	
7,397	6,010	6,571		0231 - Worker's Compensation	6,940		6,940		6,940	
156,087	138,581	240,440		0241 - Medical Insurance	178,761		178,761		178,761	
847	902	890		0243 - Life Insurance	890		890		890	
3,602	3,851	4,275		0244 - LTD Insurance	4,275		4,275		4,275	
312	339	318		0245 - Employee Assistance Programs	318		318		318	
2,798	-	-		0246 - District Paid Hsa	-		-		-	
5,151	5,385	4,361		0247 - STD Insurance	4,361		4,361		4,361	
55,365	50,909	55,371		0249 - Retirement Benefits	55,371		55,371		55,371	
4,000	10,660	4,000		0311 - Instruction Services	16,000		16,000		16,000	
-	2,880	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
2,823	6,201	8,950		0322 - Repairs and Maintenance Services	8,950		8,950		8,950	
-	4,389	10,000		0324 - Rentals	12,000		12,000		12,000	
1,756	2,424	1,800		0340 - Travel	2,300		2,300		2,300	
1,219	1,373	1,260		0355 - Printing and Binding	1,260		1,260		1,260	
24,276	17,790	27,285		0410 - Consumable Supplies and Materials	26,485		26,485		26,485	
27,578	4,006	4,000		0420 - Textbooks	4,000		4,000		4,000	
-	17,204	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
2,403	23,973	3,250		0460 - Non-Consumable Items	3,250		3,250		3,250	
2,760	-	2,750		0465 - Technology Supplies	2,750		2,750		2,750	
338	385	500		0470 - Computer Software	500		500		500	
-	-	-		0640 - Dues and Fees	1,000		1,000		1,000	
726	800	985		0641 - Student Dues & Fees	985		985		985	
1,881,252	1,979,471	2,278,397	22.69	Total Function 1131:	2,298,356	22.71	2,298,356	22.71	2,298,356	22.71
				1132 - High School Extra Curricular						
-	27,160	28,742	0.50	0111 - Licensed Salaries	-		-		-	
-	137,920	120,426		0150 - Coaching/Athletics	118,358		118,358		118,358	
-	7,151	-		0152 - Athletic Supervision	5,250		5,250		5,250	
16,445	35,186	16,888		0154 - Extra Duty	21,888		21,888		21,888	
1,451	10,360	6,912		0210 - Public Employees Retirement System	26,837		26,837		26,837	
852	5,155	2,897		0212 - Employee Contribution Pick-Up	13,398		13,398		13,398	
1,207	10,474	4,102		0213 - PERS Bond 1	18,978		18,978		18,978	
1,230	15,639	11,072		0220 - Social Security Administration	22,260		22,260		22,260	
115	1,531	680		0231 - Worker's Compensation	1,511		1,511		1,511	
461	6,765	5,340		0241 - Medical Insurance	-		-		-	
-	21	-		0243 - Life Insurance	-		-		-	
-	89	-		0244 - LTD Insurance	-		-		-	
-	8	-		0245 - Employee Assistance Programs	-		-		-	
-	132	-		0247 - STD Insurance	-		-		-	
-	1,920	5,000		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
-	4,690	2,500		0324 - Rentals	2,500		2,500		2,500	
1,069	2,413	2,000		0340 - Travel	2,000		2,000		2,000	
-	5,681	10,500		0389 - Other Non Instruction, Prof.	10,500		10,500		10,500	
-	12,797	13,375		0410 - Consumable Supplies and Materials	13,375		13,375		13,375	
-	1,430	-		0411 - Training Supplies	-		-		-	
-	5,094	-		0413 - Uniforms	-		-		-	
-	300	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
-	495	-		0465 - Technology Supplies	-		-		-	
150	150	-		0470 - Computer Software	-		-		-	
-	3,226	4,000		0640 - Dues and Fees	4,000		4,000		4,000	
22,981	295,786	239,434	0.50	Total Function 1132:	270,855		270,855		270,855	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE			\$	FTE	\$	FTE	\$	FTE
10,410	-	-		1210 - Programs for The Talented and Gifted		10,805	0.17	10,805	0.17	10,805	0.17
-	-	500		0111 - Licensed Salaries		500		500		500	
-	-	57		0121 - Substitutes - Licensed		57		57		57	
-	-	30		0210 - Public Employees Retirement System		30		30		30	
-	-	43		0212 - Employee Contribution Pick-Up		43		43		43	
796	-	38		0213 - PERS Bond 1		865		865		865	
72	-	3		0220 - Social Security Administration		54		54		54	
14	-	14		0231 - Worker's Compensation		-		-		-	
120	-	630		0245 - Employee Assistance Programs		630		630		630	
-	-	414		0311 - Instruction Services		414		414		414	
-	-	500		0331 - Reimbursable Student Transportation		500		500		500	
48	33	300		0340 - Travel		300		300		300	
11,461	33	2,529		0410 - Consumable Supplies and Materials		14,198	0.17	14,198	0.17	14,198	0.17
				Total Function 1210:							
-	194,341	207,549	3.50	1221 - Learning Centers - Structured and Intensive		214,669	3.50	214,669	3.50	214,669	3.50
-	154,710	159,168	6.97	0111 - Licensed Salaries		168,598	6.66	168,598	6.66	168,598	6.66
434	-	-		0112 - Classified Salaries		-		-		-	
-	1,800	1,800		0121 - Substitutes - Licensed		900		900		900	
-	-	1,838		0143 - Insurance Opt Out		-		-		-	
-	1,442	-		0150 - Coaching/Athletics		-		-		-	
-	2,833	3,133		0154 - Extra Duty		3,133		3,133		3,133	
-	-	247		0165 - Vacation Payoff		-		-		-	
-	828	1,056		0166 - Sick Leave Incentive		1,077		1,077		1,077	
-	29,099	46,941		0167 - Longevity		48,829		48,829		48,829	
-	20,240	22,342		0210 - Public Employees Retirement System		23,422		23,422		23,422	
-	28,709	31,649		0212 - Employee Contribution Pick-Up		33,180		33,180		33,180	
33	25,175	28,485		0213 - PERS Bond 1		29,861		29,861		29,861	
3	2,535	2,050		0220 - Social Security Administration		2,160		2,160		2,160	
-	94,031	134,359		0231 - Worker's Compensation		122,742		122,742		122,742	
-	323	-		0241 - Medical Insurance		-		-		-	
-	1,006	-		0243 - Life Insurance		-		-		-	
-	161	-		0244 - LTD Insurance		-		-		-	
-	1,550	-		0245 - Employee Assistance Programs		-		-		-	
-	3,884	360		0247 - STD Insurance		360		360		360	
-	-	2,200		0249 - Retirement Benefits		2,200		2,200		2,200	
701	295	1,100		0340 - Travel		1,100		1,100		1,100	
225	500	714		0410 - Consumable Supplies and Materials		714		714		714	
1,397	563,460	644,991	10.47	0460 - Non-Consumable Items		652,945	10.16	652,945	10.16	652,945	10.16
				Total Function 1221:							
23,341	26,166	25,842	0.88	1223 - Community Transition Centers		34,721	1.22	34,721	1.22	34,721	1.22
-	-	500		0112 - Classified Salaries		500		500		500	
86	-	-		0122 - Substitutes - Classified		-		-		-	
110	-	-		0142 - Comp Time		-		-		-	
1,242	1,414	1,663		0154 - Extra Duty		1,663		1,663		1,663	
1,433	1,657	2,639		0165 - Vacation Payoff		3,012		3,012		3,012	
1,412	1,570	1,581		0210 - Public Employees Retirement System		1,791		1,791		1,791	
2,001	2,224	2,240		0212 - Employee Contribution Pick-Up		2,537		2,537		2,537	
1,892	2,075	2,015		0213 - PERS Bond 1		2,822		2,822		2,822	
175	191	124		0220 - Social Security Administration		176		176		176	
10,488	9,565	11,700		0231 - Worker's Compensation		12,000		12,000		12,000	
23	23	24		0241 - Medical Insurance		24		24		24	
40	43	100		0243 - Life Insurance		100		100		100	
14	14	14		0244 - LTD Insurance		14		14		14	
62	66	50		0245 - Employee Assistance Programs		50		50		50	
-	-	120		0247 - STD Insurance		120		120		120	
-	1,750	1,500		0249 - Retirement Benefits		1,250		1,250		1,250	
85	300	-		0318 - Professional and Improvement Costs □ for Non-Instruc		-		-		-	
392	766	1,250		0324 - Rentals		2,000		2,000		2,000	
293	465	320		0340 - Travel		240		240		240	
19,136	19,136	17,000		0351 - Telephone		21,119		21,119		21,119	
530	713	1,200		0390 - Other General Professional and □ Technological Servi		1,400		1,400		1,400	
-	15,334	-		0410 - Consumable Supplies and Materials		-		-		-	
689	-	800		0465 - Technology Supplies		-		-		-	
3,096	1,957	3,047		0480 - Computer Hardware		4,150		4,150		4,150	
66,539	85,430	73,729	0.88	0690 - Grant Indirect Charges		89,689	1.22	89,689	1.22	89,689	1.22
				Total Function 1223:							
-	-	5,000		1225 - Out of District Programs		-		-		-	
-	-	5,000	-	0371 - Tuition to Other Dist.in State		-		-		-	
				Total Function 1225:		-	-	-	-	-	-

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1227 - Extended School Year Programs						
5,079	4,185	-		0154 - Extra Duty	-		-		-	
349	113	-		0210 - Public Employees Retirement System	-		-		-	
218	251	-		0212 - Employee Contribution Pick-Up	-		-		-	
308	356	-		0213 - PERS Bond 1	-		-		-	
389	320	-		0220 - Social Security Administration	-		-		-	
37	31	-		0231 - Worker's Compensation	-		-		-	
-	0	-		0241 - Medical Insurance	-		-		-	
102	109	150		0410 - Consumable Supplies and Materials	-		-		-	
6,481	5,364	150		Total Function 1227:	-		-		-	
				1250 - Less Restrictive Programs for Students With Disabi						
417,204	292,367	335,390	5.50	0111 - Licensed Salaries	392,659	6.50	392,659	6.50	392,659	6.50
421,193	196,575	199,282	8.72	0112 - Classified Salaries	313,020	12.50	313,020	12.50	313,020	12.50
44,998	-	-		0113 - Administrators	-		-		-	
19,021	20,188	11,000		0121 - Substitutes - Licensed	11,000		11,000		11,000	
29,468	5,584	14,136		0122 - Substitutes - Classified	14,136		14,136		14,136	
286	-	-		0133 - Cell Phone Stipend	-		-		-	
1,322	1,200	950		0142 - Comp Time	950		950		950	
6,825	-	-		0143 - Insurance Opt Out	3,300		3,300		3,300	
647	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
6,791	4,669	-		0154 - Extra Duty	-		-		-	
264	23,136	-		0158 - Tutoring	-		-		-	
16,045	11,869	12,178		0165 - Vacation Payoff	12,178		12,178		12,178	
1,128	246	270		0166 - Sick Leave Incentive	140		140		140	
6,620	4,278	2,236		0167 - Longevity	3,920		3,920		3,920	
72,327	35,399	60,440		0210 - Public Employees Retirement System	80,930		80,930		80,930	
47,135	26,994	30,851		0212 - Employee Contribution Pick-Up	44,521		44,521		44,521	
68,921	39,571	43,706		0213 - PERS Bond 1	63,072		63,072		63,072	
70,622	39,657	43,319		0220 - Social Security Administration	58,038		58,038		58,038	
6,616	3,326	2,988		0231 - Worker's Compensation	3,930		3,930		3,930	
240,243	150,916	179,520		0241 - Medical Insurance	178,188		178,188		178,188	
829	447	934		0243 - Life Insurance	929		929		929	
2,539	1,451	2,300		0244 - LTD Insurance	2,300		2,300		2,300	
380	217	348		0245 - Employee Assistance Programs	345		345		345	
3,818	2,196	3,456		0247 - STD Insurance	3,436		3,436		3,436	
5,367	404	4,403		0249 - Retirement Benefits	4,403		4,403		4,403	
-	-	500		0313 - Student Services	500		500		500	
24,703	10,497	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
160	160	-		0322 - Repairs and Maintenance Services	-		-		-	
2,811	1,399	2,600		0340 - Travel	2,600		2,600		2,600	
1,913	-	51,141		0389 - Other Non Instruction, Prof.	51,141		51,141		51,141	
1,985	4,433	5,300		0410 - Consumable Supplies and Materials	5,300		5,300		5,300	
-	-	20,000		0421 - District Textbook Adoption	20,000		20,000		20,000	
134	2,344	4,500		0460 - Non-Consumable Items	4,500		4,500		4,500	
-	2,955	7,000		0470 - Computer Software	7,000		7,000		7,000	
-	8,608	7,000		0480 - Computer Hardware	7,000		7,000		7,000	
-	595	750		0640 - Dues and Fees	750		750		750	
1,522,313	891,683	1,046,498	14.22	Total Function 1250:	1,290,186	19.00	1,290,186	19.00	1,290,186	19.00
				1272 - Title I						
20,398	22,538	24,251	0.88	0112 - Classified Salaries	24,134	0.88	24,134	0.88	24,134	0.88
174	-	-		0121 - Substitutes - Licensed	-		-		-	
6	-	-		0122 - Substitutes - Classified	-		-		-	
1,379	1,065	813		0165 - Vacation Payoff	813		813		813	
812	662	634		0167 - Longevity	696		696		696	
2,418	2,616	3,812		0210 - Public Employees Retirement System	3,976		3,976		3,976	
1,356	1,456	1,493		0212 - Employee Contribution Pick-Up	1,580		1,580		1,580	
1,921	2,062	2,115		0213 - PERS Bond 1	2,239		2,239		2,239	
44	-	-		0218 - PY PERS	-		-		-	
1,692	1,810	1,904		0220 - Social Security Administration	2,015		2,015		2,015	
170	170	117		0231 - Worker's Compensation	125		125		125	
14,177	11,159	11,700		0241 - Medical Insurance	12,000		12,000		12,000	
23	23	23		0243 - Life Insurance	23		23		23	
60	61	100		0244 - LTD Insurance	100		100		100	
14	14	-		0245 - Employee Assistance Programs	-		-		-	
92	93	94		0247 - STD Insurance	94		94		94	
120	120	120		0249 - Retirement Benefits	120		120		120	
44,855	43,850	47,176	0.88	Total Function 1272:	47,915	0.88	47,915	0.88	47,915	0.88

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1280 - Alternative Education						
4,545	4,545	-		0111 - Licensed Salaries	-		-		-	
33	-	200		0121 - Substitutes - Licensed	200		200		200	
7,218	8,314	10,000		0130 - Additional Salary	-		-		-	
1,259	1,388	1,162		0210 - Public Employees Retirement System	23		23		23	
706	772	612		0212 - Employee Contribution Pick-Up	12		12		12	
1,000	1,093	867		0213 - PERS Bond 1	17		17		17	
860	940	780		0220 - Social Security Administration	15		15		15	
83	90	58		0231 - Worker's Compensation	1		1		1	
310	474	-		0241 - Medical Insurance	-		-		-	
12,100	-	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
-	-	12,000		0371 - Tuition to Other Dist.in State	12,000		12,000		12,000	
62,250	370	51,700		0374 - Other Tuition	51,700		51,700		51,700	
-	825	1,520		0389 - Other Non Instruction, Prof.	1,520		1,520		1,520	
3,345	1,842	1,538		0410 - Consumable Supplies and Materials	1,538		1,538		1,538	
1,588	5,382	500		0420 - Textbooks	500		500		500	
160	926	1,000		0465 - Technology Supplies	1,000		1,000		1,000	
4,376	-	3,000		0470 - Computer Software	3,000		3,000		3,000	
99,831	26,962	84,937		Total Function 1280:	71,526		71,526		71,526	
				1281 - Enhanced Diploma						
82,018	67,889	38,317		0374 - Other Tuition	20,000		20,000		20,000	
-	2,911	2,000		0420 - Textbooks	2,000		2,000		2,000	
82,018	70,800	40,317		Total Function 1281:	22,000		22,000		22,000	
				1288 - Charter Schools						
-	150	-		0159 - Student Teaching Stipend	-		-		-	
1,308,674	1,412,844	1,568,200		0360 - Charter School Payments, Adm	1,665,000		1,665,000		1,665,000	
196,968	201,585	196,000		0361 - Charter School, Remote Elementary	365,000		365,000		365,000	
19,270	27,951	28,969		0362 - Charter School, Levy	45,000		45,000		45,000	
20,661	79,727	-		0363 - Charter School, Prior Year Adjustment	-		-		-	
-	226	-		0389 - Other Non Instruction, Prof.	-		-		-	
1,545,573	1,722,483	1,793,169		Total Function 1288:	2,075,000		2,075,000		2,075,000	
				1291 - English Language Learner Programs						
18,805	36,343	39,354	1.00	0111 - Licensed Salaries	47,613	1.15	47,613	1.15	47,613	1.15
8,987	8,446	8,552	0.40	0112 - Classified Salaries	5,720	0.25	5,720	0.25	5,720	0.25
4,227	2,389	1,500		0121 - Substitutes - Licensed	1,500		1,500		1,500	
97	-	200		0122 - Substitutes - Classified	200		200		200	
900	-	-		0143 - Insurance Opt Out	-		-		-	
4,434	1,587	-		0154 - Extra Duty	-		-		-	
1,139	2,512	4,551		0210 - Public Employees Retirement System	4,964		4,964		4,964	
1,048	2,360	2,720		0212 - Employee Contribution Pick-Up	2,968		2,968		2,968	
1,529	3,319	3,855		0213 - PERS Bond 1	4,206		4,206		4,206	
2,863	3,707	3,796		0220 - Social Security Administration	4,212		4,212		4,212	
275	352	237		0231 - Worker's Compensation	262		262		262	
185	9,074	10,680		0241 - Medical Insurance	10,680		10,680		10,680	
41	38	62		0243 - Life Insurance	62		62		62	
174	164	200		0244 - LTD Insurance	200		200		200	
24	14	7		0245 - Employee Assistance Programs	7		7		7	
84	166	124		0247 - STD Insurance	124		124		124	
810	-	450		0319 - Other Instructional, Professional and □ Technical S	450		450		450	
301	-	450		0340 - Travel	450		450		450	
101	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	850		850		850	
46,022	71,877	79,088	1.40	Total Function 1291:	85,968	1.40	85,968	1.40	85,968	1.40
				1299 - Other Programs						
-	35,625	38,250	0.38	0113 - Administrators	39,015	0.38	39,015	0.38	39,015	0.38
-	293	780		0133 - Cell Phone Stipend	293		293		293	
-	979	3,899		0210 - Public Employees Retirement System	3,960		3,960		3,960	
-	898	2,342		0212 - Employee Contribution Pick-Up	2,376		2,376		2,376	
-	1,272	3,318		0213 - PERS Bond 1	3,366		3,366		3,366	
-	2,638	2,986		0220 - Social Security Administration	3,029		3,029		3,029	
-	246	183		0231 - Worker's Compensation	186		186		186	
-	5,784	5,400		0241 - Medical Insurance	450		450		450	
-	30	-		0243 - Life Insurance	-		-		-	
-	66	-		0244 - LTD Insurance	-		-		-	
-	6	-		0245 - Employee Assistance Programs	-		-		-	
-	174	-		0247 - STD Insurance	-		-		-	
-	48,011	57,158	0.38	Total Function 1299:	52,675	0.38	52,675	0.38	52,675	0.38

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				1460 - Special Programs, Summer School						
2,733	3,966	4,000		0154 - Extra Duty	4,001		4,001		4,001	
295	424	456		0210 - Public Employees Retirement System	1,069		1,069		1,069	
164	238	240		0212 - Employee Contribution Pick-Up	480		480		480	
232	337	340		0213 - PERS Bond 1	680		680		680	
209	303	306		0220 - Social Security Administration	612		612		612	
21	30	23		0231 - Worker's Compensation	42		42		42	
-	-	20,000		0319 - Other Instructional, Professional and □ Technical S	20,000		20,000		20,000	
3,654	5,299	25,365		Total Function 1460:	26,884		26,884		26,884	
				2110 - Attendance and Social Work Services						
103,015	116,457	117,776	4.06	0112 - Classified Salaries	121,861	4.03	121,861	4.03	121,861	4.03
2,772	714	4,100		0122 - Substitutes - Classified	4,100		4,100		4,100	
87	-	50		0142 - Comp Time	50		50		50	
600	-	159		0143 - Insurance Opt Out	-		-		-	
-	-	3,000		0154 - Extra Duty	-		-		-	
1,711	3,797	3,209		0165 - Vacation Payoff	3,209		3,209		3,209	
1,222	951	-		0167 - Longevity	-		-		-	
9,360	8,896	14,040		0210 - Public Employees Retirement System	14,608		14,608		14,608	
5,838	6,058	7,502		0212 - Employee Contribution Pick-Up	7,752		7,752		7,752	
8,907	8,757	10,628		0213 - PERS Bond 1	10,984		10,984		10,984	
8,253	9,095	9,565		0220 - Social Security Administration	9,885		9,885		9,885	
926	880	820		0231 - Worker's Compensation	840		840		840	
37,047	38,700	48,286		0241 - Medical Insurance	34,021		34,021		34,021	
98	97	90		0243 - Life Insurance	90		90		90	
278	305	430		0244 - LTD Insurance	430		430		430	
59	58	44		0245 - Employee Assistance Programs	44		44		44	
452	466	378		0247 - STD Insurance	378		378		378	
152	143	157		0249 - Retirement Benefits	157		157		157	
-	7,200	-		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	100		0410 - Consumable Supplies and Materials	200		200		200	
-	-	100		0460 - Non-Consumable Items	200		200		200	
180,777	202,573	220,434	4.06	Total Function 2110:	208,809	4.03	208,809	4.03	208,809	4.03
				2115 - Student Safety						
-	-	500		0389 - Other Non Instruction, Prof.	500		500		500	
-	643	-		0410 - Consumable Supplies and Materials	5,000		5,000		5,000	
-	643	500		Total Function 2115:	5,500		5,500		5,500	
				2120 - Guidance Services						
212,193	185,828	217,805	4.00	0111 - Licensed Salaries	268,023	5.00	268,023	5.00	268,023	5.00
31,087	20,552	27,989	1.00	0112 - Classified Salaries	29,946	1.00	29,946	1.00	29,946	1.00
-	217	150		0142 - Comp Time	150		150		150	
3,600	3,600	3,600		0143 - Insurance Opt Out	4,800		4,800		4,800	
272	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
5,318	8,887	500		0153 - Extended Contract	1,500		1,500		1,500	
-	-	4,592		0154 - Extra Duty	-		-		-	
1,943	2,729	2,000		0165 - Vacation Payoff	2,000		2,000		2,000	
311	617	-		0167 - Longevity	-		-		-	
22,574	18,664	28,896		0210 - Public Employees Retirement System	34,954		34,954		34,954	
15,284	13,296	15,269		0212 - Employee Contribution Pick-Up	18,764		18,764		18,764	
21,652	18,888	21,630		0213 - PERS Bond 1	26,581		26,581		26,581	
19,075	16,580	19,468		0220 - Social Security Administration	23,923		23,923		23,923	
1,778	1,535	1,196		0231 - Worker's Compensation	1,478		1,478		1,478	
34,598	32,865	43,740		0241 - Medical Insurance	47,726		47,726		47,726	
175	155	202		0243 - Life Insurance	177		177		177	
729	665	940		0244 - LTD Insurance	890		890		890	
70	58	68		0245 - Employee Assistance Programs	68		68		68	
375	-	-		0246 - District Paid Hsa	-		-		-	
1,121	967	1,062		0247 - STD Insurance	1,062		1,062		1,062	
7,080	5,300	7,080		0249 - Retirement Benefits	7,080		7,080		7,080	
525	-	600		0319 - Other Instructional, Professional and □ Technical S	600		600		600	
344	340	425		0322 - Repairs and Maintenance Services	425		425		425	
1,332	1,445	2,000		0324 - Rentals	2,000		2,000		2,000	
156	46	257		0340 - Travel	257		257		257	
2,919	1,640	1,600		0410 - Consumable Supplies and Materials	1,600		1,600		1,600	
2,034	1,991	2,000		0470 - Computer Software	2,000		2,000		2,000	
386,545	336,862	403,069	5.00	Total Function 2120:	476,004	6.00	476,004	6.00	476,004	6.00

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				2130 - Health Services						
53,500	56,710	40,769	1.00	0114 - Managerial - Classified	46,013	1.44	46,013	1.44	46,013	1.44
1,800	1,800	-		0143 - Insurance Opt Out	-		-		-	
3,368	3,695	6,246		0210 - Public Employees Retirement System	4,596		4,596		4,596	
3,318	3,511	2,446		0212 - Employee Contribution Pick-Up	2,761		2,761		2,761	
4,700	4,973	3,465		0213 - PERS Bond 1	3,911		3,911		3,911	
4,230	4,476	3,119		0220 - Social Security Administration	3,520		3,520		3,520	
388	407	192		0231 - Worker's Compensation	216		216		216	
13	-	14,400		0241 - Medical Insurance	1,200		1,200		1,200	
38	32	42		0243 - Life Insurance	42		42		42	
148	136	200		0244 - LTD Insurance	200		200		200	
14	12	16		0245 - Employee Assistance Programs	16		16		16	
240	212	245		0247 - STD Insurance	245		245		245	
160	160	-		0322 - Repairs and Maintenance Services	-		-		-	
110	168	200		0324 - Rentals	200		200		200	
297	310	200		0340 - Travel	200		200		200	
496	409	320		0351 - Telephone	320		320		320	
-	19,012	-		0389 - Other Non Instruction, Prof.	-		-		-	
911	1,387	1,550		0410 - Consumable Supplies and Materials	1,800		1,800		1,800	
-	1,465	-		0550 - Depreciable Technology	-		-		-	
5,871	1,012	3,000		0640 - Dues and Fees	3,000		3,000		3,000	
79,602	99,886	76,410	1.00	Total Function 2130:	68,240	1.44	68,240	1.44	68,240	1.44
				2150 - Speech Pathology and Audiology Services						
24,500	83,641	88,151	1.44	0111 - Licensed Salaries	92,296	1.44	92,296	1.44	92,296	1.44
81	-	-		0122 - Substitutes - Classified	-		-		-	
1,080	1,440	1,050		0143 - Insurance Opt Out	1,440		1,440		1,440	
4,087	481	-		0154 - Extra Duty	-		-		-	
-	105	-		0166 - Sick Leave Incentive	105		105		105	
3,271	6,850	10,602		0210 - Public Employees Retirement System	11,303		11,303		11,303	
1,834	5,140	5,352		0212 - Employee Contribution Pick-Up	5,724		5,724		5,724	
2,599	7,282	7,582		0213 - PERS Bond 1	8,108		8,108		8,108	
2,505	6,421	6,823		0220 - Social Security Administration	7,297		7,297		7,297	
236	594	419		0231 - Worker's Compensation	450		450		450	
1,521	12,481	15,353		0241 - Medical Insurance	11,174		11,174		11,174	
28	69	28		0243 - Life Insurance	28		28		28	
118	297	250		0244 - LTD Insurance	250		250		250	
10	25	14		0245 - Employee Assistance Programs	14		14		14	
131	397	129		0247 - STD Insurance	129		129		129	
-	-	400		0313 - Student Services	400		400		400	
-	-	200		0322 - Repairs and Maintenance Services	200		200		200	
-	1,336	800		0340 - Travel	800		800		800	
-	589	-		0389 - Other Non Instruction, Prof.	-		-		-	
123	1,310	1,800		0410 - Consumable Supplies and Materials	1,800		1,800		1,800	
610	500	400		0640 - Dues and Fees	400		400		400	
42,734	128,958	139,353	1.44	Total Function 2150:	141,918	1.44	141,918	1.44	141,918	1.44
				2190 - Service Direction, Student Support Services						
-	57,757	65,510	2.00	0112 - Classified Salaries	66,256	2.00	66,256	2.00	66,256	2.00
-	23,750	25,500	0.25	0113 - Administrators	26,010	0.25	26,010	0.25	26,010	0.25
-	195	-		0133 - Cell Phone Stipend	195		195		195	
-	2,177	-		0165 - Vacation Payoff	-		-		-	
-	-	2,141		0167 - Longevity	-		-		-	
-	5,850	11,585		0210 - Public Employees Retirement System	11,194		11,194		11,194	
-	4,064	5,589		0212 - Employee Contribution Pick-Up	5,559		5,559		5,559	
-	5,757	7,918		0213 - PERS Bond 1	7,876		7,876		7,876	
-	6,119	7,126		0220 - Social Security Administration	7,089		7,089		7,089	
-	588	438		0231 - Worker's Compensation	435		435		435	
-	24,353	27,000		0241 - Medical Insurance	24,300		24,300		24,300	
-	67	-		0243 - Life Insurance	-		-		-	
-	211	-		0244 - LTD Insurance	-		-		-	
-	32	-		0245 - Employee Assistance Programs	-		-		-	
-	371	-		0247 - STD Insurance	-		-		-	
-	120	-		0249 - Retirement Benefits	-		-		-	
156	301	1,000		0322 - Repairs and Maintenance Services	1,000		1,000		1,000	
1,490	1,767	2,000		0324 - Rentals	2,000		2,000		2,000	
569	2,423	950		0340 - Travel	950		950		950	
-	2,067	2,500		0390 - Other General Professional and Technological Servi	12,000		12,000		12,000	
858	2,512	500		0410 - Consumable Supplies and Materials	500		500		500	
179	480	250		0640 - Dues and Fees	250		250		250	
3,252	140,961	160,007	2.25	Total Function 2190:	165,614	2.25	165,614	2.25	165,614	2.25

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2220 - Educational Media Services</u>						
28,874	31,537	33,699	0.50	0111 - Licensed Salaries	34,374	0.50	34,374	0.50	34,374	0.50
21,588	32,692	35,021	1.44	0112 - Classified Salaries	38,206	1.44	38,206	1.44	38,206	1.44
162	351	200		0122 - Substitutes - Classified	200		200		200	
-	900	900		0143 - Insurance Opt Out	900		900		900	
1,000	1,000	-		0154 - Extra Duty	1,000		1,000		1,000	
1,766	514	206		0165 - Vacation Payoff	206		206		206	
120	19	19		0166 - Sick Leave Incentive	-		-		-	
1,295	-	-		0167 - Longevity	-		-		-	
5,958	6,640	9,983		0210 - Public Employees Retirement System	10,878		10,878		10,878	
3,281	4,000	4,189		0212 - Employee Contribution Pick-Up	4,606		4,606		4,606	
4,649	5,666	5,934		0213 - PERS Bond 1	6,527		6,527		6,527	
3,791	5,131	5,343		0220 - Social Security Administration	5,874		5,874		5,874	
379	481	328		0231 - Worker's Compensation	364		364		364	
15,204	13,911	25,140		0241 - Medical Insurance	17,212		17,212		17,212	
41	62	41		0243 - Life Insurance	41		41		41	
144	172	200		0244 - LTD Insurance	200		200		200	
20	32	20		0245 - Employee Assistance Programs	20		20		20	
227	280	217		0247 - STD Insurance	217		217		217	
112	-	-		0249 - Retirement Benefits	-		-		-	
39	-	2,200		0322 - Repairs and Maintenance Services	2,200		2,200		2,200	
1,784	2,114	3,300		0324 - Rentals	3,300		3,300		3,300	
422	334	550		0340 - Travel	550		550		550	
848	959	2,250		0410 - Consumable Supplies and Materials	2,250		2,250		2,250	
3,599	3,530	5,050		0430 - Library Books	5,050		5,050		5,050	
151	144	775		0440 - Periodicals	775		775		775	
-	-	450		0465 - Technology Supplies	450		450		450	
-	-	400		0470 - Computer Software	400		400		400	
-	-	300		0550 - Depreciable Technology	300		300		300	
95,454	110,468	136,715	1.94	Total Function 2220:	136,100	1.94	136,100	1.94	136,100	1.94
				<u>2230 - Assessment and Testing</u>						
-	-	100		0121 - Substitutes - Licensed	100		100		100	
-	-	1,000		0122 - Substitutes - Classified	1,000		1,000		1,000	
786	24	-		0154 - Extra Duty	-		-		-	
516	-	-		0165 - Vacation Payoff	-		-		-	
11	3	125		0210 - Public Employees Retirement System	125		125		125	
6	1	66		0212 - Employee Contribution Pick-Up	66		66		66	
9	2	94		0213 - PERS Bond 1	94		94		94	
99	2	85		0220 - Social Security Administration	85		85		85	
6	0	7		0231 - Worker's Compensation	7		7		7	
30	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	
-	-	4,000		0319 - Other Instructional, Professional and □ Technical S	4,000		4,000		4,000	
-	-	1,000		0355 - Printing and Binding	1,000		1,000		1,000	
-	-	500		0410 - Consumable Supplies and Materials	500		500		500	
1,462	33	7,041		Total Function 2230:	7,041		7,041		7,041	
				<u>2240 - Instructional Staff Development</u>						
3,642	17,719	9,500		0121 - Substitutes - Licensed	9,500		9,500		9,500	
271	83	-		0122 - Substitutes - Classified	-		-		-	
954	379	-		0154 - Extra Duty	-		-		-	
123	166	1,083		0210 - Public Employees Retirement System	1,083		1,083		1,083	
74	23	570		0212 - Employee Contribution Pick-Up	570		570		570	
186	226	808		0213 - PERS Bond 1	808		808		808	
363	1,383	729		0220 - Social Security Administration	729		729		729	
414	131	56		0231 - Worker's Compensation	56		56		56	
6,169	-	-		0240 - Contractual Employee Benefits	-		-		-	
10	-	-		0241 - Medical Insurance	-		-		-	
18,824	929	25,000		0248 - Tuition Reimbursement	20,000		20,000		20,000	
-	1,222	-		0319 - Other Instructional, Professional and □ Technical S	-		-		-	
3,573	5,272	4,000		0340 - Travel	4,000		4,000		4,000	
2,193	585	-		0389 - Other Non Instruction, Prof.	-		-		-	
272	140	130		0440 - Periodicals	130		130		130	
150	150	-		0470 - Computer Software	-		-		-	
-	-	200		0640 - Dues and Fees	200		200		200	
37,218	28,409	42,076		Total Function 2240:	37,076		37,076		37,076	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2310 - Board of Education Services</u>						
3,228	3,029	3,500		0340 - Travel	5,000		5,000		5,000	
3,364	7,995	8,000		0354 - Advertising	5,000		5,000		5,000	
-	200	800		0355 - Printing and Binding	800		800		800	
15,000	11,850	15,250		0381 - Audit Services	13,000		13,000		13,000	
30,612	71,832	25,000		0382 - Legal Services	15,000		15,000		15,000	
-	-	1,000		0384 - Negotiation Services	1,000		1,000		1,000	
-	-	1,000		0388 - Election Services	1,000		1,000		1,000	
-	-	-		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
271	1,153	2,000		0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
240	240	-		0440 - Periodicals	-		-		-	
8,358	7,077	8,000		0640 - Dues and Fees	9,000		9,000		9,000	
61,073	103,375	64,550		Total Function 2310:	52,800		52,800		52,800	
				<u>2321 - Office of The Superintendent Services</u>						
108,000	115,560	137,067	1.00	0113 - Administrators	125,345	0.90	125,345	0.90	125,345	0.90
36,613	49,601	50,593	1.00	0114 - Managerial - Classified	53,039	1.00	53,039	1.00	53,039	1.00
7,561	2,592	2,700		0131 - Travel Allowance	2,430		2,430		2,430	
-	-	600		0142 - Comp Time	600		600		600	
28	-	-		0154 - Extra Duty	-		-		-	
2,871	2,147	2,400		0165 - Vacation Payoff	2,400		2,400		2,400	
105	-	140		0166 - Sick Leave Incentive	-		-		-	
2,188	2,976	3,036		0167 - Longevity	3,120		3,120		3,120	
16,859	18,603	29,649		0210 - Public Employees Retirement System	29,153		29,153		29,153	
9,441	10,363	11,612		0212 - Employee Contribution Pick-Up	11,549		11,549		11,549	
13,374	14,681	16,450		0213 - PERS Bond 1	16,361		16,361		16,361	
119	-	-		0218 - PY PERS	-		-		-	
11,878	12,421	14,805		0220 - Social Security Administration	14,725		14,725		14,725	
1,070	1,174	910		0231 - Worker's Compensation	913		913		913	
22,584	24,278	25,620		0241 - Medical Insurance	12,300		12,300		12,300	
28	94	629		0243 - Life Insurance	629		629		629	
246	311	150		0244 - LTD Insurance	150		150		150	
23	26	21		0245 - Employee Assistance Programs	21		21		21	
4,050	4,050	4,050		0246 - District Paid Hsa	4,050		4,050		4,050	
617	675	200		0247 - STD Insurance	200		200		200	
2,700	2,700	3,000		0249 - Retirement Benefits	3,000		3,000		3,000	
2,135	1,479	2,000		0322 - Repairs and Maintenance Services	2,000		2,000		2,000	
787	100	2,000		0324 - Rentals	2,000		2,000		2,000	
2,293	1,673	1,600		0340 - Travel	1,600		1,600		1,600	
-	-	-		0354 - Advertising	1,000		1,000		1,000	
-	-	500		0355 - Printing and Binding	500		500		500	
1,567	8,362	-		0389 - Other Non Instruction, Prof.	3,000		3,000		3,000	
5,849	8,796	6,000		0410 - Consumable Supplies and Materials	8,000		8,000		8,000	
185	234	725		0440 - Periodicals	725		725		725	
165	-	500		0460 - Non-Consumable Items	500		500		500	
2,450	1,962	3,000		0640 - Dues and Fees	3,000		3,000		3,000	
255,786	284,859	319,957	2.00	Total Function 2321:	302,310	1.90	302,310	1.90	302,310	1.90
				<u>2410 - Office of The Principal Services</u>						
-	110,814	109,749	1.90	0111 - Licensed Salaries	63,729	0.95	63,729	0.95	63,729	0.95
115,417	110,736	119,493	4.00	0112 - Classified Salaries	154,376	4.84	154,376	4.84	154,376	4.84
441,045	508,223	464,700	5.00	0113 - Administrators	633,165	6.95	633,165	6.95	633,165	6.95
12,204	-	-		0114 - Managerial - Classified	-		-		-	
2,409	281	3,700		0122 - Substitutes - Classified	3,700		3,700		3,700	
2,280	-	-		0130 - Additional Salary	-		-		-	
4,394	4,485	3,705		0133 - Cell Phone Stipend	4,680		4,680		4,680	
1,036	564	1,500		0142 - Comp Time	1,500		1,500		1,500	
-	225	2,400		0143 - Insurance Opt Out	16,500		16,500		16,500	
10,000	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
965	-	14,000		0154 - Extra Duty	-		-		-	
3,875	3,682	5,000		0165 - Vacation Payoff	5,000		5,000		5,000	
255	150	120		0166 - Sick Leave Incentive	150		150		150	
1,793	656	-		0167 - Longevity	-		-		-	
59,662	70,158	100,782		0210 - Public Employees Retirement System	119,983		119,983		119,983	
34,083	41,208	43,072		0212 - Employee Contribution Pick-Up	53,588		53,588		53,588	
48,381	58,378	61,019		0213 - PERS Bond 1	75,917		75,917		75,917	
43,988	54,675	54,918		0220 - Social Security Administration	69,167		69,167		69,167	
3,156	4,090	3,380		0231 - Worker's Compensation	4,279		4,279		4,279	
82,786	92,704	111,642		0241 - Medical Insurance	40,930		40,930		40,930	
467	601	523		0243 - Life Insurance	523		523		523	
970	1,576	1,360		0244 - LTD Insurance	1,360		1,360		1,360	
114	163	133		0245 - Employee Assistance Programs	133		133		133	
10,867	3,500	-		0246 - District Paid Hsa	-		-		-	
2,445	3,271	2,598		0247 - STD Insurance	2,598		2,598		2,598	
43,929	37,427	13,720		0249 - Retirement Benefits	13,720		13,720		13,720	
3,342	1,442	4,775		0322 - Repairs and Maintenance Services	5,700		5,700		5,700	
8,519	7,793	6,800		0324 - Rentals	6,800		6,800		6,800	
4,030	242	1,900		0340 - Travel	1,900		1,900		1,900	
1,826	1,548	3,600		0355 - Printing and Binding	3,600		3,600		3,600	
7,350	980	4,000		0389 - Other Non Instruction, Prof.	4,000		4,000		4,000	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
1,514	-	-		0390 - Other General Professional and Technological Servi	-		-		-	
10,523	11,553	9,600		0410 - Consumable Supplies and Materials	11,600		11,600		11,600	
3,869	2,459	4,000		0412 - Technology Parts	4,000		4,000		4,000	
173	538	-		0460 - Non-Consumable Items	-		-		-	
-	587	800		0465 - Technology Supplies	2,300		2,300		2,300	
489	-	-		0480 - Computer Hardware	-		-		-	
-	-	-		0541 - Initial/ Add'l Equipment Purchase	1,000		1,000		1,000	
4,559	5,236	4,600		0640 - Dues and Fees	6,600		6,600		6,600	
972,717	1,139,947	1,157,589	10.90	Total Function 2410:	1,312,498	12.74	1,312,498	12.74	1,312,498	12.74
				2520 - Fiscal Services						
35,108	188,257	226,472	4.00	0114 - Managerial - Classified	230,981	4.00	230,981	4.00	230,981	4.00
-	-	800		0122 - Substitutes - Classified	800		800		800	
-	360	360		0133 - Cell Phone Stipend	360		360		360	
-	-	500		0142 - Comp Time	500		500		500	
-	1,500	1,250		0143 - Insurance Opt Out	3,000		3,000		3,000	
13	-	-		0154 - Extra Duty	-		-		-	
-	-	2,500		0165 - Vacation Payoff	2,500		2,500		2,500	
140	190	140		0166 - Sick Leave Incentive	190		190		190	
350	350	356		0167 - Longevity	401		401		401	
2,169	9,946	25,286		0210 - Public Employees Retirement System	26,761		26,761		26,761	
2,137	7,571	13,763		0212 - Employee Contribution Pick-Up	14,560		14,560		14,560	
3,027	10,726	19,497		0213 - PERS Bond 1	20,628		20,628		20,628	
2,698	14,265	17,547		0220 - Social Security Administration	18,565		18,565		18,565	
265	1,355	1,079		0231 - Worker's Compensation	1,149		1,149		1,149	
15,000	15,000	15,000		0232 - Unemployment Compensation	15,000		15,000		15,000	
11,021	34,758	39,240		0241 - Medical Insurance	32,084		32,084		32,084	
38	161	48		0243 - Life Insurance	48		48		48	
134	694	400		0244 - LTD Insurance	400		400		400	
14	59	39		0245 - Employee Assistance Programs	39		39		39	
156	912	650		0247 - STD Insurance	650		650		650	
-	6,662	-		0249 - Retirement Benefits	-		-		-	
136	4,607	3,000		0340 - Travel	3,000		3,000		3,000	
552	-	-		0354 - Advertising	-		-		-	
-	-	-		0355 - Printing and Binding	1,000		1,000		1,000	
193,711	2,561	4,000		0389 - Other Non Instruction, Prof.	5,000		5,000		5,000	
276	1,045	2,000		0410 - Consumable Supplies and Materials	2,000		2,000		2,000	
2,145	2,418	3,000		0640 - Dues and Fees	5,000		5,000		5,000	
269,090	303,396	376,927	4.00	Total Function 2520:	384,616	4.00	384,616	4.00	384,616	4.00
				2542 - Care and Upkeep of Buildings Services						
281,038	285,433	348,521	10.38	0112 - Classified Salaries	394,121	11.38	394,121	11.38	394,121	11.38
52,967	62,593	67,038	1.00	0114 - Managerial - Classified	68,379	1.00	68,379	1.00	68,379	1.00
2,412	22,850	6,800		0122 - Substitutes - Classified	6,800		6,800		6,800	
-	3,883	2,257		0128 - Summer Crew	2,257		2,257		2,257	
600	1,140	1,140		0133 - Cell Phone Stipend	1,140		1,140		1,140	
-	-	900		0140 - Loss of Prep	900		900		900	
484	463	150		0142 - Comp Time	150		150		150	
7,651	7,651	7,651		0143 - Insurance Opt Out	8,176		8,176		8,176	
1,176	178	-		0154 - Extra Duty	-		-		-	
5,053	2,054	2,630		0165 - Vacation Payoff	2,630		2,630		2,630	
100	220	100		0166 - Sick Leave Incentive	340		340		340	
1,123	347	340		0167 - Longevity	-		-		-	
24,008	23,977	46,660		0210 - Public Employees Retirement System	53,683		53,683		53,683	
19,063	20,129	25,585		0212 - Employee Contribution Pick-Up	29,673		29,673		29,673	
27,203	28,811	36,248		0213 - PERS Bond 1	42,035		42,035		42,035	
26,399	29,935	33,259		0220 - Social Security Administration	37,833		37,833		37,833	
15,522	17,772	15,656		0231 - Worker's Compensation	18,354		18,354		18,354	
90,974	87,318	116,580		0241 - Medical Insurance	120,819		120,819		120,819	
246	246	300		0243 - Life Insurance	300		300		300	
820	999	1,200		0244 - LTD Insurance	1,200		1,200		1,200	
138	138	120		0245 - Employee Assistance Programs	120		120		120	
1,455	1,552	1,455		0247 - STD Insurance	1,455		1,455		1,455	
240	120	120		0249 - Retirement Benefits	120		120		120	
76,796	118,937	88,000		0322 - Repairs and Maintenance Services	75,000		75,000		75,000	
1,569	5,293	2,000		0324 - Rentals	3,000		3,000		3,000	
222,297	240,499	216,000		0325 - Electricity	216,000		216,000		216,000	
76,900	87,838	94,000		0326 - Fuel	86,000		86,000		86,000	
57,071	59,112	53,300		0327 - Water and Sewage	53,300		53,300		53,300	
21,405	23,107	19,900		0328 - Garbage	19,900		19,900		19,900	
260	-	500		0340 - Travel	500		500		500	
21,712	20,789	26,570		0351 - Telephone	24,370		24,370		24,370	
21,837	15,415	25,000		0389 - Other Non Instruction, Prof.	25,000		25,000		25,000	
69,891	82,374	68,500		0410 - Consumable Supplies and Materials	65,500		65,500		65,500	
6,907	12,023	25,850		0414 - Building Maintenance Supplies	30,750		30,750		30,750	
15,258	13,905	9,500		0460 - Non-Consumable Items	14,000		14,000		14,000	
14,395	-	-		0530 - Improvements Other Than Buildings	-		-		-	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	5,000	5,000		0541 - Initial/ Add'l Equipment Purchase	2,500		2,500		2,500	
1,434	340	1,150		0640 - Dues and Fees	1,150		1,150		1,150	
111,694	120,597	127,000		0653 - Property Insurance Premiums	127,000		127,000		127,000	
-	394	400		0670 - Taxes and Licenses	400		400		400	
1,278,098	1,403,431	1,477,380	11.38	Total Function 2542:	1,534,855	12.38	1,534,855	12.38	1,534,855	12.38
				2543 - Care and Upkeep of Grounds Services						
-	-	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	
15,423	11,794	15,000		0322 - Repairs and Maintenance Services	15,000		15,000		15,000	
-	-	750		0324 - Rentals	750		750		750	
-	-	190		0340 - Travel	190		190		190	
-	-	1,328		0389 - Other Non Instruction, Prof.	1,328		1,328		1,328	
4,016	3,152	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
10,160	15,500	20,000		0414 - Building Maintenance Supplies	20,000		20,000		20,000	
850	1,350	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
30,449	31,796	46,475		Total Function 2543:	46,475		46,475		46,475	
				2550 - Student Transportation Services						
-	5,832	5,777	0.10	0111 - Licensed Salaries	7,321	0.10	7,321	0.10	7,321	0.10
16,506	12,840	-		0113 - Administrators	13,927	0.10	13,927	0.10	13,927	0.10
-	-	700		0122 - Substitutes - Classified	700		700		700	
270	270	-		0131 - Travel Allowance	270		270		270	
1,797	1,934	844		0210 - Public Employees Retirement System	3,248		3,248		3,248	
1,007	1,137	388		0212 - Employee Contribution Pick-Up	1,349		1,349		1,349	
1,426	1,610	551		0213 - PERS Bond 1	1,912		1,912		1,912	
1,275	1,370	496		0220 - Social Security Administration	1,721		1,721		1,721	
115	128	31		0231 - Worker's Compensation	106		106		106	
2,264	1,994	1,068		0241 - Medical Insurance	206		206		206	
4	10	13		0243 - Life Insurance	13		13		13	
23	33	10		0244 - LTD Insurance	10		10		10	
2	3	3		0245 - Employee Assistance Programs	3		3		3	
450	450	-		0246 - District Paid Hsa	-		-		-	
70	77	65		0247 - STD Insurance	65		65		65	
810	474	-		0249 - Retirement Benefits	-		-		-	
653,181	740,284	645,189		0331 - Reimbursable Student Transportation	820,689		820,689		820,689	
243	35,134	38,492		0332 - Non-reimbursable Student Transport.	38,792		38,792		38,792	
-	159	-		0340 - Travel	-		-		-	
429	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
205	89	629		0410 - Consumable Supplies and Materials	629		629		629	
680,076	803,828	694,256	0.10	Total Function 2550:	890,961	0.20	890,961	0.20	890,961	0.20
				2626 - Grant Writing						
174	-	-		0121 - Substitutes - Licensed	-		-		-	
249	-	-		0154 - Extra Duty	-		-		-	
15	-	-		0210 - Public Employees Retirement System	-		-		-	
15	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
21	-	-		0213 - PERS Bond 1	-		-		-	
32	-	-		0220 - Social Security Administration	-		-		-	
3	-	-		0231 - Worker's Compensation	-		-		-	
7	-	-		0241 - Medical Insurance	-		-		-	
-	-	2,000		0319 - Other Instructional, Professional and □ Technical S	2,000		2,000		2,000	
516	-	2,000		Total Function 2626:	2,000		2,000		2,000	
				2640 - Staff Services						
4,336	4,634	5,300		0389 - Other Non Instruction, Prof.	7,500		7,500		7,500	
				2662 - Systems Analysis Services						
-	37,960	40,692	1.00	0112 - Classified Salaries	37,637	1.00	37,637	1.00	37,637	1.00
60,203	64,476	65,770	1.00	0114 - Managerial - Classified	203,203	3.00	203,203	3.00	203,203	3.00
-	-	500		0122 - Substitutes - Classified	500		500		500	
2,720	6,204	1,361		0124 - Temporary - Classified	1,361		1,361		1,361	
360	1,140	1,140		0133 - Cell Phone Stipend	1,860		1,860		1,860	
-	-	200		0142 - Comp Time	200		200		200	
6,223	6,223	6,223		0143 - Insurance Opt Out	5,757		5,757		5,757	
2,963	2,419	-		0154 - Extra Duty	-		-		-	
2,272	1,984	1,600		0165 - Vacation Payoff	1,600		1,600		1,600	
7,598	10,466	15,462		0210 - Public Employees Retirement System	34,639		34,639		34,639	
4,321	6,852	6,942		0212 - Employee Contribution Pick-Up	15,584		15,584		15,584	
6,122	9,707	9,833		0213 - PERS Bond 1	22,077		22,077		22,077	
5,703	8,982	8,850		0220 - Social Security Administration	19,869		19,869		19,869	
515	846	546		0231 - Worker's Compensation	1,232		1,232		1,232	
2,440	13,592	14,061		0241 - Medical Insurance	38,693		38,693		38,693	
38	61	75		0243 - Life Insurance	75		75		75	
134	275	300		0244 - LTD Insurance	300		300		300	
14	28	20		0245 - Employee Assistance Programs	20		20		20	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		General Fund Expenses	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
269	458	375		0247 - STD Insurance	375		375		375	
12,456	20,571	5,000		0322 - Repairs and Maintenance Services	5,000		5,000		5,000	
-	174	850		0340 - Travel	850		850		850	
14,625	15,110	18,500		0359 - Other Communication Services	32,100		32,100		32,100	
17,519	989	4,000		0389 - Other Non Instruction, Prof.	4,000		4,000		4,000	
1,929	2,686	10,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
1,584	628	-		0414 - Building Maintenance Supplies	-		-		-	
11,943	5,630	27,000		0465 - Technology Supplies	27,000		27,000		27,000	
27,275	30,216	20,000		0470 - Computer Software	20,000		20,000		20,000	
-	8,267	15,000		0480 - Computer Hardware	15,000		15,000		15,000	
-	-	15,000		0550 - Depreciable Technology	15,000		15,000		15,000	
399	249	300		0640 - Dues and Fees	300		300		300	
-	-	100		0670 - Taxes and Licenses	100		100		100	
189,626	256,193	289,700	2.00	Total Function 2662:	514,332	4.00	514,332	4.00	514,332	4.00
				<u>2700 - Supplemental Retirement Program</u>						
470,000	450,000	450,000		0240 - Contractual Employee Benefits	250,000		250,000		250,000	
				<u>3120 - Food Preparation and Dispensing Services</u>						
3,626	3,392	2,795	0.13	0112 - Classified Salaries	4,627	0.24	4,627	0.24	4,627	0.24
-	-	300		0122 - Substitutes - Classified	300		300		300	
130	263	21		0165 - Vacation Payoff	21		21		21	
-	-	34		0210 - Public Employees Retirement System	499		499		499	
-	-	18		0212 - Employee Contribution Pick-Up	297		297		297	
-	-	26		0213 - PERS Bond 1	421		421		421	
213	175	237		0220 - Social Security Administration	379		379		379	
174	162	103		0231 - Worker's Compensation	164		164		164	
60	100	120		0249 - Retirement Benefits	120		120		120	
627	803	1,000		0389 - Other Non Instruction, Prof.	1,000		1,000		1,000	
4,830	4,895	4,654	0.13	Total Function 3120:	7,828	0.24	7,828	0.24	7,828	0.24
				<u>5200 - Transfers of Funds</u>						
309,048	326,391	205,000		0710 - Fund Modifications	185,000		185,000		185,000	
				<u>6110 - Operating Contingency</u>						
-	-	275,000		0810 - Planned Reserve	305,000		305,000		305,000	
				<u>7000 - Unappropriated Ending Fund Balance</u>						
-	-	960,000		0820 - Reserved for Next Year	1,065,000		1,065,000		1,065,000	
-	-	397,683		0822 - Reserved for Future Expenditures	649,300		649,300		649,300	
-	-	1,357,683		Total Function 7000:	1,714,300		1,714,300		1,714,300	
14,233,881	15,963,209	18,653,811	144.65	Total Function 7000:	20,178,226	158.96	20,178,226	158.96	20,178,226	158.96

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: \$50,000

Fund 405 - Technology Replacement Fund: \$50,000

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

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 2018-2019 is \$30,312,861. 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.

Special Revenue Funds

Philomath School District 17J

Total: \$2,502,436

200 - Special Revenue Funds

Total: \$65,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		200 - Special Revenue Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	15,000		1920 - Contrib/Donation Private Source	15,000		15,000		15,000	
-	-	25,000		2200 - Restricted Revenue	25,000		25,000		25,000	
-	-	25,000		4500 - Restrict. Rev. From Fed. Government	25,000		25,000		25,000	
-	-	65,000		Total Function 0000:	65,000		65,000		65,000	
-	-	65,000		Total Object Type Resources:	65,000		65,000		65,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	8,000	20,000		0410 - Consumable Supplies and Materials	20,000		20,000		20,000	
-	8,000	20,000		Total Function 1131:	20,000		20,000		20,000	
				<u>2120 - Guidance Services</u>						
-	3,000	30,000		0410 - Consumable Supplies and Materials	30,000		30,000		30,000	
-	3,000	30,000		Total Function 2120:	30,000		30,000		30,000	
				<u>3300 - Community Services</u>						
-	11,318	15,000		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
-	11,318	15,000		Total Function 3300:	15,000		15,000		15,000	
-	22,318	65,000		Total Object Type Requirements:	65,000		65,000		65,000	
-	22,318	-		Total Fund 200:	-		-		-	

210 - Title I - YR. 1
Total: \$149,495

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		210 - Title I - YR. 1	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	140,201	-		4500 - Restrict. Rev. From Fed. Government	149,495		149,495		149,495	
-	140,201	-		Total Function 0000:	149,495		149,495		149,495	
-	140,201	-		Total Object Type Resources:	149,495		149,495		149,495	
				Requirements						
				<u>1272 - Title I</u>						
-	68,219	-		0111 - Licensed Salaries	71,497	1.00	71,497	1.00	71,497	1.00
-	20,421	-		0112 - Classified Salaries	23,201	0.88	23,201	0.88	23,201	0.88
-	6,536	-		0210 - Public Employees Retirement System	10,697		10,697		10,697	
-	5,318	-		0212 - Employee Contribution Pick-Up	5,682		5,682		5,682	
-	7,534	-		0213 - PERS Bond 1	8,049		8,049		8,049	
-	6,474	-		0220 - Social Security Administration	7,244		7,244		7,244	
-	621	-		0231 - Worker's Compensation	445		445		445	
-	21,978	-		0241 - Medical Insurance	22,680		22,680		22,680	
-	63	-		0243 - Life Insurance	-		-		-	
-	254	-		0244 - LTD Insurance	-		-		-	
-	29	-		0245 - Employee Assistance Programs	-		-		-	
-	445	-		0247 - STD Insurance	-		-		-	
-	534	-		0410 - Consumable Supplies and Materials	-		-		-	
-	138,426	-		Total Function 1272:	149,495	1.88	149,495	1.88	149,495	1.88
				<u>2240 - Instructional Staff Development</u>						
-	1,524	-		0340 - Travel	-		-		-	
-	1,524	-		Total Function 2240:	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
-	251	-		0410 - Consumable Supplies and Materials	-		-		-	
-	251	-		Total Function 3360:	-		-		-	
-	140,201	-		Total Object Type Requirements:	149,495	1.88	149,495	1.88	149,495	1.88
-	-	-		Total Fund 210:	-	1.88	-	1.88	-	1.88

211 - Title I - YR. 2
Total: \$20,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		211 - Title I - YR. 2	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
133,750	-	145,327		4500 - Restrict. Rev. From Fed. Government	20,000		20,000		20,000	
133,750	-	145,327		Total Function 0000:	20,000		20,000		20,000	
133,750	-	145,327		Total Object Type Resources:	20,000		20,000		20,000	
				Requirements						
				<u>1272 - Title I</u>						
66,232	-	70,095	1.00	0111 - Licensed Salaries	-		-		-	
20,398	-	21,638	0.88	0112 - Classified Salaries	-		-		-	
2,482	-	-		0165 - Vacation Payoff	-		-		-	
6,482	-	10,317		0210 - Public Employees Retirement System	-		-		-	
5,347	-	5,504		0212 - Employee Contribution Pick-Up	-		-		-	
7,575	-	7,797		0213 - PERS Bond 1	-		-		-	
5,853	-	7,018		0220 - Social Security Administration	-		-		-	
628	-	431		0231 - Worker's Compensation	-		-		-	
17,224	-	22,380		0241 - Medical Insurance	-		-		-	
61	-	-		0243 - Life Insurance	-		-		-	
221	-	-		0244 - LTD Insurance	-		-		-	
28	-	-		0245 - Employee Assistance Programs	-		-		-	
375	-	-		0246 - District Paid Hsa	-		-		-	
390	-	-		0247 - STD Insurance	-		-		-	
120	-	-		0249 - Retirement Benefits	-		-		-	
133,415	-	145,180	1.88	Total Function 1272:	-		-		-	
				<u>3360 - Welfare Activities Services</u>						
336	-	147		0410 - Consumable Supplies and Materials	20,000		20,000		20,000	
336	-	147		Total Function 3360:	20,000		20,000		20,000	
133,750	-	145,327	1.88	Total Object Type Requirements:	20,000		20,000		20,000	
-	-	-	1.88	Total Fund 211:	-		-		-	

212 - IDEA Enhancement Grant
Total: \$2,650

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		212 - IDEA Enhancement Grant	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,045	-	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
2,652	2,446	2,650		4500 - Restrict. Rev. From Fed. Government	2,650		2,650		2,650	
3,697	2,446	2,650		Total Function 0000:	2,650		2,650		2,650	
3,697	2,446	2,650		Total Object Type Resources:	2,650		2,650		2,650	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
1,024	-	600		0121 - Substitutes - Licensed	600		600		600	
1,182	-	-		0154 - Extra Duty	-		-		-	
79	-	68		0210 - Public Employees Retirement System	68		68		68	
33	-	36		0212 - Employee Contribution Pick-Up	36		36		36	
76	-	51		0213 - PERS Bond 1	51		51		51	
185	-	46		0220 - Social Security Administration	46		46		46	
18	-	3		0231 - Worker's Compensation	3		3		3	
-	-	429		0340 - Travel	429		429		429	
-	-	300		0640 - Dues and Fees	300		300		300	
2,597	-	1,533		Total Function 1250:	1,533		1,533		1,533	
				<u>2240 - Instructional Staff Development</u>						
869	-	600		0121 - Substitutes - Licensed	600		600		600	
16	-	68		0210 - Public Employees Retirement System	68		68		68	
-	-	36		0212 - Employee Contribution Pick-Up	36		36		36	
44	-	51		0213 - PERS Bond 1	51		51		51	
66	-	46		0220 - Social Security Administration	46		46		46	
6	-	3		0231 - Worker's Compensation	3		3		3	
98	-	313		0340 - Travel	313		313		313	
1,100	-	1,117		Total Function 2240:	1,117		1,117		1,117	
3,697	-	2,650		Total Object Type Requirements:	2,650		2,650		2,650	
-	(2,446)	-		Total Fund 212:	-		-		-	

213 - SPR&I IDEA Part B
Total: \$2,112

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		213 - SPR&I IDEA Part B	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,283	2,114	1,860		4500 - Restrict. Rev. From Fed. Government	2,112		2,112		2,112	
1,283	2,114	1,860		Total Function 0000:	2,112		2,112		2,112	
1,283	2,114	1,860		Total Object Type Resources:	2,112		2,112		2,112	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
695	-	900		0121 - Substitutes - Licensed	900		900		900	
11	-	103		0210 - Public Employees Retirement System	103		103		103	
-	-	54		0212 - Employee Contribution Pick-Up	54		54		54	
15	-	77		0213 - PERS Bond 1	77		77		77	
53	-	69		0220 - Social Security Administration	69		69		69	
5	-	5		0231 - Worker's Compensation	5		5		5	
420	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
84	43	652		0410 - Consumable Supplies and Materials	904		904		904	
1,283	43	1,860		Total Function 1250:	2,112		2,112		2,112	
1,283	43	1,860		Total Object Type Requirements:	2,112		2,112		2,112	
-	(2,071)	-		Total Fund 213:	-		-		-	

214 - IDEA Grant, Section 611
Total: \$244,060

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		214 - IDEA Grant, Section 611	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	215,557	-		4500 - Restrict. Rev. From Fed. Government	244,060		244,060		244,060	
-	215,557	-		Total Function 0000:	244,060		244,060		244,060	
-	215,557	-		Total Object Type Resources:	244,060		244,060		244,060	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
-	-	-		0121 - Substitutes - Licensed	500		500		500	
-	-	-		0210 - Public Employees Retirement System	57		57		57	
-	-	-		0212 - Employee Contribution Pick-Up	30		30		30	
-	-	-		0213 - PERS Bond 1	43		43		43	
-	-	-		0220 - Social Security Administration	38		38		38	
-	-	-		0231 - Worker's Compensation	3		3		3	
-	-	-		0243 - Life Insurance	35		35		35	
-	-	-		0244 - LTD Insurance	100		100		100	
-	-	-		0245 - Employee Assistance Programs	15		15		15	
-	-	-		0247 - STD Insurance	200		200		200	
-	-	-		0340 - Travel	500		500		500	
-	-	-		0389 - Other Non Instruction, Prof.	288		288		288	
-	-	-		Total Function 1250:	1,809		1,809		1,809	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	45,042	-		0111 - Licensed Salaries	56,074	0.86	56,074	0.86	56,074	0.86
-	58,057	-		0112 - Classified Salaries	60,593	1.88	60,593	1.88	60,593	1.88
-	7,287	-		0210 - Public Employees Retirement System	12,272		12,272		12,272	
-	6,186	-		0212 - Employee Contribution Pick-Up	7,001		7,001		7,001	
-	8,763	-		0213 - PERS Bond 1	9,916		9,916		9,916	
-	7,150	-		0220 - Social Security Administration	8,925		8,925		8,925	
-	737	-		0231 - Worker's Compensation	548		548		548	
-	30,212	-		0241 - Medical Insurance	31,659		31,659		31,659	
-	95	-		0243 - Life Insurance	150		150		150	
-	379	-		0244 - LTD Insurance	350		350		350	
-	45	-		0245 - Employee Assistance Programs	50		50		50	
-	457	-		0247 - STD Insurance	600		600		600	
-	120	-		0249 - Retirement Benefits	-		-		-	
-	-	-		0389 - Other Non Instruction, Prof.	1,134		1,134		1,134	
-	164,532	-		Total Function 2150:	189,272	2.74	189,272	2.74	189,272	2.74
				<u>2190 - Service Direction, Student Support Services</u>						
-	35,625	-		0113 - Administrators	39,015	0.38	39,015	0.38	39,015	0.38
-	292	-		0133 - Cell Phone Stipend	293		293		293	
-	979	-		0210 - Public Employees Retirement System	3,960		3,960		3,960	
-	898	-		0212 - Employee Contribution Pick-Up	2,376		2,376		2,376	
-	1,272	-		0213 - PERS Bond 1	3,366		3,366		3,366	
-	2,638	-		0220 - Social Security Administration	3,029		3,029		3,029	
-	246	-		0231 - Worker's Compensation	186		186		186	
-	5,784	-		0241 - Medical Insurance	450		450		450	
-	30	-		0243 - Life Insurance	-		-		-	
-	66	-		0244 - LTD Insurance	-		-		-	
-	6	-		0245 - Employee Assistance Programs	-		-		-	
-	174	-		0247 - STD Insurance	-		-		-	
-	-	-		0340 - Travel	304		304		304	
-	48,010	-		Total Function 2190:	52,979	0.38	52,979	0.38	52,979	0.38
-	212,542	-		Total Object Type Requirements:	244,060	3.11	244,060	3.11	244,060	3.11
-	(3,015)	-		Total Fund 214:	-	3.11	-	3.11	-	3.11

215 - IDEA Grant, Section 611

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		215 - IDEA Grant, Section 611	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
203,870	-	237,710		4500 - Restrict. Rev. From Fed. Government	-		-		-	
203,870	-	237,710		Total Function 0000:	-		-		-	
203,870	-	237,710		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
29,998	-	-		0113 - Administrators	-		-		-	
-	-	500		0121 - Substitutes - Licensed	-		-		-	
3,214	-	57		0210 - Public Employees Retirement System	-		-		-	
1,800	-	30		0212 - Employee Contribution Pick-Up	-		-		-	
2,550	-	43		0213 - PERS Bond 1	-		-		-	
2,067	-	38		0220 - Social Security Administration	-		-		-	
209	-	3		0231 - Worker's Compensation	-		-		-	
4,261	-	-		0241 - Medical Insurance	-		-		-	
27	-	35		0243 - Life Insurance	-		-		-	
48	-	100		0244 - LTD Insurance	-		-		-	
5	-	15		0245 - Employee Assistance Programs	-		-		-	
124	-	200		0247 - STD Insurance	-		-		-	
820	-	-		0249 - Retirement Benefits	-		-		-	
-	-	500		0340 - Travel	-		-		-	
-	-	1,000		0389 - Other Non Instruction, Prof.	-		-		-	
-	-	1,033		0410 - Consumable Supplies and Materials	-		-		-	
-	-	1,000		0460 - Non-Consumable Items	-		-		-	
45,123	-	4,554		Total Function 1250:	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
50,303	-	45,863	0.86	0111 - Licensed Salaries	-		-		-	
52,534	-	62,613	2.00	0112 - Classified Salaries	-		-		-	
-	-	390		0143 - Insurance Opt Out	-		-		-	
191	-	-		0144 - Salary In Lieu of Sect 125	-		-		-	
1,148	-	-		0165 - Vacation Payoff	-		-		-	
6,721	-	11,504		0210 - Public Employees Retirement System	-		-		-	
4,751	-	6,532		0212 - Employee Contribution Pick-Up	-		-		-	
6,731	-	9,253		0213 - PERS Bond 1	-		-		-	
7,075	-	8,328		0220 - Social Security Administration	-		-		-	
712	-	511		0231 - Worker's Compensation	-		-		-	
27,429	-	32,612		0241 - Medical Insurance	-		-		-	
94	-	150		0243 - Life Insurance	-		-		-	
370	-	350		0244 - LTD Insurance	-		-		-	
43	-	50		0245 - Employee Assistance Programs	-		-		-	
428	-	600		0247 - STD Insurance	-		-		-	
-	-	1,134		0389 - Other Non Instruction, Prof.	-		-		-	
99	-	-		0440 - Periodicals	-		-		-	
158,627	-	179,890	2.86	Total Function 2150:	-		-		-	
				<u>2190 - Service Direction, Student Support Services</u>						
-	-	38,250	0.38	0113 - Administrators	-		-		-	
-	-	3,821		0210 - Public Employees Retirement System	-		-		-	
-	-	2,295		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	3,251		0213 - PERS Bond 1	-		-		-	
-	-	2,926		0220 - Social Security Administration	-		-		-	
-	-	180		0231 - Worker's Compensation	-		-		-	
-	-	500		0340 - Travel	-		-		-	
120	-	-		0465 - Technology Supplies	-		-		-	
120	-	51,223	0.38	Total Function 2190:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
-	-	2,043		0340 - Travel	-		-		-	
-	-	2,043		Total Function 2240:	-		-		-	
203,870	-	237,710	3.24	Total Object Type Requirements:	-		-		-	
-	-	-	3.24	Total Fund 215:	-		-		-	

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

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		218 - IDEA, Section 619	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,978	3,154	1,300		4500 - Restrict. Rev. From Fed. Government	1,300		1,300		1,300	
-	1,893	-		5400 - Resources - Beginning Fund Balance	-		-		-	
3,978	5,047	1,300		<i>Total Function 0000:</i>	1,300		1,300		1,300	
3,978	5,047	1,300		<i>Total Object Type Resources:</i>	1,300		1,300		1,300	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
1,925	-	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	
147	-	38		0220 - Social Security Administration	38		38		38	
13	-	3		0231 - Worker's Compensation	3		3		3	
-	-	129		0410 - Consumable Supplies and Materials	129		129		129	
2,085	-	800		<i>Total Function 1250:</i>	800		800		800	
				<u>2150 - Speech Pathology and Audiology Services</u>						
-	-	500		0319 - Other Instructional, Professional and Technical S	500		500		500	
-	-	500		<i>Total Function 2150:</i>	500		500		500	
2,085	-	1,300		<i>Total Object Type Requirements:</i>	1,300		1,300		1,300	
(1,893)	(5,047)	-		<i>Total Fund 218:</i>	-		-		-	

225 - Title II A - Teacher Quality
Total: \$20,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		225 - Title II A - Teacher Quality	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
26,877	20,698	38,425		4500 - Restrict. Rev. From Fed. Government	20,000		20,000		20,000	
26,877	20,698	38,425		Total Function 0000:	20,000		20,000		20,000	
26,877	20,698	38,425		Total Object Type Resources:	20,000		20,000		20,000	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
1,129	-	8,000		0121 - Substitutes - Licensed	2,000		2,000		2,000	
5,250	1,831	-		0154 - Extra Duty	-		-		-	
398	154	911		0210 - Public Employees Retirement System	228		228		228	
249	93	480		0212 - Employee Contribution Pick-Up	120		120		120	
411	132	680		0213 - PERS Bond 1	170		170		170	
430	139	612		0220 - Social Security Administration	153		153		153	
41	13	46		0231 - Worker's Compensation	11		11		11	
(136)	22	-		0241 - Medical Insurance	-		-		-	
(3)	-	-		0243 - Life Insurance	-		-		-	
(1)	-	-		0245 - Employee Assistance Programs	-		-		-	
(16)	-	-		0247 - STD Insurance	-		-		-	
17,571	4,032	9,900		0340 - Travel	5,000		5,000		5,000	
-	5,241	-		0389 - Other Non Instruction, Prof.	7,700		7,700		7,700	
1,519	1,567	9,256		0390 - Other General Professional and □ Technological Servi	3,618		3,618		3,618	
35	-	-		0410 - Consumable Supplies and Materials	-		-		-	
-	7,026	8,540		0470 - Computer Software	1,000		1,000		1,000	
-	447	-		0640 - Dues and Fees	-		-		-	
26,877	20,698	38,425		Total Function 2240:	20,000		20,000		20,000	
26,877	20,698	38,425		Total Object Type Requirements:	20,000		20,000		20,000	
-	-	-		Total Fund 225:	-		-		-	

226 - Title II A - Teacher Quality
Total: \$38,425

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		226 - Title II A - Teacher Quality	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
19,201	12,848	20,000		4500 - Restrict. Rev. From Fed. Government	38,425		38,425		38,425	
19,201	12,848	20,000		Total Function 0000:	38,425		38,425		38,425	
19,201	12,848	20,000		Total Object Type Resources:	38,425		38,425		38,425	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
208	1,491	2,000		0121 - Substitutes - Licensed	8,000		8,000		8,000	
2,273	160	-		0154 - Extra Duty	-		-		-	
191	43	228		0210 - Public Employees Retirement System	911		911		911	
159	6	120		0212 - Employee Contribution Pick-Up	480		480		480	
232	60	170		0213 - PERS Bond 1	680		680		680	
222	126	153		0220 - Social Security Administration	612		612		612	
22	12	11		0231 - Worker's Compensation	46		46		46	
66	5	-		0241 - Medical Insurance	-		-		-	
-	20,557	-		0248 - Tuition Reimbursement	-		-		-	
965	-	5,000		0340 - Travel	9,900		9,900		9,900	
-	-	7,700		0389 - Other Non Instruction, Prof.	-		-		-	
4,993	-	3,618		0390 - Other General Professional and □ Technological Servi	9,256		9,256		9,256	
8,190	502	1,000		0470 - Computer Software	8,540		8,540		8,540	
17,520	22,962	20,000		Total Function 2240:	38,425		38,425		38,425	
				<u>2490 - Other Support Services-School Administration</u>						
1,382	-	-		0340 - Travel	-		-		-	
299	-	-		0640 - Dues and Fees	-		-		-	
1,681	-	-		Total Function 2490:	-		-		-	
19,201	22,962	20,000		Total Object Type Requirements:	38,425		38,425		38,425	
-	10,115	-		Total Fund 226:	-		-		-	

227 - Specified Donations/PMS (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	227 - Specified Donations/PMS (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
4,937	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
4,937	-	-		Total Function 0000:	-		-		-	
4,937	-	-		Total Object Type Resources:	-		-		-	
				Requirements						
				1121 - Middle/Junior High Programs, 6-8						
60	-	-		0410 - Consumable Supplies and Materials	-		-		-	
4,877	-	-		0460 - Non-Consumable Items	-		-		-	
4,937	-	-		Total Function 1121:	-		-		-	
4,937	-	-		Total Object Type Requirements:	-		-		-	
-	-	-		Total Fund 227:	-		-		-	

232 - AVID - Miller Foundation
Total: \$9,695

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		232 - AVID - Miller Foundation	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		3299 - Other Restricted Grants-In-Aid	9,695		9,695		9,695	
-	-	-		<i>Total Function 0000:</i>	9,695		9,695		9,695	
-	-	-		<i>Total Object Type Resources:</i>	9,695		9,695		9,695	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	-	-		0340 - Travel	8,725		8,725		8,725	
-	-	-		0410 - Consumable Supplies and Materials	970		970		970	
-	-	-		<i>Total Function 2240:</i>	9,695		9,695		9,695	
-	-	-		<i>Total Object Type Requirements:</i>	9,695		9,695		9,695	
-	-	-		<i>Total Fund 232:</i>	-		-		-	

233 - Title III - EL Outcomes
Total: \$20,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		233 - Title III - EL Outcomes	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	62,877	-		3299 - Other Restricted Grants-In-Aid	-		-		-	
-	-	90,000		4500 - Restrict. Rev. From Fed. Government	20,000		20,000		20,000	
-	62,877	90,000		Total Function 0000:	20,000		20,000		20,000	
-	62,877	90,000		Total Object Type Resources:	20,000		20,000		20,000	
				Requirements						
				<u>1111 - Primary, K-5</u>						
-	1,930	-		0121 - Substitutes - Licensed	-		-		-	
-	27	-		0210 - Public Employees Retirement System	-		-		-	
-	37	-		0213 - PERS Bond 1	-		-		-	
-	148	-		0220 - Social Security Administration	-		-		-	
-	14	-		0231 - Worker's Compensation	-		-		-	
-	2,155	-		Total Function 1111:	-		-		-	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	571	-		0121 - Substitutes - Licensed	-		-		-	
-	5	-		0210 - Public Employees Retirement System	-		-		-	
-	3	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	4	-		0213 - PERS Bond 1	-		-		-	
-	43	-		0220 - Social Security Administration	-		-		-	
-	4	-		0231 - Worker's Compensation	-		-		-	
-	630	-		Total Function 1121:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	351	-		0121 - Substitutes - Licensed	-		-		-	
-	16	-		0210 - Public Employees Retirement System	-		-		-	
-	22	-		0213 - PERS Bond 1	-		-		-	
-	27	-		0220 - Social Security Administration	-		-		-	
-	3	-		0231 - Worker's Compensation	-		-		-	
-	419	-		Total Function 1131:	-		-		-	
				<u>1291 - English Language Learner Programs</u>						
-	1,224	-		0154 - Extra Duty	-		-		-	
-	80	-		0210 - Public Employees Retirement System	-		-		-	
-	73	-		0212 - Employee Contribution Pick-Up	-		-		-	
-	104	-		0213 - PERS Bond 1	-		-		-	
-	93	-		0220 - Social Security Administration	-		-		-	
-	8	-		0231 - Worker's Compensation	-		-		-	
-	41	-		0241 - Medical Insurance	-		-		-	
-	14,878	30,000		0340 - Travel	10,000		10,000		10,000	
-	9,935	15,000		0380 - Non-Inst. Prof. and Tech	-		-		-	
-	51	-		0400 - Supplies and Materials	-		-		-	
-	6,199	15,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
-	400	10,000		0470 - Computer Software	-		-		-	
-	8,778	10,000		0480 - Computer Hardware	-		-		-	
-	16,388	10,000		0640 - Dues and Fees	-		-		-	
-	58,253	90,000		Total Function 1291:	20,000		20,000		20,000	
-	61,456	90,000		Total Object Type Requirements:	20,000		20,000		20,000	
-	(1,421)	-		Total Fund 233:	-		-		-	

234 - Title III - EL Outcomes
Total: \$90,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		234 - Title III - EL Outcomes	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		4500 - Restrict. Rev. From Fed. Government	90,000		90,000		90,000	
-	-	-		<i>Total Function 0000:</i>	90,000		90,000		90,000	
-	-	-		<i>Total Object Type Resources:</i>	90,000		90,000		90,000	
				Requirements						
				<u>1291 - English Language Learner Programs</u>						
-	-	-		0340 - Travel	30,000		30,000		30,000	
-	-	-		0380 - Non-Inst. Prof. and Tech	15,000		15,000		15,000	
-	-	-		0410 - Consumable Supplies and Materials	15,000		15,000		15,000	
-	-	-		0470 - Computer Software	10,000		10,000		10,000	
-	-	-		0480 - Computer Hardware	10,000		10,000		10,000	
-	-	-		0640 - Dues and Fees	10,000		10,000		10,000	
-	-	-		<i>Total Function 1291:</i>	90,000		90,000		90,000	
-	-	-		<i>Total Object Type Requirements:</i>	90,000		90,000		90,000	
-	-	-		<i>Total Fund 234:</i>	-		-		-	

238 - Suicide Prevention-Benton County

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		238 - Suicide Prevention-Benton County	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	1,000		1920 - Contrib/Donation Private Source	-		-		-	
366	-	-		1990 - Miscellaneous	-		-		-	
2,354	34	555		5400 - Resources - Beginning Fund Balance	-		-		-	
2,720	34	1,555		Total Function 0000:	-		-		-	
2,720	34	1,555		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>1111 - Primary, K-5</u>						
747	-	-		0154 - Extra Duty	-		-		-	
68	-	-		0210 - Public Employees Retirement System	-		-		-	
45	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
63	-	-		0213 - PERS Bond 1	-		-		-	
49	-	-		0220 - Social Security Administration	-		-		-	
5	-	-		0231 - Worker's Compensation	-		-		-	
8	-	-		0241 - Medical Insurance	-		-		-	
986	-	-		Total Function 1111:	-		-		-	
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
414	-	-		0410 - Consumable Supplies and Materials	-		-		-	
414	-	-		Total Function 1121:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	-	555		0319 - Other Instructional, Professional and Technical S	-		-		-	
1,286	-	1,000		0410 - Consumable Supplies and Materials	-		-		-	
1,286	-	1,555		Total Function 1131:	-		-		-	
2,686	-	1,555		Total Object Type Requirements:	-		-		-	
(34)	(34)	-		Total Fund 238:	-		-		-	

242 - Carl Perkins
Total: \$11,045

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		242 - Carl Perkins	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
10,607	6,916	11,045		4700 - Grants-In-Aid From The Federal □ Government Through	11,045		11,045		11,045	
(3)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
10,604	6,916	11,045		Total Function 0000:	11,045		11,045		11,045	
10,604	6,916	11,045		Total Object Type Resources:	11,045		11,045		11,045	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
2,567	1,140	1,900		0121 - Substitutes - Licensed	1,900		1,900		1,900	
-	288	-		0154 - Extra Duty	-		-		-	
-	36	216		0210 - Public Employees Retirement System	216		216		216	
-	17	114		0212 - Employee Contribution Pick-Up	114		114		114	
-	32	162		0213 - PERS Bond 1	162		162		162	
199	109	144		0220 - Social Security Administration	144		144		144	
11	10	11		0231 - Worker's Compensation	11		11		11	
-	4	-		0241 - Medical Insurance	-		-		-	
1,499	177	900		0340 - Travel	900		900		900	
1,204	1,444	7,500		0410 - Consumable Supplies and Materials	7,500		7,500		7,500	
4,158	3,967	98		0460 - Non-Consumable Items	98		98		98	
9,638	7,224	11,045		Total Function 1131:	11,045		11,045		11,045	
				<u>2240 - Instructional Staff Development</u>						
966	-	-		0340 - Travel	-		-		-	
966	-	-		Total Function 2240:	-		-		-	
10,604	7,224	11,045		Total Object Type Requirements:	11,045		11,045		11,045	
-	308	-		Total Fund 242:	-		-		-	

244 - Oregon Community Foundation, Ready to Learn

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	244 - Oregon Community Foundation, Ready to Learn		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
2,095	2,095	2,100		5400 - Resources - Beginning Fund Balance	-		-		-	
2,095	2,095	2,100		Total Function 0000:	-		-		-	
2,095	2,095	2,100		Total Object Type Resources:	-		-		-	
				Requirements						
				2230 - Assessment and Testing						
-	-	2,100		0410 - Consumable Supplies and Materials	-		-		-	
-	-	2,100		Total Function 2230:	-		-		-	
-	-	2,100		Total Object Type Requirements:	-		-		-	
(2,095)	(2,095)	-		Total Fund 244:	-		-		-	

246 - Pacific Power - Oregon Solar Incentive Program

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	246 - Pacific Power - Oregon Solar Incentive Program		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
21,140	21,140	-		5400 - Resources - Beginning Fund Balance	-		-		-	
21,140	21,140	-		Total Function 0000:	-		-		-	
21,140	21,140	-		Total Object Type Resources:	-		-		-	
				Requirements						
				5200 - Transfers of Funds						
-	21,140	-		0710 - Fund Modifications	-		-		-	
-	21,140	-		Total Function 5200:	-		-		-	
-	21,140	-		Total Object Type Requirements:	-		-		-	
(21,140)	-	-		Total Fund 246:	-		-		-	

248 - Project Lead The Way-PMS

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	248 - Project Lead The Way-PMS		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,144	1,144	1,145		5400 - Resources - Beginning Fund Balance	-		-		-	
1,144	1,144	1,145		Total Function 0000:	-		-		-	
1,144	1,144	1,145		Total Object Type Resources:	-		-		-	
				Requirements						
				2240 - Instructional Staff Development						
-	-	1,145		0340 - Travel	-		-		-	
-	-	1,145		Total Function 2240:	-		-		-	
-	-	1,145		Total Object Type Requirements:	-		-		-	
(1,144)	(1,144)	-		Total Fund 248:	-		-		-	

250 - Educator Effectiveness/Common Core

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		250 - Educator Effectiveness/Common Core	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,794	-	3,794		5400 - Resources - Beginning Fund Balance	-		-		-	
3,794	-	3,794		Total Function 0000:	-		-		-	
3,794	-	3,794		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>2240 - Instructional Staff Development</u>						
-	-	2,300		0121 - Substitutes - Licensed	-		-		-	
-	-	262		0210 - Public Employees Retirement System	-		-		-	
-	-	138		0212 - Employee Contribution Pick-Up	-		-		-	
-	-	196		0213 - PERS Bond 1	-		-		-	
-	-	176		0220 - Social Security Administration	-		-		-	
-	-	13		0231 - Worker's Compensation	-		-		-	
3,794	-	709		0340 - Travel	-		-		-	
3,794	-	3,794		Total Function 2240:	-		-		-	
3,794	-	3,794		Total Object Type Requirements:	-		-		-	
-	-	-		Total Fund 250:	-		-		-	

252 - MTSS Lea Coaches - YR 2
Total: \$19,207

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		252 - MTSS Lea Coaches - YR 2	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		3299 - Other Restricted Grants-In-Aid	19,207		19,207		19,207	
-	-	-		<i>Total Function 0000:</i>	19,207		19,207		19,207	
-	-	-		<i>Total Object Type Resources:</i>	19,207		19,207		19,207	
				Requirements						
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
-	-	-		0130 - Additional Salary	10,000		10,000		10,000	
-	-	-		0210 - Public Employees Retirement System	2,278		2,278		2,278	
-	-	-		0212 - Employee Contribution Pick-Up	1,200		1,200		1,200	
-	-	-		0213 - PERS Bond 1	1,700		1,700		1,700	
-	-	-		0220 - Social Security Administration	1,530		1,530		1,530	
-	-	-		0231 - Worker's Compensation	114		114		114	
-	-	-		0410 - Consumable Supplies and Materials	2,385		2,385		2,385	
-	-	-		<i>Total Function 1250:</i>	19,207		19,207		19,207	
-	-	-		<i>Total Object Type Requirements:</i>	19,207		19,207		19,207	
-	-	-		<i>Total Fund 252:</i>	-		-		-	

253 - LBL ESD - Extended Assessment
Total: \$660

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		253 - LBL ESD - Extended Assessment	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
640	680	660		3299 - Other Restricted Grants-In-Aid	660		660		660	
257	710	-		5400 - Resources - Beginning Fund Balance	-		-		-	
897	1,390	660		Total Function 0000:	660		660		660	
897	1,390	660		Total Object Type Resources:	660		660		660	
				Requirements						
				<u>2230 - Assessment and Testing</u>						
174	-	480		0121 - Substitutes - Licensed	480		480		480	
-	-	55		0210 - Public Employees Retirement System	55		55		55	
-	-	29		0212 - Employee Contribution Pick-Up	29		29		29	
-	-	41		0213 - PERS Bond 1	41		41		41	
12	-	37		0220 - Social Security Administration	37		37		37	
2	-	3		0231 - Worker's Compensation	3		3		3	
-	-	15		0410 - Consumable Supplies and Materials	15		15		15	
187	-	660		Total Function 2230:	660		660		660	
187	-	660		Total Object Type Requirements:	660		660		660	
(710)	(1,390)	-		Total Fund 253:	-		-		-	

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

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		254 - Kindergarten Partnership & Innovation Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
818	31,461	27,537		3199 - Other Unrestricted Grants-In-Aid	22,500		22,500		22,500	
818	31,461	27,537		Total Function 0000:	22,500		22,500		22,500	
818	31,461	27,537		Total Object Type Resources:	22,500		22,500		22,500	
				Requirements						
				<u>1140 - Pre-Kindergarten Programs</u>						
-	-	-		0113 - Administrators	-		-		-	
-	5,949	6,150		0154 - Extra Duty	-		-		-	
-	521	700		0210 - Public Employees Retirement System	-		-		-	
-	357	369		0212 - Employee Contribution Pick-Up	-		-		-	
-	506	523		0213 - PERS Bond 1	-		-		-	
-	446	470		0220 - Social Security Administration	-		-		-	
-	43	35		0231 - Worker's Compensation	-		-		-	
-	66	-		0241 - Medical Insurance	-		-		-	
-	-	500		0355 - Printing and Binding	500		500		500	
-	12,750	14,000		0374 - Other Tuition	10,293		10,293		10,293	
818	525	2,790		0410 - Consumable Supplies and Materials	9,707		9,707		9,707	
-	-	2,000		0690 - Grant Indirect Charges	2,000		2,000		2,000	
818	21,162	27,537		Total Function 1140:	22,500		22,500		22,500	
818	21,162	27,537		Total Object Type Requirements:	22,500		22,500		22,500	
-	(10,299)	-		Total Fund 254:	-		-		-	

257 - Farm to School, Botany

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	257 - Farm to School, Botany		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
4,138	34,634	-		3199 - Other Unrestricted Grants-In-Aid	-		-		-	
4,138	34,634	-		Total Function 0000:	-		-		-	
4,138	34,634	-		Total Object Type Resources:	-		-		-	
				Requirements						
				1131 - High School Programs, 9-12						
-	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	-		-		-	
1,623	-	-		0390 - Other General Professional and □ Technological Servi	-		-		-	
481	2,260	-		0410 - Consumable Supplies and Materials	-		-		-	
2,035	-	-		0460 - Non-Consumable Items	-		-		-	
4,138	27,156	-		Total Function 1131:	-		-		-	
4,138	27,156	-		Total Object Type Requirements:	-		-		-	
-	(7,478)	-		Total Fund 257:	-		-		-	

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

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		258 - Terry Selby Memorial	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,500	1,500	1,500		1920 - Contrib/Donation Private Source	1,500		1,500		1,500	
1,500	1,500	1,500		Total Function 0000:	1,500		1,500		1,500	
1,500	1,500	1,500		Total Object Type Resources:	1,500		1,500		1,500	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
1,500	-	-		0410 - Consumable Supplies and Materials	-		-		-	
-	1,613	1,500		0460 - Non-Consumable Items	1,500		1,500		1,500	
1,500	1,613	1,500		Total Function 1131:	1,500		1,500		1,500	
1,500	1,613	1,500		Total Object Type Requirements:	1,500		1,500		1,500	
-	113	-		Total Fund 258:	-		-		-	

260 - Meyer Memorial/PMS (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	260 - Meyer Memorial/PMS (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
60	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
60	-	-		<i>Total Function 0000:</i>	-		-		-	
60	-	-		<i>Total Object Type Resources:</i>	-		-		-	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
60	-	-		0410 - Consumable Supplies and Materials	-		-		-	
60	-	-		<i>Total Function 1121:</i>	-		-		-	
60	-	-		<i>Total Object Type Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund 260:</i>	-		-		-	

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

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		262 - MY Future, MY Choice	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,839	-	2,000		2200 - Restricted Revenue	5,000		5,000		5,000	
(78)	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,761	-	2,000		Total Function 0000:	5,000		5,000		5,000	
2,761	-	2,000		Total Object Type Resources:	5,000		5,000		5,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
434	614	300		0121 - Substitutes - Licensed	300		300		300	
871	1,025	-		0154 - Extra Duty	-		-		-	
53	67	34		0210 - Public Employees Retirement System	34		34		34	
52	62	18		0212 - Employee Contribution Pick-Up	18		18		18	
74	87	26		0213 - PERS Bond 1	26		26		26	
95	124	23		0220 - Social Security Administration	23		23		23	
9	11	2		0231 - Worker's Compensation	2		2		2	
56	51	-		0241 - Medical Insurance	-		-		-	
-	-	-		0340 - Travel	1,000		1,000		1,000	
1,117	1,193	926		0410 - Consumable Supplies and Materials	2,926		2,926		2,926	
2,761	3,236	1,329		Total Function 1131:	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 2240:	671		671		671	
2,761	3,236	2,000		Total Object Type Requirements:	5,000		5,000		5,000	
-	3,236	-		Total Fund 262:	-		-		-	

263 - Reconnecting Youth Program

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	263 - Reconnecting Youth Program		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,330	1,330	1,330		5400 - Resources - Beginning Fund Balance	-		-		-	
1,330	1,330	1,330		Total Function 0000:	-		-		-	
1,330	1,330	1,330		Total Object Type Resources:	-		-		-	
				Requirements						
				1131 - High School Programs, 9-12						
-	-	1,000		0390 - Other General Professional and Technological Servi	-		-		-	
-	-	330		0410 - Consumable Supplies and Materials	-		-		-	
-	-	1,330		Total Function 1131:	-		-		-	
-	-	1,330		Total Object Type Requirements:	-		-		-	
(1,330)	(1,330)	-		Total Fund 263:	-		-		-	

264 - Interim/Formative Assessments

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	264 - Interim/Formative Assessments		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
522	522	523		5400 - Resources - Beginning Fund Balance	-		-		-	
522	522	523		Total Function 0000:	-		-		-	
522	522	523		Total Object Type Resources:	-		-		-	
				Requirements						
				2230 - Assessment and Testing						
-	-	523		0410 - Consumable Supplies and Materials	-		-		-	
-	-	523		Total Function 2230:	-		-		-	
-	-	523		Total Object Type Requirements:	-		-		-	
(522)	(522)	-		Total Fund 264:	-		-		-	

265 - CTE Revitalization Grant (History)
Total: \$7,500

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		265 - CTE Revitalization Grant (History)	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	6,176	-		3299 - Other Restricted Grants-In-Aid	7,500		7,500		7,500	
-	6,176	-		<i>Total Function 0000:</i>	7,500		7,500		7,500	
-	6,176	-		<i>Total Object Type Resources:</i>	7,500		7,500		7,500	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	-	-		0410 - Consumable Supplies and Materials	7,500		7,500		7,500	
-	6,176	-		0460 - Non-Consumable Items	-		-		-	
-	6,176	-		<i>Total Function 1131:</i>	7,500		7,500		7,500	
-	6,176	-		<i>Total Object Type Requirements:</i>	7,500		7,500		7,500	
-	-	-		<i>Total Fund 265:</i>	-		-		-	

266 - Specified Donations/CPS (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	266 - Specified Donations/CPS (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
2,035	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,035	-	-		Total Function 0000:	-		-		-	
2,035	-	-		Total Object Type Resources:	-		-		-	
				Requirements						
				1111 - Primary, K-5						
2,035	-	-		0410 - Consumable Supplies and Materials	-		-		-	
2,035	-	-		Total Function 1111:	-		-		-	
2,035	-	-		Total Object Type Requirements:	-		-		-	
-	-	-		Total Fund 266:	-		-		-	

270 - HS Grad and College and Career Readiness Fund -M98
Total: \$228,381

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		270 - HS Grad and College and Career Readiness Fund -M98	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		3299 - Other Restricted Grants-In-Aid	228,381		228,381		228,381	
-	-	-		<i>Total Function 0000:</i>	228,381		228,381		228,381	
-	-	-		<i>Total Object Type Resources:</i>	228,381		228,381		228,381	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
-	-	-		0111 - Licensed Salaries	9,584	0.17	9,584	0.17	9,584	0.17
-	-	-		0210 - Public Employees Retirement System	957		957		957	
-	-	-		0212 - Employee Contribution Pick-Up	575		575		575	
-	-	-		0213 - PERS Bond 1	815		815		815	
-	-	-		0220 - Social Security Administration	733		733		733	
-	-	-		0231 - Worker's Compensation	45		45		45	
-	-	-		0241 - Medical Insurance	1,816		1,816		1,816	
-	-	-		0311 - Instruction Services	6,153		6,153		6,153	
-	-	-		<i>Total Function 1121:</i>	20,678	0.17	20,678	0.17	20,678	0.17
				<u>1131 - High School Programs, 9-12</u>						
-	-	-		0311 - Instruction Services	18,200		18,200		18,200	
-	-	-		<i>Total Function 1131:</i>	18,200		18,200		18,200	
				<u>2210 - Improvement of Instruction Service</u>						
-	-	-		0111 - Licensed Salaries	125,291	1.83	125,291	1.83	125,291	1.83
-	-	-		0210 - Public Employees Retirement System	16,327		16,327		16,327	
-	-	-		0212 - Employee Contribution Pick-Up	7,517		7,517		7,517	
-	-	-		0213 - PERS Bond 1	10,650		10,650		10,650	
-	-	-		0220 - Social Security Administration	9,585		9,585		9,585	
-	-	-		0231 - Worker's Compensation	589		589		589	
-	-	-		0241 - Medical Insurance	19,544		19,544		19,544	
-	-	-		<i>Total Function 2210:</i>	189,503	1.83	189,503	1.83	189,503	1.83
-	-	-		<i>Total Object Type Requirements:</i>	228,381	2.00	228,381	2.00	228,381	2.00
-	-	-		<i>Total Fund 270:</i>	-	2.00	-	2.00	-	2.00

271 - Public Purpose Fund - Energy Efficiency Projects

Total: \$258,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		271 - Public Purpose Fund - Energy Efficiency Projects	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
31,988	80,452	32,000		1990 - Miscellaneous	33,000		33,000		33,000	
165,146	197,134	231,750		5400 - Resources - Beginning Fund Balance	225,000		225,000		225,000	
197,134	277,586	263,750		<i>Total Function 0000:</i>	258,000		258,000		258,000	
197,134	277,586	263,750		<i>Total Object Type Resources:</i>	258,000		258,000		258,000	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	-	138,625		0322 - Repairs and Maintenance Services	132,875		132,875		132,875	
-	-	2,000		0324 - Rentals	2,000		2,000		2,000	
-	-	50,000		0410 - Consumable Supplies and Materials	50,000		50,000		50,000	
-	-	23,125		0460 - Non-Consumable Items	23,125		23,125		23,125	
-	-	213,750		<i>Total Function 2542:</i>	208,000		208,000		208,000	
				<u>4150 - Building Acquisition, Construction, and Improvements</u>						
-	-	50,000		0460 - Non-Consumable Items	50,000		50,000		50,000	
-	-	50,000		<i>Total Function 4150:</i>	50,000		50,000		50,000	
-	-	263,750		<i>Total Object Type Requirements:</i>	258,000		258,000		258,000	
(197,134)	(277,586)	-		<i>Total Fund 271:</i>	-		-		-	

272 - Specified Donations/PHS (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	272 - Specified Donations/PHS (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
1,868	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
1,868	-	-		Total Function 0000:	-		-		-	
1,868	-	-		Total Object Type Resources:	-		-		-	
				Requirements						
				1131 - High School Programs, 9-12						
1,868	-	-		0410 - Consumable Supplies and Materials	-		-		-	
1,868	-	-		Total Function 1131:	-		-		-	
1,868	-	-		Total Object Type Requirements:	-		-		-	
-	-	-		Total Fund 272:	-		-		-	

277 - Forestry Related Grants
Total: \$2,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		277 - Forestry Related Grants	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
10,000	-	1,000		1920 - Contrib/Donation Private Source	1,000		1,000		1,000	
-	10,000	1,000		5400 - Resources - Beginning Fund Balance	1,000		1,000		1,000	
10,000	10,000	2,000		<i>Total Function 0000:</i>	2,000		2,000		2,000	
10,000	10,000	2,000		<i>Total Object Type Resources:</i>	2,000		2,000		2,000	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
-	1,843	-		0410 - Consumable Supplies and Materials	-		-		-	
-	6,819	2,000		0460 - Non-Consumable Items	2,000		2,000		2,000	
-	8,661	2,000		<i>Total Function 1131:</i>	2,000		2,000		2,000	
-	8,661	2,000		<i>Total Object Type Requirements:</i>	2,000		2,000		2,000	
(10,000)	(1,339)	-		<i>Total Fund 277:</i>	-		-		-	

278 - Robotics

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	278 - Robotics		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	2,500	-		1920 - Contrib/Donation Private Source	-		-		-	
4,500	4,000	4,500		3299 - Other Restricted Grants-In-Aid	-		-		-	
4,500	6,500	4,500		Total Function 0000:	-		-		-	
4,500	6,500	4,500		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
479	-	-		0410 - Consumable Supplies and Materials	-		-		-	
479	-	-		Total Function 1131:	-		-		-	
				<u>1132 - High School Extra Curricular</u>						
1,021	825	3,500		0410 - Consumable Supplies and Materials	-		-		-	
3,000	4,566	1,000		0640 - Dues and Fees	-		-		-	
4,021	5,391	4,500		Total Function 1132:	-		-		-	
4,500	5,391	4,500		Total Object Type Requirements:	-		-		-	
-	(1,109)	-		Total Fund 278:	-		-		-	

284 - PES-Student Body Funds
Total: \$90,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		284 - PES-Student Body Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Fund Balance						
				<u>0000 - Undesignated</u>						
55,260	66,404	50,000		9701 - Begining Fund Balance Student □ Activities	50,000		50,000		50,000	
55,260	66,404	50,000		Total Function 0000:	50,000		50,000		50,000	
55,260	66,404	50,000		Total Object Type Fund Balance:	50,000		50,000		50,000	
				Resources						
				<u>0000 - Undesignated</u>						
1,151	8,401	5,000		1920 - Contrib/Donation Private Source	5,000		5,000		5,000	
30	-	-		1960 - Recovery of Prior Years' Expenditure	-		-		-	
59,510	35,106	35,000		1990 - Miscellaneous	35,000		35,000		35,000	
60,691	43,507	40,000		Total Function 0000:	40,000		40,000		40,000	
60,691	43,507	40,000		Total Object Type Resources:	40,000		40,000		40,000	
				Requirements						
				<u>1113 - Elementary Extra Curricular</u>						
-	2,975	-		0340 - Travel	-		-		-	
6,808	32	12,000		0389 - Other Non Instruction, Prof.	10,000		10,000		10,000	
38,601	36,957	72,000		0410 - Consumable Supplies and Materials	74,000		74,000		74,000	
3,857	1,398	5,500		0460 - Non-Consumable Items	5,500		5,500		5,500	
281	127	500		0640 - Dues and Fees	500		500		500	
49,548	41,490	90,000		Total Function 1113:	90,000		90,000		90,000	
49,548	41,490	90,000		Total Object Type Requirements:	90,000		90,000		90,000	
(66,404)	(68,421)	-		Total Fund 284:	-		-		-	

285 - PMS-Student Body Funds
Total: \$154,790

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		285 - PMS-Student Body Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Fund Balance						
				<u>0000 - Undesignated</u>						
86,371	82,837	83,790		9701 - Begining Fund Balance Student □ Activities	83,790		83,790		83,790	
86,371	82,837	83,790		Total Function 0000:	83,790		83,790		83,790	
86,371	82,837	83,790		Total Object Type Fund Balance:	83,790		83,790		83,790	
				Resources						
				<u>0000 - Undesignated</u>						
2,924	2,254	2,500		1740 - Fees	2,500		2,500		2,500	
18,380	21,710	22,000		1741 - Sports Participation Fees	20,000		20,000		20,000	
1,050	3,935	6,300		1920 - Contrib/Donation Private Source	6,300		6,300		6,300	
49,953	52,080	42,200		1990 - Miscellaneous	42,200		42,200		42,200	
72,307	79,980	73,000		Total Function 0000:	71,000		71,000		71,000	
72,307	79,980	73,000		Total Object Type Resources:	71,000		71,000		71,000	
				Requirements						
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
6,489	1,338	10,000		0310 - Instruct., Prof. and Tech. Service	10,000		10,000		10,000	
25	25	-		0311 - Instruction Services	-		-		-	
-	172	500		0319 - Other Instructional, Professional and □ Technical S	500		500		500	
7,168	8,347	500		0324 - Rentals	500		500		500	
1,825	1,740	1,100		0389 - Other Non Instruction, Prof.	1,100		1,100		1,100	
58,841	74,942	129,690		0410 - Consumable Supplies and Materials	129,690		129,690		129,690	
755	-	-		0413 - Uniforms	-		-		-	
672	3,152	11,000		0460 - Non-Consumable Items	9,000		9,000		9,000	
66	-	4,000		0641 - Student Dues & Fees	4,000		4,000		4,000	
75,841	89,716	156,790		Total Function 1122:	154,790		154,790		154,790	
75,841	89,716	156,790		Total Object Type Requirements:	154,790		154,790		154,790	
(82,837)	(73,101)	-		Total Fund 285:	-		-		-	

286 - PHS-Student Body Funds
Total: \$519,010

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		286 - PHS-Student Body Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Fund Balance						
				<u>0000 - Undesignated</u>						
266,983	230,921	200,000		9701 - Begining Fund Balance Student □ Activities	50,800		50,800		50,800	
266,983	230,921	200,000		Total Function 0000:	50,800		50,800		50,800	
266,983	230,921	200,000		Total Object Type Fund Balance:	50,800		50,800		50,800	
				Resources						
				<u>0000 - Undesignated</u>						
-	7	10		1510 - Interest On Investments	10		10		10	
49,492	50,892	38,600		1740 - Fees	38,600		38,600		38,600	
70,429	63,962	75,000		1741 - Sports Participation Fees	70,000		70,000		70,000	
385,197	356,175	397,900		1990 - Miscellaneous	359,600		359,600		359,600	
505,118	471,036	511,510		Total Function 0000:	468,210		468,210		468,210	
505,118	471,036	511,510		Total Object Type Resources:	468,210		468,210		468,210	
				Requirements						
				<u>1132 - High School Extra Curricular</u>						
4,956	3,722	20,000		0310 - Instruct., Prof. and Tech. Service	5,000		5,000		5,000	
580	-	1,000		0311 - Instruction Services	1,000		1,000		1,000	
-	450	-		0318 - Professional and Improvement Costs □ for Non-Instruc	-		-		-	
480	1,035	7,210		0322 - Repairs and Maintenance Services	5,210		5,210		5,210	
11,485	21,472	11,000		0324 - Rentals	5,000		5,000		5,000	
690	1,469	4,000		0340 - Travel	1,000		1,000		1,000	
172	-	1,000		0341 - Travel, Local In District	1,000		1,000		1,000	
29,763	60,423	30,200		0342 - Travel, Out of District	22,200		22,200		22,200	
5,975	14	7,500		0355 - Printing and Binding	5,000		5,000		5,000	
27,346	33,244	23,500		0389 - Other Non Instruction, Prof.	23,000		23,000		23,000	
327,525	276,153	489,500		0410 - Consumable Supplies and Materials	378,000		378,000		378,000	
27,769	24,029	32,500		0413 - Uniforms	25,000		25,000		25,000	
20,589	10,824	18,700		0460 - Non-Consumable Items	11,700		11,700		11,700	
173	-	-		0465 - Technology Supplies	-		-		-	
3,658	-	-		0480 - Computer Hardware	-		-		-	
13,725	-	15,000		0540 - Depreciable Equipment	5,000		5,000		5,000	
65,977	46,811	50,400		0641 - Student Dues & Fees	30,900		30,900		30,900	
540,863	479,645	711,510		Total Function 1132:	519,010		519,010		519,010	
540,863	479,645	711,510		Total Object Type Requirements:	519,010		519,010		519,010	
(231,237)	(222,312)	-		Total Fund 286:	-		-		-	

288 - Drivers Ed
Total: \$19,506

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		288 - Drivers Ed	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
16,150	5,150	6,094		1742 - Driver's Ed Fees	6,094		6,094		6,094	
4,343	15,188	11,000		3204 - Driver Education	11,000		11,000		11,000	
3,645	(1,988)	-		5400 - Resources - Beginning Fund Balance	2,412		2,412		2,412	
24,138	18,350	17,094		Total Function 0000:	19,506		19,506		19,506	
24,138	18,350	17,094		Total Object Type Resources:	19,506		19,506		19,506	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
15,944	16,206	12,000		0154 - Extra Duty	11,000		11,000		11,000	
1,471	1,645	1,367		0210 - Public Employees Retirement System	2,506		2,506		2,506	
957	972	720		0212 - Employee Contribution Pick-Up	1,320		1,320		1,320	
1,355	1,377	1,020		0213 - PERS Bond 1	1,870		1,870		1,870	
1,140	1,179	918		0220 - Social Security Administration	1,684		1,684		1,684	
113	114	69		0231 - Worker's Compensation	126		126		126	
93	14	-		0241 - Medical Insurance	-		-		-	
-	10	-		0340 - Travel	-		-		-	
904	1,178	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
21,976	22,694	17,094		Total Function 1131:	19,506		19,506		19,506	
				<u>2240 - Instructional Staff Development</u>						
150	-	-		0340 - Travel	-		-		-	
150	-	-		Total Function 2240:	-		-		-	
				<u>5200 - Transfers of Funds</u>						
4,000	-	-		0700 - Transfers	-		-		-	
4,000	-	-		Total Function 5200:	-		-		-	
26,126	22,694	17,094		Total Object Type Requirements:	19,506		19,506		19,506	
1,988	4,344	-		Total Fund 288:	-		-		-	

289 - Outdoor School
Total: \$45,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		289 - Outdoor School	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
3,240	-	-		1920 - Contrib/Donation Private Source	-		-		-	
5,500	-	-		2200 - Restricted Revenue	-		-		-	
-	-	-		3299 - Other Restricted Grants-In-Aid	45,000		45,000		45,000	
8,740	-	-		<i>Total Function 0000:</i>	45,000		45,000		45,000	
8,740	-	-		<i>Total Object Type Resources:</i>	45,000		45,000		45,000	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
7,023	-	-		0154 - Extra Duty	10,000		10,000		10,000	
421	-	-		0210 - Public Employees Retirement System	2,278		2,278		2,278	
259	-	-		0212 - Employee Contribution Pick-Up	1,200		1,200		1,200	
367	-	-		0213 - PERS Bond 1	1,700		1,700		1,700	
537	-	-		0220 - Social Security Administration	1,530		1,530		1,530	
51	-	-		0231 - Worker's Compensation	114		114		114	
81	-	-		0241 - Medical Insurance	-		-		-	
8,740	-	-		<i>Total Function 1121:</i>	16,822		16,822		16,822	
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
-	-	-		0374 - Other Tuition	28,178		28,178		28,178	
-	-	-		<i>Total Function 1122:</i>	28,178		28,178		28,178	
8,740	-	-		<i>Total Object Type Requirements:</i>	45,000		45,000		45,000	
-	-	-		<i>Total Fund 289:</i>	-		-		-	

290 - Specified Donations/PES (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	290 - Specified Donations/PES (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
5,902	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
5,902	-	-		Total Function 0000:	-		-		-	
5,902	-	-		Total Object Type Resources:	-		-		-	
				Requirements						
				1111 - Primary, K-5						
5,902	-	-		0410 - Consumable Supplies and Materials	-		-		-	
5,902	-	-		Total Function 1111:	-		-		-	
5,902	-	-		Total Object Type Requirements:	-		-		-	
-	-	-		Total Fund 290:	-		-		-	

292 - Food Service - Flow Through
Total: \$263,400

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		292 - Food Service - Flow Through	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
9,885	5,812	3,400		3299 - Other Restricted Grants-In-Aid	3,400		3,400		3,400	
242,107	256,380	255,000		4500 - Restrict. Rev. From Fed. Government	255,000		255,000		255,000	
-	25,078	-		4901 - Federal Commodities	-		-		-	
3,536	8,425	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
5,161	7,010	-		5400 - Resources - Beginning Fund Balance	-		-		-	
260,689	302,706	263,400		Total Function 0000:	263,400		263,400		263,400	
260,689	302,706	263,400		Total Object Type Resources:	263,400		263,400		263,400	
				Requirements						
				<u>2520 - Fiscal Services</u>						
-	-	6,000		0640 - Dues and Fees	6,000		6,000		6,000	
-	-	6,000		Total Function 2520:	6,000		6,000		6,000	
				<u>3120 - Food Preparation and Dispensing Services</u>						
249,338	259,664	251,400		0390 - Other General Professional and Technological Servi	251,400		251,400		251,400	
2,011	2,792	1,000		0410 - Consumable Supplies and Materials	1,000		1,000		1,000	
-	25,078	-		0451 - Federal Commodities	-		-		-	
2,330	1,549	5,000		0460 - Non-Consumable Items	5,000		5,000		5,000	
253,679	289,083	257,400		Total Function 3120:	257,400		257,400		257,400	
253,679	289,083	263,400		Total Object Type Requirements:	263,400		263,400		263,400	
(7,010)	(13,622)	-		Total Fund 292:	-		-		-	

293 - Inspired
Total: \$5,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		293 - Inspired	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
5,000	5,100	5,000		1920 - Contrib/Donation Private Source	-		-		-	
-	-	5,000		5200 - Interfund Transfers	5,000		5,000		5,000	
5,000	5,100	10,000		<i>Total Function 0000:</i>	5,000		5,000		5,000	
5,000	5,100	10,000		<i>Total Object Type Resources:</i>	5,000		5,000		5,000	
				Requirements						
				<u>2210 - Improvement of Instruction Service</u>						
5,000	800	5,000		0390 - Other General Professional and Technological Servi	5,000		5,000		5,000	
-	4,993	5,000		0410 - Consumable Supplies and Materials	-		-		-	
5,000	5,793	10,000		<i>Total Function 2210:</i>	5,000		5,000		5,000	
5,000	5,793	10,000		<i>Total Object Type Requirements:</i>	5,000		5,000		5,000	
-	693	-		<i>Total Fund 293:</i>	-		-		-	

295 - Pool Operations Fund
Total: \$187,200

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		295 - Pool Operations Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
1,840	998	2,000		1800 - Community Services Activities	2,000		2,000		2,000	
11,166	5,653	25,177		1801 - Pool: Swimming Lessons	10,000		10,000		10,000	
678	316	1,300		1802 - Pool: Aerobics Classes	1,300		1,300		1,300	
4,405	4,025	4,000		1803 - Pool: Memberships	4,000		4,000		4,000	
2,791	2,951	4,000		1804 - Pool: Multiple Swim Passes	4,000		4,000		4,000	
2,035	773	5,200		1805 - Pool: Rentals	5,200		5,200		5,200	
7,375	4,800	7,000		1806 - Pool: Dolphins Fees	7,000		7,000		7,000	
1,038	-	500		1808 - Pool: Special/Events	500		500		500	
1,008	230	2,000		1809 - Acquafit Membership	2,000		2,000		2,000	
900	685	2,200		1810 - Acquafit Multi Pass	2,200		2,200		2,200	
30,357	56,076	49,000		1920 - Contrib/Donation Private Source	49,000		49,000		49,000	
5,000	-	-		1990 - Miscellaneous	-		-		-	
40,000	90,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
8,495	9,603	(16,900)		5400 - Resources - Beginning Fund Balance	50,000		50,000		50,000	
117,088	176,109	135,477		Total Function 0000:	187,200		187,200		187,200	
117,088	176,109	135,477		Total Object Type Resources:	187,200		187,200		187,200	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
7,193	7,706	7,860	0.20	0114 - Managerial - Classified	8,024	0.20	8,024	0.20	8,024	0.20
29	88	-		0166 - Sick Leave Incentive	88		88		88	
458	489	785		0210 - Public Employees Retirement System	19		19		19	
433	468	472		0212 - Employee Contribution Pick-Up	11		11		11	
614	663	668		0213 - PERS Bond 1	15		15		15	
540	595	601		0220 - Social Security Administration	627		627		627	
54	57	37		0231 - Worker's Compensation	311		311		311	
1,896	2,021	3,522		0241 - Medical Insurance	-		-		-	
11	12	13		0243 - Life Insurance	13		13		13	
44	53	75		0244 - LTD Insurance	75		75		75	
4	5	5		0245 - Employee Assistance Programs	5		5		5	
28	34	34		0247 - STD Insurance	34		34		34	
38	-	-		0249 - Retirement Benefits	-		-		-	
11,342	12,191	14,072	0.20	Total Function 1131:	9,222	0.20	9,222	0.20	9,222	0.20
				<u>3320 - Community Recreation Services</u>						
15,215	15,932	16,250	0.42	0114 - Managerial - Classified	17,051	0.43	17,051	0.43	17,051	0.43
17,702	16,408	20,000		0125 - Pool/Lifeguard	20,000		20,000		20,000	
7,881	6,229	10,000		0126 - Pool/Instructor	10,000		10,000		10,000	
16,239	4,799	18,000		0127 - Pool/Supervisor	18,000		18,000		18,000	
144	-	-		0142 - Comp Time	-		-		-	
111	-	-		0165 - Vacation Payoff	-		-		-	
59	-	-		0166 - Sick Leave Incentive	-		-		-	
1,494	1,279	7,090		0210 - Public Employees Retirement System	5,467		5,467		5,467	
923	956	3,855		0212 - Employee Contribution Pick-Up	2,880		2,880		2,880	
1,749	1,679	5,461		0213 - PERS Bond 1	4,080		4,080		4,080	
4,361	3,315	4,915		0220 - Social Security Administration	4,976		4,976		4,976	
461	340	350		0231 - Worker's Compensation	932		932		932	
3,920	4,177	7,280		0241 - Medical Insurance	-		-		-	
23	26	26		0243 - Life Insurance	26		26		26	
91	110	70		0244 - LTD Insurance	70		70		70	
9	9	9		0245 - Employee Assistance Programs	9		9		9	
59	71	69		0247 - STD Insurance	69		69		69	
79	-	-		0249 - Retirement Benefits	-		-		-	
5,291	45,621	10,000		0322 - Repairs and Maintenance Services	65,916		65,916		65,916	
40	-	-		0324 - Rentals	-		-		-	
9,209	6,341	6,000		0325 - Electricity	6,000		6,000		6,000	
143	2,383	3,000		0326 - Fuel	3,000		3,000		3,000	
2,830	10,818	3,480		0327 - Water and Sewage	10,000		10,000		10,000	
427	117	600		0354 - Advertising	600		600		600	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		295 - Pool Operations Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	662	600		0389 - Other Non Instruction, Prof.	600		600		600	
5,408	2,248	2,500		0410 - Consumable Supplies and Materials	2,500		2,500		2,500	
1,232	860	500		0460 - Non-Consumable Items	5,000		5,000		5,000	
1,044	280	700		0640 - Dues and Fees	700		700		700	
-	-	650		0670 - Taxes and Licenses	102		102		102	
96,142	124,660	121,405	0.42	Total Function 3320:	177,978	0.43	177,978	0.43	177,978	0.43
107,484	136,851	135,477	0.63	Total Object Type Requirements:	187,200	0.63	187,200	0.63	187,200	0.63
(9,603)	(39,258)	-	0.63	Total Fund 295:	-	0.63	-	0.63	-	0.63

296 - Available

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	296 - Available		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				0000 - Undesignated						
5,000	-	-		1920 - Contrib/Donation Private Source	-		-		-	
-	5,000	-		5400 - Resources - Beginning Fund Balance	-		-		-	
5,000	5,000	-		Total Function 0000:	-		-		-	
5,000	5,000	-		Total Object Type Resources:	-		-		-	
(5,000)	(5,000)	-		Total Fund 296:	-		-		-	

298 - Middle School - Extra Curricular Activities (History)

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	298 - Middle School - Extra Curricular Activities (History)		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
18,150	-	-		1741 - Sports Participation Fees	-		-		-	
6,489	-	-		1990 - Miscellaneous	-		-		-	
31,834	-	-		5200 - Interfund Transfers	-		-		-	
(8,891)	(128)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
47,583	(128)	-		Total Function 0000:	-		-		-	
47,583	(128)	-		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>1122 - Middle/Junior High School Extra Curricular</u>						
348	-	-		0121 - Substitutes - Licensed	-		-		-	
22,108	-	-		0150 - Coaching/Athletics	-		-		-	
9,532	-	-		0154 - Extra Duty	-		-		-	
2,267	-	-		0210 - Public Employees Retirement System	-		-		-	
1,338	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
1,895	-	-		0213 - PERS Bond 1	-		-		-	
2,418	-	-		0220 - Social Security Administration	-		-		-	
232	-	-		0231 - Worker's Compensation	-		-		-	
489	-	-		0241 - Medical Insurance	-		-		-	
3,547	-	-		0319 - Other Instructional, Professional and Technical S	-		-		-	
90	-	-		0640 - Dues and Fees	-		-		-	
44,264	-	-		Total Function 1122:	-		-		-	
				<u>2550 - Student Transportation Services</u>						
3,448	-	-		0332 - Non-reimbursable Student Transport.	-		-		-	
3,448	-	-		Total Function 2550:	-		-		-	
47,711	-	-		Total Object Type Requirements:	-		-		-	
128	128	-		Total Fund 298:	-		-		-	

299 - High School - Extra Curricular Activities

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	299 - High School - Extra Curricular Activities		2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
71,855	-	-		1741 - Sports Participation Fees	-		-		-	
137,559	-	-		5200 - Interfund Transfers	-		-		-	
11,383	(5,727)	-		5400 - Resources - Beginning Fund Balance	-		-		-	
220,796	(5,727)	-		Total Function 0000:	-		-		-	
220,796	(5,727)	-		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>1132 - High School Extra Curricular</u>						
120,116	-	-		0150 - Coaching/Athletics	-		-		-	
2,981	-	-		0152 - Athletic Supervision	-		-		-	
15,357	-	-		0154 - Extra Duty	-		-		-	
4,964	-	-		0210 - Public Employees Retirement System	-		-		-	
2,046	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
4,659	-	-		0213 - PERS Bond 1	-		-		-	
10,410	-	-		0220 - Social Security Administration	-		-		-	
1,017	-	-		0231 - Worker's Compensation	-		-		-	
501	-	-		0241 - Medical Insurance	-		-		-	
117	-	-		0310 - Instruct., Prof. and Tech. Service	-		-		-	
3,166	-	-		0322 - Repairs and Maintenance Services	-		-		-	
1,272	-	-		0324 - Rentals	-		-		-	
1,110	-	-		0340 - Travel	-		-		-	
2,500	-	-		0389 - Other Non Instruction, Prof.	-		-		-	
17,616	-	-		0410 - Consumable Supplies and Materials	-		-		-	
4,040	-	-		0413 - Uniforms	-		-		-	
194	-	-		0460 - Non-Consumable Items	-		-		-	
4,689	-	-		0640 - Dues and Fees	-		-		-	
196,756	-	-		Total Function 1132:	-		-		-	
				<u>2120 - Guidance Services</u>						
1,500	-	-		0153 - Extended Contract	-		-		-	
161	-	-		0210 - Public Employees Retirement System	-		-		-	
90	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
128	-	-		0213 - PERS Bond 1	-		-		-	
112	-	-		0220 - Social Security Administration	-		-		-	
11	-	-		0231 - Worker's Compensation	-		-		-	
41	-	-		0241 - Medical Insurance	-		-		-	
2,042	-	-		Total Function 2120:	-		-		-	
				<u>2550 - Student Transportation Services</u>						
27,726	-	-		0332 - Non-reimbursable Student Transport.	-		-		-	
27,726	-	-		Total Function 2550:	-		-		-	
226,524	-	-		Total Object Type Requirements:	-		-		-	
5,727	5,727	-		Total Fund 299:	-		-		-	

312 - Debt Service - 2007 Refunding of 1999 Bond Issue

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		312 - Debt Service - 2007 Refunding of 1999 Bond Issue	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
746,386	840,330	661,100		1111 - Current Year's Taxes	-		-		-	
12,013	10,267	10,150		1112 - Prior Year's Taxes	-		-		-	
2,553	2,163	1,800		1190 - Penalties and Interest On Taxes	-		-		-	
98	268	200		1510 - Interest On Investments	-		-		-	
257,879	204,723	193,000		5400 - Resources - Beginning Fund Balance	-		-		-	
1,018,929	1,057,750	866,250		Total Function 0000:	-		-		-	
1,018,929	1,057,750	866,250		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>5110 - Long-Term Debt Service</u>						
705,000	760,000	825,000		0610 - Redemption of Principal	-		-		-	
109,207	79,221	41,250		0621 - Regular Interest	-		-		-	
814,207	839,221	866,250		Total Function 5110:	-		-		-	
814,207	839,221	866,250		Total Object Type Requirements:	-		-		-	
(204,723)	(218,529)	-		Total Fund 312:	-		-		-	

314 - Debt Service - 2010 Construction Bonds
Total: \$4,143,647

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		314 - Debt Service - 2010 Construction Bonds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
973,598	1,090,938	1,027,500		1111 - Current Year's Taxes	2,015,000		2,015,000		2,015,000	
15,574	13,302	12,818		1112 - Prior Year's Taxes	15,225		15,225		15,225	
3,312	2,809	2,300		1190 - Penalties and Interest On Taxes	2,300		2,300		2,300	
999,235	998,380	988,000		1510 - Interest On Investments	1,000,000		1,000,000		1,000,000	
630,701	562,586	546,206		5400 - Resources - Beginning Fund Balance	1,111,122		1,111,122		1,111,122	
2,622,421	2,668,015	2,576,824		Total Function 0000:	4,143,647		4,143,647		4,143,647	
2,622,421	2,668,015	2,576,824		Total Object Type Resources:	4,143,647		4,143,647		4,143,647	
				Requirements						
				<u>5110 - Long-Term Debt Service</u>						
850,000	905,000	970,000		0610 - Redemption of Principal	380,000		380,000		380,000	
1,209,834	1,182,037	1,150,000		0621 - Regular Interest	1,109,600		1,109,600		1,109,600	
2,059,834	2,087,037	2,120,000		Total Function 5110:	1,489,600		1,489,600		1,489,600	
				<u>7001 - Ending Balance</u>						
-	-	456,824		0820 - Reserved for Next Year	2,654,047		2,654,047		2,654,047	
-	-	456,824		Total Function 7001:	2,654,047		2,654,047		2,654,047	
2,059,834	2,087,037	2,576,824		Total Object Type Requirements:	4,143,647		4,143,647		4,143,647	
(562,586)	(580,978)	-		Total Fund 314:	-		-		-	

350 - Debt Service - PERS UAL Bonds
Total: \$1,595,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		350 - Debt Service - PERS UAL Bonds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
47	756	-		1510 - Interest On Investments	-		-		-	
532,447	587,091	626,010		1970 - Services Provided Other Funds	660,000		660,000		660,000	
655,342	712,738	600,000		5400 - Resources - Beginning Fund Balance	935,000		935,000		935,000	
1,187,836	1,300,585	1,226,010		Total Function 0000:	1,595,000		1,595,000		1,595,000	
1,187,836	1,300,585	1,226,010		Total Object Type Resources:	1,595,000		1,595,000		1,595,000	
				Requirements						
				<u>5100 - Debt Service</u>						
114,106	116,394	119,000		0610 - Redemption of Principal	119,100		119,100		119,100	
360,992	383,704	407,010		0621 - Regular Interest	431,025		431,025		431,025	
475,098	500,098	526,010		Total Function 5100:	550,125		550,125		550,125	
				<u>7001 - Ending Balance</u>						
-	-	700,000		0821 - Ending Balance	1,044,875		1,044,875		1,044,875	
-	-	700,000		Total Function 7001:	1,044,875		1,044,875		1,044,875	
475,098	500,098	1,226,010		Total Object Type Requirements:	1,595,000		1,595,000		1,595,000	
(712,738)	(800,487)	-		Total Fund 350:	-		-		-	

400 - Capital Projects Funds
Total: \$417,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		400 - Capital Projects Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	-	-		1920 - Contrib/Donation Private Source	185,000		185,000		185,000	
5,473	7,303	9,000		1990 - Miscellaneous	7,000		7,000		7,000	
-	121,140	55,000		5200 - Interfund Transfers	100,000		100,000		100,000	
24,494	29,967	147,380		5400 - Resources - Beginning Fund Balance	125,000		125,000		125,000	
29,967	158,410	211,380		Total Function 0000:	417,000		417,000		417,000	
29,967	158,410	211,380		Total Object Type Resources:	417,000		417,000		417,000	
				Requirements						
				<u>2540 - Operation and Maintenance of Plant Services</u>						
-	3,385	-		0322 - Repairs and Maintenance Services	-		-		-	
-	3,385	-		Total Function 2540:	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	2,957	148,661		0322 - Repairs and Maintenance Services	150,000		150,000		150,000	
-	-	25,000		0460 - Non-Consumable Items	-		-		-	
-	-	10,000		0541 - Initial/ Add'l Equipment Purchase	-		-		-	
-	2,957	183,661		Total Function 2542:	150,000		150,000		150,000	
				<u>4110 - Service Area Direction</u>						
-	-	-		0383 - Architect/Engineer Services	13,500		13,500		13,500	
-	-	-		Total Function 4110:	13,500		13,500		13,500	
				<u>4120 - Site Acquisition and Development Services</u>						
-	-	-		0530 - Improvements Other Than Buildings	161,000		161,000		161,000	
-	-	-		0640 - Dues and Fees	10,500		10,500		10,500	
-	-	-		Total Function 4120:	171,500		171,500		171,500	
				<u>4150 - Building Acquisition, Construction, and Improvements</u>						
-	2,987	22,719		0322 - Repairs and Maintenance Services	77,000		77,000		77,000	
-	-	5,000		0530 - Improvements Other Than Buildings	5,000		5,000		5,000	
-	2,987	27,719		Total Function 4150:	82,000		82,000		82,000	
-	9,329	211,380		Total Object Type Requirements:	417,000		417,000		417,000	
(29,967)	(149,082)	-		Total Fund 400:	-		-		-	

405 - Technology Replacement Fund
Total: \$61,440

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		405 - Technology Replacement Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
48,000	75,000	50,000		5200 - Interfund Transfers	50,000		50,000		50,000	
29,799	35,139	11,440		5400 - Resources - Beginning Fund Balance	11,440		11,440		11,440	
77,799	110,139	61,440		Total Function 0000:	61,440		61,440		61,440	
77,799	110,139	61,440		Total Object Type Resources:	61,440		61,440		61,440	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
7,374	3,687	6,350		0465 - Technology Supplies	6,350		6,350		6,350	
7,374	3,687	6,350		Total Function 1121:	6,350		6,350		6,350	
				<u>1131 - High School Programs, 9-12</u>						
8,862	4,431	7,633		0465 - Technology Supplies	7,633		7,633		7,633	
8,862	4,431	7,633		Total Function 1131:	7,633		7,633		7,633	
				<u>2662 - Systems Analysis Services</u>						
22,148	42,266	27,457		0465 - Technology Supplies	27,457		27,457		27,457	
-	-	5,000		0470 - Computer Software	5,000		5,000		5,000	
4,276	33,260	15,000		0480 - Computer Hardware	15,000		15,000		15,000	
26,424	75,526	47,457		Total Function 2662:	47,457		47,457		47,457	
42,660	83,644	61,440		Total Object Type Requirements:	61,440		61,440		61,440	
(35,139)	(26,496)	-		Total Fund 405:	-		-		-	

407 - Vehicle Replacement Fund
Total: \$15,101

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		407 - Vehicle Replacement Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	6,300	-		1990 - Miscellaneous	-		-		-	
38,000	-	-		5150 - Loan Receipts	-		-		-	
12,000	10,000	-		5200 - Interfund Transfers	10,000		10,000		10,000	
11,703	1,765	5,101		5400 - Resources - Beginning Fund Balance	5,101		5,101		5,101	
61,703	18,065	5,101		Total Function 0000:	15,101		15,101		15,101	
61,703	18,065	5,101		Total Object Type Resources:	15,101		15,101		15,101	
				Requirements						
				<u>1131 - High School Programs, 9-12</u>						
2,364	2,436	2,600		0324 - Rentals	2,600		2,600		2,600	
2,364	2,436	2,600		Total Function 1131:	2,600		2,600		2,600	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
1,222	-	1,901		0322 - Repairs and Maintenance Services	1,901		1,901		1,901	
53,400	-	-		0540 - Depreciable Equipment	-		-		-	
54,622	-	1,901		Total Function 2542:	1,901		1,901		1,901	
				<u>5110 - Long-Term Debt Service</u>						
2,266	6,124	-		0610 - Redemption of Principal	8,000		8,000		8,000	
686	2,731	600		0621 - Regular Interest	2,600		2,600		2,600	
2,952	8,855	600		Total Function 5110:	10,600		10,600		10,600	
59,938	11,292	5,101		Total Object Type Requirements:	15,101		15,101		15,101	
(1,765)	(6,774)	-		Total Fund 407:	-		-		-	

411 - Facility Improvement Fund (Kings Valley School)
Total: \$145,311

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		411 - Facility Improvement Fund (Kings Valley School)	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	105	12		1510 - Interest On Investments	144		144		144	
-	-	-		5200 - Interfund Transfers	(50,000)		(50,000)		(50,000)	
45,667	45,667	45,667		5300 - Sale of Or Compensation for Loss of □ Fixed Assets	45,667		45,667		45,667	
62,142	107,809	153,475		5400 - Resources - Beginning Fund Balance	149,500		149,500		149,500	
107,809	153,581	199,154		Total Function 0000:	145,311		145,311		145,311	
107,809	153,581	199,154		Total Object Type Resources:	145,311		145,311		145,311	
				Requirements						
				<u>4150 - Building Acquisition, Construction, and Improvements</u>						
-	-	199,154		0520 - Buildings Acquisition	145,311		145,311		145,311	
-	-	199,154		Total Function 4150:	145,311		145,311		145,311	
-	-	199,154		Total Object Type Requirements:	145,311		145,311		145,311	
(107,809)	(153,581)	-		Total Fund 411:	-		-		-	

414 - Facility Grant Funds 2013
Total: \$63,200

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		414 - Facility Grant Funds 2013	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
228,275	77,692	63,200		5400 - Resources - Beginning Fund Balance	63,200		63,200		63,200	
228,275	77,692	63,200		Total Function 0000:	63,200		63,200		63,200	
228,275	77,692	63,200		Total Object Type Resources:	63,200		63,200		63,200	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
18,504	14,498	15,000		0540 - Depreciable Equipment	15,000		15,000		15,000	
18,504	14,498	15,000		Total Function 1121:	15,000		15,000		15,000	
				<u>1131 - High School Programs, 9-12</u>						
-	-	10,000		0460 - Non-Consumable Items	10,000		10,000		10,000	
-	-	10,000		Total Function 1131:	10,000		10,000		10,000	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
70,061	-	25,000		0322 - Repairs and Maintenance Services	25,000		25,000		25,000	
-	-	10,000		0410 - Consumable Supplies and Materials	10,000		10,000		10,000	
15,884	-	3,200		0460 - Non-Consumable Items	3,200		3,200		3,200	
85,945	-	38,200		Total Function 2542:	38,200		38,200		38,200	
				<u>2662 - Systems Analysis Services</u>						
24,797	-	-		0322 - Repairs and Maintenance Services	-		-		-	
118	-	-		0410 - Consumable Supplies and Materials	-		-		-	
17,524	-	-		0460 - Non-Consumable Items	-		-		-	
3,695	-	-		0550 - Depreciable Technology	-		-		-	
46,133	-	-		Total Function 2662:	-		-		-	
150,583	14,498	63,200		Total Object Type Requirements:	63,200		63,200		63,200	
(77,692)	(63,194)	-		Total Fund 414:	-		-		-	

416 - Construction Bond 2010 - Tax-Exempt

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		416 - Construction Bond 2010 - Tax-Exempt	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
2,696	-	-		5400 - Resources - Beginning Fund Balance	-		-		-	
2,696	-	-		<i>Total Function 0000:</i>	-		-		-	
2,696	-	-		<i>Total Object Type Resources:</i>	-		-		-	
				Requirements						
				<u>1121 - Middle/Junior High Programs, 6-8</u>						
2,696	-	-		0540 - Depreciable Equipment	-		-		-	
2,696	-	-		<i>Total Function 1121:</i>	-		-		-	
2,696	-	-		<i>Total Object Type Requirements:</i>	-		-		-	
-	-	-		<i>Total Fund 416:</i>	-		-		-	

417 - Energy Incentive Grants

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		417 - Energy Incentive Grants	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
37,836	37,836	-		5400 - Resources - Beginning Fund Balance	-		-		-	
37,836	37,836	-		Total Function 0000:	-		-		-	
37,836	37,836	-		Total Object Type Resources:	-		-		-	
				Requirements						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	37,387	-		0322 - Repairs and Maintenance Services	-		-		-	
-	37,387	-		Total Function 2542:	-		-		-	
-	37,387	-		Total Object Type Requirements:	-		-		-	
(37,836)	(449)	-		Total Fund 417:	-		-		-	

600 - Internal Service Funds
Total: \$36,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		600 - Internal Service Funds	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
15,000	15,000	15,000		1970 - Services Provided Other Funds	15,000		15,000		15,000	
25,014	25,064	21,000		5400 - Resources - Beginning Fund Balance	21,000		21,000		21,000	
40,014	40,064	36,000		Total Function 0000:	36,000		36,000		36,000	
40,014	40,064	36,000		Total Object Type Resources:	36,000		36,000		36,000	
				Requirements						
				<u>2520 - Fiscal Services</u>						
14,150	18,644	35,100		0232 - Unemployment Compensation	35,100		35,100		35,100	
800	2,050	900		0389 - Other Non Instruction, Prof.	900		900		900	
14,950	20,694	36,000		Total Function 2520:	36,000		36,000		36,000	
14,950	20,694	36,000		Total Object Type Requirements:	36,000		36,000		36,000	
(25,064)	(19,370)	-		Total Fund 600:	-		-		-	

705 - Supplemental Retirement
Total: \$1,042,000

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		705 - Supplemental Retirement	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
488,515	467,607	420,000		1990 - Miscellaneous	250,000		250,000		250,000	
452,349	563,138	665,000		5400 - Resources - Beginning Fund Balance	792,000		792,000		792,000	
940,864	1,030,745	1,085,000		Total Function 0000:	1,042,000		1,042,000		1,042,000	
940,864	1,030,745	1,085,000		Total Object Type Resources:	1,042,000		1,042,000		1,042,000	
				Requirements						
				<u>2700 - Supplemental Retirement Program</u>						
35,326	25,850	-		0116 - Supplemental Retirement Stipends	-		-		-	
2,140	1,728	-		0220 - Social Security Administration	-		-		-	
340,260	338,461	350,000		0270 - Post Employment Retirement Benefits	286,000		286,000		286,000	
377,727	366,039	350,000		Total Function 2700:	286,000		286,000		286,000	
				<u>7001 - Ending Balance</u>						
-	-	735,000		0821 - Ending Balance	756,000		756,000		756,000	
-	-	735,000		Total Function 7001:	756,000		756,000		756,000	
377,727	366,039	1,085,000		Total Object Type Requirements:	1,042,000		1,042,000		1,042,000	
(563,138)	(664,706)	-		Total Fund 705:	-		-		-	

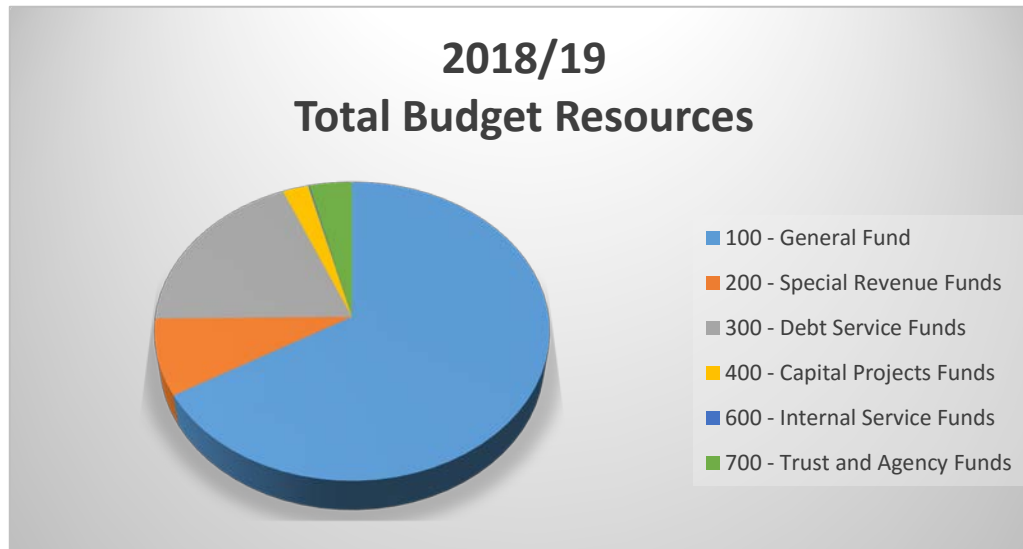
720 - Classified Employee Professional Development Fund
Total: \$113,500

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		720 - Classified Employee Professional Development Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				Resources						
				<u>0000 - Undesignated</u>						
-	121	-		1990 - Miscellaneous	-		-		-	
40,119	42,966	40,000		5200 - Interfund Transfers	25,000		25,000		25,000	
59,191	57,595	72,000		5400 - Resources - Beginning Fund Balance	88,500		88,500		88,500	
99,310	100,682	112,000		Total Function 0000:	113,500		113,500		113,500	
99,310	100,682	112,000		Total Object Type Resources:	113,500		113,500		113,500	
				Requirements						
				<u>1111 - Primary, K-5</u>						
2,166	800	-		0241 - Medical Insurance	-		-		-	
2,166	800	-		Total Function 1111:	-		-		-	
				<u>1131 - High School Programs, 9-12</u>						
-	76	-		0241 - Medical Insurance	-		-		-	
-	76	-		Total Function 1131:	-		-		-	
				<u>1221 - Learning Centers - Structured and Intensive</u>						
-	1,192	-		0241 - Medical Insurance	-		-		-	
-	1,192	-		Total Function 1221:	-		-		-	
				<u>1250 - Less Restrictive Programs for Students With Disabilities</u>						
13,755	3,876	-		0241 - Medical Insurance	-		-		-	
500	1,500	1,000		0246 - District Paid Hsa	1,000		1,000		1,000	
14,255	5,376	1,000		Total Function 1250:	1,000		1,000		1,000	
				<u>1272 - Title I</u>						
808	1,592	-		0241 - Medical Insurance	-		-		-	
1,000	1,500	-		0246 - District Paid Hsa	-		-		-	
1,808	3,092	-		Total Function 1272:	-		-		-	
				<u>2110 - Attendance and Social Work Services</u>						
21	-	-		0210 - Public Employees Retirement System	-		-		-	
21	-	-		0212 - Employee Contribution Pick-Up	-		-		-	
30	-	-		0213 - PERS Bond 1	-		-		-	
26	-	-		0220 - Social Security Administration	-		-		-	
3	-	-		0231 - Worker's Compensation	-		-		-	
1,712	1,227	-		0241 - Medical Insurance	-		-		-	
500	1,000	2,000		0246 - District Paid Hsa	2,000		2,000		2,000	
2,313	2,227	2,000		Total Function 2110:	2,000		2,000		2,000	
				<u>2120 - Guidance Services</u>						
1,604	800	-		0241 - Medical Insurance	-		-		-	
1,604	800	-		Total Function 2120:	-		-		-	
				<u>2150 - Speech Pathology and Audiology Services</u>						
2,456	1,920	-		0241 - Medical Insurance	-		-		-	
500	1,000	2,000		0246 - District Paid Hsa	2,000		2,000		2,000	
2,956	2,920	2,000		Total Function 2150:	2,000		2,000		2,000	
				<u>2190 - Service Direction, Student Support Services</u>						
-	960	-		0241 - Medical Insurance	-		-		-	
-	960	-		Total Function 2190:	-		-		-	
				<u>2220 - Educational Media Services</u>						
1,433	443	-		0241 - Medical Insurance	-		-		-	
1,433	443	-		Total Function 2220:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
174	-	5,000		0122 - Substitutes - Classified	5,000		5,000		5,000	
11	-	570		0210 - Public Employees Retirement System	570		570		570	
-	-	300		0212 - Employee Contribution Pick-Up	300		300		300	
15	-	425		0213 - PERS Bond 1	425		425		425	
13	-	383		0220 - Social Security Administration	383		383		383	
1	-	29		0231 - Worker's Compensation	29		29		29	
913	1,310	99,293		0340 - Travel	100,793		100,793		100,793	
1,126	1,310	106,000		Total Function 2240:	107,500		107,500		107,500	

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted		720 - Classified Employee Professional Development Fund	2018/19 Proposed		2018/19 Approved		2018/19 Adopted	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				<u>2410 - Office of The Principal Services</u>						
3,949	1,991	-		0241 - Medical Insurance	-		-		-	
500	1,000	1,000		0246 - District Paid Hsa	1,000		1,000		1,000	
1,230	-	-		0340 - Travel	-		-		-	
5,679	2,991	1,000		Total Function 2410:	1,000		1,000		1,000	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
8,375	3,715	-		0241 - Medical Insurance	-		-		-	
8,375	3,715	-		Total Function 2542:	-		-		-	
				<u>2662 - Systems Analysis Services</u>						
-	960	-		0241 - Medical Insurance	-		-		-	
-	960	-		Total Function 2662:	-		-		-	
41,715	26,860	112,000		Total Object Type Requirements:	113,500		113,500		113,500	
(57,595)	(73,821)	-		Total Fund 720:	-		-		-	

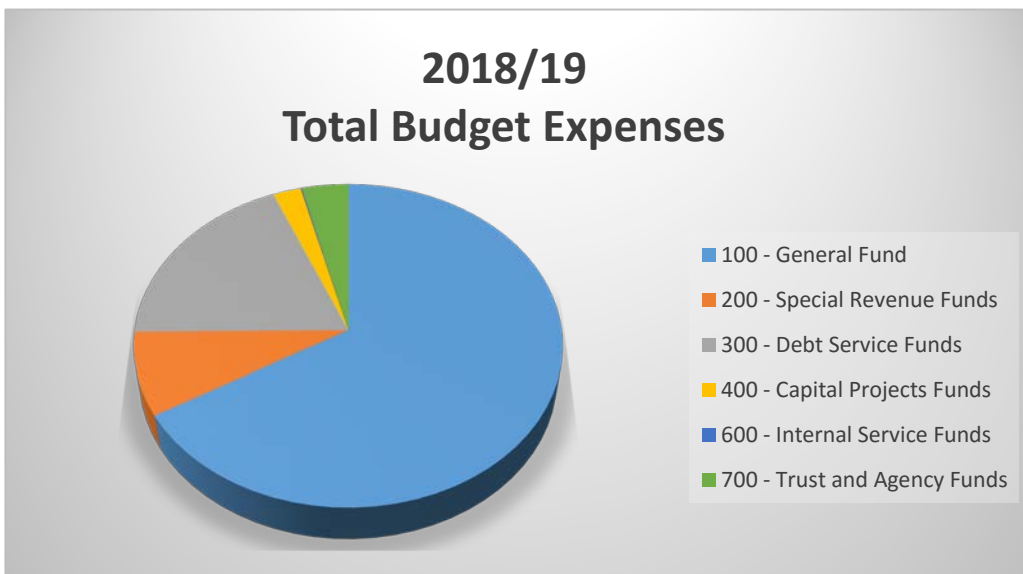
Total Budget Resources

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	Total Budget Resources	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$		\$	\$	\$
(16,983,558)	(18,750,054)	(18,653,811)	100 - General Fund	(20,178,226)	(20,178,226)	(20,178,226)
(2,408,321)	(2,340,310)	(2,309,982)	200 - Special Revenue Funds	(2,502,436)	(2,502,436)	(2,502,436)
(4,829,186)	(5,026,351)	(4,669,084)	300 - Debt Service Funds	(5,738,647)	(5,738,647)	(5,738,647)
(546,087)	(555,725)	(540,275)	400 - Capital Projects Funds	(702,052)	(702,052)	(702,052)
(40,014)	(40,064)	(36,000)	600 - Internal Service Funds	(36,000)	(36,000)	(36,000)
(1,040,174)	(1,131,426)	(1,197,000)	700 - Trust and Agency Funds	(1,155,500)	(1,155,500)	(1,155,500)
(25,847,340)	(27,843,930)	(27,406,152)	Totals	(30,312,861)	(30,312,861)	(30,312,861)



Total Budget Expenses

2015/16 Actuals	2016/17 Actuals	2017/18 Adopted	Total Budget Expenses	2018/19 Proposed	2018/19 Approved	2018/19 Adopted
\$	\$	\$		\$	\$	\$
14,233,881	15,963,209	18,653,811	100 - General Fund	20,178,226	20,178,226	20,178,226
1,778,070	1,647,250	2,309,982	200 - Special Revenue Funds	2,502,436	2,502,436	2,502,436
3,349,139	3,426,356	4,669,084	300 - Debt Service Funds	5,738,647	5,738,647	5,738,647
255,877	156,149	540,275	400 - Capital Projects Funds	702,052	702,052	702,052
14,950	20,694	36,000	600 - Internal Service Funds	36,000	36,000	36,000
419,442	412,970	1,197,000	700 - Trust and Agency Funds	1,155,500	1,155,500	1,155,500
20,051,358	21,626,629	27,406,152	Totals	30,312,861	30,312,861	30,312,861



*** Proof of Publication ***

State of Oregon
ss)
County of Benton

PHILOMATH SCHOOL DISTRICT 17J-Legals
1620 Applegate St.
PHILOMATH, OR 97370

ORDER NUMBER 91056

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, 2018 to June 30, 2019, 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 10, 2018 at 6:00 p.m. and the second will take place on Thursday May 24, 2018 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 3, 2018 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.philomath.k12.or.us>.

#91056

PUBLISH: 04/30/2018

I, Mary Kay Wiens, 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.

PUBLISHED ON: 04/30/2018

TOTAL AD COST: 225.84

FILED ON: 4/30/2018

Mary Kay Wiens
Mary Kay Wiens
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on April 30,
2018
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 92983

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.

PUBLISHED ON: 06/04/2018

TOTAL AD COST: 791.76

FILED ON: 6/5/2018

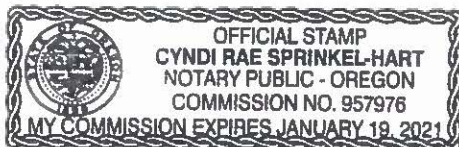
Pam Burright

Pam Burright
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on June 5,
2018

Cyndi Rae Sprinkel-Hart, Notary



*** Proof of Publication ***

NOTICE OF PUBLIC HEARING

A public meeting of the Philomath School District Board of Directors will be held on June 14, 2018 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, 2018 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.philomath.k12.or.us. 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 or us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Operating Fund Balance	\$5,795,886	\$6,416,893	\$7,014,861
Operating Property Taxes, other than Leases/Donation Taxes	5,204,697	5,049,468	5,131,416
Operating Non-Property Taxes	418,418	425,700	460,900
Other Payments from Local Sources	1,255,701	1,223,703	1,157,148
Revenue from Other Local Sources	215,097	205,000	201,000
Revenue from Federal Sources	11,829,097	11,763,900	12,443,814
Revenue from Federal Sources	4,981,776	4,831,119	5,016,627
Revenue from State	147,531	205,000	201,000
Revenue from Other Sources	41,667	26,167	21,467
Total Resources	\$27,649,910	\$27,406,152	\$30,312,861
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$2,812,707	\$3,028,343	\$3,021,500
Other Personnel Expenses	1,619,181	1,399,587	1,411,825
Operating Expenses	1,046,171	1,121,889	1,117,746
Capital Expenses	1,029,832	1,068,146	1,161,475
Construction (Leases, Debt Service, Capital Outlays)	216,718	216,437	231,387
Debt Service	1,415,211	1,513,849	1,650,127
Operating Expenses	167,631	205,000	18,000
Operating Expenses	0	275,000	107,000
Operating Expenses (Leases and Rental R. Expenses)	0	1,229,507	1,419,227
Total Requirements	\$21,622,800	\$27,406,152	\$30,312,861
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Operating Expenses	\$10,790,278	\$12,028,517	\$12,494,168
FTE	102,148	99,281	108,531
Operating Expenses	6,670,438	7,491,791	7,968,271
FTE	4,198	45,543	57,255
Operating Expenses - Capital Outlay	476,178	495,196	476,396
FTE	1,619	1,700	1,619
Operating Expenses - Debt Service	2,547	2,547	467,117
FTE	1,415,211	1,513,849	1,650,127
Operating Expenses - Debt Service	147,631	205,000	18,000
FTE	0	175,000	107,000
Operating Expenses - Leases and Rental R. Expenses	0	1,229,507	1,419,227
Total Requirements	\$21,622,800	\$27,406,152	\$30,312,861
Total FTE	150,725	145,199	166,569

* Not included in Total FTE: Other than FTE: Total of capital outlay from other FTE: 5000 extend from

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **
 The District will continue to invest in a wide range of learning opportunities available to the benefit of every student. In this year's budget, investments are made which align with the strategic strategies, focusing on key success factors established at each grade level. The District will also continue investments in both facilities and technology with a limited long-range plan to be achieved. Additionally, the District will continue its support of both the Special Education programs as well as program to be achieved.

PROPERTY TAX RATES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Applied
Maximum Rate (per \$1,000 of assessed value)	\$4.8661	\$4.8661	\$4.8661
Local Option Levy	\$1.5000	\$1.5000	\$1.5000
Levy for General Corporation Bonds	\$2.0000	\$2.0000	\$2.0000

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding January 1	Estimated Debt Authorized July 1	
General Obligation Bonds	\$23,588,488	\$0	
Other Bonds	\$1,401,437	\$0	
Total	\$25,000,000	\$0	

#92983

PUBLISH 6/4/2018

FORM ED-1
NOTICE OF BUDGET HEARING

A public meeting of the Philomath School District Board of Directors will be held on June 14, 2018 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, 2018 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.philomath.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Bill Mancuso

Telephone: 541-929-3169

Email: bill.mancuso@philomath.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$5,795,666	\$6,036,889	\$7,014,865
Current Year Property Taxes, other than Local Option Taxes	5,204,695	5,043,468	5,530,460
Current Year Local Option Property Taxes	438,458	425,700	660,800
Other Revenue from Local Sources	3,255,014	3,223,703	3,307,148
Revenue from Intermediate Sources	215,097	205,000	201,000
Revenue from State Sources	11,850,097	11,361,908	12,448,834
Revenue from Federal Sources	691,705	858,317	909,087
Interfund Transfers	347,531	205,000	195,000
All Other Budget Resources	45,667	46,167	45,667
Total Resources	\$27,843,930	\$27,406,152	\$30,312,861

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$7,827,107	\$8,078,294	\$9,021,570
Other Associated Payroll Costs	4,619,983	5,499,582	5,411,125
Purchased Services	4,046,171	4,421,689	5,017,746
Supplies & Materials	1,109,615	1,663,134	1,569,475
Capital Outlay	20,963	264,454	350,111
Other Objects (except debt service & interfund transfers)	216,218	236,632	233,287
Debt Service*	3,435,211	3,512,860	2,050,325
Interfund Transfers*	347,531	205,000	185,000
Operating Contingency	0	275,000	305,000
Unappropriated Ending Fund Balance & Reserves	0	3,249,507	6,169,222
Total Requirements	\$21,622,800	\$27,406,152	\$30,312,861

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$10,790,274	\$12,088,507	\$12,694,268
FTE	102.148	99.287	108.651
2000 Support Services	6,620,418	7,399,799	7,968,529
FTE	47.958	45.563	57.255
3000 Enterprise & Community Service	426,378	398,606	478,206
FTE	0.619	0.550	0.664
4000 Facility Acquisition & Construction	2,987	276,873	462,311
5000 Other Uses			
5100 Debt Service*	3,435,211	3,512,860	2,050,325
5200 Interfund Transfers*	347,531	205,000	185,000
6000 Contingency	0	275,000	305,000
7000 Unappropriated Ending Fund Balance	0	3,249,507	6,169,222
Total Requirements	\$21,622,800	\$27,406,152	\$30,312,861
Total FTE	150.725	145.399	166.569

* 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	\$2,020,393	\$2,105,755	\$2,163,679

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$24,598,268	\$0
Other Bonds	\$4,500,147	\$0
Total	\$29,098,415	\$0

Philomath School District, 17J

RESOLUTION No. 1718-12

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Philomath School District 17J
hereby adopts the budget for fiscal year 2018-19 in the total amount of \$30,312,861.*
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, 2018, for the following purposes:

General Fund 100

Instruction.....	11,421,449
Support Services.....	6,544,649
Enterprise & Community Services	7,828
Transfers.....	185,000
Contingency.....	305,000
Total.....	\$18,463,926

Local/State/Federal Programs Fund

Instruction.....	457,214
Support Services.....	751,822
Enterprise & Comm.....	292,400
Facilities Acquisition	50,000
Total.....	\$1,551,436

Assoc. Student Body Funds 284-286

Instruction.....	763,800
Total.....	\$763,800

Pool Operation Fund 295

Instruction.....	9,222
Enterprise & Comm.....	177,978
Total.....	\$187,200

Debt Service Fund 300s

Debt Service	2,039,725
Total.....	\$2,039,725

Capital Projects Fund 400s

Instruction.....	41,583
Support Services.....	237,558
Facilities Acquisition	412,311
Debt Service	10,600
Total.....	\$702,052

Unemployment Fund 600

Support Services.....	36,000
Total.....	\$36,000

Supp Retirement Fund 705

Classified Prof Dev Fund 720


Instruction.....	1,000
Support Services.....	398,500
Total.....	\$399,500

Total APPROPRIATIONS, All Funds . . .	\$24,143,639
Total Unappropriated and Reserve Amounts, All Funds . . .	6,169,222
TOTAL ADOPTED BUDGET . . .	\$30,312,861 *

(* amounts with asterisks must match)

The above resolution statements were approved and declared adopted on June 14, 2018.

X 
Jim Kildea - Board Chair

X 
Melissa Goff - Superintendent

Philomath School District, 17J

RESOLUTION No. 1718-13

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 2018-2019 :

- (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 \$2,163,679 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.....\$2,163,679

The above resolution statements were approved and declared adopted on June 14, 2018.

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

To assessor of Benton & Polk Counties

FORM ED-50
2018-2019

- 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>06/18/2018</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Bill Mancuso</u>	<u>Business Manager</u>	<u>541-929-3169</u>	<u>bill.mancuso@philomath.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1	4.8664	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2	1.5	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			\$2,163,679
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) 4c.			\$2,163,679

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-075-6 (Rev. 12-15)

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

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